



MEMORANDUM

DATE: August 17, 2022
TO: Board of County Commissioners
FROM: Wayne Lowry, Interim Chief Financial Officer
SUBJECT: Treasury and Finance Report for July 2022

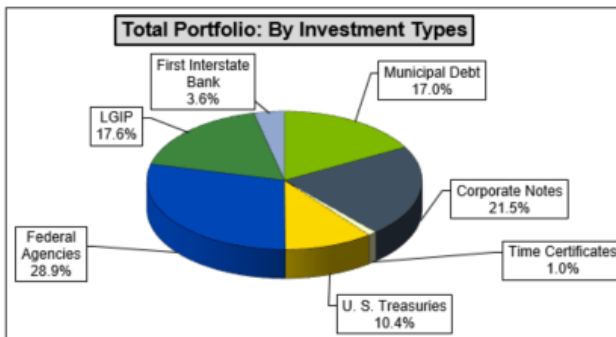
Following is the unaudited monthly finance report for fiscal year to date July 31, 2022.

Treasury and Investments

- The portfolio balance at the end of July was \$268.5 million, a decrease of ~\$14.4 million from June and an increase of \$32.3 million from last year (July 2021).
- Net investment income for the month is \$192,784 approximately \$64K more than last month and \$49K more than June 2021. YTD earnings of \$192,784 are \$49K more than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased from 1.15% to 1.40% effective July 20, 2022. Benchmark returns for 24 month treasuries are down from the prior month by 3 basis points and 36 month treasuries are down from the prior month by 16 basis points.
- Average portfolio yield is 0.76% which is slightly higher than the prior month's average of 0.69%.
- The portfolio's weighted average time to maturity is at 1.41 years compared to 1.35 in June.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 45,635,000	17.0%
Corporate Notes	57,621,000	21.5%
Time Certificates	2,726,000	1.0%
U.S. Treasuries	28,000,000	10.4%
Federal Agencies	77,555,000	28.9%
LGIP	47,287,803	17.6%
First Interstate Bank	9,655,455	3.6%
Total Investments	\$ 268,480,258	100.0%

Investment Income		
	Jul-22	Y-T-D
Total Investment Income	197,784	197,784
Less Fee: \$5,000 per month	(5,000)	(5,000)
Investment Income - Net	192,784	192,784
Prior Year Comparison	Jul-21	143,773



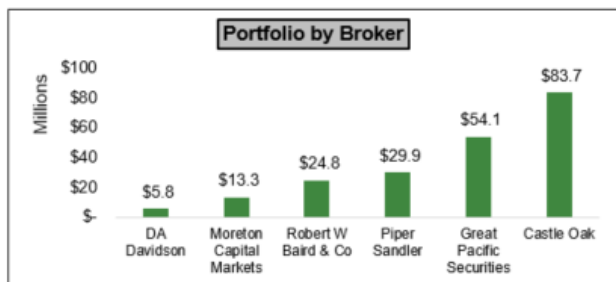
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$52,713,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	1.40%	1.15%
Investments	1.02%	0.86%
Average	0.76%	0.69%

Benchmarks	
24 Month Treasury	2.89%
LGIP Rate	1.40%
36 Month Treasury	2.83%

Maturity (Years)	
Max	Weighted Average
4.293	1.41

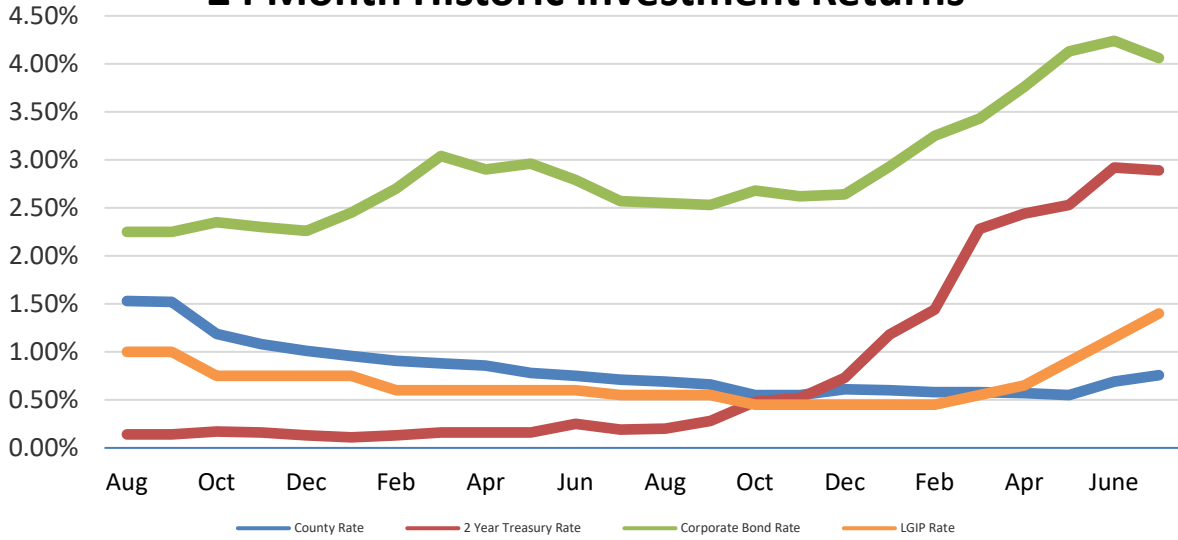
Term	Minimum	Actual
0 to 30 Days	10%	23.5%
Under 1 Year	25%	41.9%
Under 5 Years	100%	100.0%



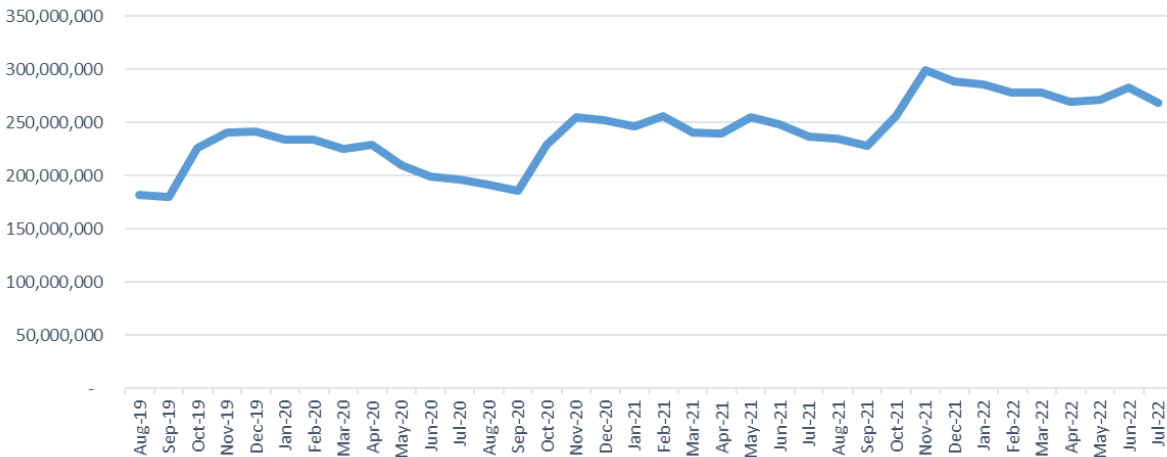
Other	Policy	Actual
Corp Issuer	5%	3.4%
Callable	25%	19.8%
Credit W/A	AA2	AA1

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

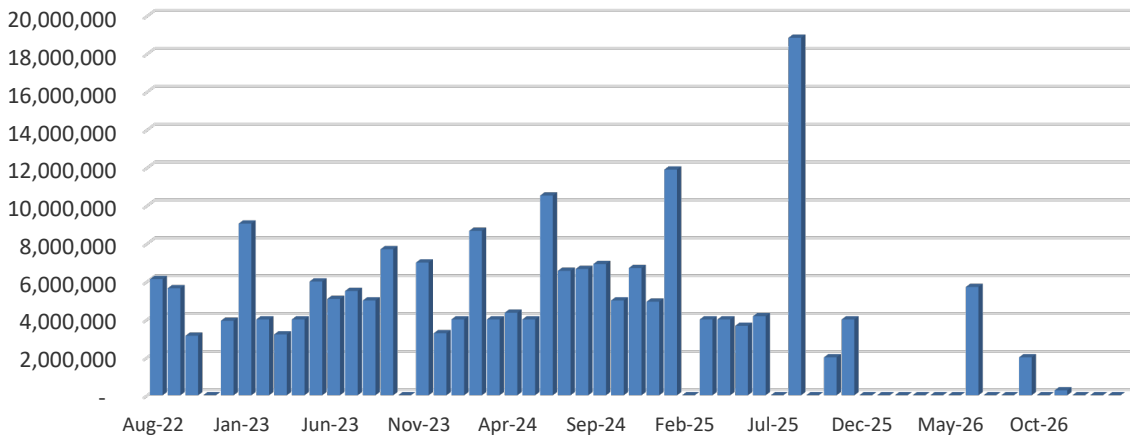
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



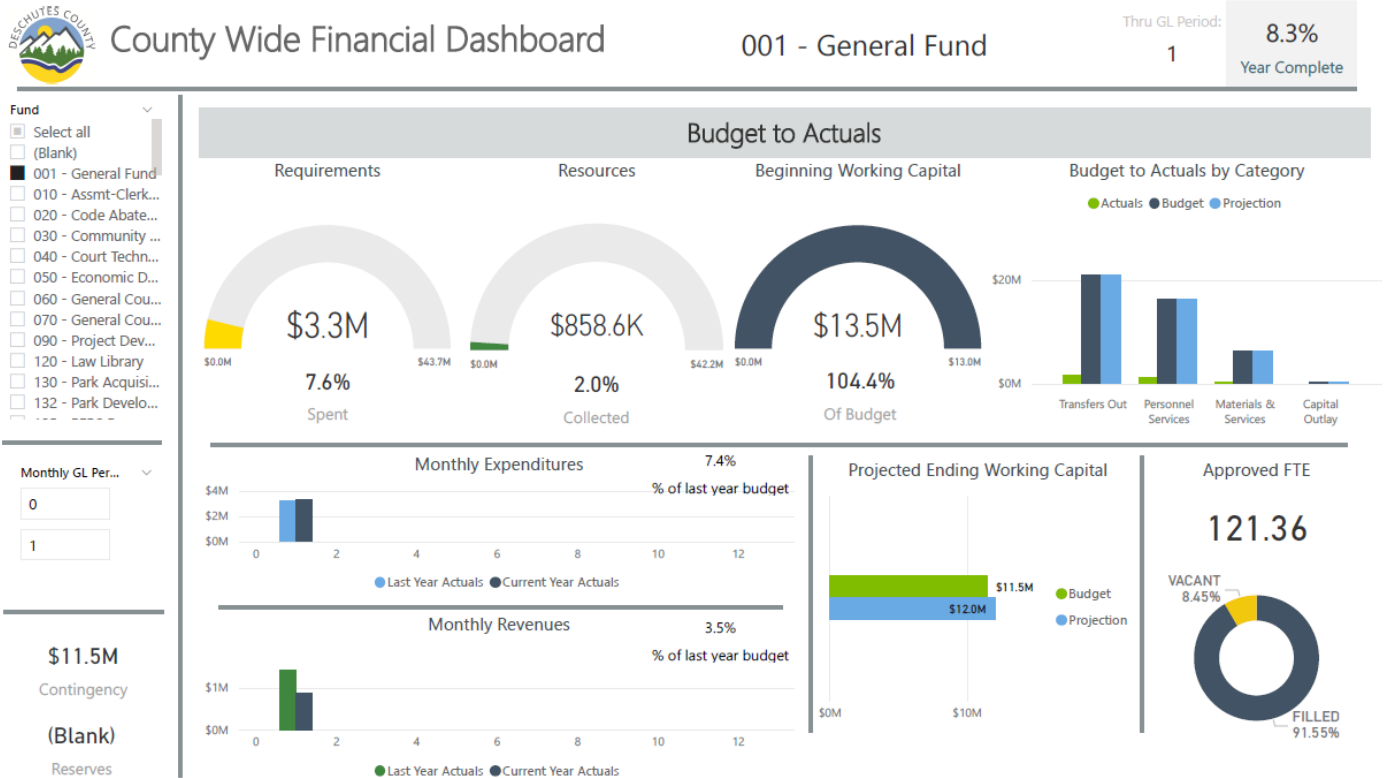
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$858K or 2.0% of budget. By comparison, last year revenue YTD was \$1.4 million and 3.5% of budget.

Expenses YTD are \$3.3 million and 7.6% of budget which is the same as last year expenses YTD.

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.



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 July 31, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD July 31, 2022 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	40,504,168	39,797,905	98%	41,918,693	836,896	2%	41,918,693	100%
030 - Juvenile	901,143	853,227	95%	1,010,203	10,153	1%	1,010,203	100%
160/170 - TRT	12,578,435	13,029,089	104%	13,631,282	1,545,919	11%	13,631,282	100%
200 - American Rescue Fund	19,000,000	38,461,178	202%	105,186	19,557	19%	105,186	100%
220 - Justice Court	550,832	494,676	90%	525,032	34,755	7%	525,390	100%
255 - Sheriff's Office	44,947,745	45,638,372	102%	48,790,055	849,380	2%	48,790,055	100%
274 - Health Services	48,727,400	48,637,121	100%	50,531,792	2,492,847	5%	52,330,137	104%
295 - CDD	9,580,316	10,542,434	110%	11,675,519	845,913	7%	11,675,519	100%
325 - Road	22,629,649	24,768,506	109%	24,889,063	3,946,032	16%	24,938,679	100%
355 - Adult P&P	5,840,250	6,178,356	106%	6,134,018	1,435,461	23%	6,134,018	100%
465 - Road CIP	2,471,190	1,124,832	46%	1,943,063	23,439	1%	1,943,063	100%
610 - Solid Waste	13,350,600	13,923,334	104%	14,503,499	1,338,601	9%	14,503,499	100%
615 - Fair & Expo	1,395,724	1,777,447	127%	1,408,534	119,320	8%	1,408,534	100%
616 - Annual County Fair	1,560,500	1,922,671	123%	1,849,380	327,457	18%	1,943,380	105%
617 - Fair & Expo Capital Reserve	8,544	8,012	94%	7,414	1,449	20%	7,414	100%
618 - RV Park	517,524	584,569	113%	642,252	47,887	7%	642,252	100%
619 - RV Park Reserve	7,546	6,354	84%	6,298	948	15%	6,298	100%
670 - Risk Management	3,146,973	4,464,440	142%	3,311,477	354,356	11%	3,311,477	100%
675 - Health Benefits	23,027,177	25,070,639	109%	23,658,700	1,946,125	8%	23,658,700	100%
705 - 911	12,019,306	12,896,533	107%	13,744,678	35,406	0%	13,744,678	100%
999 - Other	50,071,869	33,847,635	68%	57,508,737	3,499,372	6%	57,508,737	100%
TOTAL RESOURCES	312,836,891	324,027,328	104%	317,794,876	19,711,274	6%	319,737,195	101%

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	21,298,809	19,385,504	91%	22,661,415	1,618,868	7%	22,661,415	100%
030 - Juvenile	7,496,355	6,678,419	89%	7,928,538	557,410	7%	7,928,538	100%
160/170 - TRT	4,010,388	3,826,539	95%	13,113,218	4,320,684	33%	13,113,218	100%
200 - American Rescue Fund	38,000,000	14,027,121	37%	23,129,361	54,434	0%	23,129,361	100%
220 - Justice Court	736,142	690,688	94%	731,183	70,337	10%	731,183	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD July 31, 2022 (unaudited)

8.3%
Year Complete

255 - Sheriff's Office	54,162,360	51,402,557	95%	59,628,533	4,470,629	7%	59,628,533	100%
274 - Health Services	58,872,642	51,583,044	88%	64,689,747	6,696,109	10%	64,386,162	100%
295 - CDD	9,978,889	8,968,312	90%	11,233,304	758,705	7%	10,469,491	93%
325 - Road	15,024,128	13,773,597	92%	16,188,996	1,029,144	6%	16,188,996	100%
355 - Adult P&P	7,079,915	6,393,791	90%	7,575,910	490,333	6%	7,575,910	100%
465 - Road CIP	29,722,691	8,106,117	27%	28,387,166	2,211,297	8%	28,387,166	100%
610 - Solid Waste	9,709,991	8,763,145	90%	11,342,042	354,401	3%	11,342,042	100%
615 - Fair & Expo	2,504,877	2,634,241	105%	2,719,284	154,778	6%	2,719,284	100%
616 - Annual County Fair	1,468,131	1,352,819	92%	1,852,030	821,347	44%	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	43,537	8%	538,508	100%
619 - RV Park Reserve	100,000	885	1%	100,000	-	0%	100,000	100%
670 - Risk Management	6,427,292	4,955,553	77%	5,887,806	204,443	3%	5,887,806	100%
675 - Health Benefits	29,424,393	28,265,006	96%	26,769,217	337,759	1%	26,769,217	100%
705 - 911	14,563,007	10,896,989	75%	17,769,397	874,109	5%	17,769,397	100%
999 - Other	86,872,890	40,713,822	47%	105,948,916	384,454	0%	105,948,916	100%
TOTAL REQUIREMENTS	398,573,088	282,891,959	71%	429,064,571	25,452,870	6%	427,997,173	100%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD July 31, 2022 (unaudited)

8.3%
Year Complete

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(21,952,604)	(21,807,006)	99%	(20,758,359)	(1,685,187)	8%	(20,757,920)	100%
030 - Juvenile	6,223,387	6,223,387	100%	6,452,997	537,749	8%	6,452,997	100%
160/170 - TRT	(6,024,574)	(5,916,300)	98%	(6,031,446)	(502,617)	8%	(6,031,446)	100%
220 - Justice Court	240,956	196,013	81%	263,217	21,934	8%	263,217	100%
255 - Sheriff's Office	3,500,737	3,501,246	100%	3,448,587	310,148	9%	3,448,587	100%
274 - Health Services	6,122,830	6,122,830	100%	8,258,652	688,208	8%	8,258,652	100%
295 - CDD	(270,622)	(1,159,207)	428%	(911,585)	(79,295)	9%	(1,378,765)	151%
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	38,923	8%	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)	(1,163)	0%	(5,299,665)	100%
615 - Fair & Expo	962,736	918,804	95%	704,127	58,677	8%	704,127	100%
616 - Annual County Fair	(75,000)	(75,000)	100%	(156,706)	(13,058)	8%	(156,706)	100%
617 - Fair & Expo Capital Reserve	798,901	779,502	98%	1,149,827	95,817	8%	1,149,827	100%
618 - RV Park	47,958	47,958	100%	(81,566)	(20,131)	25%	(81,566)	100%
619 - RV Park Reserve	132,042	132,042	100%	261,750	21,797	8%	261,566	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
705 - 911	-	-	0%	-	-	-	-	-
999 - Other	15,418,726	17,682,916	115%	10,336,146	3,079,904	30%	10,803,326	105%
TOTAL TRANSFERS	91	-	0	(255)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY23 YTD July 31, 2022 (unaudited)

8.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	10,723,375	13,595,971	127%	11,474,637	11,082,659	12,049,177	105%
030 - Juvenile	596,681	1,363,418	229%	634,663	1,309,224	853,395	134%
160/170 - TRT	8,433,816	9,475,645	112%	4,000,000	6,188,320	3,952,320	99%
200 - American Rescue Fund	-	24,448,194	999%	-	24,413,318	1,424,019	
220 - Justice Court	55,646	-	0%	57,066	(13,648)	57,424	101%
255 - Sheriff's Office	12,160,633	15,003,581	123%	7,024,650	12,599,174	8,520,384	121%
274 - Health Services	6,011,534	13,866,882	231%	5,329,416	9,253,963	8,543,334	160%
295 - CDD	763,172	2,164,587	284%	1,627,134	2,199,315	2,018,665	124%
325 - Road	2,231,806	7,803,883	350%	2,262,898	3,280,076	4,223,511	187%
355 - Adult P&P	1,971,182	3,237,691	164%	2,125,200	4,205,368	2,246,518	106%
465 - Road CIP	5,316,460	27,223,832	512%	12,334,484	29,925,335	15,010,042	122%
610 - Solid Waste	583,520	3,088,139	529%	968,989	4,087,331	966,086	100%
615 - Fair & Expo	604,256	985,482	163%	364,730	890,633	260,792	72%
616 - Annual County Fair	17,369	385,818	999%	225,358	(121,129)	320,462	142%
617 - Fair & Expo Capital Reserve	1,341,108	1,809,440	135%	1,587,183	1,856,014	2,046,080	129%
618 - RV Park	13,294	166,387	999%	138,593	150,606	188,565	136%
619 - RV Park Reserve	824,054	1,191,937	145%	1,340,766	1,214,682	1,359,801	101%
670 - Risk Management	5,045,296	9,026,837	179%	5,107,351	9,176,459	6,447,007	126%
675 - Health Benefits	8,375,402	12,333,212	147%	8,815,139	13,942,262	9,223,379	105%
705 - 911	9,307,082	12,708,616	137%	8,926,080	11,869,912	8,683,897	97%
999 - Other	55,322,038	95,324,410	172%	56,813,544	101,734,702	58,817,932	104%
TOTAL FUND BALANCE	129,697,724	255,203,963	197%	131,157,881	249,244,578	147,212,790	112%



Budget to Actuals Report

General Fund - Fund 001

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	32,410,716	32,791,880	101%	34,467,173	-	0%	34,467,173	100%	A
Property Taxes - Prior	460,000	337,612	73%	301,000	51,232	17%	301,000	100%	
Other General Revenues	2,689,926	2,880,340	107%	3,006,674	641,950	21%	3,006,674	100%	B
Assessor	987,411	682,760	69%	964,246	2,621	0%	964,246	100%	
Clerk	2,741,215	2,225,591	81%	2,298,566	130,070	6%	2,298,566	100%	
BOPTA	14,588	9,933	68%	14,588	-	0%	14,588	100%	
District Attorney	448,201	258,776	58%	247,963	2,940	1%	247,963	100%	
Tax Office	341,004	278,995	82%	221,483	2,192	1%	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	5,891	3%	215,000	100%	D
TOTAL RESOURCES	40,504,168	39,797,905	98%	41,918,693	836,896	2%	41,918,693	100%	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,454,784	5,158,653	95%	5,910,478	463,400	8%	5,910,478	100%
Clerk	2,080,739	1,735,543	83%	2,432,710	116,510	5%	2,432,710	100%	
BOPTA	82,911	77,153	93%	87,177	5,879	7%	87,177	100%	
District Attorney	9,715,707	8,678,340	89%	10,153,207	765,953	8%	10,153,207	100%	
Medical Examiner	242,652	241,582	100%	438,702	558	0%	438,702	100%	
Tax Office	932,570	886,103	95%	905,262	48,812	5%	905,262	100%	
Veterans	795,189	762,353	96%	780,264	68,339	9%	780,264	100%	
Property Management	380,061	360,323	95%	508,359	31,766	6%	508,359	100%	
Non-Departmental	1,614,196	1,485,453	92%	1,445,256	117,650	8%	1,445,256	100%	
TOTAL REQUIREMENTS	21,298,809	19,385,504	91%	22,661,415	1,618,868	7%	22,661,415	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,000	100%	260,000	21,703	8%	260,439	100%
Transfers Out	(22,212,604)	(22,067,006)	99%	(21,018,359)	(1,706,890)	8%	(21,018,359)	100%	-
TOTAL TRANSFERS	(21,952,604)	(21,807,006)	99%	(20,758,359)	(1,685,187)	8%	(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	13,549,819	104%	13,549,819	104%
Resources over Requirements	19,205,359	20,412,402		19,257,278	(781,972)		19,257,278		0
Net Transfers - In (Out)	(21,952,604)	(21,807,006)		(20,758,359)	(1,685,187)		(20,757,920)		439
TOTAL FUND BALANCE	\$ 10,723,375	\$ 13,595,971	127%	\$ 11,474,637	\$ 11,082,659	97%	\$ 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
- 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 July 31, 2022 (unaudited)

8.3%

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	-	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	7,519	9%	86,000	100%	-
Inmate/Prisoner Housing	80,000	92,400	116%	55,000	-	0%	55,000	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	49,339	-	0%	49,339	100%	-
Miscellaneous	7,500	20,042	267%	42,500	20	0%	42,500	100%	-
OJD Court Fac/Sec SB 1065	20,000	10,291	51%	15,000	1,194	8%	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	-	0%	8,000	100%	-
Interest on Investments	14,243	7,647	54%	6,815	1,420	21%	6,815	100%	-
TOTAL RESOURCES	901,143	853,227	95%	1,010,203	10,153	1%	1,010,203	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,082,895	5,415,246	89%	6,332,160	470,072	7%	6,332,160	100%
Materials and Services	1,363,409	1,249,946	92%	1,527,992	87,338	6%	1,527,992	100%	-
Capital Outlay	50,051	13,226	26%	68,386	-	0%	68,386	100%	-
TOTAL REQUIREMENTS	7,496,355	6,678,419	89%	7,928,538	557,410	7%	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	544,087	8%	6,529,064	100%
Transfers Out-Veh Reserve	(81,010)	(81,010)	100%	(76,067)	(6,338)	8%	(76,067)	100%	-
TOTAL TRANSFERS	6,223,387	6,223,387	100%	6,452,997	537,749	8%	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)	(5,825,192)		(6,918,335)	(547,258)		(6,918,335)		0
Net Transfers - In (Out)	6,223,387	6,223,387		6,452,997	537,749		6,452,997		-
TOTAL FUND BALANCE	\$ 596,681	\$ 1,363,418	229%	\$ 634,663	\$ 1,309,224	206%	\$ 853,395	134%	\$218,732

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



Budget to Actuals Report

TRT - Fund 160/170

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,519,987	12,977,205	104%	13,580,874	1,540,288	11%	13,580,874	100%	-
Interest	58,448	51,884	89%	50,408	5,631	11%	50,408	100%	-
TOTAL RESOURCES	12,578,435	13,029,089	104%	13,631,282	1,545,919	11%	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	-	0%	3,675,886	100%	- B
Interfund Charges	239,526	239,526	100%	3,574,573	297,881	8%	3,574,573	100%	- C
Administrative	15,203	9,365	62%	215,508	15,303	7%	215,508	100%	-
Software	95,000	64,758	68%	47,251	7,500	16%	47,251	100%	-
TOTAL REQUIREMENTS	4,010,388	3,826,539	95%	13,113,218	4,320,684	33%	13,113,218	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(1,666)	8%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(6,250)	8%	(75,000)	100%	-
Transfer Out - Justice Court	(240,956)	(196,013)	81%	(263,217)	(21,934)	8%	(263,217)	100%	-
Transfer Out - Health	(444,417)	(444,417)	100%	(418,417)	(34,868)	8%	(418,417)	100%	-
Transfer Out - F&E Reserve	(498,901)	(479,502)	96%	(501,683)	(41,806)	8%	(501,683)	100%	- D
Transfer Out - F&E	(1,093,513)	(1,049,581)	96%	(1,101,342)	(91,778)	8%	(1,101,342)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(304,315)	8%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,024,574)	(5,916,300)	98%	(6,031,446)	(502,617)	8%	(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	(2,774,765)	-	518,064	-	0
Net Transfers - In (Out)	(6,024,574)	(5,916,300)	-	(6,031,446)	(502,617)	-	(6,031,446)	-	-
TOTAL FUND BALANCE	\$ 8,433,816	\$ 9,475,645	112%	\$ 4,000,000	\$ 6,188,320	155%	\$ 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	93,961		105,186	19,557	19%	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	19,557	19%	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	17,281	0%	15,394,824	100%
Administrative	5,281,005	143,079	3%	4,317,328	15,459	0%	4,317,328	100%	- C
Infrastructure	2,050,000	527,275	26%	1,634,710	-	0%	1,634,710	100%	- E
Negative Economic Impacts	6,285,840	5,464,103	87%	899,577	-	0%	899,577	100%	- B
Public Health	3,733,057	2,786,152	75%	882,922	21,694	2%	882,922	100%	- D
TOTAL REQUIREMENTS	38,000,000	14,027,121	37%	23,129,361	54,434	0%	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)	(34,876)		(23,024,175)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE		\$ 24,448,194	999%		\$ 24,413,318		\$ 1,424,019		\$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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	550,000	494,265	90%	525,000	34,712	7%	525,000	100%	-
Interest on Investments	95	45	48%	32	43	134%	390	999%	358
Miscellaneous	737	365	50%	-	-	-	-	-	-
TOTAL RESOURCES	550,832	494,676	90%	525,032	34,755	7%	525,390	100%	358

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	577,209	541,906	94%	569,648	47,999	8%	569,648	100%
Materials and Services	158,933	148,782	94%	161,535	22,338	14%	161,535	100%	- ^A
TOTAL REQUIREMENTS	736,142	690,688	94%	731,183	70,337	10%	731,183	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	240,956	196,013	81%	263,217	21,934	8%	263,217	100%
TOTAL TRANSFERS	240,956	196,013	81%	263,217	21,934	8%	263,217	100%	-

Resources over Requirements	(185,310)	(196,013)		(206,151)	(35,582)		(205,793)		358
Net Transfers - In (Out)	240,956	196,013		263,217	21,934		263,217		-
TOTAL □	\$ 55,646	-	0%	\$ 57,066	(\$ 13,648)	-24%	\$ 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	28,448,529	28,828,746	101%	30,282,049	-	0%	30,282,049	100%	- A
LED #2 Property Tax Current	11,813,562	11,962,302	101%	13,400,541	-	0%	13,400,541	100%	- A
Sheriff's Office Revenues	3,993,964	4,268,422	107%	4,520,630	777,392	17%	4,520,630	100%	-
LED #1 Property Tax Prior	330,000	288,862	88%	330,000	43,075	13%	330,000	100%	-
LED #2 Property Tax Prior	145,000	118,145	81%	145,000	17,734	12%	145,000	100%	-
LED #1 Interest	147,416	96,152	65%	89,119	10,351	12%	89,119	100%	-
LED #2 Interest	69,274	24,356	35%	22,716	828	4%	22,716	100%	-
LED #1 Foreclosed Properties	-	36,317	-	-	-	-	-	-	-
LED #2 Foreclosed Properties	-	15,070	-	-	-	-	-	-	-
TOTAL RESOURCES	44,947,745	45,638,372	102%	48,790,055	849,380	2%	48,790,055	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	-	-	-	808,610	61,339	8%	808,610	100%
Concealed Handgun Licenses	-	-	-	335,044	4,577	1%	335,044	100%	-
Rickard Ranch	-	357	999%	264,871	1,775	1%	264,871	100%	-
Sheriff's Services	4,002,499	4,154,554	104%	5,863,885	331,695	6%	5,863,885	100%	-
Civil/Special Units	1,154,204	1,114,765	97%	1,168,300	97,061	8%	1,168,300	100%	-
Automotive/Communications	3,576,342	3,740,407	105%	4,005,888	176,877	4%	4,005,888	100%	-
Detective	3,029,130	3,018,196	100%	3,383,825	315,521	9%	3,383,825	100%	-
Patrol	14,015,461	13,460,461	96%	14,640,315	1,227,262	8%	14,640,315	100%	-
Records	1,025,023	737,816	72%	944,493	55,255	6%	944,493	100%	-
Adult Jail	21,033,697	18,843,485	90%	22,182,320	1,632,235	7%	22,182,320	100%	-
Court Security	444,617	432,675	97%	424,769	42,445	10%	424,769	100%	-
Emergency Services	789,912	544,118	69%	829,997	32,839	4%	829,997	100%	-
Special Services	1,775,588	2,055,293	116%	2,047,792	185,723	9%	2,047,792	100%	-
Training	1,626,207	1,787,202	110%	1,907,588	154,128	8%	1,907,588	100%	-
Other Law Enforcement	1,389,684	1,513,229	109%	820,836	151,896	19%	820,836	100%	-
Non - Departmental	299,998	-	0%	-	-	0%	-	100%	-
TOTAL REQUIREMENTS	54,162,360	51,402,557	95%	59,628,533	4,470,629	7%	59,628,533	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	304,315	8%	3,651,787	100%
Transfer In - General Fund	121,950	121,950	100%	70,000	5,833	8%	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	310,148	9%	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%
Resources over Requirements	(9,214,615)	(5,764,185)	-	(10,838,478)	(3,621,249)	-	(10,838,478)	-	0
Net Transfers - In (Out)	3,500,737	3,501,246	-	3,448,587	310,148	-	3,448,587	-	-
TOTAL FUND BALANCE	\$ 12,160,633	\$ 15,003,581	123%	\$ 7,024,650	\$ 12,599,174	179%	\$ 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,641,302	18,290,596	104%	17,926,893	817,010	5%	19,354,970	108%	1,428,077
OHP Capitation	8,947,837	11,776,144	132%	12,882,624	1,084,218	8%	12,882,624	100%	-
State Miscellaneous	4,129,465	3,201,227	78%	6,733,764	-	0%	6,674,485	99%	(59,279)
OHP Fee for Service	3,627,151	4,032,343	111%	3,232,620	244,917	8%	3,232,621	100%	1
Federal Grants	4,303,483	3,428,691	80%	2,215,634	-	0%	2,525,299	114%	309,665
Local Grants	1,936,838	2,525,309	130%	2,088,031	20,117	1%	2,141,189	103%	53,158
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	23,795	2%	1,238,499	100%	-
Other	884,036	802,853	91%	1,021,722	66,108	6%	1,022,772	100%	1,050
State - Medicaid/Medicare	843,050	777,348	92%	807,530	73,059	9%	807,565	100%	35
Patient Fees	468,415	538,392	115%	615,644	41,664	7%	621,331	101%	5,687
Medicaid	1,014,100	750,524	74%	430,863	59,420	14%	624,844	145%	193,981
State - Medicare	172,200	194,470	113%	337,614	20,116	6%	337,614	100%	-
Vital Records	280,000	342,960	122%	300,000	8,138	3%	300,000	100%	-
Liquor Revenue	157,000	199,509	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	16,595	17%	97,750	100%	-
CCBHC Grant	2,627,291	38,587	1%	-	-	-	-	-	-
TOTAL RESOURCES	48,727,400	48,637,121	100%	50,531,792	2,492,847	5%	52,330,137	104%	1,798,345

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	-	-	-	-	-
Personnel Services	43,994,358	39,401,457	90%	49,299,355	5,906,088	12%	48,580,076	99%	719,279
Materials and Services	14,721,284	12,099,459	82%	15,390,392	790,021	5%	15,780,963	103%	(390,571)
Capital Outlay	157,000	82,128	52%	-	-	-	25,123	999%	(25,123)
TOTAL REQUIREMENTS	58,872,642	51,583,044	88%	64,689,747	6,696,109	10%	64,386,162	100%	303,585

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,909,168	5,909,168	100%	6,608,245	550,678	8%	6,608,245	100%
Transfers In- OHP Mental Health	-	-	-	1,473,586	122,794	8%	1,473,586	100%	-
Transfers In - TRT	444,417	444,417	100%	418,417	34,868	8%	418,417	100%	-
Transfers Out	(230,755)	(230,755)	100%	(241,596)	(20,132)	8%	(241,596)	100%	-
TOTAL TRANSFERS	6,122,830	6,122,830	100%	8,258,652	688,208	8%	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%	12,340,707	110%
Resources over Requirements	(10,145,242)	(2,945,924)	-	(14,157,955)	(4,203,263)	-	(12,056,025)	-	2,101,930
Net Transfers - In (Out)	6,122,830	6,122,830	100%	8,258,652	688,208	8%	8,258,652	-	-
TOTAL FUND BALANCE	\$ 6,011,534	\$ 13,866,882	231%	\$ 5,329,416	\$ 9,253,963	174%	\$ 8,543,334	160%	\$3,213,918



Budget to Actuals Report

Health Services - Admin - Fund 274

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	769,319	767,028	100%	379,180	-	0%	379,180	100%	-
OHP Capitation	-	436,443		367,074	30,527	8%	367,074	100%	-
Interest on Investments	156,549	101,438	65%	97,750	16,595	17%	97,750	100%	-
Federal Grants	1,438,843	522,421	36%	54,405	-	0%	298,578	549%	244,173 ^A
Other	9,200	12,146	132%	12,900	4,836	37%	12,900	100%	-
CCBHC Grant	486,804	6,938	1%	-	-		-		-
Patient Fees	-	1,124		-	-		-		-
TOTAL RESOURCES	2,860,715	1,847,537	65%	911,309	51,959	6%	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	458,775	7%	6,500,913	100%
Materials and Services	6,580,649	6,178,118	94%	6,425,658	523,234	8%	6,590,535	103%	(164,877) ^B
Administration Allocation	(10,188,902)	(10,188,901)	100%	(10,966,416)	-	0%	(10,966,416)	100%	-
TOTAL REQUIREMENTS	3,295,971	1,828,766	55%	1,973,061	982,009	50%	2,125,032	108%	(151,970)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	-	-		80,771	6,730	8%	80,771	100%
Transfers Out	(219,794)	(219,794)	100%	(230,635)	(19,219)	8%	(230,635)	100%	-
TOTAL TRANSFERS	(219,794)	(219,794)	100%	(149,864)	(12,489)	8%	(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%	3,995,998	103%
Resources over Requirements	(435,256)	18,772		(1,061,752)	(930,050)		(969,550)		92,203
Net Transfers - In (Out)	(219,794)	(219,794)		(149,864)	(12,489)		(149,864)		-
TOTAL FUND BALANCE	\$ 2,896,950	\$ 3,568,920	123%	\$ 2,672,716	\$ 2,582,638	97%	\$ 2,876,584	108%	\$203,868

- 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** 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 July 31, 2022 (unaudited)

8.3%
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	1,053,690	8%	12,515,550	100%	-
State Grant	11,907,014	12,762,550	107%	11,817,372	798,226	7%	12,747,575	108%	930,203 ^A
State Miscellaneous	1,934,643	1,356,510	70%	5,859,418	-	0%	5,817,592	99%	(41,826)
OHP Fee for Service	3,627,151	4,009,351	111%	3,214,360	241,821	8%	3,214,361	100%	1
Federal Grants	2,725,623	2,781,433	102%	2,017,169	-	0%	2,080,358	103%	63,189
Local Grants	1,093,055	1,385,009	127%	1,311,139	-	0%	1,322,139	101%	11,000
Other	682,180	668,038	98%	719,670	60,172	8%	719,670	100%	-
Patient Fees	372,115	431,526	116%	519,344	36,482	7%	519,344	100%	-
Medicaid	1,014,100	750,524	74%	430,863	59,420	14%	624,844	145%	193,981
State - Medicare	172,200	194,470	113%	337,614	20,116	6%	337,614	100%	-
Liquor Revenue	157,000	199,509	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%	-
CCBHC Grant	2,140,487	31,649	1%	-	-	-	-	-	-
TOTAL RESOURCES	35,073,435	36,215,600	103%	39,220,103	2,269,928	6%	40,242,621	103%	1,022,518

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	7,523,855	7,523,855	100%	8,038,627	-	0%	8,038,627	100%
Personnel Services	26,606,065	24,513,890	92%	31,172,667	4,663,936	15%	30,821,583	99%	351,084
Materials and Services	4,882,963	3,507,836	72%	6,577,601	163,955	2%	6,617,331	101%	(39,730)
Capital Outlay	80,000	54,752	68%	-	-	-	25,123	999%	(25,123)
TOTAL REQUIREMENTS	39,092,883	35,600,332	91%	45,788,895	4,827,891	11%	45,502,664	99%	286,231

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,278,087	2,278,087	100%	2,231,439	185,949	8%	2,231,439	100%
Transfers In- OHP Mental Health	-	-	-	1,392,815	116,064	8%	1,392,815	100%	-
Transfers Out	(10,961)	(10,961)	100%	(10,961)	(913)	8%	(10,961)	100%	-
TOTAL TRANSFERS	2,267,126	2,267,126	100%	3,613,293	301,100	8%	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	5,748,420	120%	5,741,107	120%
Resources over Requirements	(4,019,448)	615,268	-	(6,568,792)	(2,557,963)	-	(5,260,043)	-	1,308,749
Net Transfers - In (Out)	2,267,126	2,267,126	100%	3,613,293	301,100	8%	3,613,293	-	-
TOTAL FUND BALANCE	\$ 1,859,692	\$ 6,753,057	363%	\$ 1,833,296	\$ 3,491,558	190%	\$ 4,094,357	223%	\$2,261,061

^A Increase of \$715K related to new funds for Aid & Assist (\$431K), and a cost of living adjustment (\$358K).

^B 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,964,969	4,761,019	96%	5,730,341	18,784	0%	6,228,215	109%	497,874 ^A
Environmental Health Fees	1,086,019	1,213,172	112%	1,238,499	23,795	2%	1,238,499	100%	-
State Miscellaneous	2,194,822	1,844,717	84%	874,346	-	0%	856,893	98%	(17,453)
State - Medicaid/Medicare	843,050	777,348	92%	807,530	73,059	9%	807,565	100%	35
Local Grants	843,783	1,140,300	135%	776,892	20,117	3%	819,050	105%	42,158
Vital Records	280,000	342,960	122%	300,000	8,138	3%	300,000	100%	-
Other	192,656	122,669	64%	289,152	1,100	0%	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	5,182	5%	101,987	106%	5,687
OHP Fee for Service	-	22,993		18,260	3,096	17%	18,260	100%	-
TOTAL RESOURCES	10,793,250	10,573,983	98%	10,400,380	170,960	2%	10,932,034	105%	531,654

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	783,378	7%	11,257,580	97%	355,289
Materials and Services	3,257,672	2,413,506	74%	2,387,133	102,832	4%	2,573,097	108%	(185,964)
Capital Outlay	77,000	27,376	36%	-	-		-		-
TOTAL REQUIREMENTS	16,483,788	14,153,946	86%	16,927,791	886,210	5%	16,758,466	99%	169,325

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,631,081	3,631,081	100%	4,376,806	364,729	8%	4,376,806	100%
Transfers In - TRT	444,417	444,417	100%	418,417	34,868	8%	418,417	100%	-
TOTAL TRANSFERS	4,075,498	4,075,498	100%	4,795,223	399,597	8%	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%	2,603,602	102%
Resources over Requirements	(5,690,538)	(3,579,963)		(6,527,411)	(715,250)		(5,826,432)		700,979
Net Transfers - In (Out)	4,075,498	4,075,498		4,795,223	399,597		4,795,223		-
TOTAL FUND BALANCE	\$ 1,254,892	\$ 3,544,905	282%	\$ 823,404	\$ 3,179,767	386%	\$ 1,572,393	191%	\$748,989

^A Carryforward of unbudgeted funds are related to vacancies in COVID Team and Public Health Modernization.

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



Budget to Actuals Report

Community Development - Fund 295

FY23 YTD July 31, 2022 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	138,716	153,688	111%	153,445	7,530	5%	153,445	100%	-
Code Compliance	842,906	995,865	118%	1,171,592	74,474	6%	1,171,592	100%	-
Building Safety	3,819,940	4,325,818	113%	4,821,160	381,367	8%	4,821,160	100%	-
Electrical	914,750	979,129	107%	1,022,005	58,614	6%	1,022,005	100%	-
Environmental On-Site	1,056,678	983,462	93%	1,017,678	61,889	6%	1,017,678	100%	-
Current Planning	1,980,521	2,223,570	112%	2,425,334	177,032	7%	2,425,334	100%	-
Long Range Planning	826,806	880,902	107%	1,064,305	85,009	8%	1,064,305	100%	-
TOTAL RESOURCES	9,580,316	10,542,434	110%	11,675,519	845,913	7%	11,675,519	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,137,795	2,962,068	94%	3,432,980	278,215	8%	3,246,715	95%
Code Compliance	617,012	618,671	100%	805,614	51,394	6%	805,614	100%	-
Building Safety	2,284,444	2,023,911	89%	2,538,721	154,126	6%	2,242,675	88%	296,046 A
Electrical	556,531	553,500	99%	641,837	43,551	7%	572,195	89%	69,642 A
Environmental On-Site	765,935	643,443	84%	753,369	57,218	8%	753,369	100%	-
Current Planning	1,769,333	1,590,813	90%	2,062,044	115,288	6%	1,850,184	90%	211,860 A
Long Range Planning	847,839	575,907	68%	998,739	58,913	6%	998,739	100%	-
TOTAL REQUIREMENTS	9,978,889	8,968,312	90%	11,233,304	758,705	7%	10,469,491	93%	763,813

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	290,000	170,661	59%	160,000	9,999	6%	160,000	100%
Transfers Out	(99,360)	(99,360)	100%	(112,619)	(9,382)	8%	(112,619)	100%	-
Transfers Out - CDD Reserve	(461,262)	(1,230,508)	267%	(958,966)	(79,912)	8%	(1,426,146)	149%	(467,180)
TOTAL TRANSFERS	(270,622)	(1,159,207)	428%	(911,585)	(79,295)	9%	(1,378,765)	151%	(467,180)

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)	1,574,121		442,215	87,208		1,206,028		763,813
Net Transfers - In (Out)	(270,622)	(1,159,207)		(911,585)	(79,295)		(1,378,765)		(467,180)
TOTAL FUND BALANCE	\$ 763,172	\$ 2,164,587	284%	\$ 1,627,134	\$ 2,199,315	135%	\$ 2,018,665	124%	\$ 391,531

A Projections reflect unfilled positions

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



Budget to Actuals Report

Road - Fund 325

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	17,485,000	19,740,504	113%	19,483,147	1,695,587	9%	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	480	0%	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	30	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	5,546	7%	77,610	100%	-
Interest on Investments	59,109	55,083	93%	54,172	4,398	8%	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%	-	375	-	10,000	100%	10,000 ^B
TOTAL RESOURCES	22,629,649	24,768,506	109%	24,889,063	3,946,032	16%	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	584,366	7%	7,802,271	100%	-
Materials and Services	7,843,400	6,877,462	88%	8,363,465	443,673	5%	8,363,465	100%	-
Capital Outlay	264,500	141,754	54%	23,260	1,105	5%	23,260	100%	-
TOTAL REQUIREMENTS	15,024,128	13,773,597	92%	16,188,996	1,029,144	6%	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	10,994,909	-	8,700,067	2,916,888	-	8,749,683	-	49,616 ^B
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	\$ 7,803,883	350%	\$ 2,262,898	\$ 3,280,076	145%	\$ 4,223,511	187%	\$ 1,960,613^B

- 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,202,885	4,734,453	113%	4,734,453	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%	244,606	100%	-
State Miscellaneous	138,000	96,068	70%	123,453	-	0%	123,453	100%	-
Interfund- Sheriff	50,000	55,000	110%	50,000	4,167	8%	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	2,992	16%	18,151	100%	-
Electronic Monitoring Fee	2,500	280	11%	500	11	2%	500	100%	-
Miscellaneous	500	3,904	781%	500	72	14%	500	100%	-
Probation Work Crew Fees	1,500	-	0%	-	-	-	-	-	-
DOC-Family Sentence Alt	118,250	58,958	50%	-	-	-	-	-	-
Probation Supervision Fees	170,000	3,606	2%	-	-	-	-	-	-
TOTAL RESOURCES	5,840,250	6,178,356	106%	6,134,018	1,435,461	23%	6,134,018	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,379,503	4,866,013	90%	5,683,822	421,168	7%	5,683,822	100%
Materials and Services	1,700,412	1,527,779	90%	1,883,614	68,567	4%	1,883,614	100%	-
Capital Outlay	-	-	-	8,475	598	7%	8,475	100%	-
TOTAL REQUIREMENTS	7,079,915	6,393,791	90%	7,575,910	490,333	6%	7,575,910	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	662,046	662,045	100%	536,369	44,696	8%	536,369	100%
Transfer to Vehicle Maint	(190,974)	(190,974)	100%	(69,277)	(5,773)	8%	(69,277)	100%	-
TOTAL TRANSFERS	471,072	471,071	100%	467,092	38,923	8%	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)	(215,435)	-	(1,441,892)	945,128	-	(1,441,892)	-	0
Net Transfers - In (Out)	471,072	471,071	-	467,092	38,923	-	467,092	-	-
TOTAL FUND BALANCE	\$ 1,971,182	\$ 3,237,691	164%	\$ 2,125,200	\$ 4,205,368	198%	\$ 2,246,518	106%	\$121,318

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



Budget to Actuals Report

Road CIP - Fund 465

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,191,461	1,000,000	46%	1,818,500	-	0%	1,818,500	100%	-
Interest on Investments	279,729	124,832	45%	124,563	23,439	19%	124,563	100%	-
TOTAL RESOURCES	2,471,190	1,124,832	46%	1,943,063	23,439	1%	1,943,063	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	109,870	109,870	100%	127,640	10,637	8%	127,640	100%
Capital Outlay	29,612,821	7,996,247	27%	28,259,526	2,200,660	8%	28,259,526	100%	-
TOTAL REQUIREMENTS	29,722,691	8,106,117	27%	28,387,166	2,211,297	8%	28,387,166	100%	-

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)	(2,187,857)		(26,444,103)		0
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	\$ 29,925,335	243%	\$ 15,010,042	122%	\$2,675,558

^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 July 31, 2022 (unaudited)

8.3%
Year Completed

	Fiscal Year 2022			Fiscal Year 2023					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	\$ -		\$ 7,319,310	\$ 2,200,000	30%	\$ 7,319,310	100%	\$ -
US 20 at Tumalo	-	-		6,700,000	-	0%	6,700,000	100%	-
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	660	0%	4,265,216	100%	-
Transportation System Plan Update	108,510	86,081	79%	-	-		-		-
Gribbling Rd Bridge	279,575	1,110	0%	818,500	-	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	-	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	-	0%	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	-	0%	785,000	100%	-
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	160,000	-	0%	160,000	100%	-
US 20: Cook Ave/OB Riley Rd (Tumalo	6,700,000	-	0%	-	-		-		A
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		-	-		-		-
Paving of Rosland Rd: US 20 to Draf	-	-		380,000	-	0%	380,000	100%	-
Intersection Safety Improvements	-	-		-	-		-		A
FY 22 Guardrail Improvements	100,000	114,378	114%	-	-		-		-
Redmond District Local Roads	500,000	-	0%	-	-		-		A
Bend District Local Roads	500,000	-	0%	-	-		-		A
Sidewalk Ramp Improvements	75,000	156,557	209%	50,000	-	0%	50,000	100%	-
Signage Improvements	100,000	1,843	2%	150,000	-	0%	150,000	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%	-
Local Road Pavement Preservation	-	-		200,000	-	0%	200,000	100%	-
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	\$ 29,612,821	\$ 7,996,247	27%	\$ 28,259,526	2,200,660	8%	\$ 28,259,526	100%	-

A These projects will have activity this year; budget from other projects will be re-allocated



Budget to Actuals Report

Solid Waste - Fund 610

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,124,000	6,891,500	97%	7,210,000	624,513	9%	7,210,000	100%	- A
Private Disposal Fees	2,827,000	3,191,189	113%	3,337,000	306,840	9%	3,337,000	100%	- A
Commercial Disp. Fee	2,686,000	3,075,123	114%	3,234,000	337,005	10%	3,234,000	100%	- A
Franchise 3% Fees	290,000	337,878	117%	305,000	23,078	8%	305,000	100%	- C
Yard Debris	300,000	268,060	89%	290,000	28,936	10%	290,000	100%	-
Miscellaneous	55,000	80,970	147%	70,000	13,406	19%	70,000	100%	-
Interest	41,599	27,916	67%	30,498	2,959	10%	30,498	100%	-
Special Waste	15,000	37,718	251%	15,000	1,146	8%	15,000	100%	-
Recyclables	12,000	12,980	108%	12,000	717	6%	12,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	13,350,600	13,923,334	104%	14,503,499	1,338,601	9%	14,503,499	100%	-

REQUIREMENTS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,754,132	2,696,404	98%	3,277,684	242,444	7%	3,277,684	100%	-
Materials and Services	5,651,103	5,192,584	92%	6,473,358	111,958	2%	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%	1,327,000	100%	-
TOTAL REQUIREMENTS	9,709,991	8,763,145	90%	11,342,042	354,401	3%	11,342,042	100%	-

TRANSFERS	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(6,029,323)	(6,029,323)	100%	(5,299,665)	(1,163)	0%	(5,299,665)	100%	-
TOTAL TRANSFERS	(6,029,323)	(6,029,323)	100%	(5,299,665)	(1,163)	0%	(5,299,665)	100%	-

FUND BALANCE	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,972,234	3,957,273	133%	3,107,198	3,104,294	100%	3,104,294	100%	(2,904) D
Resources over Requirements	3,640,609	5,160,189		3,161,457	984,200		3,161,457		0
Net Transfers - In (Out)	(6,029,323)	(6,029,323)		(5,299,665)	(1,163)		(5,299,665)		-
TOTAL FUND BALANCE	\$ 583,520	\$ 3,088,139	529%	\$ 968,989	\$ 4,087,331	422%	\$ 966,086	100%	(\$2,904)

- 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. July revenue is 7.7% greater than prior year and close to budget.
- C** Annual fees due April 15, 2023; received year-to-date monthly installments from Republic
- D** Final Beginning Fund Balance will be determined after the final close of FY22



Budget to Actuals Report

Fair & Expo - Fund 615

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	578,000	786,724	136%	745,759	57,856	8%	745,759	100%	-
Food & Beverage	513,500	790,362	154%	415,000	25,292	6%	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	-	0%	20,000	100%	-
Interest	474	5,301	999%	5,221	757	15%	5,221	100%	-
Miscellaneous	250	2,032	813%	3,554	15	0%	3,554	100%	-
Interfund Payment	30,000	30,000	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,395,724	1,777,447	127%	1,408,534	119,320	8%	1,408,534	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,118,980	1,130,359	101%	1,256,902	92,965	7%	1,256,902	100%
Personnel Services - F&B	181,593	200,065	110%	170,247	5	0%	170,247	100%	-
Materials and Services	818,804	851,937	104%	965,684	59,247	6%	965,684	100%	-
Materials and Services - F&B	282,500	350,982	124%	273,950	2,561	1%	273,950	100%	-
Debt Service	103,000	100,899	98%	52,500	-	0%	52,500	100%	-
TOTAL REQUIREMENTS	2,504,877	2,634,241	105%	2,719,284	154,778	6%	2,719,284	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,067,769	1,023,837	96%	1,075,598	89,633	8%	1,075,598	100%
Transfers In - Park Fund	30,000	30,000	100%	30,000	2,500	8%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	2,145	8%	25,744	100%	-
Transfers In - County Fair	150,000	150,000	100%	-	-	-	-	-	-
Transfers Out	(310,777)	(310,777)	100%	(427,215)	(35,601)	8%	(427,215)	100%	-
TOTAL TRANSFERS	962,736	918,804	95%	704,127	58,677	8%	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)	(856,795)	-	(1,310,750)	(35,458)	-	(1,310,750)	-	0
Net Transfers - In (Out)	962,736	918,804	-	704,127	58,677	-	704,127	-	-
TOTAL FUND BALANCE	\$ 604,256	\$ 985,482	163%	\$ 364,730	\$ 890,633	244%	\$ 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	550,000	738,029	134%	710,000	35,169	5%	710,000	100%	-
Concessions and Catering	385,000	526,737	137%	505,000	14,375	3%	505,000	100%	-
Carnival	330,000	415,716	126%	385,000	30,239	8%	385,000	100%	-
Commercial Exhibitors	110,000	86,200	78%	80,000	112,675	141%	117,000	146%	37,000
Fair Sponsorship	83,500	51,035	61%	61,000	96,715	159%	118,000	193%	57,000
State Grant	52,000	53,167	102%	53,167	-	0%	53,167	100%	-
Rodeo	20,000	24,050	120%	24,000	19,410	81%	24,000	100%	-
R/V Camping/Horse Stall Rental	25,500	19,815	78%	20,000	16,800	84%	20,000	100%	-
Livestock Entry Fees	4,500	-	0%	5,000	1,964	39%	5,000	100%	-
Merchandise Sales	-	5,239		3,500	-	0%	3,500	100%	-
Interest on Investments	-	2,683		2,713	110	4%	2,713	100%	-
TOTAL RESOURCES	1,560,500	1,922,671	123%	1,849,380	327,457	18%	1,943,380	105%	94,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	155,959	36,728	24%	169,445	15,208	9%	169,445	100%
Materials and Services	1,312,172	1,316,091	100%	1,682,585	806,139	48%	1,682,585	100%	-
TOTAL REQUIREMENTS	1,468,131	1,352,819	92%	1,852,030	821,347	44%	1,852,030	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	6,250	8%	75,000	100%
Transfer Out - Fair & Expo	(150,000)	(150,000)	100%	-	-		-		-
Transfers Out	-	-		(231,706)	(19,308)	8%	(231,706)	100%	-
TOTAL TRANSFERS	(75,000)	(75,000)	100%	(156,706)	(13,058)	8%	(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	569,852		(2,650)	(493,889)		91,350		94,000
Net Transfers - In (Out)	(75,000)	(75,000)		(156,706)	(13,058)		(156,706)		-
TOTAL FUND BALANCE	\$ 17,369	\$ 385,818	999%	\$ 225,358	(\$ 121,129)	-54%	\$ 320,462	142%	\$95,103

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



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY23 YTD July 31, 2022 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	8,544	8,012	94%	7,414	1,449	20%	7,414	100%	-
TOTAL RESOURCES	8,544	8,012	94%	7,414	1,449	20%	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	41,806	8%	501,683	100%
Transfers In - Fair & Expo	300,000	300,000	100%	416,437	34,703	8%	416,437	100%	-
Transfers In - Annual County Fair	-	-	-	231,706	19,308	8%	231,706	100%	-
TOTAL TRANSFERS	798,901	779,502	98%	1,149,827	95,817	8%	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)	1,358	-	(862,586)	-	0
Net Transfers - In (Out)	798,901	779,502	-	1,149,827	95,817	-	1,149,827	-	-
TOTAL FUND BALANCE	\$ 1,341,108	\$ 1,809,440	135%	\$ 1,587,183	\$ 1,856,014	117%	\$ 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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	495,000	551,683	111%	605,000	44,101	7%	605,000	100%	-
Cancellation Fees	-	15,725		14,000	2,624	19%	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	813	19%	4,200	100%	-
Miscellaneous	2,500	3,587	143%	3,750	-	0%	3,750	100%	-
Vending Machines	2,500	1,021	41%	1,750	236	13%	1,750	100%	-
Interest on Investments	2,024	578	29%	552	113	21%	552	100%	-
TOTAL RESOURCES	517,524	584,569	113%	642,252	47,887	7%	642,252	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	19,456	1,647	8%	111,153	4,650	4%	111,153	100%
Materials and Services	310,805	242,863	78%	259,755	38,887	15%	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	43,537	8%	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	1,666	8%	20,000	100%	-
Transfer Out - RV Reserve	(132,042)	(132,042)	100%	(261,566)	(21,797)	8%	(261,566)	100%	-
TOTAL TRANSFERS	47,958	47,958	100%	(81,566)	(20,131)	25%	(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)	118,429		103,744	4,350		103,744		0
Net Transfers - In (Out)	47,958	47,958		(81,566)	(20,131)		(81,566)		-
TOTAL FUND BALANCE	\$ 13,294	\$ 166,387	999%	\$ 138,593	\$ 150,606	109%	\$ 188,565	136%	\$49,972

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



Budget to Actuals Report

RV Park Reserve - Fund 619

FY23 YTD July 31, 2022 (unaudited)

8.3%

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	948	15%	6,298	100%	-
TOTAL RESOURCES	7,546	6,354	84%	6,298	948	15%	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	21,797	8%	261,566	100%
TOTAL TRANSFERS	132,042	132,042	100%	261,750	21,797	8%	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)	948		(93,702)		0
Net Transfers - In (Out)	132,042	132,042		261,750	21,797		261,566		(184)
TOTAL FUND BALANCE	\$ 824,054	\$ 1,191,937	145%	\$ 1,340,766	\$ 1,214,682	91%	\$ 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 July 31, 2022 (unaudited)

8.3%

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	106,567	9%	1,234,761	100%	-
General Liability	944,278	940,773	100%	892,681	74,390	8%	892,681	100%	-
Unemployment	323,572	334,147	103%	430,179	110,467	26%	430,179	100%	A
Property Damage	393,546	409,593	104%	419,566	34,964	8%	419,566	100%	-
Vehicle	227,700	227,700	100%	248,764	20,730	8%	248,764	100%	-
Interest on Investments	101,111	50,142	50%	49,346	7,103	14%	49,346	100%	-
Claims Reimbursement	25,000	1,280,876	999%	25,000	-	0%	25,000	100%	-
Skid Car Training	10,000	-	0%	10,000	-	0%	10,000	100%	B
Process Fee- Events/ Parades	1,000	1,485	149%	1,000	135	14%	1,000	100%	-
Miscellaneous	-	180	-	180	-	0%	180	100%	-
TOTAL RESOURCES	3,146,973	4,464,440	142%	3,311,477	354,356	11%	3,311,477	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	3,600,000	2,706,359	75%	3,000,000	2,277	0%	3,000,000	100%
Workers' Compensation	1,580,000	953,365	60%	1,580,000	150,129	10%	1,580,000	100%	-
Insurance Administration	547,047	491,476	90%	607,558	44,180	7%	607,558	100%	-
Property Damage	300,245	604,926	201%	300,248	3,420	1%	300,248	100%	-
Vehicle	200,000	137,356	69%	200,000	4,436	2%	200,000	100%	-
Unemployment	200,000	62,071	31%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	6,427,292	4,955,553	77%	5,887,806	204,443	3%	5,887,806	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(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)	(491,113)	-	(2,576,329)	149,913	-	(2,576,329)	-	0
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(291)	-	(3,500)	-	-
TOTAL FUND BALANCE	\$ 5,045,296	\$ 9,026,837	179%	\$ 5,107,351	\$ 9,176,459	180%	\$ 6,447,007	126%	\$1,339,656

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



Budget to Actuals Report

Health Benefits - Fund 675

FY23 YTD July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	18,767,900	19,164,548	102%	19,908,221	1,644,630	8%	19,908,221	100%	-
COIC Premiums	1,589,000	1,255,305	79%	1,547,778	137,217	9%	1,547,778	100%	-
Employee Co-Pay	1,200,000	1,238,034	103%	1,282,015	104,812	8%	1,282,015	100%	-
Retiree / COBRA Premiums	1,060,000	1,438,217	136%	595,000	48,345	8%	595,000	100%	-
Prescription Rebates	128,000	396,119	309%	175,000	-	0%	175,000	100%	-
Interest	200,277	90,816	45%	95,686	11,121	12%	95,686	100%	-
Claims Reimbursement & Other	82,000	1,487,600	999%	55,000	-	0%	55,000	100%	-
TOTAL RESOURCES	23,027,177	25,070,639	109%	23,658,700	1,946,125	8%	23,658,700	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	25,140,847	23,554,743	94%	21,597,563	331,590	2%	21,597,563	100%
Deschutes On-Site Pharmacy	2,970,575	3,381,197	114%	3,779,608	3,314	0%	3,779,608	100%	- A
Deschutes On-Site Clinic	1,141,829	1,190,855	104%	1,212,497	2,849	0%	1,212,497	100%	- A
Wellness	171,142	138,211	81%	179,549	6	0%	179,549	100%	- A
TOTAL REQUIREMENTS	29,424,393	28,265,006	96%	26,769,217	337,759	1%	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)	(3,194,368)		(3,110,517)	1,608,366		(3,110,517)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 8,375,402	\$ 12,333,212	147%	\$ 8,815,139	\$ 13,942,262	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 July 31, 2022 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2022			Fiscal Year 2023			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	9,803,579	9,931,743	101%	10,402,834	-	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	2,000	1%	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	6,718	6%	120,874	100%	-	
Property Taxes - Prior Yr	115,000	92,601	81%	80,000	14,185	18%	80,000	100%	-	
Interest	96,867	69,988	72%	67,515	9,488	14%	67,515	100%	-	
Property Taxes - Jefferson Co.	38,344	37,525	98%	39,497	13	0%	39,497	100%	-	
Miscellaneous	18,658	45,553	244%	25,000	845	3%	25,000	100%	-	
TOTAL RESOURCES	12,019,306	12,896,533	107%	13,744,678	35,406	0%	13,744,678	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Personnel Services	8,005,795	7,462,419	93%	8,606,196	679,120	8%	8,606,196	100%	-	
Materials and Services	3,582,212	2,905,746	81%	4,088,201	169,364	4%	4,088,201	100%	-	
Capital Outlay	2,975,000	528,824	18%	5,075,000	25,626	1%	5,075,000	100%	-	
TOTAL REQUIREMENTS	14,563,007	10,896,989	75%	17,769,397	874,109	5%	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)	E
Resources over Requirements	(2,543,701)	1,999,544		(4,024,719)	(838,704)		(4,024,719)		0	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	\$ 9,307,082	\$ 12,708,616	137%	\$ 8,926,080	\$ 11,869,912	133%	\$ 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