



MEMORANDUM

DATE: September 13, 2022
TO: Board of County Commissioners
FROM: Wayne Lowry, Interim Chief Financial Officer
SUBJECT: Treasury and Finance Report for August 2022

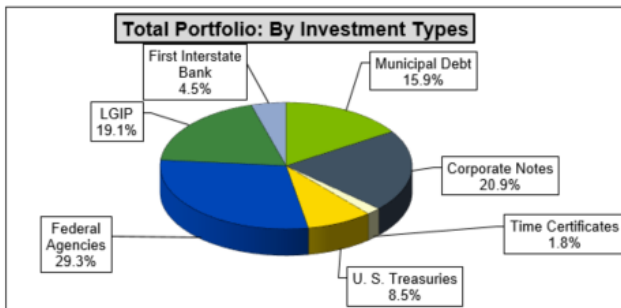
Following is the unaudited monthly finance report for fiscal year to date August 31, 2022.

Treasury and Investments

- The portfolio balance at the end of August was \$271.4 million, an increase of ~\$2.9 million from July and a decrease of \$4.3 million from last year (August 2021).
- Net investment income for the month is \$209,987 approximately \$17K more than last month and \$79K more than August 2021. YTD earnings of \$407,251 are \$133K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 1.40% to 1.65%. Benchmark returns for 24 month treasuries are up from the prior month by 56 basis points and 36 month treasuries are up from the prior month by 63 basis points.
- Average portfolio yield is 0.78% which is slightly higher than the prior month's average of 0.76%.
- The portfolio's weighted average time to maturity is at 1.34 years compared to 1.41 in July.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 43,205,000	15.9%
Corporate Notes	56,794,000	20.9%
Time Certificates	4,995,000	1.8%
U.S. Treasuries	23,000,000	8.5%
Federal Agencies	79,418,000	29.3%
LGIP	51,794,250	19.1%
First Interstate Bank	12,161,853	4.5%
Total Investments	\$ 271,368,102	100.0%

Investment Income		
	Aug-22	Y-T-D
Total Investment Income	214,987	417,251
Less Fee: \$5,000 per month	(5,000)	(10,000)
Investment Income - Net	209,987	407,251
Prior Year Comparison	Aug-21	
	79,173	132,664



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

	Yield Percentages	
	Current Month	Prior Month
FIB/ LGIP Investments	1.65%	1.40%
Average	0.78%	0.76%

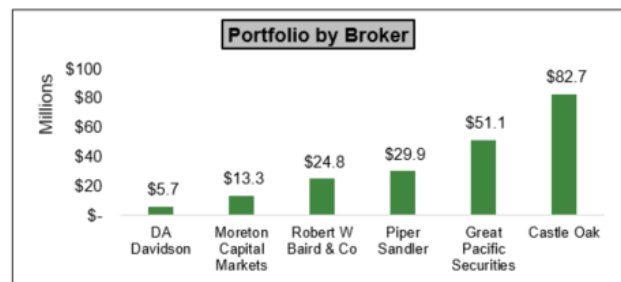
Maturity (Years)	
Max	Weighted Average
4.208	1.34

Benchmarks	
24 Month Treasury	3.45%
LGIP Rate	1.65%
36 Month Treasury	3.46%

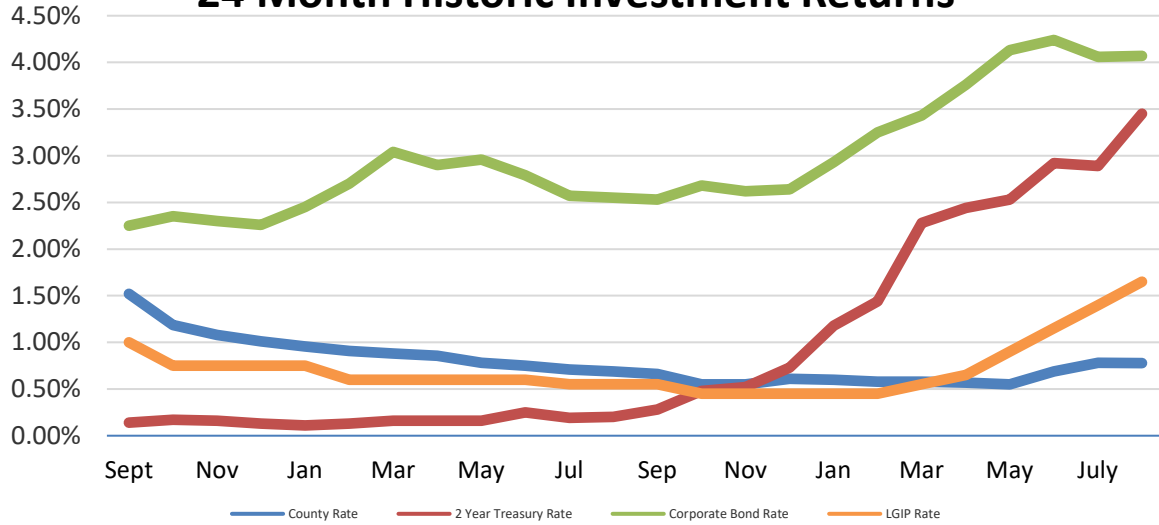
Term	Minimum	Actual
0 to 30 Days	10%	25.6%
Under 1 Year	25%	45.3%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	3.3%
Callable	25%	19.2%
Credit W/A	AA2	AA1

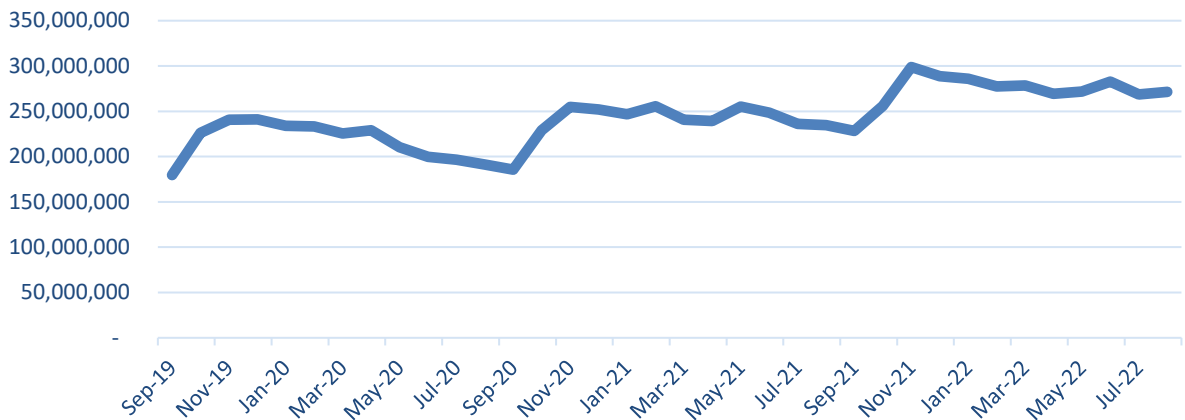
Investment Activity	
Purchases in Month	\$ 2,000,000
Sales/Redemptions in Month	\$ 6,125,000



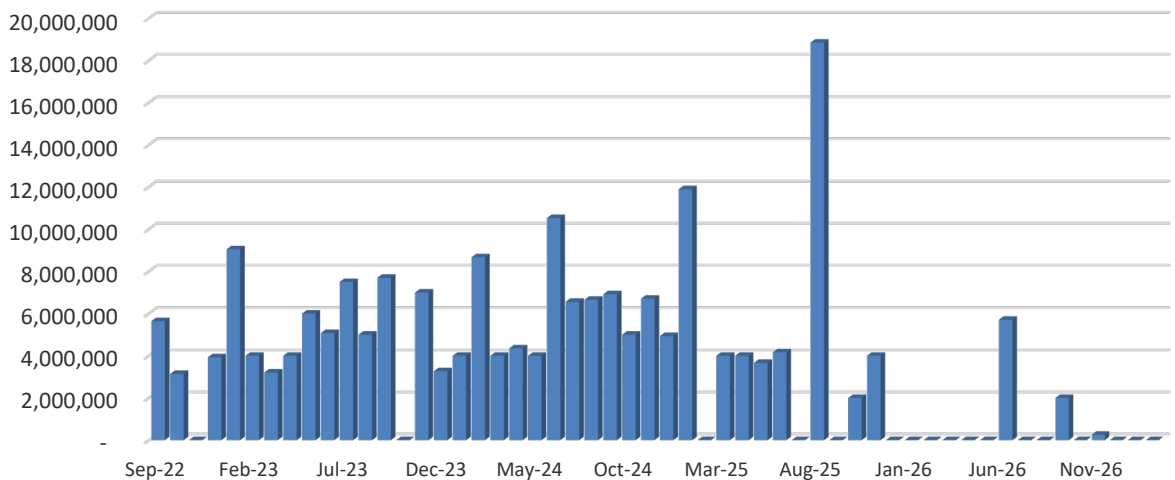
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$1.6M or 3.8% of budget. By comparison, last year revenue YTD was \$1.3M and 3.2% of budget.

Expenses YTD are \$7.3M and 16.5% of budget. By comparison, last year expenses YTD was \$6.6M and 15.4% of budget.

Beginning Fund Balance is \$13.5M or 104.4% of the budgeted \$12.9M beginning fund balance. Final beginning fund balance will be determined after the final close of FY22.



County Wide Financial Dashboard

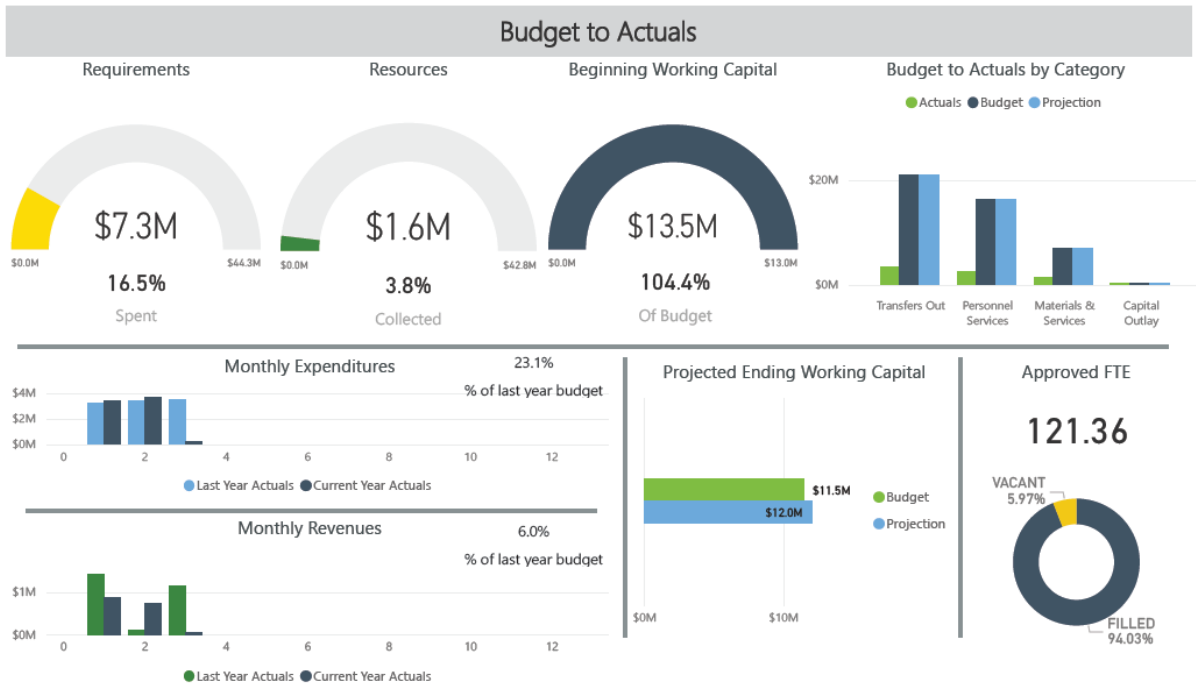
001 - General Fund

Thru GL Period: 3
25.0%
Year Complete

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

Monthly GL Period
0
3

\$11.5M
Contingency
(Blank)
Reserves



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through August 31, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	40,504,168	39,797,905	98%	42,503,893	1,530,887	4%	42,503,893	100%
030 - Juvenile	901,143	862,297	96%	1,010,203	175,991	17%	1,014,431	100%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	4,137,900	30%	13,631,282	100%
200 - American Rescue Fund	19,000,000	38,461,178	202%	105,186	39,558	38%	105,186	100%
220 - Justice Court	550,832	494,676	90%	525,032	82,450	16%	525,390	100%
255 - Sheriff's Office	44,947,745	45,806,157	102%	48,790,055	1,142,048	2%	48,790,055	100%
274 - Health Services	48,727,400	48,877,207	100%	50,751,517	5,146,203	10%	52,673,535	104%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	1,955,066	17%	11,385,919	98%
325 - Road	22,629,649	24,768,506	109%	24,889,063	5,272,107	21%	24,938,679	100%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	1,443,276	24%	6,161,018	100%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	45,213	2%	1,943,063	100%
610 - Solid Waste	13,350,600	13,930,834	104%	14,503,499	2,270,331	16%	14,503,499	100%
615 - Fair & Expo	1,395,724	1,777,447	127%	1,408,534	225,778	16%	1,408,534	100%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	2,072,700	112%	2,074,665	112%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	3,094	42%	7,414	100%
618 - RV Park	517,524	584,713	113%	642,252	120,315	19%	642,252	100%
619 - RV Park Reserve	7,546	6,354	84%	6,298	1,964	31%	6,298	100%
670 - Risk Management	3,146,973	4,464,440	142%	3,311,477	685,945	21%	3,306,477	100%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	3,877,642	16%	23,658,700	100%
705 - 911	12,019,306	12,896,533	107%	13,744,678	112,555	1%	13,744,678	100%
999 - Other	50,071,869	33,775,273	67%	57,508,737	28,255,970	49%	58,522,737	102%
TOTAL RESOURCES	312,836,891	324,379,552	104%	318,599,801	58,596,993	18%	321,547,706	101%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,386,367	91%	23,246,615	3,628,030	16%	23,246,615	100%
030 - Juvenile	7,496,355	6,678,456	89%	7,928,538	1,140,966	14%	7,928,538	100%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	5,055,598	39%	13,113,218	100%
200 - American Rescue Fund	38,000,000	14,027,121	37%	23,129,361	416,217	2%	23,129,361	100%
220 - Justice Court	736,142	690,917	94%	731,183	128,748	18%	731,183	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

255 - Sheriff's Office	54,162,360	51,407,868	95%	59,628,533	9,386,466	16%	59,628,533	100%
274 - Health Services	58,872,642	51,700,815	88%	64,909,472	11,274,229	17%	64,976,098	100%
295 - CDD	9,978,889	8,968,312	90%	11,233,304	1,533,356	14%	10,048,013	89%
325 - Road	15,024,128	13,773,696	92%	16,188,996	2,720,179	17%	16,188,996	100%
355 - Adult P&P	7,079,915	6,394,480	90%	7,575,910	1,022,291	13%	7,575,910	100%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	9,586,192	34%	28,860,261	102%
610 - Solid Waste	9,709,991	8,763,347	90%	11,342,042	1,068,460	9%	11,754,672	104%
615 - Fair & Expo	2,504,877	2,634,355	105%	2,719,284	412,892	15%	2,719,284	100%
616 - Annual County Fair	1,468,131	1,352,831	92%	1,852,030	1,084,876	59%	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	466,140	84%	538,508	80,834	15%	538,508	100%
619 - RV Park Reserve	100,000	885	1%	100,000	-	0%	100,000	100%
670 - Risk Management	6,427,292	4,955,575	77%	5,887,806	527,617	9%	5,867,558	100%
675 - Health Benefits	29,424,393	29,250,274	99%	26,769,217	2,312,482	9%	26,769,217	100%
705 - 911	14,563,007	10,897,067	75%	17,769,397	1,945,712	11%	17,769,397	100%
999 - Other	86,872,890	40,761,374	47%	105,948,916	5,482,107	5%	105,948,916	100%
TOTAL REQUIREMENTS	398,573,088	284,050,204	71%	429,869,496	58,807,344	14%	429,616,309	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,758,359)	(3,370,374)	16%	(20,757,920)	100%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	1,075,498	17%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,528)	98%	(6,031,446)	(1,005,234)	17%	(6,031,446)	100%
220 - Justice Court	240,956	196,241	81%	263,217	43,868	17%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	620,296	18%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,258,652	1,376,416	17%	8,258,652	100%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(158,590)	17%	(1,518,262)	167%
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	77,846	17%	467,092	100%
465 - Road CIP	12,193,917	10,672,113	88%	14,230,313	4,889,361	34%	14,230,313	100%
610 - Solid Waste	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,326)	0%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	117,354	17%	704,127	100%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(26,116)	17%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	191,634	17%	1,149,827	100%
618 - RV Park	47,958	47,958	100%	(81,566)	(40,262)	49%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	43,594	17%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(582)	17%	(3,500)	100%
705 - 911	-	-	0%	-	-	-	-	-
999 - Other	15,418,726	17,682,916	115%	10,336,146	3,608,393	35%	10,942,823	106%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,595,107	127%	11,474,637	8,082,302	12,049,177	105%
030 - Juvenile	596,681	1,372,452	230%	634,663	1,429,255	857,623	135%
160/170 - TRT	8,433,816	9,475,417	112%	4,000,000	7,542,770	3,952,320	99%
200 - American Rescue Fund	-	24,448,194	999%	-	24,071,534	1,424,019	999%
220 - Justice Court	55,646	-	0%	57,066	(2,431)	57,424	101%
255 - Sheriff's Office	12,160,633	15,166,055	125%	7,024,650	8,286,153	8,520,384	121%
274 - Health Services	6,011,534	13,989,198	233%	5,329,416	8,017,408	(3,314,330)	-62%
295 - CDD	763,172	2,164,588	284%	1,627,134	2,454,522	2,011,046	124%
325 - Road	2,231,806	7,803,785	350%	2,262,898	2,915,117	4,223,511	187%
355 - Adult P&P	1,971,182	3,237,002	164%	2,125,200	3,720,149	2,273,518	107%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	22,572,213	14,536,947	118%
610 - Solid Waste	583,520	3,095,437	530%	968,989	4,303,839	553,456	57%
615 - Fair & Expo	604,256	985,368	163%	364,730	797,654	260,792	72%
616 - Annual County Fair	17,369	385,807	999%	225,358	1,347,526	451,747	200%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	1,953,476	2,046,080	129%
618 - RV Park	13,294	166,532	999%	138,593	165,606	188,565	136%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,237,495	1,359,801	101%
670 - Risk Management	5,045,296	9,026,814	179%	5,107,351	9,184,582	6,462,255	127%
675 - Health Benefits	8,375,402	11,347,944	135%	8,815,139	13,899,056	9,223,379	105%
705 - 911	9,307,082	12,708,538	137%	8,926,080	10,875,459	8,683,897	97%
999 - Other	55,322,038	95,204,496	172%	56,813,544	122,237,442	59,971,430	106%
TOTAL FUND BALANCE	129,697,724	254,397,942	196%	131,157,881	255,091,129	135,793,040	104%



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	144,006	0%	34,467,173	100%	A
Property Taxes - Prior	460,000	337,612	73%	301,000	90,095	30%	301,000	100%	
Other General Revenues	2,689,926	2,880,340	107%	3,591,874	761,921	21%	3,591,874	100%	B
Assessor	987,411	682,760	69%	964,246	208,325	22%	964,246	100%	
Clerk	2,741,215	2,225,591	81%	2,298,566	254,895	11%	2,298,566	100%	
BOPTA	14,588	9,933	68%	14,588	3,283	23%	14,588	100%	
District Attorney	448,201	258,776	58%	247,963	6,021	2%	247,963	100%	
Tax Office	341,004	278,995	82%	221,483	50,617	23%	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	11,724	5%	215,000	100%	D
TOTAL RESOURCES	40,504,168	39,797,905	98%	42,503,893	1,530,887	4%	42,503,893	100%	

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,454,784	5,158,854	95%	5,910,478	1,066,064	18%	5,910,478	100%	
Clerk	2,080,739	1,735,543	83%	2,432,710	263,182	11%	2,432,710	100%	
BOPTA	82,911	77,158	93%	87,177	17,844	20%	87,177	100%	
District Attorney	9,715,707	8,678,870	89%	10,153,207	1,602,278	16%	10,153,207	100%	
Medical Examiner	242,652	241,582	100%	438,702	21,367	5%	438,702	100%	
Tax Office	932,570	886,157	95%	905,262	199,292	22%	905,262	100%	
Veterans	795,189	762,407	96%	780,264	139,813	18%	780,264	100%	
Property Management	380,061	360,343	95%	508,359	61,865	12%	508,359	100%	
Non-Departmental	1,614,196	1,485,453	92%	2,030,456	256,326	13%	2,030,456	100%	
TOTAL REQUIREMENTS	21,298,809	19,386,367	91%	23,246,615	3,628,030	16%	23,246,615	100%	

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	43,406	17%	260,439	100%	E 439
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,018,359)	(3,413,780)	16%	(21,018,359)	100%	
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,758,359)	(3,370,374)	16%	(20,757,920)	100%	439

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	13,470,620	14,990,575	111%	12,975,718	13,549,819	104%	13,549,819	104%	F 574,101
Resources over Requirements	19,205,359	20,411,538		19,257,278	(2,097,143)		19,257,278		0
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,758,359)	(3,370,374)		(20,757,920)		439
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,595,107	127%	\$ 11,474,637	\$ 8,082,302	70%	\$ 12,049,177	105%	\$574,540

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



Budget to Actuals Report

Juvenile - Fund 030

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	432,044	355,219	82%	525,049	145,546	28%	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	15,038	17%	90,228	105%	4,228 ^A
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	9,450	17%	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	2,375	16%	15,000	100%	-
Food Subsidy	12,000	11,380	95%	10,000	-	0%	10,000	100%	-
Contract Payments	8,000	9,947	124%	8,000	482	6%	8,000	100%	-
Interest on Investments	14,243	7,647	54%	6,815	2,950	43%	6,815	100%	-
TOTAL RESOURCES	901,143	862,297	96%	1,010,203	175,991	17%	1,014,431	100%	4,228^A

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,415,246	89%	6,332,160	944,695	15%	6,332,160	100%
Materials and Services	1,363,409	1,249,983	92%	1,527,992	196,271	13%	1,527,992	100%	-
Capital Outlay	50,051	13,226	26%	68,386	-	0%	68,386	100%	-
TOTAL REQUIREMENTS	7,496,355	6,678,456	89%	7,928,538	1,140,966	14%	7,928,538	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,304,397	6,304,397	100%	6,529,064	1,088,174	17%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(12,676)	17%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	1,075,498	17%	6,452,997	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	968,506	965,223	100%	1,100,001	1,318,732	120%	1,318,732	120%
Resources over Requirements	(6,595,212)	(5,816,159)		(6,918,335)	(964,976)		(6,914,107)		4,228 ^B
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	1,075,498		6,452,997		-
TOTAL FUND BALANCE	\$ 596,681	\$ 1,372,452	230%	\$ 634,663	\$ 1,429,255	225%	\$ 857,623	135%	\$222,960^B

^A New lease payment for JBarJ

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



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,519,987	12,977,205	104%	13,580,874	4,126,816	30%	13,580,874	100%	-
Interest	58,448	51,884	89%	50,408	11,083	22%	50,408	100%	-
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	4,137,900	30%	13,631,282	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Grants & Contributions	-	-	-	5,600,000	4,000,000	71%	5,600,000	100%
COVA	3,660,659	3,512,891	96%	3,675,886	417,962	11%	3,675,886	100%	- B
Interfund Charges	239,526	239,526	100%	3,574,573	595,762	17%	3,574,573	100%	- C
Administrative	15,203	9,365	62%	215,508	30,623	14%	215,508	100%	-
Software	95,000	64,758	68%	47,251	11,250	24%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	5,055,598	39%	13,113,218	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(3,332)	17%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(12,500)	17%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,241)	81%	(263,217)	(43,868)	17%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(69,736)	17%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(83,612)	17%	(501,683)	100%	- D
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(183,556)	17%	(1,101,342)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(608,630)	17%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,528)	98%	(6,031,446)	(1,005,234)	17%	(6,031,446)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,890,343	6,189,395	105%	9,513,382	9,465,702	99%	9,465,702	99%
Resources over Requirements	8,568,047	9,202,550	-	518,064	(917,698)	-	518,064	-	0
Net Transfers - In (Out)	(6,024,574)	(5,916,528)	-	(6,031,446)	(1,005,234)	-	(6,031,446)	-	-
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,417	112%	\$ 4,000,000	\$ 7,542,770	189%	\$ 3,952,320	99%	(\$47,680)

- A** Includes \$4M payment to Sunriver Service District
- B** Payments to COVA based on a percent of TRT collections
- C** Includes ~\$3.5M for Interfund Payments to the General County Reserve Fund
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

ARPA – Fund 200

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	93,961		105,186	39,558	38%	105,186	100%	-
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	38,367,217	202%	-	-		-		-
TOTAL RESOURCES	19,000,000	38,461,178	202%	105,186	39,558	38%	105,186	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	20,650,098	5,106,512	25%	15,394,824	225,757	1%	15,394,824	100%
Administrative	5,281,005	143,079	3%	4,317,328	39,924	1%	4,317,328	100%	- C
Infrastructure	2,050,000	527,275	26%	1,634,710	31,110	2%	1,634,710	100%	- E
Negative Economic Impacts	6,285,840	5,464,103	87%	899,577	26,723	3%	899,577	100%	- B
Public Health	3,733,057	2,786,152	75%	882,922	92,703	10%	882,922	100%	- D
TOTAL REQUIREMENTS	38,000,000	14,027,121	37%	23,129,361	416,217	2%	23,129,361	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,000,000	14,137	0%	23,024,175	24,448,194	106%	24,448,194	106%
Resources over Requirements	(19,000,000)	24,434,057		(23,024,175)	(376,659)		(23,024,175)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 24,448,194	999%	-	\$ 24,071,534	999%	\$ 1,424,019	999%	\$1,424,019

- A** Includes \$6.77M in childcare/early education funding, \$6.9M in housing support for unhoused persons and over \$7.3M in affordable housing projects
- B** 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
- C** Administration holds the balance of the ARPA funds, as well as an approved Management Analyst for ARPA reporting and administration
- D** 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
- E** Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment
- F** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Justice Court - Fund 220

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	550,000	494,265	90%	525,000	82,370	16%	525,000	100%	-
Interest on Investments	95	45	48%	32	79	248%	390	999%	358
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	82,450	16%	525,390	100%	358

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,906	94%	569,648	95,997	17%	569,648	100%
Materials and Services	158,933	149,011	94%	161,535	32,751	20%	161,535	100%	-
TOTAL REQUIREMENTS	736,142	690,917	94%	731,183	128,748	18%	731,183	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,241	81%	263,217	43,868	17%	263,217	100%
TOTAL TRANSFERS	240,956	196,241	81%	263,217	43,868	17%	263,217	100%	-

Resources over Requirements	(185,310)	(196,241)		(206,151)	(46,299)		(205,793)		358
Net Transfers - In (Out)	240,956	196,241		263,217	43,868		263,217		-
TOTAL	\$ 55,646	-	0%	\$ 57,066	(\$ 2,431)	-4%	\$ 57,424	101%	\$358

A One time yearly software maintenance fee paid in July for entire fiscal year



Budget to Actuals Report

Sheriff's Office - Fund 255

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	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	4,436,206	111%	4,520,630	842,542	19%	4,520,630	100%	-
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	76,926	23%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	31,661	22%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	18,368	21%	89,119	100%	-
LED #2 Interest	69,274	24,356	35%	22,716	1,262	6%	22,716	100%	-
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
TOTAL RESOURCES	44,947,745	45,806,157	102%	48,790,055	1,142,048	2%	48,790,055	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	-	-	-	808,610	130,606	16%	808,610	100%	-
Concealed Handgun Licenses	-	-	-	335,044	26,828	8%	335,044	100%	-
Rickard Ranch	-	357	999%	264,871	59,272	22%	264,871	100%	-
Sheriff's Services	4,002,499	4,209,994	105%	5,863,885	725,341	12%	5,863,885	100%	-
Civil/Special Units	1,154,204	1,113,165	96%	1,168,300	230,310	20%	1,168,300	100%	-
Automotive/Communications	3,576,342	3,739,318	105%	4,005,888	485,231	12%	4,005,888	100%	-
Detective	3,029,130	3,015,189	100%	3,383,825	641,096	19%	3,383,825	100%	-
Patrol	14,015,461	13,446,737	96%	14,640,315	2,585,341	18%	14,640,315	100%	-
Records	1,025,023	736,147	72%	944,493	112,963	12%	944,493	100%	-
Adult Jail	21,033,697	18,819,218	89%	22,182,320	3,319,991	15%	22,182,320	100%	-
Court Security	444,617	432,062	97%	424,769	87,729	21%	424,769	100%	-
Emergency Services	789,912	543,505	69%	829,997	67,402	8%	829,997	100%	-
Special Services	1,775,588	2,053,846	116%	2,047,792	374,205	18%	2,047,792	100%	-
Training	1,626,207	1,786,760	110%	1,907,588	338,999	18%	1,907,588	100%	-
Other Law Enforcement	1,389,684	1,511,571	109%	820,836	201,151	25%	820,836	100%	-
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,407,868	95%	59,628,533	9,386,466	16%	59,628,533	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	608,630	17%	3,651,787	100%	-
Transfer In - General Fund	121,950	121,950	100%	70,000	11,666	17%	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	620,296	18%	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 B
Resources over Requirements	(9,214,615)	(5,601,711)	-	(10,838,478)	(8,244,418)	-	(10,838,478)	-	0
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	620,296	-	3,448,587	-	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,166,055	125%	\$ 7,024,650	\$ 8,286,153	118%	\$ 8,520,384	121%	\$ 1,495,734

- A** Current year taxes received primarily in November, February and May
- B** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Health Services - Fund 274

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	16,666,604	94%	17,926,893	1,676,434	9%	19,229,983	107%	1,303,090
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	2,114,400	16%	11,868,624	92%	(1,014,000)
State Miscellaneous	4,129,465	3,518,729	85%	6,953,489	34,084	0%	6,997,085	101%	43,596
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	504,774	16%	4,451,365	138%	1,218,745
Federal Grants	4,303,483	4,090,251	95%	2,215,634	-	0%	2,510,342	113%	294,708
Local Grants	1,936,838	3,347,227	173%	2,088,031	68,188	3%	2,250,335	108%	162,304
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	52,243	4%	1,238,499	100%	-
Other	884,036	866,362	98%	1,021,722	136,395	13%	1,026,922	101%	5,200
State - Medicaid/Medicare	843,050	777,348	92%	807,530	209,067	26%	806,547	100%	(983)
Patient Fees	468,415	538,392	115%	615,644	98,900	16%	585,391	95%	(30,253)
Medicaid	1,014,100	750,524	74%	430,863	133,223	31%	624,363	145%	193,500
State - Medicare	172,200	194,470	113%	337,614	38,343	11%	230,061	68%	(107,553)
Vital Records	280,000	342,960	122%	300,000	29,834	10%	287,694	96%	(12,306)
Liquor Revenue	157,000	199,100	127%	177,574	-	0%	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	17,690	14%	125,000	100%	-
Interest on Investments	156,549	101,438	65%	97,750	32,627	33%	97,750	100%	-
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
TOTAL RESOURCES	48,727,400	48,877,207	100%	50,751,517	5,146,203	10%	52,673,535	104%	1,922,018

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	43,994,358	39,401,552	90%	49,323,205	9,540,580	19%	48,829,825	99%	493,380
Materials and Services	14,721,284	12,217,134	83%	15,576,267	1,733,649	11%	16,057,656	103%	(481,389)
Capital Outlay	157,000	82,128	52%	10,000	-	0%	88,617	886%	(78,617)
TOTAL REQUIREMENTS	58,872,642	51,700,815	88%	64,909,472	11,274,229	17%	64,976,098	100%	(66,626)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	1,101,356	17%	6,608,245	100%
Transfers In- OHP Mental Health	-	-	-	1,473,586	245,588	17%	1,473,586	100%	-
Transfers In - TRT	444,417	444,417	100%	418,417	69,736	17%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(40,264)	17%	(241,596)	100%	-
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,258,652	1,376,416	17%	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	12,769,018	114%	729,581	6%
Resources over Requirements	(10,145,242)	(2,823,607)	-	(14,157,955)	(6,128,026)	-	(12,302,563)	-	1,855,392
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,258,652	1,376,416	17%	8,258,652	100%	-
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,989,198	233%	\$ 5,329,416	\$ 8,017,408	150%	(\$ 3,314,330)	-62%	(\$8,643,746)



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	769,319	493,270	64%	379,180	-	0%	379,180	100%	-
OHP Capitation	-	436,443		367,074	61,066	17%	367,074	100%	-
Interest on Investments	156,549	101,438	65%	97,750	32,627	33%	97,750	100%	-
Federal Grants	1,438,843	1,183,981	82%	54,405	-	0%	298,578	549%	244,173
Other	9,200	12,146	132%	12,900	5,087	39%	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	98,781	11%	1,155,482	127%	244,173

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,904,224	5,839,549	85%	6,513,820	951,892	15%	6,502,661	100%
Materials and Services	6,580,649	6,137,942	93%	6,445,783	1,067,226	17%	6,594,649	102%	(148,866)
Administration Allocation	(10,188,902)	(10,188,901)	100%	(10,986,541)	-	0%	(10,986,541)	100%	-
TOTAL REQUIREMENTS	3,295,971	1,788,591	54%	1,973,061	2,019,118	102%	2,110,769	107%	(137,707)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	-	-		80,771	13,460	17%	80,771	100%
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(38,438)	17%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(24,978)	17%	(149,864)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,552,000	3,769,942	106%	3,884,332	3,525,178	91%	3,996,894	103%
Resources over Requirements	(435,256)	446,750		(1,061,752)	(1,920,337)		(955,287)		106,466
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(24,978)		(149,864)		-
TOTAL FUND BALANCE	\$ 2,896,950	\$ 3,996,898	138%	\$ 2,672,716	\$ 1,579,863	59%	\$ 2,891,743	108%	\$219,027

- A** Actuals include revenue for which will be spent in future fiscal years whereas the projection amount reflects the department's anticipated State Grant funds to be used in FY22
- B** Expenditures over budget related to expenses supporting COVID-19 vaccine distribution.
- C** 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 August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	8,947,837	11,339,701	127%	12,515,550	2,053,333	16%	11,501,550	92%	(1,014,000)
State Grant	11,907,014	12,189,948	102%	11,817,372	1,638,867	14%	12,988,059	110%	1,170,687 A
State Miscellaneous	1,934,643	1,712,171	89%	6,079,143	34,084	1%	6,194,602	102%	115,459
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	499,127	16%	4,433,105	138%	1,218,745
Federal Grants	2,725,623	2,781,433	102%	2,017,169	-	0%	2,065,401	102%	48,232
Local Grants	1,093,055	1,375,335	126%	1,311,139	-	0%	1,370,088	104%	58,949
Other	682,180	668,038	98%	719,670	120,208	17%	723,820	101%	4,150
Patient Fees	372,115	431,526	116%	519,344	78,911	15%	471,862	91%	(47,482)
Medicaid	1,014,100	750,524	74%	430,863	133,223	31%	624,363	145%	193,500
State - Medicare	172,200	194,470	113%	337,614	38,343	11%	230,061	68%	(107,553)
Liquor Revenue	157,000	199,100	127%	177,574	-	0%	177,574	100%	-
Divorce Filing Fees	173,030	178,331	103%	173,030	-	0%	39,000	23%	(134,030) B
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	35,988,576	103%	39,439,828	4,596,096	12%	40,946,485	104%	1,506,657

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	7,523,855	7,523,855	100%	8,058,752	-	0%	8,058,752	100%	-
Personnel Services	26,606,065	24,513,984	92%	31,196,517	7,001,021	22%	30,952,344	99%	244,173
Materials and Services	4,882,963	3,664,647	75%	6,743,351	484,416	7%	7,041,154	104%	(297,803) C
Capital Outlay	80,000	54,752	68%	10,000	-	0%	88,617	886%	(78,617)
TOTAL REQUIREMENTS	39,092,883	35,757,238	91%	46,008,620	7,485,436	16%	46,140,867	100%	(132,247)

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	371,898	17%	2,231,439	100%	-
Transfers In- OHP Mental Health	-	-	-	1,392,815	232,128	17%	1,392,815	100%	-
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(1,826)	17%	(10,961)	100%	-
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,613,293	602,200	17%	3,613,293	100%	-

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,612,014	3,870,664	107%	4,788,795	5,748,420	120%	(5,817,071)	-121%	(10,605,866) D
Resources over Requirements	(4,019,448)	231,339	-	(6,568,792)	(2,889,340)	-	(5,194,382)	-	1,374,410
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,613,293	602,200	17%	3,613,293	100%	-
TOTAL FUND BALANCE	\$ 1,859,692	\$ 6,369,128	342%	\$ 1,833,296	\$ 3,461,280	189%	(\$ 7,398,160)	-404%	(\$9,231,456)

- A** Increase of \$715K related to new funds for Aid & Assist (\$431K), a cost of living adjustment (\$358K), and carryforward revenue from FY22 (\$455k)
- B** Mediation Program will no longer be managed within Health Services, so funds are transferred out of Health Services
- C** Increase in expenditures related to temporary staff being used instead of oncall staff
- 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 - Public Health - Fund 274

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	3,983,386	80%	5,730,341	37,568	1%	5,862,744	102%	132,403 A
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	52,243	4%	1,238,499	100%	-
State Miscellaneous	2,194,822	1,806,557	82%	874,346	-	0%	802,483	92%	(71,863) B
State - Medicaid/Medicare	843,050	777,348	92%	807,530	209,067	26%	806,547	100%	(983)
Local Grants	843,783	1,971,892	234%	776,892	68,188	9%	880,247	113%	103,355 C
Vital Records	280,000	342,960	122%	300,000	29,834	10%	287,694	96%	(12,306)
Other	192,656	186,177	97%	289,152	11,100	4%	290,202	100%	1,050
Federal Grants	139,017	124,837	90%	144,060	-	0%	146,363	102%	2,303
State Shared- Family Planning	152,634	118,228	77%	125,000	17,690	14%	125,000	100%	-
Patient Fees	96,300	105,742	110%	96,300	19,989	21%	113,529	118%	17,229
OHP Fee for Service	-	22,993		18,260	5,647	31%	18,260	100%	-
TOTAL RESOURCES	10,793,250	10,653,291	99%	10,400,380	451,327	4%	10,571,568	102%	171,188

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	9,048,019	86%	11,612,869	1,587,667	14%	11,374,820	98%	238,049
Materials and Services	3,257,672	2,414,546	74%	2,387,133	182,008	8%	2,421,853	101%	(34,720)
Capital Outlay	77,000	27,376	36%	-	-		-		-
TOTAL REQUIREMENTS	16,483,788	14,154,986	86%	16,927,791	1,769,675	10%	16,724,462	99%	203,329

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	729,458	17%	4,376,806	100%
Transfers In - TRT	444,417	444,417	100%	418,417	69,736	17%	418,417	100%	-
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,795,223	799,194	17%	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	3,495,420	137%	2,549,758	100%
Resources over Requirements	(5,690,538)	(3,501,695)		(6,527,411)	(1,318,349)		(6,152,894)		374,517
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	799,194		4,795,223		-
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,623,172	289%	\$ 823,404	\$ 2,976,265	361%	\$ 1,192,087	145%	\$368,683

- 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** 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 August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	19,151	12%	159,845	104%	6,400
Code Compliance	842,906	995,865	118%	1,171,592	168,643	14%	1,071,592	91%	(100,000) A
Building Safety	3,819,940	4,325,818	113%	4,821,160	952,424	20%	4,966,660	103%	145,500
Electrical	914,750	979,129	107%	1,022,005	154,861	15%	952,005	93%	(70,000) A
Onsite Wastewater	1,056,678	983,462	93%	1,017,678	143,549	14%	994,178	98%	(23,500) A
Current Planning	1,980,521	2,223,570	112%	2,425,334	348,810	14%	2,227,334	92%	(198,000) A
Long Range Planning	826,806	880,902	107%	1,064,305	167,629	16%	1,014,305	95%	(50,000) A
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	1,955,066	17%	11,385,919	98%	(289,600)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,962,068	94%	3,432,980	521,969	15%	3,181,715	93%
Code Compliance	617,012	618,670	100%	805,614	112,552	14%	736,636	91%	68,978 C
Building Safety	2,284,444	2,023,911	89%	2,538,721	327,045	13%	2,110,175	83%	428,546 C
Electrical	556,531	553,500	99%	641,837	91,128	14%	564,695	88%	77,142 C
Onsite Wastewater	765,935	643,443	84%	753,369	117,169	16%	753,369	100%	-
Current Planning	1,769,333	1,590,813	90%	2,062,044	242,744	12%	1,702,684	83%	359,360 C
Long Range Planning	847,839	575,907	68%	998,739	120,748	12%	998,739	100%	-
TOTAL REQUIREMENTS	9,978,889	8,968,312	90%	11,233,304	1,533,356	14%	10,048,013	89%	1,185,291

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	19,998	12%	160,000	100%
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(18,764)	17%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(159,824)	17%	(1,565,643)	163%	(606,677)
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(158,590)	17%	(1,518,262)	167%	(606,677)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,432,367	1,749,673	122%	2,096,504	2,191,402	105%	2,191,402	105%
Resources over Requirements	(398,573)	1,574,122		442,215	421,710		1,337,906		895,691
Net Transfers - In (Out)	(270,622)	(1,159,207)		(911,585)	(158,590)		(1,518,262)		(606,677)
TOTAL FUND BALANCE	\$ 763,172	\$ 2,164,588	284%	\$ 1,627,134	\$ 2,454,522	151%	\$ 2,011,046	124%	\$383,912

- A** YTD revenue collection is lower than anticipated due to application volume decrease
- C** Projections reflect unfilled positions
- D** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Road - Fund 325

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	2,985,238	15%	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	23,543	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	342	0%	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	15,077	19%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	7,049	13%	54,172	100%	-
Mineral Lease Royalties	60,000	148,267	247%	50,000	-	0%	50,000	100%	-
Assessment Payments (P&I)	3,460	16,052	464%	-	1,241	-	10,000	-	10,000 ^B
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	5,272,107	21%	24,938,679	100%	49,616^B

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	6,916,229	6,754,381	98%	7,802,271	1,186,968	15%	7,802,271	100%	-
Materials and Services	7,843,400	6,877,560	88%	8,315,339	1,514,952	18%	8,363,465	101%	(48,126)
Capital Outlay	264,500	141,754	54%	71,386	18,259	26%	23,260	33%	48,126
TOTAL REQUIREMENTS	15,024,128	13,773,696	92%	16,188,996	2,720,179	17%	16,188,996	100%	-

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	6,383,832	8,566,521	134%	5,892,967	7,803,964	132%	7,803,964	132%	1,910,997 ^C
Resources over Requirements	7,605,521	10,994,810	-	8,700,067	2,551,929	-	8,749,683	-	49,616
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	\$ 7,803,785	350%	\$ 2,262,898	\$ 2,915,117	129%	\$ 4,223,511	187%	\$ 1,960,613^C

- A** Actual payment higher than budget
- B** Updated based on YTD actuals trending higher than budgeted
- C** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Adult P&P - Fund 355

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	1,183,613	25%	4,734,453	100%	-
CJC Justice Reinvestment	781,597	892,038	114%	892,038	-	0%	892,038	100%	-
DOC Measure 57	255,545	244,606	96%	244,606	244,606	100%	271,606	111%	27,000
State Miscellaneous	138,000	96,068	70%	123,453	-	0%	123,453	100%	-
Interfund- Sheriff	50,000	55,000	110%	50,000	8,333	17%	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	6,417	35%	18,151	100%	-
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	1,443,276	24%	6,161,018	100%	27,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,379,503	4,866,256	90%	5,683,822	833,082	15%	5,683,822	100%
Materials and Services	1,700,412	1,528,224	90%	1,883,614	188,611	10%	1,883,614	100%	-
Capital Outlay	-	-	-	8,475	598	7%	8,475	100%	-
TOTAL REQUIREMENTS	7,079,915	6,394,480	90%	7,575,910	1,022,291	13%	7,575,910	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	662,046	662,045	100%	536,369	89,392	17%	536,369	100%
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(11,546)	17%	(69,277)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	467,092	77,846	17%	467,092	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,739,775	2,982,055	109%	3,100,000	3,221,318	104%	3,221,318	104%
Resources over Requirements	(1,239,665)	(216,124)	-	(1,441,892)	420,985	-	(1,414,892)	-	27,000
Net Transfers - In (Out)	471,072	471,071	-	467,092	77,846	-	467,092	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,237,002	164%	\$ 2,125,200	\$ 3,720,149	175%	\$ 2,273,518	107%	\$148,318

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

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



Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	1,818,500	100%	-
Interest on Investments	279,729	124,832	45%	124,563	45,213	36%	124,563	100%	-
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	45,213	2%	1,943,063	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	109,870	109,870	100%	127,640	21,273	17%	127,640	100%
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	9,564,919	34%	28,732,621	102%	(473,095)
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	9,586,192	34%	28,860,261	102%	(473,095)

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	20,374,044	23,533,004	116%	24,548,274	27,223,832	111%	27,223,832	111%
Resources over Requirements	(27,251,501)	(6,981,285)		(26,444,103)	(9,540,979)		(26,917,198)		(473,095)
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	\$ 22,572,213	183%	\$ 14,536,947	118%	\$2,202,463

^A 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 August 31, 2022 (unaudited)

16.7%

Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 7,319,310	100%	\$ -
US 20 at Tumalo	6,700,000	-		6,700,000	6,700,000	100%	6,700,000	100%	A
Tumalo Road / Tumalo Place	-	67,998		-	-		-		
Old Bend Rdm/Tumalo Rd Inter	-	16,907		-	-		-		
NE Negus and 17TH	2,363,532	2,142,875	91%	-	-		-		
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	637,975	29%	4,265,216	55,660	1%	4,265,216	100%	
Transportation System Plan Update	108,510	86,081	79%	-	3,242		3,242		(3,242)
Gribbling Rd Bridge	279,575	1,110	0%	818,500	910	0%	818,500	100%	
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	677	0%	985,000	100%	
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%	443,000	100%	
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	2,638	1%	1,200,000	72,754	6%	1,200,000	100%	
Paving Of Hamby Rd: Us 20 To Butler	200,000	1,912	1%	333,000	-	0%	333,000	100%	
Powell Butte Hwy/Butler Market RB	150,000	38,562	26%	785,000	11,824	2%	785,000	100%	
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	-	0%	246,000	100%	
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 B
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		
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%	-	-		150,000		(150,000)
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		815,000	-	0%	815,000	100%	
Slurry Seal 2023	-	-		300,000	-	0%	300,000	100%	
Local Road Pavement Preservation	-	-		200,000	-	0%	200,000	100%	C
NW Lower Bridge Way: 43rd St to Holmes Rd	-	-		100,000	-	0%	100,000	100%	
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	-	-		100,000	-	0%	100,000	100%	
Terrebonne Wastewater System Phase 1	-	-		1,000,000	-	0%	1,000,000	100%	
FY 23 Guardrail Improvements	-	-		150,000	-	0%	150,000	100%	
Hamehook Rd Bridge #16181 Rehabilitation	-	-		96,500	-	0%	96,500	100%	
TOTAL CAPITAL OUTLAY	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	9,564,919	34%	\$ 28,732,621	102%	(\$ 473,095)

A Budgeted in FY 22 in project US 20: Cook Ave/OB Riley Rd (Tumalo)

B This project will have activity this year; budget from other projects will be re-allocated

C These projects were re-named to Local Road Pavement Preservation



Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	795,348	11%	7,210,000	100%	- A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	656,905	20%	3,337,000	100%	- A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	672,944	21%	3,234,000	100%	- A
Franchise 3% Fees	290,000	337,878	117%	305,000	44,987	15%	305,000	100%	- B
Yard Debris	300,000	268,060	89%	290,000	65,488	23%	290,000	100%	-
Miscellaneous	55,000	88,470	161%	70,000	22,418	32%	70,000	100%	-
Interest	41,599	27,916	67%	30,498	6,484	21%	30,498	100%	-
Special Waste	15,000	37,718	251%	15,000	4,800	32%	15,000	100%	-
Recyclables	12,000	12,980	108%	12,000	956	8%	12,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	13,350,600	13,930,834	104%	14,503,499	2,270,331	16%	14,503,499	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,754,132	2,696,404	98%	3,277,684	490,284	15%	3,277,684	100%
Materials and Services	5,651,103	5,192,786	92%	6,473,358	578,176	9%	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%	1,327,000	-	0%	1,739,630	131%	(412,630) C
TOTAL REQUIREMENTS	9,709,991	8,763,347	90%	11,342,042	1,068,460	9%	11,754,672	104%	(412,630)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,326)	0%	(5,299,665)	100%
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(2,326)	0%	(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	3,104,294	100%	3,104,294	100%
Resources over Requirements	3,640,609	5,167,487		3,161,457	1,201,871		2,748,827		(412,630)
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(2,326)		(5,299,665)		-
TOTAL FUND BALANCE	\$ 583,520	\$ 3,095,437	530%	\$ 968,989	\$ 4,303,839	444%	\$ 553,456	57%	(\$415,534)

- 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 7% higher than last year-to-date. Franchise disposal fee payments of \$407K were not received from Republic Services (Bend Garbage, High Country & Wilderness) by closing.
- B** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic
- C** Final FFC 2022 funding includes issuance costs and a full year of interest due by June 2023, while the budget reflects 1/2 estimated interest. A budget adjustment to increase appropriations will be presented to the BOCC in September.
- D** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	83,032	11%	745,759	100%	-
Food & Beverage	513,500	790,362	154%	415,000	102,929	25%	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	1,627	31%	5,221	100%	-
Miscellaneous	250	2,032	813%	3,554	41	1%	3,554	100%	-
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,777,447	127%	1,408,534	225,778	16%	1,408,534	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,130,359	101%	1,256,902	201,194	16%	1,256,902	100%
Personnel Services - F&B	181,593	200,065	110%	170,247	10,809	6%	170,247	100%	-
Materials and Services	818,804	852,050	104%	965,684	152,429	16%	965,684	100%	-
Materials and Services - F&B	282,500	350,982	124%	273,950	48,460	18%	273,950	100%	-
Debt Service	103,000	100,899	98%	52,500	-	0%	52,500	100%	-
TOTAL REQUIREMENTS	2,504,877	2,634,355	105%	2,719,284	412,892	15%	2,719,284	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,093,513	1,049,581	96%	1,101,342	183,556	17%	1,101,342	100%
Transfers In - Park Fund	30,000	30,000	100%	30,000	5,000	17%	30,000	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(71,202)	17%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	117,354	17%	704,127	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	750,673	923,473	123%	971,352	867,414	89%	867,414	89%
Resources over Requirements	(1,109,153)	(856,908)	-	(1,310,750)	(187,114)	-	(1,310,750)	-	0
Net Transfers - In (Out)	962,736	918,804	-	704,127	117,354	-	704,127	-	-
TOTAL FUND BALANCE	\$ 604,256	\$ 985,368	163%	\$ 364,730	\$ 797,654	219%	\$ 260,792	72%	(\$103,938)

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



Budget to Actuals Report

Annual County Fair - Fund 616

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	550,000	738,029	134%	710,000	782,423	110%	782,424	110%	72,424
Concessions and Catering	385,000	526,737	137%	505,000	532,306	105%	532,306	105%	27,306
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	109,370	179%	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	20,970	87%	20,970	87%	(3,030)
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	2,168	43%	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	748	28%	2,713	100%	-
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	2,072,700	112%	2,074,665	112%	225,285

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,728	24%	169,445	35,722	21%	169,445	100%
Materials and Services	1,312,172	1,316,102	100%	1,682,585	1,049,154	62%	1,682,585	100%	-
TOTAL REQUIREMENTS	1,468,131	1,352,831	92%	1,852,030	1,084,876	59%	1,852,030	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	12,500	17%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(38,616)	17%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(26,116)	17%	(156,706)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(109,033)	999%	384,715	385,818	100%	385,818	100%
Resources over Requirements	92,369	569,841		(2,650)	987,824		222,635		225,285
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(26,116)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,807	999%	\$ 225,358	\$ 1,347,526	598%	\$ 451,747	200%	\$226,389

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



Budget to Actuals Report

Annual County Fair - Fund 616

CY22 YTD August 31, 2022 (unaudited)

	Fair 2021	Fair 2022 Actuals to Date	2022 Projection
RESOURCES			
Gate Receipts	\$ 738,029	\$ 782,423	\$ 782,423
Carnival	415,716	433,682	433,682
Commercial Exhibitors	315,719	436,292	436,292
Livestock Entry Fees	-	2,168	2,168
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	214,214	214,214
Fair Sponsorship	81,125	124,300	124,300
TOTAL FAIR REVENUES	\$ 1,870,865	\$ 2,013,716	\$ 2,013,716
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	1,194	2,030	3,530
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 1,925,226	\$ 2,068,913	\$ 2,070,413
REQUIREMENTS			
Personnel	103,199	59,154	120,130
Materials & Services	1,249,932	1,109,932	1,437,828
TOTAL REQUIREMENTS	\$ 1,353,131	\$ 1,169,086	\$ 1,557,959
TRANSFERS			
Transfer In - TRT 1%	74,750	50,000	75,000
Transfer Out - F&E Reserve	-	(38,616)	(115,848)
Transfer Out - Fair & Expo	(150,000)	-	-
TOTAL TRANSFERS	\$ (75,250)	\$ 11,384	\$ (40,848)
Net Fair	\$ 496,845	\$ 911,211	\$ 471,606
Beginning Fund Balance on Jan 1	\$ (48,694)	\$ 448,151	\$ 448,151
Ending Balance	\$ 448,151	\$ 1,359,362	\$ 919,757



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	8,544	8,012	94%	7,414	3,094	42%	7,414	100%	-
TOTAL RESOURCES	8,544	8,012	94%	7,414	3,094	42%	7,414	100%	-

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%	- A
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	83,612	17%	501,683	100%
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	69,406	17%	416,437	100%	-
Transfers In - Annual County Fair	-	-	-	231,706	38,616	17%	231,706	100%	-
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	191,634	17%	1,149,827	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,101,663	1,029,596	93%	1,299,942	1,758,839	135%	1,758,839	135%
Resources over Requirements	(559,456)	342	-	(862,586)	3,003	-	(862,586)	-	0
Net Transfers - In (Out)	798,901	779,502	-	1,149,827	191,634	-	1,149,827	-	-
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 1,953,476	123%	\$ 2,046,080	129%	\$458,897

A Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction

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



Budget to Actuals Report

RV Park - Fund 618

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	113,032	19%	605,000	100%	-
Cancellation Fees	-	15,725		14,000	4,213	30%	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	1,960	47%	4,200	100%	-
Miscellaneous	2,500	3,731	149%	3,750	198	5%	3,750	100%	-
Vending Machines	2,500	1,021	41%	1,750	658	38%	1,750	100%	-
Interest on Investments	2,024	578	29%	552	254	46%	552	100%	-
TOTAL RESOURCES	517,524	584,713	113%	642,252	120,315	19%	642,252	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,647	8%	111,153	13,504	12%	111,153	100%
Materials and Services	310,805	242,863	78%	259,755	67,330	26%	259,755	100%	-
Debt Service	221,927	221,629	100%	167,600	-	0%	167,600	100%	-
TOTAL REQUIREMENTS	552,188	466,140	84%	538,508	80,834	15%	538,508	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	-	0%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	3,332	17%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(43,594)	17%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(40,262)	49%	(81,566)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		116,415	166,387	143%	166,387	143%
Resources over Requirements	(34,664)	118,574		103,744	39,480		103,744		0
Net Transfers - In (Out)	47,958	47,958		(81,566)	(40,262)		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,532	999%	\$ 138,593	\$ 165,606	119%	\$ 188,565	136%	\$49,972

A Transfer booked in November

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



Budget to Actuals Report

RV Park Reserve - Fund 619

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,546	6,354	84%	6,298	1,964	31%	6,298	100%	-
TOTAL RESOURCES	7,546	6,354	84%	6,298	1,964	31%	6,298	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Capital Outlay	100,000	885	1%	100,000	-	0%	100,000	100%
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	43,594	17%	261,566	100%
TOTAL TRANSFERS	132,042	132,042	100%	261,750	43,594	17%	261,566	100%	(184)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	784,466	1,054,426	134%	1,172,718	1,191,937	102%	1,191,937	102%
Resources over Requirements	(92,454)	5,469		(93,702)	1,964		(93,702)		0
Net Transfers - In (Out)	132,042	132,042		261,750	43,594		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,237,495	92%	\$ 1,359,801	101%	\$ 19,035

- A** Capital Outlay appropriations are a placeholder
- B** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Risk Management - Fund 670

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,120,766	1,219,543	109%	1,234,761	213,191	17%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	148,780	17%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	197,246	46%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	69,928	17%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	41,461	17%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	14,741	30%	49,346	100%	-
Claims Reimbursement	25,000	1,280,876	999%	25,000	284	1%	25,000	100%	-
Skid Car Training	10,000	-	0%	10,000	-	0%	5,000	50%	(5,000) B
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	4,464,440	142%	3,311,477	685,945	21%	3,306,477	100%	(5,000)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	159,552	5%	3,000,000	100%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	198,941	13%	1,580,000	100%	-
Insurance Administration	547,047	491,498	90%	607,558	88,257	15%	607,558	100%	-
Property Damage	300,245	604,926	201%	300,248	(5,350)	-2%	280,000	93%	20,248 C
Unemployment	200,000	62,071	31%	200,000	26,982	13%	200,000	100%	-
Vehicle	200,000	137,356	69%	200,000	59,235	30%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,955,575	77%	5,887,806	527,617	9%	5,867,558	100%	20,248

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(582)	17%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(582)	17%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,329,115	9,521,450	114%	7,687,180	9,026,837	117%	9,026,837	117%
Resources over Requirements	(3,280,319)	(491,136)		(2,576,329)	158,328		(2,561,081)		15,248
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(582)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 9,026,814	179%	\$ 5,107,351	\$ 9,184,582	180%	\$ 6,462,255	127%	\$1,354,904

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Skid Car training on hold due to COVID
- C** FY22 had abnormally high property damage; anticipating less in FY23
- D** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Health Benefits - Fund 675

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	3,270,845	16%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	283,285	18%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	205,850	16%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	90,228	15%	595,000	100%	-
Prescription Rebates	128,000	396,119	309%	175,000	-	0%	175,000	100%	-
Interest	200,277	90,816	45%	95,686	21,670	23%	95,686	100%	-
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	3,877,642	16%	23,658,700	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	24,540,011	98%	21,597,563	1,928,235	9%	21,597,563	100%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	273,659	7%	3,779,608	100%	- A
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	95,071	8%	1,212,497	100%	- A
Wellness	171,142	138,211	81%	179,549	15,517	9%	179,549	100%	- A
TOTAL REQUIREMENTS	29,424,393	29,250,274	99%	26,769,217	2,312,482	9%	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	12,333,896	103%	12,333,896	103%
Resources over Requirements	(6,397,216)	(4,179,636)		(3,110,517)	1,565,160		(3,110,517)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 11,347,944	135%	\$ 8,815,139	\$ 13,899,056	158%	\$ 9,223,379	105%	\$408,240

A Amounts are paid 1 month in arrears

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



Budget to Actuals Report

911 - Fund 705 and 710

FY23 YTD August 31, 2022 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	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	8,620	6%	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	13,190	11%	120,874	100%	-	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	25,220	32%	80,000	100%	-	
Interest	96,867	69,988	72%	67,515	19,052	28%	67,515	100%	-	
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	135	0%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	2,465	10%	25,000	100%	-	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	112,555	1%	13,744,678	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Personnel Services	8,005,795	7,462,493	93%	8,606,196	1,318,560	15%	8,606,196	100%	-	
Materials and Services	3,582,212	2,915,749	81%	4,088,201	536,729	13%	4,088,201	100%	-	
Capital Outlay	2,975,000	518,824	17%	5,075,000	90,423	2%	5,075,000	100%	-	
TOTAL REQUIREMENTS	14,563,007	10,897,067	75%	17,769,397	1,945,712	11%	17,769,397	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,850,783	10,709,072	90%	12,950,799	12,708,616	98%	12,708,616	98%	(242,183)
Resources over Requirements	(2,543,701)	1,999,466		(4,024,719)	(1,833,157)		(4,024,719)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 9,307,082	\$ 12,708,538	137%	\$ 8,926,080	\$ 10,875,459	122%	\$ 8,683,897	97%	(\$242,183)

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