



MEMORANDUM

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

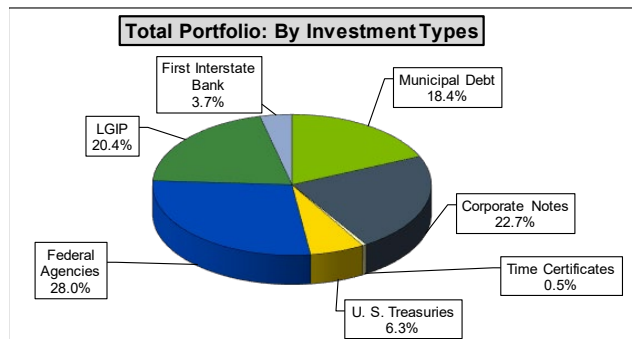
Following is the unaudited monthly finance report for fiscal year to date April 30, 2022.

Treasury and Investments

- The portfolio balance at the end of April was \$269.1 million, a decrease of ~\$9 million from March and an increase of \$30 million from last year (April 2021)
- Net investment income for the month is \$126,919 approximately \$7,000 more than last month and \$39,000 less than April 2021. YTD earnings of \$1,289,814 are \$744,800 less than the YTD earnings last year.
- All portfolio category balances are within policy limits, with the exception of LGIP due to the transition of the CFO
- The LGIP interest rate increased 10 basis points from 55 to 65 effective April 7, 2022. Another 10 basis point increase is expected on May 10th. Benchmark returns for 24 and 36 month treasuries are up again from the prior month by 16 and 42 basis points, respectively.
- Average portfolio yield is 0.58% which is no change from the prior month.
- The portfolio’s weighted average time to maturity is at 1.48 years compared to 1.49 in February.

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 49,475,000	18.4%
Corporate Notes	61,102,000	22.7%
Time Certificates	1,245,000	0.5%
U.S. Treasuries	17,000,000	6.3%
Federal Agencies	75,490,000	28.0%
LGIP	54,869,491	20.4%
First Interstate Bank	9,959,847	3.7%
Total Investments	\$ 269,141,338	100.0%

Investment Income		
	Apr-22	Y-T-D
Total Investment Income	131,919	1,339,814
Less Fee: \$5,000 per month	(5,000)	(50,000)
Investment Income - Net	126,919	1,289,814
Prior Year Comparison	Apr-21	166,137
		2,034,580

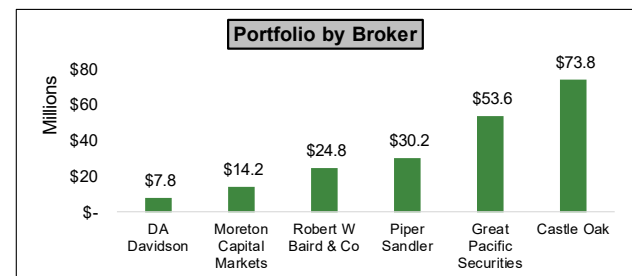


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$52,713,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

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

Maturity (Years)	
Max	Weighted Average
4.545	1.48

Benchmarks	
24 Month Treasury	2.44%
LGIP Rate	0.65%
36 Month Treasury	2.87%

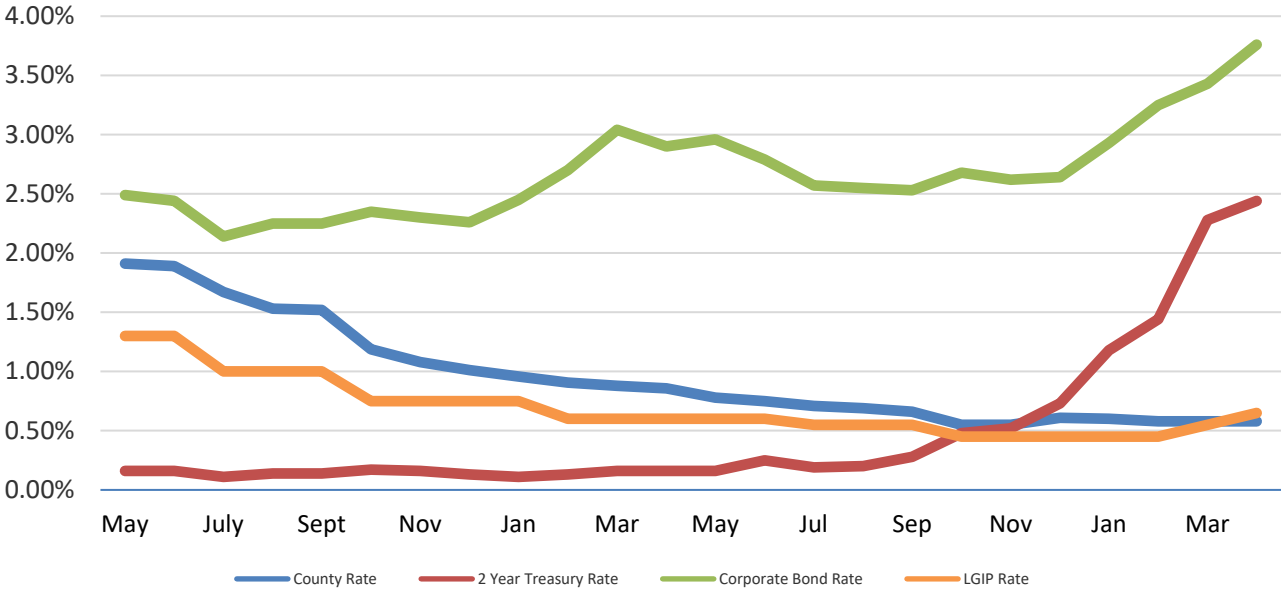


Term	Minimum	Actual
0 to 30 Days	10%	25.6%
Under 1 Year	25%	41.1%
Under 5 Years	100%	100.0%

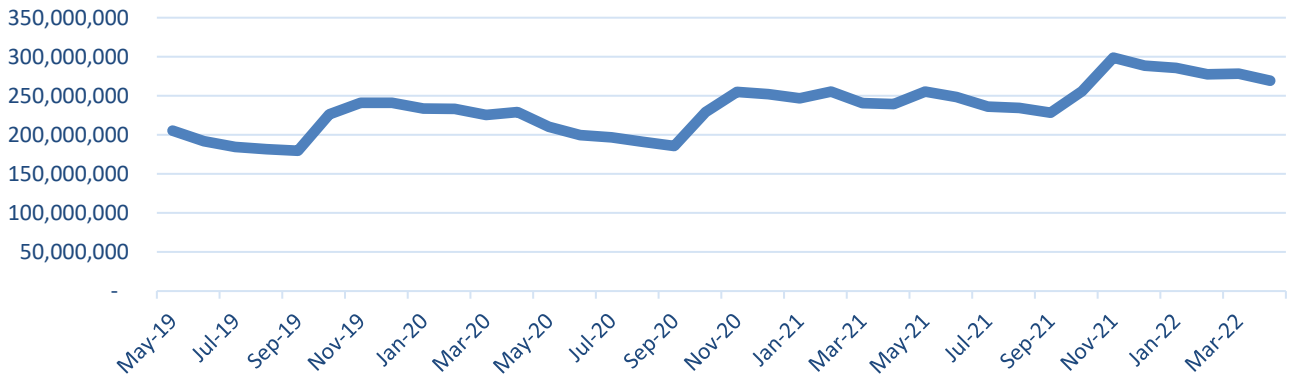
Other	Policy	Actual
Corp Issuer	5%	3.3%
Callable	25%	19.0%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ -

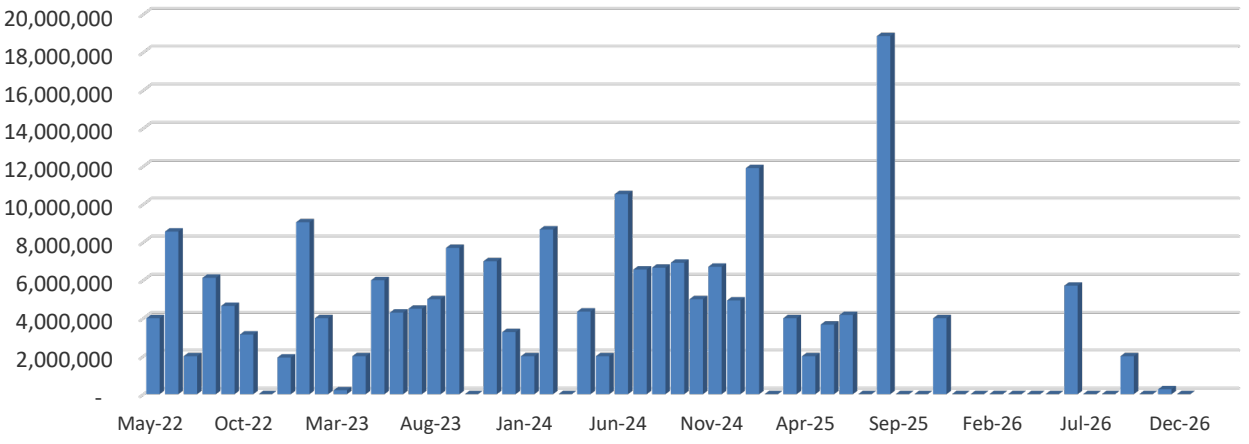
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments
 Portfolio Management
 Portfolio Details - Investments
 April 30, 2022

Purchases made in April 2021
 Purchases made in April 2022

Inv#	Inv Tl	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Matur	Rating	Coupon	YTM 36	Par	Market Value	Book Value	
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2022	821		0.55	0.55	249,000	249,000	249,000	
10847	BCD	38149MXG3	GOLDDMAN SACHS	GPAC	7/28/2021	7/29/2024	820		0.55	0.55	249,000	237,005	249,000	
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	813		0.55	0.55	249,000	236,588	249,000	
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	827		0.55	0.55	249,000	236,876	249,000	
10850	BCD	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	834		0.55	0.56214	249,000	236,708	249,000	
10748	FAC	3133EKJ56	Federal Farm Credit Bank	CASTLE	1/31/2020	8/30/2022	121	Aaa	0.4	0.3783193	3,000,000	3,003,168	3,001,871	
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	199	Aaa	0.53	0.53	3,000,000	2,770,330	3,000,000	
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	1199	Aaa	0.57	0.57	3,000,000	2,776,407	3,000,000	
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	898	Aaa	0.4	0.4401721	2,000,000	1,882,817	1,998,046	
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	810	Aaa	0.42	0.4283959	1,000,000	948,962	999,815	
10867	FAC	3133ENY66	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	387		0.375	0.3708179	2,000,000	1,962,521	2,000,000	
10868	FAC	3133ENY22	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	449		0.45	0.4500338	2,000,000	1,955,369	2,000,000	
10869	FAC	3133ENY00	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	285	Aaa	0.16	0.29	2,000,000	1,975,862	1,997,990	
10882	FAC	3133EMDA7	Federal Farm Credit Bank	GPAC	12/13/2021	10/13/2022	165	Aaa	0.16	0.2308967	1,140,000	1,133,322	1,139,637	
10886	FAC	3133ELZT7	Federal Farm Credit Bank	CASTLE	12/28/2021	5/18/2022	17	Aaa	0.16	0.1612573	1,000,000	999,710	999,999	
10887	FAC	3133ELE75	Federal Farm Credit Bank	CASTLE	12/29/2021	6/2/2022	32	Aaa	0.25	0.18238	1,500,000	1,504,604	1,505,088	
10888	FAC	3133ELN26	Federal Farm Credit Bank	CASTLE	12/29/2021	6/22/2022	52	Aaa	0.26	0.1821	1,500,000	1,504,604	1,505,088	
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	663	Aaa	0.65	0.6500583	1,670,000	1,617,976	1,670,000	
10893	FAC	3134GWND4	Federal Home Loan Mfg Corp	GPAC	12/13/2021	9/9/2022	131	Aaa	3.125	0.1900014	1,645,000	1,655,925	1,662,145	
10786	FAC	3134GWND4	Federal Home Loan Mfg Corp	CASTLE	8/14/2020	8/12/2025	1199	Aaa	0.65	0.6101786	2,000,000	1,858,800	1,999,343	
10769	FAC	3137EAEV7	Federal Home Loan Mfg Corp	CASTLE	8/21/2020	8/24/2023	480	Aaa	0.25	0.2840745	5,000,000	4,861,280	4,997,773	
10775	FAC	3134GWFB4	Federal Home Loan Mfg Corp	CASTLE	9/9/2020	9/9/2024	862	Aaa	0.48	0.48	1,000,000	948,041	1,000,000	
10791	FAC	3134GW3W4	Federal Home Loan Mfg Corp	CASTLE	10/30/2020	10/28/2024	911	Aaa	0.41	0.4163167	2,000,000	1,885,344	1,999,688	
10792	FAC	3134GW5C6	Federal Home Loan Mfg Corp	CASTLE	10/30/2020	1/29/2025	1004	Aaa	0.45	0.4523943	2,500,000	2,339,205	2,499,838	
10794	FAC	3137EAEZ8	Federal Home Loan Mfg Corp	CASTLE	11/5/2020	11/6/2023	554	Aaa	0.25	0.2801193	5,000,000	4,831,423	4,997,731	
10799	FAC	3134GW7F7	Federal Home Loan Mfg Corp	CASTLE	11/18/2020	11/18/2024	932	Aaa	0.375	0.375	2,000,000	1,880,629	2,000,000	
10762	FAC	3136G4E74	Federal National Mfg Assn	CASTLE	7/31/2020	1/29/2025	1004	Aaa	0.57	0.5699999	1,400,000	1,314,231	1,400,000	
10765	FAC	3136G4N74	Federal National Mfg Assn	MORETN	8/21/2020	8/21/2025	1208	Aaa	0.56	0.56	3,000,000	2,780,577	3,000,000	
10767	FAC	3136G4L84	Federal National Mfg Assn	CASTLE	8/18/2020	8/18/2025	1205	Aaa	0.57	0.5901227	2,000,000	1,854,655	1,998,694	
10770	FAC	3136G4X24	Federal National Mfg Assn	PS	8/28/2020	8/29/2025	1216	Aaa	0.6	0.6000006	1,000,000	927,569	1,000,000	
10772	FAC	3136G4N74	Federal National Mfg Assn	R W B	8/27/2020	8/21/2025	1208	Aaa	0.56	0.5650922	1,000,000	926,859	999,834	
10773	FAC	3136G4E28	Federal National Mfg Assn	CASTLE	8/28/2020	9/29/2023	1216	Aaa	0.6	0.6000006	1,000,000	927,569	1,000,000	
10774	FAC	3136G4N74	Federal National Mfg Assn	R W B	9/3/2020	8/21/2025	1208	Aaa	0.56	0.5599951	2,000,000	1,853,718	2,000,000	
10793	FAC	3135GA2N0	Federal National Mfg Assn	R W B	11/4/2020	11/4/2025	1283	Aaa	0.55	0.55	2,000,000	1,843,370	2,000,000	
10796	FAC	3135G06G3	Federal National Mfg Assn	CASTLE	11/12/2020	11/7/2025	1286	Aaa	0.5	0.5729346	2,000,000	1,837,946	1,994,950	
10872	FAC	3135G0V34	Federal National Mfg Assn	GPAC	12/1/2021	2/5/2024	645	Aaa	2.5	0.5902165	2,000,000	1,995,859	2,068,732	
10878	FAC	3135G0T94	Federal National Mfg Assn	R W B	12/9/2021	1/19/2023	263	Aaa	2.375	0.3888429	1,000,000	1,005,061	1,014,203	
10860	TRC	912828L24	U.S. Treasury	GPAC	11/23/2021	9/29/2022	60	Aaa	1.75	0.21	3,000,000	2,938,266	2,994,275	
10866	TRC	912828CDD1	U.S. Treasury	MORETN	11/17/2021	5/13/2023	395		0.125	0.3071352	2,000,000	1,955,860	1,994,710	
10889	TRC	912828XW5	U.S. Treasury	GPAC	12/30/2021	6/30/2022	60	Aaa	1.75	0.17	3,000,000	3,005,280	3,007,843	
10890	TRC	912828L24	U.S. Treasury	GPAC	12/30/2021	8/31/2022	122	Aaa	1.875	0.2	3,000,000	3,006,798	3,016,899	
10891	TRC	912828L57	U.S. Treasury	GPAC	12/30/2021	9/30/2022	152	Aaa	1.75	0.23	3,000,000	3,005,274	3,018,918	
10892	TRC	912828YK0	U.S. Treasury	GPAC	2/7/2022	10/15/2022	167	Aaa	1.375	0.27	2,000,000	2,000,234	2,007,306	
10893	TRC	912828L24	U.S. Treasury	GPAC	2/7/2022	10/15/2022	167	Aaa	0.375	0.25	2,000,000	1,989,844	1,989,844	
10881	MTD	89233HG16	TOYOTA MOTOR CREDIT	DA DAV	12/9/2021	7/1/2022	61	P-1	0.28	0	2,000,000	1,995,948	1,999,051	
10759	MC1	037833CP3	Apple Inc	CASTLE	3/27/2020	5/11/2022	10	Aa1	0.4995	1.7245202	1,000,000	1,000,000	999,715	
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	988	Aa1	2.75	0.6389292	2,000,000	1,983,201	2,112,332	
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	649	Aa1	3	0.9129129	2,000,000	2,008,104	2,073,076	
10895	MC1	037833DN1	Apple Inc	GPAC	11/18/2021	9/11/2026	1594	Aa1	2.05	1.4551529	2,000,000	1,894,780	2,049,517	
10727	MC1	06053GEU9	Bank of America Corp	CASTLE	11/25/2019	7/24/2023	449	A-	4.1	3.1203767	2,000,000	2,015,768	2,015,768	
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	449	A-	4.05	0.2302892	1,000,000	1,015,293	1,015,293	
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	775	A2	0.523	0.5210523	1,000,000	967,155	1,000,040	
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	701	A2	0.4	0.6052599	2,000,000	2,028,625	2,128,897	
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	255	A2	3.3	0.2702416	1,000,000	1,008,154	1,020,985	
10923	MC1	06051GJY6	Bank of America Corp	CASTLE	11/2/2021	1/1/2024	631	A2	4.125	0.5217482	2,000,000	2,030,889	2,123,175	
10713	MC1	06051GJY6	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	440	Aa3	7.35	2.0306495	500,000	525,642	530,687	
10733	MC1	084664BT7	Berkshire Hathaway Inc	MORETN	12/6/2019	5/15/2022	14	Aa2	Aa	1	1.74	2,000,000	2,000,794	2,000,955
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	404	Aa3	3	0.6490818	2,000,000	1,983,784	2,133,003	
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	862	Aa3	3.625	0.57179	2,950,000	2,945,274	3,159,687	
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	1106	Aa2	1.554	0.6470298	1,663,000	1,577,552	1,707,954	
10824	MC1	166764BW9	Chevron Corp	CASTLE	11/2/2021	5/11/2025	1117	Aa2	1.554	0.6452082	2,000,000	1,917,566	2,055,866	
10836	MC1	31422XBV3	Federal Agriculture Mfg Corp	GPAC	3/15/2021	12/15/2023	593	Aaa	0.22	0.2148764	2,000,000	1,927,615	2,000,000	
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	509	Aaa	0.19	0.1900035	2,000,000	1,945,248	2,000,000	
10820	MC1	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	967	Aaa	0.32	0.3199988	2,000,000	1,868,901	2,000,000	
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	813	Aaa	0.31	0.31	2,000,000	1,897,463	2,000,000	
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	666	Aaa	0.25	0.2620551	2,000,000	1,915,021	1,999,563	
10821	MC1	459058JME	International Bonds for Recons	CASTLE	11/25/2021	11/25/2023	491	Aaa	0.3	0.9286907	2,000,000	2,070,034	2,000,000	
10802	MC1	459058JME	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	572	Aaa	0.25	0.3204397	2,000,000	1,927,780	1,997,758	
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	998	A2	3.125	0.8061136	2,000,000	1,977,880	2,124,195	
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	11/11/2021	1/23/2025	998	A2	3.125	0.8272497	2,000,000	1,977,880	2,123,034	
10859	MC1	46625HRL6												

Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	July - June Percent Unfilled
Assessor	Filled	33.26	33.26	33.26	33.26	33.26	33.26	33.26	32.63	33.00	33.00	
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.63	2.26	2.26	6.00%
Clerk	Filled	8.58	8.48	8.48	9.48	9.48	9.48	10.48	9.48	10.48	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	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	56.40	
	Unfilled	6.30	3.50	1.50	2.50	1.50	2.50	1.00	2.90	3.20	2.20	4.68%
Tax	Filled	5.50	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	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	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	112.90	
	Unfilled	9.30	6.50	4.50	4.50	3.50	4.50	3.00	6.53	5.46	4.46	4.50%
Justice Court	Filled	4.60	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	41.90	
	Unfilled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	5.00	6.00	6.00	7.31%
Sheriff	Filled	229.75	235.75	232.75	238.75	235.25	234.25	232.25	221.25	231.75	231.75	
	Unfilled	27.25	21.25	24.25	18.25	21.75	24.75	26.75	37.75	27.25	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	351.50	
	Unfilled	55.47	57.95	64.90	54.50	55.20	50.30	46.10	53.00	53.50	47.80	13.86%
CDD	Filled	61.00	61.00	56.80	56.80	58.80	58.80	57.80	59.80	61.80	61.80	
	Unfilled	4.00	6.00	11.20	11.20	9.20	9.20	11.20	9.20	8.20	8.20	12.84%
Road	Filled	57.00	57.00	57.00	56.00	56.00	56.00	56.00	57.00	57.00	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	37.85	
	Unfilled	3.25	3.25	3.25	4.00	4.00	5.00	4.00	4.00	4.00	3.00	9.24%
Solid Waste	Filled	23.00	24.00	24.00	27.00	26.00	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	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	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	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	9.75	
	Unfilled	3.50	3.50	3.50	3.50	3.50	4.50	3.50	3.50	3.50	2.75	28.20%
Natural Resource	Filled	2.00	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	21.75	
	Unfilled	2.40	3.40	2.40	2.40	3.40	2.40	3.40	3.25	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	8.35	
	Unfilled	1.00	1.00	2.00	1.00	2.00	2.00	2.00	1.40	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	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	7.00	
	Unfilled	2.00	2.00	2.00	3.00	1.00	-	-	-	1.00	3.00	13.33%
ISF - Legal	Filled	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00	5.00	
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	2.00	11.43%
ISF - HR	Filled	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	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	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	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	1,020.40	
	Unfilled	113.17	111.85	125.00	109.35	111.55	111.65	107.95	126.63	116.56	111.11	
	% Unfilled	10.34%	10.16%	11.26%	9.84%	10.04%	10.00%	9.64%	11.23%	10.31%	9.82%	10.26%

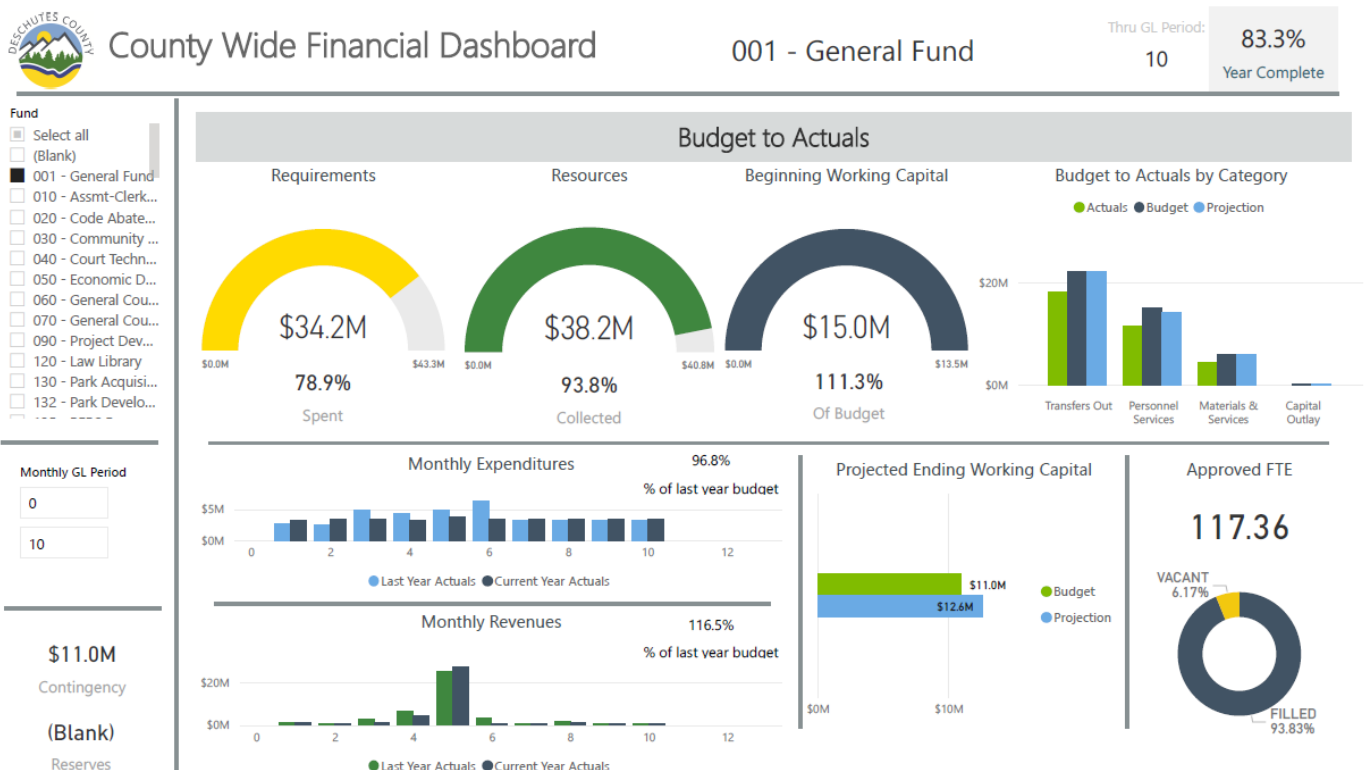
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$38.2 million or 93.8% of budget, a \$600K increase from the prior month. By comparison, last year revenue YTD was \$43.6 million and 116% 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 \$34.2 million and 79% of budget compared to \$38.5 million and 97% 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 \$12.6M, a decrease of \$200K from March.



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 April 30, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD April 30, 2022 (unaudited)

83.3%

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	38,022,908	94%	39,773,865	98%
030 - Juvenile	975,090	975,868	100%	901,143	594,705	66%	852,390	95%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	11,285,674	97%	14,440,108	124%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,247,876	101%	38,500,363	203%
220 - Justice Court	489,850	501,563	102%	550,832	416,965	76%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,947,745	44,084,087	98%	44,968,053	100%
274 - Health Services	43,207,563	45,921,554	106%	48,727,400	39,772,357	82%	46,975,533	96%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	8,425,490	88%	10,422,775	109%
325 - Road	20,681,110	23,538,925	114%	22,629,649	20,452,508	90%	24,117,389	107%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	5,668,327	97%	6,142,685	105%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	102,548	4%	193,510	8%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	10,939,300	82%	14,120,331	106%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	1,465,048	105%	1,838,923	132%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,928,067	124%	1,930,309	124%
617 - Fair & Expo Capital	14,000	8,532	61%	8,544	6,371	75%	7,490	88%
618 - RV Park	436,050	654,204	150%	497,524	449,223	90%	584,398	117%
619 - RV Park Reserve	1,100	7,787	708%	7,546	5,229	69%	6,250	83%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	3,979,986	126%	4,363,701	139%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	20,888,104	91%	24,510,210	106%
705 - 911	11,064,698	12,080,426	109%	12,019,306	11,656,496	97%	12,364,967	103%
999 - Other	34,434,902	36,750,860	107%	50,071,869	28,325,281	57%	48,423,771	97%
TOTAL RESOURCES	285,031,797	284,267,359	100%	311,897,891	267,716,550	86%	335,087,789	107%

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	16,031,459	76%	20,355,990	96%
030 - Juvenile	7,390,349	7,038,218	95%	7,496,355	5,545,800	74%	6,784,122	90%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	2,987,031	89%	4,217,475	126%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	11,011,081	29%	38,399,353	101%
220 - Justice Court	683,508	650,926	95%	701,142	579,095	83%	701,142	100%
255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	42,148,160	78%	52,773,167	97%
274 - Health Services	52,285,174	49,994,157	96%	58,872,642	42,149,702	72%	52,197,538	89%
295 - CDD	8,474,142	8,086,137	95%	9,978,889	7,387,452	74%	9,142,763	92%
325 - Road	14,513,205	12,506,257	86%	15,024,128	10,379,825	69%	14,829,675	99%
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	5,238,323	74%	6,415,535	91%
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	7,264,984	24%	10,201,885	34%
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	6,280,229	65%	8,841,450	91%
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	2,147,000	86%	2,582,298	103%
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,326,790	90%	1,349,113	92%
617 - Fair & Expo Capital	401,940	90,523	23%	568,000	3,134	1%	398,000	70%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD April 30, 2022 (unaudited)

83.3%

Year Complete

618 - RV Park	543,902	512,967	94%	496,188	377,474	76%	446,257	90%
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	4,228,338	66%	5,033,304	78%
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	21,143,201	88%	27,112,177	113%
705 - 911	12,576,839	10,534,248	84%	14,563,007	9,182,053	63%	11,559,064	79%
999 - Other	59,118,720	32,830,422	56%	86,322,366	28,526,855	33%	84,822,725	98%
TOTAL REQUIREMENTS	322,815,803	255,839,328	79%	391,575,564	223,937,987	57%	358,183,033	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)	(17,922,435)	82%	(21,827,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,223,387	5,186,143	83%	6,223,387	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(4,797,940)	83%	(6,098,758)	106%
220 - Justice Court	107,235	111,521	104%	205,956	171,630	83%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	3,077,275	88%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	5,102,327	83%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(605,535)	224%	(1,026,081)	379%
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	392,557	83%	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)	(4,520,630)	75%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	692,270	86%	1,039,565	130%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	(87,500)	117%	(75,000)	100%
617 - Fair & Expo Capital	453,158	385,418	85%	728,901	607,410	83%	831,256	114%
618 - RV Park	(436,628)	(369,173)	85%	47,958	66,630	139%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	110,030	83%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(3,500)	100%
705 - 911	-	-	-	0	-	0%	0	100%
999 - Other	9,078,924	11,341,195	125%	15,393,726	14,744,205	96%	17,316,150	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	19,059,588		12,580,846	115%
030 - Juvenile	616,595	965,223	157%	596,681	1,200,270		1,256,878	211%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,690,098		10,313,271	122%
200 - American Rescue Fund	-	14,137	999%	-	8,250,932		115,147	999%
220 - Justice Court	57,804	0	0%	55,646	9,500		55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	12,160,633	22,279,722		12,962,143	107%
274 - Health Services	5,727,266	10,689,975	187%	6,011,534	13,414,957		11,590,801	193%
295 - CDD	734,798	1,749,673	238%	763,172	2,182,176		2,003,604	263%
325 - Road	2,180,473	8,566,521	393%	2,231,806	11,653,668		6,096,688	273%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD April 30, 2022 (unaudited)

83.3%

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	3,804,615	3,180,276	161%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	21,142,579	24,451,490	460%
610 - Solid Waste	719,918	3,957,273	550%	583,520	4,095,715	3,206,831	550%
615 - Fair & Expo	655,550	923,473	141%	442,256	933,791	1,219,663	276%
616 - Annual County Fair	-	(109,033)		17,369	404,743	397,163	999%
617 - Fair & Expo Capital	1,208,442	1,029,596	85%	1,271,108	1,640,243	1,470,342	116%
618 - RV Park	43,512	0	0%	49,294	138,380	186,099	378%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,169,685	1,172,718	142%
670 - Risk Management	6,465,802	9,521,450	147%	5,045,296	9,270,188	8,848,347	175%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	15,272,483	12,925,613	93%
705 - 911	6,829,277	10,709,072	157%	9,307,082	13,183,514	11,514,976	124%
999 - Other	50,123,088	84,474,181	169%	55,847,562	99,046,811	58,980,828	106%
TOTAL FUND BALANCE	134,027,792	214,035,094	160%	135,756,248	257,843,658	184,529,305	136%



Budget to Actuals Report

General Fund - Fund 001

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	31,990,793	99%	32,464,815	100%	54,099 A
Property Taxes - Prior	358,000	683,563	191%	460,000	278,630	61%	315,075	68%	(144,925)
Other General Revenues	10,450,871	10,355,769	99%	2,689,926	2,573,523	96%	2,711,650	101%	21,724 B
Assessor	836,713	1,291,220	154%	987,411	658,830	67%	903,977	92%	(83,434) C
Clerk	2,153,741	3,168,198	147%	2,741,215	1,960,080	72%	2,341,215	85%	(400,000) D
BOPTA	12,220	19,236	157%	14,588	9,933	68%	14,588	100%	-
District Attorney	467,138	426,613	91%	448,201	162,468	36%	364,924	81%	(83,277) E
Tax Office	419,927	510,878	122%	341,004	255,976	75%	323,621	95%	(17,383) C
Veterans	223,715	158,931	71%	259,107	91,009	35%	182,000	70%	(77,107) F
Property Management	122,000	121,804	100%	152,000	41,667	27%	152,000	100%	- G
TOTAL RESOURCES	45,149,632	47,633,001	106%	40,504,168	38,022,908	94%	39,773,865	98%	(730,303)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,237,507	4,897,531	94%	5,454,784	4,286,690	79%	5,454,784	100%
Clerk	2,051,015	1,882,622	92%	2,080,739	1,381,418	66%	2,012,839	97%	67,900 I
BOPTA	79,945	76,042	95%	82,911	66,183	80%	82,911	100%	-
District Attorney	8,234,075	8,157,354	99%	9,715,707	7,181,765	74%	8,921,157	92%	794,550 J
Medical Examiner	236,358	220,618	93%	242,652	188,361	78%	242,652	100%	-
Tax Office	1,016,608	989,386	97%	932,570	756,848	81%	932,570	100%	-
Veterans	687,678	610,692	89%	795,189	574,923	72%	774,416	97%	20,773 I
Property Management	332,533	312,615	94%	376,061	298,140	79%	378,103	101%	(2,042) K
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	1,297,132	92%	1,556,558	110%	(142,362)
TOTAL REQUIREMENTS	27,262,513	26,227,705	96%	21,094,809	16,031,459	76%	20,355,990	96%	738,819

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,000	100%	260,000	216,660	83%	260,000	100%
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(18,139,095)	82%	(22,087,604)	100%	100,000 M
TOTAL TRANSFERS	(20,308,890)	(19,944,234)	98%	(21,927,604)	(17,922,435)	82%	(21,827,604)	100%	100,000

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,100,400	13,529,514	112%	13,470,620	14,990,575	111%	14,990,575	111%
Resources over Requirements	17,887,119	21,405,296		19,409,359	21,991,449		19,417,875		8,516
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(17,922,435)		(21,827,604)		100,000
TOTAL FUND BALANCE	\$ 9,678,629	\$ 14,990,575	155%	\$ 10,952,375	\$ 19,059,588	174%	\$ 12,580,846	115%	\$ 1,628,471

- 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; ~\$100K of Marijuana revenue from HB 3295 is expected in this fiscal year
- C** Anticipated revenue for the Assessment and Taxation Grant expected to be lower than budget
- 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. Projection increased because Discovery Fees will be allowed to be collected for the full fiscal year
- 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 6%; however, savings are not expected at this time due to several retirements and overfills
- I** Projected Personnel savings based on FY22 savings to date
- J** Projected Personnel savings based on FY22 average vacancy rate of 4.7%
- K** Projected Personnel based on FY22 overage to date
- L** Repayment to General Fund from Finance Reserves for ERP Implementation
- M** Transfer to Current Planning will be reduced



Budget to Actuals Report

Juvenile - Fund 030

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	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	74,484	85%	88,000	100%	-	
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	59,400	74%	75,000	94%	(5,000)	B
DOC Unif Crime Fee/HB2712	49,339	49,339	100%	49,339	25,231	51%	49,339	100%	-	C
OJD Court Fac/Sec SB 1065	26,000	13,503	52%	20,000	8,593	43%	15,000	75%	(5,000)	D
Interest on Investments	17,300	13,796	80%	14,243	5,989	42%	6,990	49%	(7,253)	
Food Subsidy	12,000	13,028	109%	12,000	7,619	63%	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	594,705	66%	852,390	95%	(48,753)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	5,970,797	5,762,391	97%	6,082,895	4,530,763	74%	5,457,128	90%	625,767
Materials and Services	1,372,016	1,233,835	90%	1,363,409	1,001,811	73%	1,301,994	95%	61,415	H
Capital Outlay	47,536	41,992	88%	50,051	13,226	26%	25,000	50%	25,051	I
TOTAL REQUIREMENTS	7,390,349	7,038,218	95%	7,496,355	5,545,800	74%	6,784,122	90%	712,233	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	5,253,650	83%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(81,010)	(67,508)	83%	(81,010)	100%	-
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,223,387	5,186,143	83%	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)	(4,951,095)		(5,931,732)		663,480
Net Transfers - In (Out)	5,957,854	5,957,854		6,223,387	5,186,143		6,223,387		-
TOTAL FUND BALANCE	\$ 616,595	\$ 965,223	157%	\$ 596,681	\$ 1,200,270	201%	\$ 1,256,878	211%	\$660,197

- 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 7.3%
- H** Projected underspending based on FY22 trends
- I** Security Detention upgrade delayed - some costs will be moved into FY23; fence project will be completed in FY22



Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	11,242,934	97%	14,390,068	124%	2,789,081
Interest	53,900	61,146	113%	58,448	42,740	73%	50,040	86%	(8,408)
State Miscellaneous	-	100,000		-	-		-		-
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	11,285,674	97%	14,440,108	124%	2,780,673

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,038,805	2,998,091	99%	3,136,659	2,786,806	89%	3,903,621	124%
Interfund Contract	114,481	114,481	100%	121,817	101,514	83%	121,817	100%	-
Software	11,500	-	0%	45,000	57,258	127%	58,000	129%	(13,000)
Interfund Charges	35,861	35,861	100%	39,709	33,091	83%	39,709	100%	-
Administrative	15,225	4,526	30%	15,203	8,363	55%	94,328	620%	(79,125)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	2,987,031	89%	4,217,475	126%	(859,087)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(16,660)	83%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(62,500)	83%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(171,630)	83%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(357,410)	83%	(531,256)	124%	(102,355)
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(370,340)	83%	(444,417)	100%	-
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(776,250)	83%	(1,170,342)	126%	(238,829)
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(3,043,150)	83%	(3,651,787)	100%	-
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(4,797,940)	83%	(6,098,758)	106%	(341,184)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,712,394	3,490,749	94%	5,890,343	6,189,395	105%	6,189,395	105%
Resources over Requirements	7,049,993	7,662,551		8,301,047	8,298,643		10,222,634		1,921,587
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(4,797,940)		(6,098,758)		(341,184)
TOTAL FUND BALANCE	\$ 5,484,351	\$ 6,189,395	113%	\$ 8,433,816	\$ 9,690,098	115%	\$ 10,313,271	122%	\$1,879,455

- 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** At year-end there will be a budget adjustment to reimburse the Natural Resources Fund ~\$78K for the FEMA Hazard Mitigation Grant (Deschutes County's match)
- E** The balance of the 1% F&E TRT is transferred to F&E reserves



Budget to Actuals Report

ARPA – Fund 200

FY22 YTD April 30, 2022 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	14,137		-	80,336		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	19,247,876	101%	38,500,363	203%	19,500,363

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	-	-		20,650,098	3,125,237	15%	20,650,098	100%
Negative Economic Impacts	-	-		6,035,840	5,136,263	85%	6,035,840	100%	-
Administrative	19,000,000	-	0%	5,981,005	80,546	1%	6,380,358	107%	(399,353)
Public Health	-	32,136	999%	3,283,057	2,253,745	69%	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	11,011,081	29%	38,399,353	101%	(399,353)
TOTAL	-	-		-	-		-		-

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)	8,236,795		101,010		19,101,010
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 14,137	999%	-	\$ 8,250,932	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 jobs program
- 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 congregate settings and various Health Services expenses such as temporary staffing costs to support the COVID-19 response
- F** Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment



Budget to Actuals Report

Justice Court - Fund 220

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	416,937	76%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	28	29%	30	32%	(65)
TOTAL RESOURCES	489,850	501,563	102%	550,832	416,965	76%	550,767	100%	(65)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	531,006	519,650	98%	542,209	451,290	83%	542,209	100%
Materials and Services	152,502	131,276	86%	158,933	127,805	80%	158,933	100%	- ^A
TOTAL REQUIREMENTS	683,508	650,926	95%	701,142	579,095	83%	701,142	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	-	-		205,956	171,630	83%	205,956	100%
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-
TOTAL TRANSFERS	107,235	111,521	104%	205,956	171,630	83%	205,956	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	144,227	37,842	26%	-	-		-	
Resources over Requirements	(193,658)	(149,363)		(150,310)	(162,130)		(150,375)		(65)
Net Transfers - In (Out)	107,235	111,521		205,956	171,630		205,956		-
TOTAL FUND BALANCE	\$ 57,804	-	0%	\$ 55,646	\$ 9,500	17%	\$ 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 April 30, 2022 (unaudited)

83.3%
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	28,134,166	99%	28,467,681	100%	19,152 ^A
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	11,674,068	99%	11,824,026	100%	10,464 ^A
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,993,964	3,838,722	96%	4,086,066	102%	92,102
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	237,625	72%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	80,971	55%	91,920	62%	(55,496)
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	97,362	67%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	21,174	31%	23,360	34%	(45,914)
LED #2 Foreclosed Properties	-	13,534	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	33,522	-	-	-	-	-	-	-
TOTAL RESOURCES	43,449,298	44,938,851	103%	44,947,745	44,084,087	98%	44,968,053	100%	20,308

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Sheriff's Services	3,864,843	4,435,626	115%	4,002,499	3,543,799	89%	4,144,393	104%
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	912,555	79%	1,118,927	97%	35,277
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	2,944,423	82%	3,465,337	97%	111,005
Detective	2,515,536	2,546,467	101%	3,029,130	2,567,917	85%	3,084,414	102%	(55,284)
Patrol	13,284,465	13,388,793	101%	14,015,461	10,889,288	78%	13,578,934	97%	436,527
Records	1,038,130	954,506	92%	1,025,023	623,388	61%	784,738	77%	240,285
Adult Jail	20,347,342	18,424,567	91%	21,033,697	15,597,921	74%	19,819,278	94%	1,214,419
Court Security	490,401	413,143	84%	444,617	344,324	77%	478,808	108%	(34,191)
Emergency Services	543,565	886,331	163%	789,912	480,266	61%	706,510	89%	83,402
Special Services	2,052,586	1,787,984	87%	1,775,588	1,683,671	95%	2,061,158	116%	(285,570)
Training	1,156,993	1,186,921	103%	1,626,207	1,308,417	80%	1,668,706	103%	(42,499)
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	1,252,190	90%	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	42,148,160	78%	52,773,167	97%	1,389,193

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	3,043,150	83%	3,651,787	100%
Transfer In - General Fund	240,290	240,290	100%	121,950	101,620	83%	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	3,077,275	88%	3,500,737	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	18,676,167	18,832,967	101%	17,874,511	17,266,520	97%	17,266,520	97%
Resources over Requirements	(7,813,922)	(4,686,396)	-	(9,214,615)	1,935,928	-	(7,805,114)	-	1,409,501
Net Transfers - In (Out)	3,119,077	3,119,949	-	3,500,737	3,077,275	-	3,500,737	-	-
TOTAL FUND BALANCE	\$ 13,981,322	\$ 17,266,520	123%	\$ 12,160,633	\$ 22,279,722	183%	\$ 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 April 30, 2022 (unaudited)

83.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,156,802	14,869,697	98%	17,641,302	15,257,301	86%	16,557,681	94%	(1,083,621)
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	9,852,032	110%	11,615,128	130%	2,667,291
Federal Grants	4,833,096	5,641,391	117%	4,303,483	2,640,038	61%	4,076,408	95%	(227,075)
State Miscellaneous	2,850,731	3,493,477	123%	4,129,465	2,591,348	63%	3,564,814	86%	(564,651)
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	2,791,497	77%	3,972,024	110%	344,873
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	2,075,763	107%	1,771,418	91%	(165,420)
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	1,105,643	102%	1,157,160	107%	71,141
Medicaid	350,491	933,393	266%	1,014,100	648,498	64%	778,198	77%	(235,902)
Other	965,971	1,106,718	115%	884,036	638,180	72%	876,742	99%	(7,294)
Patient Fees	672,995	483,754	72%	468,415	449,879	96%	539,904	115%	71,489
Vital Records	237,296	317,189	134%	280,000	259,032	93%	339,091	121%	59,091
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	168,581	98%	202,298	117%	30,098
Liquor Revenue	99,500	158,977	160%	157,000	135,853	87%	203,780	130%	46,780
Interest on Investments	147,400	153,426	104%	156,549	82,354	53%	98,040	63%	(58,509)
State Shared- Family Planning	155,000	146,074	94%	152,634	107,678	71%	129,214	85%	(23,420)
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	624,762	74%	749,715	89%	(93,335)
TOTAL RESOURCES	43,207,563	45,921,554	106%	48,727,400	39,772,357	82%	46,975,533	96%	(1,751,867)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	999%	-	-	999%	-	-	-
Personnel Services	37,622,192	35,975,598	96%	43,994,358	32,628,301	74%	39,024,014	89%	4,970,344
Materials and Services	14,523,515	13,886,895	96%	14,721,284	9,466,650	64%	13,019,717	88%	1,701,567
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	42,149,702	72%	52,197,538	89%	6,675,104

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	4,924,250	83%	5,909,168	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	370,340	83%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(192,264)	83%	(230,755)	100%	-
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	5,102,327	83%	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%	656,030
Resources over Requirements	(9,077,611)	(4,072,603)	-	(10,145,242)	(2,377,345)	-	(5,222,005)	-	4,923,237
Net Transfers - In (Out)	8,026,313	6,945,413	87%	6,122,830	5,102,327	83%	6,122,830	100%	-
TOTAL FUND BALANCE	\$ 5,727,266	\$ 10,689,975	187%	\$ 6,011,534	\$ 13,414,957	223%	\$ 11,590,801	193%	\$5,579,267



Budget to Actuals Report

Health Services - Admin - Fund 274

FY22 YTD April 30, 2022 (unaudited)

83.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Federal Grants	1,237,245	2,636,157	213%	1,438,843	463,826	32%	1,148,439	80%	(290,404)	A
State Grant	-	-		769,319	759,406	99%	449,741	58%	(319,578)	B
CCBHC Grant	-	-		486,804	6,938	1%	6,938	1%	(479,866)	C
Interest on Investments	147,400	153,426	104%	156,549	82,354	53%	98,040	63%	(58,509)	
Other	14,391	12,622	88%	9,200	11,101	121%	13,539	147%	4,339	
OHP Capitation	-	-		-	365,691		436,443		436,443	C
State Miscellaneous	-	347,105		-	-		-		-	
TOTAL RESOURCES	1,399,036	3,149,311	225%	2,860,715	1,689,317	59%	2,153,140	75%	(707,575)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	5,914,729	5,679,486	96%	6,904,224	4,798,221	69%	5,779,959	84%	1,124,265
Materials and Services	4,991,353	6,435,511	129%	6,580,649	4,912,492	75%	6,262,804	95%	317,845	
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	4,682,238	142%	1,853,862	56%	1,442,109	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers Out	(232,908)	(232,908)	100%	(219,794)	(183,131)	83%	(219,794)	100%	-
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(219,794)	(183,131)	83%	(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%	217,942
Resources over Requirements	138,696	680,056		(435,256)	(2,992,920)		299,278		734,534	
Net Transfers - In (Out)	(232,908)	(232,908)		(219,794)	(183,131)		(219,794)		-	
TOTAL FUND BALANCE	\$ 2,678,628	\$ 3,769,942	141%	\$ 2,896,950	\$ 593,891	21%	\$ 3,849,426	133%	\$952,476	

- A** Federal grants are reimbursed on a quarterly basis.
- B** Actuals include revenue for which will be spent in future fiscal years whereas the projection amount reflects the department's anticipated State Grant funds to be
- C** Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues
- D** Personnel projections based on year to date vacancy savings and assume 3% moving forward



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY22 YTD April 30, 2022 (unaudited)

83.3%

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	10,319,352	87%	12,006,180	101%	99,166	A
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	9,486,341	106%	11,178,685	125%	2,230,848	B
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	2,774,087	76%	3,951,133	109%	323,982	
Federal Grants	3,298,243	2,715,411	82%	2,725,623	2,072,289	76%	2,807,560	103%	81,937	C
CCBHC Grant	-	-		2,140,487	31,649	1%	31,649	1%	(2,108,838)	B
State Miscellaneous	1,544,455	1,285,829	83%	1,934,643	1,109,168	57%	1,700,819	88%	(233,824)	D
Local Grants	1,897,762	1,717,173	90%	1,093,055	1,206,198	110%	829,738	76%	(263,317)	
Medicaid	350,491	933,393	266%	1,014,100	648,498	64%	778,198	77%	(235,902)	F
Other	927,605	1,076,144	116%	682,180	557,126	82%	667,471	98%	(14,709)	
Patient Fees	522,300	382,906	73%	372,115	360,100	97%	432,150	116%	60,035	
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	168,581	98%	202,298	117%	30,098	
Liquor Revenue	99,500	158,977	160%	157,000	135,853	87%	203,780	130%	46,780	
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	29,174,572	83%	35,094,992	100%	21,557	

REQUIREMENTS	Budget			Actuals			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	20,281,552	76%	24,234,976	91%	2,371,089	G
Materials and Services	5,998,817	4,097,273	68%	4,882,963	2,654,264	54%	4,174,536	85%	708,427	
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	26,724,896	68%	36,013,242	92%	3,079,641	

TRANSFERS	Budget			Actuals			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In- General Fund	2,036,117	2,036,117	100%	2,278,087	1,898,370	83%	2,278,087	100%	-	
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-		-		-	
Transfers Out	(0)	-	0%	(10,961)	(9,133)	83%	(10,961)	100%	-	
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,267,126	1,889,238	83%	2,267,126	100%	-	

FUND BALANCE	Budget			Actuals			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)	2,449,676		(918,250)		3,101,198	
Net Transfers - In (Out)	4,334,296	3,253,396		2,267,126	1,889,238		2,267,126		-	
TOTAL FUND BALANCE	\$ 1,767,666	\$ 3,870,664	219%	\$ 1,859,692	\$ 8,209,577	441%	\$ 5,219,540	281%	\$3,359,848	

- A** Actuals include additional funds for Aid & Assist (\$285K) and Parent Child Interactive Therapy (\$78K), and also includes revenue for which will be spent in future fiscal years. The projection amount reflects the department's anticipated State Grant funds to be used in FY22
- 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** Projections include an extension of unspent funds for the Crisis Program's Bureau of Justice Assistance and SAMHSA CCBHC Expansion grants
- D** Reduction in projected revenue associated with the I/DD local match program
- F** Medicaid services tracking lower than budget
- 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 April 30, 2022 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,808,755	4,949,143	103%	4,964,969	4,178,543	84%	4,101,760	83%	(863,209)
State Miscellaneous	1,306,276	1,860,543	142%	2,194,822	1,482,181	68%	1,863,995	85%	(330,827) B
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	1,105,643	102%	1,157,160	107%	71,141 C
Local Grants	1,741,297	2,112,608	121%	843,783	869,565	103%	941,680	112%	97,897 D
Vital Records	237,296	317,189	134%	280,000	259,032	93%	339,091	121%	59,091
Other	23,975	17,952	75%	192,656	69,952	36%	195,732	102%	3,076
State Shared- Family Planning	155,000	146,074	94%	152,634	107,678	71%	129,214	85%	(23,420)
Federal Grants	297,609	289,822	97%	139,017	103,923	75%	120,409	87%	(18,608)
Patient Fees	150,695	100,848	67%	96,300	89,780	93%	107,754	112%	11,454
OHP Fee for Service	-	-	-	-	17,410	-	20,891	-	20,891
State - Medicaid/Medicare	952,220	882,600	93%	843,050	624,762	74%	749,715	89%	(93,335) E
TOTAL RESOURCES	10,764,775	11,783,485	109%	10,793,250	8,908,468	83%	9,727,401	90%	(1,065,849)

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	7,548,528	72%	9,009,079	86%	1,474,990 F
Materials and Services	3,533,345	3,354,111	95%	3,257,672	1,899,894	58%	2,582,377	79%	675,295
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	10,742,569	65%	14,330,434	87%	2,153,354

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	3,025,880	83%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	370,340	83%	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	3,396,220	83%	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)	(1,834,101)	-	(4,603,033)	-	1,087,505
Net Transfers - In (Out)	3,924,925	3,924,925	100%	4,075,498	3,396,220	83%	4,075,498	100%	-
TOTAL FUND BALANCE	\$ 1,280,972	\$ 3,049,370	238%	\$ 1,254,892	\$ 4,611,489	367%	\$ 2,521,835	201%	\$1,266,943

- 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 Covered 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 April 30, 2022 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	126,957	92%	147,716	106%	9,000
Code Compliance	722,028	783,094	108%	842,906	804,029	95%	988,906	117%	146,000
Building Safety	3,362,450	3,921,591	117%	3,819,940	3,412,914	89%	4,266,940	112%	447,000
Electrical	720,600	915,357	127%	914,750	795,510	87%	983,600	108%	68,850
Environmental On-Site	867,700	1,118,994	129%	1,056,678	799,655	76%	972,778	92%	(83,900)
Current Planning	1,738,304	2,054,192	118%	1,980,521	1,746,719	88%	2,148,161	108%	167,640
Long Range Planning	703,194	741,514	105%	826,806	739,706	89%	914,675	111%	87,869
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	8,425,490	88%	10,422,775	109%	842,459

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	2,818,748	2,740,077	97%	3,137,795	2,469,935	79%	3,035,254	97%
Code Compliance	568,320	539,584	95%	617,012	488,756	79%	620,443	101%	(3,431)
Building Safety	1,867,662	1,768,376	95%	2,284,444	1,665,140	73%	2,061,602	90%	222,842
Electrical	524,979	487,253	93%	556,531	455,571	82%	549,881	99%	6,650
Environmental On-Site	634,452	639,025	101%	765,935	524,168	68%	637,068	83%	128,867
Current Planning	1,479,294	1,465,772	99%	1,769,333	1,332,151	75%	1,636,476	92%	132,857
Long Range Planning	580,687	446,049	77%	847,839	451,730	53%	602,039	71%	245,800
TOTAL REQUIREMENTS	8,474,142	8,086,137	95%	9,978,889	7,387,452	74%	9,142,763	92%	836,126

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	206,605	71%	190,000	66%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(82,770)	83%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(729,370)	158%	(1,116,721)	242%	(655,459)
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(605,535)	224%	(1,026,081)	379%	(755,459)

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)	1,038,038	-	1,280,012	-	1,678,585
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(605,535)	-	(1,026,081)	-	(755,459)
TOTAL FUND BALANCE	\$ 734,798	\$ 1,749,673	238%	\$ 763,172	\$ 2,182,176	286%	\$ 2,003,604	263%	\$ 1,240,432

- 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 April 30, 2022 (unaudited)

83.3%
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	16,399,284	94%	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	367,078	30%	1,181,132	97%	(40,500)	C
Forest Receipts	723,085	660,298	91%	627,207	792,420	126%	792,420	126%	165,213	B
Cities-Bend/Red/Sis/La Pine	385,000	627,694	163%	560,000	155,269	28%	176,269	31%	(383,731)	D
Sale of Equip & Material	396,000	333,109	84%	449,150	279,984	62%	489,012	109%	39,862	A
Miscellaneous	54,000	73,562	136%	67,340	59,101	88%	70,556	105%	3,216	E
Mineral Lease Royalties	60,000	51,642	86%	60,000	142,998	238%	142,998	238%	82,998	C
Interest on Investments	114,000	65,094	57%	59,109	45,292	77%	53,920	91%	(5,189)	C
Assessment Payments (P&I)	8,000	24,578	307%	3,460	15,162	438%	15,163	438%	11,703	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	20,452,508	90%	24,117,389	107%	1,487,739	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	6,709,180	6,422,847	96%	6,916,229	5,603,069	81%	6,766,582	98%	149,647
Materials and Services	7,753,525	6,065,466	78%	7,843,400	4,675,586	60%	7,802,979	99%	40,420	C
Capital Outlay	50,500	17,944	36%	264,500	101,171	38%	260,115	98%	4,386	C
TOTAL REQUIREMENTS	14,513,205	12,506,257	86%	15,024,128	10,379,825	69%	14,829,675	99%	194,453	

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%	2,182,690
Resources over Requirements	6,167,905	11,032,669	-	7,605,521	10,072,682	-	9,287,713	-	1,682,192	
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	\$ 11,653,668	522%	\$ 6,096,688	273%	\$3,864,882	

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



Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	4,734,453	113%	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	68,587	50%	90,000	65%	(48,000)	D
DOC-Family Sentence Alt	-	-		118,250	58,958	50%	58,958	50%	(59,292)	B
Interfund- Sheriff	50,000	55,000	110%	50,000	45,833	92%	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	15,436	34%	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	560	112%	560	112%	60	G
State Subsidy	16,298	-	0%	-	-		-		-	
TOTAL RESOURCES	5,995,287	6,040,170	101%	5,840,250	5,668,327	97%	6,142,685	105%	302,435	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	5,157,473	4,950,715	96%	5,379,503	4,033,867	75%	4,806,114	89%	573,389
Materials and Services	1,923,795	1,414,886	74%	1,700,412	1,204,456	71%	1,609,421	95%	90,991	I
TOTAL REQUIREMENTS	7,081,268	6,365,601	90%	7,079,915	5,238,323	74%	6,415,535	91%	664,380	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	285,189	285,189	100%	662,046	551,700	83%	662,046	100%
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(190,974)	(159,143)	83%	(190,974)	100%	-
TOTAL TRANSFERS	187,496	187,496	100%	471,072	392,557	83%	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)	430,004		(272,850)		966,815
Net Transfers - In (Out)	187,496	187,496		471,072	392,557		471,072		-
TOTAL FUND BALANCE	\$ 1,816,329	\$ 2,982,055	164%	\$ 1,971,182	\$ 3,804,615	193%	\$ 3,180,276	161%	\$1,209,094

- 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** Received unexpected revenue including refund for brass ammunition shells
- H** Projected Personnel savings based on FY22 average vacancy rate of 9.2%
- I** Projected underspending based on FY22 trends



Budget to Actuals Report

Road CIP - Fund 465

FY22 YTD April 30, 2022 (unaudited)

83.3%
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%	70,000	3%	(2,121,461) A
Interest on Investments	209,700	271,831	130%	279,729	102,548	37%	123,510	44%	(156,219) B
TOTAL RESOURCES	2,467,800	2,942,827	119%	2,471,190	102,548	4%	193,510	8%	(2,277,680)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	158,465	158,465	100%	109,870	91,558	83%	109,870	100%
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	7,173,426	24%	10,092,015	34%	19,520,806 C
TOTAL REQUIREMENTS	20,036,050	11,742,022	59%	29,722,691	7,264,984	24%	10,201,885	34%	19,520,806

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)	(7,162,436)		(10,008,375)		17,243,126
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	\$ 21,142,579	398%	\$ 24,451,490	460%	\$19,135,030

- 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 April 30, 2022 (unaudited)

83.3%

Year Completed

	Fiscal Year 2021			Fiscal Year 2022					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 5,000,000	\$ -		\$ 10,000,000	\$ -	0%	\$ -	0%	\$ 10,000,000
Tumalo Road / Tumalo Place	1,517,345	1,092,426	72%	-	67,998		74,870		(74,870)
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	2,134,966	90%	2,144,966	91%	218,566
Hunnel Rd: Loco Rd to Tumalo Rd	794,229	240,723	30%	2,168,940	209,627	10%	945,537	44%	1,223,403
Transportation System Plan Update	170,000	82,053	48%	108,510	78,252	72%	165,318	152%	(56,808)
Gribbling Rd Bridge	222,000	-	0%	279,575	-	0%	50,000	18%	229,575
Terrebonne Wastewater Feasibility St.	50,000	63,646	127%	-	31,642		36,091		(36,091)
Rickard Rd: Groff Rd to US 20	605,300	497,920	82%	1,716,142	1,391,051	81%	1,391,051	81%	325,091
Paving Powell Butte Hwy	651,000	38,085	6%	931,140	1,319,374	142%	1,319,374	142%	(388,234)
Smith Rock Way Bridge Replace	85,000	-	0%	505,000	253	0%	50,000	10%	455,000
Deschutes Mkt Rd/Hamehook Round	150,000	10,277	7%	671,000	148,072	22%	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	1,200,000		1,200,000	96%	50,000
Highway Warning Systems 2021	-	-		-	69,536		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	-	-		-	825		300,000		(300,000)
FY 22 Guardrail Improvements	100,000	83,367	83%	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%	500,000	-	0%	-	0%	500,000
Sidewalk Ramp Improvements	75,000	-	0%	75,000	113	0%	300,000	400%	(225,000)
Signage Improvements	100,000	-	0%	100,000	2,483	2%	110,450	110%	(10,450)
TOTAL CAPITAL	\$ 12,159,340	\$ 3,648,779	30%	\$ 29,612,821	7,173,426	24%	\$ 10,092,015	34%	\$ 19,520,806



Budget to Actuals Report

Solid Waste - Fund 610

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	5,326,588	75%	7,000,000	98%	(124,000) A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	2,565,505	91%	3,210,000	114%	383,000 A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	2,402,404	89%	3,145,000	117%	459,000 A
Yard Debris	216,761	301,824	139%	300,000	214,874	72%	280,000	93%	(20,000) B
Franchise 3% Fees	280,000	389,402	139%	290,000	297,078	102%	338,000	117%	48,000 C
Miscellaneous	88,096	102,595	116%	55,000	61,923	113%	68,860	125%	13,860 D
Interest	23,700	42,794	181%	41,599	24,150	58%	29,470	71%	(12,129) E
Special Waste	15,000	34,292	229%	15,000	35,576	237%	37,000	247%	22,000 E
Recyclables	12,000	11,180	93%	12,000	11,201	93%	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	10,939,300	82%	14,120,331	106%	769,731

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,518,594	2,510,986	100%	2,754,132	2,167,752	79%	2,696,888	98%
Materials and Services	5,227,119	4,705,435	90%	5,651,103	3,764,537	67%	5,254,257	93%	396,846 G
Capital Outlay	162,500	29,523	18%	53,141	76,304	144%	91,305	172%	(38,164) H
Debt Service	945,000	861,354	91%	1,251,615	271,635	22%	799,000	64%	452,615 I
TOTAL REQUIREMENTS	8,853,213	8,107,298	92%	9,709,991	6,280,229	65%	8,841,450	91%	868,541

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(3,684,280)	(3,684,280)	100%	(6,029,323)	(4,520,630)	75%	(6,029,323)	100%
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(4,520,630)	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	4,659,071	-	5,278,881	-	1,638,272
Net Transfers - In (Out)	(3,684,280)	(3,684,280)	-	(6,029,323)	(4,520,630)	-	(6,029,323)	-	-
TOTAL FUND BALANCE	\$ 719,918	\$ 3,957,273	550%	\$ 583,520	\$ 4,095,715	702%	\$ 3,206,831	550%	\$2,623,311

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. YTD volumes are running 6% 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. Franchise disposal fee payments of \$419K were not received from Republic Services by closing.
- B** Revenue is seasonal with higher utilization in summer months; there is a 12% reduction when comparing this fiscal YTD to the abnormally high volumes of last year-to-date
- C** Annual fees due April 15, 2022; received March 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, traffic incidents and illegal dumping site
- G** 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
- H** The new 1 ton service truck and service box ordered in FY21 was rolled into FY22 due to delayed availability
- I** 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 April 30, 2022 (unaudited)

83.3%
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	597,606	103%	723,000	125%	145,000 A
Food & Beverage	548,500	209,297	38%	513,500	707,194	138%	887,000	173%	373,500 A
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	46,417	60%	46,539	60%	(30,961)
Horse Stall Rental	52,000	11,378	22%	71,500	54,016	76%	66,000	92%	(5,500)
Interfund Payment	30,000	226,786	756%	30,000	25,000	83%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	4,700	24%	12,000	62%	(7,500)
Interest	(2,200)	1,051	-48%	474	4,374	923%	5,190	999%	4,716
Miscellaneous	250	2,596	999%	250	1,949	780%	2,194	878%	1,944
TOTAL RESOURCES	1,466,050	1,791,835	122%	1,395,724	1,465,048	105%	1,838,923	132%	443,199

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	940,849	84%	1,127,346	101%
Personnel Services - F&B	165,518	165,801	100%	181,593	148,952	82%	175,952	97%	5,641
Materials and Services	702,149	576,528	82%	818,804	692,923	85%	829,000	101%	(10,196)
Materials and Services - F&B	257,600	134,431	52%	282,500	307,347	109%	347,000	123%	(64,500)
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	2,147,000	86%	2,582,298	103%	(77,421)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	754,800	83%	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	25,000	83%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	21,450	83%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(258,980)	83%	(310,777)	100%	-
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	692,270	86%	1,039,565	130%	238,829

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	364,904	(1,199)	0%	750,673	923,473	123%	923,473	123%
Resources over Requirements	(604,321)	(219,605)	-	(1,109,153)	(681,952)	-	(743,375)	-	365,778
Net Transfers - In (Out)	894,967	1,144,277	-	800,736	692,270	-	1,039,565	-	238,829
TOTAL FUND BALANCE	\$ 655,550	\$ 923,473	141%	\$ 442,256	\$ 933,791	211%	\$ 1,219,663	276%	\$777,407

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 April 30, 2022 (unaudited)

83.3%
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	57,335	69%	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)
Merchandise Sales	-	-		-	5,239		5,239		5,239
Interest on Investments	-	(129)	999%	-	2,199		2,660		2,660
TOTAL RESOURCES	52,000	53,038	102%	1,560,500	1,928,067	124%	1,930,309	124%	369,809

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	110,000	163,282	148%	155,959	29,916	19%	36,941	24%
Materials and Services	17,000	26,328	155%	1,312,172	1,296,875	99%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	189,611	149%	1,468,131	1,326,790	90%	1,349,113	92%	119,018

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	62,500	83%	75,000	100%
Transfer Out - Fair & Expo	-	-		(150,000)	(150,000)	100%	(150,000)	100%	-
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	(87,500)	117%	(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	601,276		581,196		488,827
Net Transfers - In (Out)	75,000	75,000		(75,000)	(87,500)		(75,000)		-
TOTAL FUND BALANCE	-	(\$ 109,033)		\$ 17,369	\$ 404,743	999%	\$ 397,163	999%	\$ 379,794

^A Projection reflects vacancy savings -- assumes Fair Coordinator is hired in June/July



Budget to Actuals Report

Annual County Fair - Fund 616

CY22 YTD April 30, 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	810	85,310
TOTAL FAIR REVENUES	\$ 1,870,865	\$ 810	\$ 1,783,310
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	1,194	798	2,395
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 1,925,226	\$ 1,608	\$ 1,838,872
REQUIREMENTS			
Personnel	103,199	16,619	97,748
Materials & Services	1,249,932	52,721	1,541,698
TOTAL REQUIREMENTS	\$ 1,353,131	\$ 69,340	\$ 1,639,446
TRANSFERS			
Transfer In - TRT 1%	74,750	25,000	75,000
Transfer Out - Fair & Expo	(150,000)	-	(150,000)
TOTAL TRANSFERS	\$ (75,250)	\$ 25,000	\$ (75,000)
Net Fair	\$ 496,845	\$ (42,731)	\$ 124,427
Beginning Fund Balance on Jan 1	\$ (48,694)	\$ 448,151	\$ 448,151
Ending Balance	\$ 448,151	\$ 405,420	\$ 572,578

A Assumes Fair Coordinator is hired on July 1, 2022



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	6,371	75%	7,490	88%	(1,054)
TOTAL RESOURCES	14,000	8,532	61%	8,544	6,371	75%	7,490	88%	(1,054)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	235,000	16,910	7%	180,000	4,028	2%	10,000	6%
Capital Outlay	166,940	73,613	44%	388,000	(894)	0%	388,000	100%	- B
TOTAL REQUIREMENTS	401,940	90,523	23%	568,000	3,134	1%	398,000	70%	170,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	453,158	385,418	85%	428,901	357,410	83%	531,256	124%
Transfers In - Fair & Expo	-	-	-	300,000	250,000	83%	300,000	100%	-
TOTAL TRANSFERS	453,158	385,418	85%	728,901	607,410	83%	831,256	114%	102,355

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,143,224	726,169	64%	1,101,663	1,029,596	93%	1,029,596	93%
Resources over Requirements	(387,940)	(81,991)	-	(559,456)	3,237	-	(390,510)	-	168,946
Net Transfers - In (Out)	453,158	385,418	-	728,901	607,410	-	831,256	-	102,355
TOTAL FUND BALANCE	\$ 1,208,442	\$ 1,029,596	85%	\$ 1,271,108	\$ 1,640,243	129%	\$ 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 April 30, 2022 (unaudited)

83.3%
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	422,345	89%	550,345	116%	75,345
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	8,499	81%	8,499	81%	(2,001)
Washer / Dryer	4,000	5,295	132%	5,000	2,861	57%	4,261	85%	(739)
Miscellaneous	2,250	2,679	119%	2,500	2,722	109%	3,127	125%	627
Vending Machines	3,000	1,229	41%	2,500	959	38%	1,517	61%	(983)
Interest on Investments	7,600	1,636	22%	2,024	462	23%	540	27%	(1,484)
Cancellation Fees	5,500	8,825	160%	-	11,376	-	16,109	-	16,109
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	436,050	654,204	150%	497,524	449,223	90%	584,398	117%	86,874

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	83	0%	9,588	8%
Materials and Services	321,402	291,093	91%	216,305	214,817	99%	270,742	125%	(54,437) 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	377,474	76%	446,257	90%	49,931

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	16,660	83%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(110,030)	83%	(132,042)	100%	-
TOTAL TRANSFERS	(436,628)	(369,173)	85%	47,958	66,630	139%	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	71,750	-	138,141	-	136,805
Net Transfers - In (Out)	(436,628)	(369,173)	-	47,958	66,630	-	47,958	-	-
TOTAL FUND BALANCE	\$ 43,512	-	0%	\$ 49,294	\$ 138,380	281%	\$ 186,099	378%	\$136,805

A New FTE added to the FY22 budget, which has not been filled; projection assumes position is filled in June; a budget adjustment will be completed to move a portion of the Personnel savings to M&S to cover temporary help

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 April 30, 2022 (unaudited)

83.3%
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	5,229	69%	6,250	83%	(1,296)
TOTAL RESOURCES	1,100	7,787	708%	7,546	5,229	69%	6,250	83%	(1,296)

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	621,628	549,173	88%	132,042	110,030	83%	132,042	100%
TOTAL TRANSFERS	621,628	549,173	88%	132,042	110,030	83%	132,042	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	490,000	497,466	102%	784,466	1,054,426	134%	1,054,426	134%
Resources over Requirements	(98,900)	7,787		(92,454)	5,229		(13,750)		78,704
Net Transfers - In (Out)	621,628	549,173		132,042	110,030		132,042		-
TOTAL FUND BALANCE	\$ 1,012,728	\$ 1,054,426	104%	\$ 824,054	\$ 1,169,685	142%	\$ 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 April 30, 2022 (unaudited)

83.3%
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	1,016,798	91%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	783,978	83%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	341,327	87%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	324,801	100%	326,801	101%	3,229
Vehicle	218,185	222,266	102%	227,700	189,750	83%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	41,107	41%	49,060	49%	(52,051)
Claims Reimbursement	50,000	39,428	79%	25,000	1,280,876	999%	1,300,000	999%	1,275,000
Skid Car Training	30,000	270	1%	10,000	-	0%	-	0%	(10,000)
Process Fee- Events/ Parades	1,500	810	54%	1,000	1,170	117%	1,300	130%	300
Miscellaneous	5	-	0%	-	180		250		250
Loss Prevention	10	-	0%	-	-		-		-
TOTAL RESOURCES	3,263,646	3,239,580	99%	3,146,973	3,979,986	126%	4,363,701	139%	1,216,728

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	1,100,000	466,547	42%	3,600,000	2,696,419	75%	2,900,000	81%
Workers' Compensation	1,560,000	912,395	58%	1,580,000	666,278	42%	900,000	57%	680,000
Insurance Administration	584,104	408,666	70%	547,047	412,612	75%	543,304	99%	3,743
Property Damage	200,240	330,869	165%	300,245	289,428	96%	400,000	133%	(99,755)
Unemployment	200,000	98,978	49%	200,000	62,071	31%	90,000	45%	110,000
Vehicle	150,000	173,925	116%	200,000	101,529	51%	200,000	100%	-
TOTAL REQUIREMENTS	3,794,344	2,391,380	63%	6,427,292	4,228,338	66%	5,033,304	78%	1,393,988

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(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)	(248,352)		(669,603)		2,610,716
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(2,910)		(3,500)		-
TOTAL FUND BALANCE	\$ 6,465,802	\$ 9,521,450	147%	\$ 5,045,296	\$ 9,270,188	184%	\$ 8,848,347	175%	\$3,803,051

- 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 April 30, 2022 (unaudited)

83.3%
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	15,833,250	84%	18,767,900	100%	-
COIC Premiums	1,600,000	1,642,789	103%	1,589,000	1,255,305	79%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	1,022,462	85%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	928,070	88%	1,060,000	100%	-
Interest	216,200	193,598	90%	200,277	76,904	38%	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	20,888,104	91%	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	18,008,762	92%	22,709,946	116%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	2,157,374	73%	3,050,036	103%	(79,461)
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	875,451	77%	1,181,053	103%	(39,224)
Wellness	164,340	149,145	91%	171,142	101,615	59%	171,142	100%	-
TOTAL REQUIREMENTS	23,620,173	23,336,074	99%	23,924,393	21,143,201	88%	27,112,177	113%	(3,187,784)
TOTAL □	-	-	-	-	-	-	-	-	-

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)	(255,097)		(2,601,967)		(1,704,751)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 13,588,094	\$ 15,527,580	114%	\$ 13,875,402	\$ 15,272,483	110%	\$ 12,925,613	93%	(\$949,789)

- A** Projection based on YTD collections
- 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; County consultant anticipates claims will exceed budget due to delayed care because of COVID
- D** Amounts are paid 1 month in arrears; some expenditure line items expected to exceed budget based on YTD spending
- E** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY22 YTD April 30, 2022 (unaudited)

83.3%
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	9,692,983	99%	9,809,150	100%	5,571
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	900,054	81%	1,330,000	120%	223,250
Police RMS User Fees	250,000	390,879	156%	236,576	237,221	100%	237,221	100%	645
User Fee	73,000	110,978	152%	233,576	140,986	60%	233,576	100%	-
Data Network Reimbursement	55,000	96,896	176%	162,000	228,573	141%	230,000	142%	68,000
Contract Payments	157,252	136,638	87%	147,956	141,052	95%	147,956	100%	-
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	76,587	67%	115,000	100%	-
Interest	90,400	110,233	122%	96,867	57,458	59%	66,720	69%	(30,147)
State Reimbursement	83,000	131,881	159%	60,000	123,282	205%	132,000	220%	72,000
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	36,815	96%	38,344	100%	-
Miscellaneous	12,200	121,920	999%	18,658	21,484	115%	25,000	134%	6,342
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	11,656,496	97%	12,364,967	103%	345,661

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,620,458	7,190,545	94%	8,005,795	6,270,108	78%	7,401,852	92%
Materials and Services	3,476,381	2,912,246	84%	3,582,212	2,595,420	72%	3,557,212	99%	25,000
Capital Outlay	1,480,000	431,457	29%	2,975,000	316,525	11%	600,000	20%	2,375,000
TOTAL REQUIREMENTS	12,576,839	10,534,248	84%	14,563,007	9,182,053	63%	11,559,064	79%	3,003,943

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	1,997,257	1,997,257	100%	4,804,813	4,804,813	100%	4,804,813	100%
Transfers Out	(1,997,257)	(1,997,257)	100%	(4,804,813)	(4,804,813)	100%	(4,804,813)	100%	-
TOTAL TRANSFERS	-	-	-	-	-	0%	-	100%	-

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)	2,474,442	-	805,903	-	3,349,604
Net Transfers - In (Out)	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 6,829,277	\$ 10,709,072	157%	\$ 9,307,082	\$ 13,183,514	142%	\$ 11,514,976	124%	\$ 2,207,894

- 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 11.7%
- 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 the sites