



MEMORANDUM

DATE: May 5, 2022
TO: Board of County Commissioners
FROM: Wayne Lowry, Interim Chief Financial Officer
SUBJECT: Treasury and Finance Report for March 2022

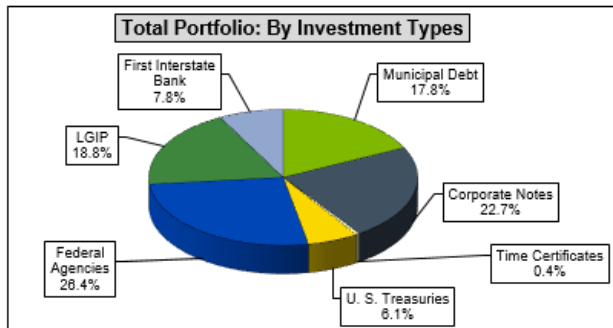
Following is the unaudited monthly finance report for fiscal year to date March 31, 2022.

Treasury and Investments

- The portfolio balance at the end of March was \$278.5 million, an increase of ~\$1 million from February and an increase of \$8 million from last year (March 2021)
- Net investment income for the month is \$121,074 approximately \$4,000 less than last month and \$49,000 less than March 2021. YTD earnings of \$1,162,895 are \$706,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate increased 10 basis points from 45 to 55 effective March 16, 2022. Benchmark returns for 24 and 36 month treasuries are up again from the prior month by 84 and 83 basis points, respectively.
- Average portfolio yield is 0.58% compared to 0.60% in February.
- The portfolio’s weighted average time to maturity is at 1.49 years compared to 1.56 in February.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 49,475,000	17.8%
Corporate Notes	63,102,000	22.7%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	17,000,000	6.1%
Federal Agencies	73,490,000	26.4%
LGIP	52,449,707	18.8%
First Interstate Bank	21,689,438	7.8%
Total Investments	\$ 278,451,145	100.0%

Investment Income		
	Mar-22	Y-T-D
Total Investment Income	126,074	1,207,895
Less Fee: \$5,000 per month	(5,000)	(45,000)
Investment Income - Net	121,074	1,162,895
Prior Year Comparison	Mar-21	169,793
		1,868,429



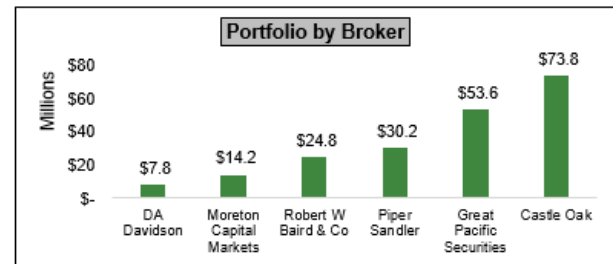
Category Maximums:	
U.S. Treasuries	100%
LGIP (\$52,713,000)	100%
Federal Agencies	100%
Banker's Acceptance	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	0.55%	0.45%
Investments	0.47%	0.49%
Average	0.58%	0.60%

Benchmarks	
24 Month Treasury	2.28%
LGIP Rate	0.55%
36 Month Treasury	2.45%

Maturity (Years)	
Max	Weighted Average
4.627	1.49

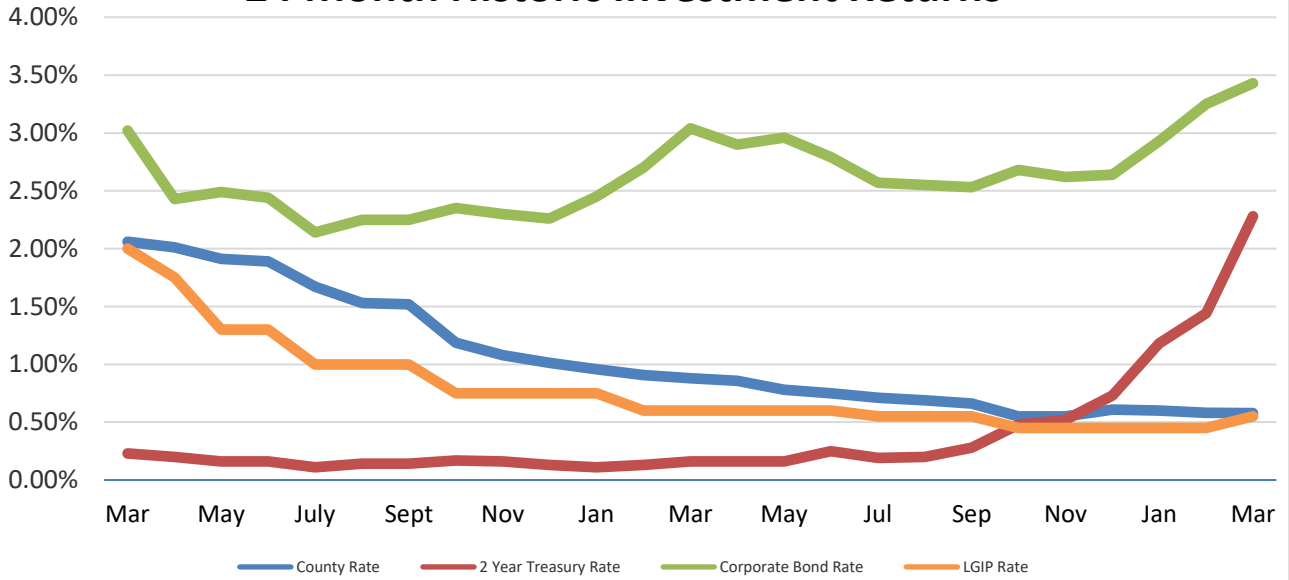
Term	Minimum	Actual
0 to 30 Days	10%	26.6%
Under 1 Year	25%	42.3%
Under 5 Years	100%	100.0%



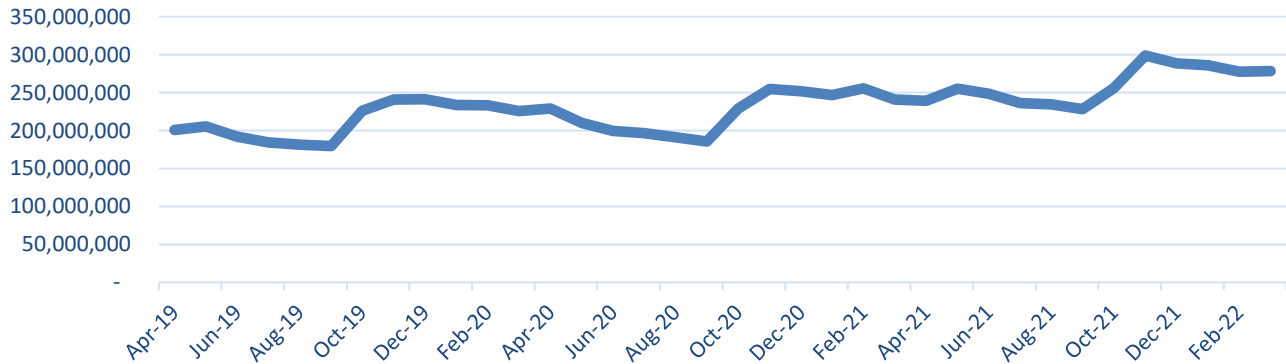
Other	Policy	Actual
Corp Issuer	5%	3.2%
Callable	25%	18.3%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 13,115,000

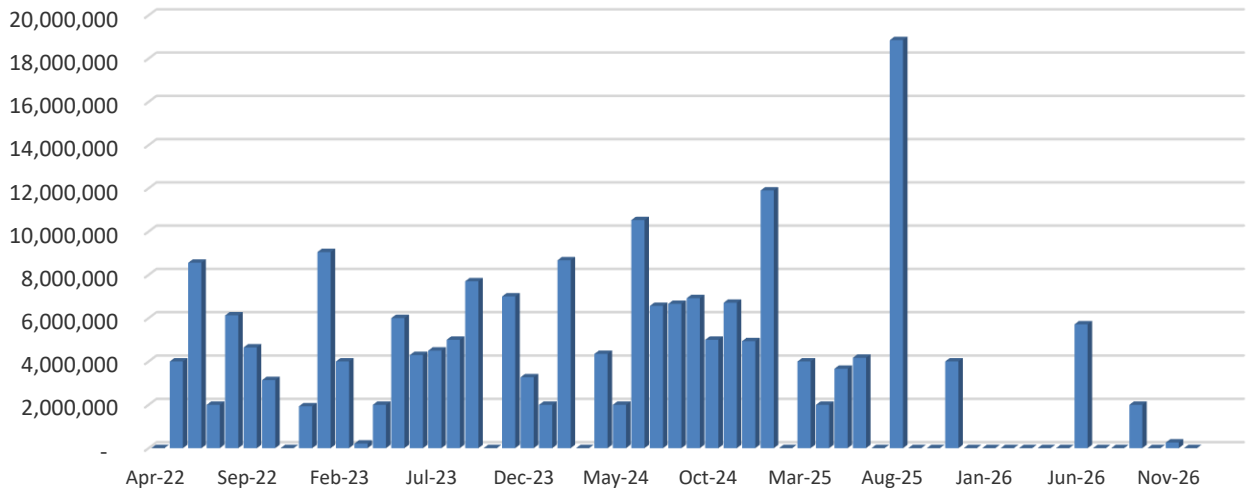
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	July - June Percent Unfilled
Assessor	Filled	33.26	33.26	33.26	33.26	33.26	33.26	33.26	32.63	33.00	
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.63	2.26	6.00%
Clerk	Filled	8.58	8.48	8.48	9.48	9.48	9.48	10.48	9.48	10.48	
	Unfilled	0.90	1.00	1.00	-	-	-	-	1.00	-	3.95%
BOPTA	Filled	0.42	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	0.10	-	-	-	-	-	-	-	-	1.92%
DA	Filled	51.70	54.50	56.50	55.50	55.60	54.60	56.60	55.60	55.40	
	Unfilled	6.30	3.50	1.50	2.50	1.50	2.50	1.00	2.90	3.20	4.68%
Tax	Filled	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Total General Fund	Filled	106.46	109.26	111.26	111.26	111.36	110.36	113.36	110.73	111.90	
	Unfilled	9.30	6.50	4.50	4.50	3.50	4.50	3.00	6.53	5.46	4.50%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Community Justice	Filled	45.90	45.90	45.90	44.90	44.90	44.90	44.90	42.90	41.90	
	Unfilled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	5.00	6.00	7.31%
Sheriff	Filled	229.75	235.75	232.75	238.75	235.25	234.25	232.25	221.25	231.75	
	Unfilled	27.25	21.25	24.25	18.25	21.75	24.75	26.75	37.75	27.25	9.94%
Health Svcs	Filled	320.33	319.85	320.40	331.20	331.50	339.50	344.20	344.30	344.80	
	Unfilled	55.47	57.95	64.90	54.50	55.20	50.30	46.10	53.00	53.50	13.86%
CDD	Filled	61.00	61.00	56.80	56.80	58.80	58.80	57.80	59.80	61.80	
	Unfilled	4.00	6.00	11.20	11.20	9.20	9.20	11.20	9.20	8.20	12.84%
Road	Filled	57.00	57.00	57.00	56.00	56.00	56.00	56.00	57.00	57.00	
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	-	-	0.70%
Adult P&P	Filled	37.60	37.60	37.60	36.85	36.85	35.85	36.85	36.85	36.85	
	Unfilled	3.25	3.25	3.25	4.00	4.00	5.00	4.00	4.00	4.00	9.24%
Solid Waste	Filled	23.00	24.00	24.00	27.00	26.00	26.00	26.00	26.00	26.00	
	Unfilled	2.00	4.00	4.00	1.00	2.00	2.00	2.00	2.00	2.00	8.30%
Victims Assistance	Filled	8.00	8.00	8.00	8.00	8.00	7.00	8.00	8.00	8.00	
	Unfilled	-	-	-	-	-	1.00	-	-	-	1.25%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Fair & Expo	Filled	9.00	9.00	9.00	9.00	9.00	8.00	9.00	9.00	9.00	
	Unfilled	3.50	3.50	3.50	3.50	3.50	4.50	3.50	3.50	3.50	28.20%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
ISF - Facilities	Filled	21.60	19.60	21.60	21.60	20.60	21.60	20.60	20.75	21.75	
	Unfilled	2.40	3.40	2.40	2.40	3.40	2.40	3.40	3.25	3.25	12.26%
ISF - Admin	Filled	7.75	7.75	6.75	8.75	7.75	7.75	7.75	8.35	8.35	
	Unfilled	1.00	1.00	2.00	1.00	2.00	2.00	2.00	1.40	1.40	16.08%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
ISF - Finance	Filled	9.00	9.00	9.00	8.00	10.00	10.00	10.00	10.00	9.00	
	Unfilled	2.00	2.00	2.00	3.00	1.00	-	-	-	1.00	13.33%
ISF - Legal	Filled	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	11.43%
ISF - HR	Filled	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	-	7.78%
ISF - IT	Filled	15.70	15.70	15.70	15.70	15.70	16.70	16.70	16.70	16.70	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
ISF - Risk	Filled	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Total:											
	Filled	981.24	988.56	984.91	1,001.96	999.86	1,004.86	1,011.56	1,000.78	1,013.95	
	Unfilled	113.17	111.85	125.00	109.35	111.55	111.65	107.95	126.63	116.56	
	% Unfilled	10.34%	10.16%	11.26%	9.84%	10.04%	10.00%	9.64%	11.23%	10.31%	10.26%

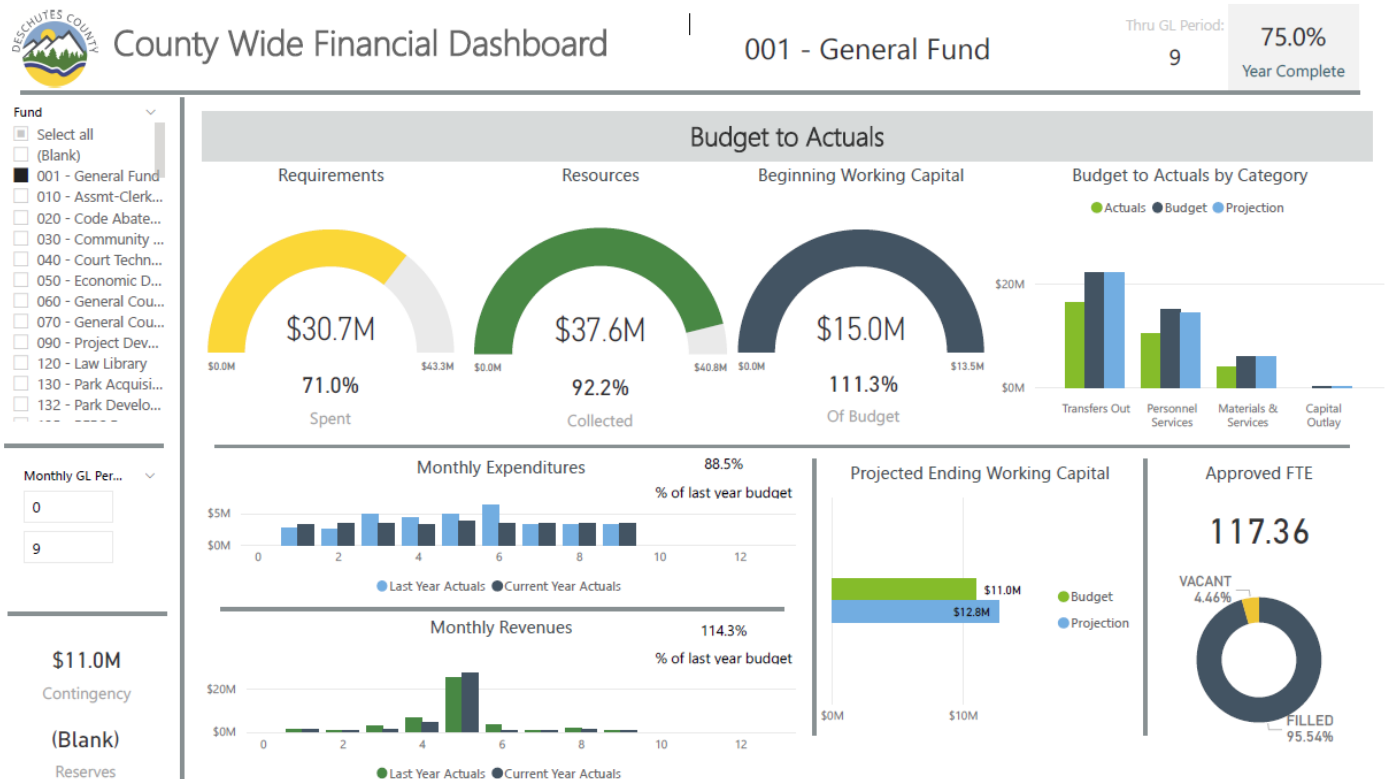
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$37.6 million or 92.2% of budget, a \$500K increase from the prior month. By comparison, last year revenue YTD was \$42.8 million and 114% of budget. This year's YTD revenue collections would be greater except for one-time, unbudgeted CARES Act funds received last year in the General Fund.

Expenses YTD are \$30.7 million and 71% of budget compared to \$35.2 million and 88% 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.

Beginning Fund Balance is \$15M or 111.3% of the budgeted \$13.5M beginning fund balance. Projected ending fund balance is \$12.8M, a decrease of \$100K from February.



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 March 31, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD March 31, 2022 (unaudited)

75.0%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	45,149,632	47,633,001	106%	40,504,168	37,392,071	92%	39,935,514	99%
030 - Juvenile	975,090	975,868	100%	901,143	560,456	62%	827,390	92%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	10,329,039	89%	14,440,108	124%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,243,300	101%	38,500,363	203%
220 - Justice Court	489,850	501,563	102%	550,832	381,173	69%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,947,745	42,966,078	96%	44,968,053	100%
274 - Health Services	43,207,563	45,921,554	106%	48,727,400	36,452,401	75%	49,565,897	102%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	7,571,305	79%	10,520,675	110%
325 - Road	20,681,110	23,538,925	114%	22,629,649	18,046,905	80%	23,953,378	106%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	4,460,549	76%	6,142,917	105%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	92,634	4%	193,510	8%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	10,161,422	76%	14,181,171	106%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	1,329,358	95%	1,729,139	124%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,929,461	124%	1,930,309	124%
617 - Fair & Expo Capital	14,000	8,532	61%	8,544	5,615	66%	7,490	88%
618 - RV Park	436,050	654,204	150%	497,524	382,381	77%	557,997	112%
619 - RV Park Reserve	1,100	7,787	708%	7,546	4,690	62%	6,250	83%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	3,737,285	119%	4,360,722	139%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	18,984,076	82%	24,510,210	106%
705 - 911	11,064,698	12,080,426	109%	12,019,306	11,413,558	95%	12,356,477	103%
999 - Other	34,434,902	36,750,860	107%	50,071,869	24,677,250	49%	48,423,771	97%
TOTAL RESOURCES	285,031,797	284,267,359	100%	311,897,891	250,121,005	80%	337,662,109	108%

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	27,262,513	26,227,705	96%	21,094,809	14,407,323	68%	20,334,699	96%
030 - Juvenile	7,390,349	7,038,218	95%	7,496,355	4,969,410	66%	6,851,504	91%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	2,777,724	83%	4,139,850	123%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	7,719,428	20%	38,399,353	101%
220 - Justice Court	683,508	650,926	95%	701,142	520,114	74%	701,142	100%
255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	37,641,657	69%	52,773,167	97%
274 - Health Services	52,285,174	49,994,157	96%	58,872,642	37,631,843	64%	52,544,360	89%
295 - CDD	8,474,142	8,086,137	95%	9,978,889	6,578,458	66%	9,177,763	92%
325 - Road	14,513,205	12,506,257	86%	15,024,128	9,554,375	64%	14,781,041	98%
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	4,694,269	66%	6,422,912	91%
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	5,831,671	20%	9,401,885	32%
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	5,500,663	57%	9,008,042	93%
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	1,917,421	77%	2,541,585	101%
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,318,673	90%	1,367,981	93%
617 - Fair & Expo Capital	401,940	90,523	23%	568,000	697	0%	398,000	70%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD March 31, 2022 (unaudited)

75.0%

Year Complete

618 - RV Park	543,902	512,967	94%	496,188	361,067	73%	459,678	93%
619 - RV Park Reserve	100,000	-	0%	100,000	-	0%	20,000	20%
670 - Risk Management	3,794,344	2,391,380	63%	6,427,292	4,096,522	64%	5,792,332	90%
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	19,157,079	80%	25,924,393	108%
705 - 911	12,576,839	10,534,248	84%	14,563,007	8,183,499	56%	11,546,566	79%
999 - Other	59,118,720	32,830,422	56%	86,322,366	25,817,550	30%	84,822,725	98%
TOTAL REQUIREMENTS	322,815,803	255,839,328	79%	391,575,564	198,679,441	51%	357,408,978	91%

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)	(16,145,534)	74%	(21,827,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,223,387	4,667,528	75%	6,223,387	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(4,318,146)	75%	(6,098,758)	106%
220 - Justice Court	107,235	111,521	104%	205,956	154,467	75%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	2,762,798	79%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	4,592,097	75%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(574,101)	212%	(996,081)	368%
325 - Road	(6,683,218)	(6,683,218)	100%	(11,757,547)	(6,985,536)	59%	(11,757,547)	100%
355 - Adult P&P	187,496	187,496	100%	471,072	353,301	75%	471,072	100%
465 - Road CIP	7,517,657	6,819,612	91%	12,193,917	4,772,011	39%	10,926,861	90%
610 - Solid Waste	(3,684,280)	(3,684,280)	100%	(6,029,323)	(4,519,467)	75%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	638,043	80%	1,039,565	130%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	(93,750)	125%	(75,000)	100%
617 - Fair & Expo Capital	453,158	385,418	85%	728,901	546,669	75%	831,256	114%
618 - RV Park	(436,628)	(369,173)	85%	47,958	75,967	158%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	99,027	75%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%
705 - 911	-	-	-	0	-	0%	0	100%
999 - Other	9,078,924	11,341,195	125%	15,393,726	13,977,247	91%	17,286,150	112%
TOTAL TRANSFERS	(410,723)	(116,400)		91	-		-	

ENDING FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	9,678,629	14,990,575	155%	10,952,375	21,829,789		12,763,786	117%
030 - Juvenile	616,595	965,223	157%	596,681	1,223,797		1,164,496	195%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,422,564		10,390,896	123%
200 - American Rescue Fund	-	14,137	999%	-	11,538,009		115,147	999%
220 - Justice Court	57,804	0	0%	55,646	15,526		55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	12,160,633	25,353,738		12,962,143	107%
274 - Health Services	5,727,266	10,689,975	187%	6,011,534	14,102,630		13,834,343	230%
295 - CDD	734,798	1,749,673	238%	763,172	2,168,419		2,096,504	275%
325 - Road	2,180,473	8,566,521	393%	2,231,806	10,072,849		5,981,311	268%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD March 31, 2022 (unaudited)

75.0%

Year Complete

	Fiscal Year 2021			Fiscal Year 2022			
	Budget	Actuals	%	Budget	Actuals	Projection	%
355 - Adult P&P	1,816,329	2,982,055	164%	1,971,182	3,101,636	3,173,131	161%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	22,565,978	25,251,490	475%
610 - Solid Waste	719,918	3,957,273	550%	583,520	4,098,565	3,101,079	531%
615 - Fair & Expo	655,550	923,473	141%	442,256	973,453	1,150,592	260%
616 - Annual County Fair	-	(109,033)		17,369	408,004	378,295	999%
617 - Fair & Expo Capital	1,208,442	1,029,596	85%	1,271,108	1,581,183	1,470,342	116%
618 - RV Park	43,512	0	0%	49,294	97,281	146,277	297%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,158,143	1,172,718	142%
670 - Risk Management	6,465,802	9,521,450	147%	5,045,296	9,159,594	8,086,340	160%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	15,354,577	14,113,397	102%
705 - 911	6,829,277	10,709,072	157%	9,307,082	13,939,130	11,518,984	124%
999 - Other	50,123,088	84,474,181	169%	55,847,562	97,338,127	58,950,828	106%
TOTAL FUND BALANCE	134,027,792	214,035,094	160%	135,756,248	265,502,992	187,877,680	138%



Budget to Actuals Report

General Fund - Fund 001

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	31,903,609	98%	32,464,815	100%	54,099	A
Property Taxes - Prior	358,000	683,563	191%	460,000	264,527	58%	460,000	100%	-	
Other General Revenues	10,450,871	10,355,769	99%	2,689,926	2,456,788	91%	2,611,650	97%	(78,276)	B
Assessor	836,713	1,291,220	154%	987,411	476,869	48%	987,411	100%	-	C
Clerk	2,153,741	3,168,198	147%	2,741,215	1,813,956	66%	2,341,215	85%	(400,000)	D
BOPTA	12,220	19,236	157%	14,588	7,087	49%	14,588	100%	-	C
District Attorney	467,138	426,613	91%	448,201	134,201	30%	303,724	68%	(144,477)	E
Tax Office	419,927	510,878	122%	341,004	206,525	61%	341,004	100%	-	C
Veterans	223,715	158,931	71%	259,107	91,009	35%	259,107	100%	-	F
Property Management	122,000	121,804	100%	152,000	37,500	25%	152,000	100%	-	G
TOTAL RESOURCES	45,149,632	47,633,001	106%	40,504,168	37,392,071	92%	39,935,514	99%	(568,654)	

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Assessor	5,237,507	4,897,531	94%	5,454,784	3,872,901	71%	5,454,784	100%	-	H
Clerk	2,051,015	1,882,622	92%	2,080,739	1,185,655	57%	2,080,739	100%	-	I
BOPTA	79,945	76,042	95%	82,911	60,341	73%	82,911	100%	-	
District Attorney	8,234,075	8,157,354	99%	9,715,707	6,419,406	66%	8,960,798	92%	754,909	J
Medical Examiner	236,358	220,618	93%	242,652	187,498	77%	242,652	100%	-	
Tax Office	1,016,608	989,386	97%	932,570	682,076	73%	932,570	100%	-	
Veterans	687,678	610,692	89%	795,189	518,668	65%	788,849	99%	6,340	K
Property Management	332,533	312,615	94%	376,061	269,595	72%	377,200	100%	(1,139)	L
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	1,211,184	86%	1,414,196	100%	-	
TOTAL REQUIREMENTS	27,262,513	26,227,705	96%	21,094,809	14,407,323	68%	20,334,699	96%	760,110	

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In	260,000	260,000	100%	260,000	194,994	75%	260,000	100%	-	M
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(16,340,528)	74%	(22,087,604)	100%	100,000	N
TOTAL TRANSFERS	(20,308,890)	(19,944,234)	98%	(21,927,604)	(16,145,534)	74%	(21,827,604)	100%	100,000	

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	14,990,575	111%	14,990,575	111%	1,519,955
Resources over Requirements	17,887,119	21,405,296		19,409,359	22,984,748		19,600,815		191,456
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(16,145,534)		(21,827,604)		100,000
TOTAL FUND BALANCE	\$ 9,678,629	\$ 14,990,575	155%	\$ 10,952,375	\$ 21,829,789	199%	\$ 12,763,786	117%	\$ 1,811,411

Footnotes on following page

- 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; Interest earnings expected to lower than budget
- C** Only two quarters of the Assessment & Taxation Grant have been received
- D** FY22 Recording Fees are trending less than budget; only two quarters of the Assessment & Taxation Grant have been received
- E** Revenue projected to be lower than budgeted due to the reduction of two State Grants along with the termination of Discovery Fee payments per the Office of Public Defense Services
- F** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- G** Interfund land-sale management revenue recorded at year-end
- H** FY22 average vacancy rate is 5.7%; however, savings are not expected at this time due to several retirements and overfills
- I** FY22 average vacancy rate is 4.31%; however, savings are not expected at this time due to an added FTE and a backfilled position
- J** Projected Personnel savings based on FY22 average vacancy rate of 4.7%
- K** Projected Personnel savings based on FY22 savings to date
- L** Projected Personnel based on FY22 overage to date
- M** Repayment to General Fund from Finance Reserves for ERP Implementation
- N** Transfer to Current Planning will be reduced



Budget to Actuals Report

Juvenile - Fund 030

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	249,434	58%	402,044	93%	(30,000) A
ODE Juvenile Crime Prev	109,000	118,909	109%	100,517	62,249	62%	100,517	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	89,500	100%	89,500	100%	-
Leases	88,000	82,522	94%	88,000	67,149	76%	88,000	100%	-
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	48,450	61%	50,000	63%	(30,000) B
DOC Unif Crime Fee/HB2712	49,339	49,339	100%	49,339	12,616	26%	49,339	100%	- C
OJD Court Fac/Sec SB 1065	26,000	13,503	52%	20,000	7,043	35%	15,000	75%	(5,000) D
Interest on Investments	17,300	13,796	80%	14,243	5,239	37%	6,990	49%	(7,253)
Food Subsidy	12,000	13,028	109%	12,000	6,570	55%	8,500	71%	(3,500) E
Contract Payments	8,000	2,795	35%	8,000	8,557	107%	10,000	125%	2,000 F
Miscellaneous	7,550	28,312	375%	7,500	3,648	49%	7,500	100%	-
Case Supervision Fee	6,000	2,427	40%	-	-	-	-	-	-
TOTAL RESOURCES	975,090	975,868	100%	901,143	560,456	62%	827,390	92%	(73,753)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,970,797	5,762,391	97%	6,082,895	4,085,737	67%	5,534,869	91%
Materials and Services	1,372,016	1,233,835	90%	1,363,409	870,448	64%	1,283,409	94%	80,000 H
Capital Outlay	47,536	41,992	88%	50,051	13,226	26%	33,226	66%	16,825 I
TOTAL REQUIREMENTS	7,390,349	7,038,218	95%	7,496,355	4,969,410	66%	6,851,504	91%	644,851

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	4,728,285	75%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(81,010)	(60,758)	75%	(81,010)	100%	-
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,223,387	4,667,528	75%	6,223,387	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,074,000	1,069,720	100%	968,506	965,223	100%	965,223	100%
Resources over Requirements	(6,415,259)	(6,062,350)		(6,595,212)	(4,408,954)		(6,024,114)		571,098
Net Transfers - In (Out)	5,957,854	5,957,854		6,223,387	4,667,528		6,223,387		-
TOTAL FUND BALANCE	\$ 616,595	\$ 965,223	157%	\$ 596,681	\$ 1,223,797	205%	\$ 1,164,496	195%	\$567,815

- A** Quarterly reimbursement of biennial award based on actuals
- B** Out of County Juvenile department usage of detention facility trending lower than projected at time of budgeting
- C** Quarterly payment from Department of Corrections
- D** Projected lower revenue due to less than budgeted state court fee program revenue
- E** Dept. of Education subsidies for detention meals lower due to smaller population than projected at time of budgeting
- F** Projected higher revenue due to more than budgeted community service fee-for-service projects
- G** Projected Personnel savings based on FY22 average vacancy rate of 6.7%
- H** Projected underspending based on FY22 trends
- I** Security Detention upgrade delayed. Some costs will be moved into FY23.



Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	10,290,681	89%	14,390,068	124%	2,789,081 A
Interest	53,900	61,146	113%	58,448	38,358	66%	50,040	86%	(8,408)
State Miscellaneous	-	100,000		-	-		-		-
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	10,329,039	89%	14,440,108	124%	2,780,673

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,038,805	2,998,091	99%	3,136,659	2,590,976	83%	3,903,621	124%	(766,962) B
Interfund Contract	114,481	114,481	100%	121,817	91,363	75%	121,817	100%	- C
Software	11,500	-	0%	45,000	57,258	127%	58,000	129%	(13,000)
Interfund Charges	35,861	35,861	100%	39,709	29,782	75%	39,709	100%	-
Administrative	15,225	4,526	30%	15,203	8,346	55%	16,703	110%	(1,500)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	2,777,724	83%	4,139,850	123%	(781,462)

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(14,994)	75%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(56,250)	75%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(154,467)	75%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(321,669)	75%	(531,256)	124%	(102,355) D
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(333,306)	75%	(444,417)	100%	-
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(698,625)	75%	(1,170,342)	126%	(238,829)
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(2,738,835)	75%	(3,651,787)	100%	-
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(4,318,146)	75%	(6,098,758)	106%	(341,184)

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,712,394	3,490,749	94%	5,890,343	6,189,395	105%	6,189,395	105%	299,052
Resources over Requirements	7,049,993	7,662,551		8,301,047	7,551,315		10,300,259		1,999,212
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(4,318,146)		(6,098,758)		(341,184)
TOTAL FUND BALANCE	\$ 5,484,351	\$ 6,189,395	113%	\$ 8,433,816	\$ 9,422,564	112%	\$ 10,390,896	123%	\$ 1,957,080

- 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 March 31, 2022 (unaudited)

75.0%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	14,137		-	75,759		101,010		101,010
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	32,136	0%	19,000,000	19,167,541	101%	38,399,353	202%	19,399,353
TOTAL RESOURCES	19,000,000	46,273	0%	19,000,000	19,243,300	101%	38,500,363	203%	19,500,363

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	-	-		20,650,098	2,465,266	12%	20,650,098	100%
Negative Economic Impacts	-	-		6,035,840	2,636,263	44%	6,035,840	100%	-
Administrative	19,000,000	-	0%	5,981,005	67,067	1%	6,380,358	107%	(399,353)
Public Health	-	32,136	999%	3,283,057	2,135,541	65%	3,283,057	100%	-
Infrastructure	-	-		2,050,000	415,290	20%	2,050,000	100%	-
TOTAL REQUIREMENTS	19,000,000	32,136	0%	38,000,000	7,719,428	20%	38,399,353	101%	(399,353)

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)	11,523,872		101,010		19,101,010
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 14,137	999%	-	\$ 11,538,009	999%	\$ 115,147	999%	\$115,147

- A** The revenue received in FY21, but unspent at 06.30.21, was recorded as Deferred Revenue and recognized in FY22
- B** Includes \$6.77M in childcare/early education funding, \$6.9M in housing support for unhoused persons and over \$7.3M in affordable housing projects
- C** Majority of funding is for food programs, \$2.5 million in small business assistance and additional funding for Ronald McDonald House and an Apprenticeship
- D** Administration holds the balance of the ARPA funds, as well as an approved budget analyst for ARPA reporting and administration
- E** Approved ARPA funding consists of Isolation Motel Liability Insurance, COVID-19 testing done by Dr. Young, UV sanitizer for the jail to prevent COVID-19 in
- F** Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment



Budget to Actuals Report

Justice Court - Fund 220

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	381,154	69%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	19	20%	30	32%	(65)
TOTAL RESOURCES	489,850	501,563	102%	550,832	381,173	69%	550,767	100%	(65)

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	531,006	519,650	98%	542,209	406,255	75%	542,209	100%	-
Materials and Services	152,502	131,276	86%	158,933	113,859	72%	158,933	100%	- ^A
TOTAL REQUIREMENTS	683,508	650,926	95%	701,142	520,114	74%	701,142	100%	-

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT	-	-		205,956	154,467	75%	205,956	100%	-
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-
TOTAL TRANSFERS	107,235	111,521	104%	205,956	154,467	75%	205,956	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	144,227	37,842	26%	-	-		-		0
Resources over Requirements	(193,658)	(149,363)		(150,310)	(138,941)		(150,375)		(65)
Net Transfers - In (Out)	107,235	111,521		205,956	154,467		205,956		-
TOTAL FUND BALANCE	\$ 57,804	-	0%	\$ 55,646	\$ 15,526	28%	\$ 55,581	100%	(\$65)

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	28,055,445	99%	28,467,681	100%	19,152 ^A
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	11,641,401	99%	11,824,026	100%	10,464 ^A
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,993,964	2,861,710	72%	4,086,066	102%	92,102
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	224,822	68%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	71,670	49%	91,920	62%	(55,496)
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	92,180	64%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	18,850	27%	23,360	34%	(45,914)
LED #1 Foreclosed Properties	-	33,522	-	-	-	-	-	-	-
LED #2 Foreclosed Properties	-	13,534	-	-	-	-	-	-	-
TOTAL RESOURCES	43,449,298	44,938,851	103%	44,947,745	42,966,078	96%	44,968,053	100%	20,308

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	3,187,088	80%	4,144,393	104%	(141,894)
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	808,374	70%	1,118,927	97%	35,277
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	2,438,588	68%	3,465,337	97%	111,005
Detective	2,515,536	2,546,467	101%	3,029,130	2,315,959	76%	3,084,414	102%	(55,284)
Patrol	13,284,465	13,388,793	101%	14,015,461	9,707,481	69%	13,578,934	97%	436,527
Records	1,038,130	954,506	92%	1,025,023	565,217	55%	784,738	77%	240,285
Adult Jail	20,347,342	18,424,567	91%	21,033,697	14,033,932	67%	19,819,278	94%	1,214,419
Court Security	490,401	413,143	84%	444,617	304,850	69%	478,808	108%	(34,191)
Emergency Services	543,565	886,331	163%	789,912	439,796	56%	706,510	89%	83,402
Special Services	2,052,586	1,787,984	87%	1,775,588	1,499,295	84%	2,061,158	116%	(285,570)
Training	1,156,993	1,186,921	103%	1,626,207	1,187,656	73%	1,668,706	103%	(42,499)
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	1,153,421	83%	1,561,968	112%	(172,284)
Non - Departmental	95,589	1,589	2%	299,998	-	0%	299,998	100%	-
TOTAL REQUIREMENTS	51,263,220	49,625,248	97%	54,162,360	37,641,657	69%	52,773,167	97%	1,389,193

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	2,738,835	75%	3,651,787	100%	-
Transfer In - General Fund	240,290	240,290	100%	121,950	91,458	75%	121,950	100%	-
Transfers Out - Debt Service	(273,000)	(272,128)	100%	(273,000)	(67,495)	25%	(273,000)	100%	-
TOTAL TRANSFERS	3,119,077	3,119,949	100%	3,500,737	2,762,798	79%	3,500,737	100%	-

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)	-	(9,214,615)	5,324,421	-	(7,805,114)	-	1,409,501
Net Transfers - In (Out)	3,119,077	3,119,949	-	3,500,737	2,762,798	-	3,500,737	-	-
TOTAL FUND BALANCE	\$ 13,981,322	\$ 17,266,520	123%	\$ 12,160,633	\$ 25,353,738	208%	\$ 12,962,143	107%	\$ 801,510

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

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



Budget to Actuals Report

Health Services - Fund 274

FY22 YTD March 31, 2022 (unaudited)

75.0%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,156,802	14,869,697	98%	17,641,302	14,462,228	82%	18,582,529	105%	941,227
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	8,852,177	99%	11,615,128	130%	2,667,291
Federal Grants	4,833,096	5,641,391	117%	4,303,483	1,851,277	43%	4,364,690	101%	61,207
State Miscellaneous	2,850,731	3,493,477	123%	4,129,465	2,474,171	60%	3,615,048	88%	(514,417)
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	2,566,975	71%	3,422,634	94%	(204,517)
CCBHC Grant	-	-	-	2,627,291	38,587	1%	38,587	1%	(2,588,704)
Local Grants	3,639,059	3,829,781	105%	1,936,838	2,039,451	105%	2,530,333	131%	593,495
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	1,065,746	98%	1,158,192	107%	72,173
Medicaid	350,491	933,393	266%	1,014,100	606,149	60%	808,199	80%	(205,901)
Other	965,971	1,106,718	115%	884,036	539,240	61%	873,640	99%	(10,396)
Patient Fees	672,995	483,754	72%	468,415	410,332	88%	547,110	117%	78,695
Vital Records	237,296	317,189	134%	280,000	238,832	85%	353,781	126%	73,781
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	150,001	87%	200,001	116%	27,801
Liquor Revenue	99,500	158,977	160%	157,000	120,755	77%	175,829	112%	18,829
Interest on Investments	147,400	153,426	104%	156,549	73,531	47%	98,040	63%	(58,509)
State Shared- Family Planning	155,000	146,074	94%	152,634	95,875	63%	127,834	84%	(24,800)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
State - Medicaid/Medicare	952,220	882,600	93%	843,050	561,743	67%	748,991	89%	(94,059)
TOTAL RESOURCES	43,207,563	45,921,554	106%	48,727,400	36,452,401	75%	49,565,897	102%	838,497

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	0	999%	-	0	999%	-	-
Personnel Services	37,622,192	35,975,598	96%	43,994,358	29,279,296	67%	38,898,274	88%	5,096,084
Materials and Services	14,523,515	13,886,895	96%	14,721,284	8,297,794	56%	13,492,279	92%	1,229,005
Capital Outlay	139,467	131,664	94%	157,000	54,752	35%	153,807	98%	3,193
TOTAL REQUIREMENTS	52,285,174	49,994,157	96%	58,872,642	37,631,843	64%	52,544,360	89%	6,328,282

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	4,431,825	75%	5,909,168	100%
Transfers In - TRT	406,646	406,646	100%	444,417	333,306	75%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(173,035)	75%	(230,755)	100%	-
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	4,592,097	75%	6,122,830	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,778,564	7,817,166	115%	10,033,946	10,689,975	107%	10,689,976	107%
Resources over Requirements	(9,077,611)	(4,072,603)	-	(10,145,242)	(1,179,442)	-	(2,978,463)	-	7,166,779
Net Transfers - In (Out)	8,026,313	6,945,413	-	6,122,830	4,592,097	-	6,122,830	-	-
TOTAL FUND BALANCE	\$ 5,727,266	\$ 10,689,975	187%	\$ 6,011,534	\$ 14,102,630	235%	\$ 13,834,343	230%	\$ 7,822,809



Budget to Actuals Report

Health Services - Admin - Fund 274

FY22 YTD March 31, 2022 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Federal Grants	1,237,245	2,636,157	213%	1,438,843	402,849	28%	1,396,131	97%	(42,712)	A
State Grant	-	-		769,319	748,560	97%	761,750	99%	(7,569)	
CCBHC Grant	-	-		486,804	6,938	1%	6,938	1%	(479,866)	B
Interest on Investments	147,400	153,426	104%	156,549	73,531	47%	98,040	63%	(58,509)	
Other	14,391	12,622	88%	9,200	11,101	121%	13,539	147%	4,339	
OHP Capitation	-	-		-	328,122		436,443		436,443	B
State Miscellaneous	-	347,105		-	-		-		-	
TOTAL RESOURCES	1,399,036	3,149,311	225%	2,860,715	1,571,101	55%	2,712,841	95%	(147,874)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	5,914,729	5,679,486	96%	6,904,224	4,305,678	62%	5,818,139	84%	1,086,085
Materials and Services	4,991,353	6,435,511	129%	6,580,649	4,396,370	67%	6,499,767	99%	80,882	
Administration Allocation	(9,645,743)	(9,645,743)	100%	(10,188,902)	(5,028,475)	49%	(10,188,901)	100%	(1)	
TOTAL REQUIREMENTS	1,260,339	2,469,254	196%	3,295,971	3,673,573	111%	2,129,005	65%	1,166,966	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(232,908)	(232,908)	100%	(219,794)	(164,815)	75%	(219,794)	100%
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(219,794)	(164,815)	75%	(219,794)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,772,840	3,322,793	120%	3,552,000	3,769,942	106%	3,769,942	106%
Resources over Requirements	138,696	680,056		(435,256)	(2,102,473)		583,836		1,019,092
Net Transfers - In (Out)	(232,908)	(232,908)		(219,794)	(164,815)		(219,794)		-
TOTAL FUND BALANCE	\$ 2,678,628	\$ 3,769,942	141%	\$ 2,896,950	\$ 1,502,654	52%	\$ 4,133,984	143%	\$1,237,034

A Federal grants are reimbursed on a quarterly basis.

B Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	9,788,728	82%	12,463,182	105%	556,168
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	8,524,055	95%	11,178,685	125%	2,230,848
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	2,552,298	70%	3,403,064	94%	(224,087)
Federal Grants	3,298,243	2,715,411	82%	2,725,623	1,372,399	50%	2,858,728	105%	133,105
CCBHC Grant	-	-	-	2,140,487	31,649	1%	31,649	1%	(2,108,838)
State Miscellaneous	1,544,455	1,285,829	83%	1,934,643	1,018,243	53%	1,757,735	91%	(176,908)
Local Grants	1,897,762	1,717,173	90%	1,093,055	1,169,886	107%	1,382,062	126%	289,007
Medicaid	350,491	933,393	266%	1,014,100	606,149	60%	808,199	80%	(205,901)
Other	927,605	1,076,144	116%	682,180	502,048	74%	667,613	98%	(14,567)
Patient Fees	522,300	382,906	73%	372,115	327,583	88%	436,778	117%	64,663
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	150,001	87%	200,001	116%	27,801
Liquor Revenue	99,500	158,977	160%	157,000	120,755	77%	175,829	112%	18,829
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
TOTAL RESOURCES	31,043,753	30,988,758	100%	35,073,435	26,469,124	75%	35,668,856	102%	595,421

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	3,734,328	50%	7,523,855	100%	-
Personnel Services	23,060,066	22,131,010	96%	26,606,065	18,203,045	68%	24,129,828	91%	2,476,237
Materials and Services	5,998,817	4,097,273	68%	4,882,963	2,189,996	45%	4,295,117	88%	587,846
Capital Outlay	125,267	106,122	85%	80,000	54,752	68%	79,875	100%	125
TOTAL REQUIREMENTS	36,619,088	33,769,343	92%	39,092,883	24,182,120	62%	36,028,675	92%	3,064,208

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	1,708,533	75%	2,278,087	100%	-
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-	-	-	-	-
Transfers Out	-	-	0%	(10,961)	(8,220)	75%	(10,961)	100%	-
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,267,126	1,700,314	75%	2,267,126	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,008,705	3,397,853	113%	3,612,014	3,870,664	107%	3,870,664	107%	258,650
Resources over Requirements	(5,575,335)	(2,780,585)	-	(4,019,448)	2,287,003	-	(359,819)	-	3,659,629
Net Transfers - In (Out)	4,334,296	3,253,396	75%	2,267,126	1,700,314	75%	2,267,126	100%	-
TOTAL FUND BALANCE	\$ 1,767,666	\$ 3,870,664	219%	\$ 1,859,692	\$ 7,857,981	423%	\$ 5,777,971	311%	\$3,918,279

- A** Additional funds received for Aid & Assist (\$285K), Parent Child Interactive Therapy (\$78K)
- B** Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues. CCBHC Grant is reimbursed on a quarterly basis. 2022 PacificSource contract effective April 2022, which increases projected revenue by \$240,000.
- C** A high vacancy rate and reduction in services is leading to less than budgeted fee for services
- D** Projections include an extension of unspent funds for the Crisis Program's Bureau of Justice Assistance and SAMHSA CCBHC Expansion grants
- E** Reduction in projected revenue associated with the I/DD local match program
- F** Carryforward of unspent FY21 COHC Crisis Services Grant and Choice Model funds. Also includes unbudgeted 2020 Q1 COHC Covid QIM funds.
- G** Medicaid services tracking lower than budget
- H** Personnel projections based on year to date vacancy savings and assume 6% moving forward



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY22 YTD March 31, 2022 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,808,755	4,949,143	103%	4,964,969	3,924,941	79%	5,357,597	108%	392,628
State Miscellaneous	1,306,276	1,860,543	142%	2,194,822	1,455,929	66%	1,857,313	85%	(337,509)
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	1,065,746	98%	1,158,192	107%	72,173
Local Grants	1,741,297	2,112,608	121%	843,783	869,565	103%	1,148,271	136%	304,488
Vital Records	237,296	317,189	134%	280,000	238,832	85%	353,781	126%	73,781
Other	23,975	17,952	75%	192,656	26,091	14%	192,488	100%	(168)
State Shared- Family Planning	155,000	146,074	94%	152,634	95,875	63%	127,834	84%	(24,800)
Federal Grants	297,609	289,822	97%	139,017	76,029	55%	109,831	79%	(29,186)
Patient Fees	150,695	100,848	67%	96,300	82,749	86%	110,332	115%	14,032
OHP Fee for Service	-	-	-	-	14,677	-	19,570	-	19,570
State - Medicaid/Medicare	952,220	882,600	93%	843,050	561,743	67%	748,991	89%	(94,059)
TOTAL RESOURCES	10,764,775	11,783,485	109%	10,793,250	8,412,176	78%	11,184,200	104%	390,950

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,210,805	2,210,805	100%	2,665,047	1,294,147	49%	2,665,046	100%
Personnel Services	8,647,397	8,165,103	94%	10,484,069	6,770,573	65%	8,950,307	85%	1,533,762
Materials and Services	3,533,345	3,354,111	95%	3,257,672	1,711,429	53%	2,697,395	83%	560,277
Capital Outlay	14,200	25,542	180%	77,000	-	0%	73,932	96%	3,068
TOTAL REQUIREMENTS	14,405,747	13,755,560	95%	16,483,788	9,776,149	59%	14,386,680	87%	2,097,108

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	2,723,292	75%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	333,306	75%	444,417	100%	-
Transfers In- OHP Mental Health	81,686	81,686	100%	-	-	-	-	-	-
TOTAL TRANSFERS	3,924,925	3,924,925	100%	4,075,498	3,056,598	75%	4,075,498	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	997,019	1,096,520	110%	2,869,932	3,049,370	106%	3,049,370	106%
Resources over Requirements	(3,640,972)	(1,972,075)	-	(5,690,538)	(1,363,973)	-	(3,202,480)	-	2,488,058
Net Transfers - In (Out)	3,924,925	3,924,925	100%	4,075,498	3,056,598	75%	4,075,498	100%	-
TOTAL FUND BALANCE	\$ 1,280,972	\$ 3,049,370	238%	\$ 1,254,892	\$ 4,741,995	378%	\$ 3,922,388	313%	\$2,667,496

- A** Revenue over budget primarily due to additional state funds in Tobacco Prevention (\$61K), Oregon Mothers Care (\$55K) and WIC (\$92K), COVID Vaccine Delivery (\$82k).
- B** EISO projections under budget due to vacancies and staffing adjustments. COVID Equity Funds ended 12/31/21 and were \$223k underspent.
- C** Environmental Health Fee projections updated based on 2022 prepared billing statements
- D** Includes unbudgeted 2020 Q1 COHC Covid QIM funds (\$210K)
- E** Medicaid/Medicare services tracking lower than budgeted
- F** Personnel projections based on year to date vacancy savings and assume 3% moving forward



Budget to Actuals Report

Community Development - Fund 295

FY22 YTD March 31, 2022 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	104,826	76%	147,716	106%	9,000
Code Compliance	722,028	783,094	108%	842,906	724,991	86%	988,906	117%	146,000
Building Safety	3,362,450	3,921,591	117%	3,819,940	3,076,574	81%	4,266,940	112%	447,000
Electrical	720,600	915,357	127%	914,750	705,137	77%	983,600	108%	68,850
Environmental On-Site	867,700	1,118,994	129%	1,056,678	716,901	68%	1,010,678	96%	(46,000)
Current Planning	1,738,304	2,054,192	118%	1,980,521	1,574,173	79%	2,168,161	109%	187,640
Long Range Planning	703,194	741,514	105%	826,806	668,704	81%	954,675	115%	127,869
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	7,571,305	79%	10,520,675	110%	940,359

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	2,818,748	2,740,077	97%	3,137,795	2,229,606	71%	3,035,254	97%
Code Compliance	568,320	539,584	95%	617,012	427,007	69%	628,443	102%	(11,431)
Building Safety	1,867,662	1,768,376	95%	2,284,444	1,500,393	66%	2,091,602	92%	192,842
Electrical	524,979	487,253	93%	556,531	409,104	74%	549,881	99%	6,650
Environmental On-Site	634,452	639,025	101%	765,935	456,222	60%	637,068	83%	128,867
Current Planning	1,479,294	1,465,772	99%	1,769,333	1,162,385	66%	1,633,476	92%	135,857
Long Range Planning	580,687	446,049	77%	847,839	393,741	46%	602,039	71%	245,800
TOTAL REQUIREMENTS	8,474,142	8,086,137	95%	9,978,889	6,578,458	66%	9,177,763	92%	801,126

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	191,325	66%	190,000	66%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(74,493)	75%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(690,933)	150%	(1,086,721)	236%	(625,459)
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(574,101)	212%	(996,081)	368%	(725,459)

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)	992,847	-	1,342,912	-	1,741,485
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(574,101)	-	(996,081)	-	(725,459)
TOTAL FUND BALANCE	\$ 734,798	\$ 1,749,673	238%	\$ 763,172	\$ 2,168,419	284%	\$ 2,096,504	275%	\$1,333,332

- 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** Reduction of General Fund transfers to Current Planning; final transfer amount to be determined at year-end and may require a refund to the GF
- 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 March 31, 2022 (unaudited)

75.0%
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	14,887,533	85%	19,000,000	109%	1,515,000	A
Federal - PILT Payment	1,690,574	2,061,977	122%	2,096,751	2,195,918	105%	2,195,918	105%	99,167	B
Other Inter-fund Services	1,114,070	1,198,004	108%	1,221,632	320,719	26%	1,181,132	97%	(40,500)	C
Forest Receipts	723,085	660,298	91%	627,207	-	0%	640,441	102%	13,234	D
Cities-Bend/Red/Sis/La Pine	385,000	627,694	163%	560,000	155,269	28%	176,269	31%	(383,731)	E
Sale of Equip & Material	396,000	333,109	84%	449,150	247,018	55%	489,012	109%	39,862	A
Miscellaneous	54,000	73,562	136%	67,340	54,882	82%	70,556	105%	3,216	F
Mineral Lease Royalties	60,000	51,642	86%	60,000	140,735	235%	140,735	235%	80,735	C
Interest on Investments	114,000	65,094	57%	59,109	40,439	68%	53,920	91%	(5,189)	C
Assessment Payments (P&I)	8,000	24,578	307%	3,460	4,392	127%	5,395	156%	1,935	C
Federal Reimbursements	1,325,874	1,093,866	83%	-	-	-	-	-	-	
State Miscellaneous	-	7,048		-	-		-	-	-	
TOTAL RESOURCES	20,681,110	23,538,925	114%	22,629,649	18,046,905	80%	23,953,378	106%	1,323,729	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	6,709,180	6,422,847	96%	6,916,229	5,012,095	72%	6,709,948	97%	206,281
Materials and Services	7,753,525	6,065,466	78%	7,843,400	4,442,749	57%	7,810,979	100%	32,420	C
Capital Outlay	50,500	17,944	36%	264,500	99,531	38%	260,115	98%	4,386	C
TOTAL REQUIREMENTS	14,513,205	12,506,257	86%	15,024,128	9,554,375	64%	14,781,041	98%	243,087	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(6,683,218)	(6,683,218)	100%	(11,757,547)	(6,985,536)	59%	(11,757,547)	100%
TOTAL TRANSFERS	(6,683,218)	(6,683,218)	100%	(11,757,547)	(6,985,536)	59%	(11,757,547)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,695,786	4,217,071	156%	6,383,832	8,566,521	134%	8,566,521	134%
Resources over Requirements	6,167,905	11,032,669		7,605,521	8,492,530		9,172,337		1,566,816
Net Transfers - In (Out)	(6,683,218)	(6,683,218)		(11,757,547)	(6,985,536)		(11,757,547)		-
TOTAL FUND BALANCE	\$ 2,180,473	\$ 8,566,521	393%	\$ 2,231,806	\$ 10,073,515	451%	\$ 5,981,311	268%	\$3,749,505

- A** Updated based on YTD actuals trending higher than budgeted
- B** Actual payment higher than budget
- C** Updated based on YTD actuals
- D** Based on revised projections from State
- E** City of Bend work will not happen this FY
- F** Parking Fees for Judicial Trailer increased over budget
- G** Projected Personnel savings based on FY22 savings to date



Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	3,550,840	84%	4,734,453	113%	531,568	A
CJC Justice Reinvestment	797,504	793,044	99%	781,597	446,019	57%	871,753	112%	90,156	A
DOC Measure 57	239,005	264,005	110%	255,545	244,606	96%	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	-	18,453		138,000	51,098	37%	90,000	65%	(48,000)	D
DOC-Family Sentence Alt	-	-		118,250	58,958	50%	59,250	50%	(59,000)	B
Interfund- Sheriff	50,000	55,000	110%	50,000	41,250	83%	50,000	100%	-	
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-	
Interest on Investments	37,700	43,276	115%	45,193	13,599	30%	18,130	40%	(27,063)	
Oregon BOPPPS	-	-		24,281	-	0%	20,318	84%	(3,963)	E
Electronic Monitoring Fee	10,000	3,973	40%	2,500	269	11%	300	12%	(2,200)	F
Probation Work Crew Fees	2,000	600	30%	1,500	-	0%	-	0%	(1,500)	C
Miscellaneous	1,000	579	58%	500	305	61%	500	100%	-	
State Subsidy	16,298	-	0%	-	-		-		-	
TOTAL RESOURCES	5,995,287	6,040,170	101%	5,840,250	4,460,549	76%	6,142,917	105%	302,667	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	5,157,473	4,950,715	96%	5,379,503	3,624,144	67%	4,790,947	89%	588,556
Materials and Services	1,923,795	1,414,886	74%	1,700,412	1,070,125	63%	1,631,965	96%	68,447	H
TOTAL REQUIREMENTS	7,081,268	6,365,601	90%	7,079,915	4,694,269	66%	6,422,912	91%	657,003	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	285,189	285,189	100%	662,046	496,530	75%	662,046	100%
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(190,974)	(143,229)	75%	(190,974)	100%	-
TOTAL TRANSFERS	187,496	187,496	100%	471,072	353,301	75%	471,072	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,714,814	3,119,990	115%	2,739,775	2,982,055	109%	2,982,055	109%
Resources over Requirements	(1,085,981)	(325,431)		(1,239,665)	(233,720)		(279,995)		959,670
Net Transfers - In (Out)	187,496	187,496		471,072	353,301		471,072		-
TOTAL FUND BALANCE	\$ 1,816,329	\$ 2,982,055	164%	\$ 1,971,182	\$ 3,101,636	157%	\$ 3,173,131	161%	\$1,201,949

- 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** Received new agreement from BOPPPS, volume expectations less than previous years. Payment expected by the end of April.
- F** 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
- G** Projected Personnel savings based on FY22 average vacancy rate of 9.5%
- H** Projected underspending based on FY22 trends



Budget to Actuals Report

Road CIP - Fund 465

FY22 YTD March 31, 2022 (unaudited)

75.0%
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%	70,000	3%	(2,121,461) A
Interest on Investments	209,700	271,831	130%	279,729	92,635	33%	123,510	44%	(156,219) B
TOTAL RESOURCES	2,467,800	2,942,827	119%	2,471,190	92,634	4%	193,510	8%	(2,277,680)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	158,465	158,465	100%	109,870	82,403	75%	109,870	100%
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	5,749,269	19%	9,292,015	31%	20,320,806 C
TOTAL REQUIREMENTS	20,036,050	11,742,022	59%	29,722,691	5,831,671	20%	9,401,885	32%	20,320,806

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	7,517,657	6,819,612	91%	12,193,917	4,772,011	39%	10,926,861	90%
TOTAL TRANSFERS	7,517,657	6,819,612	91%	12,193,917	4,772,011	39%	10,926,861	90%	(1,267,056)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,154,407	25,512,586	110%	20,374,044	23,533,004	116%	23,533,004	116%
Resources over Requirements	(17,568,250)	(8,799,195)		(27,251,501)	(5,739,037)		(9,208,375)		18,043,126
Net Transfers - In (Out)	7,517,657	6,819,612		12,193,917	4,772,011		10,926,861		(1,267,056)
TOTAL FUND BALANCE	\$ 13,103,814	\$ 23,533,004	180%	\$ 5,316,460	\$ 22,565,978	424%	\$ 25,251,490	475%	\$19,935,030

- A** Revised ODOT funding agreement reduces revenue and offsetting expense for Terrebonne Refinement Plan by \$1.7 million. COVID 19 relief funding budgeted in FY 22 was received in FY 21. Reimbursable work will be reduced to \$50k with remainder being pushed to FY 23.
- B** Updated based on YTD actuals
- C** 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 March 31, 2022 (unaudited)

75.0%

Year Completed

Fiscal Year 2022						
	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	-	0%		0%	\$ 10,000,000
Tumalo Road / Tumalo Place	-	67,998		74,870		(74,870)
Old Bend Rdm/Tumalo Rd Inter	-	16,907		16,907		(16,907)
NE Negus and 17TH	2,363,532	2,134,966	90%	2,144,966	91%	218,566
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	74,531	3%	945,537	44%	1,223,403
Transportation System Plan Update	108,510	75,902	70%	165,318	152%	(56,808)
Gribbling Rd Bridge	279,575	-	0%	50,000	18%	229,575
Terrebonne Wastewater Feasibility St.	-	31,642		36,091		(36,091)
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	1,391,051	81%	325,091
Paving Powell Butte Hwy	931,140	1,319,374	142%	1,319,374	142%	(388,234)
Smith Rock Way Bridge Replace	505,000	253	0%	50,000	10%	455,000
Deschutes Mkt Rd/Hamehook Round	671,000	100,943	15%	564,000	84%	107,000
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	499,075	81%	119,069
Paving Desch Mkt Rd: Yeoman Hamehoo	310,838	-	0%	-	0%	310,838
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	-	0%	265,000	100%	-
Paving Of Hamby Rd: Us 20 To Butler	200,000	-	0%	410,000	205%	(210,000)
Powell Butte Hwy/Butler Market RB	150,000	411	0%	60,000	40%	90,000
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	-	0%	100,000
US 20: Cook Ave/OB Riley Rd (Tumalo	6,700,000	-	0%	-	0%	6,700,000
US 20: Tumalo Multi-Use Path Crossing	1,250,000	-		400,000	32%	850,000
Highway Warning Systems 2021	-	32,824		69,286		(69,286)
Tumalo Wastewater Feasibility Study	-	219		200		(200)
Paving Tumalo Rd/Deschutes Mkt Rd	-	1,640		2,440		(2,440)
Slurry Seal 2022	-	-		300,000		(300,000)
FY 22 Guardrail Improvements	100,000	981	1%	117,450	117%	(17,450)
Redmond District Local Roads	500,000	-		-	0%	500,000
Bend District Local Roads	500,000	-	0%	-	0%	500,000
Sidewalk Ramp Improvements	75,000	-	0%	300,000	400%	(225,000)
Signage Improvements	100,000	551	1%	110,450	110%	(10,450)
TOTAL CAPITAL	\$ 29,612,821	5,749,269	19%	\$ 9,292,015	31%	\$ 20,320,806



Budget to Actuals Report

Solid Waste - Fund 610

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	5,156,257	72%	7,000,000	98%	(124,000) A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	2,322,625	82%	3,275,000	116%	448,000 A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	2,095,334	78%	3,141,000	117%	455,000 A
Yard Debris	216,761	301,824	139%	300,000	188,992	63%	280,000	93%	(20,000) B
Franchise 3% Fees	280,000	389,402	139%	290,000	276,624	95%	338,000	117%	48,000 C
Miscellaneous	88,096	102,595	116%	55,000	54,059	98%	68,700	125%	13,700 D
Interest	23,700	42,794	181%	41,599	22,103	53%	29,470	71%	(12,129)
Special Waste	15,000	34,292	229%	15,000	35,376	236%	37,000	247%	22,000 E
Recyclables	12,000	11,180	93%	12,000	10,051	84%	12,000	100%	-
Leases	1	1	100%	1	1	100%	1	100%	-
Equip & Material	-	200		-	-		-		-
TOTAL RESOURCES	12,077,592	13,463,285	111%	13,350,600	10,161,422	76%	14,181,171	106%	830,571

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,518,594	2,510,986	100%	2,754,132	1,922,845	70%	2,754,132	100%
Materials and Services	5,227,119	4,705,435	90%	5,651,103	3,229,878	57%	5,363,605	95%	287,499 F
Capital Outlay	162,500	29,523	18%	53,141	76,304	144%	91,305	172%	(38,164) G
Debt Service	945,000	861,354	91%	1,251,615	271,635	22%	799,000	64%	452,615 H
TOTAL REQUIREMENTS	8,853,213	8,107,298	92%	9,709,991	5,500,663	57%	9,008,042	93%	701,949

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(3,684,280)	(3,684,280)	100%	(6,029,323)	(4,519,467)	75%	(6,029,323)	100%
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(4,519,467)	75%	(6,029,323)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,179,819	2,285,566	194%	2,972,234	3,957,273	133%	3,957,273	133%
Resources over Requirements	3,224,379	5,355,987		3,640,609	4,660,759		5,173,129		1,532,520
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(4,519,467)		(6,029,323)		-
TOTAL FUND BALANCE	\$ 719,918	\$ 3,957,273	550%	\$ 583,520	\$ 4,098,565	702%	\$ 3,101,079	531%	\$2,517,559

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. YTD volumes are running 6.5% higher than last year-to-date; franchise growth is just below the budgeted amount and is offset by larger than anticipated increases seen in private and commercial disposal
- B** Revenue is seasonal with higher utilization in summer months; there is a 9% reduction when comparing this fiscal YTD to the abnormally high volumes of last year-to-date
- C** Annual fees due April 15, 2022; received February year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- D** FY22 projection includes the unbudgeted sale of a utility terrain vehicle and electricity capital credits; miscellaneous tire and appliance revenue is slightly exceeding budget
- E** 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
- F** Projecting to spend less than anticipated with the postponement of the waste characterization study, timing for mulch grinding, adding 3 FTE Site Attendants versus using temporary labor, environmental and general repair and maintenance costs
- G** The new 1 ton service truck and service box ordered in FY21 was rolled into FY22 due to delayed availability
- H** Principal and interest payments due in Nov and May for existing debt; projection reflects adjustments for partial refunding of existing debt with improved interest and the postponement of the Negus Transfer Station construction funding to next fiscal year



Budget to Actuals Report

Fair & Expo - Fund 615

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	523,769	91%	730,000	126%	152,000
Food & Beverage	548,500	209,297	38%	513,500	663,524	129%	774,000	151%	260,500
Rights & Signage	125,000	62,500	50%	105,000	23,792	23%	67,000	64%	(38,000)
Storage	75,000	77,897	104%	77,500	35,772	46%	50,000	65%	(27,500)
Horse Stall Rental	52,000	11,378	22%	71,500	52,202	73%	63,000	88%	(8,500)
Interfund Payment	30,000	226,786	756%	30,000	22,500	75%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	2,075	11%	8,000	41%	(11,500)
Interest	(2,200)	1,051	-48%	474	3,895	822%	5,190	999%	4,716
Miscellaneous	250	2,596	999%	250	1,829	732%	1,949	780%	1,699
TOTAL RESOURCES	1,466,050	1,791,835	122%	1,395,724	1,329,358	95%	1,729,139	124%	333,415

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	840,236	75%	1,112,637	99%
Personnel Services - F&B	165,518	165,801	100%	181,593	135,448	75%	175,948	97%	5,645
Materials and Services	702,149	576,528	82%	818,804	618,577	76%	825,000	101%	(6,196)
Materials and Services - F&B	257,600	134,431	52%	282,500	266,230	94%	325,000	115%	(42,500)
Debt Service	104,400	103,519	99%	103,000	56,929	55%	103,000	100%	-
TOTAL REQUIREMENTS	2,070,371	2,011,440	97%	2,504,877	1,917,421	77%	2,541,585	101%	(36,708)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	679,320	75%	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	22,500	75%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	19,305	75%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(233,082)	75%	(310,777)	100%	-
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	638,043	80%	1,039,565	130%	238,829

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	364,904	(1,199)	0%	750,673	923,473	123%	923,473	123%
Resources over Requirements	(604,321)	(219,605)	-36%	(1,109,153)	(588,063)	-53%	(812,446)	-73%	296,707
Net Transfers - In (Out)	894,967	1,144,277	128%	800,736	638,043	80%	1,039,565	130%	238,829
TOTAL FUND BALANCE	\$ 655,550	\$ 923,473	141%	\$ 442,256	\$ 973,453	220%	\$ 1,150,592	260%	\$708,336

- A** Events continue to be impacted by Covid19, and is currently experiencing abnormal revenue fluctuations. F&E continues to be fluid in adapting to changing event requirements and concerns to maximize revenue opportunities safely and responsibly.
- B** Room tax revenue projected to be higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	58,935	71%	58,935	71%	(24,565)
State Grant	52,000	53,167	102%	52,000	53,167	102%	53,167	102%	1,167
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)
Interest on Investments	-	(129)	999%	-	1,994		2,660		2,660
Merchandise Sales	-	-		-	5,239		5,239		5,239
TOTAL RESOURCES	52,000	53,038	102%	1,560,500	1,929,461	124%	1,930,309	124%	369,809

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	110,000	163,282	148%	155,959	26,165	17%	55,809	36%
Materials and Services	17,000	26,328	155%	1,312,172	1,292,508	99%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	189,611	149%	1,468,131	1,318,673	90%	1,367,981	93%	100,150

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	56,250	75%	75,000	100%
Transfer Out - Fair & Expo	-	-		(150,000)	(150,000)	100%	(150,000)	100%	-
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	(93,750)	125%	(75,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(47,461)	999%	-	(109,033)		(109,033)	
Resources over Requirements	(75,000)	(136,573)		92,369	610,788		562,328		469,959
Net Transfers - In (Out)	75,000	75,000		(75,000)	(93,750)		(75,000)		-
TOTAL FUND BALANCE	-	(\$ 109,033)		\$ 17,369	\$ 408,004	999%	\$ 378,295	999%	\$360,926

^A Projection reflects vacancy savings -- assumes Fair Coordinator is hired in May



Budget to Actuals Report

Annual County Fair - Fund 616

CY22 YTD March 31, 2022 (unaudited)

	Fair 2021	Fair 2022 Actuals to Date	2022 Projection
RESOURCES			
Gate Receipts	\$ 738,029	\$ -	\$ 700,000
Carnival	415,716	-	385,000
Commercial Exhibitors	315,719	-	325,000
Livestock Entry Fees	-	-	-
R/V Camping/Horse Stall Rental	19,944	-	19,500
Merchandise Sales	5,239	-	3,500
Concessions and Catering	295,093	-	265,000
Fair Sponsorship	81,125	2,410	86,910
TOTAL FAIR REVENUES	\$ 1,870,865	\$ 2,410	\$ 1,784,910
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	1,194	593	2,370
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 1,925,226	\$ 3,003	\$ 1,840,447
REQUIREMENTS			
Personnel	103,199	12,868	116,616
Materials & Services	1,249,932	48,354	1,540,805
TOTAL REQUIREMENTS	\$ 1,353,131	\$ 61,222	\$ 1,657,421
TRANSFERS			
Transfer In - TRT 1%	74,750	18,750	75,000
Transfer Out - Fair & Expo	(150,000)	-	(150,000)
TOTAL TRANSFERS	\$ (75,250)	\$ 18,750	\$ (75,000)
Net Fair	\$ 496,845	\$ (39,470)	\$ 108,026
Beginning Fund Balance on Jan 1	\$ (48,694)	\$ 448,151	\$ 448,151
Ending Balance	\$ 448,151	\$ 408,681	\$ 556,178

A Assumes Fair Coordinator is hired on March 1, 2022



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	5,615	66%	7,490	88%	(1,054)
TOTAL RESOURCES	14,000	8,532	61%	8,544	5,615	66%	7,490	88%	(1,054)

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	235,000	16,910	7%	180,000	1,591	1%	10,000	6%	170,000 A
Capital Outlay	166,940	73,613	44%	388,000	(894)	0%	388,000	100%	- B
TOTAL REQUIREMENTS	401,940	90,523	23%	568,000	697	0%	398,000	70%	170,000

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	453,158	385,418	85%	428,901	321,669	75%	531,256	124%	102,355
Transfers In - Fair & Expo	-	-	-	300,000	225,000	75%	300,000	100%	-
TOTAL TRANSFERS	453,158	385,418	85%	728,901	546,669	75%	831,256	114%	102,355

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)	4,917	-	(390,510)	-	168,946
Net Transfers - In (Out)	453,158	385,418	85%	728,901	546,669	75%	831,256	114%	102,355
TOTAL FUND BALANCE	\$ 1,208,442	\$ 1,029,596	85%	\$ 1,271,108	\$ 1,581,183	124%	\$ 1,470,342	116%	\$ 199,234

- A** The full M&S budget will not be spent this fiscal year
- B** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction



Budget to Actuals Report

RV Park - Fund 618

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	358,538	75%	525,538	111%	50,538
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	8,472	81%	8,472	81%	(2,028)
Washer / Dryer	4,000	5,295	132%	5,000	2,651	53%	4,351	87%	(649)
Miscellaneous	2,250	2,679	119%	2,500	2,500	100%	3,195	128%	695
Vending Machines	3,000	1,229	41%	2,500	894	36%	1,496	60%	(1,004)
Interest on Investments	7,600	1,636	22%	2,024	406	20%	540	27%	(1,484)
Cancellation Fees	5,500	8,825	160%	-	8,919	-	14,405	-	14,405
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	436,050	654,204	150%	497,524	382,381	77%	557,997	112%	60,473

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	75	0%	19,075	17%
Materials and Services	321,402	291,093	91%	216,305	198,419	92%	274,676	127%	(58,371) B
Debt Service	222,500	221,874	100%	165,927	162,573	98%	165,927	100%	-
TOTAL REQUIREMENTS	543,902	512,967	94%	496,188	361,067	73%	459,678	93%	36,510

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	25,000	20,000	80%	20,000	14,994	75%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(99,027)	75%	(132,042)	100%	-
TOTAL TRANSFERS	(436,628)	(369,173)	85%	47,958	75,967	158%	47,958	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	587,992	227,936	39%	-	-	-	-	-
Resources over Requirements	(107,852)	141,237	-	1,336	21,314	-	98,319	-	96,983
Net Transfers - In (Out)	(436,628)	(369,173)	-	47,958	75,967	-	47,958	-	-
TOTAL FUND BALANCE	\$ 43,512	-	0%	\$ 49,294	\$ 97,281	197%	\$ 146,277	297%	\$96,983

- A** New FTE added to the FY22 budget, which has not been filled; projection assumes position is filled in May
- B** M&S projected to exceed budget because of the temporary help needed until FTE is filled



Budget to Actuals Report

RV Park Reserve - Fund 619

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	4,690	62%	6,250	83%	(1,296)
TOTAL RESOURCES	1,100	7,787	708%	7,546	4,690	62%	6,250	83%	(1,296)

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Capital Outlay	100,000	-	0%	100,000	-	0%	20,000	20%	80,000
TOTAL REQUIREMENTS	100,000	-	0%	100,000	-	0%	20,000	20%	80,000

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - RV Park Ops	621,628	549,173	88%	132,042	99,027	75%	132,042	100%	-
TOTAL TRANSFERS	621,628	549,173	88%	132,042	99,027	75%	132,042	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	490,000	497,466	102%	784,466	1,054,426	134%	1,054,426	134%	269,960
Resources over Requirements	(98,900)	7,787		(92,454)	4,690		(13,750)		78,704
Net Transfers - In (Out)	621,628	549,173		132,042	99,027		132,042		-
TOTAL FUND BALANCE	\$ 1,012,728	\$ 1,054,426	104%	\$ 824,054	\$ 1,158,143	141%	\$ 1,172,718	142%	\$348,664

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



Budget to Actuals Report

Risk Management - Fund 670

FY22 YTD March 31, 2022 (unaudited)

75.0%
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	915,497	82%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	705,580	75%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	307,195	78%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	319,540	99%	323,572	100%	A
Vehicle	218,185	222,266	102%	227,700	170,775	75%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	36,798	36%	49,060	49%	(52,051)
Claims Reimbursement	50,000	39,428	79%	25,000	1,280,550	999%	1,300,000	999%	1,275,000
Skid Car Training	30,000	270	1%	10,000	-	0%	50	1%	(9,950)
Process Fee- Events/ Parades	1,500	810	54%	1,000	1,170	117%	1,500	150%	500
Miscellaneous	5	-	0%	-	180	-	250	-	250
Loss Prevention	10	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	3,263,646	3,239,580	99%	3,146,973	3,737,285	119%	4,360,722	139%	1,213,749

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	1,100,000	466,547	42%	3,600,000	2,690,857	75%	3,200,000	89%
Workers' Compensation	1,560,000	912,395	58%	1,580,000	599,933	38%	1,100,000	70%	480,000
Insurance Administration	584,104	408,666	70%	547,047	351,612	64%	542,332	99%	4,715
Property Damage	200,240	330,869	165%	300,245	286,087	95%	550,000	183%	(249,755)
Vehicle	150,000	173,925	116%	200,000	105,962	53%	200,000	100%	-
Unemployment	200,000	98,978	49%	200,000	62,071	31%	200,000	100%	-
TOTAL REQUIREMENTS	3,794,344	2,391,380	63%	6,427,292	4,096,522	64%	5,792,332	90%	634,960

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,000,000	8,676,750	124%	8,329,115	9,521,450	114%	9,521,450	114%
Resources over Requirements	(530,698)	848,200	-	(3,280,319)	(359,237)	-	(1,431,610)	-	1,848,709
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(2,619)	-	(3,500)	-	-
TOTAL FUND BALANCE	\$ 6,465,802	\$ 9,521,450	147%	\$ 5,045,296	\$ 9,159,594	182%	\$ 8,086,340	160%	\$3,041,044

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



Budget to Actuals Report

Health Benefits - Fund 675

FY22 YTD March 31, 2022 (unaudited)

75.0%

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	14,230,075	76%	18,767,900	100%	-
COIC Premiums	1,600,000	1,642,789	103%	1,589,000	1,118,822	70%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	920,433	77%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	872,646	82%	1,060,000	100%	A
Interest	216,200	193,598	90%	200,277	69,986	35%	93,310	47%	(106,967)
Prescription Rebates	90,000	179,184	199%	128,000	285,579	223%	300,000	234%	172,000
Claims Reimbursement & Other	80,000	1,073	1%	82,000	1,486,535	999%	1,500,000	999%	1,418,000
TOTAL RESOURCES	21,884,538	22,761,820	104%	23,027,177	18,984,076	82%	24,510,210	106%	1,483,033

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	19,937,274	19,126,362	96%	19,640,847	16,307,338	83%	21,640,847	110%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	2,114,818	71%	2,970,575	100%	D
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	654,196	57%	1,141,829	100%	D
Wellness	164,340	149,145	91%	171,142	80,725	47%	171,142	100%	D
TOTAL REQUIREMENTS	23,620,173	23,336,074	99%	23,924,393	19,157,079	80%	25,924,393	108%	(2,000,000)

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)	(173,003)		(1,414,183)		(516,967)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 13,588,094	\$ 15,527,580	114%	\$ 13,875,402	\$ 15,354,577	111%	\$ 14,113,397	102%	\$237,995

- A** Experiencing a lower collection rate as some retirees have continued on the active plan as they are working in an on-call status
- B** Stop Loss insurance reimbursements for high dollar claims; invoices are trending up due to high dollar claims, but the expected amount is unknown
- C** Amounts are paid 1 month in arrears; 6 month rolling average trending up for Medical Claims
- D** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY22 YTD March 31, 2022 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,113,459	9,350,147	103%	9,803,579	9,665,999	99%	9,809,150	100%	5,571 A
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	900,054	81%	1,330,000	120%	223,250 B
Police RMS User Fees	250,000	390,879	156%	236,576	237,221	100%	237,221	100%	645 C
User Fee	73,000	110,978	152%	233,576	70,190	30%	233,576	100%	
Data Network Reimbursement	55,000	96,896	176%	162,000	219,986	136%	221,510	137%	59,510
Contract Payments	157,252	136,638	87%	147,956	30,500	21%	147,956	100%	-
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	72,558	63%	115,000	100%	-
Interest	90,400	110,233	122%	96,867	51,144	53%	66,720	69%	(30,147)
State Reimbursement	83,000	131,881	159%	60,000	108,282	180%	132,000	220%	72,000 D
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	36,541	95%	38,344	100%	-
Miscellaneous	12,200	121,920	999%	18,658	21,084	113%	25,000	134%	6,342
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	11,413,558	95%	12,356,477	103%	337,171

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,620,458	7,190,545	94%	8,005,795	5,635,947	70%	7,389,354	92%
Materials and Services	3,476,381	2,912,246	84%	3,582,212	2,246,506	63%	3,557,212	99%	25,000
Capital Outlay	1,480,000	431,457	29%	2,975,000	301,046	10%	600,000	20%	2,375,000 F
TOTAL REQUIREMENTS	12,576,839	10,534,248	84%	14,563,007	8,183,499	56%	11,546,566	79%	3,016,441

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)	3,230,058		809,911		3,353,612
Net Transfers - In (Out)	-	-		0	-		0		-
TOTAL FUND BALANCE	\$ 6,829,277	\$ 10,709,072	157%	\$ 9,307,082	\$ 13,939,130	150%	\$ 11,518,984	124%	\$ 2,211,902

- 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 tax increased last year and payments are received quarterly; taxes collected are trending higher than budget
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly; additionally the State approved a final reimbursement for the 9-1-1 phone system
- E** Projected Personnel savings based on FY22 average vacancy rate of 11.1%
- F** A large portion of Capital Outlay spending will be pushed into FY23 because of land use permitting for radio sites as well as delays on necessary equipment for