



**MEMORANDUM**

**DATE:** November 22, 2021  
**TO:** Board of County Commissioners  
**FROM:** Greg Munn, Treasurer and Chief Financial Officer  
**SUBJECT:** Treasury and Finance Report for October 2021

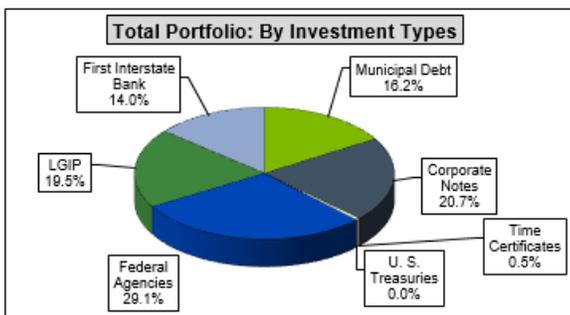
Following is the unaudited monthly finance report for fiscal year to date October 31, 2021.

**Treasury and Investments**

- The portfolio balance at the end of October was \$258 million, an increase of \$30 million from September and an increase of \$29 million from last year (October 2020) – most of the increase due to the receipt of \$19 million in ARPA funds in May. For comparison purposes, the October 2020 balance is \$2 million more than the October 2019 balance.
- Net investment income for the month is \$115,185, approximately \$6,000 less than last month and \$72,000 less than October 2020. YTD earnings of \$511,038 are \$429,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate was reduced from 0.55% to 0.45% on October 13. Benchmark returns for 24 and 36 month treasuries are up from last month by 20 and 22 basis points, respectively.
- Average portfolio yield is 0.65% down from 0.66% last month.
- The portfolio’s weighted average time to maturity is at 1.60 years (compared to 1.85 last month).

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 41,870,000	16.2%
Corporate Notes	53,481,000	20.7%
Time Certificates	1,245,000	0.5%
U.S. Treasuries	-	0.0%
Federal Agencies	74,900,000	29.1%
LGIP	50,299,389	19.5%
First Interstate Bank	35,975,001	14.0%
<b>Total Investments</b>	<b>\$ 257,770,390</b>	<b>100.0%</b>

Investment Income		
	Oct-21	Y-T-D
Total Investment Income	120,185	531,038
Less Fee: \$5,000 per month	(5,000)	(20,000)
<b>Investment Income - Net</b>	<b>115,185</b>	<b>511,038</b>
<b>Prior Year Comparison</b>	<b>Oct-20</b>	<b>939,717</b>



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

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP Investments	0.45%	0.55%
Average	0.63%	0.63%
	0.65%	0.66%

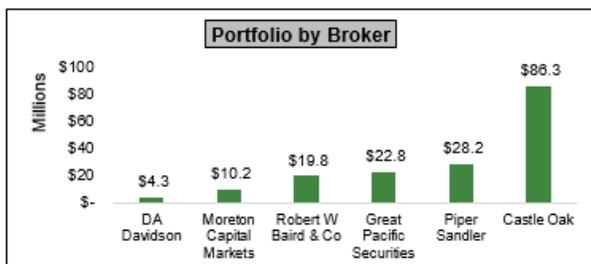
Benchmarks	
24 Month Treasury	0.48%
LGIP Rate	0.45%
36 Month Treasury	0.75%

Maturity (Years)	
Max	Weighted Average
4.622	1.60

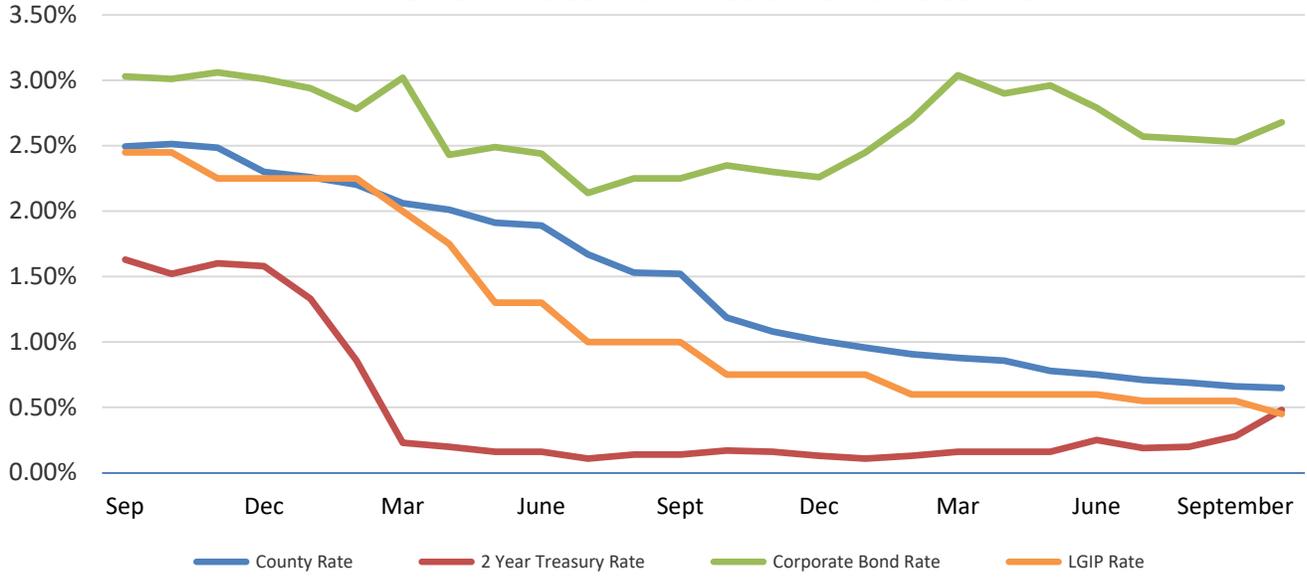
Term	Minimum	Actual
0 to 30 Days	10%	34.6%
Under 1 Year	25%	44.7%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	3.5%
Callable	25%	17.2%
Credit W/A	AA2	AA1

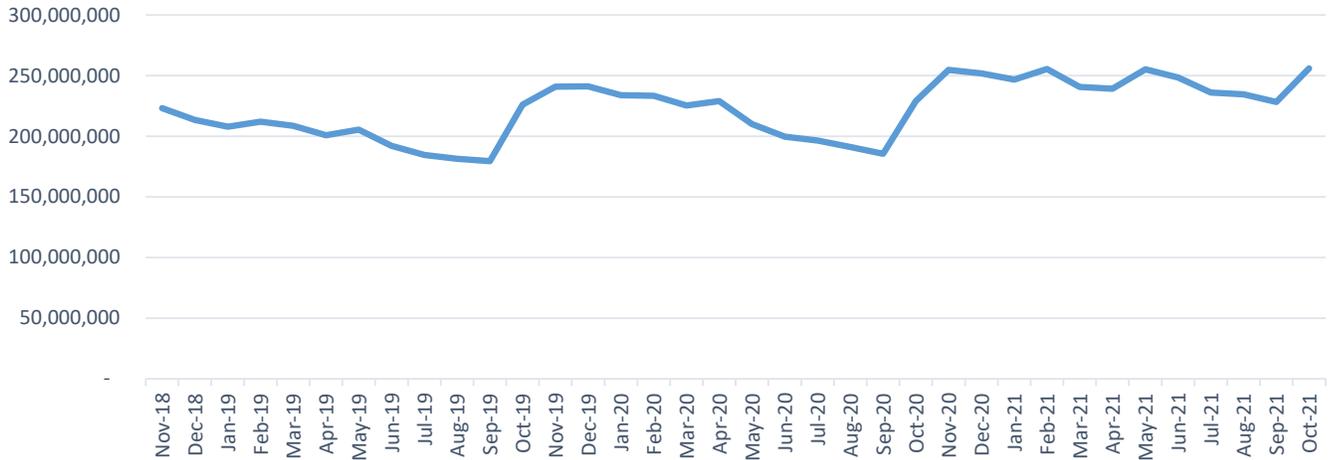
Investment Activity	
Purchases in Month	\$ 4,325,000
Sales/Redemptions in Month	\$ 2,465,000



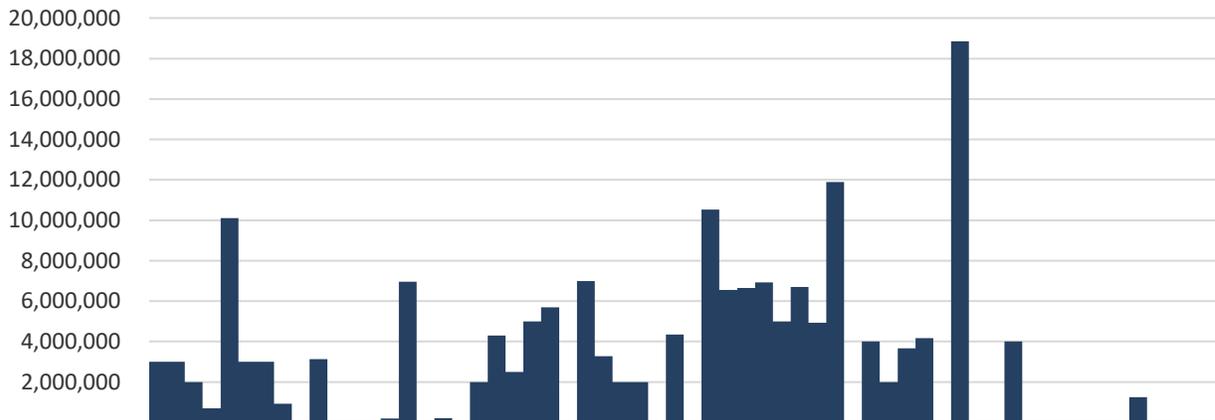
## 24 Month Historic Investment Returns



## Three Year Portfolio Balance



## Five Year Maturity Distribution Schedule



Deschutes County Investments				Purchases made in October 2020										Purchases made in October 2021									
Portfolio Management																							
Portfolio Details - Investments																							
October 31, 2021																							
Inv	Inv T	CUSIP	Security	Brok	Purchase Date	Maturity Date	Days To Matur	Ratings	Moood	S&P/P	Coupon Rate	YTM 36%	Par Value	Market Value	Book Value								
10724	FAC	3130AHJY0	Federal Home Loan Bank	CASTLE	11/8/2019	11/19/2021	18	Aaa	AA+		1.625	1.71	3,000,000	3,002,329	2,999,874								
10744	FAC	3130AHSR5	Federal Home Loan Bank	CASTLE	12/20/2019	12/20/2021	49	Aaa	AA+		1.625	1.68	3,000,000	3,006,336	2,999,780								
10732	MC1	46625HJD3	JPMorgan Chase - Corporate N	PJ	12/6/2019	1/24/2022	84	A2	A-		4.5	2.01	2,000,000	2,018,599	2,011,179								
10654	MC1	695114CP1	Pacific Corp	CASTLE	9/25/2018	2/1/2022	92	A1	A+		2.95	3.32	700,000	700,000	699,390								
10856	MUN	558770DS9	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2022	120	Aaa	AA+		0.321	0.32	115,000	114,993	115,000								
10726	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/21/2019	3/14/2022	133	Aaa	AA+		0.45	0.67	5,000,000	5,007,135	5,001,796								
10730	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/29/2019	3/14/2022	133	Aaa	AA+		0.45	0.66	5,000,000	5,007,135	5,001,989								
10720	MC1	90520EAH4	MUFG Union Bank	CASTLE	10/25/2019	4/1/2022	151	A3	A		3.15	2.04	2,000,000	2,018,984	2,008,997								
10750	MC1	90520EAH4	MUFG Union Bank	CASTLE	2/5/2020	4/1/2022	151	A3	A		3.15	1.81	1,000,000	1,009,492	1,005,443								
10759	MC1	037833CP3	Apple Inc	CASTLE	3/27/2020	5/11/2022	191	Aa1	AA+		0.47725	1.72	1,000,000	1,001,940	994,548								
10733	MC1	084664BT7	Berkshire Hathaway Inc	MORETN	12/6/2019	5/15/2022	195	A2	A		3	1.74	2,000,000	2,028,891	2,013,236								
10652	MUN	686053BQ1	Oregon School Boards Assoc	MORETN	9/14/2018	6/30/2022	241	Aa2	AA		5.48	3.12	925,000	957,125	938,559								
10833	MUN	757899BR0	REDWOOD CITY CA SCH DIST	DA DAV	2/24/2021	8/1/2022	273	AA	AA		5	0.81	125,000	129,524	129,442								
10748	FAC	3133EKJ56	Federal Farm Credit Bank	CASTLE	1/31/2020	8/30/2022	302	Aaa	AA+		0.4	0.38	3,000,000	3,008,050	3,004,170								
10790	MUN	014365DQ0	ALDERWOOD WA WTR & WSTW	R W B	11/12/2020	12/1/2022	395	Aa2	AA+		1	0.50	200,000	201,452	201,076								
10855	MC1	822582AV4	ROYAL DUTCH SHELL PLC	CASTLE	8/27/2021	1/6/2023	431	Aa2	A+		2.25	0.24	1,188,000	1,212,561	1,216,126								
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	436	A2	A-		3.3	2.12	2,000,000	2,066,691	2,027,121								
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	436	A2	A-		3.3	0.27	1,000,000	1,033,345	1,036,094								
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	11/15/2023	440	A2	AA-		2.5	0.55	2,772,000	2,835,274	2,836,540								
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2022	485	Aa1	AA+		0.451	0.45	210,000	209,735	210,000								
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	563	AA	AA		2.7	0.73	2,000,000	2,058,703	2,060,483								
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS	AI CASTLE	2/24/2021	6/1/2023	577	Aa1	AA+		3.095	0.40	3,080,000	3,203,292	3,215,377								
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	577	A-	A-		0.7	0.70	215,000	214,501	215,000								
10760	MUN	734746XJ7	PORTLAND OR URBAN RENEWA	PS	7/14/2020	6/15/2023	591	Aa1	AA+		4.023	2.90	830,000	831,328	844,449								
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YA	PS	6/15/2021	6/15/2023	591	Aa1	AA+		0.28	0.28	170,000	169,471	170,000								
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	607	Aa2	AA-		5.803	2.12	1,000,000	1,087,250	1,058,512								
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	621	Aa3	AA		7.35	2.03	500,000	556,989	543,414								
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	630	A2	A-		4.1	0.23	1,000,000	1,061,335	1,066,742								
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	661	Aaa	AA+		0.25	0.28	5,000,000	4,979,965	4,996,925								
10768	MUN	67232BMB6	OKLAND CA REDEV SUCCESS PS	PS	8/21/2020	9/1/2023	669	Aa1	AA-		3.125	0.60	2,500,000	2,597,900	2,614,440								
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2023	683	Aaa	AA+		5	0.48	200,000	216,038	216,790								
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTY	PS	7/28/2021	9/15/2023	683	Aaa	AA+		4	0.43	1,000,000	1,062,990	1,066,451								
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	690	Aaa	AA+		0.19	0.19	2,000,000	1,993,567	2,000,000								
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	735	Aaa	AA+		0.25	0.28	5,000,000	4,973,192	4,996,982								
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	753	Aaa	AAA		0.25	0.32	2,000,000	1,985,980	1,997,042								
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTW	R W B	11/12/2020	12/1/2023	760	Aa2	AA+		1	0.55	270,000	271,634	272,506								
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	760	A-	A-		0.7	0.70	1,000,000	993,300	1,000,000								
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	774	A2	A-		0.22	0.21	2,000,000	1,986,517	2,000,000								
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	812	A2	A-		4.125	0.52	2,000,000	2,142,968	2,158,877								
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	847	Aaa	AA+		0.25	0.26	2,000,000	1,985,234	1,999,443								
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	882	Aa2	AAA		2.505	0.39	2,350,000	2,444,635	2,469,242								
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	882	A2	A-		4	0.61	2,000,000	2,145,829	2,162,522								
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/1/2024	956	A2	A-		0.523	0.52	1,000,000	995,216	1,000,050								
10776	MUN	56857ZZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	957	Aa1	AA+		0.55	0.55	1,900,000	1,882,691	1,900,000								
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT PS	PS	10/1/2020	6/15/2024	957	Aa1	AA+		0.613	0.61	500,000	497,805	500,000								
10779	MUN	906429EE1	UNION CITY OR SCHOOL DISTRI	PS	10/8/2020	6/15/2024	957	Aa1	AA+		0.675	0.68	490,000	488,383	490,000								
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	957	Aa1	AA+		0.59	0.58	1,500,000	1,487,880	1,500,000								
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT DA	DAV	12/3/2020	6/15/2024	957	Aa1	AA+		0.83	0.48	300,000	300,678	302,725								
10809	MUN	73668MD1	Portland Community College	PS	12/17/2020	6/15/2024	957	Aa1	AA+		0.572	0.57	1,000,000	995,320	1,000,000								
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHC R	W B	12/30/2020	6/15/2024	957	Aa1	AA+		2	0.41	2,750,000	2,832,995	2,864,453								
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE D R	W B	8/27/2020	6/30/2024	972	Aa1	AA+		5.66	0.60	90,000	101,459	101,974								
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE D	PS	8/31/2021	6/30/2024	972	Aa1	AA+		0.583	0.58	1,000,000	993,950	1,000,000								
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	987	Aa-	AA-		2	0.65	815,000	836,589	844,355								
10842	FAC	3133EMT51	Federal Farm Credit Bank	CASTLE	7/19/2021	7/19/2024	991	Aaa	AA+		0.42	0.43	1,000,000	995,251	999,774								
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	994	Aaa	AA+		0.31	0.31	2,000,000	1,984,630	2,000,000								
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	994	Aa1	AA+		0.55	0.55	249,000	247,434	249,000								
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	1001	Aa1	AA+		0.55	0.55	249,000	248,098	249,000								
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	1002	Aa1	AA+		0.55	0.55	249,000	248,092	249,000								
10858	MC1	91159HXY1	US Bank	PS	10/29/2021	7/30/2024	1002	A2	A+		2.4	0.84	2,000,000	2,076,420	2,084,429								
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TA	PS	10/20/2020	8/1/2024	1004	Aa3	AA		0.77	0.60	1,200,000	1,193,654	1,205,534								
10786	MUN	835569GR9	SONOMIA CCD	PS	10/21/2020	8/1/2024	1004	Aa2	AA		0.60	0.60	1,200,000	1,239,864	1,247,590								
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	1004	Aa1	AA+		0.638	0.41	505,000	503,530	505,072								
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	1004	Aa1	AA+		2.677	0.94	755,000	782,414	790,401								
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	1004	Aa1	AA+		2.677	0.94	500,000	519,175	523,444								
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	1008	Aa1	AA+		0.55	0.55	249,000	248,057	249,000								
10850	BCD	90348JUR5	UBS BANK USA	CASTLE	8/11/2021	8/12/2024	1015	Aa1	AA+		0.55	0.54	249,000	248,016	249,000								
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	1019	Aa1	AA		2.019	0.54	2,000,000	2,062,869	2,081,470								
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	1035	Aa2	AA		3.221	0.42	1,750,000	1,865,973	1,887,647								
10775	FAC	3134GWFB4	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	1043	Aaa	AA+		0.48	0.48	1,000,000	993,275	1,000,000								
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	1043	Aa3	AA		3.625	0.57	2,950,000	3,153,859	3,204,196								
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH RE	PS	10/8/2020	9/15/2024	1049	Aa1	AA+		5	0.61	1,000,000	1,119,000	1,124,394								
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2024	1049	Aa1	AA+		5	0.73	220,000	244,453	246,584								
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE	GPAC	12/17/2020	10/1/2024	1065	Aaa	AAA		0.645	0.65	1,000,000	993,600	1,000,000								
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	1079	Aaa	AA+		0.4	0.44	2,000,000	1,982,052	1,997,649								
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28																	

## Position Control Summary

Org		Jul	Aug	Sep	Oct	July - June Percent Unfilled
Assessor	Filled	33.26	33.26	33.26	33.26	
	Unfilled	2.00	2.00	2.00	2.00	5.67%
Clerk	Filled	8.58	8.48	8.48	9.48	
	Unfilled	0.90	1.00	1.00	-	7.65%
BOPTA	Filled	0.42	0.52	0.52	0.52	
	Unfilled	0.10	-	-	-	4.81%
DA	Filled	51.70	54.50	56.50	55.50	
	Unfilled	6.30	3.50	1.50	2.50	5.95%
Tax	Filled	5.50	5.50	5.50	5.50	
	Unfilled	-	-	-	-	0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	
	Unfilled	-	-	-	-	0.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	0.00%
Total General Fund	Filled	106.46	109.26	111.26	111.26	
	Unfilled	9.30	6.50	4.50	4.50	5.36%
Justice Court	Filled	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	0.00%
Community Justice	Filled	45.90	45.90	45.90	44.90	
	Unfilled	2.00	2.00	2.00	3.00	4.70%
Sheriff	Filled	229.75	235.75	232.75	238.75	
	Unfilled	27.25	21.25	24.25	18.25	8.85%
Health Svcs	Filled	320.33	319.85	320.40	331.20	
	Unfilled	55.47	57.95	64.90	54.50	15.27%
CDD	Filled	61.00	61.00	56.80	56.80	
	Unfilled	4.00	6.00	11.20	11.20	12.09%
Road	Filled	57.00	57.00	57.00	56.00	
	Unfilled	-	-	-	1.00	0.44%
Adult P&P	Filled	37.60	37.60	37.60	36.85	
	Unfilled	3.25	3.25	3.25	4.00	8.41%
Solid Waste	Filled	23.00	24.00	24.00	27.00	
	Unfilled	2.00	4.00	4.00	1.00	10.09%
Victims Assistance	Filled	8.00	8.00	8.00	8.00	
	Unfilled	-	-	-	-	0.00%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	
	Unfilled	-	-	-	-	0.00%
Fair & Expo	Filled	9.00	9.00	9.00	9.00	
	Unfilled	3.50	3.50	3.50	3.50	28.00%
Natural Resource	Filled	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	0.00%
ISF - Facilities	Filled	21.60	19.60	21.60	21.60	
	Unfilled	2.40	3.40	2.40	2.40	11.16%
ISF - Admin	Filled	7.75	7.75	6.75	8.75	
	Unfilled	1.00	1.00	2.00	1.00	13.89%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	0.00%
ISF - Finance	Filled	9.00	9.00	9.00	8.00	
	Unfilled	2.00	2.00	2.00	3.00	20.45%
ISF - Legal	Filled	7.00	7.00	7.00	6.00	
	Unfilled	-	-	-	1.00	3.57%
ISF - HR	Filled	8.00	8.00	8.00	8.00	
	Unfilled	1.00	1.00	1.00	1.00	11.11%
ISF - IT	Filled	15.70	15.70	15.70	15.70	
	Unfilled	-	-	-	-	0.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	
	Unfilled	-	-	-	-	0.00%
<b>Total:</b>						
	<b>Filled</b>	981.24	988.56	984.91	1,001.96	
	<b>Unfilled</b>	113.17	111.85	125.00	109.35	
	<b>% Unfilled</b>	<b>10.34%</b>	<b>10.16%</b>	<b>11.26%</b>	<b>9.84%</b>	<b>10.40%</b>

## Budget to Actuals Report

### General Fund

Revenue YTD in the General Fund is \$6.8 million or 16.7% of budget. Last year revenue YTD was \$9.5 million and 25.5% 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 \$13.4 million and 31.0% of budget compared to \$14.4 million and 36.2% 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.

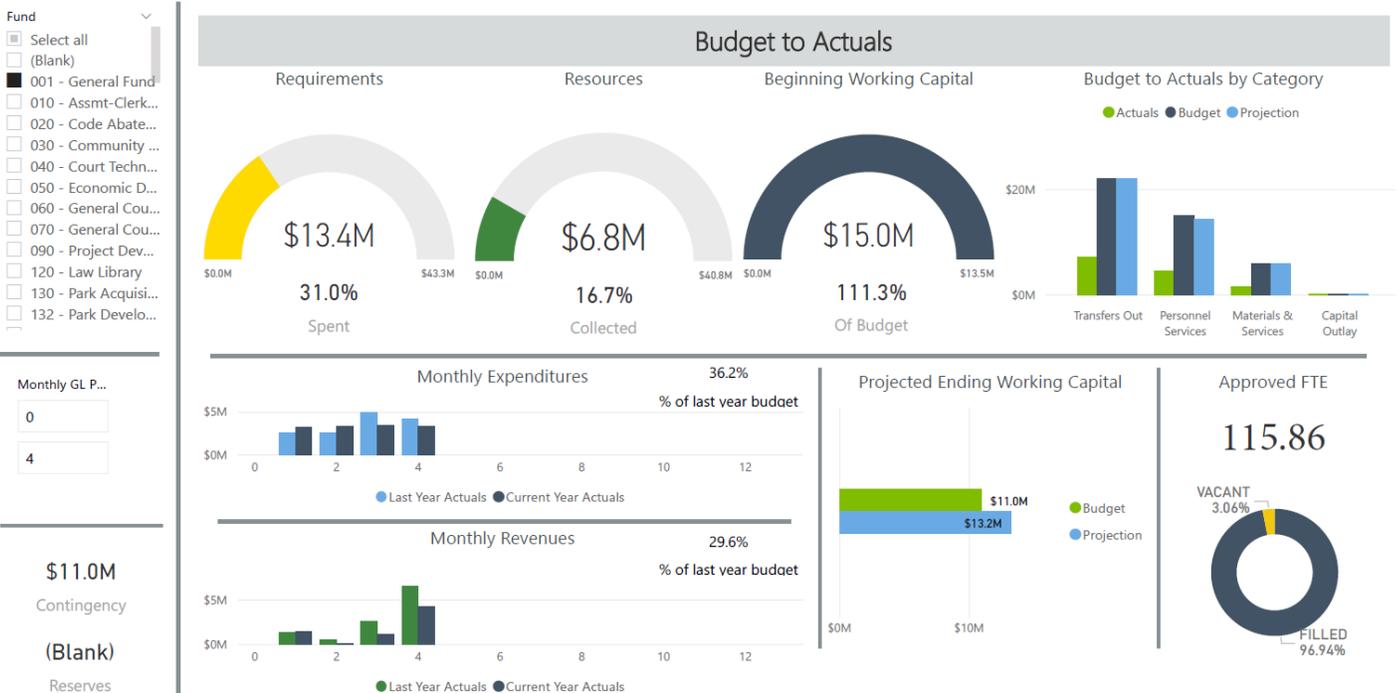
Projected Beginning Fund Balance is \$15M or 111.3% of the \$13.5M budget. While this number is preliminary and won't be finalized until the financials have been fully audited, it represents a normal and expected fund balance carry forward amount from the prior year as compared to budget.



## County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 4  
33.3%  
Year Complete



### All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through October 31, 2021.



# Budget to Actuals - Countywide Summary

## All Departments

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	45,149,632	47,632,688	105%	40,490,188	6,722,794	17%	40,544,287	100%
030 - Juvenile	975,090	975,868	100%	901,143	54,810	6%	868,950	96%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	6,857,766	59%	14,444,358	124%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,208,028	101%	38,125,980	201%
220 - Justice Court	489,850	501,563	102%	550,832	174,273	32%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,724,355	6,128,821	14%	44,620,353	100%
274 - Health Services	43,207,563	45,921,554	106%	47,513,115	16,963,948	36%	48,029,010	101%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	3,694,872	39%	10,300,325	108%
325 - Road	20,681,110	23,538,925	114%	22,629,649	9,113,334	40%	22,728,427	100%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	1,184,560	20%	6,184,652	106%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	47,183	2%	2,340,721	95%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	4,728,323	35%	13,371,941	100%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	396,646	28%	1,423,239	102%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,856,974	119%	1,911,642	123%
617 - Fair & Expo Capital Reserve	14,000	8,532	61%	8,544	2,485	29%	7,480	88%
618 - RV Park	436,050	654,204	150%	497,524	235,818	47%	639,895	129%
619 - RV Park Reserve	1,100	7,787	708%	7,546	2,258	30%	6,910	92%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	1,229,087	39%	4,273,362	136%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	7,330,975	32%	22,782,180	99%
705 - 911	11,064,698	12,080,426	109%	12,019,306	1,828,113	15%	11,988,510	100%
999 - Other	34,434,902	36,062,790	105%	50,071,869	10,570,988	21%	50,071,852	100%
<b>TOTAL RESOURCES</b>	<b>285,031,797</b>	<b>283,578,976</b>	<b>99%</b>	<b>310,446,236</b>	<b>98,332,054</b>	<b>32%</b>	<b>335,214,841</b>	<b>108%</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	27,262,513	26,227,705	96%	21,080,829	6,198,540	29%	20,387,388	97%
030 - Juvenile	7,390,349	7,038,218	95%	7,522,365	2,180,214	29%	7,080,141	94%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	1,678,636	50%	4,126,850	123%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	833,263	2%	38,000,000	100%
220 - Justice Court	683,508	650,926	95%	701,142	235,769	34%	701,142	100%



# Budget to Actuals - Countywide Summary

## All Departments

FY22 YTD October 31, 2021 (unaudited)

**33.3%**

Year Complete

255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	17,121,639	32%	53,025,228	98%
274 - Health Services	52,285,174	49,994,157	96%	57,785,284	15,760,661	27%	54,089,843	94%
295 - CDD	8,474,142	8,086,137	95%	9,978,889	2,917,318	29%	9,600,098	96%
325 - Road	14,513,205	12,506,257	86%	15,024,128	4,862,980	32%	14,942,470	99%
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	2,012,297	28%	6,597,285	93%
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	3,975,778	13%	27,987,890	94%
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	2,316,724	24%	9,748,155	100%
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	687,737	27%	2,215,488	88%
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,223,080	83%	1,416,780	97%
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	84,446	17%	482,055	97%
619 - RV Park Reserve	100,000	-	0%	100,000	-	0%	100,000	100%
670 - Risk Management	3,794,344	2,391,380	63%	4,027,292	2,815,348	70%	5,977,047	148%
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	6,393,581	27%	23,924,393	100%
705 - 911	12,576,839	10,534,248	84%	14,563,007	3,291,337	23%	13,821,773	95%
999 - Other	59,118,720	32,830,422	56%	86,322,366	13,256,562	15%	86,294,153	100%
<b>TOTAL REQUIREMENTS</b>	<b>322,815,803</b>	<b>255,839,328</b>	<b>79%</b>	<b>388,100,236</b>	<b>87,846,098</b>	<b>23%</b>	<b>381,086,180</b>	<b>98%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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)	(7,133,616)	33%	(21,927,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,249,397	2,083,128	33%	6,249,397	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(1,919,176)	33%	(6,098,758)	106%
220 - Justice Court	107,235	111,521	104%	205,956	68,652	33%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	1,257,908	36%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	2,040,920	33%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(214,724)	79%	(731,023)	270%
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	159,948	34%	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)	(1,507,652)	25%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	366,908	46%	1,039,565	130%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	(125,000)	167%	(75,000)	100%
617 - Fair & Expo Capital Reserve	453,158	385,418	85%	728,901	242,964	33%	831,256	114%
618 - RV Park	(436,628)	(369,173)	85%	47,958	(37,348)	-78%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	44,012	33%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%
705 - 911	-	-	-	-	-	0%	-	100%
999 - Other	9,078,924	11,341,195	125%	15,393,726	6,887,765	45%	15,828,026	103%
<b>TOTAL TRANSFERS</b>	<b>(410,723)</b>	<b>(116,400)</b>	<b>0</b>	<b>26,101</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,678,629	14,990,262	155%	10,952,375	8,380,900	13,219,557	121%
030 - Juvenile	616,595	965,223	157%	596,681	922,947	1,003,429	168%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,449,349	10,408,145	123%
200 - American Rescue Fund	-	14,137	999%	-	18,388,901	140,117	999%
220 - Justice Court	57,804	-	0%	55,646	7,156	55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	11,937,243	7,531,610	12,362,382	104%
274 - Health Services	5,727,266	10,689,975	187%	5,884,607	13,934,182	10,751,973	183%
295 - CDD	734,798	1,749,673	238%	763,172	2,312,503	1,718,877	225%
325 - Road	2,180,473	8,566,521	393%	2,231,806	10,603,351	4,594,932	206%
355 - Adult P&P	1,816,329	2,982,055	164%	1,971,182	2,314,266	3,040,494	154%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	19,604,409	10,079,752	190%
610 - Solid Waste	719,918	3,957,273	550%	583,520	4,861,220	1,551,736	266%
615 - Fair & Expo	655,550	923,473	141%	442,256	999,289	1,170,789	265%
616 - Annual County Fair	-	(109,033)		17,369	399,861	310,829	999%
617 - Fair & Expo Capital Reserve	1,208,442	1,029,596	85%	1,271,108	1,274,858	1,300,332	102%
618 - RV Park	43,512	-	0%	49,294	114,024	205,798	417%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,100,697	1,093,378	133%
670 - Risk Management	6,465,802	9,521,450	147%	7,445,296	7,934,025	7,814,265	105%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	16,464,973	14,385,367	104%
705 - 911	6,829,277	10,709,072	157%	9,307,082	9,245,847	8,875,809	95%
999 - Other	50,123,088	83,786,111	167%	55,847,562	88,010,802	56,187,794	101%
<b>TOTAL FUND BALANCE</b>	<b>134,027,792</b>	<b>213,346,712</b>	<b>159%</b>	<b>137,805,931</b>	<b>223,855,169</b>	<b>160,271,335</b>	<b>116%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	3,663,330	11%	32,464,815	100%	54,099
Property Taxes - Prior	358,000	683,563	191%	460,000	116,531	25%	460,000	100%	-
Other General Revenues	10,450,871	10,355,456	99%	2,689,926	1,619,749	60%	2,689,926	100%	-
Assessor	836,713	1,291,220	154%	987,411	256,312	26%	987,411	100%	-
Clerk	2,153,741	3,168,198	147%	2,741,215	884,121	32%	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%	434,221	48,781	11%	434,221	100%	-
Tax Office	419,927	510,878	122%	341,004	113,417	33%	341,004	100%	-
Veterans	223,715	158,931	71%	259,107	-	0%	259,107	100%	-
Property Management	122,000	121,804	100%	152,000	16,667	11%	152,000	100%	-
<b>TOTAL RESOURCES</b>	<b>45,149,632</b>	<b>47,632,688</b>	<b>105%</b>	<b>40,490,188</b>	<b>6,722,794</b>	<b>17%</b>	<b>40,544,287</b>	<b>100%</b>	<b>54,099</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,237,507	4,897,531	94%	5,454,784	1,734,194	32%	5,454,784	100%	-
Clerk	2,051,015	1,882,622	92%	2,080,739	466,997	22%	1,974,312	95%	106,427
BOPTA	79,945	76,042	95%	82,911	29,210	35%	82,911	100%	-
District Attorney	8,234,075	8,157,354	99%	9,701,727	2,795,502	29%	9,114,713	94%	587,014
Medical Examiner	236,358	220,618	93%	242,652	54,657	23%	242,652	100%	-
Tax Office	1,016,608	989,386	97%	932,570	331,821	36%	932,570	100%	-
Veterans	687,678	610,692	89%	795,189	235,766	30%	795,189	100%	-
Property Management	332,533	312,615	94%	376,061	114,386	30%	376,061	100%	-
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	436,008	31%	1,414,196	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>27,262,513</b>	<b>26,227,705</b>	<b>96%</b>	<b>21,080,829</b>	<b>6,198,540</b>	<b>29%</b>	<b>20,387,388</b>	<b>97%</b>	<b>693,441</b>

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	86,664	33%	260,000	100%	-
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(7,220,280)	33%	(22,187,604)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(20,308,890)</b>	<b>(19,944,234)</b>	<b>98%</b>	<b>(21,927,604)</b>	<b>(7,133,616)</b>	<b>33%</b>	<b>(21,927,604)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,100,400	13,529,514	112%	13,470,620	14,990,262	111%	14,990,262	111%	1,519,642
Resources over Requirements	17,887,119	21,404,982		19,409,359	524,254		20,156,899		747,540
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(7,133,616)		(21,927,604)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,678,629</b>	<b>\$ 14,990,262</b>	<b>155%</b>	<b>\$ 10,952,375</b>	<b>\$ 8,380,900</b>	<b>77%</b>	<b>\$ 13,219,557</b>	<b>121%</b>	<b>\$ 2,267,182</b>

- 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 7.7%
- G** Projected Personnel savings based on FY22 average vacancy rate of 4.8%
- H** Repayment to General Fund from Finance Reserves for ERP Implementation



# Budget to Actuals Report

## Juvenile - Fund 030

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	-	0%	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	30,307	34%	88,000	100%	-
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	9,300	12%	60,000	75%	(20,000) B
DOC Unif Crime Fee/HB2712	49,339	49,339	100%	49,339	-	0%	49,339	100%	- A
OJD Court Fac/Sec SB 1065	26,000	13,503	52%	20,000	3,948	20%	20,000	100%	-
Interest on Investments	17,300	13,796	80%	14,243	2,027	14%	5,550	39%	(8,693)
Food Subsidy	12,000	13,028	109%	12,000	1,509	13%	8,500	71%	(3,500) C
Contract Payments	8,000	2,795	35%	8,000	5,158	64%	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%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>975,090</b>	<b>975,868</b>	<b>100%</b>	<b>901,143</b>	<b>54,810</b>	<b>6%</b>	<b>868,950</b>	<b>96%</b>	<b>(32,193)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,970,797	5,762,391	97%	6,108,905	1,796,749	29%	5,666,681	93%
Materials and Services	1,372,016	1,233,835	90%	1,363,409	383,464	28%	1,363,409	100%	-
Capital Outlay	47,536	41,992	88%	50,051	-	0%	50,051	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,390,349</b>	<b>7,038,218</b>	<b>95%</b>	<b>7,522,365</b>	<b>2,180,214</b>	<b>29%</b>	<b>7,080,141</b>	<b>94%</b>	<b>442,224</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	2,101,460	33%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(55,000)	(18,332)	33%	(55,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>5,957,854</b>	<b>5,957,854</b>	<b>100%</b>	<b>6,249,397</b>	<b>2,083,128</b>	<b>33%</b>	<b>6,249,397</b>	<b>100%</b>	<b>-</b>

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)	(2,125,404)		(6,211,191)		410,031
Net Transfers - In (Out)	5,957,854	5,957,854		6,249,397	2,083,128		6,249,397		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 616,595</b>	<b>\$ 965,223</b>	<b>157%</b>	<b>\$ 596,681</b>	<b>\$ 922,947</b>	<b>155%</b>	<b>\$ 1,003,429</b>	<b>168%</b>	<b>\$406,748</b>

- 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** Dept. of Education subsidies for detention meals lower due to smaller population than projected at time of budgeting
- D** Projected Personnel savings based on FY22 average vacancy rate of 4.7%



# Budget to Actuals Report

## TRT - Fund 160/170

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	6,839,554	59%	14,390,068	124%	2,789,081 A
Interest	53,900	61,146	113%	58,448	18,212	31%	54,290	93%	(4,158)
State Miscellaneous	-	100,000		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>10,669,865</b>	<b>11,229,510</b>	<b>105%</b>	<b>11,659,435</b>	<b>6,857,766</b>	<b>59%</b>	<b>14,444,358</b>	<b>124%</b>	<b>2,784,923</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,038,805	2,998,091	99%	3,136,659	1,580,648	50%	3,903,621	124%	(766,962) B
Interfund Contract	114,481	114,481	100%	121,817	40,606	33%	121,817	100%	- C
Software	11,500	-	0%	45,000	38,508	86%	45,000	100%	-
Interfund Charges	35,861	35,861	100%	39,709	13,236	33%	39,709	100%	-
Administrative	15,225	4,526	30%	15,203	5,639	37%	16,703	110%	(1,500)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
<b>TOTAL REQUIREMENTS</b>	<b>3,619,872</b>	<b>3,566,960</b>	<b>99%</b>	<b>3,358,388</b>	<b>1,678,636</b>	<b>50%</b>	<b>4,126,850</b>	<b>123%</b>	<b>(768,462)</b>

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(6,664)	33%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(25,000)	33%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(68,652)	33%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(142,964)	33%	(531,256)	124%	(102,355) D
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(148,136)	33%	(444,417)	100%	-
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(310,500)	33%	(1,170,342)	126%	(238,829)
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(1,217,260)	33%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(5,278,036)</b>	<b>(4,963,905)</b>	<b>94%</b>	<b>(5,757,574)</b>	<b>(1,919,176)</b>	<b>33%</b>	<b>(6,098,758)</b>	<b>106%</b>	<b>(341,184)</b>

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	5,179,130		10,317,508		2,016,461
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(1,919,176)		(6,098,758)		(341,184)
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,484,351</b>	<b>\$ 6,189,395</b>	<b>113%</b>	<b>\$ 8,433,816</b>	<b>\$ 9,449,349</b>	<b>112%</b>	<b>\$ 10,408,145</b>	<b>123%</b>	<b>\$ 1,974,329</b>

- 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 October 31, 2021 (unaudited)

**33.3%**  
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	14,137		-	40,487		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 <b>A</b>
<b>TOTAL RESOURCES</b>	<b>19,000,000</b>	<b>46,273</b>	<b>0%</b>	<b>19,000,000</b>	<b>19,208,028</b>	<b>101%</b>	<b>38,125,980</b>	<b>201%</b>	<b>19,125,980</b>

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%	- <b>C</b>
Negative Economic Impacts	-	-		3,050,000	-	0%	3,050,000	100%	- <b>D</b>
Public Health	-	32,136	999%	2,165,184	820,686	38%	2,165,184	100%	- <b>F</b>
Infrastructure	-	-		2,050,000	-	0%	2,050,000	100%	- <b>E</b>
<b>TOTAL REQUIREMENTS</b>	<b>19,000,000</b>	<b>32,136</b>	<b>0%</b>	<b>38,000,000</b>	<b>833,263</b>	<b>2%</b>	<b>38,000,000</b>	<b>100%</b>	<b>-</b>

<b>TOTAL</b> □	-	-		-	-		-		-
----------------	---	---	--	---	---	--	---	--	---

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)	18,374,765		125,980		19,125,980
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 14,137</b>	<b>999%</b>	<b>-</b>	<b>\$ 18,388,901</b>	<b>999%</b>	<b>\$ 140,117</b>	<b>999%</b>	<b>\$ 140,117</b>

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



# Budget to Actuals Report

## Justice Court - Fund 220

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	174,262	32%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	11	12%	30	32%	(65)
<b>TOTAL RESOURCES</b>	<b>489,850</b>	<b>501,563</b>	<b>102%</b>	<b>550,832</b>	<b>174,273</b>	<b>32%</b>	<b>550,767</b>	<b>100%</b>	<b>(65)</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	531,006	519,650	98%	542,209	180,536	33%	542,209	100%	-
Materials and Services	152,502	131,276	86%	158,933	55,233	35%	158,933	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>683,508</b>	<b>650,926</b>	<b>95%</b>	<b>701,142</b>	<b>235,769</b>	<b>34%</b>	<b>701,142</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - Justice Court	-	-		205,956	68,652	33%	205,956	100%	-
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-
<b>TOTAL TRANSFERS</b>	<b>107,235</b>	<b>111,521</b>	<b>104%</b>	<b>205,956</b>	<b>68,652</b>	<b>33%</b>	<b>205,956</b>	<b>100%</b>	<b>-</b>

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)	(61,496)		(150,375)		(65)
Net Transfers - In (Out)	107,235	111,521		205,956	68,652		205,956		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 57,804</b>	<b>-</b>	<b>0%</b>	<b>\$ 55,646</b>	<b>\$ 7,156</b>	<b>13%</b>	<b>\$ 55,581</b>	<b>100%</b>	<b>(\$65)</b>

<sup>A</sup> One time yearly software maintenance fee paid in July for entire fiscal year



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	3,570,294	13%	28,467,681	100%	19,152 <sup>A</sup>
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	1,480,626	13%	11,824,026	100%	10,464 <sup>A</sup>
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,770,574	914,353	24%	3,764,776	100%	(5,798)
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	97,817	30%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	21,025	14%	72,470	49%	(74,946)
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	40,659	28%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	4,048	6%	16,400	24%	(52,874)
LED #2 Foreclosed Properties	-	13,534		-	-		-		-
LED #1 Foreclosed Properties	-	33,522		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>43,449,298</b>	<b>44,938,851</b>	<b>103%</b>	<b>44,724,355</b>	<b>6,128,821</b>	<b>14%</b>	<b>44,620,353</b>	<b>100%</b>	<b>(104,002)</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Sheriff's Services	3,864,843	4,435,626	115%	4,002,499	1,319,263	33%	3,965,387	99%	37,112
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	349,769	30%	1,169,304	101%	(15,100)
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	981,570	27%	3,487,792	98%	88,550
Detective	2,515,536	2,546,467	101%	3,029,130	1,208,989	40%	3,271,408	108%	(242,278)
Patrol	13,284,465	13,388,793	101%	14,015,461	4,444,692	32%	13,030,767	93%	984,694
Records	1,038,130	954,506	92%	1,025,023	289,069	28%	909,344	89%	115,679
Adult Jail	20,347,342	18,424,567	91%	21,033,697	6,198,742	29%	20,049,355	95%	984,342
Court Security	490,401	413,143	84%	444,617	129,121	29%	390,770	88%	53,847
Emergency Services	543,565	886,331	163%	789,912	256,887	33%	715,549	91%	74,363
Special Services	2,052,586	1,787,984	87%	1,775,588	763,982	43%	2,254,225	127%	(478,637)
Training	1,156,993	1,186,921	103%	1,626,207	610,433	38%	1,867,652	115%	(241,445)
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	569,122	41%	1,613,679	116%	(223,995)
Non - Departmental	95,589	1,589	2%	299,998	-	0%	299,998	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>51,263,220</b>	<b>49,625,248</b>	<b>97%</b>	<b>54,162,360</b>	<b>17,121,639</b>	<b>32%</b>	<b>53,025,228</b>	<b>98%</b>	<b>1,137,132</b>

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	1,217,260	33%	3,651,787	100%	-
Transfer In - General Fund	240,290	240,290	100%	121,950	40,648	33%	121,950	100%	-
Transfers Out - Debt Service	(273,000)	(272,128)	100%	(273,000)	-	0%	(273,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,119,077</b>	<b>3,119,949</b>	<b>100%</b>	<b>3,500,737</b>	<b>1,257,908</b>	<b>36%</b>	<b>3,500,737</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	18,676,167	18,832,967	101%	17,874,511	17,266,520	97%	17,266,520	97%	(607,991)
Resources over Requirements	(7,813,922)	(4,686,396)		(9,438,005)	(10,992,817)		(8,404,875)		1,033,130
Net Transfers - In (Out)	3,119,077	3,119,949		3,500,737	1,257,908		3,500,737		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,981,322</b>	<b>\$ 17,266,520</b>	<b>123%</b>	<b>\$ 11,937,243</b>	<b>\$ 7,531,610</b>	<b>63%</b>	<b>\$ 12,362,382</b>	<b>104%</b>	<b>\$ 425,139</b>

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

<sup>A</sup> 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 October 31, 2021 (unaudited)

**33.3%**  
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	5,972,835	35%	17,810,277	104%	713,260
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	3,955,907	44%	8,947,837	100%	-
State Miscellaneous	2,850,731	3,493,477	123%	4,129,465	1,830,790	44%	4,011,411	97%	(118,054)
Federal Grants	4,833,096	5,641,391	117%	3,633,483	868,280	24%	3,664,558	101%	31,075
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	1,017,689	28%	3,230,973	89%	(396,178)
CCBHC Grant	-	-	-	2,627,291	-	0%	2,627,291	100%	-
Local Grants	3,639,059	3,829,781	105%	1,936,838	1,869,145	97%	2,509,350	130%	572,512
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	65,034	6%	1,096,566	101%	10,547
Medicaid	350,491	933,393	266%	1,014,100	259,088	26%	777,263	77%	(236,837)
Other	965,971	1,106,718	115%	884,036	249,479	28%	854,265	97%	(29,771)
Patient Fees	672,995	483,754	72%	468,415	190,705	41%	572,117	122%	103,702
Vital Records	237,296	317,189	134%	280,000	88,425	32%	336,165	120%	56,165
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	78,780	46%	236,340	137%	64,140
Liquor Revenue	99,500	158,977	160%	157,000	53,344	34%	191,824	122%	34,824
Interest on Investments	147,400	153,426	104%	156,549	32,022	20%	95,160	61%	(61,389)
State Shared- Family Planning	155,000	146,074	94%	152,634	36,039	24%	108,118	71%	(44,516)
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	218,055	26%	654,164	78%	(188,886)
<b>TOTAL RESOURCES</b>	<b>43,207,563</b>	<b>45,921,554</b>	<b>106%</b>	<b>47,513,115</b>	<b>16,963,948</b>	<b>36%</b>	<b>48,029,010</b>	<b>101%</b>	<b>515,895</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	37,622,192	35,975,598	96%	43,716,878	12,517,750	29%	40,100,995	92%	3,615,883
Materials and Services	14,523,515	13,886,895	96%	13,964,434	3,215,535	23%	13,859,472	99%	104,962
Capital Outlay	139,467	131,664	94%	130,000	27,376	21%	129,376	100%	624
Administration Allocation	-	-	-	(26,028)	-	0%	-	0%	(26,028)
<b>TOTAL REQUIREMENTS</b>	<b>52,285,174</b>	<b>49,994,157</b>	<b>96%</b>	<b>57,785,284</b>	<b>15,760,661</b>	<b>27%</b>	<b>54,089,843</b>	<b>94%</b>	<b>3,695,441</b>

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	1,969,700	33%	5,909,168	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	148,136	33%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(76,916)	33%	(230,755)	100%	-
<b>TOTAL TRANSFERS</b>	<b>8,026,313</b>	<b>6,945,413</b>	<b>87%</b>	<b>6,122,830</b>	<b>2,040,920</b>	<b>33%</b>	<b>6,122,830</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	6,778,564	7,817,166	115%	10,033,946	10,689,975	107%	10,689,976	107%	656,030
Resources over Requirements	(9,077,611)	(4,072,603)	-	(10,272,169)	1,203,287	-	(6,060,833)	-	4,211,336
Net Transfers - In (Out)	8,026,313	6,945,413	87%	6,122,830	2,040,920	33%	6,122,830	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,727,266</b>	<b>\$ 10,689,975</b>	<b>187%</b>	<b>\$ 5,884,607</b>	<b>\$ 13,934,182</b>	<b>237%</b>	<b>\$ 10,751,973</b>	<b>183%</b>	<b>\$ 4,867,366</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	138,966	18%	619,148	81%	(149,695) <b>A</b>
State Grant	-	-	-	637,740	-	0%	529,936	83%	(107,804) <b>B</b>
CCBHC Grant	-	-	-	486,804	-	0%	472,404	97%	(14,400)
Interest on Investments	147,400	153,426	104%	156,549	32,022	20%	95,160	61%	(61,389)
Other	14,391	12,622	88%	9,200	7,756	84%	12,768	139%	3,568
State Miscellaneous	-	347,105	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,399,036</b>	<b>3,149,311</b>	<b>225%</b>	<b>2,059,136</b>	<b>178,744</b>	<b>9%</b>	<b>1,729,416</b>	<b>84%</b>	<b>(329,720)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,914,729	5,679,486	96%	6,810,635	1,908,139	28%	5,871,120	86%
Materials and Services	4,991,353	6,435,511	129%	5,872,706	1,823,167	31%	6,152,532	105%	(279,826) <b>D</b>
Administration Allocation	(9,645,743)	(9,645,743)	100%	(10,188,949)	(2,492,616)	24%	(10,162,921)	100%	(26,028)
<b>TOTAL REQUIREMENTS</b>	<b>1,260,339</b>	<b>2,469,254</b>	<b>196%</b>	<b>2,494,392</b>	<b>1,238,690</b>	<b>50%</b>	<b>1,860,731</b>	<b>75%</b>	<b>633,661</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(232,908)	(232,908)	100%	(219,794)	(76,916)	35%	(219,794)	100%
<b>TOTAL TRANSFERS</b>	<b>(232,908)</b>	<b>(232,908)</b>	<b>100%</b>	<b>(219,794)</b>	<b>(76,916)</b>	<b>35%</b>	<b>(219,794)</b>	<b>100%</b>	<b>-</b>

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)	(1,059,945)	-	(131,315)	-	303,941
Net Transfers - In (Out)	(232,908)	(232,908)	-	(219,794)	(76,916)	-	(219,794)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,678,628</b>	<b>\$ 3,769,942</b>	<b>141%</b>	<b>\$ 2,896,950</b>	<b>\$ 2,633,081</b>	<b>91%</b>	<b>\$ 3,418,833</b>	<b>118%</b>	<b>\$521,883</b>

- A** Federal grants are reimbursed on a quarterly basis
- B** Reimbursement less than budgeted due to vacancies
- C** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- D** 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 October 31, 2021 (unaudited)

**33.3%**  
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	5,085,041	43%	12,056,242	101%	149,228 A
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	3,955,907	44%	8,947,837	100%	-
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	1,017,337	28%	3,222,011	89%	(405,140) B
Federal Grants	3,298,243	2,715,411	82%	2,725,623	687,754	25%	2,908,247	107%	182,624 C
CCBHC Grant	-	-	-	2,140,487	-	0%	2,154,887	101%	14,400
State Miscellaneous	1,544,455	1,285,829	83%	1,934,643	588,922	30%	1,850,873	96%	(83,770)
Local Grants	1,897,762	1,717,173	90%	1,093,055	1,017,497	93%	1,416,302	130%	323,247 D
Medicaid	350,491	933,393	266%	1,014,100	259,088	26%	777,263	77%	(236,837) E
Other	927,605	1,076,144	116%	682,180	224,936	33%	671,222	98%	(10,958)
Patient Fees	522,300	382,906	73%	372,115	156,029	42%	468,088	126%	95,973
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	78,780	46%	236,340	137%	64,140 F
Liquor Revenue	99,500	158,977	160%	157,000	53,344	34%	191,824	122%	34,824
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
<b>TOTAL RESOURCES</b>	<b>31,043,753</b>	<b>30,988,758</b>	<b>100%</b>	<b>35,073,435</b>	<b>13,302,965</b>	<b>38%</b>	<b>35,206,467</b>	<b>100%</b>	<b>133,032</b>

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	7,677,254	29%	24,412,187	92%	2,219,878 G
Materials and Services	5,998,817	4,097,273	68%	4,882,963	709,565	15%	4,559,046	93%	323,917
Capital Outlay	125,267	106,122	85%	54,000	27,376	51%	53,376	99%	624
<b>TOTAL REQUIREMENTS</b>	<b>36,619,088</b>	<b>33,769,343</b>	<b>92%</b>	<b>39,092,883</b>	<b>10,306,376</b>	<b>26%</b>	<b>36,548,464</b>	<b>93%</b>	<b>2,544,419</b>

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	759,348	33%	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%	-
<b>TOTAL TRANSFERS</b>	<b>4,334,296</b>	<b>3,253,396</b>	<b>75%</b>	<b>2,267,126</b>	<b>759,348</b>	<b>33%</b>	<b>2,267,126</b>	<b>100%</b>	<b>-</b>

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)	2,996,589	-	(1,341,997)	-	2,677,451
Net Transfers - In (Out)	4,334,296	3,253,396	75%	2,267,126	759,348	33%	2,267,126	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,767,666</b>	<b>\$ 3,870,664</b>	<b>219%</b>	<b>\$ 1,859,692</b>	<b>\$ 7,626,601</b>	<b>410%</b>	<b>\$ 4,795,793</b>	<b>258%</b>	<b>\$2,936,101</b>

- A** Additional funds received for Aid & Assist (\$167K). Other small fluctuations in service element dollars
- B** Fees tracking lower than budget
- C** Projections include an extension of unspent funds for the Crisis Program's Bureau of Justice Assistance and SAMHSA CCBHC Expansion grants
- D** Carryforward of unspent FY21 COHC Crisis Services Grant and Choice Model funds. Also includes unbudgeted 2020 Q1 COHC Covid QIM funds.
- E** Medicaid services tracking lower than budget
- F** Medicare services tracking higher than budgeted
- G** 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 October 31, 2021 (unaudited)

**33.3%**  
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	887,794	20%	5,224,099	115%	671,836 <b>A</b>
State Miscellaneous	1,306,276	1,860,543	142%	2,194,822	1,241,868	57%	2,160,538	98%	(34,284)
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	65,034	6%	1,096,566	101%	10,547
Local Grants	1,741,297	2,112,608	121%	843,783	851,648	101%	1,093,048	130%	249,265 <b>B</b>
Vital Records	237,296	317,189	134%	280,000	88,425	32%	336,165	120%	56,165
Other	23,975	17,952	75%	192,656	16,787	9%	170,275	88%	(22,381)
State Shared- Family Planning	155,000	146,074	94%	152,634	36,039	24%	108,118	71%	(44,516)
Federal Grants	297,609	289,822	97%	139,017	41,560	30%	137,163	99%	(1,854)
Patient Fees	150,695	100,848	67%	96,300	34,676	36%	104,029	108%	7,729
OHP Fee for Service	-	-	-	-	353	-	8,962	-	8,962
State - Medicaid/Medicare	952,220	882,600	93%	843,050	218,055	26%	654,164	78%	(188,886) <b>C</b>
<b>TOTAL RESOURCES</b>	<b>10,764,775</b>	<b>11,783,485</b>	<b>109%</b>	<b>10,380,544</b>	<b>3,482,239</b>	<b>34%</b>	<b>11,093,127</b>	<b>107%</b>	<b>712,583</b>

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	2,932,357	29%	9,817,688	96%	456,490 <b>D</b>
Materials and Services	3,533,345	3,354,111	95%	3,208,765	682,803	21%	3,147,894	98%	60,871
Capital Outlay	14,200	25,542	180%	76,000	-	0%	76,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>14,405,747</b>	<b>13,755,560</b>	<b>95%</b>	<b>16,198,009</b>	<b>4,215,596</b>	<b>26%</b>	<b>15,680,648</b>	<b>97%</b>	<b>517,361</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	1,210,352	33%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	148,136	33%	444,417	100%	-
Transfers In- OHP Mental Health	81,686	81,686	100%	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>3,924,925</b>	<b>3,924,925</b>	<b>100%</b>	<b>4,075,498</b>	<b>1,358,488</b>	<b>33%</b>	<b>4,075,498</b>	<b>100%</b>	<b>-</b>

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)	(733,357)	-	(4,587,521)	-	1,229,944
Net Transfers - In (Out)	3,924,925	3,924,925	100%	4,075,498	1,358,488	33%	4,075,498	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,280,972</b>	<b>\$ 3,049,370</b>	<b>238%</b>	<b>\$ 1,127,965</b>	<b>\$ 3,674,501</b>	<b>326%</b>	<b>\$ 2,537,347</b>	<b>225%</b>	<b>\$1,409,382</b>

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



# Budget to Actuals Report

## Community Development - Fund 295

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	49,110	35%	144,716	104%	6,000
Code Compliance	722,028	783,094	108%	842,906	366,014	43%	980,906	116%	138,000
Building Safety	3,362,450	3,921,591	117%	3,819,940	1,564,760	41%	4,103,940	107%	284,000
Electrical	720,600	915,357	127%	914,750	353,889	39%	952,600	104%	37,850
Environmental On-Site	867,700	1,118,994	129%	1,056,678	302,458	29%	1,056,678	100%	-
Current Planning	1,738,304	2,054,192	118%	1,980,521	704,845	36%	2,144,811	108%	164,290
Long Range Planning	703,194	741,514	105%	826,806	353,795	43%	916,675	111%	89,869
<b>TOTAL RESOURCES</b>	<b>8,251,726</b>	<b>9,687,451</b>	<b>117%</b>	<b>9,580,316</b>	<b>3,694,872</b>	<b>39%</b>	<b>10,300,325</b>	<b>108%</b>	<b>720,009</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	2,818,748	2,740,077	97%	3,137,795	968,642	31%	3,101,954	99%
Code Compliance	568,320	539,584	95%	617,012	190,333	31%	602,418	98%	14,594
Building Safety	1,867,662	1,768,376	95%	2,284,444	685,076	30%	2,161,437	95%	123,007
Electrical	524,979	487,253	93%	556,531	181,925	33%	549,631	99%	6,900
Environmental On-Site	634,452	639,025	101%	765,935	186,376	24%	716,743	94%	49,192
Current Planning	1,479,294	1,465,772	99%	1,769,333	528,785	30%	1,731,076	98%	38,257
Long Range Planning	580,687	446,049	77%	847,839	176,181	21%	736,839	87%	111,000
<b>TOTAL REQUIREMENTS</b>	<b>8,474,142</b>	<b>8,086,137</b>	<b>95%</b>	<b>9,978,889</b>	<b>2,917,318</b>	<b>29%</b>	<b>9,600,098</b>	<b>96%</b>	<b>378,791</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	87,132	30%	290,000	100%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(33,108)	33%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(268,748)	58%	(921,663)	200%	(460,401)
<b>TOTAL TRANSFERS</b>	<b>(55,480)</b>	<b>(1,104,998)</b>	<b>999%</b>	<b>(270,622)</b>	<b>(214,724)</b>	<b>79%</b>	<b>(731,023)</b>	<b>270%</b>	<b>(460,401)</b>

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)	777,554	-	700,227	-	1,098,800
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(214,724)	-	(731,023)	-	(460,401)
<b>TOTAL FUND BALANCE</b>	<b>\$ 734,798</b>	<b>\$ 1,749,673</b>	<b>238%</b>	<b>\$ 763,172</b>	<b>\$ 2,312,503</b>	<b>303%</b>	<b>\$ 1,718,877</b>	<b>225%</b>	<b>\$955,705</b>

- 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
- D** Expenditures are anticipated to be higher than budgeted
- 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 October 31, 2021 (unaudited)

**33.3%**  
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	6,545,122	37%	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 <sup>A</sup>
Other Inter-fund Services	1,114,070	1,198,004	108%	1,221,632	112,517	9%	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	58,999	13%	449,150	100%	-
Miscellaneous	54,000	73,562	136%	67,340	16,919	25%	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	19,451	33%	58,720	99%	(389)
Assessment Payments (P&I)	8,000	24,578	307%	3,460	1,652	48%	3,460	100%	-
Federal Reimbursements	1,325,874	1,093,866	83%	-	-	-	-	-	-
State Miscellaneous	-	7,048	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>20,681,110</b>	<b>23,538,925</b>	<b>114%</b>	<b>22,629,649</b>	<b>9,113,334</b>	<b>40%</b>	<b>22,728,427</b>	<b>100%</b>	<b>98,778</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,709,180	6,422,847	96%	6,916,229	2,219,752	32%	6,830,571	99%
Materials and Services	7,753,525	6,065,466	78%	7,843,400	2,618,356	33%	7,847,400	100%	(4,000) <sup>C</sup>
Capital Outlay	50,500	17,944	36%	264,500	24,872	9%	264,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>14,513,205</b>	<b>12,506,257</b>	<b>86%</b>	<b>15,024,128</b>	<b>4,862,980</b>	<b>32%</b>	<b>14,942,470</b>	<b>99%</b>	<b>81,658</b>

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%
<b>TOTAL TRANSFERS</b>	<b>(6,683,218)</b>	<b>(6,683,218)</b>	<b>100%</b>	<b>(11,757,547)</b>	<b>(2,213,525)</b>	<b>19%</b>	<b>(11,757,547)</b>	<b>100%</b>	<b>-</b>

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	4,250,354	-	7,785,957	-	180,436
Net Transfers - In (Out)	(6,683,218)	(6,683,218)	-	(11,757,547)	(2,213,525)	-	(11,757,547)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,180,473</b>	<b>\$ 8,566,521</b>	<b>393%</b>	<b>\$ 2,231,806</b>	<b>\$ 10,603,351</b>	<b>475%</b>	<b>\$ 4,594,932</b>	<b>206%</b>	<b>\$2,363,126</b>

- <sup>A</sup> Actual payment higher than budget
- <sup>B</sup> Projected Personnel savings based on FY22 savings to date
- <sup>C</sup> Purchase of chairs for conference room exceeded estimate



# Budget to Actuals Report

## Adult P&P - Fund 355

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	-	0%	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	18,333	37%	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	6,914	15%	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	25	5%	500	100%	-	
State Subsidy	16,298	-	0%	-	-	-	-	-	-	
<b>TOTAL RESOURCES</b>	<b>5,995,287</b>	<b>6,040,170</b>	<b>101%</b>	<b>5,840,250</b>	<b>1,184,560</b>	<b>20%</b>	<b>6,184,652</b>	<b>106%</b>	<b>344,402</b>	

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	1,626,191	30%	4,896,873	91%	482,630	F
Materials and Services	1,923,795	1,414,886	74%	1,700,412	386,106	23%	1,700,412	100%	-	
<b>TOTAL REQUIREMENTS</b>	<b>7,081,268</b>	<b>6,365,601</b>	<b>90%</b>	<b>7,079,915</b>	<b>2,012,297</b>	<b>28%</b>	<b>6,597,285</b>	<b>93%</b>	<b>482,630</b>	

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In- General Funds	285,189	285,189	100%	662,046	220,680	33%	662,046	100%	-	
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(190,974)	(60,732)	32%	(190,974)	100%	-	
<b>TOTAL TRANSFERS</b>	<b>187,496</b>	<b>187,496</b>	<b>100%</b>	<b>471,072</b>	<b>159,948</b>	<b>34%</b>	<b>471,072</b>	<b>100%</b>	<b>-</b>	

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)	(827,737)	-	(412,633)	-	827,032	
Net Transfers - In (Out)	187,496	187,496	100%	471,072	159,948	34%	471,072	100%	-	
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,816,329</b>	<b>\$ 2,982,055</b>	<b>164%</b>	<b>\$ 1,971,182</b>	<b>\$ 2,314,266</b>	<b>117%</b>	<b>\$ 3,040,494</b>	<b>154%</b>	<b>\$1,069,312</b>	

- 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 8.4%



# Budget to Actuals Report

## Road CIP - Fund 465

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	47,183	17%	149,260	53%	(130,469)
<b>TOTAL RESOURCES</b>	<b>2,467,800</b>	<b>2,942,827</b>	<b>119%</b>	<b>2,471,190</b>	<b>47,183</b>	<b>2%</b>	<b>2,340,721</b>	<b>95%</b>	<b>(130,469)</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	158,465	158,465	100%	109,870	36,623	33%	109,870	100%	-
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	3,939,155	13%	27,878,020	94%	1,734,801 <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>20,036,050</b>	<b>11,742,022</b>	<b>59%</b>	<b>29,722,691</b>	<b>3,975,778</b>	<b>13%</b>	<b>27,987,890</b>	<b>94%</b>	<b>1,734,801</b>

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%	-
<b>TOTAL TRANSFERS</b>	<b>7,517,657</b>	<b>6,819,612</b>	<b>91%</b>	<b>12,193,917</b>	<b>-</b>	<b>0%</b>	<b>12,193,917</b>	<b>100%</b>	<b>-</b>

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)	(3,928,595)		(25,647,169)		1,604,332
Net Transfers - In (Out)	7,517,657	6,819,612		12,193,917	-		12,193,917		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,103,814</b>	<b>\$ 23,533,004</b>	<b>180%</b>	<b>\$ 5,316,460</b>	<b>\$ 19,604,409</b>	<b>369%</b>	<b>\$ 10,079,752</b>	<b>190%</b>	<b>\$4,763,292</b>

<sup>A</sup> 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 October 31, 2021 (unaudited)

**33.3%**  
Year Completed

	Fiscal Year 2021			Fiscal Year 2022					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Tumalo Res Rd: OB Riley to Bailey Rd	\$ -	\$ -		\$ -	\$ -		\$ -		\$ -
Skyliers Road	-	(58,232)		-	-		-		-
Sisemore Bridge	404,245	598,081	148%	-	-		-		-
ARTS Project	-	(66,618)		-	-		-		-
Terrebonne Refinement Plan	5,000,000	-		10,000,000	-	0%	10,000,000	100%	-
S. Canal / Helmholtz Way	-	7,376		-	-		-		-
Tumalo Road / Tumalo Place	1,517,345	1,092,426	72%	-	67,998		74,265		(74,265)
Old Bend Rdm/Tumalo Rd Inter	1,350,782	1,200,636	89%	-	16,907		16,907		(16,907)
NE Negus and 17TH	788,684	339,647	43%	2,363,532	649,075	27%	2,274,311	96%	89,221
Hunnel Rd: Loco Rd to Tumalo Rd	794,229	240,723	30%	2,168,940	5,829	0%	964,710	44%	1,204,230
Cascade Lakes Hwy Bike Facilities	-	32,740		-	-		-		-
Transportation System Plan Update	170,000	82,053	48%	108,510	32,908	30%	159,515	147%	(51,005)
US 97 Bend North Corridor	5,000,000	5,000,000	100%	-	-		-		-
Gribbling Rd Bridge	222,000	-	0%	279,575	-	0%	151,200	54%	128,375
Paving Fyrear Rd	1,564,000	1,521,324	97%	-	-		-		-
Paving of S. Century Dr	100,000	447,416	447%	-	-		-		-
Terrebonne Wastewater Feasibility St.	50,000	63,646	127%	-	19,184		19,184		(19,184)
Rickard Rd: Groff Rd to US 20	605,300	497,920	82%	1,716,142	1,347,936	79%	1,483,692	86%	232,450
Paving Powell Butte Hwy	651,000	38,085	6%	931,140	1,319,374	142%	1,319,612	142%	(388,472)
Smith Rock Way Bridge Replace	85,000	-	0%	505,000	253	0%	185,000	37%	320,000
Deschutes Mkt Rd/Hamehook Round	150,000	10,277	7%	671,000	30,279	5%	371,000	55%	300,000
US 97: S. Century Dr to USFS Boundry	-	70,090		-	-		-		-
Johnson Rd Curve Warning Signs	100,000	59,710	60%	-	-		-		-
Speed Feedback Sign Installation	50,000	76,314	153%	-	-		-		-
Paving Cottonwood: Us 97 To BSNF RR	-	-		618,144	449,412	73%	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	-	246,628		-	-		-		-
US 20: Tumalo Multi-Use Path Crossing	-	-		1,250,000	-		1,250,000	100%	-
Highway Warning Systems 2021	-	-		-	-		50,000		(50,000)
Guardrail Improvements	100,000	83,367	83%	100,000	-	0%	100,000	100%	-
Redmond District Local Roads	-	-		500,000	-		500,000	100%	-
Bend District Local Roads	500,000	-	0%	500,000	-	0%	500,000	100%	-
City of LaPine Local Roads	500,000	-	0%	-	-		-		-
Sidewalk Ramp Improvements	75,000	-	0%	75,000	-	0%	75,000	100%	-
Signage Improvements	100,000	-	0%	100,000	-	0%	130,000	130%	(30,000)
<b>TOTAL CAPITAL</b>	<b>\$ 19,877,585</b>	<b>\$ 11,583,607</b>	<b>58%</b>	<b>\$ 29,612,821</b>	<b>\$ 3,939,155</b>	<b>13%</b>	<b>\$ 27,878,020</b>	<b>94%</b>	<b>\$ 1,734,801</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	2,193,598	31%	7,124,000	100%	- A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	1,226,377	43%	2,827,000	100%	- A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	1,032,303	38%	2,686,000	100%	- A
Yard Debris	216,761	301,824	139%	300,000	115,240	38%	300,000	100%	- B
Franchise 3% Fees	280,000	389,402	139%	290,000	85,117	29%	290,000	100%	-
Miscellaneous	88,096	102,595	116%	55,000	26,360	48%	55,000	100%	-
Interest	23,700	42,794	181%	41,599	11,918	29%	37,940	91%	(3,659)
Special Waste	15,000	34,292	229%	15,000	31,663	211%	40,000	267%	25,000 C
Recyclables	12,000	11,180	93%	12,000	5,747	48%	12,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
Equip & Material	-	200		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>12,077,592</b>	<b>13,463,285</b>	<b>111%</b>	<b>13,350,600</b>	<b>4,728,323</b>	<b>35%</b>	<b>13,371,941</b>	<b>100%</b>	<b>21,341</b>

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	846,113	31%	2,754,132	100%	-
Materials and Services	5,227,119	4,705,435	90%	5,651,103	1,433,043	25%	5,651,103	100%	-
Capital Outlay	162,500	29,523	18%	53,141	37,567	71%	91,305	172%	(38,164) D
Debt Service	945,000	861,354	91%	1,251,615	-	0%	1,251,615	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>8,853,213</b>	<b>8,107,298</b>	<b>92%</b>	<b>9,709,991</b>	<b>2,316,724</b>	<b>24%</b>	<b>9,748,155</b>	<b>100%</b>	<b>(38,164)</b>

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)	(1,507,652)	25%	(6,029,323)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(3,684,280)</b>	<b>(3,684,280)</b>	<b>100%</b>	<b>(6,029,323)</b>	<b>(1,507,652)</b>	<b>25%</b>	<b>(6,029,323)</b>	<b>100%</b>	<b>-</b>

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	2,411,599		3,623,786		(16,823)
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(1,507,652)		(6,029,323)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 719,918</b>	<b>\$ 3,957,273</b>	<b>550%</b>	<b>\$ 583,520</b>	<b>\$ 4,861,220</b>	<b>833%</b>	<b>\$ 1,551,736</b>	<b>266%</b>	<b>\$968,216</b>

- A** Disposal tons are typically higher in summer with reductions in winter; fiscal YTD volumes are running over 9% higher than last year-to-date. Franchise disposal fee payments of \$215K were not received from Republic Services (Bend Garbage and Wilderness Disposal) by closing.
- B** Revenue is seasonal with higher utilization in summer months
- C** 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
- D** 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 October 31, 2021 (unaudited)

**33.3%**  
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	195,865	34%	613,000	106%	35,000
Food & Beverage	548,500	209,297	38%	513,500	152,770	30%	578,000	113%	64,500
Rights & Signage	125,000	62,500	50%	105,000	-	0%	71,000	68%	(34,000)
Storage	75,000	77,897	104%	77,500	-	0%	71,000	92%	(6,500)
Horse Stall Rental	52,000	11,378	22%	71,500	34,520	48%	45,000	63%	(26,500)
Interfund Payment	30,000	226,786	756%	30,000	10,000	33%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	-	0%	6,000	31%	(13,500)
Interest	(2,200)	1,051	-48%	474	1,927	407%	5,730	999%	5,256
Miscellaneous	250	2,596	999%	250	1,564	625%	3,509	999%	3,259
<b>TOTAL RESOURCES</b>	<b>1,466,050</b>	<b>1,791,835</b>	<b>122%</b>	<b>1,395,724</b>	<b>396,646</b>	<b>28%</b>	<b>1,423,239</b>	<b>102%</b>	<b>27,515</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	357,903	32%	1,079,145	96%
Personnel Services - F&B	165,518	165,801	100%	181,593	54,303	30%	162,343	89%	19,250
Materials and Services	702,149	576,528	82%	818,804	222,537	27%	694,000	85%	124,804
Materials and Services - F&B	257,600	134,431	52%	282,500	52,994	19%	177,000	63%	105,500
Debt Service	104,400	103,519	99%	103,000	-	0%	103,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,070,371</b>	<b>2,011,440</b>	<b>97%</b>	<b>2,504,877</b>	<b>687,737</b>	<b>27%</b>	<b>2,215,488</b>	<b>88%</b>	<b>289,389</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	301,920	33%	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	10,000	33%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	8,580	33%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(103,592)	33%	(310,777)	100%	-
<b>TOTAL TRANSFERS</b>	<b>894,967</b>	<b>1,144,277</b>	<b>128%</b>	<b>800,736</b>	<b>366,908</b>	<b>46%</b>	<b>1,039,565</b>	<b>130%</b>	<b>238,829</b>

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)	(291,092)	-	(792,249)	-	316,904
Net Transfers - In (Out)	894,967	1,144,277	128%	800,736	366,908	46%	1,039,565	130%	238,829
<b>TOTAL FUND BALANCE</b>	<b>\$ 655,550</b>	<b>\$ 923,473</b>	<b>141%</b>	<b>\$ 442,256</b>	<b>\$ 999,289</b>	<b>226%</b>	<b>\$ 1,170,789</b>	<b>265%</b>	<b>\$728,533</b>

- A** Increased event revenue due to increased/new events due to rescheduled events and possible pent up market demand
- B** Storage estimates reduced due to later start dates and fewer available spaces, due to increased events
- 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 October 31, 2021 (unaudited)

**33.3%**  
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%	-	1,083		3,570		3,570
<b>TOTAL RESOURCES</b>	<b>52,000</b>	<b>53,038</b>	<b>102%</b>	<b>1,560,500</b>	<b>1,856,974</b>	<b>119%</b>	<b>1,911,642</b>	<b>123%</b>	<b>351,142</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	110,000	163,282	148%	155,959	8,876	6%	104,608	67%	51,351 <sup>A</sup>
Materials and Services	17,000	26,328	155%	1,312,172	1,214,203	93%	1,312,172	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>127,000</b>	<b>189,611</b>	<b>149%</b>	<b>1,468,131</b>	<b>1,223,080</b>	<b>83%</b>	<b>1,416,780</b>	<b>97%</b>	<b>51,351</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	25,000	33%	75,000	100%	-
Transfer Out - Fair & Expo	-	-		(150,000)	(150,000)	100%	(150,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>75,000</b>	<b>75,000</b>	<b>100%</b>	<b>(75,000)</b>	<b>(125,000)</b>	<b>167%</b>	<b>(75,000)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	-	(47,461)	999%	-	(109,033)		(109,033)		(109,033)
Resources over Requirements	(75,000)	(136,573)		92,369	633,894		494,862		402,493
Net Transfers - In (Out)	75,000	75,000		(75,000)	(125,000)		(75,000)		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>(\$ 109,033)</b>		<b>\$ 17,369</b>	<b>\$ 399,861</b>	<b>999%</b>	<b>\$ 310,829</b>	<b>999%</b>	<b>\$293,460</b>

<sup>A</sup> Projection reflects vacancy savings



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY21 YTD October 31, 2021 (unaudited)

	Fair 2020	Fair 2021 Actuals to Date	2021 Projection
<b>RESOURCES</b>			
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
<b>TOTAL FAIR REVENUES</b>	<b>\$ (28,050)</b>	<b>\$ 1,854,865</b>	<b>\$ 1,854,865</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	53,167
Interest	11	1,035	1,553
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 25,127</b>	<b>\$ 1,855,901</b>	<b>\$ 1,909,586</b>
<b>REQUIREMENTS</b>			
Personnel	154,640	98,778	103,031
Materials & Services	85,216	1,222,793	1,228,793
<b>TOTAL REQUIREMENTS</b>	<b>\$ 239,856</b>	<b>\$ 1,321,571</b>	<b>\$ 1,331,824</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	162,750	62,250	75,000
Transfer Out - Fair & Expo	-	(150,000)	(150,000)
<b>TOTAL TRANSFERS</b>	<b>\$ 162,750</b>	<b>\$ (87,750)</b>	<b>\$ (75,000)</b>
<b>Net Fair</b>	<b>\$ (51,979)</b>	<b>\$ 446,580</b>	<b>\$ 502,762</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 3,285</b>	<b>\$ (48,694)</b>	<b>\$ (48,694)</b>
<b>Ending Balance</b>	<b>\$ (48,694)</b>	<b>\$ 397,886</b>	<b>\$ 454,068</b>

**A** Projection reflects vacancy savings



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	2,485	29%	7,480	88%	(1,064)
<b>TOTAL RESOURCES</b>	<b>14,000</b>	<b>8,532</b>	<b>61%</b>	<b>8,544</b>	<b>2,485</b>	<b>29%</b>	<b>7,480</b>	<b>88%</b>	<b>(1,064)</b>

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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%	-
<b>TOTAL REQUIREMENTS</b>	<b>401,940</b>	<b>90,523</b>	<b>23%</b>	<b>568,000</b>	<b>188</b>	<b>0%</b>	<b>568,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	453,158	385,418	85%	428,901	142,964	33%	531,256	124%	102,355
Transfers In - Fair & Expo	-	-	-	300,000	100,000	33%	300,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>453,158</b>	<b>385,418</b>	<b>85%</b>	<b>728,901</b>	<b>242,964</b>	<b>33%</b>	<b>831,256</b>	<b>114%</b>	<b>102,355</b>

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,143,224	726,169	64%	1,101,663	1,029,596	93%	1,029,596	93%	(72,067)
Resources over Requirements	(387,940)	(81,991)	-	(559,456)	2,297	-	(560,520)	-	(1,064)
Net Transfers - In (Out)	453,158	385,418	-	728,901	242,964	-	831,256	-	102,355
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,208,442</b>	<b>\$ 1,029,596</b>	<b>85%</b>	<b>\$ 1,271,108</b>	<b>\$ 1,274,858</b>	<b>100%</b>	<b>\$ 1,300,332</b>	<b>102%</b>	<b>\$29,224</b>



# Budget to Actuals Report

## RV Park - Fund 618

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	223,450	47%	601,134	127%	126,134
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	7	0%	15,116	144%	4,616
Washer / Dryer	4,000	5,295	132%	5,000	2,080	42%	4,545	91%	(455)
Miscellaneous	2,250	2,679	119%	2,500	984	39%	2,869	115%	369
Vending Machines	3,000	1,229	41%	2,500	799	32%	1,461	58%	(1,039)
Interest on Investments	7,600	1,636	22%	2,024	172	9%	500	25%	(1,524)
Cancellation Fees	5,500	8,825	160%	-	8,326	-	14,270	-	14,270
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>436,050</b>	<b>654,204</b>	<b>150%</b>	<b>497,524</b>	<b>235,818</b>	<b>47%</b>	<b>639,895</b>	<b>129%</b>	<b>142,371</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	33	0%	57,027	50%
Materials and Services	321,402	291,093	91%	216,305	84,413	39%	259,101	120%	(42,796)
Debt Service	222,500	221,874	100%	165,927	-	0%	165,927	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>543,902</b>	<b>512,967</b>	<b>94%</b>	<b>496,188</b>	<b>84,446</b>	<b>17%</b>	<b>482,055</b>	<b>97%</b>	<b>14,133</b>

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	25,000	20,000	80%	20,000	6,664	33%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(44,012)	33%	(132,042)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(436,628)</b>	<b>(369,173)</b>	<b>85%</b>	<b>47,958</b>	<b>(37,348)</b>	<b>-78%</b>	<b>47,958</b>	<b>100%</b>	<b>-</b>

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	151,372	-	157,840	-	156,504
Net Transfers - In (Out)	(436,628)	(369,173)	-	47,958	(37,348)	-	47,958	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 43,512</b>	<b>-</b>	<b>0%</b>	<b>\$ 49,294</b>	<b>\$ 114,024</b>	<b>231%</b>	<b>\$ 205,798</b>	<b>417%</b>	<b>\$ 156,504</b>

<sup>A</sup> New FTE added to the FY22 budget, which has not been filled

<sup>B</sup> Transfer occurs in November



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	2,258	30%	6,910	92%	(636)
<b>TOTAL RESOURCES</b>	<b>1,100</b>	<b>7,787</b>	<b>708%</b>	<b>7,546</b>	<b>2,258</b>	<b>30%</b>	<b>6,910</b>	<b>92%</b>	<b>(636)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Capital Outlay	100,000	-	0%	100,000	-	0%	100,000	100%
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>-</b>	<b>0%</b>	<b>100,000</b>	<b>-</b>	<b>0%</b>	<b>100,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	621,628	549,173	88%	132,042	44,012	33%	132,042	100%
<b>TOTAL TRANSFERS</b>	<b>621,628</b>	<b>549,173</b>	<b>88%</b>	<b>132,042</b>	<b>44,012</b>	<b>33%</b>	<b>132,042</b>	<b>100%</b>	<b>-</b>

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)	2,258		(93,090)		(636)
Net Transfers - In (Out)	621,628	549,173		132,042	44,012		132,042		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,012,728</b>	<b>\$ 1,054,426</b>	<b>104%</b>	<b>\$ 824,054</b>	<b>\$ 1,100,697</b>	<b>134%</b>	<b>\$ 1,093,378</b>	<b>133%</b>	<b>\$269,324</b>



# Budget to Actuals Report

## Risk Management - Fund 670

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	407,490	36%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	313,591	33%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	136,531	35%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	269,049	83%	323,572	100%	A
Vehicle	218,185	222,266	102%	227,700	75,900	33%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	18,938	19%	60,300	60%	(40,811)
Claims Reimbursement	50,000	39,428	79%	25,000	6,913	28%	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%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>3,263,646</b>	<b>3,239,580</b>	<b>99%</b>	<b>3,146,973</b>	<b>1,229,087</b>	<b>39%</b>	<b>4,273,362</b>	<b>136%</b>	<b>1,126,389</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,560,000	912,395	58%	1,580,000	220,715	14%	1,580,000	100%
General Liability	1,100,000	466,547	42%	1,200,000	2,050,334	171%	3,000,000	250%	(1,800,000) C
Insurance Administration	584,104	408,666	70%	547,047	170,040	31%	547,047	100%	-
Property Damage	200,240	330,869	165%	300,245	268,292	89%	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	64,589	32%	200,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,794,344</b>	<b>2,391,380</b>	<b>63%</b>	<b>4,027,292</b>	<b>2,815,348</b>	<b>70%</b>	<b>5,977,047</b>	<b>148%</b>	<b>(1,949,755)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(1,164)</b>	<b>33%</b>	<b>(3,500)</b>	<b>100%</b>	<b>-</b>

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)	(1,586,261)	-	(1,703,685)	-	(823,366)
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(1,164)	-	(3,500)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,465,802</b>	<b>\$ 9,521,450</b>	<b>147%</b>	<b>\$ 7,445,296</b>	<b>\$ 7,934,025</b>	<b>107%</b>	<b>\$ 7,814,265</b>	<b>105%</b>	<b>\$368,969</b>

- 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 October 31, 2021 (unaudited)

**33.3%**  
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	6,269,446	33%	18,767,900	100%	-
COIC Premiums	1,600,000	1,642,789	103%	1,589,000	418,479	26%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	407,327	34%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	198,921	19%	900,000	85%	(160,000)
Interest	216,200	193,598	90%	200,277	36,801	18%	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	-	0%	82,000	100%	-
<b>TOTAL RESOURCES</b>	<b>21,884,538</b>	<b>22,761,820</b>	<b>104%</b>	<b>23,027,177</b>	<b>7,330,975</b>	<b>32%</b>	<b>22,782,180</b>	<b>99%</b>	<b>(244,997)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	19,937,274	19,126,362	96%	19,640,847	5,161,394	26%	19,640,847	100%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	839,917	28%	2,970,575	100%	- A
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	330,330	29%	1,141,829	100%	- A
Wellness	164,340	149,145	91%	171,142	61,941	36%	171,142	100%	- A
<b>TOTAL REQUIREMENTS</b>	<b>23,620,173</b>	<b>23,336,074</b>	<b>99%</b>	<b>23,924,393</b>	<b>6,393,581</b>	<b>27%</b>	<b>23,924,393</b>	<b>100%</b>	<b>-</b>

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)	937,393		(1,142,213)		(244,997)
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 13,588,094</b>	<b>\$ 15,527,580</b>	<b>114%</b>	<b>\$ 13,875,402</b>	<b>\$ 16,464,973</b>	<b>119%</b>	<b>\$ 14,385,367</b>	<b>104%</b>	<b>\$509,965</b>

**A** Amounts are paid 1 month in arrears



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY22 YTD October 31, 2021 (unaudited)

**33.3%**  
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	1,229,058	13%	9,809,150	100%	5,571
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	454,281	41%	1,106,750	100%	-
Police RMS User Fees	250,000	390,879	156%	236,576	-	0%	236,576	100%	-
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	64,947	40%	162,000	100%	-
Contract Payments	157,252	136,638	87%	147,956	14,250	10%	147,956	100%	-
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	31,610	27%	115,000	100%	-
Interest	90,400	110,233	122%	96,867	19,275	20%	60,500	62%	(36,367)
State Reimbursement	83,000	131,881	159%	60,000	-	0%	60,000	100%	-
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	544	1%	38,344	100%	-
Miscellaneous	12,200	121,920	999%	18,658	9,296	50%	18,658	100%	-
<b>TOTAL RESOURCES</b>	<b>11,064,698</b>	<b>12,080,426</b>	<b>109%</b>	<b>12,019,306</b>	<b>1,828,113</b>	<b>15%</b>	<b>11,988,510</b>	<b>100%</b>	<b>(30,796)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,620,458	7,190,545	94%	8,005,795	2,458,769	31%	7,264,561	91%
Materials and Services	3,476,381	2,912,246	84%	3,557,212	808,825	23%	3,557,212	100%	-
Capital Outlay	1,480,000	431,457	29%	3,000,000	23,743	1%	3,000,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>12,576,839</b>	<b>10,534,248</b>	<b>84%</b>	<b>14,563,007</b>	<b>3,291,337</b>	<b>23%</b>	<b>13,821,773</b>	<b>95%</b>	<b>741,234</b>

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)	(1,463,224)		(1,833,263)		710,438
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,829,277</b>	<b>\$ 10,709,072</b>	<b>157%</b>	<b>\$ 9,307,082</b>	<b>\$ 9,245,847</b>	<b>99%</b>	<b>\$ 8,875,809</b>	<b>95%</b>	<b>(\$431,273)</b>

- 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
- E** Projected Personnel savings based on FY22 average vacancy rate of 9.6%