



MEMORANDUM

DATE: November 10, 2022
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Treasury and Finance Report for October 2022

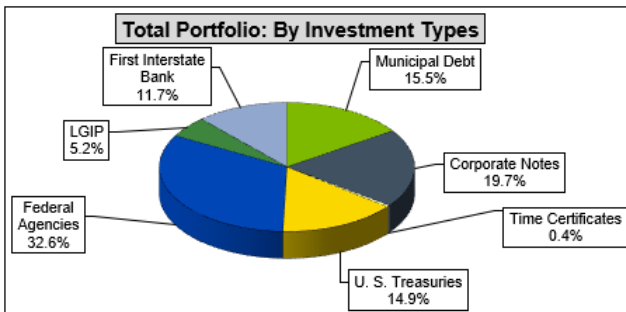
Following is the unaudited monthly finance report for fiscal year to date October 31, 2022.

Treasury and Investments

- The portfolio balance at the end of October was \$295.3 million, an increase of ~\$30 million from September and an increase of \$ 37.5 million from last year (October 2021).
- Net investment income for the month is \$292,816 approximately \$52K more than last month and \$178K more than October 2021. YTD earnings of \$941,018 are \$430K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 1.90% to 2.20% on 10/11. Benchmark returns for 24 month treasuries are up from the prior month by 29 basis points and 36 month treasuries are up from the prior month by 20 basis points.
- Average portfolio yield is 1.60% which is higher than the prior month's average of 1.22%.
- The portfolio's weighted average time to maturity is at 1.33 years compared to 1.36 in September.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 45,770,000	15.5%
Corporate Notes	58,102,000	19.7%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	44,000,000	14.9%
Federal Agencies	96,125,000	32.6%
LGIP	15,498,384	5.2%
First Interstate Bank	34,526,371	11.7%
Total Investments	\$ 295,266,755	100.0%

Investment Income		
	Oct-22	Y-T-D
Total Investment Income	297,816	961,018
Less Fee: \$5,000 per month	(5,000)	(20,000)
Investment Income - Net	292,816	941,018
Prior Year Comparison	Oct-21	511,038



Category Maximums:	
U.S. Treasuries	100%
LGIP (\$52,713,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

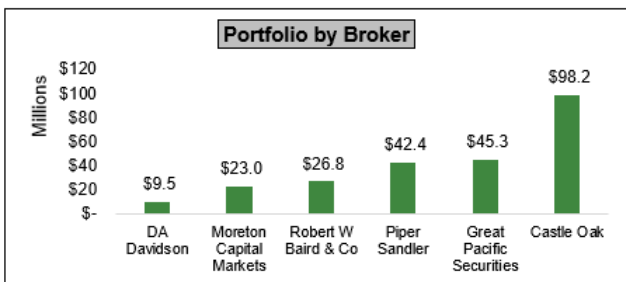
Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	2.20%	1.90%
Investments	1.53%	1.26%
Average	1.60%	1.22%

Maturity (Years)	
Max	Weighted Average
4.041	1.33

Benchmarks	
24 Month Treasury	4.51%
LGIP Rate	2.20%
36 Month Treasury	4.45%

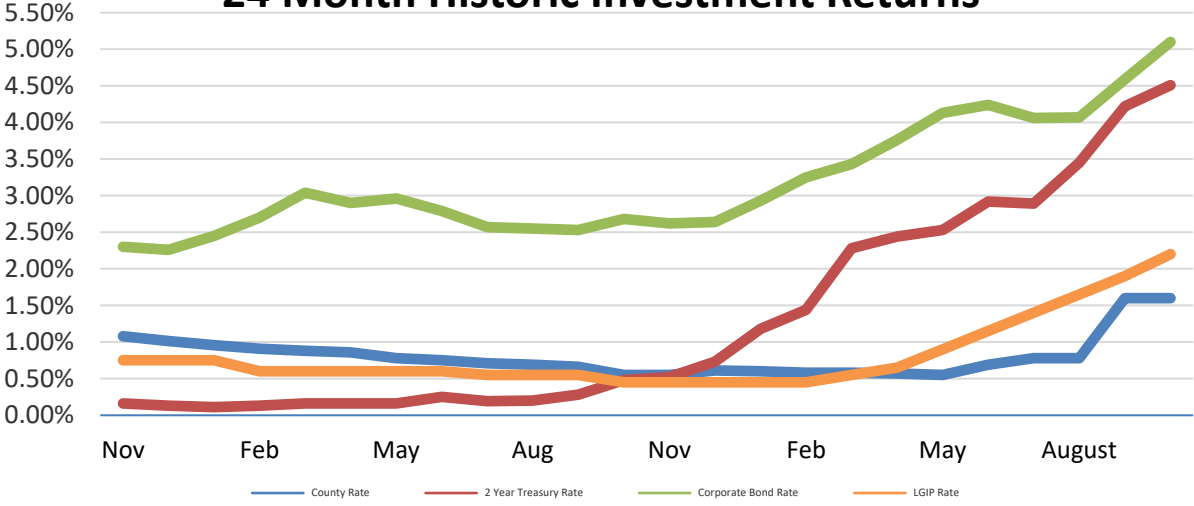
Term	Minimum	Actual
0 to 30 Days	10%	16.9%
Under 1 Year	25%	43.5%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	3.0%
Callable	25%	18.7%
Credit W/A	AA2	AA1

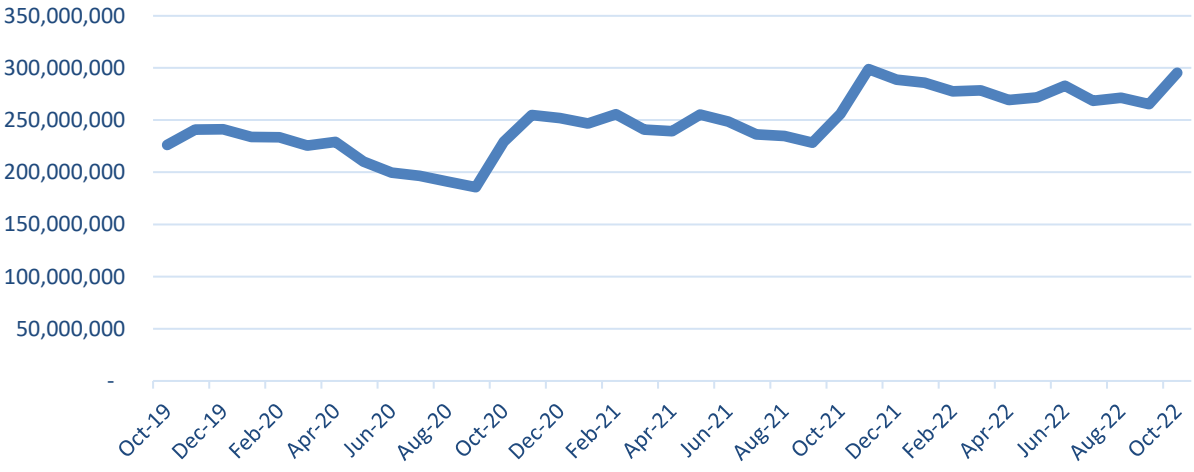


Investment Activity	
Purchases in Month	\$ 36,115,000
Sales/Redemptions in Month	\$ 9,640,000

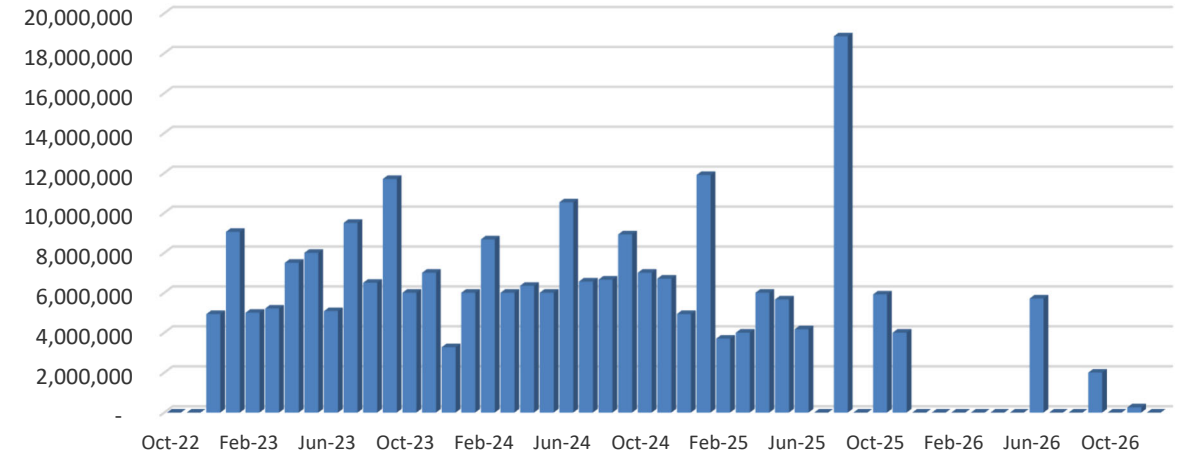
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments Portfolio Management						Purchases made in October 2021				Purchases made in October 2022					
Portfolio Details - Investments															
October 31, 2022															
Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings Moody's	Ratings S&P/Fitch	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
10790	MUN	014365DQ0	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2022	30	Aa2	AA+	1.00	0.50	200,000	199,464	200,083	- -
10884	MC1	90520EAK7	MUFG Union Bank	CASTLE	12/14/2021	12/9/2022	38	A2	A	2.10	0.61	1,730,000	1,726,040	1,732,705	11/9/2022
10896	TRC	912828YU4	U.S. Treasury	CASTLE	6/15/2022	12/15/2022	44			1.63	2.31	2,000,000	1,995,164	1,998,372	- -
10910	AFD	313385U95	FED HOME LOAN BANK OF DES MOIN	PS	9/9/2022	12/29/2022	58			3.10	3.22	1,000,000	993,763	995,006	- -
10879	MC1	90331HPF4	US Bank	CASTLE	12/10/2021	1/9/2023	69	A1	AA-	1.95	0.62	2,279,000	2,268,343	2,284,714	- -
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	71	A2	A-	3.30	2.12	2,000,000	1,995,921	2,004,415	- -
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	71	A2	A-	3.30	0.27	1,000,000	997,961	1,005,876	- -
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	75	A2	AA-	2.50	0.55	2,772,000	2,760,634	2,783,005	- -
10878	FAC	3135G0T94	Federal National Mtg Assn	R W B	12/9/2021	1/19/2023	79	Aaa	AA+	2.38	0.39	1,000,000	996,433	1,004,294	- -
10869	FAC	3133ENDQ0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	101	Aaa	AA+	0.16	0.29	2,000,000	1,978,010	1,999,287	- -
10907	AFD	912796T33	U.S. Treasury	CASTLE	9/1/2022	2/23/2023	114			3.18	3.32	1,000,000	986,961	989,930	- -
10893	TRC	91282CBN0	U.S. Treasury	GPAC	2/7/2022	2/28/2023	119	Aaa		0.13	0.85	2,000,000	1,973,350	1,995,303	- -
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	120		AA	0.45	0.45	210,000	206,991	210,000	- -
10897	AFD	912796U31	U.S. Treasury	CASTLE	6/15/2022	3/23/2023	142			2.62	2.74	3,000,000	2,950,302	2,968,997	- -
10922	AFD	912796YM5	U.S. Treasury	DA DAV	10/3/2022	3/30/2023	149			3.81	4.00	2,000,000	1,965,602	1,968,435	- -
10911	FAC	3133EKG4	Federal Farm Credit Bank	CASTLE	9/9/2022	4/5/2023	155	Aaa	AA+	2.25	3.44	1,500,000	1,485,626	1,492,496	- -
10880	MC1	78015K7G3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	167	A2	A	1.60	0.64	2,000,000	1,968,828	2,008,794	- -
10894	TRC	9128284L1	U.S. Treasury	CASTLE	6/9/2022	4/30/2023	180			2.75	2.25	2,000,000	1,984,140	2,004,803	- -
10918	TRC	91282CBX8	U.S. Treasury	PS	10/3/2022	4/30/2023	180			0.13	4.02	2,000,000	1,957,812	1,962,157	- -
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	198	A2	A-	2.70	0.73	2,000,000	1,977,584	2,021,392	- -
10867	FAC	3133ENEW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	203	Aaa		0.38	0.37	2,000,000	1,953,848	2,000,000	- -
10908	AFD	313384GF0	FLB Disc Corp	CASTLE	9/1/2022	5/30/2023	210			3.32	3.48	2,000,000	1,949,150	1,961,267	- -
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	211	Aaa		0.13	0.37	2,000,000	1,948,516	1,997,174	- -
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AUTH	CASTLE	2/24/2021	6/1/2023	212	Aa1	AA+	3.10	0.40	3,080,000	3,050,802	3,129,876	- -
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	212		A-	0.70	0.70	215,000	209,657	215,000	- -
10760	MUN	736746XU7	PORTLAND OR URBAN RENEWAL & TA	PS	7/14/2020	6/15/2023	226	Aa1		4.02	2.90	615,000	611,224	619,107	- -
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YAMHIL	PS	6/15/2021	6/15/2023	226	Aa1		0.28	0.28	170,000	165,492	170,000	- -
10898	TRC	9128284U1	U.S. Treasury	CASTLE	6/15/2022	6/30/2023	241			2.63	3.06	1,000,000	988,203	997,188	- -
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	242	Aa2	AA-	5.80	2.12	1,000,000	1,005,410	1,023,405	- -
10906	FAC	3130ASD48	Federal Home Loan Bank	CASTLE	8/1/2022	7/5/2023	246	Aaa	AA+	2.37	3.03	2,000,000	1,969,979	1,991,289	6/5/2023
10912	FAC	3133EMS37	Federal Farm Credit Bank	CASTLE	9/9/2022	7/14/2023	255	Aaa	AA+	0.13	3.56	2,000,000	1,939,167	1,952,809	- -
10899	TRC	912828ZY9	U.S. Treasury	CASTLE	6/15/2022	7/15/2023	256			0.13	3.11	1,000,000	968,906	979,555	- -
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	256	Aa3	AA	7.35	2.03	500,000	509,412	517,960	- -
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	265	Aaa		0.45	0.45	2,000,000	1,938,656	2,000,000	- -
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	265	A2	A-	4.10	0.23	1,000,000	996,159	1,028,175	- -
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	296	Aaa	AA+	0.25	0.28	5,000,000	4,822,414	4,998,620	- -
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	301	Aaa	AA+	3.44	3.63	1,500,000	1,445,637	1,456,857	- -
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	304		AA-	3.13	0.60	2,500,000	2,457,500	2,552,018	- -
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	309	Aaa		3.63	3.63	2,000,000	1,984,205	1,999,950	- -
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	318	Aaa		4.00	0.43	1,000,000	991,610	1,030,958	- -
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	318	Aaa		5.00	0.48	200,000	200,254	207,822	- -
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	325	Aaa	AA+	0.19	0.19	2,000,000	1,917,516	2,000,000	- -
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	332	Aaa	AA+	4.05	3.86	2,000,000	1,995,123	2,000,000	- -
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	333	Aaa		0.25	0.46	2,000,000	1,920,390	1,996,273	- -
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	350			4.13	4.13	2,000,000	1,987,659	2,000,000	- -
10931	FAC	3130ATNY9	Federal Home Loan Bank	PS	10/27/2022	10/27/2023	360	Aaa		4.75	4.75	2,000,000	1,997,679	2,000,000	1/27/2023
10917	TRC	91282CDD0	U.S. Treasury	CASTLE	10/3/2022	10/31/2023	364			0.38	4.22	2,000,000	1,916,172	1,925,759	- -
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	370		AA+	0.25	0.28	5,000,000	4,777,225	4,998,481	- -
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	388	Aaa	AAA	0.25	0.32	2,000,000	1,908,254	1,998,475	- -
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	395	Aa2	AA+	1.00	0.55	270,000	259,608	271,303	- -
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	395		A-	0.70	0.70	1,000,000	954,210	1,000,000	- -
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	409			0.22	0.21	2,000,000	1,904,661	2,000,000	- -
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	447	A2	A-	4.13	0.52	2,000,000	1,975,952	2,087,472	- -
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	456	Aaa		0.88	3.02	2,000,000	1,907,968	1,948,154	- -
10928	TRC	912828V80	U.S. Treasury	MORETN	10/25/2022	1/31/2024	456			2.25	4.55	2,000,000	1,941,796	1,944,754	- -
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	457	A2	A-	3.88	0.93	1,000,000	987,596	1,036,369	- -
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	461	Aaa	AA+	2.50	0.59	2,000,000	1,947,109	2,047,786	- -
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	465	Aa1	AA+	3.00	0.91	2,000,000	1,958,642	2,052,459	12/9/2023

Inv #	Inv Type	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
								Moody's	S&P/Fitch						
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	479	Aaa	AA+	0.65	0.65	1,670,000	1,579,108	1,670,000	11/23/2022
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	482	Aaa	AA+	0.25	0.26	2,000,000	1,890,139	1,999,683	- -
10919	TRC	91282CBR1	U.S. Treasury	PS	10/3/2022	3/15/2024	500			0.25	4.28	2,000,000	1,883,672	1,893,932	- -
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	513	Aaa	AA+	3.45	3.39	2,000,000	1,957,707	2,001,653	12/28/2022
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	516	Aaa		2.25	3.05	2,000,000	1,933,984	1,978,148	- -
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	517	A2	A-	4.00	0.61	2,000,000	1,970,544	2,095,272	- -
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	517	Aa2	AAA	2.51	0.39	2,350,000	2,273,390	2,419,900	- -
10924	TRC	91282CBV2	U.S. Treasury	MORETN	10/20/2022	4/15/2024	531			0.38	4.62	2,000,000	1,880,000	1,882,041	- -
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	547	Aa1	AA+	0.80	0.73	500,000	471,765	500,482	- -
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	559	A2	A-	3.63	0.98	1,500,000	1,469,056	1,560,024	- -
10925	TRC	912828WJ5	U.S. Treasury	MORETN	10/20/2022	5/15/2024	561			2.50	4.63	2,000,000	1,935,704	1,937,432	- -
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	577	Aaa		2.50	3.08	2,000,000	1,934,766	1,982,302	- -
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	591	A2	A-	0.52	0.52	1,000,000	964,876	1,000,031	6/14/2023
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	592	Aa1		0.61	0.61	500,000	468,485	500,000	- -
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	592	Aa1		0.83	0.48	300,000	281,313	301,686	- -
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	592	Aa1	AA+	2.00	0.41	2,750,000	2,628,423	2,820,806	- -
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	592	Aa1		0.57	0.57	1,000,000	937,220	1,000,000	- -
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	592	Aa1		0.55	0.55	1,900,000	1,772,073	1,900,000	- -
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	592	Aa1		0.68	0.68	490,000	458,312	490,000	- -
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	592	Aa1		0.59	0.58	1,500,000	1,398,510	1,500,000	- -
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	607	Aa1	AA+	5.66	0.60	90,000	90,950	97,479	- -
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	607		AA	0.58	0.58	1,000,000	929,880	1,000,000	- -
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	622		AA-	2.00	0.65	815,000	777,469	833,505	- -
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	626	Aaa	AA+	0.42	0.43	1,000,000	926,702	999,857	- -
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	629			0.55	0.55	249,000	231,720	249,000	- -
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	629	Aaa	AA+	0.31	0.31	2,000,000	1,850,578	2,000,000	- -
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	636			0.55	0.55	249,000	231,934	249,000	- -
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	637			0.55	0.55	249,000	231,906	249,000	- -
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	637	A2	A+	2.40	0.84	2,000,000	1,910,862	2,053,697	- -
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	639	Aa1	AA+	0.64	0.41	505,000	470,837	506,955	- -
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	639	Aa1	AA+	2.68	0.94	755,000	729,428	777,528	8/1/2023
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	639	Aa1	AA+	2.68	0.94	500,000	492,385	514,919	8/1/2023
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	639	Aa3		0.77	0.60	1,200,000	1,119,348	1,203,522	- -
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	639	Aa2	AA	2.06	0.60	1,200,000	1,144,992	1,230,284	- -
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	643			0.55	0.55	249,000	231,739	249,000	- -
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	650			0.55	0.54	249,000	231,435	249,000	- -
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	654	Aa1	AA	2.02	0.54	2,000,000	1,905,970	2,052,287	7/16/2024
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	670	Aa2		3.22	0.42	1,750,000	1,700,003	1,839,065	- -
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	678	Aaa		0.48	0.48	1,000,000	922,995	1,000,000	12/9/2022
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	678	Aa3		3.63	0.57	2,950,000	2,740,311	3,115,178	- -
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	684	Aa1		5.00	0.61	1,000,000	1,002,850	1,081,085	- -
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	684	Aaa		5.00	0.73	220,000	220,519	237,328	- -
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	695			4.25	4.25	2,000,000	1,985,655	1,999,848	- -
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	700		AAA	0.65	0.65	1,000,000	922,770	1,000,000	- -
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	714	Aaa	AA+	0.40	0.44	2,000,000	1,835,627	1,998,444	- -
10926	FAC	3133ENS68	Federal Farm Credit Bank	R W B	10/20/2022	10/17/2024	716	Aaa	AA+	4.62	4.71	2,000,000	1,991,356	1,996,554	10/17/2023

Position Control Summary

Position Control Summary FY23													July - June Percent Unfilled
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
Assessor	Filled	33.26	31.00	32.00	31.00								
	Unfilled	2.00	4.26	3.26	4.26								9.77%
Clerk	Filled	9.48	9.48	10.48	10.48								
	Unfilled	1.00	1.00	-	-								4.77%
BOPTA	Filled	0.52	0.52	0.52	0.52								
	Unfilled	-	-	-	-								0.00%
DA	Filled	57.40	58.40	59.20	61.20								
	Unfilled	3.20	2.20	1.40	0.40								2.96%
Tax	Filled	5.50	5.50	6.50	6.50								
	Unfilled	1.00	1.00	-	-								7.69%
Veterans'	Filled	5.00	5.00	5.00	4.00								
	Unfilled	-	-	-	1.00								5.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00								
	Unfilled	1.00	1.00	1.00	1.00								33.33%
Total General Fund	Filled	113.16	111.90	115.70	115.70	-	-	-	-	-	-	-	-
	Unfilled	8.20	9.46	5.66	6.66	-	-	-	-	-	-	-	-
													6.16%
Justice Court	Filled	4.60	4.60	4.60	4.60								
	Unfilled	-	-	-	-								0.00%
Community Justice	Filled	45.20	45.20	45.90	44.90								
	Unfilled	2.70	2.70	2.00	3.00								5.43%
Sheriff	Filled	218.25	232.25	230.25	230.25								
	Unfilled	44.75	30.75	32.75	32.75								13.40%
Houseless Effort	Filled	-	-	1.00	1.00								
	Unfilled	2.00	2.00	1.00	1.00								75.00%
Health Srvcs	Filled	355.80	357.50	368.30	371.30								
	Unfilled	49.55	47.85	48.25	46.25								11.67%
CDD	Filled	59.80	58.80	59.80	58.80								
	Unfilled	12.20	13.20	12.20	13.20								17.64%
Road	Filled	55.00	55.00	58.00	57.00								
	Unfilled	6.00	6.00	3.00	4.00								7.79%
Adult P&P	Filled	35.55	35.55	35.85	34.85								
	Unfilled	5.30	5.30	5.00	6.00								13.22%
Solid Waste	Filled	27.00	26.00	28.00	26.00								
	Unfilled	3.00	4.00	2.00	4.00								10.83%
Victims Assistance	Filled	8.00	8.00	8.00	8.50								
	Unfilled	-	-	-	-								0.00%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30								
	Unfilled	-	-	-	-								0.00%
Fair & Expo	Filled	9.75	9.75	9.75	10.75								
	Unfilled	3.75	3.75	3.75	2.75								25.93%
Natural Resource	Filled	1.00	-	-	-								
	Unfilled	1.00	2.00	2.00	2.00								87.50%
ISF - Facilities	Filled	20.75	21.75	20.75	21.75								
	Unfilled	4.25	3.25	4.25	3.25								15.00%
ISF - Admin	Filled	8.75	8.75	9.75	10.75								
	Unfilled	2.00	2.00	1.00	-								11.63%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00								
	Unfilled	-	-	-	-								0.00%
ISF - Finance	Filled	10.00	8.00	10.00	9.00								
	Unfilled	1.00	3.00	1.00	2.00								15.91%
ISF - Legal	Filled	7.00	7.00	7.00	7.00								
	Unfilled	-	-	-	-								0.00%
ISF - HR	Filled	9.00	9.00	9.00	9.00								
	Unfilled	1.00	1.00	1.00	1.00								10.00%
ISF - IT	Filled	16.70	16.70	16.70	16.70								
	Unfilled	-	-	-	-								0.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25								
	Unfilled	-	-	-	-								0.00%
911	Filled	52.00	51.00	49.57	50.57								
	Unfilled	8.00	9.00	10.43	9.43								15.36%
Total:	Filled	1,064.86	1,074.30	1,095.47	1,095.97	-	-	-	-	-	-	-	-
	Unfilled	154.70	145.26	135.29	137.29	-	-	-	-	-	-	-	-
	Total	1,219.56	1,219.56	1,230.76	1,233.26	A	-	-	-	-	-	-	-
	% Unfilled	12.68%	11.91%	10.99%	11.13%								

A 2.50 increase in FTE. DA +1.0, Health Services +1.0, Victims Assistance +0.50

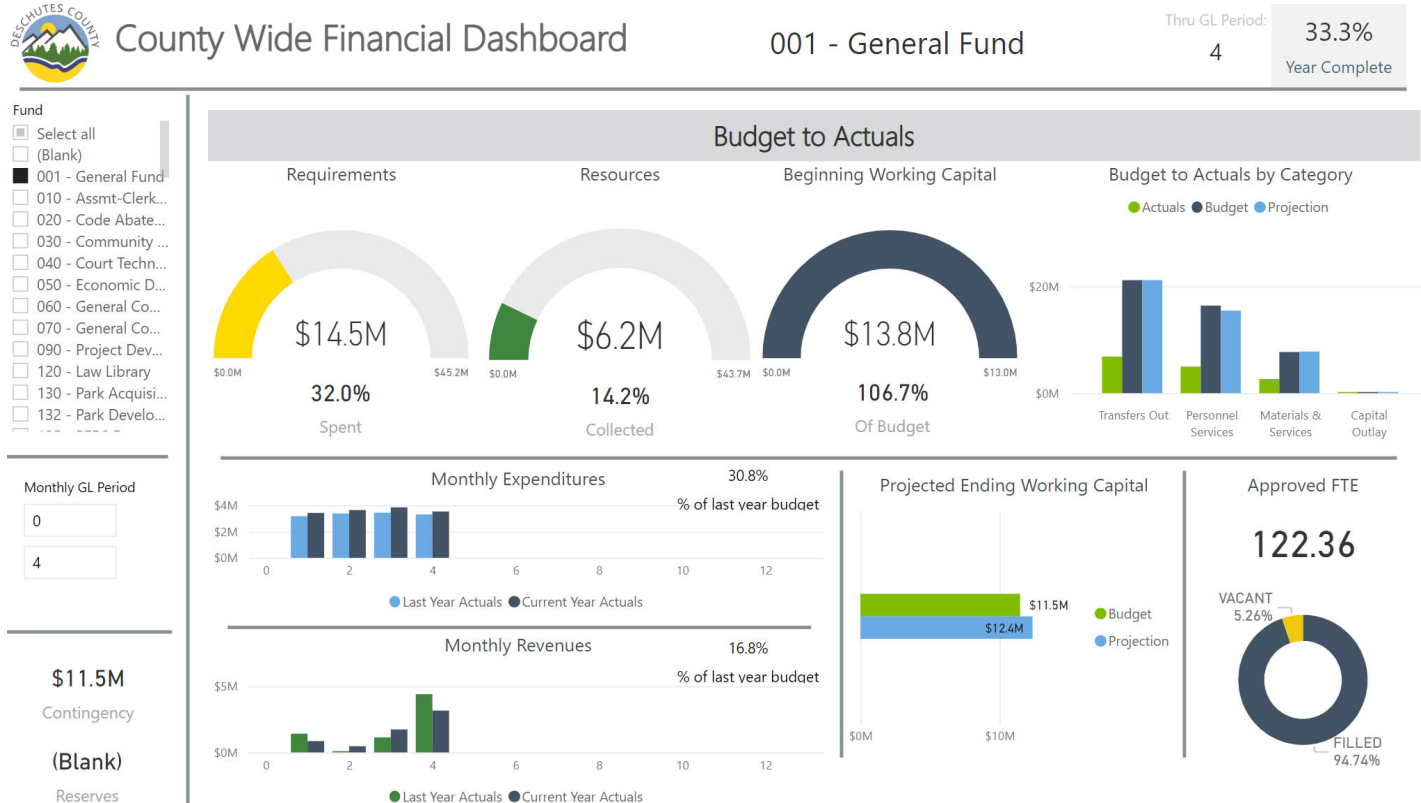
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$6.2M or 14.2% of budget. By comparison, last year revenue YTD was \$6.8M and 16.7% of budget.

Expenses YTD are \$14.5M and 32.0% of budget. By comparison, last year expenses YTD was \$13.4M and 31.0% 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 October 31, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	6,137,721	14%	42,650,786	98%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	86,860	9%	1,026,366	102%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	7,303,332	54%	13,981,003	103%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	26,577,172	999%	29,044,591	999%
220 - Justice Court	550,832	494,676	90%	525,032	174,410	33%	525,510	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,790,055	6,960,539	14%	48,659,191	100%
274 - Health Services	48,727,400	48,848,440	100%	56,765,218	21,154,461	37%	59,830,197	105%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	3,443,886	29%	10,287,817	88%
325 - Road	22,629,649	24,768,506	109%	24,889,063	9,536,825	38%	24,924,977	100%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	3,126,900	51%	6,128,554	100%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	85,266	4%	1,074,060	55%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	5,187,652	36%	14,516,491	100%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	624,451	44%	1,413,513	100%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,360,021	128%	2,372,997	128%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	7,350	99%	19,950	269%
618 - RV Park	517,524	584,713	113%	642,252	233,629	36%	643,360	100%
619 - RV Park Reserve	7,546	6,354	84%	6,298	4,477	71%	12,400	197%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	1,258,475	38%	3,344,351	101%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	7,850,592	33%	23,694,394	100%
705 - 911	12,019,306	12,896,533	107%	13,744,678	1,078,309	8%	13,811,671	100%
999 - Other	50,071,869	34,055,652	68%	57,508,737	33,713,305	59%	59,326,870	103%
TOTAL RESOURCES	312,836,891	300,764,634	96%	325,582,317	136,905,632	42%	357,289,051	110%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,383,248	91%	24,106,083	7,628,947	32%	23,259,722	96%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	2,329,774	29%	7,496,826	95%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	7,409,578	57%	13,204,157	101%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	1,661,065	7%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	246,359	34%	731,183	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD October 31, 2022 (unaudited)

33.3%

Year Complete

255 - Sheriff's Office	54,162,360	51,382,461	95%	59,628,533	18,770,605	31%	58,855,575	99%
274 - Health Services	58,872,642	51,718,597	88%	70,247,070	20,594,940	29%	66,267,224	94%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	3,057,569	27%	9,704,473	86%
325 - Road	15,024,128	13,771,124	92%	16,188,996	4,516,688	28%	15,968,699	99%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	2,175,645	29%	6,841,393	90%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	12,562,399	44%	27,419,323	97%
610 - Solid Waste	9,709,991	8,792,122	91%	11,754,672	2,722,262	23%	11,754,672	100%
615 - Fair & Expo	2,504,877	2,626,480	105%	2,768,054	752,097	27%	2,552,897	92%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,673,069	90%	1,852,030	100%
617 - Fair & Expo Capital Reserve	568,000	7,670	1%	870,000	92	0%	870,000	100%
618 - RV Park	552,188	466,135	84%	594,181	124,184	21%	587,668	99%
619 - RV Park Reserve	100,000	885	1%	100,000	4,490	4%	100,000	100%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	1,280,507	22%	5,837,558	99%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	6,446,730	24%	26,769,217	100%
705 - 911	14,563,007	10,896,900	75%	17,769,397	3,645,756	21%	16,726,613	94%
999 - Other	86,872,890	41,149,853	47%	106,795,564	12,534,824	12%	106,686,217	100%
TOTAL REQUIREMENTS	398,573,088	284,666,484	71%	437,430,283	110,137,580	25%	426,614,808	98%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD October 31, 2022 (unaudited)

33.3%
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)	(6,745,372)	32%	(20,867,267)	100%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	2,150,996	33%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(2,010,468)	33%	(6,072,784)	101%
220 - Justice Court	240,956	196,126	81%	263,217	87,736	33%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	1,240,592	36%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,258,652	2,630,038	32%	7,013,388	85%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(435,929)	48%	(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	155,692	33%	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)	(2,644,652)	50%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	234,708	33%	733,062	104%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(52,232)	33%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	383,268	33%	1,162,230	101%
618 - RV Park	47,958	47,958	100%	(81,566)	(80,524)	99%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	87,188	33%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%
705 - 911	-	-	0%	-	-	-	-	-
999 - Other	15,418,726	17,682,916	115%	10,445,493	7,551,538	72%	12,053,595	115%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD October 31, 2022 (unaudited)

33.3%
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%	11,474,637	5,611,230	12,371,625	108%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,284,662	1,359,117	214%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	7,358,818	4,179,594	104%
200 - American Rescue Fund	-	108,098	999%	-	25,024,205	6,023,328	999%
220 - Justice Court	55,646	-	0%	57,066	15,787	57,544	101%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	5,340,801	9,162,478	130%
274 - Health Services	6,011,534	13,942,649	232%	6,005,519	17,189,883	14,518,962	242%
295 - CDD	763,172	2,168,956	284%	1,627,134	2,119,344	1,477,877	91%
325 - Road	2,231,806	7,806,356	350%	2,262,898	5,385,718	4,432,499	196%
355 - Adult P&P	1,971,182	3,238,905	164%	2,125,200	4,345,851	2,993,158	141%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	19,636,059	15,108,882	122%
610 - Solid Waste	583,520	3,066,662	526%	556,359	2,917,745	559,161	101%
615 - Fair & Expo	604,256	995,519	165%	315,960	1,103,482	590,098	187%
616 - Annual County Fair	17,369	385,854	999%	225,358	1,020,574	750,115	333%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,199,967	2,121,620	134%
618 - RV Park	13,294	166,536	999%	82,920	195,458	140,662	170%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,279,112	1,365,903	102%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	8,921,742	6,448,231	126%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	12,708,052	8,229,368	93%
705 - 911	9,307,082	12,708,705	137%	8,926,080	10,141,258	9,793,763	110%
999 - Other	55,322,038	95,096,396	172%	56,813,544	124,974,738	64,027,918	113%
TOTAL FUND BALANCE	129,697,724	230,166,744	177%	131,316,911	258,774,485	165,711,903	126%



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	2,636,604	8%	34,378,087	100%	(89,086) A
Property Taxes - Prior	460,000	337,612	73%	301,000	144,724	48%	301,000	100%	-
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	2,499,828	70%	3,591,874	100%	- B
Assessor	987,411	886,514	90%	964,246	202,604	21%	964,246	100%	-
Clerk	2,741,215	2,225,591	81%	2,298,566	479,128	21%	1,598,566	70%	(700,000) C
BOPTA	14,588	13,216	91%	14,588	3,072	21%	14,588	100%	-
District Attorney	448,201	258,776	58%	1,183,942	90,789	8%	1,183,942	100%	- D
Tax Office	341,004	321,554	94%	221,483	57,581	26%	221,483	100%	-
Veterans	259,107	182,018	70%	214,836	-	0%	182,000	85%	(32,836) E
Property Management	152,000	150,000	99%	215,000	23,391	11%	215,000	100%	- F
TOTAL RESOURCES	40,504,168	40,047,506	99%	43,472,708	6,137,721	14%	42,650,786	98%	(821,922)

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,454,784	5,157,534	95%	5,910,478	1,853,527	31%	5,521,101	93%	389,377 G
Clerk	2,080,739	1,735,214	83%	2,432,710	696,584	29%	2,393,305	98%	39,405 H
BOPTA	82,911	77,147	93%	87,177	29,819	34%	87,177	100%	-
District Attorney	9,715,707	8,677,696	89%	10,979,839	3,206,969	29%	10,636,967	97%	342,872 I
Medical Examiner	242,652	241,582	100%	438,702	62,984	14%	438,702	100%	-
Tax Office	932,570	886,019	95%	905,262	311,390	34%	892,184	99%	13,078 H
Veterans	795,189	762,328	96%	813,100	258,582	32%	780,264	96%	32,836 H
Property Management	380,061	360,274	95%	508,359	121,499	24%	479,566	94%	28,793 H
Non-Departmental	1,614,196	1,485,453	92%	2,030,456	1,087,594	54%	2,030,456	100%	-
TOTAL REQUIREMENTS	21,298,809	19,383,248	91%	24,106,083	7,628,947	32%	23,259,722	96%	846,361

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	86,812	33%	260,439	100%	439 J
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,127,706)	(6,832,184)	32%	(21,127,706)	100%	-
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,867,706)	(6,745,372)	32%	(20,867,267)	100%	439

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 K
Resources over Requirements	19,205,359	20,664,258		19,366,625	(1,491,226)		19,391,064		24,439
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,867,706)	(6,745,372)		(20,867,267)		439
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,847,828	129%	\$ 11,474,637	\$ 5,611,230	49%	\$ 12,371,625	108%	\$ 896,988

- 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** Repayment to General Fund from Finance Reserves for ERP Implementation
- K** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	-	0%	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	30,076	35%	90,228	105%	4,228 A
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	32,250	59%	55,000	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	-	0%	49,339	100%	-
Miscellaneous	7,500	29,113	388%	42,500	9,863	23%	42,500	100%	-
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	3,670	24%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	2,720	27%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	1,547	19%	8,000	100%	-
Interest on Investments	14,243	7,647	54%	6,815	6,735	99%	18,750	275%	11,935 B
TOTAL RESOURCES	901,143	1,007,843	112%	1,010,203	86,860	9%	1,026,366	102%	16,163

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,411,118	89%	6,332,160	1,901,347	30%	5,912,823	93%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	420,827	28%	1,515,617	99%	12,375
Capital Outlay	50,051	13,226	26%	68,386	7,600	11%	68,386	100%	-
TOTAL REQUIREMENTS	7,496,355	6,674,328	89%	7,928,538	2,329,774	29%	7,496,826	95%	431,712

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	2,176,348	33%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(25,352)	33%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	2,150,996	33%	6,452,997	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,376,580	125%	1,376,580	125%
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(2,242,914)		(6,470,460)		447,875
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	2,150,996		6,452,997		-
TOTAL FUND BALANCE	\$ 596,681	\$ 1,522,125	255%	\$ 634,663	\$ 1,284,662	202%	\$ 1,359,117	214%	\$724,454

- A** New lease payment for JBarJ
- B** Investment Income projected to come in higher than budget
- C** Projected Personnel savings based on FY22/FY23 average vacancy rate of 6.3%
- D** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	7,277,729	54%	13,911,563	102%	330,689 A
Interest on Investments	58,448	51,884	89%	50,408	25,603	51%	69,440	138%	19,032 B
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	7,303,332	54%	13,981,003	103%	349,721

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	1,538,333	42%	3,766,825	102%	(90,939) D
Interfund Charges	239,526	239,526	100%	3,574,573	1,191,524	33%	3,574,573	100%	- E
Administrative	15,203	9,365	62%	215,508	60,971	28%	215,508	100%	-
Software	95,000	64,758	68%	47,251	18,750	40%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	7,409,578	57%	13,204,157	101%	(90,939)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(6,664)	33%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(25,000)	33%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(87,736)	33%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(139,472)	33%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(167,224)	33%	(514,086)	102%	(12,403) F
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(367,112)	33%	(1,130,277)	103%	(28,935) G
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,217,260)	33%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,413)	98%	(6,031,446)	(2,010,468)	33%	(6,072,784)	101%	(41,338)

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	(106,246)	-	776,846	-	258,782
Net Transfers - In (Out)	(6,024,574)	(5,916,413)	-	(6,031,446)	(2,010,468)	-	(6,072,784)	-	(41,338)
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,532	112%	\$ 4,000,000	\$ 7,358,818	184%	\$ 4,179,594	104%	\$179,594

- A** Room Tax collections up 7.2% over last year versus 5% budget assumption
- B** Investment Income projected to come in higher than budget
- C** Includes \$4M payment to Sunriver Service District
- 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 October 31, 2022 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	-	93,961		105,186	86,323	82%	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
TOTAL RESOURCES	19,000,000	14,281,402	75%	105,186	26,577,172	999%	29,044,591	999%	28,939,405

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	748,757	5%	15,394,824	100%
Administrative	5,281,005	143,079	3%	4,317,328	73,312	2%	4,317,328	100%	-
Infrastructure	2,050,000	527,275	26%	1,634,710	107,546	7%	1,634,710	100%	-
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	32,141	4%	899,577	100%	-
Public Health	3,733,057	2,786,152	75%	882,922	699,309	79%	882,922	100%	-
TOTAL REQUIREMENTS	38,000,000	14,187,441	37%	23,129,361	1,661,065	7%	23,129,361	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	108,098	0%	108,098	0%
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	24,916,107		5,915,230		28,939,405
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 108,098	999%	-	\$ 25,024,205	999%	\$ 6,023,328	999%	\$ 6,023,328

- A** Investment Income projected to come in higher than budget
- B** Local Assistance & Tribal Consistency funding will be appropriated in FY24
- 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 October 31, 2022 (unaudited)

33.3%
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	174,263	33%	525,000	100%	-
Interest on Investments	95	45	48%	32	147	459%	510	999%	478 ^A
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	174,410	33%	525,510	100%	478

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,792	94%	569,648	191,212	34%	569,648	100%
Materials and Services	158,933	149,011	94%	161,535	55,146	34%	161,535	100%	- ^B
TOTAL REQUIREMENTS	736,142	690,802	94%	731,183	246,359	34%	731,183	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,126	81%	263,217	87,736	33%	263,217	100%
TOTAL TRANSFERS	240,956	196,126	81%	263,217	87,736	33%	263,217	100%	-

Resources over Requirements	(185,310)	(196,126)		(206,151)	(71,949)		(205,673)		478
Net Transfers - In (Out)	240,956	196,126		263,217	87,736		263,217		-
TOTAL □	\$ 55,646	-	0%	\$ 57,066	\$ 15,787	28%	\$ 57,544	101%	\$478

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	2,670,849	9%	30,239,651	100%	(42,398) A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	1,172,784	9%	13,313,046	99%	(87,495) B
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,520,630	2,912,980	64%	4,530,374	100%	9,744 C
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	124,277	38%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	51,228	35%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	29,706	33%	98,170	110%	9,051 C
LED #2 Interest	69,274	24,356	35%	22,716	(1,285)	-6%	2,950	13%	(19,766) D
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
TOTAL RESOURCES	44,947,745	45,776,980	102%	48,790,055	6,960,539	14%	48,659,191	100%	(130,864)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	-	-	-	808,610	238,513	29%	625,202	77%	183,408
Concealed Handgun Licenses	-	-	-	335,044	76,836	23%	176,605	53%	158,439
Rickard Ranch	-	-	-	264,871	82,350	31%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	1,667,754	28%	4,989,543	85%	874,342
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	400,388	34%	1,188,864	102%	(20,564)
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	1,145,267	29%	3,949,728	99%	56,160
Detective	3,029,130	3,013,632	99%	3,383,825	1,373,044	41%	4,182,537	124%	(798,712)
Patrol	14,015,461	13,440,565	96%	14,640,315	5,030,596	34%	14,905,448	102%	(265,133)
Records	1,025,023	735,218	72%	944,493	230,883	24%	729,720	77%	214,773
Adult Jail	21,033,697	18,807,184	89%	22,182,320	6,573,307	30%	21,108,399	95%	1,073,921
Court Security	444,617	431,758	97%	424,769	173,173	41%	526,856	124%	(102,087)
Emergency Services	789,912	543,303	69%	829,997	181,852	22%	605,106	73%	224,892
Special Services	1,775,588	2,053,196	116%	2,047,792	712,105	35%	2,369,495	116%	(321,703)
Training	1,626,207	1,786,439	110%	1,907,588	568,273	30%	2,118,448	111%	(210,860)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	316,266	39%	1,114,753	136%	(293,917)
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,382,461	95%	59,628,533	18,770,605	31%	58,855,575	99%	772,958

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,217,260	33%	3,651,787	100%	-
Transfer In - General Fund	121,950	121,950	100%	70,000	23,332	33%	70,000	100%	-
Transfers Out - Debt Service	(273,000)	(272,491)	100%	(273,200)	-	0%	(273,200)	100%	-
TOTAL TRANSFERS	3,500,737	3,501,246	100%	3,448,587	1,240,592	36%	3,448,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	17,874,511	17,266,520	97%	14,414,541	15,910,275	110%	15,910,275	110%	1,495,734 E
Resources over Requirements	(9,214,615)	(5,605,481)	-	(10,838,478)	(11,810,066)	-	(10,196,384)	-	642,094
Net Transfers - In (Out)	3,500,737	3,501,246	100%	3,448,587	1,240,592	36%	3,448,587	100%	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,162,285	125%	\$ 7,024,650	\$ 5,340,801	76%	\$ 9,162,478	130%	\$ 2,137,828

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 October 31, 2022 (unaudited)

33.3%
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	10,933,881	50%	23,173,697	106%	1,345,333
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	4,367,325	34%	12,035,059	93%	(847,565)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	1,220,928	14%	8,699,743	98%	(201,976)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	950,330	29%	4,842,482	150%	1,609,862
Local Grants	1,936,838	3,350,227	173%	2,252,031	1,411,446	63%	2,417,300	107%	165,269
Federal Grants	4,303,483	4,090,251	95%	2,215,634	728,042	33%	2,738,408	124%	522,774
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	87,254	7%	1,238,623	100%	124
Other	884,036	866,362	98%	1,021,722	265,564	26%	1,032,153	101%	10,431
State - Medicaid/Medicare	843,050	777,348	92%	807,530	390,146	48%	1,113,507	138%	305,977
Patient Fees	468,415	538,392	115%	615,644	206,939	34%	609,160	99%	(6,484)
Medicaid	1,014,100	750,524	74%	430,863	214,938	50%	644,815	150%	213,952
State - Medicare	172,200	194,470	113%	337,614	74,662	22%	220,490	65%	(117,124)
Vital Records	280,000	342,960	122%	300,000	86,169	29%	315,713	105%	15,713
Liquor Revenue	157,000	199,100	127%	177,574	19,068	11%	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	-	0%	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	74,834	77%	202,030	207%	104,280
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
TOTAL RESOURCES	48,727,400	48,848,440	100%	56,765,218	21,154,461	37%	59,830,197	105%	3,064,979

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	43,994,358	39,393,426	90%	50,709,720	16,740,507	33%	46,121,930	91%	4,587,790
Materials and Services	14,721,284	12,243,043	83%	19,372,707	3,831,681	20%	19,876,267	103%	(503,560)
Capital Outlay	157,000	82,128	52%	164,643	22,752	14%	269,027	163%	(104,384)
TOTAL REQUIREMENTS	58,872,642	51,718,597	88%	70,247,070	20,594,940	29%	66,267,224	94%	3,979,846

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	2,202,712	33%	6,608,245	100%
Transfers In- OHP Mental Health	-	-	-	1,473,586	368,382	25%	510,322	35%	(963,264)
Transfers In - TRT	444,417	444,417	100%	418,417	139,472	33%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(80,528)	33%	(523,596)	217%	(282,000)
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,258,652	2,630,038	32%	7,013,388	85%	(1,245,264)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	10,033,946	10,689,975	107%	11,228,719	14,000,324	125%	13,942,601	124%
Resources over Requirements	(10,145,242)	(2,870,157)	-	(13,481,852)	559,520	-	(6,437,027)	-	7,044,825
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,258,652	2,630,038	32%	7,013,388	85%	(1,245,264)
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,942,649	232%	\$ 6,005,519	\$ 17,189,883	286%	\$ 14,518,962	242%	\$8,513,443



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD October 31, 2022 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	769,319	493,270	64%	379,180	241,371	64%	502,275	132%	123,095
OHP Capitation	-	436,443		367,074	133,925	36%	367,074	100%	-
Interest on Investments	156,549	101,438	65%	97,750	74,834	77%	202,030	207%	104,280
Federal Grants	1,438,843	1,183,981	82%	54,405	40,977	75%	683,977	999%	629,572
Other	9,200	12,146	132%	12,900	5,986	46%	12,900	100%	-
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
TOTAL RESOURCES	2,860,715	2,235,340	78%	911,309	497,092	55%	1,768,256	194%	856,947

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	6,904,224	5,832,219	84%	6,513,820	1,940,398	30%	6,026,626	93%	487,194
Materials and Services	6,580,649	6,134,705	93%	6,652,163	2,197,677	33%	7,050,095	106%	(397,932)
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,192,921)	-	0%	(11,192,921)	100%	-
TOTAL REQUIREMENTS	3,295,971	1,778,023	54%	1,973,061	4,138,075	210%	1,883,800	95%	89,262

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	-	0%	(80,771)
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(76,876)	33%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(56,686)	38%	(230,635)	154%	(80,771)

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%	123,133
Resources over Requirements	(435,256)	457,318		(1,061,752)	(3,640,983)		(115,544)		946,209
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(56,686)		(230,635)		(80,771)
TOTAL FUND BALANCE	\$ 2,896,950	\$ 4,007,465	138%	\$ 2,672,716	\$ 309,797	12%	\$ 3,661,287	137%	\$988,571

- A** Projection includes increase in FEMA expenditures for vaccine clinics and outreach, which is going to the Board on November 7th
- B** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- C** Expenditures over budget related to expenses supporting COVID-19 vaccine distribution.
- D** Transfers In from OHP Mental Health Reserves will occur at end of year. No funds are currently projected to be transferred to Admin Services
- E** 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 October 31, 2022 (unaudited)

33.3%
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	8,039,655	51%	16,835,345	107%	1,116,502
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	4,233,400	34%	11,667,985	93%	(847,565)
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	1,164,368	15%	7,897,260	98%	(130,113)
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	938,671	29%	4,808,679	150%	1,594,319
Federal Grants	2,725,623	2,781,433	102%	2,017,169	651,892	32%	1,908,855	95%	(108,314)
Local Grants	1,093,055	1,378,335	126%	1,475,139	719,454	49%	1,537,053	104%	61,914
Other	682,180	668,038	98%	719,670	242,740	34%	723,308	101%	3,638
Patient Fees	372,115	431,526	116%	519,344	157,500	30%	464,408	89%	(54,936)
Medicaid	1,014,100	750,524	74%	430,863	214,938	50%	644,815	150%	213,952
State - Medicare	172,200	194,470	113%	337,614	74,662	22%	220,490	65%	(117,124)
Liquor Revenue	157,000	199,100	127%	177,574	19,068	11%	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	-	0%	127,000	100%	-
CCBHC Grant	2,140,487	31,649	1%	-	-	-	-	-	-
TOTAL RESOURCES	35,073,435	35,961,830	103%	45,453,529	16,519,525	36%	47,075,950	104%	1,622,421

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	-	0%	8,265,132	100%	-
Personnel Services	26,606,065	24,513,386	92%	32,583,031	11,508,325	35%	29,751,653	91%	2,831,378
Materials and Services	4,882,963	3,690,305	76%	10,344,612	1,152,527	11%	10,307,615	100%	36,996
Capital Outlay	80,000	54,752	68%	153,443	22,752	15%	195,827	128%	(42,384)
TOTAL REQUIREMENTS	39,092,883	35,782,298	92%	51,346,218	12,683,604	25%	48,520,227	94%	2,825,991

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	743,796	33%	2,231,439	100%	-
Transfers In- OHP Mental Health	-	-	-	1,392,815	348,192	25%	510,322	37%	(882,493)
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(3,652)	33%	(152,961)	999%	(142,000)
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,613,293	1,088,336	30%	2,588,800	72%	(1,024,493)

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	6,372,638	133%	6,318,489	132%	1,529,694
Resources over Requirements	(4,019,448)	179,532	-	(5,892,689)	3,835,920	-	(1,444,277)	-	4,448,412
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,613,293	1,088,336	30%	2,588,800	-	(1,024,493)
TOTAL FUND BALANCE	\$ 1,859,692	\$ 6,317,322	340%	\$ 2,509,399	\$ 11,296,894	450%	\$ 7,463,012	297%	\$ 4,953,613

- 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** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- D** Personnel projections based on year to date vacancy savings and assume 10% moving forward.
- E** Increase in expenditures related to temporary staff being used instead of oncall staff
- 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 October 31, 2022 (unaudited)

33.3%
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	2,652,855	46%	5,836,077	102%	105,736 A
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	87,254	7%	1,238,623	100%	124
State Miscellaneous	2,194,822	1,806,557	82%	874,346	56,561	6%	802,483	92%	(71,863) B
State - Medicaid/Medicare	843,050	777,348	92%	807,530	390,146	48%	1,113,507	138%	305,977 D
Local Grants	843,783	1,971,892	234%	776,892	691,992	89%	880,247	113%	103,355 C
Vital Records	280,000	342,960	122%	300,000	86,169	29%	315,713	105%	15,713
Other	192,656	186,177	97%	289,152	16,839	6%	295,945	102%	6,793
Federal Grants	139,017	124,837	90%	144,060	35,174	24%	145,576	101%	1,516
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	49,439	51%	144,752	150%	48,452
OHP Fee for Service	-	22,993		18,260	11,660	64%	33,803	185%	15,543
TOTAL RESOURCES	10,793,250	10,651,270	99%	10,400,380	4,137,844	40%	10,985,991	106%	585,611

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,665,047	2,665,046	100%	2,927,789	-	0%	2,927,789	100%
Personnel Services	10,484,069	9,047,822	86%	11,612,869	3,291,784	28%	10,343,651	89%	1,269,218 E
Materials and Services	3,257,672	2,418,033	74%	2,375,933	481,477	20%	2,518,557	106%	(142,624)
Capital Outlay	77,000	27,376	36%	11,200	-	0%	73,200	654%	(62,000)
TOTAL REQUIREMENTS	16,483,788	14,158,277	86%	16,927,791	3,773,261	22%	15,863,197	94%	1,064,594

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	1,458,916	33%	4,376,806	100%
Transfers In - TRT	444,417	444,417	100%	418,417	139,472	33%	418,417	100%	-
Transfers Out	-	-		-	-		(140,000)	999%	(140,000) F
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,795,223	1,598,388	33%	4,655,223	97%	(140,000)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,869,932	3,049,370	106%	2,555,592	3,620,221	142%	3,616,647	142%
Resources over Requirements	(5,690,538)	(3,507,006)		(6,527,411)	364,583		(4,877,206)		1,650,205
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	1,598,388		4,655,223		(140,000)
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,617,861	288%	\$ 823,404	\$ 5,583,192	678%	\$ 3,394,664	412%	\$2,571,260

- A** Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization.
- B** Decrease of \$71K primarily related to reclassifying \$60K of funding from Jefferson County from category of State Misc to Local Grants
- C** Carryforward from FY22 of appx. \$40K for Living Well and Diabetes Prevention Programs, as well as reclassifying \$60K from Jefferson County for disease investigation
- D** Medicaid revenue trending more than budgeted for the Family Support Services - Nurse Home Visiting Programs
- E** Personnel projections based on year to date vacancy savings and assume 6% moving forward.
- F** 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
- G** 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 October 31, 2022 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	44,602	29%	149,845	98%	(3,600)
Code Compliance	842,906	995,865	118%	1,171,592	321,311	27%	906,467	77%	(265,125) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	1,563,743	32%	4,661,160	97%	(160,000) A
Electrical	914,750	979,129	107%	1,022,005	286,841	28%	823,505	81%	(198,500) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	260,264	26%	853,678	84%	(164,000) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	653,456	27%	2,011,184	83%	(414,150) A
Long Range Planning	826,806	880,902	107%	1,064,305	313,670	29%	881,978	83%	(182,327) A
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	3,443,886	29%	10,287,817	88%	(1,387,702)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,960,981	94%	3,432,980	1,006,977	29%	3,089,125	90%
Code Compliance	617,012	618,343	100%	805,614	232,890	29%	740,336	92%	65,278 B
Building Safety	2,284,444	2,022,820	89%	2,538,721	644,006	25%	1,983,175	78%	555,546 B
Electrical	556,531	553,223	99%	641,837	182,707	28%	550,345	86%	91,492 B
Onsite Wastewater	765,935	643,079	84%	753,369	238,567	32%	748,369	99%	5,000
Current Planning	1,769,333	1,589,882	90%	2,062,044	483,863	23%	1,594,384	77%	467,660 B
Long Range Planning	847,839	575,615	68%	998,739	268,558	27%	998,739	100%	
TOTAL REQUIREMENTS	9,978,889	8,963,943	90%	11,233,304	3,057,569	27%	9,704,473	86%	1,528,831

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	44,620	28%	160,000	100%
Transfers In - CDD Electrical Reserve	-	-		-	-		73,933		73,933 D
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(37,528)	33%	(112,619)	100%	
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(443,021)	46%	(1,395,737)	146%	(436,771) E
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(435,929)	48%	(1,274,423)	140%	(362,838)

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	386,316		583,344		141,129
Net Transfers - In (Out)	(270,622)	(1,159,207)		(911,585)	(435,929)		(1,274,423)		(362,838)
TOTAL FUND BALANCE	\$ 763,172	\$ 2,168,956	284%	\$ 1,627,134	\$ 2,119,344	130%	\$ 1,477,877	91%	(\$149,257)

- 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 October 31, 2022 (unaudited)

33.3%
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	6,791,102	35%	19,483,147	100%	-
Federal - PILT Payment	2,096,751	2,195,918	105%	2,200,000	2,239,616	102%	2,239,616	102%	39,616 A
Other Inter-fund Services	1,221,632	1,254,413	103%	1,311,901	93,063	7%	1,311,901	100%	-
Forest Receipts	627,207	792,420	126%	882,502	-	0%	882,502	100%	-
Sale of Equip & Material	449,150	341,833	76%	426,000	103,496	24%	426,000	100%	-
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	24,220	31%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	15,007	28%	40,470	75%	(13,702) B
Mineral Lease Royalties	60,000	148,267	247%	50,000	1,427	3%	50,000	100%	-
Assessment Payments (P&I)	3,460	16,052	464%	-	2,766	-	10,000	-	10,000 C
State Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	9,536,825	38%	24,924,977	100%	35,914

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,916,229	6,751,810	98%	7,802,271	2,357,700	30%	7,581,974	97%
Materials and Services	7,843,400	6,877,560	88%	8,315,339	2,124,066	26%	8,315,339	100%	-
Capital Outlay	264,500	141,754	54%	71,386	34,922	49%	71,386	100%	-
TOTAL REQUIREMENTS	15,024,128	13,771,124	92%	16,188,996	4,516,688	28%	15,968,699	99%	220,297

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%
Resources over Requirements	7,605,521	10,997,382	-	8,700,067	5,020,137	-	8,956,278	-	256,211
Net Transfers - In (Out)	(11,757,547)	(11,757,547)	-	(12,330,136)	(7,440,775)	-	(12,330,136)	-	-
TOTAL FUND BALANCE	\$ 2,231,806	\$ 7,806,356	350%	\$ 2,262,898	\$ 5,385,718	238%	\$ 4,432,499	196%	\$2,169,601

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



Budget to Actuals Report

Adult P&P - Fund 355

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	16,667	33%	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	14,205	78%	39,140	216%	20,989
Electronic Monitoring Fee	2,500	280	11%	500	268	54%	500	100%	-
Miscellaneous	500	3,904	781%	500	72	14%	500	100%	-
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
TOTAL RESOURCES	5,840,250	6,178,356	106%	6,134,018	3,126,900	51%	6,128,554	100%	(5,464)

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	1,651,607	29%	5,070,293	89%	613,529
Materials and Services	1,700,412	1,528,224	90%	1,883,614	523,441	28%	1,762,626	94%	120,988
Capital Outlay	-	-	-	8,475	598	7%	8,475	100%	-
TOTAL REQUIREMENTS	7,079,915	6,392,578	90%	7,575,910	2,175,645	29%	6,841,393	90%	734,517

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Funds	662,046	662,045	100%	536,369	178,784	33%	536,369	100%	-
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(23,092)	33%	(69,277)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	467,092	155,692	33%	467,092	100%	-

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)	951,254	-	(712,839)	-	729,053
Net Transfers - In (Out)	471,072	471,071	-	467,092	155,692	-	467,092	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,238,905	164%	\$ 2,125,200	\$ 4,345,851	204%	\$ 2,993,158	141%	\$867,958

- 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 October 31, 2022 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	818,500	45%	(1,000,000) A
Interest on Investments	279,729	124,832	45%	124,563	85,266	68%	255,560	205%	130,997 B
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	85,266	4%	1,074,060	55%	(869,003)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	109,870	109,870	100%	127,640	42,547	33%	127,640	100%
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	12,519,853	44%	27,291,683	97%	967,843
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	12,562,399	44%	27,419,323	97%	967,843

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(12,477,134)		(26,345,263)		98,840
Net Transfers - In (Out)	12,193,917	10,672,113		14,230,313	4,889,361		14,230,313		-
TOTAL FUND BALANCE	\$ 5,316,460	\$ 27,223,832	512%	\$ 12,334,484	\$ 19,636,059	159%	\$ 15,108,882	122%	\$2,774,398

- 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 October 31, 2022 (unaudited)

33.3%
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	83,874	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	40,107	2%	1,663,000	100%	-
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-
Paving Desch Mkt Rd: Yeoman Hamehook	310,838	-	0%	443,000	-	0%	-	0%	443,000
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	1,788,826	149%	1,788,826	149%	(588,826)
Paving Of Hamby Rd: Us 20 To Butler	200,000	1,912	1%	333,000	999,285	300%	999,286	300%	(666,286)
Powell Butte Hwy/Butler Market RB	150,000	38,562	26%	785,000	33,115	4%	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%	32,692	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		-		-
TOTAL CAPITAL OUTLAY	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	12,519,853	44%	\$ 27,291,683	97%	\$ 967,843

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 October 31, 2022 (unaudited)

33.3%
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	2,404,126	33%	7,210,000	100%	- A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	1,282,348	38%	3,337,000	100%	- A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	1,194,901	37%	3,234,000	100%	- A
Franchise 3% Fees	290,000	337,878	117%	305,000	93,432	31%	305,000	100%	- B
Yard Debris	300,000	268,060	89%	290,000	128,858	44%	290,000	100%	-
Miscellaneous	55,000	88,470	161%	70,000	52,308	75%	70,000	100%	-
Interest on Investments	41,599	27,916	67%	30,498	12,736	42%	38,490	126%	7,992 C
Special Waste	15,000	37,718	251%	15,000	15,694	105%	20,000	133%	5,000
Recyclables	12,000	12,980	108%	12,000	3,250	27%	12,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	13,350,600	13,930,834	104%	14,503,499	5,187,652	36%	14,516,491	100%	12,992

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,754,132	2,694,834	98%	3,277,684	982,200	30%	3,277,684	100%
Materials and Services	5,651,103	5,192,786	92%	6,473,358	1,535,070	24%	6,473,358	100%	-
Capital Outlay	53,141	76,304	144%	264,000	-	0%	264,000	100%	-
Debt Service	1,251,615	828,197	66%	1,739,630	204,993	12%	1,739,630	100%	- D
TOTAL REQUIREMENTS	9,709,991	8,792,122	91%	11,754,672	2,722,262	23%	11,754,672	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,644,652)	50%	(5,299,665)	100%
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,644,652)	50%	(5,299,665)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,097,007	100%	3,097,007	100%
Resources over Requirements	3,640,609	5,138,712		2,748,827	2,465,390		2,761,819		12,992
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(2,644,652)		(5,299,665)		-
TOTAL FUND BALANCE	\$ 583,520	\$ 3,066,662	526%	\$ 556,359	\$ 2,917,745	524%	\$ 559,161	101%	\$ 2,801

- 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 5% higher than last year-to-date.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic
- C** Investment Income projected to come in higher than budget
- D** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos
- E** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD October 31, 2022 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	293,371	39%	745,759	100%	-
Food & Beverage	513,500	792,639	154%	415,000	249,269	60%	415,000	100%	-
Rights & Signage	105,000	38,192	36%	105,000	35,400	34%	105,000	100%	-
Storage	77,500	46,525	60%	65,000	-	0%	65,000	100%	-
Horse Stall Rental	71,500	66,636	93%	49,000	38,020	78%	49,000	100%	-
Camping Fee	19,500	11,675	60%	20,000	3,475	17%	20,000	100%	-
Interest on Investments	474	5,301	999%	5,221	3,695	71%	10,200	195%	4,979
Miscellaneous	250	2,032	813%	3,554	1,222	34%	3,554	100%	-
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,779,723	128%	1,408,534	624,451	44%	1,413,513	100%	4,979

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,129,821	101%	1,256,902	390,740	31%	1,072,283	85%
Personnel Services - F&B	181,593	200,062	110%	170,247	20,466	12%	139,709	82%	30,538
Materials and Services	818,804	852,050	104%	965,684	269,456	28%	965,684	100%	-
Materials and Services - F&B	282,500	342,748	121%	273,950	71,435	26%	273,950	100%	-
Debt Service	103,000	101,799	99%	101,270	-	0%	101,270	100%	-
TOTAL REQUIREMENTS	2,504,877	2,626,480	105%	2,768,054	752,097	27%	2,552,897	92%	215,157

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	367,112	33%	1,130,277	103%
Transfers In - Park Fund	30,000	30,000	100%	30,000	10,000	33%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(142,404)	33%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	234,708	33%	733,062	104%	28,935

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	996,420	103%	996,420	103%
Resources over Requirements	(1,109,153)	(846,757)	-	(1,359,520)	(127,646)	-	(1,139,384)	-	220,136
Net Transfers - In (Out)	962,736	918,804	-	704,127	234,708	-	733,062	-	28,935
TOTAL FUND BALANCE	\$ 604,256	\$ 995,519	165%	\$ 315,960	\$ 1,103,482	349%	\$ 590,098	187%	\$274,139

- 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 October 31, 2022 (unaudited)

33.3%
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	3,220	119%	7,890	291%	5,177 ^A
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,360,021	128%	2,372,997	128%	523,617

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,681	24%	169,445	64,771	38%	169,445	100%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,608,299	96%	1,682,585	100%	-
TOTAL REQUIREMENTS	1,468,131	1,352,783	92%	1,852,030	1,673,069	90%	1,852,030	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	25,000	33%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(77,232)	33%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(52,232)	33%	(156,706)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,854	100%	385,854	100%
Resources over Requirements	92,369	569,888		(2,650)	686,952		520,967		523,617
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(52,232)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,854	999%	\$ 225,358	\$ 1,020,574	453%	\$ 750,115	333%	\$524,757

- 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

	Fair 2021	Fair 2022 Actuals to Date	2022 Projection
RESOURCES			
Gate Receipts	\$ 738,029	\$ 782,364	\$ 782,364
Carnival	415,716	433,682	433,682
Commercial Exhibitors	315,719	436,292	436,292
Livestock Entry Fees	-	1,925	1,925
R/V Camping/Horse Stall Rental	19,944	17,392	17,392
Merchandise Sales	5,239	3,245	3,245
Concessions and Catering	295,093	497,366	497,366
Fair Sponsorship	81,125	126,300	126,300
TOTAL FAIR REVENUES	\$ 1,870,865	\$ 2,298,566	\$ 2,298,566
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	1,194	4,502	5,252
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 1,925,226	\$ 2,356,234	\$ 2,356,984
REQUIREMENTS			
Personnel	103,199	88,203	118,691
Materials & Services	1,249,932	1,680,236	1,689,402
TOTAL REQUIREMENTS	\$ 1,353,131	\$ 1,768,438	\$ 1,808,092
TRANSFERS			
Transfer In - TRT 1%	74,750	62,500	75,000
Transfer Out - F&E Reserve	-	(77,232)	(115,848)
Transfer Out - Fair & Expo	(150,000)	-	-
TOTAL TRANSFERS	\$ (75,250)	\$ (14,732)	\$ (40,848)
Net Fair	\$ 496,845	\$ 573,064	\$ 508,044
Beginning Fund Balance on Jan 1	\$ (48,694)	\$ 448,151	\$ 448,151
Ending Balance	\$ 448,151	\$ 1,021,215	\$ 956,195



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD October 31, 2022 (unaudited)

33.3%
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	7,350	99%	19,950	269%	12,536
TOTAL RESOURCES	8,544	8,012	94%	7,414	7,350	99%	19,950	269%	12,536

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	180,000	8,564	5%	220,000	92	0%	220,000	100%
Capital Outlay	388,000	(894)	0%	650,000	-	0%	650,000	100%	
TOTAL REQUIREMENTS	568,000	7,670	1%	870,000	92	0%	870,000	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	498,901	479,502	96%	501,683	167,224	33%	514,086	102%
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	138,812	33%	416,437	100%	
Transfers In - Annual County Fair	-	-		231,706	77,232	33%	231,706	100%	
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	383,268	33%	1,162,230	101%	12,403

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,101,663	1,029,596	93%	1,299,942	1,809,440	139%	1,809,440	139%
Resources over Requirements	(559,456)	342		(862,586)	7,259		(850,050)		12,536
Net Transfers - In (Out)	798,901	779,502		1,149,827	383,268		1,162,230		12,403
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 2,199,967	139%	\$ 2,121,620	134%	\$534,437

- 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 October 31, 2022 (unaudited)

33.3%
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	222,359	37%	605,000	100%	-
Cancellation Fees	-	15,725		14,000	5,604	40%	14,000	100%	-
RV Park Fees > 30 Days	10,500	8,499	81%	13,000	-	0%	13,000	100%	-
Washer / Dryer	5,000	3,476	70%	4,200	2,971	71%	4,200	100%	-
Miscellaneous	2,500	3,731	149%	3,750	1,142	30%	3,750	100%	-
Vending Machines	2,500	1,021	41%	1,750	936	53%	1,750	100%	-
Interest on Investments	2,024	578	29%	552	618	112%	1,660	301%	1,108
TOTAL RESOURCES	517,524	584,713	113%	642,252	233,629	36%	643,360	100%	1,108

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,643	8%	111,153	27,198	24%	104,640	94%
Materials and Services	310,805	242,863	78%	259,755	96,986	37%	259,755	100%	-
Debt Service	221,927	221,629	100%	223,273	-	0%	223,273	100%	-
TOTAL REQUIREMENTS	552,188	466,135	84%	594,181	124,184	21%	587,668	99%	6,513

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	-	0%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	6,664	33%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(87,188)	33%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(80,524)	99%	(81,566)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%
Resources over Requirements	(34,664)	118,578		48,071	109,446		55,692		7,621
Net Transfers - In (Out)	47,958	47,958		(81,566)	(80,524)		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,536	999%	\$ 82,920	\$ 195,458	236%	\$ 140,662	170%	\$57,742

- A** Investment Income projected to come in higher than budget
- B** Projected Personnel based on vacancy savings to date
- C** Transfer booked in November
- D** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

RV Park Reserve - Fund 619

FY23 YTD October 31, 2022 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Fiscal Year 2023		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	7,546	6,354	84%	6,298	4,477	71%	12,400	197%	6,102
TOTAL RESOURCES	7,546	6,354	84%	6,298	4,477	71%	12,400	197%	6,102

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Capital Outlay	100,000	885	1%	100,000	4,490	4%	100,000	100%
TOTAL REQUIREMENTS	100,000	885	1%	100,000	4,490	4%	100,000	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	132,042	132,042	100%	261,750	87,188	33%	261,566	100%
TOTAL TRANSFERS	132,042	132,042	100%	261,750	87,188	33%	261,566	100%	(184)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%
Resources over Requirements	(92,454)	5,469		(93,702)	(13)		(87,600)		6,102
Net Transfers - In (Out)	132,042	132,042		261,750	87,188		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,279,112	95%	\$ 1,365,903	102%	\$25,137

- 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 October 31, 2022 (unaudited)

33.3%
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	408,212	33%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	297,560	33%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	295,562	69%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	139,855	33%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	82,921	33%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	32,850	67%	92,120	187%	B 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	-	0%	100	1%	C (9,900)
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	405	41%	1,000	100%	-
Miscellaneous	-	180	-	180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,409,440	140%	3,311,477	1,258,475	38%	3,344,351	101%	32,874

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	394,800	13%	2,500,000	83%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	558,128	35%	2,000,000	127%	E (420,000)
Insurance Administration	547,047	491,393	90%	607,558	192,384	32%	607,558	100%	-
Property Damage	300,245	604,926	201%	300,248	51,632	17%	280,000	93%	F 20,248
Vehicle	200,000	137,356	69%	200,000	83,563	42%	250,000	125%	E (50,000)
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,982,451	78%	5,887,806	1,280,507	22%	5,837,558	99%	50,248

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	8,944,938	116%	8,944,938	116%
Resources over Requirements	(3,280,319)	(573,012)	-	(2,576,329)	(22,032)	-	(2,493,207)	-	83,122
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(1,164)	-	(3,500)	-	-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 8,944,938	177%	\$ 5,107,351	\$ 8,921,742	175%	\$ 6,448,231	126%	\$1,340,880

- 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 October 31, 2022 (unaudited)

33.3%
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	6,485,270	33%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	577,894	37%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	414,192	32%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	178,120	30%	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	46,011	48%	131,380	137%	35,694 ^B
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	5,764	10%	55,000	100%	-
TOTAL RESOURCES	23,027,177	25,070,639	109%	23,658,700	7,850,592	33%	23,694,394	100%	35,694

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,583,764	98%	21,597,563	5,301,214	25%	21,597,563	100%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	819,341	22%	3,779,608	100%	- ^C
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	286,277	24%	1,212,497	100%	- ^C
Wellness	171,142	138,211	81%	179,549	39,898	22%	179,549	100%	- ^C
TOTAL REQUIREMENTS	29,424,393	29,294,027	100%	26,769,217	6,446,730	24%	26,769,217	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,772,618	15,527,580	105%	11,925,656	11,304,191	95%	11,304,191	95%
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	1,403,862		(3,074,823)		35,694
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 11,304,191	135%	\$ 8,815,139	\$ 12,708,052	144%	\$ 8,229,368	93%	(\$585,771)

- ^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 October 31, 2022 (unaudited)

33.3%
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	920,416	9%	10,421,062	100%	18,228	A
Telephone User Tax	1,106,750	1,815,283	164%	1,668,000	-	0%	1,668,000	100%	-	B
State Reimbursement	60,000	123,282	205%	810,000	15,000	2%	810,000	100%	-	C
Police RMS User Fees	236,576	237,221	100%	237,221	-	0%	237,221	100%	-	D
Contract Payments	147,956	157,552	106%	153,292	18,870	12%	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	26,024	22%	120,874	100%	-	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	40,771	51%	80,000	100%	-	
Interest on Investments	96,867	69,988	72%	67,515	39,548	59%	116,280	172%	48,765	E
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	322	1%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	13,045	52%	25,000	100%	-	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	1,078,309	8%	13,811,671	100%	66,993	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	8,005,795	7,462,327	93%	8,606,196	2,563,383	30%	7,563,412	88%	1,042,784
Materials and Services	3,582,212	2,915,749	81%	4,088,201	836,140	20%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	5,075,000	246,232	5%	5,075,000	100%	-	
TOTAL REQUIREMENTS	14,563,007	10,896,900	75%	17,769,397	3,645,756	21%	16,726,613	94%	1,042,784	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,705	98%	12,708,705	98%
Resources over Requirements	(2,543,701)	1,999,633		(4,024,719)	(2,567,447)		(2,914,942)		1,109,777
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 9,307,082	\$ 12,708,705	137%	\$ 8,926,080	\$ 10,141,258	114%	\$ 9,793,763	110%	\$ 867,683

- 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