



MEMORANDUM

DATE: December 20, 2021
TO: Board of County Commissioners
FROM: Greg Munn, Treasurer and Chief Financial Officer
SUBJECT: Treasury and Finance Report for November 2021

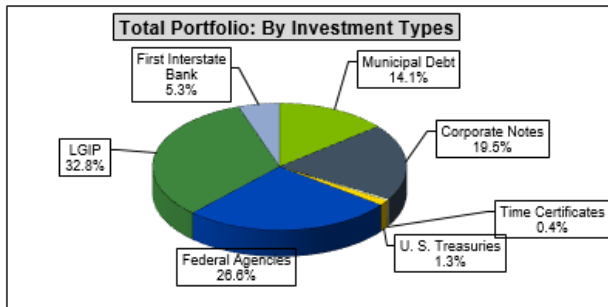
Following is the unaudited monthly finance report for fiscal year to date November 30, 2021.

Treasury and Investments

- The portfolio balance at the end of November was \$299 million, an increase of \$41 million from October and an increase of \$44 million from last year (November 2020) – most of the increase due to the receipt of \$19 million in ARPA funds in May. For comparison purposes, the November 2020 balance is \$14 million more than the November 2019 balance.
- Net investment income for the month is \$141,746, approximately \$27,000 more than last month but \$67,000 less than November 2020. YTD earnings of \$652,784 are \$504,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits with the exception of the LGIP which will be managed back under the limit as tax collections are distributed and invested.
- No change in the LGIP interest rate. Benchmark returns for 24 and 36 month treasuries are up again from the prior month by 4 and 6 basis points, respectively.
- Average portfolio yield is 0.62% down from 0.65% last month.
- The portfolio’s weighted average time to maturity is at 1.46 years (compared to 1.60 last month).

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 42,080,000	14.1%
Corporate Notes	58,281,000	19.5%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	4,000,000	1.3%
Federal Agencies	79,570,000	26.6%
LGIP	97,943,112	32.8%
First Interstate Bank	15,717,648	5.3%
Total Investments	\$ 298,836,760	100.0%

Investment Income		
	Nov-21	Y-T-D
Total Investment Income	146,746	677,784
Less Fee: \$5,000 per month	(5,000)	(25,000)
Investment Income - Net	141,746	652,784
Prior Year Comparison	Nov-20	1,157,356

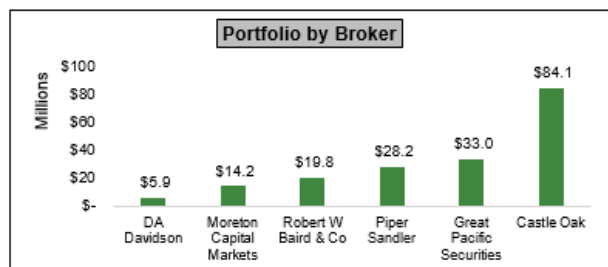


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$52,713,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	0.45%	0.45%
Investments	0.58%	0.63%
Average	0.62%	0.65%

Maturity (Years)	
Max	Weighted Average
4.781	1.46

Benchmarks	
24 Month Treasury	0.52%
LGIP Rate	0.45%
36 Month Treasury	0.81%

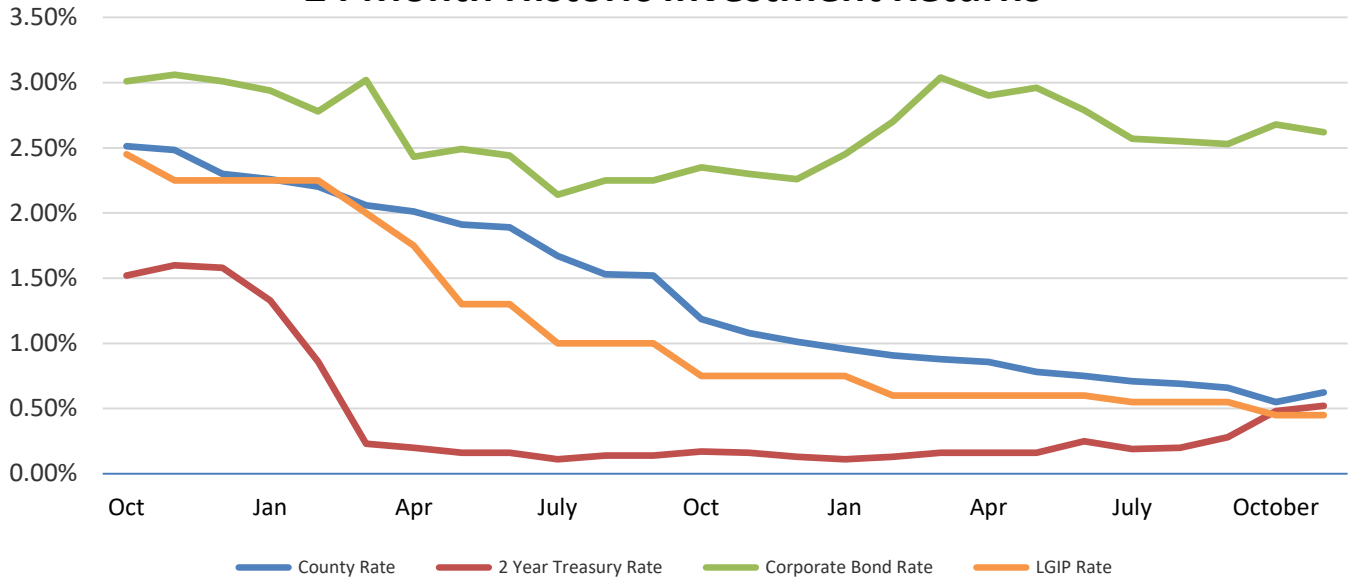


Term	Minimum	Actual
0 to 30 Days	10%	39.0%
Under 1 Year	25%	46.5%
Under 5 Years	100%	100.0%

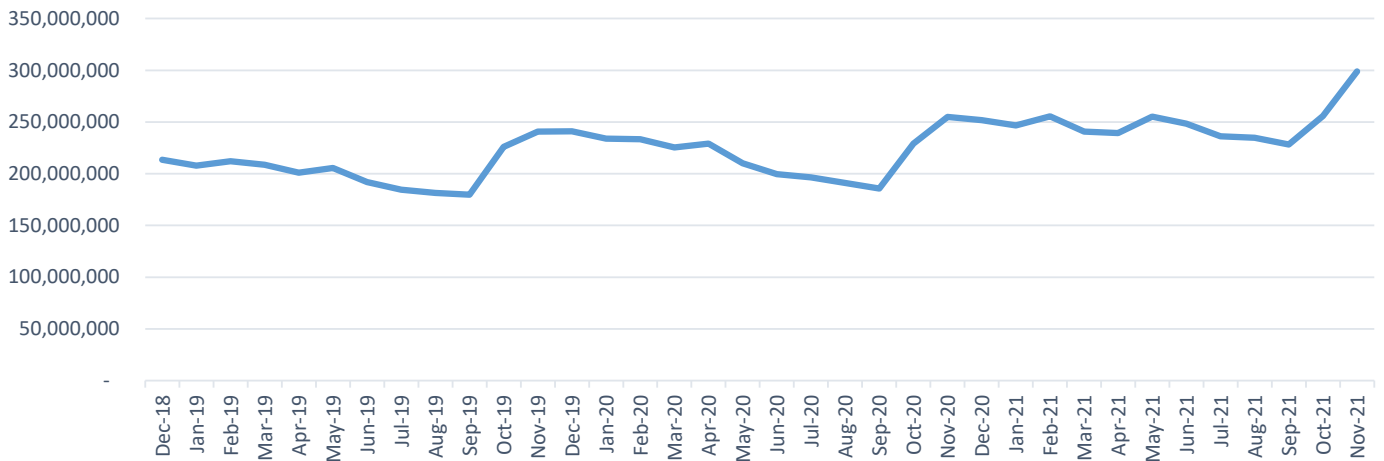
Other	Policy	Actual
Corp Issuer	5%	3.2%
Callable	25%	16.5%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ 17,380,000
Sales/Redemptions in Month	\$ 3,700,000

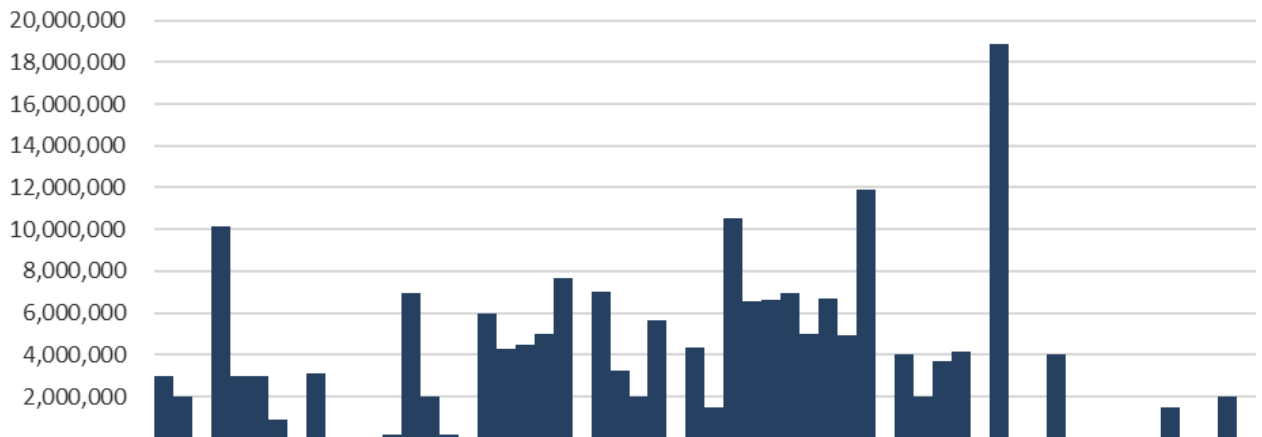
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments
 Portfolio Management
 Portfolio Details - Investments
 November 30, 2021

Purchases made in November 2020
 Purchases made in November 2021

Inv	Inv Tl	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturi	Ratings	Moody	S&P/FFI	Coupon Rate	YTM 361	Par Value	Market Value	Book Value
10744	FAC	3130AHSR5	Federal Home Loan Bank	CASTLE	12/20/2019	12/20/2021	19	Aa+	AA+		1.63	1.68	3,000,000	3,002,602	2,999,915
10732	MC1	46625HDJ3	JPMorgan Chase - Corporate N	PJ	12/6/2019	1/24/2022	54	Aa-	A-		4.50	2.01	2,000,000	2,011,812	2,007,138
10856	MUN	558770DS9	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2022	90	AA	AA		0.32	0.32	115,000	114,997	115,000
10730	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/29/2019	3/14/2022	103	Aaa	AA+		0.45	0.66	5,000,000	5,005,540	5,001,540
10726	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/21/2019	3/14/2022	103	Aaa	AA+		0.45	0.67	5,000,000	5,005,504	5,001,391
10750	MC1	90520EAH4	MUFG Union Bank	CASTLE	2/5/2020	4/1/2022	121	A3	A		3.15	1.81	1,000,000	1,006,899	1,004,354
10720	MC1	90520EAH4	MUFG Union Bank	CASTLE	10/25/2019	4/1/2022	121	A3	A		3.15	2.04	2,000,000	2,013,798	2,007,197
10759	MC1	037833CP3	Apple Inc	CASTLE	3/27/2020	5/1/2022	161	Aa1	AA+		0.50	1.72	1,000,000	1,001,400	995,405
10733	MC1	084684BT7	Berkshire Hathaway Inc	MORETN	12/9/2019	5/15/2022	165	Aa2	AA		3.00	1.74	2,000,000	2,023,479	2,011,189
10652	MUN	686053BQ1	Oregon School Boards Assoc	MORETN	9/14/2018	6/30/2022	211	Aa2	AA		5.48	3.12	925,000	952,806	936,857
10833	MUN	757889BR0	REDWOOD CITY CA SCH DIST	DA DAV	2/24/2021	8/1/2022	243	AA	AA		5.00	0.81	125,000	129,033	128,948
10748	FAC	3133EKJ56	Federal Farm Credit Bank	CASTLE	1/31/2020	8/30/2022	272	Aaa	AA+		0.40	0.38	3,000,000	3,007,218	3,003,756
10790	MUN	014365DQ0	ALDERWOOD WA WTR & WSTWTR W B	11/12/2020	12/1/2022	365	Aa2	AA+		1.00	0.50	200,000	201,192	200,993	
10855	MC1	822582AV4	ROYAL DUTCH SHELL PLC	CASTLE	8/27/2021	1/6/2023	401	Aa2	A+		2.25	0.24	1,188,000	1,210,109	1,214,140
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	406	A2	A-		3.30	0.27	1,000,000	1,030,118	1,033,576
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	406	A2	A-		3.30	2.12	2,000,000	2,060,236	2,025,229
10813	MC1	740189AC3	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	410	A2	AA-		2.50	0.55	2,772,000	2,819,230	2,832,079
10868	FAC	3133ENDQ0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	436	Aaa	AA+		0.16	0.29	2,000,000	1,996,366	1,996,910
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	455	AA	AA		0.45	0.45	210,000	209,567	210,000
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/11/2023	533	A2	A-		2.70	0.73	2,000,000	2,050,775	2,057,225
10867	FAC	3133ENW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	538	AA	AA		0.38	0.37	2,000,000	1,999,628	2,000,000
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	546	AA	AA		0.13	0.37	2,000,000	1,992,188	1,992,688
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	547	A-	A-		0.70	0.70	215,000	214,342	215,000
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AU	CASTLE	2/24/2021	6/1/2023	547	Aa1	AA+		3.10	0.40	3,080,000	3,194,083	3,208,252
10839	MUN	984674J25	MCMINVILLE SCHOOL DIST YAN	PS	6/15/2021	6/15/2023	561	Aa1	AA		0.28	0.28	170,000	169,250	170,000
10760	MUN	73674EXU7	PORTLAND OR URBAN RENEWAL	PS	7/14/2020	6/15/2023	561	Aa1	AA		4.02	2.90	830,000	831,461	843,707
10709	MUN	29270CML5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	577	Aa2	AA-		5.80	2.12	1,000,000	1,082,190	1,055,586
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	591	Aa3	AA		7.35	2.03	500,000	553,930	541,293
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	600	AA	AA		0.45	0.45	2,000,000	1,998,261	2,000,000
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	600	A2	A-		4.10	0.23	1,000,000	1,056,489	1,063,528
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	631	Aaa	AA+		0.25	0.28	5,000,000	4,977,814	4,997,066
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESSO	PS	8/21/2020	9/1/2023	639	AA-	AA-		3.13	0.60	2,500,000	2,591,525	2,609,239
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS	PS	7/28/2021	9/15/2023	653	Aaa	AA		4.00	0.43	1,500,000	1,059,410	1,063,493
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2023	653	Aaa	AA		5.00	0.48	200,000	215,204	216,042
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	660	Aaa	AA+		0.19	0.19	2,000,000	1,992,789	2,000,000
10860	TRC	91282CDJ6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	668	AA	AA		0.25	0.46	2,000,000	1,992,110	1,992,523
10794	FAC	3133EAEZ3	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	705	Aa+	AA+		0.25	0.25	5,000,000	4,973,220	4,987,107
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	723	Aaa	AAA		0.25	0.32	2,000,000	1,988,115	1,987,811
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	730	A-	A-		0.70	0.70	1,000,000	993,020	1,000,000
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR W B	11/12/2020	12/1/2023	730	Aa2	AA+		1.00	0.55	270,000	271,369	272,406	
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	744	A-	A-		0.22	0.21	2,000,000	1,983,676	2,000,000
10923	MC1	06051GF80	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	782	A2	A-		4.13	0.52	2,000,000	2,131,374	2,152,927
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	800	Aa1	AA+		3.00	0.91	2,000,000	2,085,301	2,090,256
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	814	Aaa	AA+		0.65	0.65	1,670,000	1,669,337	1,670,000
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	817	Aaa	AA+		0.25	0.26	2,000,000	1,985,255	1,999,463
10811	MUN	06051GF25	Bank of America Corp	CASTLE	8/12/2020	8/12/2024	817	Aa2	AA		4.00	0.81	2,000,000	2,131,576	2,156,918
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	852	Aa2	AAA		2.51	0.39	2,350,000	2,438,548	2,465,130
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	894	A2	A-		3.63	0.98	1,500,000	1,591,395	1,595,908
10846	MC1	06051GJV6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	926	A2	A-		0.52	0.52	1,000,000	992,912	1,000,048
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHO	R W B	12/30/2020	6/15/2024	927	Aa1	AA+		2.00	0.41	2,750,000	2,826,368	2,860,816
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	927	Aa1	AA		0.57	0.57	1,000,000	994,780	1,000,000
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	927	Aa1	AA		0.83	0.48	300,000	300,375	302,639
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	927	Aa1	AA		0.59	0.58	1,500,000	1,486,875	1,500,000
10779	MUN	906429EE1	UNION CITY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	927	Aa1	AA		0.68	0.68	490,000	488,099	490,000
10777	MUN	906429EE1	UNION CITY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	927	Aa1	AA		0.68	0.68	490,000	488,099	490,000
10776	MUN	568571C24	SILVER FALLS SD	PS	9/17/2020	6/15/2024	927	Aa1	AA		0.55	0.55	1,900,000	1,881,475	1,900,000
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DI	PS	8/31/2021	6/30/2024	942	AA	AA		0.58	0.58	1,000,000	993,410	1,000,000
10771	MC1	68583RC77	OR ST COMMUNITY COLLEGE DI	R W B	8/27/2021	6/30/2024	942	Aa1	AA+		5.66	0.60	90,000	101,009	101,600
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	957	AA-	AA-		2.00	0.65	815,000	835,082	843,451
10842	FAC	3133EMT51	Federal Farm Credit Bank	CASTLE	7/19/2021	7/19/2024	961	Aaa	AA+		0.42	0.43	1,000,000	991,221	999,781
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	964	Aa+	AA+		0.55	0.55	249,000	246,923	249,000
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	964	Aaa	AA+		0.31	0.31	2,000,000	1,976,714	2,000,000
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	971	Aa+	AA+		0.55	0.55	249,000	247,546	249,000
10858	MC1	91598AF26	US Bank	GPAC	7/30/2021	7/30/2024	972	A2	A+		0.40	0.40	2,000,000	2,047,634	2,081,868
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	972	Aa+	AA+		0.55	0.50	249,000	244,538	249,000
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	974	Aa1	AA+		2.68	0.94	755,000	780,587	789,328
10812	MUN	68608US9D	Oregon State Lottery	R W B	12/17/2020	8/1/2024	974	Aa1	AA+		2.68	0.94	500,000	517,855	522,734
10805	MUN	68609ZR2	Oregon State Lottery												

Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	July - June Percent
Assessor	Filled	33.26	33.26	33.26	33.26	33.26	
	Unfilled	2.00	2.00	2.00	2.00	2.00	5.67%
Clerk	Filled	8.58	8.48	8.48	9.48	9.48	
	Unfilled	0.90	1.00	1.00	-	-	6.12%
BOPTA	Filled	0.42	0.52	0.52	0.52	0.52	
	Unfilled	0.10	-	-	-	-	3.85%
DA	Filled	51.70	54.50	56.50	55.50	55.60	
	Unfilled	6.30	3.50	1.50	2.50	1.50	5.29%
Tax	Filled	5.50	5.50	5.50	5.50	5.50	
	Unfilled	-	-	-	-	-	0.00%
Veterans*	Filled	5.00	5.00	5.00	5.00	5.00	
	Unfilled	-	-	-	-	-	0.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	0.00%
Total General	Filled	106.46	109.26	111.26	111.26	111.36	
	Unfilled	9.30	6.50	4.50	4.50	3.50	4.90%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	0.00%
Community Ju	Filled	45.90	45.90	45.90	44.90	44.90	
	Unfilled	2.00	2.00	2.00	3.00	3.00	5.01%
Sheriff	Filled	229.75	235.75	232.75	238.75	235.25	
	Unfilled	27.25	21.25	24.25	18.25	21.75	8.77%
Health Svcs	Filled	320.33	319.85	320.40	331.20	331.50	
	Unfilled	55.47	57.95	64.90	54.50	55.20	15.07%
CDD	Filled	61.00	61.00	56.80	56.80	58.80	
	Unfilled	4.00	6.00	11.20	11.20	9.20	12.38%
Road	Filled	57.00	57.00	57.00	56.00	56.00	
	Unfilled	-	-	-	1.00	1.00	0.70%
Adult P&P	Filled	37.60	37.60	37.60	36.85	36.85	
	Unfilled	3.25	3.25	3.25	4.00	4.00	8.69%
Solid Waste	Filled	23.00	24.00	24.00	27.00	26.00	
	Unfilled	2.00	4.00	4.00	1.00	2.00	9.49%
Victims Assis	Filled	8.00	8.00	8.00	8.00	8.00	
	Unfilled	-	-	-	-	-	0.00%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	
	Unfilled	-	-	-	-	-	0.00%
Fair & Expo	Filled	9.00	9.00	9.00	9.00	9.00	
	Unfilled	3.50	3.50	3.50	3.50	3.50	28.00%
Natural Resou	Filled	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	0.00%
ISF - Facilities	Filled	21.60	19.60	21.60	21.60	20.60	
	Unfilled	2.40	3.40	2.40	2.40	3.40	11.76%
ISF - Admin	Filled	7.75	7.75	6.75	8.75	7.75	
	Unfilled	1.00	1.00	2.00	1.00	2.00	15.30%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	0.00%
ISF - Finance	Filled	9.00	9.00	9.00	8.00	10.00	
	Unfilled	2.00	2.00	2.00	3.00	1.00	18.18%
ISF - Legal	Filled	7.00	7.00	7.00	6.00	6.00	
	Unfilled	-	-	-	1.00	1.00	5.71%
ISF - HR	Filled	8.00	8.00	8.00	8.00	8.00	
	Unfilled	1.00	1.00	1.00	1.00	1.00	11.11%
ISF - IT	Filled	15.70	15.70	15.70	15.70	15.70	
	Unfilled	-	-	-	-	-	0.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	
	Unfilled	-	-	-	-	-	0.00%
Total:							
	Filled	981.24	988.56	984.91	1,001.96	999.86	
	Unfilled	113.17	111.85	125.00	109.35	111.55	
	% Unfill	10.34%	10.16%	11.26%	9.84%	10.04%	10.33%

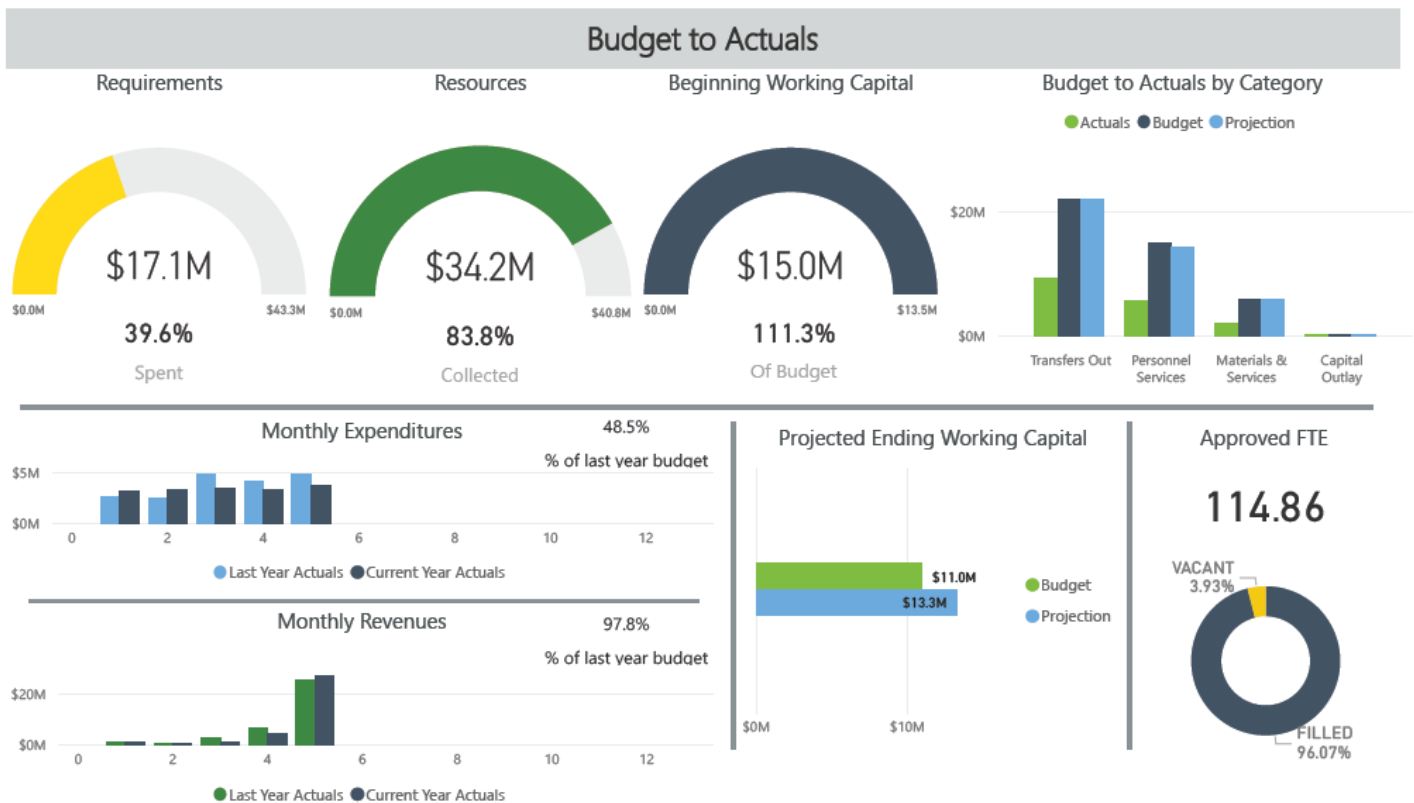
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$34.2 million or 84% of budget, marking a \$27 million increase from the prior month due to property tax collections. Last year revenue YTD was \$34.4 million and 92% of budget. The difference is due to unbudgeted CARES Act funds received last year, the timing of revenue received in the Assessor's office (earlier last year), a slight reduction in revenue received in the Clerk's office (less recordings) and less revenue in the Tax Office (staffing expenses are recouped through a direct charged instead of funds transfer).

Expenses YTD are \$17.1 million and 40% of budget compared to \$19.3 million and 49% of budget last year. Overall expenses are lower this year and represent a smaller portion of the budget this year due to unbudgeted CARES Act expenditures last year offset by an increase in the approved budget transfers this year which are made on a regular monthly basis.

Projected Beginning Fund Balance is \$15M or 111.3% of the \$13.5M budget. While this number is preliminary and won't be finalized until the financials have been fully audited, it represents a normal and expected fund balance carry forward amount from the prior year as compared to budget.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through November 30, 2021.



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	45,149,632	47,633,001	106%	40,504,168	34,069,257	84%	40,544,287	100%
030 - Juvenile	975,090	975,868	100%	901,143	102,296	11%	868,950	96%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	7,478,921	64%	14,444,358	124%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,215,360	101%	38,125,980	201%
220 - Justice Court	489,850	501,563	102%	550,832	203,302	37%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,947,745	39,281,868	87%	44,620,353	99%
274 - Health Services	43,207,563	45,921,554	106%	47,513,115	19,903,463	42%	48,248,865	102%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	4,393,575	46%	10,308,325	108%
325 - Road	20,681,110	23,538,925	114%	22,629,649	10,902,841	48%	22,728,427	100%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	1,197,840	21%	6,184,652	106%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	54,827	2%	2,340,721	95%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	6,082,461	46%	13,371,941	100%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	487,130	35%	1,265,955	91%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,857,132	119%	1,911,642	123%
617 - Fair & Expo Capital Reserve	14,000	8,532	61%	8,544	3,020	35%	7,480	88%
618 - RV Park	436,050	654,204	150%	497,524	259,661	52%	643,039	129%
619 - RV Park Reserve	1,100	7,787	708%	7,546	2,704	36%	6,910	92%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	1,490,748	47%	4,273,362	136%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	9,874,574	43%	23,400,180	102%
705 - 911	11,064,698	12,080,426	109%	12,019,306	9,917,263	83%	12,060,510	100%
999 - Other	34,434,902	36,750,860	107%	50,071,869	14,624,178	29%	48,267,389	96%
TOTAL RESOURCES	285,031,797	284,267,359	100%	310,683,606	181,402,420	58%	334,174,093	108%

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	27,262,513	26,227,705	96%	21,094,809	7,879,063	37%	20,322,082	96%
030 - Juvenile	7,390,349	7,038,218	95%	7,522,365	2,746,433	37%	7,049,710	94%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	1,975,516	59%	4,126,850	123%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	1,078,859	3%	38,000,000	100%
220 - Justice Court	683,508	650,926	95%	701,142	292,981	42%	701,142	100%



Budget to Actuals - Countywide Summary

All Departments

41.7%

FY22 YTD November 30, 2021 (unaudited)

Year Complete

	Fiscal Year 2021			Fiscal Year 2022				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	21,245,566	39%	53,025,228	98%
274 - Health Services	52,285,174	49,994,157	96%	57,785,284	20,414,352	35%	54,585,865	94%
295 - CDD	8,474,142	8,086,137	95%	9,978,889	3,674,299	37%	9,510,498	95%
325 - Road	14,513,205	12,506,257	86%	15,024,128	5,779,891	38%	14,845,994	99%
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	2,541,977	36%	6,535,519	92%
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	4,753,497	16%	28,006,483	94%
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	3,227,325	33%	9,748,155	100%
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	935,650	37%	2,311,312	92%
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,246,224	85%	1,410,415	96%
617 - Fair & Expo Capital Reserve	401,940	90,523	23%	568,000	188	0%	568,000	100%
618 - RV Park	543,902	512,967	94%	496,188	271,729	55%	483,308	97%
619 - RV Park Reserve	100,000	-	0%	100,000	-	0%	20,000	20%
670 - Risk Management	3,794,344	2,391,380	63%	4,027,292	3,035,350	75%	5,997,047	149%
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	8,798,904	37%	23,924,393	100%
705 - 911	12,576,839	10,534,248	84%	14,563,007	4,353,761	30%	13,868,370	95%
999 - Other	59,118,720	32,830,422	56%	86,322,366	17,983,173	21%	86,294,153	100%
TOTAL REQUIREMENTS	322,815,803	255,839,328	79%	388,114,216	112,234,734	29%	381,334,525	98%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(20,308,890)	(19,944,234)	98%	(21,927,604)	(9,155,190)	42%	(21,927,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,249,397	2,693,410	43%	6,249,397	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(2,436,004)	42%	(6,098,758)	106%
220 - Justice Court	107,235	111,521	104%	205,956	85,815	42%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	1,504,890	43%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	2,588,184	42%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(355,605)	131%	(788,522)	291%
325 - Road	(6,683,218)	(6,683,218)	100%	(11,757,547)	(2,213,525)	19%	(11,757,547)	100%
355 - Adult P&P	187,496	187,496	100%	471,072	246,277	52%	471,072	100%
465 - Road CIP	7,517,657	6,819,612	91%	12,193,917	-	0%	12,193,917	100%
610 - Solid Waste	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,508,815)	25%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	421,135	53%	1,039,565	130%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	(118,750)	158%	(75,000)	100%
617 - Fair & Expo Capital Reserve	453,158	385,418	85%	728,901	303,705	42%	831,256	114%
618 - RV Park	(436,628)	(369,173)	85%	47,958	113,315	236%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	55,015	42%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,455)	42%	(3,500)	100%
705 - 911	-	-	-	-	-	0%	-	100%
999 - Other	9,078,924	11,341,195	125%	15,393,726	7,777,599	51%	15,885,525	103%
TOTAL TRANSFERS	(410,723)	(116,400)		26,101			-	0%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,678,629	14,990,575	155%	10,952,375	32,025,578	13,285,176	121%
030 - Juvenile	616,595	965,223	157%	596,681	1,014,496	1,033,860	173%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,256,796	10,408,145	123%
200 - American Rescue Fund	-	14,137	999%	-	18,150,638	140,117	999%
220 - Justice Court	57,804	-	0%	55,646	(3,864)	55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	12,160,633	36,807,712	12,362,382	102%
274 - Health Services	5,727,266	10,689,975	187%	5,884,607	12,767,270	10,475,806	178%
295 - CDD	734,798	1,749,673	238%	763,172	2,113,344	1,758,978	230%
325 - Road	2,180,473	8,566,521	393%	2,231,806	11,475,946	4,691,407	210%
355 - Adult P&P	1,816,329	2,982,055	164%	1,971,182	1,884,195	3,102,260	157%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	18,834,333	10,061,159	189%
610 - Solid Waste	719,918	3,957,273	550%	583,520	5,303,594	1,551,736	266%
615 - Fair & Expo	655,550	923,473	141%	442,256	896,088	917,681	207%
616 - Annual County Fair	-	(109,033)		17,369	383,125	317,194	999%
617 - Fair & Expo Capital Reserve	1,208,442	1,029,596	85%	1,271,108	1,336,134	1,300,332	102%
618 - RV Park	43,512	-	0%	49,294	101,247	207,689	421%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,112,145	1,173,378	142%
670 - Risk Management	6,465,802	9,521,450	147%	7,445,296	7,975,393	7,794,265	105%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	16,603,250	15,003,367	108%
705 - 911	6,829,277	10,709,072	157%	9,307,082	16,272,574	8,901,212	96%
999 - Other	50,123,088	84,474,181	169%	55,847,562	88,915,284	55,125,378	99%
TOTAL FUND BALANCE	134,027,792	214,035,094	160%	138,029,321	283,225,281	159,667,102	116%



Budget to Actuals Report

General Fund - Fund 001

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	30,105,307	30,896,789	103%	32,410,716	30,483,441	94%	32,464,815	100%	54,099 A
Property Taxes - Prior	358,000	683,563	191%	460,000	178,728	39%	460,000	100%	-
Other General Revenues	10,450,871	10,355,769	99%	2,689,926	1,829,843	68%	2,689,926	100%	- B
Assessor	836,713	1,291,220	154%	987,411	260,755	26%	987,411	100%	-
Clerk	2,153,741	3,168,198	147%	2,741,215	1,069,998	39%	2,741,215	100%	-
BOPTA	12,220	19,236	157%	14,588	3,888	27%	14,588	100%	-
District Attorney	467,138	426,613	91%	448,201	51,041	11%	434,221	97%	(13,980)
Tax Office	419,927	510,878	122%	341,004	125,225	37%	341,004	100%	-
Veterans	223,715	158,931	71%	259,107	45,505	18%	259,107	100%	- C
Property Management	122,000	121,804	100%	152,000	20,833	14%	152,000	100%	- D
TOTAL RESOURCES	45,149,632	47,633,001	106%	40,504,168	34,069,257	84%	40,544,287	100%	40,119

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,237,507	4,897,531	94%	5,454,784	2,163,359	40%	5,454,784	100%
Clerk	2,051,015	1,882,622	92%	2,080,739	632,846	30%	1,986,272	95%	94,467 F
BOPTA	79,945	76,042	95%	82,911	35,333	43%	82,911	100%	-
District Attorney	8,234,075	8,157,354	99%	9,715,707	3,502,272	36%	9,050,388	93%	665,319 G
Medical Examiner	236,358	220,618	93%	242,652	67,730	28%	242,652	100%	-
Tax Office	1,016,608	989,386	97%	932,570	428,516	46%	919,629	99%	12,941 H
Veterans	687,678	610,692	89%	795,189	294,804	37%	795,189	100%	-
Property Management	332,533	312,615	94%	376,061	143,138	38%	376,061	100%	-
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	611,064	43%	1,414,196	100%	-
TOTAL REQUIREMENTS	27,262,513	26,227,705	96%	21,094,809	7,879,063	37%	20,322,082	96%	772,727

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,000	100%	260,000	108,330	42%	260,000	100%
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(9,263,520)	42%	(22,187,604)	100%	-
TOTAL TRANSFERS	(20,308,890)	(19,944,234)	98%	(21,927,604)	(9,155,190)	42%	(21,927,604)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,100,400	13,529,514	112%	13,470,620	14,990,575	111%	14,990,575	111%
Resources over Requirements	17,887,119	21,405,296		19,409,359	26,190,194		20,222,205		812,846
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(9,155,190)		(21,927,604)		-
TOTAL FUND BALANCE	\$ 9,678,629	\$ 14,990,575	155%	\$ 10,952,375	\$ 32,025,578	292%	\$ 13,285,176	121%	\$2,332,801

- A** Current year taxes received primarily in November, February and May; actual FY21-22 TAV is 5.58% over FY20-21 vs. 5.40% budgeted
- B** PILT payment of \$500,000 received in July 2021
- C** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- D** Interfund land-sale management revenue recorded at year-end
- E** FY22 average vacancy rate is 5.7%; however, savings are not expected at this time due to several retirements and overfills
- F** Projected Personnel savings based on FY22 average vacancy rate of 6.1%
- G** Projected Personnel savings based on FY22 average vacancy rate of 5.3%
- H** Projected Personnel savings based on FY22 savings to date
- I** Repayment to General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	472,401	497,387	105%	432,044	-	0%	432,044	100%	- A
ODE Juvenile Crime Prev	109,000	118,909	109%	100,517	31,184	31%	100,517	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	82,522	94%	88,000	37,809	43%	88,000	100%	-
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	14,100	18%	60,000	75%	(20,000) B
DOC Unif Crime Fee/HB2712	49,339	49,339	100%	49,339	-	0%	49,339	100%	- C
OJD Court Fac/Sec SB 1065	26,000	13,503	52%	20,000	4,919	25%	20,000	100%	-
Interest on Investments	17,300	13,796	80%	14,243	2,568	18%	5,550	39%	(8,693)
Food Subsidy	12,000	13,028	109%	12,000	2,875	24%	8,500	71%	(3,500) D
Contract Payments	8,000	2,795	35%	8,000	6,281	79%	8,000	100%	-
Miscellaneous	7,550	28,312	375%	7,500	2,561	34%	7,500	100%	-
Case Supervision Fee	6,000	2,427	40%	-	-	-	-	-	-
TOTAL RESOURCES	975,090	975,868	100%	901,143	102,296	11%	868,950	96%	(32,193)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,970,797	5,762,391	97%	6,108,905	2,265,287	37%	5,636,250	92%
Materials and Services	1,372,016	1,233,835	90%	1,363,409	481,146	35%	1,363,409	100%	-
Capital Outlay	47,536	41,992	88%	50,051	-	0%	50,051	100%	-
TOTAL REQUIREMENTS	7,390,349	7,038,218	95%	7,522,365	2,746,433	37%	7,049,710	94%	472,655

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	2,716,325	43%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(55,000)	(22,915)	42%	(55,000)	100%	-
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,249,397	2,693,410	43%	6,249,397	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,074,000	1,069,720	100%	968,506	965,223	100%	965,223	100%
Resources over Requirements	(6,415,259)	(6,062,350)		(6,621,222)	(2,644,137)		(6,180,760)		440,462
Net Transfers - In (Out)	5,957,854	5,957,854		6,249,397	2,693,410		6,249,397		-
TOTAL FUND BALANCE	\$ 616,595	\$ 965,223	157%	\$ 596,681	\$ 1,014,496	170%	\$ 1,033,860	173%	\$437,179

- A** Quarterly reimbursement of biennial award based on actuals
- B** Out of County Juvenile department usage of detention facility trending lower than projected at time of budgeting
- C** Quarterly payment from Department of Corrections
- D** Dept. of Education subsidies for detention meals lower due to smaller population than projected at time of budgeting
- E** Projected Personnel savings based on FY22 average vacancy rate of 5.0%



Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	10,615,965	11,068,364	104%	11,600,987	7,457,007	64%	14,390,068	124%	2,789,081
Interest	53,900	61,146	113%	58,448	21,914	37%	54,290	93%	(4,158)
State Miscellaneous	-	100,000		-	-		-		-
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	7,478,921	64%	14,444,358	124%	2,784,923

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,038,805	2,998,091	99%	3,136,659	1,859,834	59%	3,903,621	124%	(766,962)
Interfund Contract	114,481	114,481	100%	121,817	50,757	42%	121,817	100%	-
Software	11,500	-	0%	45,000	42,258	94%	45,000	100%	-
Interfund Charges	35,861	35,861	100%	39,709	16,545	42%	39,709	100%	-
Administrative	15,225	4,526	30%	15,203	6,122	40%	16,703	110%	(1,500)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	1,975,516	59%	4,126,850	123%	(768,462)

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(8,330)	42%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(31,250)	42%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(85,815)	42%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(178,705)	42%	(531,256)	124%	(102,355)
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(222,204)	50%	(444,417)	100%	-
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(388,125)	42%	(1,170,342)	126%	(238,829)
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(1,521,575)	42%	(3,651,787)	100%	-
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(2,436,004)	42%	(6,098,758)	106%	(341,184)

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,712,394	3,490,749	94%	5,890,343	6,189,395	105%	6,189,395	105%	299,052
Resources over Requirements	7,049,993	7,662,551		8,301,047	5,503,405		10,317,508		2,016,461
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(2,436,004)		(6,098,758)		(341,184)
TOTAL FUND BALANCE	\$ 5,484,351	\$ 6,189,395	113%	\$ 8,433,816	\$ 9,256,796	110%	\$ 10,408,145	123%	\$ 1,974,329

- A** Collections coming in higher than budgeted
- B** Payments to COVA based on a percent of TRT collections
- C** Contracted services with the Finance Department for operating TRT program
- D** The balance of the 1% F&E TRT is transferred to F&E reserves



Budget to Actuals Report

ARPA – Fund 200

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	14,137		-	47,819		125,980		125,980
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	32,136	0%	19,000,000	19,167,541	101%	38,000,000	200%	19,000,000
TOTAL RESOURCES	19,000,000	46,273	0%	19,000,000	19,215,360	101%	38,125,980	201%	19,125,980

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administrative	19,000,000	-	0%	19,309,816	12,577	0%	19,309,816	100%
Services to Disproportionately Impacted Communities	-	-		11,425,000	-	0%	11,425,000	100%	-
Negative Economic Impacts	-	-		3,050,000	-	0%	3,050,000	100%	-
Public Health	-	32,136	999%	2,165,184	1,066,281	49%	2,165,184	100%	-
Infrastructure	-	-		2,050,000	-	0%	2,050,000	100%	-
TOTAL REQUIREMENTS	19,000,000	32,136	0%	38,000,000	1,078,859	3%	38,000,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		19,000,000	14,137	0%	14,137	0%
Resources over Requirements	-	14,137		(19,000,000)	18,136,501		125,980		19,125,980
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 14,137	999%	-	\$ 18,150,638	999%	\$ 140,117	999%	\$ 140,117

- A** The revenue received in FY21, but unspent at 06.30.21, was recorded as Deferred Revenue and recognized in FY22
- B** Administration holds the balance of the ARPA funds, as well as an approved budget analyst for ARPA reporting and administration
- C** Includes \$7.675M in childcare/early education funding and \$3.75M in housing support for unhoused persons
- D** Majority of funding is for food programs and \$100K in support of the Ronald McDonald House
- E** 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, a mobile morgue and various Health Services expenses such as temporary staffing costs to support the COVID-19 response
- F** Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment



Budget to Actuals Report

Justice Court - Fund 220

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	488,750	500,818	102%	550,000	203,286	37%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	16	17%	30	32%	(65)
TOTAL RESOURCES	489,850	501,563	102%	550,832	203,302	37%	550,767	100%	(65)

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	531,006	519,650	98%	542,209	226,327	42%	542,209	100%	-
Materials and Services	152,502	131,276	86%	158,933	66,654	42%	158,933	100%	-
TOTAL REQUIREMENTS	683,508	650,926	95%	701,142	292,981	42%	701,142	100%	-

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT	-	-		205,956	85,815	42%	205,956	100%	-
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-
TOTAL TRANSFERS	107,235	111,521	104%	205,956	85,815	42%	205,956	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	144,227	37,842	26%	-	-		-		0
Resources over Requirements	(193,658)	(149,363)		(150,310)	(89,679)		(150,375)		(65)
Net Transfers - In (Out)	107,235	111,521		205,956	85,815		205,956		-
TOTAL FUND BALANCE	\$ 57,804	-	0%	\$ 55,646	(\$ 3,864)	-7%	\$ 55,581	100%	(\$65)

A Due to unavailable staff, approximately \$10K of November revenue will post in December

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	27,476,763	27,912,029	102%	28,448,529	26,827,860	94%	28,467,681	100%	19,152 ^A
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	11,131,981	94%	11,824,026	100%	10,464 ^A
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,993,964	1,070,309	27%	3,764,776	94%	(229,188)
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	152,333	46%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	29,950	20%	72,470	49%	(74,946)
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	62,777	43%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	6,658	10%	16,400	24%	(52,874)
LED #2 Foreclosed Properties	-	13,534		-	-		-		-
LED #1 Foreclosed Properties	-	33,522		-	-		-		-
TOTAL RESOURCES	43,449,298	44,938,851	103%	44,947,745	39,281,868	87%	44,620,353	99%	(327,392)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Sheriff's Services	3,864,843	4,435,626	115%	4,002,499	1,693,768	42%	3,965,387	99%
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	451,726	39%	1,169,304	101%	(15,100)
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	1,222,997	34%	3,487,792	98%	88,550
Detective	2,515,536	2,546,467	101%	3,029,130	1,441,894	48%	3,271,408	108%	(242,278)
Patrol	13,284,465	13,388,793	101%	14,015,461	5,488,212	39%	13,030,767	93%	984,694
Records	1,038,130	954,506	92%	1,025,023	341,362	33%	909,344	89%	115,679
Adult Jail	20,347,342	18,424,567	91%	21,033,697	7,767,923	37%	20,049,355	95%	984,342
Court Security	490,401	413,143	84%	444,617	165,324	37%	390,770	88%	53,847
Emergency Services	543,565	886,331	163%	789,912	310,777	39%	715,549	91%	74,363
Special Services	2,052,586	1,787,984	87%	1,775,588	923,560	52%	2,254,225	127%	(478,637)
Training	1,156,993	1,186,921	103%	1,626,207	760,600	47%	1,867,652	115%	(241,445)
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	677,423	49%	1,613,679	116%	(223,995)
Non - Departmental	95,589	1,589	2%	299,998	-	0%	299,998	100%	-
TOTAL REQUIREMENTS	51,263,220	49,625,248	97%	54,162,360	21,245,566	39%	53,025,228	98%	1,137,132

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	1,521,575	42%	3,651,787	100%
Transfer In - General Fund	240,290	240,290	100%	121,950	50,810	42%	121,950	100%	-
Transfers Out - Debt Service	(273,000)	(272,128)	100%	(273,000)	(67,495)	25%	(273,000)	100%	-
TOTAL TRANSFERS	3,119,077	3,119,949	100%	3,500,737	1,504,890	43%	3,500,737	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	18,676,167	18,832,967	101%	17,874,511	17,266,520	97%	17,266,520	97%
Resources over Requirements	(7,813,922)	(4,686,396)		(9,214,615)	18,036,302		(8,404,875)		809,740
Net Transfers - In (Out)	3,119,077	3,119,949		3,500,737	1,504,890		3,500,737		-
TOTAL FUND BALANCE	\$ 13,981,322	\$ 17,266,520	123%	\$ 12,160,633	\$ 36,807,712	303%	\$ 12,362,382	102%	\$ 201,749

Note: Vacant positions are driving projected department savings, with OT and other fluctuations causing projected budget overages

^A Current year taxes received primarily in November, February and May; actual FY21-22 TAV is 5.58% over FY20-21 vs. 5.40% budgeted



Budget to Actuals Report

Health Services - Fund 274

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,156,802	14,869,697	98%	17,097,017	7,253,203	42%	18,031,676	105%	934,659
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	4,914,891	55%	11,375,128	127%	2,427,291
State Miscellaneous	2,850,731	3,493,477	123%	4,129,465	2,001,596	48%	4,186,659	101%	57,194
Federal Grants	4,833,096	5,641,391	117%	3,633,483	990,540	27%	3,707,465	102%	73,982
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	1,073,605	30%	2,820,343	78%	(806,808)
CCBHC Grant	-	-	-	2,627,291	-	0%	200,000	8%	(2,427,291)
Local Grants	3,639,059	3,829,781	105%	1,936,838	1,869,145	97%	2,509,999	130%	573,161
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	77,302	7%	1,171,820	108%	85,801
Medicaid	350,491	933,393	266%	1,014,100	353,862	35%	867,385	86%	(146,715)
Other	965,971	1,106,718	115%	884,036	309,959	35%	840,079	95%	(43,957)
Patient Fees	672,995	483,754	72%	468,415	234,234	50%	565,025	121%	96,610
Vital Records	237,296	317,189	134%	280,000	116,098	41%	336,163	120%	56,163
Divorce Filing Fees	173,030	173,030	100%	173,030	178,331	103%	178,331	103%	5,301
State - Medicare	210,287	217,833	104%	172,200	100,977	59%	242,345	141%	70,145
Liquor Revenue	99,500	158,977	160%	157,000	70,654	45%	226,447	144%	69,447
Interest on Investments	147,400	153,426	104%	156,549	39,539	25%	95,160	61%	(61,389)
State Shared- Family Planning	155,000	146,074	94%	152,634	49,926	33%	119,822	79%	(32,812)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
State - Medicaid/Medicare	952,220	882,600	93%	843,050	269,603	32%	648,018	77%	(195,032)
TOTAL RESOURCES	43,207,563	45,921,554	106%	47,513,115	19,903,463	42%	48,248,865	102%	735,750

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	-	-	99%	-	-
Personnel Services	37,622,192	35,975,598	96%	43,690,850	15,875,315	36%	40,864,804	94%	2,826,046
Materials and Services	14,523,515	13,886,895	96%	13,964,434	4,511,661	32%	13,589,685	97%	374,749
Capital Outlay	139,467	131,664	94%	130,000	27,376	21%	131,376	101%	(1,376)
TOTAL REQUIREMENTS	52,285,174	49,994,157	96%	57,785,284	20,414,352	35%	54,585,865	94%	3,199,419

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	2,499,159	42%	5,909,168	100%
Transfers In - TRT	406,646	406,646	100%	444,417	185,170	42%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(96,145)	42%	(230,755)	100%	-
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	2,588,184	42%	6,122,830	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,778,564	7,817,166	115%	10,033,946	10,689,975	107%	10,689,976	107%
Resources over Requirements	(9,077,611)	(4,072,603)	-	(10,272,169)	(510,889)	-	(6,337,000)	-	3,935,169
Net Transfers - In (Out)	8,026,313	6,945,413	-	6,122,830	2,588,184	-	6,122,830	-	-
TOTAL FUND BALANCE	\$ 5,727,266	\$ 10,689,975	187%	\$ 5,884,607	\$ 12,767,270	217%	\$ 10,475,806	178%	\$4,591,199



Budget to Actuals Report

Health Services - Admin - Fund 274

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,237,245	2,636,157	213%	768,843	261,226	34%	628,091	82%	(140,752) A
State Grant	-	-	-	637,740	-	0%	562,271	88%	(75,469) B
CCBHC Grant	-	-	-	486,804	-	0%	35,961	7%	(450,843) C
Interest on Investments	147,400	153,426	104%	156,549	39,539	25%	95,160	61%	(61,389)
Other	14,391	12,622	88%	9,200	8,833	96%	12,900	140%	3,700
OHP Capitation	-	-	-	-	-	-	436,443	-	436,443 C
State Miscellaneous	-	347,105	-	-	-	-	-	-	-
TOTAL RESOURCES	1,399,036	3,149,311	225%	2,059,136	309,598	15%	1,770,826	86%	(288,310)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,914,729	5,679,486	96%	6,784,607	2,359,320	35%	5,789,368	85%
Materials and Services	4,991,353	6,435,511	129%	5,872,706	2,302,598	39%	6,027,214	103%	(154,508) E
Administration Allocation	(9,645,743)	(9,645,743)	100%	(10,162,921)	(2,492,616)	25%	(10,162,921)	100%	-
TOTAL REQUIREMENTS	1,260,339	2,469,254	196%	2,494,392	2,169,301	87%	1,653,661	66%	840,731

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(232,908)	(232,908)	100%	(219,794)	(96,145)	44%	(219,794)	100%
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(219,794)	(96,145)	44%	(219,794)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,772,840	3,322,793	120%	3,552,000	3,769,942	106%	3,769,942	106%
Resources over Requirements	138,696	680,056	-	(435,256)	(1,859,703)	-	117,165	-	552,421
Net Transfers - In (Out)	(232,908)	(232,908)	-	(219,794)	(96,145)	-	(219,794)	-	-
TOTAL FUND BALANCE	\$ 2,678,628	\$ 3,769,942	141%	\$ 2,896,950	\$ 1,814,094	63%	\$ 3,667,313	127%	\$ 770,363

- A** Federal grants are reimbursed on a quarterly bases. Reimbursement is less than budgeted due to vacancies
- B** Reimbursement less than budgeted due to vacancies
- C** Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues
- D** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- E** Expenditures projected over budget due are related to contracts for vaccine rollout under FEMA funds, which were budgeted in Personnel



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
State Grant	10,348,047	9,920,554	96%	11,907,014	5,592,468	47%	12,097,092	102%	190,078	A
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	4,914,891	55%	10,938,685	122%	1,990,848	B
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	1,069,316	29%	2,810,051	77%	(817,100)	C
Federal Grants	3,298,243	2,715,411	82%	2,725,623	687,754	25%	2,939,888	108%	214,265	D
CCBHC Grant	-	-	-	2,140,487	-	0%	164,039	8%	(1,976,448)	B
State Miscellaneous	1,544,455	1,285,829	83%	1,934,643	597,922	31%	1,983,501	103%	48,858	
Local Grants	1,897,762	1,717,173	90%	1,093,055	1,017,497	93%	1,416,302	130%	323,247	E
Medicaid	350,491	933,393	266%	1,014,100	353,862	35%	867,385	86%	(146,715)	F
Other	927,605	1,076,144	116%	682,180	279,850	41%	671,169	98%	(11,011)	
Patient Fees	522,300	382,906	73%	372,115	191,709	52%	462,877	124%	90,762	
Divorce Filing Fees	173,030	173,030	100%	173,030	178,331	103%	178,331	103%	5,301	
State - Medicare	210,287	217,833	104%	172,200	100,977	59%	242,345	141%	70,145	G
Liquor Revenue	99,500	158,977	160%	157,000	70,654	45%	226,447	144%	69,447	
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-	
TOTAL RESOURCES	31,043,753	30,988,758	100%	35,073,435	15,055,230	43%	35,125,112	100%	51,677	

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Administration Allocation	7,434,938	7,434,938	100%	7,523,855	1,892,181	25%	7,523,855	100%	-	
Personnel Services	23,060,066	22,131,010	96%	26,632,065	9,766,705	37%	24,876,699	93%	1,755,366	H
Materials and Services	5,998,817	4,097,273	68%	4,882,963	1,208,704	25%	4,460,389	91%	422,574	
Capital Outlay	125,267	106,122	85%	54,000	27,376	51%	55,376	103%	(1,376)	
TOTAL REQUIREMENTS	36,619,088	33,769,343	92%	39,092,883	12,894,966	33%	36,916,319	94%	2,176,564	

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In- General Fund	2,036,117	2,036,117	100%	2,278,087	949,185	42%	2,278,087	100%	-	
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-	-	-	-	-	
Transfers Out	-	-	0%	(10,961)	-	0%	(10,961)	100%	-	
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,267,126	949,185	42%	2,267,126	100%	-	

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	3,008,705	3,397,853	113%	3,612,014	3,870,664	107%	3,870,664	107%	258,650	
Resources over Requirements	(5,575,335)	(2,780,585)	-	(4,019,448)	2,160,264	-	(1,791,207)	-	2,228,241	
Net Transfers - In (Out)	4,334,296	3,253,396	-	2,267,126	949,185	-	2,267,126	-	-	
TOTAL FUND BALANCE	\$ 1,767,666	\$ 3,870,664	219%	\$ 1,859,692	\$ 6,980,113	375%	\$ 4,346,583	234%	\$2,486,891	

- A** Additional funds received for Aid & Assist (\$167K). Other small fluctuations in service element dollars
- B** Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues
- C** A high vacancy rate and reduction in services is leading to less than budgeted fee for services
- D** Projections include an extension of unspent funds for the Crisis Program's Bureau of Justice Assistance and SAMHSA CCBHC Expansion grants
- E** Carryforward of unspent FY21 COHC Crisis Services Grant and Choice Model funds. Also includes unbudgeted 2020 Q1 COHC Covid QIM funds.
- F** Medicaid services tracking lower than budget
- G** Medicare services tracking higher than budgeted
- H** Personnel projections based on year to date vacancy savings and assume 6% moving forward



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,808,755	4,949,143	103%	4,552,263	1,660,735	36%	5,372,313	118%	820,050 A
State Miscellaneous	1,306,276	1,860,543	142%	2,194,822	1,403,673	64%	2,203,158	100%	8,336
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	77,302	7%	1,171,820	108%	85,801 B
Local Grants	1,741,297	2,112,608	121%	843,783	851,648	101%	1,093,697	130%	249,914 C
Vital Records	237,296	317,189	134%	280,000	116,098	41%	336,163	120%	56,163
Other	23,975	17,952	75%	192,656	21,277	11%	156,010	81%	(36,646)
State Shared- Family Planning	155,000	146,074	94%	152,634	49,926	33%	119,822	79%	(32,812)
Federal Grants	297,609	289,822	97%	139,017	41,560	30%	139,486	100%	469
Patient Fees	150,695	100,848	67%	96,300	42,525	44%	102,148	106%	5,848
OHP Fee for Service	-	-	-	-	4,288	-	10,292	-	10,292
State - Medicaid/Medicare	952,220	882,600	93%	843,050	269,603	32%	648,018	77%	(195,032) D
TOTAL RESOURCES	10,764,775	11,783,485	109%	10,380,544	4,538,635	44%	11,352,927	109%	972,383

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,210,805	2,210,805	100%	2,639,066	600,435	23%	2,639,066	100%
Personnel Services	8,647,397	8,165,103	94%	10,274,178	3,749,291	36%	10,198,737	99%	75,441 E
Materials and Services	3,533,345	3,354,111	95%	3,208,765	1,000,359	31%	3,102,082	97%	106,683
Capital Outlay	14,200	25,542	180%	76,000	-	0%	76,000	100%	-
TOTAL REQUIREMENTS	14,405,747	13,755,560	95%	16,198,009	5,350,085	33%	16,015,885	99%	182,124

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	1,549,974	43%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	185,170	42%	444,417	100%	-
Transfers In- OHP Mental Health	81,686	81,686	100%	-	-	-	-	-	-
TOTAL TRANSFERS	3,924,925	3,924,925	100%	4,075,498	1,735,144	43%	4,075,498	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	997,019	1,096,520	110%	2,869,932	3,049,370	106%	3,049,370	106%
Resources over Requirements	(3,640,972)	(1,972,075)	-	(5,817,465)	(811,451)	-	(4,662,958)	-	1,154,507
Net Transfers - In (Out)	3,924,925	3,924,925	100%	4,075,498	1,735,144	43%	4,075,498	100%	-
TOTAL FUND BALANCE	\$ 1,280,972	\$ 3,049,370	238%	\$ 1,127,965	\$ 3,973,063	352%	\$ 2,461,910	218%	\$ 1,333,945

- A** Revenue over budget primarily due to additional state funds in Tobacco Prevention (\$117K), Oregon Mothers Care (\$86K) and WIC (\$63K), Public Health Modernization (\$507K) as well as carryforward of unspent funds from Emergency Preparedness (\$36K)
- B** Environmental Health Fee projections updated based on 2022 prepared billing statements
- C** Includes unbudgeted 2020 Q1 COHC Covid QIM funds (\$210K)
- D** Medicare services tracking lower than budgeted
- E** Personnel projections based on year to date vacancy savings and assume 3% moving forward



Budget to Actuals Report

Community Development - Fund 295

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	57,811	42%	144,716	104%	6,000
Code Compliance	722,028	783,094	108%	842,906	442,458	52%	988,906	117%	146,000
Building Safety	3,362,450	3,921,591	117%	3,819,940	1,838,707	48%	4,103,940	107%	284,000
Electrical	720,600	915,357	127%	914,750	431,606	47%	952,600	104%	37,850
Environmental On-Site	867,700	1,118,994	129%	1,056,678	360,300	34%	1,056,678	100%	-
Current Planning	1,738,304	2,054,192	118%	1,980,521	845,368	43%	2,144,811	108%	164,290
Long Range Planning	703,194	741,514	105%	826,806	417,325	50%	916,675	111%	89,869
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	4,393,575	46%	10,308,325	108%	728,009

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	2,818,748	2,740,077	97%	3,137,795	1,245,162	40%	3,067,654	98%
Code Compliance	568,320	539,584	95%	617,012	237,071	38%	598,318	97%	18,694
Building Safety	1,867,662	1,768,376	95%	2,284,444	853,784	37%	2,136,437	94%	148,007
Electrical	524,979	487,253	93%	556,531	228,764	41%	549,631	99%	6,900
Environmental On-Site	634,452	639,025	101%	765,935	232,033	30%	716,743	94%	49,192
Current Planning	1,479,294	1,465,772	99%	1,769,333	661,003	37%	1,704,876	96%	64,457
Long Range Planning	580,687	446,049	77%	847,839	216,483	26%	736,839	87%	111,000
TOTAL REQUIREMENTS	8,474,142	8,086,137	95%	9,978,889	3,674,299	37%	9,510,498	95%	468,391

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	107,965	37%	290,000	100%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(41,385)	42%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(422,185)	92%	(979,162)	212%	(517,900)
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(355,605)	131%	(788,522)	291%	(517,900)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,012,694	1,253,356	124%	1,432,367	1,749,673	122%	1,749,673	122%
Resources over Requirements	(222,416)	1,601,315	-	(398,573)	719,276	-	797,827	-	1,196,400
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(355,605)	-	(788,522)	-	(517,900)
TOTAL FUND BALANCE	\$ 734,798	\$ 1,749,673	238%	\$ 763,172	\$ 2,113,344	277%	\$ 1,758,978	230%	\$995,806

- A** YTD revenue collection is higher than anticipated due to increased building valuations
- B** YTD revenue collection is higher than anticipated due to permitting volume and increased building valuations
- C** Projections reflect unfilled FTE
- E** Transfer out projection increased as Building Safety and Electrical revenues are anticipated to be higher than budget as well as underspending due to unfilled positions



Budget to Actuals Report

Road - Fund 325

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	14,810,507	17,342,054	117%	17,485,000	8,231,974	47%	17,485,000	100%	-
Federal - PILT Payment	1,690,574	2,061,977	122%	2,096,751	2,195,918	105%	2,195,918	105%	99,167 ^A
Other Inter-fund Services	1,114,070	1,198,004	108%	1,221,632	149,020	12%	1,221,632	100%	-
Forest Receipts	723,085	660,298	91%	627,207	-	0%	627,207	100%	-
Cities-Bend/Red/Sis/La Pine	385,000	627,694	163%	560,000	161,329	29%	560,000	100%	-
Sale of Equip & Material	396,000	333,109	84%	449,150	112,089	25%	449,150	100%	-
Miscellaneous	54,000	73,562	136%	67,340	24,941	37%	67,340	100%	-
Mineral Lease Royalties	60,000	51,642	86%	60,000	1,427	2%	60,000	100%	-
Interest on Investments	114,000	65,094	57%	59,109	23,886	40%	58,720	99%	(389)
Assessment Payments (P&I)	8,000	24,578	307%	3,460	2,257	65%	3,460	100%	-
Federal Reimbursements	1,325,874	1,093,866	83%	-	-	-	-	-	-
State Miscellaneous	-	7,048	-	-	-	-	-	-	-
TOTAL RESOURCES	20,681,110	23,538,925	114%	22,629,649	10,902,841	48%	22,728,427	100%	98,778

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,709,180	6,422,847	96%	6,916,229	2,759,909	40%	6,765,282	98%
Materials and Services	7,753,525	6,065,466	78%	7,843,400	2,956,022	38%	7,816,213	100%	27,187 ^C
Capital Outlay	50,500	17,944	36%	264,500	63,960	24%	264,500	100%	-
TOTAL REQUIREMENTS	14,513,205	12,506,257	86%	15,024,128	5,779,891	38%	14,845,994	99%	178,134

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(6,683,218)	(6,683,218)	100%	(11,757,547)	(2,213,525)	19%	(11,757,547)	100%
TOTAL TRANSFERS	(6,683,218)	(6,683,218)	100%	(11,757,547)	(2,213,525)	19%	(11,757,547)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,695,786	4,217,071	156%	6,383,832	8,566,521	134%	8,566,521	134%
Resources over Requirements	6,167,905	11,032,669	-	7,605,521	5,122,950	-	7,882,433	-	276,912
Net Transfers - In (Out)	(6,683,218)	(6,683,218)	-	(11,757,547)	(2,213,525)	-	(11,757,547)	-	-
TOTAL FUND BALANCE	\$ 2,180,473	\$ 8,566,521	393%	\$ 2,231,806	\$ 11,475,946	514%	\$ 4,691,407	210%	\$2,459,601

- A** Actual payment higher than budget
- B** Projected Personnel savings based on FY22 savings to date
- C** Savings in seasonal employees due to fewer workers available



Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
DOC Grant in Aid SB 1145	4,621,780	4,621,782	100%	4,202,885	1,155,445	27%	4,734,453	113%	531,568	A
CJC Justice Reinvestment	797,504	793,044	99%	781,597	-	0%	871,753	112%	90,156	A
DOC Measure 57	239,005	264,005	110%	255,545	-	0%	244,606	96%	(10,939)	B
Probation Supervision Fees	170,000	189,458	111%	170,000	3,606	2%	3,607	2%	(166,393)	C
State Miscellaneous	-	17,988		138,000	7,575	5%	123,453	89%	(14,547)	D
DOC-Family Sentence Alt	-	-		118,250	-	0%	59,250	50%	(59,000)	B
Interfund- Sheriff	50,000	55,000	110%	50,000	22,917	46%	50,000	100%	-	
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-	
Interest on Investments	37,700	43,276	115%	45,193	7,816	17%	22,450	50%	(22,743)	
Oregon BOPPPS	-	-		24,281	-	0%	24,281	100%	-	
Electronic Monitoring Fee	10,000	3,973	40%	2,500	236	9%	300	12%	(2,200)	E
Probation Work Crew Fees	2,000	600	30%	1,500	-	0%	-	0%	(1,500)	C
Miscellaneous	1,000	1,044	104%	500	245	49%	500	100%	-	
State Subsidy	16,298	-	0%	-	-		-		-	
TOTAL RESOURCES	5,995,287	6,040,170	101%	5,840,250	1,197,840	21%	6,184,652	106%	344,402	

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Personnel Services	5,157,473	4,950,715	96%	5,379,503	2,030,038	38%	4,877,013	91%	502,490	F
Materials and Services	1,923,795	1,414,886	74%	1,700,412	511,938	30%	1,658,506	98%	41,906	G
TOTAL REQUIREMENTS	7,081,268	6,365,601	90%	7,079,915	2,541,977	36%	6,535,519	92%	544,396	

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In- General Funds	285,189	285,189	100%	662,046	325,850	49%	662,046	100%	-	
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(190,974)	(79,573)	42%	(190,974)	100%	-	
TOTAL TRANSFERS	187,496	187,496	100%	471,072	246,277	52%	471,072	100%	-	

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	2,714,814	3,119,990	115%	2,739,775	2,982,055	109%	2,982,055	109%	242,280	
Resources over Requirements	(1,085,981)	(325,431)		(1,239,665)	(1,344,136)		(350,867)		888,798	
Net Transfers - In (Out)	187,496	187,496		471,072	246,277		471,072		-	
TOTAL FUND BALANCE	\$ 1,816,329	\$ 2,982,055	164%	\$ 1,971,182	\$ 1,884,195	96%	\$ 3,102,260	157%	\$1,131,078	

- A** State Dept. of Corrections and related allocations were approved at higher levels than budgeted
- B** State Dept. of Corrections and related allocations were approved at lower levels than budgeted
- C** State law terminates probation supervision related fees as of 1/1/22. The department ceased collection on 7/1/21 and Dept of Revenue has closed any preexisting garnished accounts.
- D** Criminal Justice Commission Adult Treatment Court final grant award was less than budgeted
- E** Final payments from electronic monitoring clients prior to when the division shifted to a contract program received and Dept of Revenue has closed any garnished accounts
- F** Projected Personnel savings based on FY22 average vacancy rate of 8.7%
- G** Projected underspending based on FY22 trends



Budget to Actuals Report

Road CIP - Fund 465

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,258,100	2,670,996	118%	2,191,461	-	0%	2,191,461	100%	-
Interest on Investments	209,700	271,831	130%	279,729	54,827	20%	149,260	53%	(130,469)
TOTAL RESOURCES	2,467,800	2,942,827	119%	2,471,190	54,827	2%	2,340,721	95%	(130,469)

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	158,465	158,465	100%	109,870	45,779	42%	109,870	100%	-
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	4,707,718	16%	27,896,613	94%	1,716,208 ^A
TOTAL REQUIREMENTS	20,036,050	11,742,022	59%	29,722,691	4,753,497	16%	28,006,483	94%	1,716,208^A

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	7,517,657	6,819,612	91%	12,193,917	-	0%	12,193,917	100%	-
TOTAL TRANSFERS	7,517,657	6,819,612	91%	12,193,917	-	0%	12,193,917	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	23,154,407	25,512,586	110%	20,374,044	23,533,004	116%	23,533,004	116%	3,158,960
Resources over Requirements	(17,568,250)	(8,799,195)		(27,251,501)	(4,698,671)		(25,665,762)		1,585,739
Net Transfers - In (Out)	7,517,657	6,819,612		12,193,917	-		12,193,917		-
TOTAL FUND BALANCE	\$ 13,103,814	\$ 23,533,004	180%	\$ 5,316,460	\$ 18,834,333	354%	\$ 10,061,159	189%	\$4,744,699

^A Updated based on anticipated completion of projects in FY22 coming in under budget or delayed to FY23



Budget to Actuals Report

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

FY22 YTD November 30, 2021 (unaudited)

41.7%

Year Completed

	Fiscal Year 2022					
	Budget	Actuals	%	Projection	%	\$ Variance
Tumalo Res Rd: OB Riley to Bailey Rd	\$ -	-		\$ -		\$ -
Skyliers Road	-	-		-		-
Sisemore Bridge	-	-		-		-
ARTS Project	-	-		-		-
Terrebonne Refinement Plan	10,000,000	-	0%	10,000,000	100%	-
S. Canal / Helmholtz Way	-	-		-		-
Tumalo Road / Tumalo Place	-	67,998		74,265		(74,265)
Old Bend Rdm/Tumalo Rd Inter	-	16,907		16,907		(16,907)
NE Negus and 17TH	2,363,532	1,413,795	60%	2,274,311	96%	89,221
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	5,829	0%	964,710	44%	1,204,230
Cascade Lakes Hwy Bike Facilities	-	-		-		-
Transportation System Plan Update	108,510	32,908	30%	159,515	147%	(51,005)
US 97 Bend North Corridor	-	-		-		-
Gribbling Rd Bridge	279,575	-	0%	151,200	54%	128,375
Paving Fyrear Rd	-	-		-		-
Paving of S. Century Dr	-	-		-		-
Terrebonne Wastewater Feasibility St.	-	22,777		37,777		(37,777)
Rickard Rd: Groff Rd to US 20	1,716,142	1,304,116	76%	1,483,692	86%	232,450
Paving Powell Butte Hwy	931,140	1,319,374	142%	1,319,612	142%	(388,472)
Smith Rock Way Bridge Replace	505,000	253	0%	185,000	37%	320,000
Deschutes Mkt Rd/Hamehook Round	671,000	30,279	5%	371,000	55%	300,000
US 97: S. Century Dr to USFS Boundry	-	-		-		-
Johnson Rd Curve Warning Signs	-	-		-		-
Speed Feedback Sign Installation	-	-		-		-
Paving Cottonwood: Us 97 To BSNF RR	618,144	493,232	80%	527,786	85%	90,358
Paving Desch Mkt Rd: Yeoman Hamehoo	310,838	-	0%	310,838	100%	-
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	-	0%	265,000	100%	-
Paving Of Hamby Rd: Us 20 To Butler	200,000	-	0%	200,000	100%	-
Powell Butte Hwy/Butler Market RB	150,000	-	0%	150,000	100%	-
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	100,000	100%	-
US 20: Cook Ave/OB Riley Rd (Tumalo	6,700,000	-	0%	6,700,000	100%	-
Slurry Seal 2021	-	-		-		-
US 20: Tumalo Multi-Use Path Crossing	1,250,000	-		1,250,000	100%	-
Highway Warning Systems 2021	-	250		50,000		(50,000)
Guardrail Improvements	100,000	-	0%	100,000	100%	-
Redmond District Local Roads	500,000	-		500,000	100%	-
Bend District Local Roads	500,000	-	0%	500,000	100%	-
City of LaPine Local Roads	-	-		-		-
Sidewalk Ramp Improvements	75,000	-	0%	75,000	100%	-
Signage Improvements	100,000	-	0%	130,000	130%	(30,000)
TOTAL CAPITAL	\$ 29,612,821	4,707,718	16%	\$ 27,896,613	94%	\$ 1,716,208



Budget to Actuals Report

Solid Waste - Fund 610

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	6,630,625	6,764,888	102%	7,124,000	2,957,104	42%	7,124,000	100%	- A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	1,496,139	53%	2,827,000	100%	- A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	1,290,493	48%	2,686,000	100%	- A
Yard Debris	216,761	301,824	139%	300,000	142,522	48%	300,000	100%	- B
Franchise 3% Fees	280,000	389,402	139%	290,000	108,539	37%	290,000	100%	- C
Miscellaneous	88,096	102,595	116%	55,000	34,677	63%	55,000	100%	-
Interest	23,700	42,794	181%	41,599	14,170	34%	37,940	91%	(3,659)
Special Waste	15,000	34,292	229%	15,000	32,182	215%	40,000	267%	25,000 D
Recyclables	12,000	11,180	93%	12,000	6,635	55%	12,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
Equip & Material	-	200		-	-		-		-
TOTAL RESOURCES	12,077,592	13,463,285	111%	13,350,600	6,082,461	46%	13,371,941	100%	21,341

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,518,594	2,510,986	100%	2,754,132	1,063,869	39%	2,754,132	100%	-
Materials and Services	5,227,119	4,705,435	90%	5,651,103	1,854,620	33%	5,651,103	100%	-
Capital Outlay	162,500	29,523	18%	53,141	37,567	71%	91,305	172%	(38,164) E
Debt Service	945,000	861,354	91%	1,251,615	271,269	22%	1,251,615	100%	-
TOTAL REQUIREMENTS	8,853,213	8,107,298	92%	9,709,991	3,227,325	33%	9,748,155	100%	(38,164)

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,508,815)	25%	(6,029,323)	100%	-
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,508,815)	25%	(6,029,323)	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,179,819	2,285,566	194%	2,972,234	3,957,273	133%	3,957,273	133%	985,039
Resources over Requirements	3,224,379	5,355,987		3,640,609	2,855,136		3,623,786		(16,823)
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(1,508,815)		(6,029,323)		-
TOTAL FUND BALANCE	\$ 719,918	\$ 3,957,273	550%	\$ 583,520	\$ 5,303,594	909%	\$ 1,551,736	266%	\$968,216

- A** Disposal tons are typically higher in summer with reductions in winter. Fiscal year-to-date actual volumes are 11% greater than prior-year-to-date, slightly exceeding the budgeted 10% increase in total disposal fees.
- B** Revenue is seasonal with higher utilization in summer months
- C** Annual fees due April 15, 2022; received year-to-date monthly installments from Republic
- D** Revenue source is unpredictable and dependent on special clean-up projects; recent large contaminated soil projects from remediation of a gas station and illegal dumping site
- E** The new 1 ton service truck and service box ordered in FY21 was rolled into FY22 due to delayed availability



Budget to Actuals Report

Fair & Expo - Fund 615

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	625,000	1,194,701	191%	578,000	215,574	37%	533,000	92%	(45,000) A
Food & Beverage	548,500	209,297	38%	513,500	186,653	36%	479,000	93%	(34,500) A
Rights & Signage	125,000	62,500	50%	105,000	-	0%	65,000	62%	(40,000)
Storage	75,000	77,897	104%	77,500	18,971	24%	84,000	108%	6,500
Horse Stall Rental	52,000	11,378	22%	71,500	48,827	68%	60,000	84%	(11,500)
Interfund Payment	30,000	226,786	756%	30,000	12,500	42%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	575	3%	6,000	31%	(13,500)
Interest	(2,200)	1,051	-48%	474	2,340	494%	5,730	999%	5,256
Miscellaneous	250	2,596	999%	250	1,690	676%	3,225	999%	2,975
TOTAL RESOURCES	1,466,050	1,791,835	122%	1,395,724	487,130	35%	1,265,955	91%	(129,769)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	447,837	40%	1,100,575	98%
Personnel Services - F&B	165,518	165,801	100%	181,593	67,808	37%	173,737	96%	7,856 D
Materials and Services	702,149	576,528	82%	818,804	283,580	35%	751,000	92%	67,804
Materials and Services - F&B	257,600	134,431	52%	282,500	79,502	28%	183,000	65%	99,500
Debt Service	104,400	103,519	99%	103,000	56,923	55%	103,000	100%	-
TOTAL REQUIREMENTS	2,070,371	2,011,440	97%	2,504,877	935,650	37%	2,311,312	92%	193,565

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	377,400	42%	1,144,598	126%
Transfers In - County Fair	-	-	-	150,000	150,000	100%	150,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	12,500	42%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	10,725	42%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(129,490)	42%	(310,777)	100%	-
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	421,135	53%	1,039,565	130%	238,829

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	364,904	(1,199)	0%	750,673	923,473	123%	923,473	123%
Resources over Requirements	(604,321)	(219,605)	-	(1,109,153)	(448,520)	-	(1,045,357)	-	63,796
Net Transfers - In (Out)	894,967	1,144,277	128%	800,736	421,135	53%	1,039,565	130%	238,829
TOTAL FUND BALANCE	\$ 655,550	\$ 923,473	141%	\$ 442,256	\$ 896,088	203%	\$ 917,681	207%	\$475,425

- A** A large last minute event cancellation reduced projected revenue; projection based on current contracted events or events that are likely to contract
- C** Projection reflects vacancy savings
- D** Projected Personnel based on savings to date
- E** Room tax revenue projected to be higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	-	-		550,000	738,029	134%	738,029	134%	188,029
Concessions and Catering	-	-		385,000	526,737	137%	526,919	137%	141,919
Carnival	-	-		330,000	415,716	126%	415,717	126%	85,717
Commercial Exhibitors	-	-		110,000	85,100	77%	85,100	77%	(24,900)
Fair Sponsorship	-	-		83,500	40,525	49%	40,525	49%	(42,975)
State Grant	52,000	53,167	102%	52,000	-	0%	52,000	100%	-
R/V Camping/Horse Stall Rental	-	-		25,500	19,944	78%	19,944	78%	(5,556)
Rodeo	-	-		20,000	24,600	123%	24,600	123%	4,600
Livestock Entry Fees	-	-		4,500	-	0%	-	0%	(4,500)
Merchandise Sales	-	-		-	5,239		5,239		5,239
Interest on Investments	-	(129)	999%	-	1,242		3,570		3,570
TOTAL RESOURCES	52,000	53,038	102%	1,560,500	1,857,132	119%	1,911,642	123%	351,142

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	110,000	163,282	148%	155,959	11,087	7%	98,243	63%
Materials and Services	17,000	26,328	155%	1,312,172	1,235,137	94%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	189,611	149%	1,468,131	1,246,224	85%	1,410,415	96%	57,716

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	31,250	42%	75,000	100%
Transfer Out - Fair & Expo	-	-		(150,000)	(150,000)	100%	(150,000)	100%	-
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	(118,750)	158%	(75,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(47,461)	999%	-	(109,033)		(109,033)	
Resources over Requirements	(75,000)	(136,573)		92,369	610,909		501,227		408,858
Net Transfers - In (Out)	75,000	75,000		(75,000)	(118,750)		(75,000)		-
TOTAL FUND BALANCE	-	(\$ 109,033)		\$ 17,369	\$ 383,125	999%	\$ 317,194	999%	\$299,825

^A Projection reflects vacancy savings



Budget to Actuals Report

Annual County Fair - Fund 616

CY21 YTD November 30, 2021 (unaudited)

	Fair 2020	Fair 2021 Actuals to Date	2021 Projection
RESOURCES			
Gate Receipts	\$ -	\$ 738,029	\$ 738,029
Carnival	-	415,716	415,716
Commercial Exhibitors	(5,800)	315,719	315,719
Livestock Entry Fees	-	-	-
R/V Camping/Horse Stall Rental	-	19,944	19,944
Merchandise Sales	-	5,239	5,239
Concessions and Catering	-	295,093	295,093
Fair Sponsorship	(22,250)	65,125	65,125
TOTAL FAIR REVENUES	\$ (28,050)	\$ 1,854,865	\$ 1,854,865
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	11	1,194	1,433
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 25,127	\$ 1,856,059	\$ 1,909,465
REQUIREMENTS			
Personnel	154,640	100,989	103,115
Materials & Services	85,216	1,243,727	1,252,630
TOTAL REQUIREMENTS	\$ 239,856	\$ 1,344,715	\$ 1,355,745
TRANSFERS			
Transfer In - TRT 1%	162,750	68,500	75,000
Transfer Out - Fair & Expo	-	(150,000)	(150,000)
TOTAL TRANSFERS	\$ 162,750	\$ (81,500)	\$ (75,000)
Net Fair	\$ (51,979)	\$ 429,844	\$ 478,720
Beginning Fund Balance on Jan 1	\$ 3,285	\$ (48,694)	\$ (48,694)
Ending Balance	\$ (48,694)	\$ 381,151	\$ 430,026

A The State Grant payment was received in December

B Projection reflects vacancy savings



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	14,000	8,532	61%	8,544	3,020	35%	7,480	88%	(1,064)
TOTAL RESOURCES	14,000	8,532	61%	8,544	3,020	35%	7,480	88%	(1,064)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	235,000	16,910	7%	180,000	188	0%	180,000	100%
Capital Outlay	166,940	73,613	44%	388,000	-	0%	388,000	100%	- ^A
TOTAL REQUIREMENTS	401,940	90,523	23%	568,000	188	0%	568,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	453,158	385,418	85%	428,901	178,705	42%	531,256	124%
Transfers In - Fair & Expo	-	-	-	300,000	125,000	42%	300,000	100%	-
TOTAL TRANSFERS	453,158	385,418	85%	728,901	303,705	42%	831,256	114%	102,355

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,143,224	726,169	64%	1,101,663	1,029,596	93%	1,029,596	93%
Resources over Requirements	(387,940)	(81,991)	-	(559,456)	2,833	-	(560,520)	-	(1,064)
Net Transfers - In (Out)	453,158	385,418	-	728,901	303,705	-	831,256	-	102,355
TOTAL FUND BALANCE	\$ 1,208,442	\$ 1,029,596	85%	\$ 1,271,108	\$ 1,336,134	105%	\$ 1,300,332	102%	\$29,224

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



Budget to Actuals Report

RV Park - Fund 618

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	400,200	620,655	155%	475,000	243,591	51%	603,950	127%	128,950
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	2,921	28%	15,260	145%	4,760
Washer / Dryer	4,000	5,295	132%	5,000	2,167	43%	4,488	90%	(512)
Miscellaneous	2,250	2,679	119%	2,500	1,990	80%	3,626	145%	1,126
Vending Machines	3,000	1,229	41%	2,500	857	34%	1,507	60%	(993)
Interest on Investments	7,600	1,636	22%	2,024	278	14%	500	25%	(1,524)
Cancellation Fees	5,500	8,825	160%	-	7,856	-	13,708	-	13,708
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	436,050	654,204	150%	497,524	259,661	52%	643,039	129%	145,515

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	42	0%	38,051	33%
Materials and Services	321,402	291,093	91%	216,305	109,114	50%	279,330	129%	(63,025) B
Debt Service	222,500	221,874	100%	165,927	162,573	98%	165,927	100%	-
TOTAL REQUIREMENTS	543,902	512,967	94%	496,188	271,729	55%	483,308	97%	12,880

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	25,000	20,000	80%	20,000	8,330	42%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(55,015)	42%	(132,042)	100%	-
TOTAL TRANSFERS	(436,628)	(369,173)	85%	47,958	113,315	236%	47,958	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	587,992	227,936	39%	-	-	-	-	-
Resources over Requirements	(107,852)	141,237	-	1,336	(12,068)	-	159,731	-	158,395
Net Transfers - In (Out)	(436,628)	(369,173)	-	47,958	113,315	-	47,958	-	-
TOTAL FUND BALANCE	\$ 43,512	-	0%	\$ 49,294	\$ 101,247	205%	\$ 207,689	421%	\$158,395

A New FTE added to the FY22 budget, which has not been filled; projection assumes position is filled in March

B M&S projected to exceed budget because of the temporary help needed until FTE is filled



Budget to Actuals Report

RV Park Reserve - Fund 619

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	1,100	7,787	708%	7,546	2,704	36%	6,910	92%	(636)
TOTAL RESOURCES	1,100	7,787	708%	7,546	2,704	36%	6,910	92%	(636)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Capital Outlay	100,000	-	0%	100,000	-	0%	20,000	20%
TOTAL REQUIREMENTS	100,000	-	0%	100,000	-	0%	20,000	20%	80,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	621,628	549,173	88%	132,042	55,015	42%	132,042	100%
TOTAL TRANSFERS	621,628	549,173	88%	132,042	55,015	42%	132,042	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	490,000	497,466	102%	784,466	1,054,426	134%	1,054,426	134%
Resources over Requirements	(98,900)	7,787		(92,454)	2,704		(13,090)		79,364
Net Transfers - In (Out)	621,628	549,173		132,042	55,015		132,042		-
TOTAL FUND BALANCE	\$ 1,012,728	\$ 1,054,426	104%	\$ 824,054	\$ 1,112,145	135%	\$ 1,173,378	142%	\$349,324

A Capital Outlay appropriations are a placeholder and the full budgeted amount is not expected to be spent this year



Budget to Actuals Report

Risk Management - Fund 670

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,188,848	1,224,408	103%	1,120,766	509,542	45%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	391,989	42%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	170,664	43%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	291,760	90%	323,572	100%	A
Vehicle	218,185	222,266	102%	227,700	94,875	42%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	22,161	22%	60,300	60%	(40,811)
Claims Reimbursement	50,000	39,428	79%	25,000	9,083	36%	1,200,000	999%	1,175,000 B
Skid Car Training	30,000	270	1%	10,000	-	0%	2,000	20%	(8,000)
Process Fee- Events/ Parades	1,500	810	54%	1,000	495	50%	1,000	100%	-
Miscellaneous	5	-	0%	-	180	-	200	-	200
Loss Prevention	10	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	3,263,646	3,239,580	99%	3,146,973	1,490,748	47%	4,273,362	136%	1,126,389

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,560,000	912,395	58%	1,580,000	248,538	16%	1,400,000	89%
General Liability	1,100,000	466,547	42%	1,200,000	2,185,344	182%	3,200,000	267%	(2,000,000) C
Insurance Administration	584,104	408,666	70%	547,047	209,279	38%	547,047	100%	-
Property Damage	200,240	330,869	165%	300,245	273,859	91%	450,000	150%	(149,755) D
Unemployment	200,000	98,978	49%	200,000	41,379	21%	200,000	100%	-
Vehicle	150,000	173,925	116%	200,000	76,950	38%	200,000	100%	-
TOTAL REQUIREMENTS	3,794,344	2,391,380	63%	4,027,292	3,035,350	75%	5,997,047	149%	(1,969,755)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(1,455)	42%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(1,455)	42%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,000,000	8,676,750	124%	8,329,115	9,521,450	114%	9,521,450	114%
Resources over Requirements	(530,698)	848,200	-	(880,319)	(1,544,602)	-	(1,723,685)	-	(843,366)
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(1,455)	-	(3,500)	-	-
TOTAL FUND BALANCE	\$ 6,465,802	\$ 9,521,450	147%	\$ 7,445,296	\$ 7,975,393	107%	\$ 7,794,265	105%	\$348,969

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Reimbursement from excess carrier for Kozoswki lawsuit payout
- C** General Liability claims paid includes the Kozoswki lawsuit payout -- part will be reimbursed by excess carrier
- D** Projection is based on YTD actuals which are high due to several vehicle crashes



Budget to Actuals Report

Health Benefits - Fund 675

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	17,831,938	18,580,799	104%	18,767,900	7,830,594	42%	18,767,900	100%	-
COIC Premiums	1,600,000	1,642,789	103%	1,589,000	557,728	35%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	506,702	42%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	250,505	24%	800,000	75%	(260,000) A
Interest	216,200	193,598	90%	200,277	43,116	22%	115,280	58%	(84,997)
Prescription Rebates	90,000	179,184	199%	128,000	-	0%	128,000	100%	-
Claims Reimbursement & Other	80,000	1,073	1%	82,000	685,929	836%	800,000	976%	718,000 B
TOTAL RESOURCES	21,884,538	22,761,820	104%	23,027,177	9,874,574	43%	23,400,180	102%	373,003

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	19,937,274	19,126,362	96%	19,640,847	7,175,976	37%	19,640,847	100%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	1,138,781	38%	2,970,575	100%	- C
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	408,738	36%	1,141,829	100%	- C
Wellness	164,340	149,145	91%	171,142	75,409	44%	171,142	100%	- C
TOTAL REQUIREMENTS	23,620,173	23,336,074	99%	23,924,393	8,798,904	37%	23,924,393	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,323,729	16,101,833	105%	14,772,618	15,527,580	105%	15,527,580	105%
Resources over Requirements	(1,735,635)	(574,254)		(897,216)	1,075,670		(524,213)		373,003
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 13,588,094	\$ 15,527,580	114%	\$ 13,875,402	\$ 16,603,250	120%	\$ 15,003,367	108%	\$ 1,127,965

- A** The journal entry to record the quarterly revenue will be entered in December; experiencing a lower collection rate as some retirees have continued on the active plan as they are working in an on-call status
- B** Stop Loss insurance reimbursements for high dollar claims; invoices are trending up due to high dollar claims, but the expected amount is unknown
- C** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY22 YTD November 30, 2021 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,113,459	9,350,147	103%	9,803,579	9,243,739	94%	9,809,150	100%	5,571 A
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	454,281	41%	1,106,750	100%	- B
Police RMS User Fees	250,000	390,879	156%	236,576	-	0%	236,576	100%	- C
User Fee	73,000	110,978	152%	233,576	4,853	2%	233,576	100%	-
Data Network Reimbursement	55,000	96,896	176%	162,000	65,069	40%	162,000	100%	-
Contract Payments	157,252	136,638	87%	147,956	16,250	11%	147,956	100%	-
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	49,343	43%	115,000	100%	-
Interest	90,400	110,233	122%	96,867	25,091	26%	60,500	62%	(36,367)
State Reimbursement	83,000	131,881	159%	60,000	15,000	25%	132,000	220%	72,000 D
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	34,596	90%	38,344	100%	-
Miscellaneous	12,200	121,920	999%	18,658	9,042	48%	18,658	100%	-
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	9,917,263	83%	12,060,510	100%	41,204

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,620,458	7,190,545	94%	8,005,795	3,110,117	39%	7,311,158	91%
Materials and Services	3,476,381	2,912,246	84%	3,557,212	1,194,481	34%	3,557,212	100%	-
Capital Outlay	1,480,000	431,457	29%	3,000,000	49,163	2%	3,000,000	100%	-
TOTAL REQUIREMENTS	12,576,839	10,534,248	84%	14,563,007	4,353,761	30%	13,868,370	95%	694,637

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,341,418	9,162,894	110%	11,850,783	10,709,072	90%	10,709,072	90%
Resources over Requirements	(1,512,141)	1,546,177		(2,543,701)	5,563,502		(1,807,860)		735,841
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 6,829,277	\$ 10,709,072	157%	\$ 9,307,082	\$ 16,272,574	175%	\$ 8,901,212	96%	(\$405,870)

- A** Current year taxes received primarily in November, February and May; actual FY21-22 TAV is 5.58% over FY20-21 vs. 5.40% budgeted
- B** Telephone maintenance reimbursements are received in a lump sum by early spring
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly; additionally the State approved a final reimbursement for the 9-1-1 phone system
- E** Projected Personnel savings based on FY22 average vacancy rate of 9.6%