MEMORANDUM

DATE: October 12, 2022

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

SUBJECT: Treasury and Finance Report for September 2022

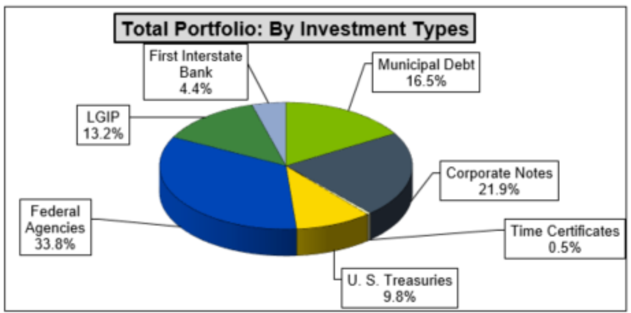
Following is the unaudited monthly finance report for fiscal year to date September 30, 2022.

Treasury and Investments

- The portfolio balance at the end of September was $265.3 million, a decrease of ~$6.1 million from August and an increase of $37 million from last year (September 2021).
- Net investment income for the month is $240,952 approximately $31K more than last month and $119K more than September 2021. YTD earnings of $648,202 are $252K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 1.65% to 1.90% on 9/8. Benchmark returns for 24 month treasuries are up from the prior month by 77 basis points and 36 month treasuries are up from the prior month by 79 basis points.
- Average portfolio yield is 1.22% which is higher than the prior month's average of 0.78%.
- The portfolio's weighted average time to maturity is at 1.36 years compared to 1.34 in August.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	$ 43,710,000	**16.5%**
Corporate Notes	58,102,000	**21.9%**
Time Certificates	1,245,000	**0.5%**
U.S. Treasuries	26,000,000	**9.8%**
Federal Agencies	89,710,000	**33.8%**
LGIP	34,935,862	**13.2%**
First Interstate Bank	11,552,048	**4.4%**
Total Investments	**$ 265,254,911**	**100.0%**

Investment Income		Sep-22	Y-T-D
Total Investment Income		245,952	663,202
Less Fee: $5,000 per month		(5,000)	(15,000)
Investment Income - Net		**240,952**	**648,202**
Prior Year Comparison	**Sep-21**	**121,296**	**395,899**



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%**

Maturity (Years)	
Max	**Weighted Average**
4.126	1.36

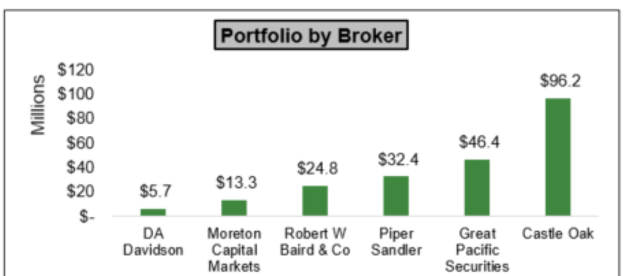
Yield Percentages	Current Month	Prior Month
FIB/ LGIP	**1.90%**	**1.65%**
Investments	**1.26%**	**1.06%**
Average	**1.22%**	**0.78%**

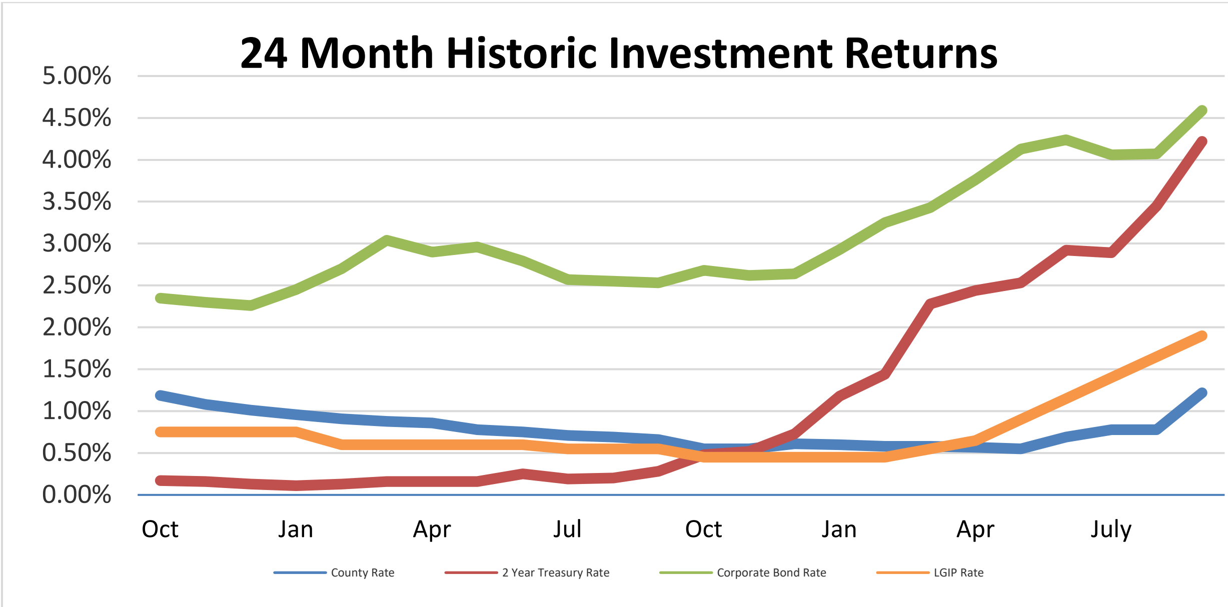
Benchmarks	
24 Month Treasury	**4.22%**
LGIP Rate	**1.90%**
36 Month Treasury	**4.25%**

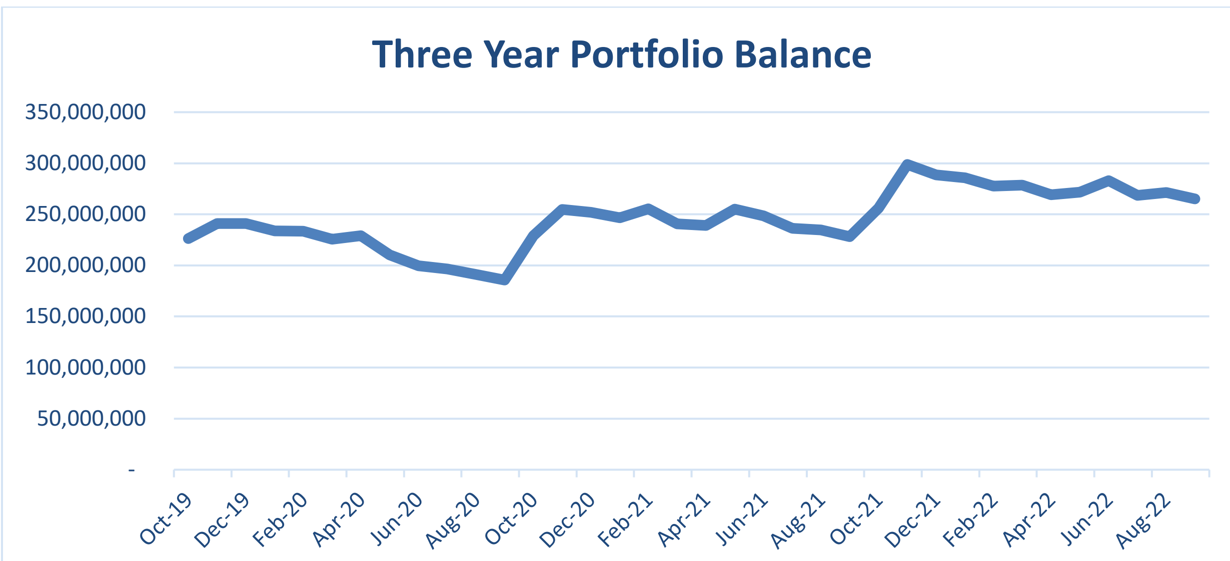
Term	Minimum	Actual
0 to 30 Days	**10%**	**18.7%**
Under 1 Year	**25%**	**44.5%**
Under 5 Years	**100%**	**100.0%**

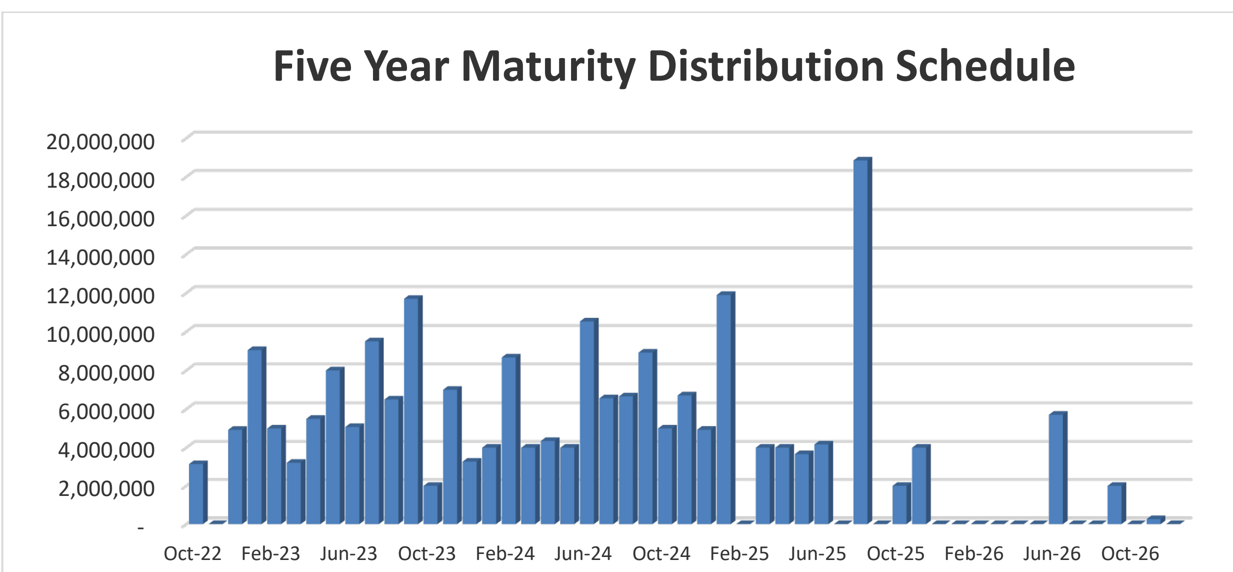
Other	Policy	Actual
Corp Issuer	**5%**	**3.4%**
Callable	**25%**	**19.6%**
Credit W/A	**AA2**	**AA1**

Investment Activity	
Purchases in Month	**$ 17,000,000**
Sales/Redemptions in Month	**$ 5,645,000**




24 Month Historic Investment Returns
5.00%
4.50%
4.00%
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
Oct
Jan
Apr
Jul
Oct
Jan
Apr
July
County Rate
2 Year Treasury Rate
Corporate Bond Rate
LGIP Rate


Three Year Portfolio Balance
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
Oct-19
Dec-19
Feb-20
Apr-20
Jun-20
Aug-20
Oct-20
Dec-20
Feb-21
Apr-21
Jun-21
Aug-21
Oct-21
Dec-21
Feb-22
Apr-22
Jun-22
Aug-22


Five Year Maturity Distribution Schedule
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Oct-22
Feb-23
Jun-23
Oct-23
Feb-24
Jun-24
Oct-24
Feb-25
Jun-25
Oct-25
Feb-26
Jun-26
Oct-26

Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
September 30, 2022

Purchases made in September 2021
Purchases made in September 2022

					Purchase	Maturity	Days To	Ratings		Coupon		Par	Market	Book
Inv #	**Inv Type**	**CUSIP**	**Security**	**Broker**	**Date**	**Date**	**Maturity**	**Moodys**	**S&P/Fitch**	**Rate**	**YTM 365**	**Value**	**Value**	**Value**
10882	FAC	3133EMDA7	Federal Farm Credit Bank	GPAC	12/13/2021	10/13/2022	12	Aaa	AA+	0.16	0.23	1,140,000	1,139,100	1,139,973
10892	TRC	912828YK0	U.S. Treasury	GPAC	2/7/2022	10/15/2022	14	Aaa		1.38	0.57	2,000,000	1,999,122	2,000,613
10790	MUN	014365DQ0	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2022	61	Aa2	AA+	1.00	0.50	200,000	199,158	200,165
10884	MC1	90520EAK7	MUFG Union Bank	CASTLE	12/14/2021	12/9/2022	69	A2	A	2.10	0.61	1,730,000	1,721,602	1,734,840
10896	TRC	912828YW4	U.S. Treasury	CASTLE	6/15/2022	12/15/2022	75			1.63	2.31	2,000,000	1,993,986	1,997,225
10910	AFD	313385U95	FED HOME LOAN BANK OF DES MOIN	PS	9/9/2022	12/29/2022	89			3.10	3.22	1,000,000	991,790	992,336
10879	MC1	90331HPF4	US Bank	CASTLE	12/10/2021	1/9/2023	100	A1	AA-	1.95	0.62	2,279,000	2,266,281	2,287,234
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	102	A2	A-	3.30	2.12	2,000,000	1,995,028	2,006,307
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	102	A2	A-	3.30	0.27	1,000,000	997,514	1,008,394
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	106	A2	AA-	2.50	0.55	2,772,000	2,758,635	2,787,466
10878	FAC	3135G0T94	Federal National Mtg Assn	R W B	12/9/2021	1/19/2023	110	Aaa	AA+	2.38	0.39	1,000,000	996,123	1,005,945
10869	FAC	3133ENDQ0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	132	Aaa	AA+	0.16	0.29	2,000,000	1,972,573	1,999,071
10907	AFD	912796T33	U.S. Treasury	CASTLE	9/1/2022	2/23/2023	145			3.18	3.32	1,000,000	986,000	987,192
10893	TRC	91282CBN0	U.S. Treasury	GPAC	2/7/2022	2/28/2023	150	Aaa		0.13	0.85	2,000,000	1,970,546	1,994,080
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	151		AA	0.45	0.45	210,000	206,844	210,000
10897	AFD	912796U31	U.S. Treasury	CASTLE	6/15/2022	3/23/2023	173			2.62	2.74	3,000,000	2,947,821	2,962,228
10911	FAC	3133EKGC4	Federal Farm Credit Bank	CASTLE	9/9/2022	4/5/2023	186	Aaa	AA+	2.25	3.44	1,500,000	1,487,022	1,491,034
10880	MC1	78015K7G3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	198	A2	A	1.60	0.64	2,000,000	1,971,889	2,010,384
10894	TRC	9128284L1	U.S. Treasury	CASTLE	6/9/2022	4/30/2023	211			2.75	2.25	2,000,000	1,985,860	2,005,630
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	229	A2	A-	2.70	0.73	2,000,000	1,980,799	2,024,649
10867	FAC	3133ENEW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	234	Aaa		0.38	0.37	2,000,000	1,953,074	2,000,000
10908	AFD	313384GF0	FLLB Disc Corp	CASTLE	9/1/2022	5/30/2023	241			3.32	3.48	2,000,000	1,949,588	1,955,549
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	242	Aaa		0.13	0.37	2,000,000	1,947,890	1,996,759
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AUTH	CASTLE	2/24/2021	6/1/2023	243	Aa1	AA+	3.10	0.40	3,080,000	3,057,639	3,137,001
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	243		A-	0.70	0.70	215,000	209,808	215,000
10760	MUN	736746XU7	PORTLAND OR URBAN RENEWAL & TA	PS	7/14/2020	6/15/2023	257	Aa1		4.02	2.90	615,000	613,118	619,657
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YAMHIL	PS	6/15/2021	6/15/2023	257	Aa1		0.28	0.28	170,000	165,475	170,000
10898	TRC	9128284U1	U.S. Treasury	CASTLE	6/15/2022	6/30/2023	272			2.63	3.06	1,000,000	989,336	996,826
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	273	Aa2	AA-	5.80	2.12	1,000,000	1,010,320	1,026,330
10906	FAC	3130ASD48	Federal Home Loan Bank	CASTLE	8/1/2022	7/5/2023	277	Aaa	AA+	2.37	3.03	2,000,000	1,972,395	1,990,218
10912	FAC	3133EMS37	Federal Farm Credit Bank	CASTLE	9/9/2022	7/14/2023	286	Aaa	AA+	0.13	3.56	2,000,000	1,934,589	1,947,214
10899	TRC	912828ZY9	U.S. Treasury	CASTLE	6/15/2022	7/15/2023	287			0.13	3.11	1,000,000	968,711	977,079
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	287	Aa3	AA	7.35	2.03	500,000	512,663	520,081
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	296	Aaa		0.45	0.45	2,000,000	1,989,385	2,000,000
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	296	A2	A-	4.10	0.23	1,000,000	997,150	1,031,389
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	327	Aaa	AA+	0.25	0.28	5,000,000	4,827,115	4,998,479
10909	AFD	313384LA5	FED HOME LOAN BANK OF DES MOIN	PS	9/1/2022	8/29/2023	332	Aaa	AA+	3.44	3.63	1,500,000	1,447,853	1,452,413
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSOR	PS	8/21/2020	9/1/2023	335		AA-	3.13	0.60	2,500,000	2,467,900	2,557,220
10913	FAC	3130ATB71	Federal Home Loan Bank	CASTLE	9/9/2022	9/6/2023	340	Aaa		3.63	3.63	2,000,000	1,987,769	1,999,946
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS SCH	PS	7/28/2021	9/15/2023	349	Aaa		4.00	0.43	1,000,000	996,630	1,033,916
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2023	349	Aaa		5.00	0.48	200,000	201,438	208,569
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	356	Aaa	AA+	0.19	0.19	2,000,000	1,917,298	2,000,000
10914	FAC	3130ATDQ7	Federal Home Loan Bank	CASTLE	9/29/2022	9/29/2023	363	Aaa	AA+	4.05	3.86	2,000,000	2,000,579	2,000,000
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	364	Aaa		0.25	0.46	2,000,000	1,921,876	1,995,926
10915	FAC	3133ENN63	Federal Farm Credit Bank	CASTLE	9/20/2022	10/17/2023	381			4.13	4.13	2,000,000	1,995,416	2,000,000
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	401		AA+	0.25	0.28	5,000,000	4,781,943	4,998,356
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	419	Aaa	AAA	0.25	0.32	2,000,000	1,908,929	1,998,356
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2023	426	Aa2	AA+	1.00	0.55	270,000	260,642	271,403
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	426		A-	0.70	0.70	1,000,000	957,260	1,000,000
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	440			0.22	0.21	2,000,000	1,906,894	2,000,000
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	478	A2	A-	4.13	0.52	2,000,000	1,981,954	2,093,422
10900	TRC	91282CDV0	U.S. Treasury	GPAC	6/28/2022	1/31/2024	487	Aaa		0.88	3.02	2,000,000	1,911,094	1,944,629
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	488	A2	A-	3.88	0.93	1,000,000	988,371	1,038,793
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	492	Aaa	AA+	2.50	0.59	2,000,000	1,951,883	2,050,943
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	496	Aa1	AA+	3.00	0.91	2,000,000	1,964,523	2,055,895
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	510	Aaa	AA+	0.65	0.65	1,670,000	1,581,632	1,670,000
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	513	Aaa	AA+	0.25	0.26	2,000,000	1,891,915	1,999,663
10903	FAC	3130ASLR8	Federal Home Loan Bank	CASTLE	7/6/2022	3/28/2024	544	Aaa	AA+	3.45	3.39	2,000,000	1,965,053	2,001,751
10901	TRC	91282CEG2	U.S. Treasury	GPAC	6/28/2022	3/31/2024	547	Aaa		2.25	3.05	2,000,000	1,940,468	1,976,836
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	548	A2	A-	4.00	0.61	2,000,000	1,977,378	2,100,876
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	548	Aa2	AAA	2.51	0.39	2,350,000	2,288,971	2,424,012
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	578	Aa1	AA+	0.80	0.73	500,000	474,555	500,508
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	590	A2	A-	3.63	0.98	1,500,000	1,474,604	1,563,286
10902	TRC	91282CER8	U.S. Treasury	GPAC	6/28/2022	5/31/2024	608	Aaa		2.50	3.08	2,000,000	1,942,578	1,981,351
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	622	A2	A-	0.52	0.52	1,000,000	965,914	1,000,033
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	623	Aa1		0.61	0.61	500,000	469,805	500,000
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	623	Aa1		0.83	0.48	300,000	282,429	301,772
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOOLS	R W B	12/30/2020	6/15/2024	623	Aa1	AA+	2.00	0.41	2,750,000	2,638,268	2,824,443
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	623	Aa1		0.57	0.57	1,000,000	939,880	1,000,000
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	623	Aa1		0.55	0.55	1,900,000	1,778,438	1,900,000
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	623	Aa1		0.68	0.68	490,000	460,017	490,000
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	623	Aa1		0.59	0.58	1,500,000	1,402,110	1,500,000
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE DIST	R W B	8/27/2020	6/30/2024	638	Aa1	AA+	5.66	0.60	90,000	91,495	97,854
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DIST	PS	8/31/2021	6/30/2024	638		AA	0.58	0.58	1,000,000	932,010	1,000,000
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	653		AA-	2.00	0.65	815,000	780,909	834,409
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	657	Aaa	AA+	0.42	0.43	1,000,000	928,973	999,850
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	660			0.55	0.55	249,000	232,532	249,000
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	660	Aaa	AA+	0.31	0.31	2,000,000	1,854,998	2,000,000
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	667			0.55	0.55	249,000	232,788	249,000
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	668			0.55	0.55	249,000	232,763	249,000
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	668	A2	A+	2.40	0.84	2,000,000	1,919,038	2,056,258
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	670	Aa1	AA+	0.64	0.41	505,000	473,084	507,048
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	670	Aa1	AA+	2.68	0.94	755,000	734,019	778,600
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	670	Aa1	AA+	2.68	0.94	500,000	494,110	515,629
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAXAB	PS	10/20/2020	8/1/2024	670	Aa3		0.77	0.60	1,200,000	1,121,724	1,203,689
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	670	Aa2	AA	2.06	0.60	1,200,000	1,148,544	1,231,727
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	674			0.55	0.55	249,000	232,611	249,000
10850	NCB	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	681			0.55	0.54	249,000	232,366	249,000
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	685	Aa1	AA	2.02	0.54	2,000,000	1,907,565	2,054,719
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	701	Aa2		3.22	0.42	1,750,000	1,710,590	1,843,114
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	709	Aaa		0.48	0.48	1,000,000	925,570	1,000,000
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	709	Aa3		3.63	0.57	2,950,000	2,811,160	3,122,596
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REVENU	PS	10/8/2020	9/15/2024	715	Aa1		5.00	0.61	1,000,000	1,007,440	1,084,694
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRICT	PS	10/13/2020	9/15/2024	715	Aaa		5.00	0.73	220,000	221,800	238,100
10916	FAC	3133ENP79	Federal Farm Credit Bank	CASTLE	9/26/2022	9/26/2024	726			4.25	4.25	2,000,000	1,996,296	1,999,841
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE & EC	GPAC	12/17/2020	10/1/2024	731		AAA	0.65	0.65	1,000,000	924,890	1,000,000
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	745	Aaa	AA+	0.40	0.44	2,000,000	1,840,924	1,998,378
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	758	Aaa		0.41	0.42	2,000,000	1,839,208	1,999,740
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	768	Aa2	AA-	2.00	0.71	3,000,000	2,850,728	3,080,275
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	768	Aa2	AA-	2.00	0.54	1,708,000	1,623,015	1,759,650
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	779	Aaa		0.38	0.38	2,000,000	1,833,147	2,000,000
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTWTR DIST	R W B	11/12/2020	12/1/2024	792	Aa2	AA+	1.00	0.65	935,000	869,606	941,983
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	806	Aa2	AA	2.65	0.57	2,000,000	1,936,694	2,090,565
10820	MC1	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	814	Aaa	AA+	0.32	0.32	2,000,000	1,823,556	2,000,000
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	835	Aa1	AA+	2.75	0.64	2,000,000	1,922,713	2,094,997
10821	MC1	3134GXKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	837	Aaa		0.35	0.00	2,000,000	1,820,141	2,000,000
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	845	A2	A-	3.13	0.81	2,000,000	1,917,770	2,105,225
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	845	A2	A-	3.13	0.83	2,000,000	1,917,770	2,104,241
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	851	Aaa		0.45	0.45	2,500,000	2,276,646	2,499,863
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	851	Aaa	AA+	0.57	0.57	1,400,000	1,278,853	1,400,000
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	896	Aa3	AA-	3.00	0.65	2,000,000	1,916,673	2,113,709
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	900	Aa1	AA	2.99	0.81	2,000,000	1,918,634	2,105,368
10904	TRC	91282CEH0	U.S. Treasury	MORETN	7/8/2022	4/15/2025	927	Aaa	AA+	2.63	3.08	2,000,000	1,921,172	1,977,959
10800	MUN	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	927	Aaa	AAA	0.87	0.58	2,000,000	1,831,933	2,014,746
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	953	Aa2	AA	1.55	0.65	1,663,000	1,536,711	1,701,767
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	953	Aa2	AA	1.55	0.62	2,000,000	1,848,119	2,048,178
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	974	Aaa	AAA	1.00	0.50	2,165,000	1,970,778	2,193,515
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	988		AA+	0.86	0.86	400,000	361,872	400,000
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	988	Aa1		0.91	0.64	350,000	318,938	352,488
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHOOLS	CASTLE	7/15/2021	6/30/2025	1003	Aa2	AA	0.95	0.69	1,255,000	1,132,525	1,263,928
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY SCHO	DA DAV	2/16/2021	8/1/2025	1035	Aaa	AA+	1.60	0.47	500,000	460,855	515,780
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	1035	Aa3	AA	2.00	0.85	350,000	325,325	361,151
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	1046	Aaa	AA+	0.53	0.53	3,000,000	2,687,723	3,000,000
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	1046	Aaa	AA+	0.57	0.57	3,000,000	2,691,241	3,000,000
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	1046	Aaa		0.60	0.61	2,000,000	1,795,596	1,999,427
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	1052	Aaa	AA+	0.57	0.59	2,000,000	1,788,721	1,998,859
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	1055	Aaa	AA+	0.56	0.56	3,000,000	2,687,956	3,000,000
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	1055	Aaa	AA+	0.56	0.57	1,000,000	895,985	999,855
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	1055	Aaa	AA+	0.56	0.56	2,000,000	1,791,971	2,000,000
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	1063	Aaa	AA+	0.60	0.60	1,000,000	894,126	1,000,000
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	1063	Aaa	AA+	0.60	0.60	1,000,000	894,126	1,000,000
10905	FAC	3134GWZV1	Federal Home Loan Mtg Corp	CASTLE	7/8/2022	10/22/2025	1117	Aaa		0.65	3.20	2,000,000	1,785,503	1,853,052
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	1130	Aaa	AA+	0.55	0.55	2,000,000	1,773,496	2,000,000
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	1133	Aaa	AA+	0.50	0.57	2,000,000	1,781,379	1,995,548
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	1353	Aa1		1.40	1.23	2,000,000	1,783,380	2,012,209
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	1353	Aa1		1.44	1.29	2,000,000	1,785,240	2,010,620
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	1353	Aa1		0.90	0.80	1,250,000	1,099,425	1,254,486
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION OBLI	R W B	12/8/2021	6/30/2026	1368	Aaa	AA	1.10	1.39	250,000	220,245	247,447
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE DIST	GPAC	11/18/2021	6/30/2026	1368	Aa1	AA+	5.68	1.40	210,000	215,046	242,502
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	1441	Aa1	AA+	2.05	1.46	2,000,000	1,819,740	2,045,148
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1506	Aa1	AAA	0.93	1.37	260,000	225,285	255,536
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			1.90	1.90	34,935,862	34,935,862	34,935,862
10084	RR2	SYS10084	First Interstate		7/1/2006	- -	1			1.90	1.90	11,552,048	11,552,048	11,552,048

Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	33.26	31.00	32.00										
	Unfilled	2.00	4.26	3.26										9.00%
Clerk	Filled	9.48	9.48	10.48										
	Unfilled	1.00	1.00	-										6.36%
BOPTA	Filled	0.52	0.52	0.52										
	Unfilled	-	-	-										0.00%
DA	Filled	57.40	58.40	59.20										
	Unfilled	3.20	2.20	1.40										3.74%
Tax	Filled	5.50	5.50	6.50										
	Unfilled	1.00	1.00	-										10.26%
Veterans'	Filled	5.00	5.00	5.00										
	Unfilled	-	-	-										0.00%
Property Mngt	Filled	2.00	2.00	2.00										
	Unfilled	1.00	1.00	1.00										33.33%
Total General Fund	Filled	113.16	111.90	115.70	-	-	-	-	-	-	-	-	-	
	Unfilled	8.20	9.46	5.66	-	-	-	-	-	-	-	-	-	**6.41%**
Justice Court	Filled	4.60	4.60	4.60										
	Unfilled	-	-	-										**0.00%**
Community Justice	Filled	45.20	45.20	45.90										
	Unfilled	2.70	2.70	2.00										**5.15%**
Sheriff	Filled	218.25	232.25	230.25										
	Unfilled	44.75	30.75	32.75										**13.72%**
Houseless Effort	Filled	-	-	1.00										
	Unfilled	2.00	2.00	1.00										**83.33%**
Health Srvcs	Filled	355.80	357.50	368.30										
	Unfilled	49.55	47.85	48.25										**11.87%**
CDD	Filled	59.80	58.80	59.80										
	Unfilled	12.20	13.20	12.20										**17.41%**
Road	Filled	55.00	55.00	58.00										
	Unfilled	6.00	6.00	3.00										**8.20%**
Adult P&P	Filled	35.55	35.55	35.85										
	Unfilled	5.30	5.30	5.00										**12.73%**
Solid Waste	Filled	27.00	26.00	28.00										
	Unfilled	3.00	4.00	2.00										**10.00%**
Victims Assistance	Filled	8.00	8.00	8.00										
	Unfilled	-	-	-										**0.00%**
GIS Dedicated	Filled	2.30	2.30	2.30										
	Unfilled	-	-	-										**0.00%**
Fair & Expo	Filled	9.75	9.75	9.75										
	Unfilled	3.75	3.75	3.75										**27.78%**
Natural Resource	Filled	1.00	-	-										
	Unfilled	1.00	2.00	2.00										**83.33%**
ISF - Facilities	Filled	20.75	21.75	20.75										
	Unfilled	4.25	3.25	4.25										**15.67%**
ISF - Admin	Filled	8.75	8.75	9.75										
	Unfilled	2.00	2.00	1.00										**15.50%**
ISF - BOCC	Filled	3.00	3.00	3.00										
	Unfilled	-	-	-										**0.00%**
ISF - Finance	Filled	10.00	8.00	10.00										
	Unfilled	1.00	3.00	1.00										**15.15%**
ISF - Legal	Filled	7.00	7.00	7.00										
	Unfilled	-	-	-										**0.00%**
ISF - HR	Filled	9.00	9.00	9.00										
	Unfilled	1.00	1.00	1.00										**10.00%**
ISF - IT	Filled	16.70	16.70	16.70										
	Unfilled	-	-	-										**0.00%**
ISF - Risk	Filled	2.25	2.25	2.25										
	Unfilled	-	-	-										**0.00%**
911	Filled	52.00	51.00	49.57										
	Unfilled	8.00	9.00	10.43										**15.24%**
Total:														
	Filled	1,064.86	1,074.30	1,095.47	-	-	-	-	-	-	-	-	-	
	Unfilled	154.70	145.26	135.29	-	-	-	-	-	-	-	-	-	
	% Unfilled	**12.68%**	**11.91%**	**10.99%**										**11.86%**

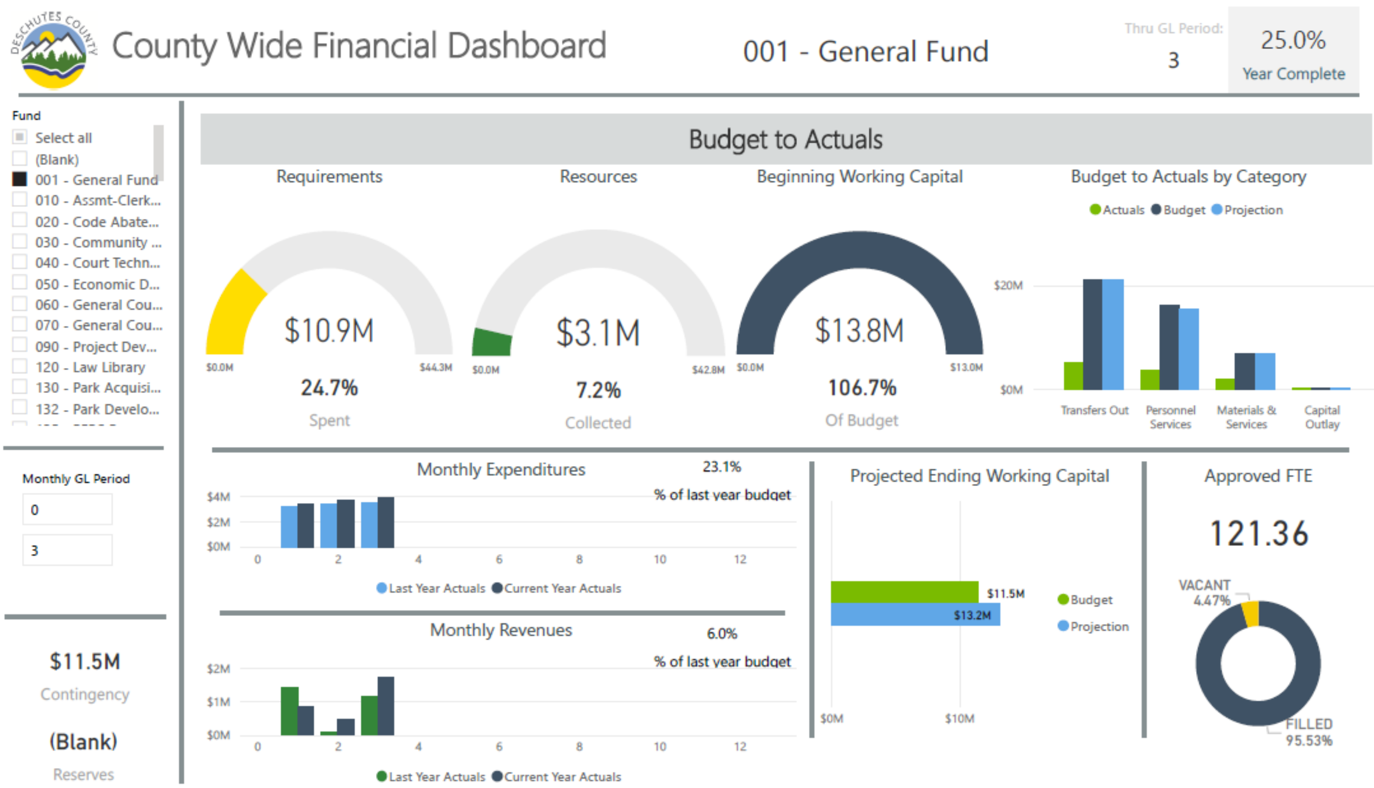
Budget to Actuals Report

<u>General Fund</u>

Revenue YTD in the General Fund is $3.1M or 7.2% of budget. By comparison, last year revenue YTD was $2.5M and 6.1% of budget.

Expenses YTD are $10.9M and 24.7% of budget. By comparison, last year expenses YTD was $10.1M and 23.4% 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.



<u>All Major Funds</u>

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 September 30, 2022.

Budget to Actuals - Countywide Summary

All Departments

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	40,504,168	40,047,506	99%	42,503,893	2,996,573	7%	42,503,893	100%
030 - Juvenile	901,143	1,007,843	112%	1,010,203	51,920	5%	1,026,366	102%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	6,243,912	46%	13,981,003	103%
200 - American Rescue Fund	19,000,000	14,281,402	75%	105,186	24,240,444	999%	24,422,446	999%
220 - Justice Court	550,832	494,676	90%	525,032	129,101	25%	525,510	100%
255 - Sheriff's Office	44,947,745	45,776,980	102%	48,790,055	1,837,599	4%	48,789,084	100%
274 - Health Services	48,727,400	48,848,440	100%	52,699,747	11,643,849	22%	54,963,051	104%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	2,780,417	24%	11,290,919	97%
325 - Road	22,629,649	24,768,506	109%	24,889,063	7,095,722	29%	24,924,977	100%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	1,896,831	31%	6,182,007	101%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	63,889	3%	1,074,060	55%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	4,369,489	30%	14,511,491	100%
615 - Fair & Expo	1,395,724	1,779,723	128%	1,408,534	365,912	26%	1,413,513	100%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,355,773	127%	2,372,997	128%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	4,988	67%	19,950	269%
618 - RV Park	517,524	584,713	113%	642,252	197,038	31%	643,360	100%
619 - RV Park Reserve	7,546	6,354	84%	6,298	3,100	49%	12,400	197%
670 - Risk Management	3,146,973	4,409,440	140%	3,311,477	981,293	30%	3,349,251	101%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	5,877,165	25%	23,694,394	100%
705 - 911	12,019,306	12,896,533	107%	13,744,678	140,651	1%	13,793,443	100%
999 - Other	50,071,869	34,055,652	68%	57,508,737	31,376,210	55%	59,326,870	103%
TOTAL RESOURCES	312,836,891	300,764,634	96%	320,548,031	104,651,877	33%	348,820,987	109%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	21,298,809	19,383,248	91%	23,246,615	5,789,408	25%	22,437,090	97%
030 - Juvenile	7,496,355	6,674,328	89%	7,928,538	1,711,649	22%	7,509,201	95%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	6,138,677	47%	13,204,157	101%
200 - American Rescue Fund	38,000,000	14,187,441	37%	23,129,361	1,417,244	6%	23,129,361	100%
220 - Justice Court	736,142	690,802	94%	731,183	188,362	26%	731,183	100%

Budget to Actuals - Countywide Summary
All Departments
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
255 - Sheriff's Office	54,162,360	51,382,461	95%	59,628,533	13,809,978	23%	59,031,817	99%
274 - Health Services	58,872,642	51,692,689	88%	66,857,702	15,726,138	24%	63,556,675	95%
295 - CDD	9,978,889	8,963,943	90%	11,233,304	2,278,216	20%	9,827,823	87%
325 - Road	15,024,128	13,771,124	92%	16,188,996	3,591,141	22%	15,968,699	99%
355 - Adult P&P	7,079,915	6,392,578	90%	7,575,910	1,543,452	20%	6,962,381	92%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	12,035,488	42%	27,378,661	96%
610 - Solid Waste	9,709,991	8,761,777	90%	11,754,672	1,893,184	16%	11,754,672	100%
615 - Fair & Expo	2,504,877	2,625,580	105%	2,768,054	552,222	20%	2,552,897	92%
616 - Annual County Fair	1,468,131	1,352,783	92%	1,852,030	1,334,908	72%	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	101,381	17%	587,668	99%
619 - RV Park Reserve	100,000	885	1%	100,000	-	0%	100,000	100%
670 - Risk Management	6,427,292	4,982,451	78%	5,887,806	847,208	14%	5,727,558	97%
675 - Health Benefits	29,424,393	29,294,027	100%	26,769,217	4,453,094	17%	26,769,217	100%
705 - 911	14,563,007	10,896,900	75%	17,769,397	2,843,599	16%	16,726,613	94%
999 - Other	86,872,890	41,181,099	47%	106,686,217	8,420,586	8%	106,686,217	100%
TOTAL REQUIREMENTS	398,573,088	284,640,575	71%	433,072,100	84,676,026	20%	423,363,920	98%

Budget to Actuals - Countywide Summary
All Departments
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,758,359)	(5,060,185)	24%	(20,757,920)	100%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	1,613,247	25%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,413)	98%	(6,031,446)	(1,507,851)	25%	(6,072,784)	101%
220 - Justice Court	240,956	196,126	81%	263,217	65,802	25%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	930,444	27%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,258,652	2,064,624	25%	8,258,652	100%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(358,261)	39%	(1,665,448)	183%
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	116,769	25%	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)	(1,323,489)	25%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	176,031	25%	733,062	104%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(39,174)	25%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	287,451	25%	1,162,230	101%
618 - RV Park	47,958	47,958	100%	(81,566)	(60,393)	74%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	65,391	25%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%
705 - 911	-	-	0%	-	-		-	
999 - Other	15,418,726	17,682,916	115%	10,336,146	5,581,882	54%	11,090,009	107%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%

Budget to Actuals - Countywide Summary
All Departments
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,847,828	129%	11,474,637	5,994,807	13,156,711	115%
030 - Juvenile	596,681	1,522,125	255%	634,663	1,330,099	1,346,742	212%
160/170 - TRT	8,433,816	9,475,532	112%	4,000,000	8,072,915	4,179,594	104%
200 - American Rescue Fund	-	108,098	999%	-	22,931,298	1,401,183	999%
220 - Justice Court	55,646	-	0%	57,066	6,541	57,544	101%
255 - Sheriff's Office	12,160,633	15,162,285	125%	7,024,650	4,868,340	9,116,130	130%
274 - Health Services	6,011,534	13,968,557	232%	5,329,416	11,982,659	13,665,352	256%
295 - CDD	763,172	2,168,956	284%	1,627,134	2,312,897	1,966,604	121%
325 - Road	2,231,806	7,806,356	350%	2,262,898	3,870,162	4,432,499	196%
355 - Adult P&P	1,971,182	3,238,905	164%	2,125,200	3,709,053	2,925,623	138%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	20,141,594	15,149,544	123%
610 - Solid Waste	583,520	3,097,007	531%	556,359	4,249,823	554,161	100%
615 - Fair & Expo	604,256	996,420	165%	315,960	986,141	590,098	187%
616 - Annual County Fair	17,369	385,854	999%	225,358	1,367,546	750,115	333%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	2,101,787	2,121,620	134%
618 - RV Park	13,294	166,536	999%	82,920	201,801	140,662	170%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,260,427	1,365,903	102%
670 - Risk Management	5,045,296	8,944,938	177%	5,107,351	9,078,150	6,563,131	129%
675 - Health Benefits	8,375,402	11,304,191	135%	8,815,139	12,728,262	8,229,368	93%
705 - 911	9,307,082	12,708,705	137%	8,926,080	10,005,757	9,775,535	110%
999 - Other	55,322,038	95,065,151	172%	56,813,544	124,462,248	63,064,332	111%
TOTAL FUND BALANCE	129,697,724	230,192,653	177%	130,640,808	251,662,306	160,552,450	123%

Budget to Actuals Report
General Fund - Fund 001
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	144,006	0%	34,467,173	100%	-	A
Property Taxes - Prior	460,000	337,612	73%	301,000	122,116	41%	301,000	100%	-	
Other General Revenues	2,689,926	2,880,344	107%	3,591,874	2,266,197	63%	3,591,874	100%	-	B
Assessor	987,411	886,514	90%	964,246	9,165	1%	964,246	100%	-	
Clerk	2,741,215	2,225,591	81%	2,298,566	378,348	16%	2,298,566	100%	-	
BOPTA	14,588	13,216	91%	14,588	-	0%	14,588	100%	-	
District Attorney	448,201	258,776	58%	247,963	44,415	18%	247,963	100%	-	
Tax Office	341,004	321,554	94%	221,483	14,768	7%	221,483	100%	-	
Veterans	259,107	182,018	70%	182,000	-	0%	182,000	100%	-	C
Property Management	152,000	150,000	99%	215,000	17,558	8%	215,000	100%	-	D
TOTAL RESOURCES	40,504,168	40,047,506	99%	42,503,893	2,996,573	7%	42,503,893	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Assessor	5,454,784	5,157,534	95%	5,910,478	1,453,569	25%	5,521,101	93%	389,377	E
Clerk	2,080,739	1,735,214	83%	2,432,710	448,404	18%	2,393,305	98%	39,405	F
BOPTA	82,911	77,147	93%	87,177	23,842	27%	87,177	100%	-	
District Attorney	9,715,707	8,677,696	89%	10,153,207	2,374,636	23%	9,814,335	97%	338,872	G
Medical Examiner	242,652	241,582	100%	438,702	21,925	5%	438,702	100%	-	
Tax Office	932,570	886,019	95%	905,262	254,659	28%	892,184	99%	13,078	F
Veterans	795,189	762,328	96%	780,264	200,019	26%	780,264	100%	-	
Property Management	380,061	360,274	95%	508,359	91,635	18%	479,566	94%	28,793	F
Non-Departmental	1,614,196	1,485,453	92%	2,030,456	920,719	45%	2,030,456	100%	-	
TOTAL REQUIREMENTS	21,298,809	19,383,248	91%	23,246,615	5,789,408	25%	22,437,090	97%	809,525	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In	260,000	260,000	100%	260,000	65,109	25%	260,439	100%	439	J
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,018,359)	(5,125,294)	24%	(21,018,359)	100%	-	
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,758,359)	(5,060,185)	24%	(20,757,920)	100%	439	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,847,828	107%	13,847,828	107%	872,110	K
Resources over Requirements	19,205,359	20,664,258		19,257,278	(2,792,836)		20,066,803		809,525	
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,758,359)	(5,060,185)		(20,757,920)		439	
TOTAL FUND BALANCE	$ 10,723,375	$ 13,847,828	129%	$ 11,474,637	$ 5,994,807	52%	$ 13,156,711	115%	$1,682,074	

A Current year taxes received primarily in November, February and May

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 Oregon Dept. of Veteran's Affairs grant reimbursed quarterly

D Interfund land-sale management revenue recorded at year-end

E Projected Personnel savings based on FY22/FY23 average vacancy rate of 7.9%

F Projected Personnel based on vacancy savings to date

G 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
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	22,557	26%	90,228	105%	4,228	A
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	18,450	34%	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	151	0%	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	1,610	16%	10,000	100%	-	
Contract Payments	8,000	9,947	124%	8,000	797	10%	8,000	100%	-	
Interest on Investments	14,243	7,647	54%	6,815	4,686	69%	18,750	275%	11,935	B
TOTAL RESOURCES	901,143	1,007,843	112%	1,010,203	51,920	5%	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	1,423,127	22%	5,912,823	93%	419,337	C
Materials and Services	1,363,409	1,249,983	92%	1,527,992	288,522	19%	1,527,992	100%	-	
Capital Outlay	50,051	13,226	26%	68,386	-	0%	68,386	100%	-	
TOTAL REQUIREMENTS	7,496,355	6,674,328	89%	7,928,538	1,711,649	22%	7,509,201	95%	419,337	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	1,632,261	25%	6,529,064	100%	-
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(19,014)	25%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	1,613,247	25%	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%	276,579
Resources over Requirements	(6,595,212)	(5,666,485)		(6,918,335)	(1,659,728)		(6,482,835)		435,500
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	1,613,247		6,452,997		-
TOTAL FUND BALANCE	$ 596,681	$ 1,522,125	255%	$ 634,663	$ 1,330,099	210%	$ 1,346,742	212%	$712,079

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 September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Room Taxes	12,519,987	12,977,205	104%	13,580,874	6,226,295	46%	13,911,563	102%	330,689 A
Interest	58,448	51,884	89%	50,408	17,617	35%	69,440	138%	19,032 B
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	6,243,912	46%	13,981,003	103%	349,721
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Grants & Contributions	-	-		5,600,000	4,060,000	73%	5,600,000	100%	- C
COVA	3,660,659	3,512,891	96%	3,675,886	1,124,107	31%	3,766,825	102%	(90,939) D
Interfund Charges	239,526	239,526	100%	3,574,573	893,643	25%	3,574,573	100%	- E
Administrative	15,203	9,365	62%	215,508	45,927	21%	215,508	100%	-
Software	95,000	64,758	68%	47,251	15,000	32%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	6,138,677	47%	13,204,157	101%	(90,939)
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(4,998)	25%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(18,750)	25%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,126)	81%	(263,217)	(65,802)	25%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(104,604)	25%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(125,418)	25%	(514,086)	102%	(12,403) F
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(275,334)	25%	(1,130,277)	103%	(28,935) G
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(912,945)	25%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,413)	98%	(6,031,446)	(1,507,851)	25%	(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%	(37,850) H
Resources over Requirements	8,568,047	9,202,550		518,064	105,234		776,846		258,782
Net Transfers - In (Out)	(6,024,574)	(5,916,413)		(6,031,446)	(1,507,851)		(6,072,784)		(41,338)
TOTAL FUND BALANCE	$ 8,433,816	$ 9,475,532	112%	$ 4,000,000	$ 8,072,915	202%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
Interest	-	93,961		105,186	60,668	58%	242,670	231%	137,484	A
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	14,187,441	75%	-	24,179,776		24,179,776		24,179,776	B
TOTAL RESOURCES	19,000,000	14,281,402	75%	105,186	24,240,444	999%	24,422,446	999%	24,317,260	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Services to Disproportionately Impacted Communities	20,650,098	5,242,251	25%	15,394,824	608,593	4%	15,394,824	100%	-	C
Administrative	5,281,005	143,079	3%	4,317,328	49,811	1%	4,317,328	100%	-	D
Infrastructure	2,050,000	527,275	26%	1,634,710	88,794	5%	1,634,710	100%	-	E
Negative Economic Impacts	6,285,840	5,488,685	87%	899,577	32,141	4%	899,577	100%	-	F
Public Health	3,733,057	2,786,152	75%	882,922	637,904	72%	882,922	100%	-	G
TOTAL REQUIREMENTS	38,000,000	14,187,441	37%	23,129,361	1,417,244	6%	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%	(22,916,077)	H
Resources over Requirements	(19,000,000)	93,961		(23,024,175)	22,823,200		1,293,085		24,317,260	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	-	$ 108,098	999%	-	$ 22,931,298	999%	$ 1,401,183	999%	$1,401,183	

A Investment Income projected to come in higher than budget

B The revenue received in FY22, but unspent at 06.30.22, was recorded as Deferred Revenue and recognized in FY23

C Includes $6.77M in childcare/early education funding, $6.9M in housing support for unhoused persons and over $7.3M in affordable housing projects

D Administration holds the balance of the ARPA funds, as well as an approved Management Analyst for ARPA reporting and administration

E Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment

F 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

G 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

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

Budget to Actuals Report

Justice Court - Fund 220

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Court Fines & Fees	550,000	494,265	90%	525,000	128,973	25%	525,000	100%	-	
Interest on Investments	95	45	48%	32	129	402%	510	999%	478	A
Miscellaneous	737	365	50%	-	-		-		-	
TOTAL RESOURCES	550,832	494,676	90%	525,032	129,101	25%	525,510	100%	478	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	577,209	541,792	94%	569,648	143,631	25%	569,648	100%	-	
Materials and Services	158,933	149,011	94%	161,535	44,732	28%	161,535	100%	-	B
TOTAL REQUIREMENTS	736,142	690,802	94%	731,183	188,362	26%	731,183	100%	-	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In - TRT	240,956	196,126	81%	263,217	65,802	25%	263,217	100%	-	
TOTAL TRANSFERS	240,956	196,126	81%	263,217	65,802	25%	263,217	100%	-	
Resources over Requirements	(185,310)	(196,126)		(206,151)	(59,261)		(205,673)		478	
Net Transfers - In (Out)	240,956	196,126		263,217	65,802		263,217		-	
TOTAL	$ 55,646	-	0%	$ 57,066	$ 6,541	11%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	121,055	0%	30,282,049	100%	-	A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	50,234	0%	13,400,541	100%	-	A
Sheriff's Office Revenues	3,993,964	4,407,029	110%	4,520,630	1,493,334	33%	4,530,374	100%	9,744	B
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	104,527	32%	330,000	100%	-	
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	43,093	30%	145,000	100%	-	
LED #1 Interest	147,416	96,152	65%	89,119	24,596	28%	98,170	110%	9,051	B
LED #2 Interest	69,274	24,356	35%	22,716	760	3%	2,950	13%	(19,766)	C
LED #2 Foreclosed Properties	-	15,070		-	-		-		-	
LED #1 Foreclosed Properties	-	36,317		-	-		-		-	
TOTAL RESOURCES	44,947,745	45,776,980	102%	48,790,055	1,837,599	4%	48,789,084	100%	(971)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Digital Forensics	-	-		808,610	182,767	23%	808,610	100%	-
Concealed Handgun Licenses	-	-		335,044	54,104	16%	220,506	66%	114,538
Rickard Ranch	-	-		264,871	78,471	30%	264,871	100%	-
Sheriff's Services	4,002,499	4,208,992	105%	5,863,885	1,155,580	20%	4,999,611	85%	864,274
Civil/Special Units	1,154,204	1,112,473	96%	1,168,300	316,786	27%	1,213,198	104%	(44,898)
Automotive/Communications	3,576,342	3,738,777	105%	4,005,888	699,465	17%	3,944,423	98%	61,465
Detective	3,029,130	3,013,632	99%	3,383,825	1,015,736	30%	4,254,630	126%	(870,805)
Patrol	14,015,461	13,440,565	96%	14,640,315	3,770,895	26%	14,949,428	102%	(309,113)
Records	1,025,023	735,218	72%	944,493	175,020	19%	944,493	100%	-
Adult Jail	21,033,697	18,807,184	89%	22,182,320	4,862,479	22%	20,926,240	94%	1,256,080
Court Security	444,617	431,758	97%	424,769	131,755	31%	424,769	100%	-
Emergency Services	789,912	543,303	69%	829,997	101,326	12%	579,243	70%	250,754
Special Services	1,775,588	2,053,196	116%	2,047,792	557,772	27%	2,464,374	120%	(416,582)
Training	1,626,207	1,786,439	110%	1,907,588	448,165	23%	2,216,585	116%	(308,997)
Other Law Enforcement	1,389,684	1,510,925	109%	820,836	259,656	32%	820,836	100%	-
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,382,461	95%	59,628,533	13,809,978	23%	59,031,817	99%	596,717

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	912,945	25%	3,651,787	100%	-
Transfer In - General Fund	121,950	121,950	100%	70,000	17,499	25%	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	930,444	27%	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	D
Resources over Requirements	(9,214,615)	(5,605,481)		(10,838,478)	(11,972,379)		(10,242,733)		595,745	
Net Transfers - In (Out)	3,500,737	3,501,246		3,448,587	930,444		3,448,587		-	
TOTAL FUND BALANCE	$ 12,160,633	$ 15,162,285	125%	$ 7,024,650	$ 4,868,340	69%	$ 9,116,130	130%	$2,091,480	

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

B Investment Income projected to come in higher than budget

C Investment Income projected to come in lower than budget

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

Budget to Actuals Report

Health Services - Fund 274

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Grant	17,641,302	16,634,837	94%	17,926,893	5,312,431	30%	19,177,310	107%	1,250,417
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	3,208,255	25%	11,868,624	92%	(1,014,000)
State Miscellaneous	4,129,465	3,518,729	85%	8,901,719	223,860	3%	8,735,207	98%	(166,512)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	728,995	23%	4,468,236	138%	1,235,616
Federal Grants	4,303,483	4,090,251	95%	2,215,634	-	0%	2,596,563	117%	380,929
Local Grants	1,936,838	3,350,227	173%	2,088,031	1,073,080	51%	2,257,300	108%	169,269
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	73,600	6%	1,238,623	100%	124
Other	884,036	866,362	98%	1,021,722	197,129	19%	1,026,047	100%	4,325
State - Medicaid/Medicare	843,050	777,348	92%	807,530	277,135	34%	1,108,540	137%	301,010
Patient Fees	468,415	538,392	115%	615,644	147,638	24%	580,876	94%	(34,768)
Medicaid	1,014,100	750,524	74%	430,863	169,855	39%	624,363	145%	193,500
State - Medicare	172,200	194,470	113%	337,614	55,238	16%	220,953	65%	(116,661)
Vital Records	280,000	342,960	122%	300,000	63,114	21%	339,034	113%	39,034
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	-	0%	39,000	23%	(134,030)
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	43,943	35%	175,771	141%	50,771
Interest on Investments	156,549	101,438	65%	97,750	50,508	52%	202,030	207%	104,280
CCBHC Grant	2,627,291	38,587	1%	-	-		-		-
TOTAL RESOURCES	48,727,400	48,848,440	100%	52,699,747	11,643,849	22%	54,963,051	104%	2,263,304

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Administration Allocation	-	-	999%	-	-		-		-
Personnel Services	43,994,358	39,393,426	90%	50,672,588	13,089,213	26%	46,783,260	92%	3,889,328
Materials and Services	14,721,284	12,217,134	83%	16,105,114	2,636,925	16%	16,558,388	103%	(453,274)
Capital Outlay	157,000	82,128	52%	80,000	-	0%	215,027	269%	(135,027)
TOTAL REQUIREMENTS	58,872,642	51,692,689	88%	66,857,702	15,726,138	24%	63,556,675	95%	3,301,027

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	1,652,034	25%	6,608,245	100%	-
Transfers In- OHP Mental Health	-	-		1,473,586	368,382	25%	1,473,586	100%	-
Transfers In - TRT	444,417	444,417	100%	418,417	104,604	25%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(60,396)	25%	(241,596)	100%	-
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,258,652	2,064,624	25%	8,258,652	100%	-

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%	14,000,324	125%	2,771,605
Resources over Requirements	(10,145,242)	(2,844,248)		(14,157,955)	(4,082,289)		(8,593,624)		5,564,331
Net Transfers - In (Out)	6,122,830	6,122,830		8,258,652	2,064,624		8,258,652		-
TOTAL FUND BALANCE	$ 6,011,534	$ 13,968,557	232%	$ 5,329,416	$ 11,982,659	225%	$ 13,665,352	256%	$8,335,936

Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
State Grant	769,319	493,270	64%	379,180	206,918	55%	379,180	100%	-	
OHP Capitation	-	436,443		367,074	91,862	25%	367,074	100%	-	
Interest on Investments	156,549	101,438	65%	97,750	50,508	52%	202,030	207%	104,280	
Federal Grants	1,438,843	1,183,981	82%	54,405	-	0%	528,802	972%	474,397	A
Other	9,200	12,146	132%	12,900	5,358	42%	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	354,646	39%	1,489,986	163%	578,677	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	6,904,224	5,832,219	84%	6,513,820	1,435,809	22%	6,023,794	92%	490,026	C
Materials and Services	6,580,649	6,134,705	93%	6,622,895	1,613,828	24%	6,848,270	103%	(225,375)	B
Administration Allocation	(10,188,902)	(10,188,901)	100%	(11,163,653)	-	0%	(11,163,653)	100%	-	
TOTAL REQUIREMENTS	3,295,971	1,778,023	54%	1,973,061	3,049,638	155%	1,708,411	87%	264,651	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- OHP Mental Health	-	-		80,771	20,190	25%	80,771	100%	-
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(57,657)	25%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(37,467)	25%	(149,864)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	4,007,465	103%	4,007,465	103%	123,133	D
Resources over Requirements	(435,256)	457,318		(1,061,752)	(2,694,991)		(218,425)		843,328	
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(37,467)		(149,864)		-	
TOTAL FUND BALANCE	$ 2,896,950	$ 4,007,465	138%	$ 2,672,716	$ 1,275,007	48%	$ 3,639,177	136%	$966,461	

A Projection includes unbudgeted increase in FEMA expenditures for vaccine clinics.

B Expenditures over budget related to expenses supporting COVID-19 vaccine distribution.

C Personnel projections based on year to date vacancy savings and assume 3% moving forward

D The stated amount is an estimate. Final Beginning Fund Balance will be determined after the final close of FY22.

Budget to Actuals Report
Health Services - Behavioral Health - Fund 274
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	3,116,394	25%	11,501,550	92%	(1,014,000)	A
State Grant	11,907,014	12,160,202	102%	11,817,372	3,144,981	27%	12,933,874	109%	1,116,502	B
State Miscellaneous	1,934,643	1,712,171	89%	8,027,373	193,830	2%	7,932,724	99%	(94,649)	
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	720,277	22%	4,433,105	138%	1,218,745	A
Federal Grants	2,725,623	2,781,433	102%	2,017,169	-	0%	1,922,185	95%	(94,984)	
Local Grants	1,093,055	1,378,335	126%	1,311,139	401,838	31%	1,377,053	105%	65,914	
Other	682,180	668,038	98%	719,670	180,296	25%	722,570	100%	2,900	
Patient Fees	372,115	431,526	116%	519,344	118,354	23%	469,214	90%	(50,130)	
Medicaid	1,014,100	750,524	74%	430,863	169,855	39%	624,363	145%	193,500	
State - Medicare	172,200	194,470	113%	337,614	55,238	16%	220,953	65%	(116,661)	
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	-	0%	39,000	23%	(134,030)	C
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%	41,388,058	8,120,132	20%	42,481,165	103%	1,093,107	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	7,523,855	7,523,855	100%	8,235,864	-	0%	8,235,864	100%	-	
Personnel Services	26,606,065	24,513,386	92%	32,545,900	9,216,897	28%	30,355,897	93%	2,190,003	D
Materials and Services	4,882,963	3,664,647	75%	7,095,087	714,776	10%	7,194,653	101%	(99,567)	E
Capital Outlay	80,000	54,752	68%	80,000	-	0%	203,827	255%	(123,827)	
TOTAL REQUIREMENTS	39,092,883	35,756,639	91%	47,956,850	9,931,673	21%	45,990,241	96%	1,966,609	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	557,847	25%	2,231,439	100%	-
Transfers In- OHP Mental Health	-	-		1,392,815	348,192	25%	1,392,815	100%	-
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(2,739)	25%	(10,961)	100%	-
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,613,293	903,300	25%	3,613,293	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	6,372,638	133%	6,372,638	133%	1,583,843	F
Resources over Requirements	(4,019,448)	205,191		(6,568,792)	(1,811,541)		(3,509,076)		3,059,716	
Net Transfers - In (Out)	2,267,126	2,267,126		3,613,293	903,300		3,613,293		-	
TOTAL FUND BALANCE	$ 1,859,692	$ 6,342,980	341%	$ 1,833,296	$ 5,464,397	298%	$ 6,476,855	353%	$4,643,559	

- **A** A new System of Care wraparound payment was budgeted as part of OHP Capitation, but is coming in as OHP Fee for Service.
- **B** Increase of $715K related to new funds for Aid & Assist ($431K), a cost of living adjustment ($358K), and carryforward revenue from FY22 ($455k)
- **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** 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Actuals	%	Projection	%	$ Variance	
State Grant	4,964,969	3,981,365	80%	5,730,341	1,960,532	34%	5,864,256	102%	133,915	A
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	73,600	6%	1,238,623	100%	124	
State Miscellaneous	2,194,822	1,806,557	82%	874,346	30,029	3%	802,483	92%	(71,863)	B
State - Medicaid/Medicare	843,050	777,348	92%	807,530	277,135	34%	1,108,540	137%	301,010	
Local Grants	843,783	1,971,892	234%	776,892	671,242	86%	880,247	113%	103,355	C
Vital Records	280,000	342,960	122%	300,000	63,114	21%	339,034	113%	39,034	
Other	192,656	186,177	97%	289,152	11,475	4%	290,577	100%	1,425	
Federal Grants	139,017	124,837	90%	144,060	-	0%	145,576	101%	1,516	
State Shared- Family Planning	152,634	118,228	77%	125,000	43,943	35%	175,771	141%	50,771	
Patient Fees	96,300	105,742	110%	96,300	29,283	30%	111,662	116%	15,362	
OHP Fee for Service	-	22,993		18,260	8,718	48%	35,131	192%	16,871	
TOTAL RESOURCES	10,793,250	10,651,270	99%	10,400,380	3,169,071	30%	10,991,900	106%	591,520	

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	2,436,506	21%	10,403,569	90%	1,209,300	D
Materials and Services	3,257,672	2,417,783	74%	2,387,133	308,321	13%	2,515,465	105%	(128,332)	
Capital Outlay	77,000	27,376	36%	-	-		11,200	999%	(11,200)	
TOTAL REQUIREMENTS	16,483,788	14,158,027	86%	16,927,791	2,744,827	16%	15,858,023	94%	1,069,768	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	1,094,187	25%	4,376,806	100%	-
Transfers In - TRT	444,417	444,417	100%	418,417	104,604	25%	418,417	100%	-
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,795,223	1,198,791	25%	4,795,223	100%	-

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%	3,620,221	142%	1,064,629	E
Resources over Requirements	(5,690,538)	(3,506,756)		(6,527,411)	424,244		(4,866,123)		1,661,288	
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	1,198,791		4,795,223		-	
TOTAL FUND BALANCE	$ 1,254,892	$ 3,618,111	288%	$ 823,404	$ 5,243,255	637%	$ 3,549,320	431%	$2,725,916	

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 Personnel projections based on year to date vacancy savings and assume 6% moving forward.

E 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
Admin - Operations	138,716	153,688	111%	153,445	30,199	20%	149,845	98%	(3,600)	
Code Compliance	842,906	995,865	118%	1,171,592	254,704	22%	1,071,592	91%	(100,000)	A
Building Safety	3,819,940	4,325,818	113%	4,821,160	1,296,243	27%	5,021,660	104%	200,500	
Electrical	914,750	979,129	107%	1,022,005	223,809	22%	952,005	93%	(70,000)	A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	214,346	21%	954,178	94%	(63,500)	A
Current Planning	1,980,521	2,223,570	112%	2,425,334	508,757	21%	2,127,334	88%	(298,000)	A
Long Range Planning	826,806	880,902	107%	1,064,305	252,359	24%	1,014,305	95%	(50,000)	A
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	2,780,417	24%	11,290,919	97%	(384,600)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	3,137,795	2,960,981	94%	3,432,980	759,599	22%	3,105,625	90%	327,355	B
Code Compliance	617,012	618,343	100%	805,614	173,506	22%	747,136	93%	58,478	B
Building Safety	2,284,444	2,022,820	89%	2,538,721	485,770	19%	2,050,175	81%	488,546	B
Electrical	556,531	553,223	99%	641,837	137,814	21%	564,695	88%	77,142	B
Onsite Wastewater	765,935	643,079	84%	753,369	178,360	24%	753,369	100%	-	
Current Planning	1,769,333	1,589,882	90%	2,062,044	361,687	18%	1,608,084	78%	453,960	B
Long Range Planning	847,839	575,615	68%	998,739	181,481	18%	998,739	100%	-	
TOTAL REQUIREMENTS	9,978,889	8,963,943	90%	11,233,304	2,278,216	20%	9,827,823	87%	1,405,481	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In - General Fund	290,000	170,661	59%	160,000	34,621	22%	160,000	100%	-	C
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(28,146)	25%	(112,619)	100%	-	
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(364,736)	38%	(1,712,829)	179%	(753,863)	
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(358,261)	39%	(1,665,448)	183%	(753,863)	

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%	72,452	D
Resources over Requirements	(398,573)	1,578,491		442,215	502,201		1,463,096		1,020,881	
Net Transfers - In (Out)	(270,622)	(1,159,207)		(911,585)	(358,261)		(1,665,448)		(753,863)	
TOTAL FUND BALANCE	$ 763,172	$ 2,168,956	284%	$ 1,627,134	$ 2,312,897	142%	$ 1,966,604	121%	$339,470	

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

Budget to Actuals Report
Road - Fund 325
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	FY2022 Budget	FY2022 Actuals	FY2022 %	FY2023 Budget	FY2023 Actuals	FY2023 %	FY2023 Projection	FY2023 %	FY2023 $ Variance	
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	4,797,051	25%	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	23,577	2%	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	2,161	1%	426,000	100%	-	
Cities-Bend/Red/Sis/La Pine	560,000	155,269	28%	403,731	-	0%	403,731	100%	-	
Miscellaneous	67,340	68,747	102%	77,610	19,951	26%	77,610	100%	-	
Interest on Investments	59,109	55,083	93%	54,172	10,118	19%	40,470	75%	(13,702)	B
Mineral Lease Royalties	60,000	148,267	247%	50,000	707	1%	50,000	100%	-	
Assessment Payments (P&I)	3,460	16,052	464%	-	2,541		10,000		10,000	C
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	7,095,722	29%	24,924,977	100%	35,914	

REQUIREMENTS	FY2022 Budget	FY2022 Actuals	FY2022 %	FY2023 Budget	FY2023 Actuals	FY2023 %	FY2023 Projection	FY2023 %	FY2023 $ Variance	
Personnel Services	6,916,229	6,751,810	98%	7,802,271	1,772,245	23%	7,581,974	97%	220,297	D
Materials and Services	7,843,400	6,877,560	88%	8,315,339	1,787,619	21%	8,315,339	100%	-	
Capital Outlay	264,500	141,754	54%	71,386	31,277	44%	71,386	100%	-	
TOTAL REQUIREMENTS	15,024,128	13,771,124	92%	16,188,996	3,591,141	22%	15,968,699	99%	220,297	

TRANSFERS	FY2022 Budget	FY2022 Actuals	FY2022 %	FY2023 Budget	FY2023 Actuals	FY2023 %	FY2023 Projection	FY2023 %	FY2023 $ 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	FY2022 Budget	FY2022 Actuals	FY2022 %	FY2023 Budget	FY2023 Actuals	FY2023 %	FY2023 Projection	FY2023 %	FY2023 $ Variance	
Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,806,356	132%	7,806,356	132%	1,913,390	E
Resources over Requirements	7,605,521	10,997,382		8,700,067	3,504,581		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	$ 3,870,162	171%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	1,183,613	25%	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	244,606	100%	271,606	111%	27,000	A
State Miscellaneous	138,000	96,068	70%	123,453	-	0%	123,453	100%	-	
Interfund- Sheriff	50,000	55,000	110%	50,000	12,500	25%	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	9,786	54%	39,140	216%	20,989	B
Miscellaneous	500	3,904	781%	500	72	14%	500	100%	-	
Electronic Monitoring Fee	2,500	280	11%	500	235	47%	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	1,896,831	31%	6,182,007	101%	47,989	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	5,379,503	4,864,354	90%	5,683,822	1,246,365	22%	5,070,293	89%	613,529	C
Materials and Services	1,700,412	1,528,224	90%	1,883,614	296,489	16%	1,883,614	100%	-	
Capital Outlay	-	-		8,475	598	7%	8,475	100%	-	
TOTAL REQUIREMENTS	7,079,915	6,392,578	90%	7,575,910	1,543,452	20%	6,962,381	92%	613,529	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In- General Funds	662,046	662,045	100%	536,369	134,088	25%	536,369	100%	-	
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(17,319)	25%	(69,277)	100%	-	
TOTAL TRANSFERS	471,072	471,071	100%	467,092	116,769	25%	467,092	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,238,905	104%	3,238,905	104%	138,904	D
Resources over Requirements	(1,239,665)	(214,221)		(1,441,892)	353,379		(780,374)		661,518	
Net Transfers - In (Out)	471,072	471,071		467,092	116,769		467,092		-	
TOTAL FUND BALANCE	$ 1,971,182	$ 3,238,905	164%	$ 2,125,200	$ 3,709,053	175%	$ 2,925,623	138%	$800,423	

A DOC has increased funds for M57. Deschutes County received an additional $27K for housing and curriculum training.

B Investment Income projected to come in higher than budget

C Projected Personnel savings based on FY22/FY23 average vacancy rate of 11%

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

Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
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	63,889	51%	255,560	205%	130,997	B
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	63,889	3%	1,074,060	55%	(869,003)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	109,870	109,870	100%	127,640	31,910	25%	127,640	100%	-
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	12,003,578	42%	27,251,021	96%	1,008,505
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	12,035,488	42%	27,378,661	96%	1,008,505

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%	2,675,558	C
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(11,971,599)		(26,304,601)		139,502	
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	$ 20,141,594	163%	$ 15,149,544	123%	$2,815,060	

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 September 30, 2022 (unaudited)

25.0%
Year Completed

	Fiscal Year 2022			Fiscal Year 2023						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Terrebonne Refinement Plan	$ 10,000,000	$ -		$ 7,319,310	$ 2,200,000	30%	$ 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	55,660	1%	4,820,216	113%	(555,000)	
Transportation System Plan Update	108,510	86,081	79%	-	3,242		40,000		(40,000)	
Gribbling Rd Bridge	279,575	1,110	0%	818,500	1,814	0%	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	1,163	0%	485,000	49%	500,000	
Deschutes Mkt Rd/Hamehook Round	671,000	208,367	31%	1,663,000	-	0%	1,663,000	100%	-	
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	-	-		-		-	
Paving Desch Mkt Rd: Yeoman Hamehoo	310,838	-	0%	443,000	-	0%	-	0%	443,000	
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	1,471,578	123%	1,748,164	146%	(548,164)	
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	18,290	2%	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 Resevoir 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 Imrovements	-	-		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%	-	-		-		-	
TOTAL CAPITAL OUTLAY	$ 29,612,821	$ 7,996,247	27%	$ 28,259,526	12,003,578	42%	$ 27,251,021	96%	$ 1,008,505	

A Budgeted in FY 22 in project US 20: Cook Ave/OB Riley Rd (Tumalo)
B This project will be moved to FY 23
C These projects were re-named to Local Road Pavement Preservation

Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	2,228,732	31%	7,210,000	100%	-	A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	959,123	29%	3,337,000	100%	-	A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	965,822	30%	3,234,000	100%	-	A
Franchise 3% Fees	290,000	337,878	117%	305,000	70,319	23%	305,000	100%	-	B
Yard Debris	300,000	268,060	89%	290,000	95,152	33%	290,000	100%	-	
Miscellaneous	55,000	88,470	161%	70,000	28,661	41%	70,000	100%	-	
Interest on Investments	41,599	27,916	67%	30,498	9,622	32%	38,490	126%	7,992	C
Special Waste	15,000	37,718	251%	15,000	10,049	67%	15,000	100%	-	
Recyclables	12,000	12,980	108%	12,000	2,009	17%	12,000	100%	-	
Leases	1	1	100%	1	-	0%	1	100%	-	
TOTAL RESOURCES	13,350,600	13,930,834	104%	14,503,499	4,369,489	30%	14,511,491	100%	7,992	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	2,754,132	2,694,834	98%	3,277,684	726,398	22%	3,277,684	100%	-	
Materials and Services	5,651,103	5,192,786	92%	6,473,358	961,793	15%	6,473,358	100%	-	
Capital Outlay	53,141	76,304	144%	264,000	-	0%	264,000	100%	-	
Debt Service	1,251,615	797,852	64%	1,739,630	204,993	12%	1,739,630	100%	-	D
TOTAL REQUIREMENTS	9,709,991	8,761,777	90%	11,754,672	1,893,184	16%	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)	(1,323,489)	25%	(5,299,665)	100%	-
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(1,323,489)	25%	(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%	(10,191)	E
Resources over Requirements	3,640,609	5,169,057		2,748,827	2,476,305		2,756,819		7,992	
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(1,323,489)		(5,299,665)		-	
TOTAL FUND BALANCE	$ 583,520	$ 3,097,007	531%	$ 556,359	$ 4,249,823	764%	$ 554,161	100%	($2,199)	

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 9% higher than last year-to-date. Franchise disposal fee payments of $407K were overpaid by Republic Services (Bend Garbage, High Country & Wilderness) and will be applied to the next month.

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 Final FFC 2022 funding includes issuance costs and a full year of interest due by June 2023, while the budget reflects 1/2 year estimated interest. A budget adjustment to increase appropriations was presented and approved by the BOCC in September.

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

Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
Events Revenue	578,000	786,724	136%	745,759	166,698	22%	745,759	100%	-	
Food & Beverage	513,500	792,639	154%	415,000	157,445	38%	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	-	0%	49,000	100%	-	
Camping Fee	19,500	11,675	60%	20,000	2,750	14%	20,000	100%	-	
Interest	474	5,301	999%	5,221	2,551	49%	10,200	195%	4,979	A
Miscellaneous	250	2,032	813%	3,554	1,068	30%	3,554	100%	-	
Interfund Payment	30,000	30,000	100%	-	-		-		-	
TOTAL RESOURCES	1,395,724	1,779,723	128%	1,408,534	365,912	26%	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	294,705	23%	1,072,283	85%	184,619	B
Personnel Services - F&B	181,593	200,062	110%	170,247	13,165	8%	139,709	82%	30,538	C
Materials and Services	818,804	852,050	104%	965,684	181,870	19%	965,684	100%	-	
Materials and Services - F&B	282,500	342,748	121%	273,950	62,482	23%	273,950	100%	-	
Debt Service	103,000	100,899	98%	101,270	-	0%	101,270	100%	-	
TOTAL REQUIREMENTS	2,504,877	2,625,580	105%	2,768,054	552,222	20%	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	275,334	25%	1,130,277	103%	28,935	D
Transfers In - Park Fund	30,000	30,000	100%	30,000	7,500	25%	30,000	100%	-	
Transfers In - County Fair	150,000	150,000	100%	-	-		-		-	
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(106,803)	25%	(427,215)	100%	-	
TOTAL TRANSFERS	962,736	918,804	95%	704,127	176,031	25%	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%	25,068	E
Resources over Requirements	(1,109,153)	(845,857)		(1,359,520)	(186,310)		(1,139,384)		220,136	
Net Transfers - In (Out)	962,736	918,804		704,127	176,031		733,062		28,935	
TOTAL FUND BALANCE	$ 604,256	$ 996,420	165%	$ 315,960	$ 986,141	312%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
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	98,370	161%	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	1,972	73%	7,890	291%	5,177	A
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,355,773	127%	2,372,997	128%	523,617	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	155,959	36,681	24%	169,445	50,339	30%	169,445	100%	-
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,284,569	76%	1,682,585	100%	-
TOTAL REQUIREMENTS	1,468,131	1,352,783	92%	1,852,030	1,334,908	72%	1,852,030	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	18,750	25%	75,000	100%	-
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(57,924)	25%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(39,174)	25%	(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%	1,139	B
Resources over Requirements	92,369	569,888		(2,650)	1,020,865		520,967		523,617	
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(39,174)		(156,706)		-	
TOTAL FUND BALANCE	$ 17,369	$ 385,854	999%	$ 225,358	$ 1,367,546	607%	$ 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
CY22 YTD September 30, 2022 (unaudited)

	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	123,300	123,300
TOTAL FAIR REVENUES	**$ 1,870,865**	**$ 2,295,566**	**$ 2,295,566**
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	1,194	2,030	3,155
Miscellaneous	-	-	-
TOTAL RESOURCES	**$ 1,925,226**	**$ 2,350,762**	**$ 2,351,887**
REQUIREMENTS			
Personnel	103,199	73,771	119,504
Materials & Services	1,249,932	1,357,063	1,684,658
TOTAL REQUIREMENTS	**$ 1,353,131**	**$ 1,430,834**	**$ 1,804,162**
TRANSFERS			
Transfer In - TRT 1%	74,750	56,250	75,000
Transfer Out - F&E Reserve	-	(57,924)	(115,848)
Transfer Out - Fair & Expo	(150,000)	-	-
TOTAL TRANSFERS	**$ (75,250)**	**$ (1,674)**	**$ (40,848)**
Net Fair	**$ 496,845**	**$ 918,254**	**$ 506,878**
Beginning Fund Balance on Jan 1	**$ (48,694)**	**$ 448,151**	**$ 448,151**
Ending Balance	**$ 448,151**	**$ 1,366,405**	**$ 955,029**

Budget to Actuals Report
Fair & Expo Capital Reserve - Fund 617
FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Interest on Investments	8,544	8,012	94%	7,414	4,988	67%	19,950	269%	12,536	A
TOTAL RESOURCES	8,544	8,012	94%	7,414	4,988	67%	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%	-	B
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	125,418	25%	514,086	102%	12,403	C
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	104,109	25%	416,437	100%	-	
Transfers In - Annual County Fair	-	-		231,706	57,924	25%	231,706	100%	-	
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	287,451	25%	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%	509,498	D
Resources over Requirements	(559,456)	342		(862,586)	4,896		(850,050)		12,536	
Net Transfers - In (Out)	798,901	779,502		1,149,827	287,451		1,162,230		12,403	
TOTAL FUND BALANCE	$ 1,341,108	$ 1,809,440	135%	$ 1,587,183	$ 2,101,787	132%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	188,106	31%	605,000	100%	-	
Cancellation Fees	-	15,725		14,000	4,067	29%	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	2,568	61%	4,200	100%	-	
Miscellaneous	2,500	3,731	149%	3,750	987	26%	3,750	100%	-	
Vending Machines	2,500	1,021	41%	1,750	896	51%	1,750	100%	-	
Interest on Investments	2,024	578	29%	552	414	75%	1,660	301%	1,108	A
TOTAL RESOURCES	517,524	584,713	113%	642,252	197,038	31%	643,360	100%	1,108	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	19,456	1,643	8%	111,153	21,275	19%	104,640	94%	6,513	B
Materials and Services	310,805	242,863	78%	259,755	80,106	31%	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	101,381	17%	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%	-	C
Transfers In - TRT Fund	20,000	20,000	100%	20,000	4,998	25%	20,000	100%	-	
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(65,391)	25%	(261,566)	100%	-	
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(60,393)	74%	(81,566)	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	-	-		116,415	166,536	143%	166,536	143%	50,121	D
Resources over Requirements	(34,664)	118,578		48,071	95,657		55,692		7,621	
Net Transfers - In (Out)	47,958	47,958		(81,566)	(60,393)		(81,566)		-	
TOTAL FUND BALANCE	$ 13,294	$ 166,536	999%	$ 82,920	$ 201,801	243%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	7,546	6,354	84%	6,298	3,100	49%	12,400	197%	6,102 A
TOTAL RESOURCES	7,546	6,354	84%	6,298	3,100	49%	12,400	197%	6,102
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Capital Outlay	100,000	885	1%	100,000	-	0%	100,000	100%	- B
TOTAL REQUIREMENTS	100,000	885	1%	100,000	-	0%	100,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - RV Park Ops	132,042	132,042	100%	261,750	65,391	25%	261,566	100%	(184)
TOTAL TRANSFERS	132,042	132,042	100%	261,750	65,391	25%	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%	19,219 C
Resources over Requirements	(92,454)	5,469		(93,702)	3,100		(87,600)		6,102
Net Transfers - In (Out)	132,042	132,042		261,750	65,391		261,566		(184)
TOTAL FUND BALANCE	$ 824,054	$ 1,191,937	145%	$ 1,340,766	$ 1,260,427	94%	$ 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 September 30, 2022 (unaudited)

25.0%
Year Complete

	Fiscal Year 2022			Fiscal Year 2023					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Workers' Compensation	1,120,766	1,164,543	104%	1,234,761	306,045	25%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	223,170	25%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	260,540	61%	430,179	100%	- A
Property Damage	393,546	409,593	104%	419,566	104,892	25%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	62,191	25%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	23,031	47%	92,120	187%	42,774 B
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%	5,000	50%	(5,000) C
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	315	32%	1,000	100%	-
Miscellaneous	-	180		180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,409,440	140%	3,311,477	981,293	30%	3,349,251	101%	37,774

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
General Liability	3,600,000	2,706,359	75%	3,000,000	180,757	6%	2,700,000	90%	300,000 D
Workers' Compensation	1,580,000	953,365	60%	1,580,000	462,223	29%	1,700,000	108%	(120,000) E
Insurance Administration	547,047	491,393	90%	607,558	148,447	24%	607,558	100%	-
Property Damage	300,245	604,926	201%	300,248	(3,661)	-1%	280,000	93%	20,248 F
Vehicle	200,000	137,356	69%	200,000	59,442	30%	240,000	120%	(40,000) E
Unemployment	200,000	89,053	45%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,982,451	78%	5,887,806	847,208	14%	5,727,558	97%	160,248

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%	-
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(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%	1,257,758 G
Resources over Requirements	(3,280,319)	(573,012)		(2,576,329)	134,085		(2,378,307)		198,022
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(873)		(3,500)		-
TOTAL FUND BALANCE	$ 5,045,296	$ 8,944,938	177%	$ 5,107,351	$ 9,078,150	178%	$ 6,563,131	129%	$1,455,780

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 on hold due to COVID
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 September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	4,826,650	24%	19,908,221	100%	-	
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	428,912	28%	1,547,778	100%	-	
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	305,354	24%	1,282,015	100%	-	
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	134,300	23%	595,000	100%	-	
Prescription Rebates	128,000	396,119	309%	175,000	143,340	82%	175,000	100%	-	
Interest	200,277	90,816	45%	95,686	32,846	34%	131,380	137%	35,694	A
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	5,877,165	25%	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	3,680,500	17%	21,597,563	100%	-	B
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	550,860	15%	3,779,608	100%	-	B
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	191,721	16%	1,212,497	100%	-	B
Wellness	171,142	138,211	81%	179,549	30,012	17%	179,549	100%	-	B
TOTAL REQUIREMENTS	29,424,393	29,294,027	100%	26,769,217	4,453,094	17%	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%	(621,465)	C
Resources over Requirements	(6,397,216)	(4,223,389)		(3,110,517)	1,424,072		(3,074,823)		35,694	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 8,375,402	$ 11,304,191	135%	$ 8,815,139	$ 12,728,262	144%	$ 8,229,368	93%	($585,771)	

A Investment Income projected to come in higher than budget
B Amounts are paid 1 month in arrears
C Final Beginning Fund Balance will be determined after the final close of FY22

Budget to Actuals Report

911 - Fund 705 and 710

FY23 YTD September 30, 2022 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Fiscal Year 2023 Budget	Fiscal Year 2023 Actuals	%	Projection	%	$ Variance	
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	41,717	0%	10,402,834	100%	-	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	-	0%	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	10,620	7%	153,292	100%	-	
User Fee	233,576	140,986	60%	140,445	2,156	2%	140,445	100%	-	
Data Network Reimbursement	162,000	244,799	151%	120,874	19,662	16%	120,874	100%	-	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	34,285	43%	80,000	100%	-	
Interest	96,867	69,988	72%	67,515	28,714	43%	116,280	172%	48,765	E
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	252	1%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	3,245	13%	25,000	100%	-	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	140,651	1%	13,793,443	100%	48,765	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	8,005,795	7,462,327	93%	8,606,196	1,940,334	23%	7,563,412	88%	1,042,784	F
Materials and Services	3,582,212	2,915,749	81%	4,088,201	705,129	17%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	5,075,000	198,137	4%	5,075,000	100%	-	
TOTAL REQUIREMENTS	14,563,007	10,896,900	75%	17,769,397	2,843,599	16%	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%	(242,094)
Resources over Requirements	(2,543,701)	1,999,633		(4,024,719)	(2,702,948)		(2,933,170)		1,091,549
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	$ 9,307,082	$ 12,708,705	137%	$ 8,926,080	$ 10,005,757	112%	$ 9,775,535	110%	$849,455

A Current year taxes received primarily in November, February and May
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