



MEMORANDUM

DATE: March 28, 2022
TO: Board of County Commissioners
FROM: Greg Munn, Treasurer and Chief Financial Officer
SUBJECT: Treasury and Finance Report for February 2022

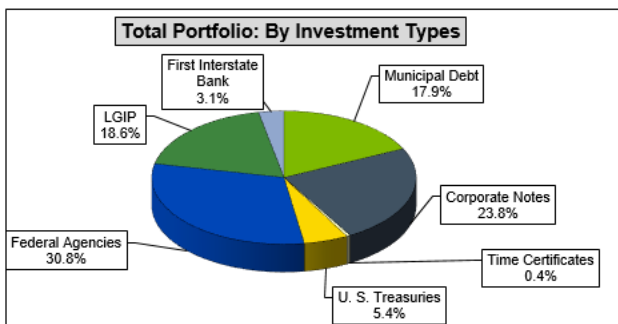
Following is the unaudited monthly finance report for fiscal year to date February 28, 2022.

Treasury and Investments

- The portfolio balance at the end of February was \$278 million, a decrease of \$8 million from January but an increase of \$22 million from last year (February 2021) – most of the increase due to the receipt of \$19 million in ARPA funds in May 2021.
- Net investment income for the month is \$124,654, approximately \$5,000 less than last month and \$52,000 less than February 2021. YTD earnings of \$1,041,821 are \$657,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- No change in the LGIP interest rate during the month. However, the rate will increase by 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 26 and 23 basis points, respectively.
- Average portfolio yield is 0.60%, no change from last month.
- The portfolio’s weighted average time to maturity is at 1.56 years (no change from last month).

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 49,590,000	17.9%
Corporate Notes	66,102,000	23.8%
Time Certificates	1,245,000	0.4%
U.S. Treasuries	15,000,000	5.4%
Federal Agencies	85,490,000	30.8%
LGIP	51,541,335	18.6%
First Interstate Bank	8,595,238	3.1%
Total Investments	\$ 277,563,573	100.0%

Investment Income		
	Feb-22	Y-T-D
Total Investment Income	129,654	1,081,821
Less Fee: \$5,000 per month	(5,000)	(40,000)
Investment Income - Net	124,654	1,041,821
Prior Year Comparison	Feb-21	1,698,637

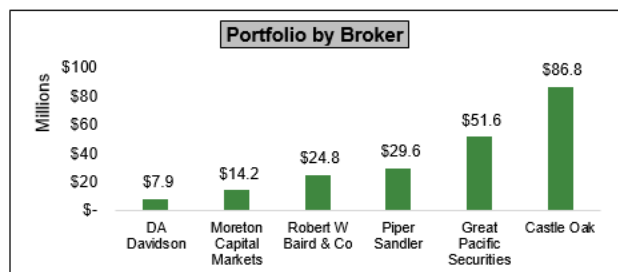


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$52,713,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

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

Maturity (Years)	
Max	Weighted Average
4.7123	1.56

Benchmarks	
24 Month Treasury	1.44%
LGIP Rate	0.45%
36 Month Treasury	1.62%

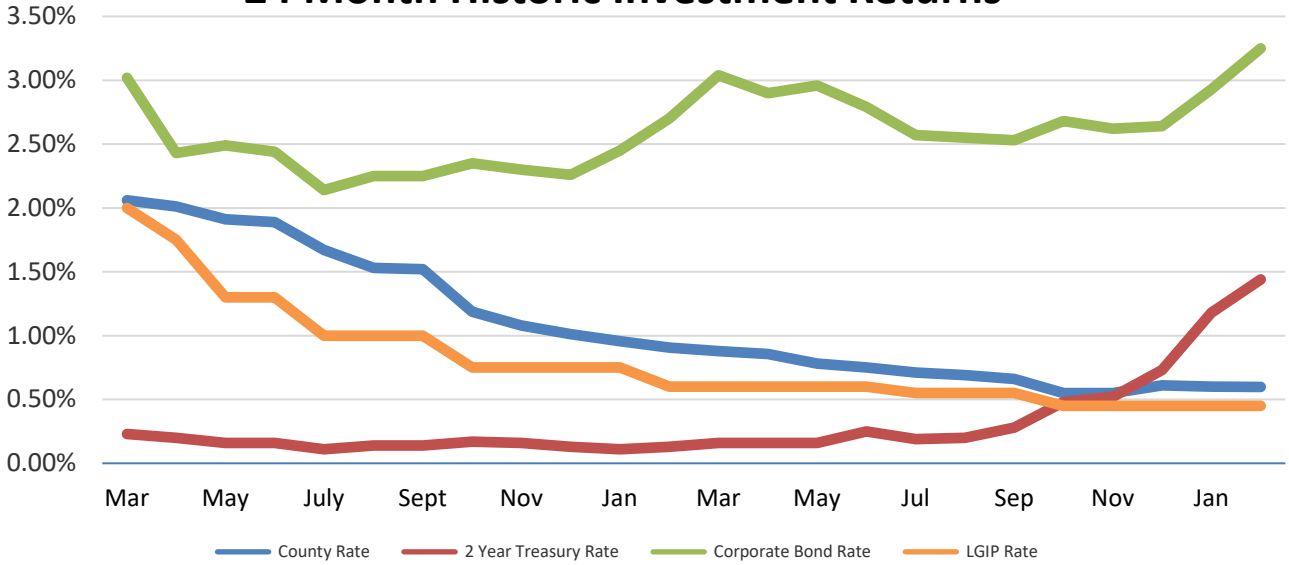


Term	Minimum	Actual
0 to 30 Days	10%	25.3%
Under 1 Year	25%	42.1%
Under 5 Years	100%	100.0%

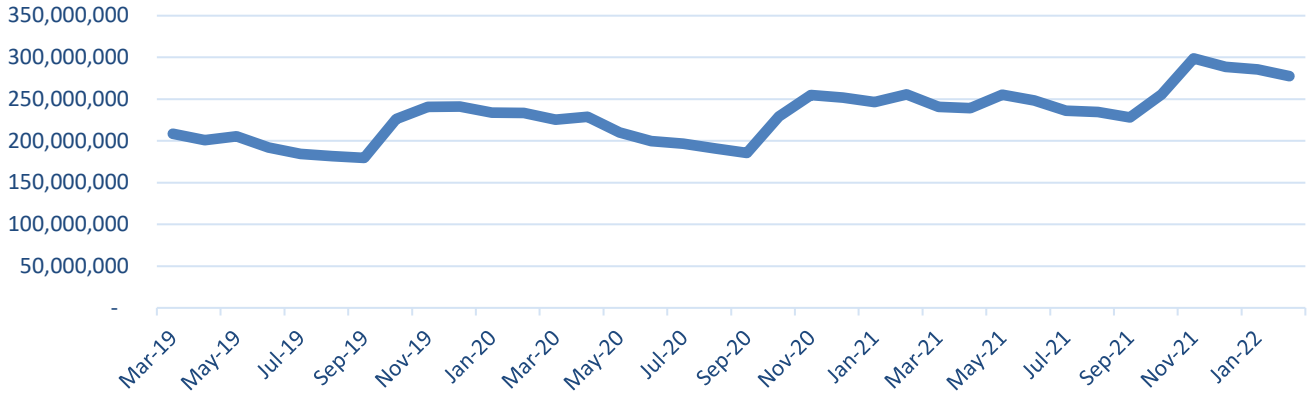
Other	Policy	Actual
Corp Issuer	5%	3.2%
Callable	25%	18.4%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ 4,000,000
Sales/Redemptions in Month	\$ -

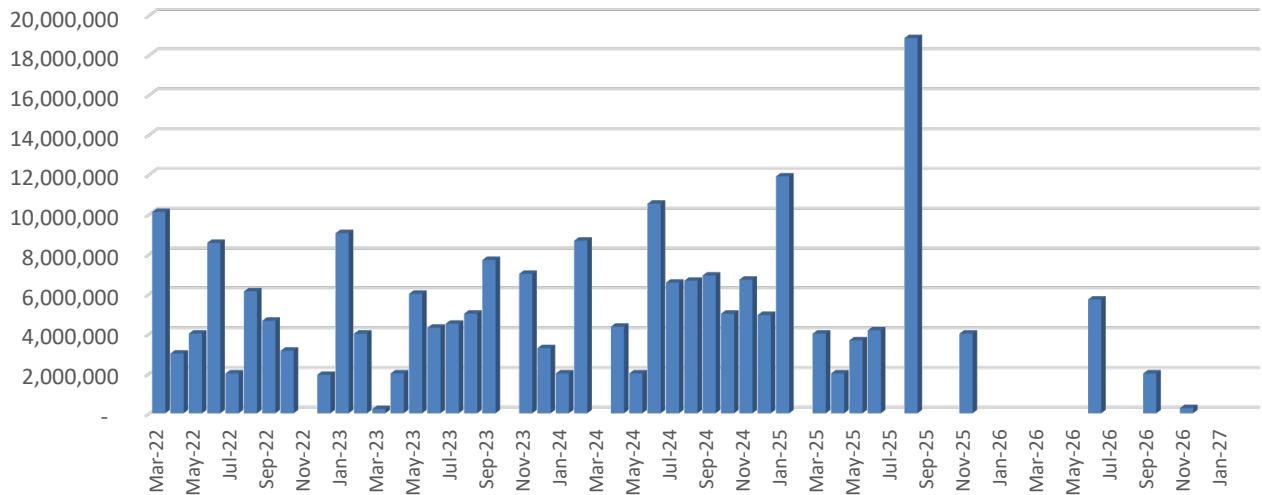
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
February 28, 2022

Purchases made in February 2021
Purchases made in February 2022

Inv#	nv T1	CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Matur	Rating	Moood	SP/PI	Coupon Rate	YTM 32	Par Value	Market Value	Book Value
10565	MUN	558770DS9	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2022	0	AA			0.3210	0.3210	115,000	115,000	115,000
10726	FAC	3133EKC0Y	Federal Farm Credit Bank	CASTLE	11/21/2019	3/14/2022	13	Aaa	AA+		0.4500	0.6684	5,000,000	5,000,631	5,000,176
10730	FAC	3133EKC0Y	Federal Farm Credit Bank	CASTLE	11/29/2019	3/14/2022	13	Aaa	AA+		0.4500	0.6595	5,000,000	5,000,631	5,000,194
10720	MC1	90520EAH4	MUGF Union Bank	CASTLE	11/20/2019	4/1/2022	31	A3	A		3.1500	3.3352	2,000,000	2,000,352	2,001,790
10750	MC1	90520EAH4	MUGF Union Bank	CASTLE	2/5/2020	4/1/2022	31	A3	A		3.1500	1.8114	1,000,000	1,000,000	1,001,089
10759	MC1	03783CP3	Apple Inc	CASTLE	3/27/2020	5/11/2022	71	AA1	AA+		0.4995	1.7245	1,000,000	1,000,752	997,974
10733	MC1	084664BT7	Berkshire Hathaway Inc	MORETN	12/6/2019	5/15/2022	75	Aa2	AA		3.0000	1.7400	2,000,000	2,009,598	2,005,409
10886	FAC	3133ELZN7	Federal Farm Credit Bank	CASTLE	12/28/2021	5/18/2022	78	AAA	AA+		0.1600	0.1613	1,000,000	999,553	999,997
10877	MUN	3812ZNR8A	GOLDEN ST TOBACCO SECURIT	GPAC	12/3/2021	6/1/2022	92	AA3	A		0.5020	0.2000	3,000,000	3,017,460	3,025,499
10887	FAC	3133ELE75	Federal Farm Credit Bank	CASTLE	12/29/2021	6/2/2022	93	Aaa	AA+		0.2500	0.1824	1,505,000	1,504,116	1,505,257
10888	FAC	3133ELN26	Federal Farm Credit Bank	CASTLE	12/29/2021	6/22/2022	113	Aaa	AA+		0.2600	0.1821	630,000	629,699	630,151
10652	MUN	686053BQ1	Oregon School Boards Assoc	MORETN	9/14/2018	6/30/2022	121	Aa2	AA		5.4800	3.1200	925,000	939,717	931,751
10885	MUN	801315LU4	SANTA BARBARA CA UNIF SCH D	GPAC	12/23/2021	6/30/2022	121	Aaa	AA		0.2500	0.2016	1,500,000	1,498,710	1,500,239
10889	TRC	912828W5	U.S. Treasury	GPAC	12/30/2021	6/30/2022	241	Aaa	AA+		1.7500	0.1700	3,000,000	3,012,198	3,015,816
10881	MC1	89233HG16	TOYOTA MOTOR CREDIT	DA DAV	1/29/2021	7/1/2022	122	P-1	A-1		0.2800	0.2000	2,000,000	1,996,189	1,998,102
10833	MUN	75789BR0	REDDWOOD CITY CA SCH DIST	DA DAV	2/24/2021	8/1/2022	153	Aaa	A		5.0000	0.8062	125,000	127,284	127,468
10748	FAC	3133EKJ56	Federal Farm Credit Bank	GPAC	1/31/2020	8/30/2022	182	Aaa	AA+		0.4000	0.3783	3,000,000	3,004,819	3,002,513
10890	FAC	3133EJ072	Federal Farm Credit Bank	GPAC	12/30/2021	8/30/2022	182	Aaa	AA+		0.1875	0.2000	3,000,000	3,017,460	3,025,499
10883	FAC	313383W09	Federal Home Loan Bank	GPAC	12/13/2021	9/9/2022	192	Aaa	AA+		3.1250	0.1900	1,645,000	1,666,758	1,670,181
10891	TRC	912828L57	U.S. Treasury	GPAC	12/30/2021	9/30/2022	213	Aaa	AA+		1.7500	0.2300	3,000,000	3,017,460	3,026,510
10882	FAC	3133EMD47	Federal Farm Credit Bank	GPAC	12/13/2021	10/13/2022	226	Aaa	AA+		0.1600	0.2309	1,140,000	1,136,025	1,139,502
10892	TRC	912828YK0	U.S. Treasury	GPAC	1/7/2022	10/15/2022	228	Aaa	AA+		1.3750	0.5700	2,000,000	2,007,500	2,008,975
10790	MUN	912365DQ0	ALDERWOOD WA WTR & WSTWTR	R W B	11/12/2021	7/1/2022	275	Aa2	AA-		1.0000	0.5035	200,000	198,718	199,488
10884	MC1	90520EAK7	MUGF Union Bank	CASTLE	12/14/2021	12/9/2022	283	A2	A		2.1000	0.6120	1,730,000	1,740,626	1,749,788
10879	MC1	90531HFF4	US Bank	CASTLE	12/10/2021	1/9/2023	314	A1	AA-		1.9500	0.6161	2,279,000	2,294,529	2,304,879
10727	MC1	60031GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	316	A2	A		3.3000	2.1201	2,000,000	2,033,523	2,019,553
10654	MC1	86054A06	Bank of America Corp	CASTLE	8/16/2021	1/11/2023	316	A2	A		3.3000	0.2702	1,000,000	1,016,311	1,026,022
10813	MC1	740189A00	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	320	A2	AA-		2.5000	0.5548	2,772,000	2,794,050	2,818,695
10878	FAC	3135G0T94	Federal National Mtg Assn	R W B	12/9/2021	1/19/2023	324	Aaa	AA+		2.3750	0.3868	1,000,000	1,011,289	1,017,506
10869	FAC	3133ENDD0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	346	Aaa	AA+		0.1600	0.2900	2,000,000	1,987,840	1,997,558
10893	TRC	912828CB0	U.S. Treasury	GPAC	2/7/2022	2/28/2023	364	Aaa	AA+		0.1250	0.8500	2,000,000	1,981,250	1,985,634
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	365	Aa1	A		0.4510	0.4510	210,000	208,213	210,000
10880	MC1	78015KTG3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	412	A2	A		1.6000	0.6405	2,000,000	2,002,844	2,021,509
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	443	A2	A		2.7000	0.7306	2,000,000	2,023,133	2,047,452
10867	FAC	3133ENW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	448				0.3750	0.3708	2,000,000	1,981,070	2,000,000
10866	TRC	912828CD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	456				0.1250	0.3701	2,000,000	1,973,516	1,993,893
10895	MUN	606681DD5	ALAMEDA CNTY CA JT PWRS AUTH	GPAC	2/24/2022	8/1/2023	457	Aa1	AA+		3.8850	0.8950	3,000,000	3,186,824	3,186,824
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	457				0.7000	0.7001	215,000	212,497	215,000
10760	MUN	736746XU7	PORTLAND OR URBAN RENEWAL	PS	7/14/2020	6/15/2023	471	Aa1	A		4.0230	2.8950	830,000	831,129	841,480
10839	MUN	984674JZ5	MCMINVILLE SCHOOL DIST YPS	PS	6/15/2021	6/15/2023	471	Aa1	A		0.2800	0.2800	170,000	168,082	170,000
10709	MUN	67232TBM6	OAKLAND CA HOUSING SUCCESSO	PS	8/21/2020	9/1/2023	449	Aa4	AA-		5.8000	2.2100	1,000,000	1,059,303	1,046,809
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	501	Aa3	A		7.3500	2.0306	500,000	537,933	534,929
10832	MC1	60053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	510	A2	A-		4.1000	0.2303	1,000,000	1,033,556	1,053,886
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	510				0.4500	0.4500	2,000,000	1,977,813	2,000,000
10769	FAC	3137EDEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	541	Aaa	AA+		0.2500	0.2618	5,000,000	4,924,829	4,997,490
10768	MUN	67232TBM6	OAKLAND CA HOUSING SUCCESSO	PS	8/21/2020	9/1/2023	449	Aa4	AA-		5.8000	2.2100	1,000,000	1,059,303	1,046,809
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2023	563	Aaa	AA		5.0000	0.4794	200,000	210,602	213,801
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS	PS	7/28/2021	9/15/2023	563	Aaa	AA		4.0000	0.4308	1,000,000	1,038,810	1,054,620
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	570	Aaa	AA+		0.1900	0.1900	2,000,000	1,972,029	2,000,000
10850	TRC	912828L57	U.S. Treasury	MORETN	11/11/2021	9/30/2023	580				0.2500	0.2554	2,000,000	1,985,078	1,993,311
10794	FAC	3133EEZ26	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	615				0.5000	0.2801	5,000,000	4,906,827	4,997,482
10802	MC1	459058JM6	International Bonds for Reconcs	CASTLE	11/24/2020	11/24/2023	633	Aaa	AA+		0.2500	0.3204	2,000,000	1,990,740	1,997,520
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTWTR	R W B	11/12/2020	12/1/2023	640	Aa2	AA-		1.0000	0.5501	270,000	267,419	272,105
10837	MUN	912828L57	U.S. Treasury	GPAC	11/1/2021	9/30/2023	587	Aa2	AA-		0.5000	0.7001	1,000,000	980,285	1,000,000
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	654				0.2200	0.2149	2,000,000	1,960,311	2,000,000
10923	MC1	60051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	692	A2	A-		4.1250	0.5217	2,000,000	2,080,407	2,135,075
10873	MC1	46625HJH8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	702	A2	A		3.8750	0.9290	1,000,000	1,036,796	1,055,785
10872	FAC	3135G0T94	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	706	Aaa	AA+		2.8500	0.5902	2,000,000	2,039,490	2,073,407
10892	MC1	10392CVG3	Apple Inc	CASTLE	11/17/2021	2/1/2024	710	Aa1	AA+		3.0000	0.9122	2,000,000	2,049,303	2,079,948
10861	FAC	3130APV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	724	Aaa	AA+		0.6500	0.5501	1,670,000	1,649,131	1,670,000
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	727	Aaa	AA+		0.2500	0.2621	2,000,000	1,951,476	1,992,523
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	762	Aa2	AAA		2.5050	0.3902	2,350,000	2,392,582	2,452,795
10851	MC1	912828L57	U.S. Treasury	GPAC	6/25/2021	4/1/2024	768	Aa2	AAA		2.6000	0.3902	2,350,000	2,426,063	2,492,795
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	792	Aa1	AA+		0.7950	0.7301	500,000	491,490	500,696
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	804	A2	A-		3.6250	0.9770	1,500,000	1,550,951	1,586,121
10846	MC1	60051GYJ6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	836	A2	A-		0.5230	0.5211	1,000,000	982,215	1,000,044
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	837	Aa1	A		0.5500	0.5500	1,900,000	1,848,757	1,900,000
10777	MUN	67232TBM6	OAKLAND CA HOUSING DISTRICT	PS	8/15/2020	8/15/2024	837	Aa1	A		5.8000	2.2100	500,000	507,303	500,000
10779	MUN	900429EE1	UNION CNTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	837	Aa1	A		0.6750	0.6750	490,000	478,809	490,000
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	837	Aa1	A		0.5900	0.5841	1,500,000	1,460,880	1,500,000
10807	MUN	17199BFA4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	837	Aa1	A		0.8300	0.4802	300,000	294,840	302,379
10809	MUN	736689N01	Portland Community College	PS	12/17/2020	6/15/2024	837	Aa1	A		0.5720	0.5720	1,000,000	975,050	1,000,000
10815	MUN	68609TWC8	MCMINVILLE SCHOOL DISTRICT	PS	11/17/2020	12/15/2024	840	Aa1	AA-		2.4000	2.7500	2,000,000		

Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	July - June Percent
Assessor	Filled	33.26	33.26	33.26	33.26	33.26	33.26	33.26	32.63	
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.63	5.90%
Clerk	Filled	8.58	8.48	8.48	9.48	9.48	9.48	10.48	9.48	
	Unfilled	0.90	1.00	1.00	-	-	-	-	1.00	5.01%
BOPTA	Filled	0.42	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	0.10	-	-	-	-	-	-	-	2.40%
DA	Filled	51.70	54.50	56.50	55.50	55.60	54.60	56.60	55.60	
	Unfilled	6.30	3.50	1.50	2.50	1.50	2.50	1.00	2.90	4.69%
Tax	Filled	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	4.00	
	Unfilled	-	-	-	-	-	-	-	1.00	2.50%
Property Mngt	Filled	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	109.73	
	Unfilled	9.30	6.50	4.50	4.50	3.50	4.50	3.00	7.53	4.68%
Justice Court	Filled	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	
	Unfilled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	5.00	6.00%
Sheriff	Filled	229.75	235.75	232.75	238.75	235.25	234.25	232.25	221.25	
	Unfilled	27.25	21.25	24.25	18.25	21.75	24.75	26.75	37.75	9.80%
Health Svcs	Filled	320.33	319.85	320.40	331.20	331.50	339.50	344.20	344.30	
	Unfilled	55.47	57.95	64.90	54.50	55.20	50.30	46.10	53.00	14.16%
CDD	Filled	61.00	61.00	56.80	56.80	58.80	58.80	57.80	59.80	
	Unfilled	4.00	6.00	11.20	11.20	9.20	9.20	11.20	9.20	13.14%
Road	Filled	57.00	57.00	57.00	56.00	56.00	56.00	56.00	57.00	
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	-	0.88%
Adult P&P	Filled	37.60	37.60	37.60	36.85	36.85	35.85	36.85	36.85	
	Unfilled	3.25	3.25	3.25	4.00	4.00	5.00	4.00	4.00	9.41%
Solid Waste	Filled	23.00	24.00	24.00	27.00	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	8.60%
Victims Assistance	Filled	8.00	8.00	8.00	8.00	8.00	7.00	8.00	8.00	
	Unfilled	-	-	-	-	-	1.00	-	-	1.56%
GIS Dedicated	Filled	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	
	Unfilled	3.50	3.50	3.50	3.50	3.50	4.50	3.50	3.50	29.00%
Natural Resource	Filled	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	
	Unfilled	2.40	3.40	2.40	2.40	3.40	2.40	3.40	3.25	12.07%
ISF - Admin	Filled	7.75	7.75	6.75	8.75	7.75	7.75	7.75	8.35	
	Unfilled	1.00	1.00	2.00	1.00	2.00	2.00	2.00	1.40	16.53%
ISF - BOCC	Filled	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	
	Unfilled	2.00	2.00	2.00	3.00	1.00	-	-	-	11.76%
ISF - Legal	Filled	7.00	7.00	7.00	6.00	6.00	6.00	6.00	6.00	
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	8.93%
ISF - HR	Filled	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	-	9.72%
ISF - IT	Filled	15.70	15.70	15.70	15.70	15.70	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	
	Unfilled	-	-	-	-	-	-	-	-	0.00%
Total:										
	Filled	981.24	988.56	984.91	1,001.96	999.86	1,004.86	1,011.56	999.78	
	Unfilled	113.17	111.85	125.00	109.35	111.55	111.65	107.95	127.63	
	% Unfilled	10.34%	10.16%	11.26%	9.84%	10.04%	10.00%	9.64%	11.32%	10.33%

Budget Committee

The County recently received resignations from two of the three sitting Budget Committee citizen members. A recruitment was held, and we received twelve applications for the two positions. The Commissioners reviewed the applications and selected four to be interviewed by three separate panels consisting of a county commissioner and two county staff. The four finalists were interviewed by each panel and scored individually by each panel member. While the interviews revealed that any of the four could serve the committee well, the two applicants receiving the highest rankings were selected and notified of their appointment. An orientation meeting for the new members has been scheduled for end of March.

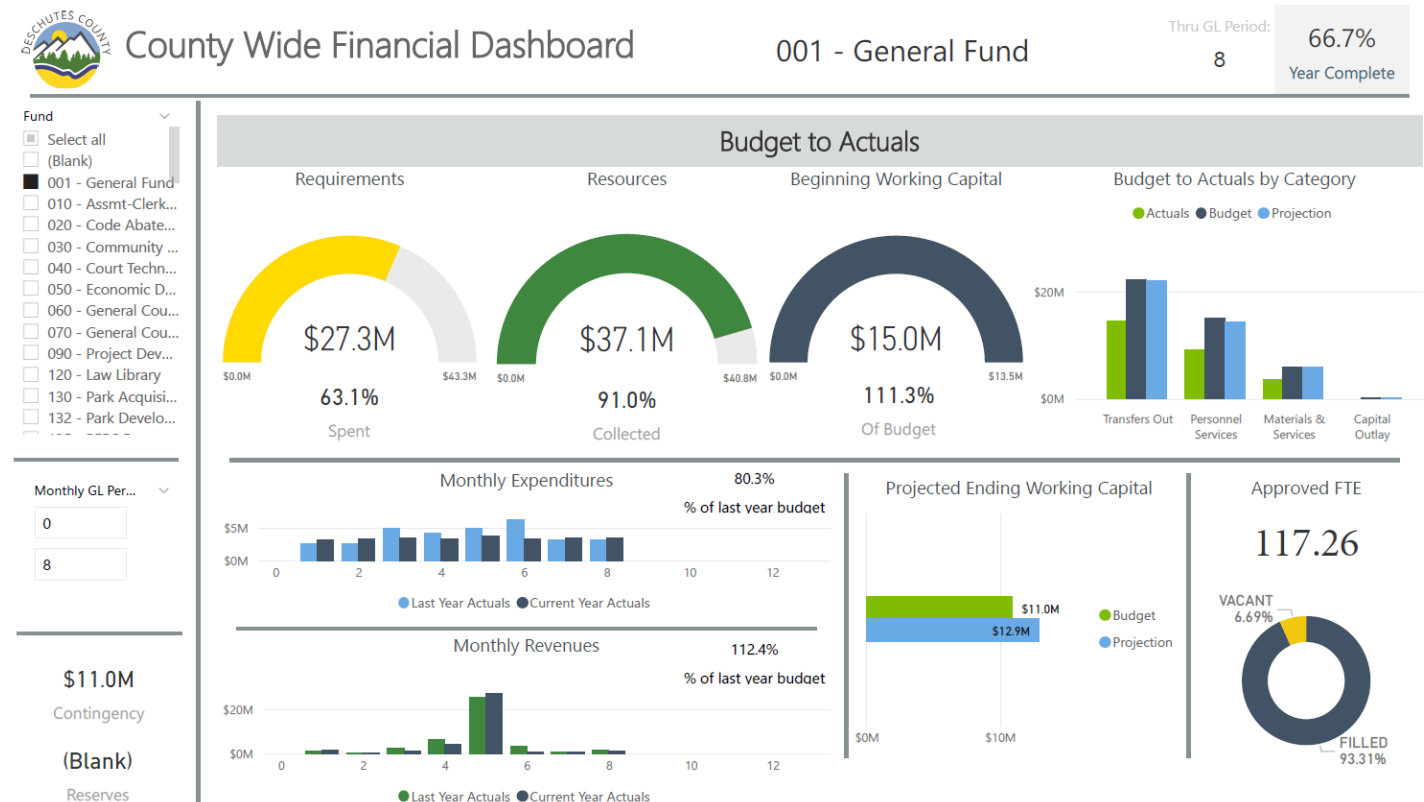
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$37.1 million or 91% of budget, a \$1.4 million increase from the prior month. By comparison, last year revenue YTD was \$42.1 million and 112% 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 \$27.3 million and 63% of budget compared to \$32 million and 80% 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.



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 February 28, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD February 28, 2022 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	45,149,632	47,633,001	106%	40,504,168	36,913,529	91%	40,116,674	99%
030 - Juvenile	975,090	975,868	100%	901,143	537,501	60%	826,610	92%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	9,634,529	83%	14,440,248	124%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,237,665	101%	38,109,180	201%
220 - Justice Court	489,850	501,563	102%	550,832	317,078	58%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,947,745	42,563,547	95%	44,940,783	100%
274 - Health Services	43,207,563	45,921,554	106%	48,727,400	33,315,367	68%	49,696,244	102%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	6,644,962	69%	10,562,675	110%
325 - Road	20,681,110	23,538,925	114%	22,629,649	16,365,927	72%	24,000,892	106%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	4,454,456	76%	6,179,212	106%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	83,041	3%	173,450	7%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	9,039,472	68%	13,404,161	100%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	975,405	70%	1,569,289	112%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,913,275	123%	1,914,539	123%
617 - Fair & Expo Capital Reserve	14,000	8,532	61%	8,544	4,943	58%	7,090	83%
618 - RV Park	436,050	654,204	150%	497,524	347,523	70%	529,335	106%
619 - RV Park Reserve	1,100	7,787	708%	7,546	4,198	56%	6,250	83%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	3,232,608	103%	4,261,612	135%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	16,567,889	72%	23,966,030	104%
705 - 911	11,064,698	12,080,426	109%	12,019,306	10,900,029	91%	12,283,550	102%
999 - Other	34,434,902	36,750,860	107%	50,071,869	22,697,570	45%	48,230,606	96%
TOTAL RESOURCES	285,031,797	284,267,359	100%	311,897,891	235,750,514	76%	335,769,197	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	12,749,951	60%	20,334,699	96%
030 - Juvenile	7,390,349	7,038,218	95%	7,496,355	4,422,630	59%	6,878,329	92%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	2,559,029	76%	4,136,850	123%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	5,815,100	15%	37,699,772	99%
220 - Justice Court	683,508	650,926	95%	701,142	464,788	66%	701,142	100%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD February 28, 2022 (unaudited)

66.7%

Year Complete

	Budget	Actuals	%	Budget	Actuals	%	Projection	%
255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	33,264,950	61%	52,624,679	97%
274 - Health Services	52,285,174	49,994,157	96%	58,872,642	33,462,572	57%	53,626,113	91%
295 - CDD	8,474,142	8,086,137	95%	9,978,889	5,838,376	59%	9,277,763	93%
325 - Road	14,513,205	12,506,257	86%	15,024,128	8,165,298	54%	14,802,675	99%
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	4,152,625	59%	6,439,859	91%
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	5,795,372	19%	25,865,989	87%
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	4,926,671	51%	9,748,155	100%
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	1,580,484	63%	2,436,957	97%
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,291,190	88%	1,345,791	92%
617 - Fair & Expo Capital Reserve	401,940	90,523	23%	568,000	580	0%	568,000	100%
618 - RV Park	543,902	512,967	94%	496,188	344,512	69%	460,878	93%
619 - RV Park Reserve	100,000	-	0%	100,000	-	0%	20,000	20%
670 - Risk Management	3,794,344	2,391,380	63%	4,027,292	3,919,796	97%	5,792,332	144%
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	16,867,623	71%	25,924,393	108%
705 - 911	12,576,839	10,534,248	84%	14,563,007	7,441,036	51%	13,946,566	96%
999 - Other	59,118,720	32,830,422	56%	86,322,366	23,360,475	27%	85,541,249	99%
TOTAL REQUIREMENTS	322,815,803	255,839,328	79%	389,175,564	176,423,056	45%	378,172,191	97%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(20,308,890)	(19,944,234)	98%	(21,927,604)	(14,371,413)	66%	(21,827,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,223,387	4,166,256	67%	6,223,387	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(3,838,352)	67%	(6,098,758)	106%
220 - Justice Court	107,235	111,521	104%	205,956	137,304	67%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	2,448,321	70%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	4,081,867	67%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(539,887)	199%	(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	314,045	67%	471,072	100%
465 - Road CIP	7,517,657	6,819,612	91%	12,193,917	4,772,011	39%	12,193,917	100%
610 - Solid Waste	(3,684,280)	(3,684,280)	100%	(6,029,323)	(3,015,304)	50%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	583,816	73%	1,039,565	130%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	(100,000)	133%	(75,000)	100%
617 - Fair & Expo Capital Reserve	453,158	385,418	85%	728,901	485,928	67%	831,256	114%
618 - RV Park	(436,628)	(369,173)	85%	47,958	85,304	178%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	88,024	67%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(2,328)	67%	(3,500)	100%
705 - 911	-	-	-	-	-	0%	-	100%
999 - Other	9,078,924	11,341,195	125%	15,393,726	11,689,945	76%	16,019,094	104%
TOTAL TRANSFERS	(410,723)	(116,400)		91				



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD February 28, 2022 (unaudited)

66.7%

Year Complete

ENDING FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,678,629	14,990,575	155%	10,952,375	24,782,740	12,944,946	118%
030 - Juvenile	616,595	965,223	157%	596,681	1,246,350	1,136,891	191%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,426,543	10,394,036	123%
200 - American Rescue Fund	-	14,137	999%	-	13,436,702	423,545	999%
220 - Justice Court	57,804	-	0%	55,646	(10,406)	55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	12,160,633	29,013,438	13,083,361	108%
274 - Health Services	5,727,266	10,689,975	187%	6,011,534	14,624,637	12,882,937	214%
295 - CDD	734,798	1,749,673	238%	763,172	2,016,372	2,038,504	267%
325 - Road	2,180,473	8,566,521	393%	2,231,806	9,781,614	6,007,192	269%
355 - Adult P&P	1,816,329	2,982,055	164%	1,971,182	3,597,931	3,192,480	162%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	22,592,684	10,034,382	189%
610 - Solid Waste	719,918	3,957,273	550%	583,520	5,054,770	1,583,956	271%
615 - Fair & Expo	655,550	923,473	141%	442,256	902,210	1,095,370	248%
616 - Annual County Fair	-	(109,033)		17,369	413,052	384,715	999%
617 - Fair & Expo Capital Reserve	1,208,442	1,029,596	85%	1,271,108	1,519,887	1,299,942	102%
618 - RV Park	43,512	-	0%	49,294	88,316	116,415	236%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,146,648	1,172,718	142%
670 - Risk Management	6,465,802	9,521,450	147%	7,445,296	8,831,934	7,987,230	107%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	15,227,846	13,569,217	98%
705 - 911	6,829,277	10,709,072	157%	9,307,082	14,168,065	9,046,056	97%
999 - Other	50,123,088	84,474,181	169%	55,847,562	95,528,220	56,506,037	101%
TOTAL FUND BALANCE	134,027,792	214,035,094	160%	138,156,248	273,389,553	164,955,511	119%



Budget to Actuals Report

General Fund - Fund 001

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current	30,105,307	30,896,789	103%	32,410,716	31,791,971	98%	32,464,815	100%	54,099	A
Property Taxes - Prior	358,000	683,563	191%	460,000	248,693	54%	460,000	100%	-	
Other General Revenues	10,450,871	10,355,769	99%	2,689,926	2,319,465	86%	2,592,810	96%	(97,116)	B
Assessor	836,713	1,291,220	154%	987,411	470,966	48%	987,411	100%	-	
Clerk	2,153,741	3,168,198	147%	2,741,215	1,619,715	59%	2,541,215	93%	(200,000)	C
BOPTA	12,220	19,236	157%	14,588	7,087	49%	14,588	100%	-	
District Attorney	467,138	426,613	91%	448,201	133,501	30%	303,724	68%	(144,477)	D
Tax Office	419,927	510,878	122%	341,004	197,789	58%	341,004	100%	-	
Veterans	223,715	158,931	71%	259,107	91,009	35%	259,107	100%	-	E
Property Management	122,000	121,804	100%	152,000	33,333	22%	152,000	100%	-	F
TOTAL RESOURCES	45,149,632	47,633,001	106%	40,504,168	36,913,529	91%	40,116,674	99%	(387,494)	

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Assessor	5,237,507	4,897,531	94%	5,454,784	3,439,235	63%	5,454,784	100%	-	G
Clerk	2,051,015	1,882,622	92%	2,080,739	1,027,602	49%	2,080,739	100%	-	H
BOPTA	79,945	76,042	95%	82,911	53,161	64%	82,911	100%	-	
District Attorney	8,234,075	8,157,354	99%	9,715,707	5,655,378	58%	8,960,798	92%	754,909	I
Medical Examiner	236,358	220,618	93%	242,652	174,250	72%	242,652	100%	-	
Tax Office	1,016,608	989,386	97%	932,570	620,222	67%	932,570	100%	-	
Veterans	687,678	610,692	89%	795,189	467,787	59%	788,849	99%	6,340	J
Property Management	332,533	312,615	94%	376,061	240,545	64%	377,200	100%	(1,139)	K
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	1,071,771	76%	1,414,196	100%	-	
TOTAL REQUIREMENTS	27,262,513	26,227,705	96%	21,094,809	12,749,951	60%	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	173,328	67%	260,000	100%	-	L
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(14,544,741)	66%	(22,087,604)	100%	100,000	M
TOTAL TRANSFERS	(20,308,890)	(19,944,234)	98%	(21,927,604)	(14,371,413)	66%	(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	24,163,578		19,781,975		372,616
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(14,371,413)		(21,827,604)		100,000
TOTAL FUND BALANCE	\$ 9,678,629	\$ 14,990,575	155%	\$ 10,952,375	\$ 24,782,740	226%	\$ 12,944,946	118%	\$ 1,992,571

- 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** FY22 Recording Fees are trending less than budget
- D** 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
- E** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- F** Interfund land-sale management revenue recorded at year-end
- G** FY22 average vacancy rate is 5.7%; however, savings are not expected at this time due to several retirements and overfills
- H** FY22 average vacancy rate is 4.31%; however, savings are not expected at this time due to an added FTE and a backfilled position
- I** Projected Personnel savings based on FY22 average vacancy rate of 4.7%
- J** Projected Personnel savings based on FY22 savings to date
- 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	472,401	497,387	105%	432,044	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	59,814	68%	88,000	100%	-
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	36,150	45%	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	4,543	32%	6,210	44%	(8,033)
Food Subsidy	12,000	13,028	109%	12,000	5,310	44%	8,500	71%	(3,500) E
Contract Payments	8,000	2,795	35%	8,000	7,824	98%	10,000	125%	2,000 F
Miscellaneous	7,550	28,312	375%	7,500	3,018	40%	7,500	100%	-
Case Supervision Fee	6,000	2,427	40%	-	-	-	-	-	-
TOTAL RESOURCES	975,090	975,868	100%	901,143	537,501	60%	826,610	92%	(74,533)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,970,797	5,762,391	97%	6,082,895	3,628,492	60%	5,534,869	91%
Materials and Services	1,372,016	1,233,835	90%	1,363,409	780,912	57%	1,293,409	95%	70,000 H
Capital Outlay	47,536	41,992	88%	50,051	13,226	26%	50,051	100%	-
TOTAL REQUIREMENTS	7,390,349	7,038,218	95%	7,496,355	4,422,630	59%	6,878,329	92%	618,026

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	4,202,920	67%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(81,010)	(36,664)	45%	(81,010)	100%	- I
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,223,387	4,166,256	67%	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)	(3,885,129)		(6,051,719)		543,493
Net Transfers - In (Out)	5,957,854	5,957,854		6,223,387	4,166,256		6,223,387		-
TOTAL FUND BALANCE	\$ 616,595	\$ 965,223	157%	\$ 596,681	\$ 1,246,350	209%	\$ 1,136,891	191%	\$540,210

- 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 6.0%
- H** Projected underspending based on FY22 trends
- I** Budget adjustment approved in Feb to increase transfers. Actual transfers will be caught up in March.



Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	10,615,965	11,068,364	104%	11,600,987	9,600,489	83%	14,390,068	124%	2,789,081 A
Interest	53,900	61,146	113%	58,448	34,040	58%	50,180	86%	(8,268)
State Miscellaneous	-	100,000		-	-		-		-
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	9,634,529	83%	14,440,248	124%	2,780,813

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,038,805	2,998,091	99%	3,136,659	2,390,227	76%	3,903,621	124%
Interfund Contract	114,481	114,481	100%	121,817	81,211	67%	121,817	100%	- C
Software	11,500	-	0%	45,000	53,508	119%	55,000	122%	(10,000)
Interfund Charges	35,861	35,861	100%	39,709	26,473	67%	39,709	100%	-
Administrative	15,225	4,526	30%	15,203	7,611	50%	16,703	110%	(1,500)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	2,559,029	76%	4,136,850	123%	(778,462)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(13,328)	67%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(50,000)	67%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(137,304)	67%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(285,928)	67%	(531,256)	124%	(102,355) D
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(296,272)	67%	(444,417)	100%	-
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(621,000)	67%	(1,170,342)	126%	(238,829)
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(2,434,520)	67%	(3,651,787)	100%	-
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(3,838,352)	67%	(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	7,075,500		10,303,399		2,002,352
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(3,838,352)		(6,098,758)		(341,184)
TOTAL FUND BALANCE	\$ 5,484,351	\$ 6,189,395	113%	\$ 8,433,816	\$ 9,426,543	112%	\$ 10,394,036	123%	\$ 1,960,220

- 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 February 28, 2022 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	14,137		-	70,124		109,180		109,180
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	32,136	0%	19,000,000	19,167,541	101%	38,000,000	200%	19,000,000
TOTAL RESOURCES	19,000,000	46,273	0%	19,000,000	19,237,665	101%	38,109,180	201%	19,109,180

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	-	-		20,650,098	901,397	4%	20,650,098	100%
Negative Economic Impacts	-	-		6,035,840	2,450,000	41%	6,035,840	100%	- D
Administrative	19,000,000	-	0%	5,981,005	54,600	1%	5,981,005	100%	- C
Public Health	-	32,136	999%	3,283,057	2,021,418	62%	3,283,057	100%	- E
Infrastructure	-	-		2,050,000	387,685	19%	2,050,000	100%	- F
TOTAL REQUIREMENTS	19,000,000	32,136	0%	38,000,000	5,815,100	15%	38,000,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		19,000,000	14,137	0%	14,137	0%
Resources over Requirements	-	14,137		(19,000,000)	13,422,565		109,180		19,109,180
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 14,137	999%	-	\$ 13,436,702	999%	\$ 123,317	999%	\$123,317

- 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** Administration holds the balance of the ARPA funds, as well as an approved budget analyst for ARPA reporting and administration
- D** Majority of funding is for food programs, \$2.5 million in small business assistance and additional funding for Ronald McDonald House and an Apprenticeship
- 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	488,750	500,818	102%	550,000	317,057	58%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	21	22%	30	32%	(65)
TOTAL RESOURCES	489,850	501,563	102%	550,832	317,078	58%	550,767	100%	(65)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	531,006	519,650	98%	542,209	361,220	67%	542,209	100%
Materials and Services	152,502	131,276	86%	158,933	103,568	65%	158,933	100%	- ^A
TOTAL REQUIREMENTS	683,508	650,926	95%	701,142	464,788	66%	701,142	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	-	-		205,956	137,304	67%	205,956	100%
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-
TOTAL TRANSFERS	107,235	111,521	104%	205,956	137,304	67%	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)	(147,710)		(150,375)		(65)
Net Transfers - In (Out)	107,235	111,521		205,956	137,304		205,956		-
TOTAL FUND BALANCE	\$ 57,804	-	0%	\$ 55,646	(\$ 10,406)	-19%	\$ 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	27,476,763	27,912,029	102%	28,448,529	27,939,392	98%	28,467,681	100%	19,152 A
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	11,593,241	98%	11,824,026	100%	10,464 A
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,993,964	2,654,766	66%	4,083,866	102%	89,902
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	210,668	64%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	62,582	42%	73,350	50%	(74,066)
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	86,440	60%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	16,458	24%	16,860	24%	(52,414)
LED #2 Foreclosed Properties	-	13,534		-	-		-		-
LED #1 Foreclosed Properties	-	33,522		-	-		-		-
TOTAL RESOURCES	43,449,298	44,938,851	103%	44,947,745	42,563,547	95%	44,940,783	100%	(6,962)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Sheriff's Services	3,864,843	4,435,626	115%	4,002,499	2,803,168	70%	4,106,756	103%
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	720,911	62%	1,117,407	97%	36,797
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	1,993,407	56%	3,462,203	97%	114,139
Detective	2,515,536	2,546,467	101%	3,029,130	2,090,324	69%	3,097,958	102%	(68,828)
Patrol	13,284,465	13,388,793	101%	14,015,461	8,630,395	62%	13,488,892	96%	526,569
Records	1,038,130	954,506	92%	1,025,023	494,038	48%	776,779	76%	248,244
Adult Jail	20,347,342	18,424,567	91%	21,033,697	12,371,706	59%	19,796,784	94%	1,236,913
Court Security	490,401	413,143	84%	444,617	275,880	62%	419,804	94%	24,813
Emergency Services	543,565	886,331	163%	789,912	408,513	52%	714,211	90%	75,701
Special Services	2,052,586	1,787,984	87%	1,775,588	1,360,017	77%	2,087,523	118%	(311,935)
Training	1,156,993	1,186,921	103%	1,626,207	1,078,259	66%	1,680,038	103%	(53,831)
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	1,038,332	75%	1,576,328	113%	(186,644)
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	33,264,950	61%	52,624,679	97%	1,537,681

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	2,434,520	67%	3,651,787	100%
Transfer In - General Fund	240,290	240,290	100%	121,950	81,296	67%	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	2,448,321	70%	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)	9,298,597		(7,683,896)		1,530,719
Net Transfers - In (Out)	3,119,077	3,119,949		3,500,737	2,448,321		3,500,737		-
TOTAL FUND BALANCE	\$ 13,981,322	\$ 17,266,520	123%	\$ 12,160,633	\$ 29,013,438	239%	\$ 13,083,361	108%	\$ 922,728

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 February 28, 2022 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,156,802	14,869,697	98%	17,641,302	13,257,826	75%	18,569,467	105%	928,165
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	7,856,572	88%	11,615,128	130%	2,667,291
Federal Grants	4,833,096	5,641,391	117%	4,303,483	1,796,869	42%	4,188,600	97%	(114,883)
State Miscellaneous	2,850,731	3,493,477	123%	4,129,465	2,336,290	57%	3,790,315	92%	(339,150)
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	2,270,949	63%	3,406,067	94%	(221,084)
CCBHC Grant	-	-	-	2,627,291	38,587	1%	200,000	8%	(2,427,291)
Local Grants	3,639,059	3,829,781	105%	1,936,838	1,968,310	102%	2,530,583	131%	593,745
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	1,008,461	93%	1,239,966	114%	153,947
Medicaid	350,491	933,393	266%	1,014,100	539,593	53%	809,389	80%	(204,711)
Other	965,971	1,106,718	115%	884,036	482,045	55%	872,682	99%	(11,354)
Patient Fees	672,995	483,754	72%	468,415	361,470	77%	537,264	115%	68,849
Vital Records	237,296	317,189	134%	280,000	211,373	75%	353,378	126%	73,378
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	139,503	81%	207,139	120%	34,939
Liquor Revenue	99,500	158,977	160%	157,000	109,740	70%	177,575	113%	20,575
Interest on Investments	147,400	153,426	104%	156,549	65,166	42%	93,450	60%	(63,099)
State Shared- Family Planning	155,000	146,074	94%	152,634	72,801	48%	120,335	79%	(32,299)
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	494,483	59%	679,575	81%	(163,475)
TOTAL RESOURCES	43,207,563	45,921,554	106%	48,727,400	33,315,367	68%	49,696,244	102%	968,844

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	-	0	999%	-	(0)	-	-	-	-
Personnel Services	37,622,192	35,975,598	96%	43,994,358	25,893,759	59%	39,022,636	89%	4,971,722
Materials and Services	14,523,515	13,886,895	96%	14,721,284	7,514,045	51%	14,449,670	98%	271,614
Capital Outlay	139,467	131,664	94%	157,000	54,768	35%	153,807	98%	3,193
TOTAL REQUIREMENTS	52,285,174	49,994,157	96%	58,872,642	33,462,572	57%	53,626,113	91%	5,246,529

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	3,939,400	67%	5,909,168	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	296,272	67%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(153,806)	67%	(230,755)	100%	-
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	4,081,867	67%	6,122,830	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	6,778,564	7,817,166	115%	10,033,946	10,689,975	107%	10,689,976	107%	656,030
Resources over Requirements	(9,077,611)	(4,072,603)	-	(10,145,242)	(147,205)	-	(3,929,869)	-	6,215,373
Net Transfers - In (Out)	8,026,313	6,945,413	-	6,122,830	4,081,867	-	6,122,830	-	-
TOTAL FUND BALANCE	\$ 5,727,266	\$ 10,689,975	187%	\$ 6,011,534	\$ 14,624,637	243%	\$ 12,882,937	214%	\$ 6,871,403



Budget to Actuals Report

Health Services - Admin - Fund 274

FY22 YTD February 28, 2022 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,237,245	2,636,157	213%	1,438,843	348,441	24%	1,346,350	94%	(92,493) A
State Grant	-	-		769,319	747,421	97%	754,987	98%	(14,332)
CCBHC Grant	-	-		486,804	6,938	1%	35,961	7%	(450,843) B
Interest on Investments	147,400	153,426	104%	156,549	65,166	42%	93,450	60%	(63,099)
Other	14,391	12,622	88%	9,200	10,599	115%	12,668	138%	3,468
OHP Capitation	-	-		-	112,867		436,443		436,443 B
State Miscellaneous	-	347,105		-	-		-		-
TOTAL RESOURCES	1,399,036	3,149,311	225%	2,860,715	1,291,433	45%	2,679,859	94%	(180,856)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,914,729	5,679,486	96%	6,904,224	3,763,092	55%	5,730,945	83%
Materials and Services	4,991,353	6,435,511	129%	6,580,649	3,843,297	58%	6,618,693	101%	(38,044) D
Capital Outlay	-	-		-	16	999%	-		-
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	2,577,929	78%	2,160,737	66%	1,135,234

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(232,908)	(232,908)	100%	(219,794)	(146,499)	67%	(219,794)	100%
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(219,794)	(146,499)	67%	(219,794)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,772,840	3,322,793	120%	3,552,000	3,769,942	106%	3,769,942	106%
Resources over Requirements	138,696	680,056		(435,256)	(1,286,496)		519,122		954,378
Net Transfers - In (Out)	(232,908)	(232,908)		(219,794)	(146,499)		(219,794)		-
TOTAL FUND BALANCE	\$ 2,678,628	\$ 3,769,942	141%	\$ 2,896,950	\$ 2,336,947	81%	\$ 4,069,270	140%	\$1,172,320

- 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
- D** Expenditures projected over budget are related to contracts for vaccine rollout under FEMA funds, which were budgeted in Personnel



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	10,348,047	9,920,554	96%	11,907,014	8,932,445	75%	12,402,404	104%	495,390
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	7,743,705	87%	11,178,685	125%	2,230,848
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	2,258,873	62%	3,387,954	93%	(239,197)
Federal Grants	3,298,243	2,715,411	82%	2,725,623	1,372,399	50%	2,710,980	99%	(14,643)
CCBHC Grant	-	-	-	2,140,487	31,649	1%	164,039	8%	(1,976,448)
State Miscellaneous	1,544,455	1,285,829	83%	1,934,643	986,309	51%	1,767,650	91%	(166,993)
Local Grants	1,897,762	1,717,173	90%	1,093,055	1,098,495	100%	1,382,062	126%	289,007
Medicaid	350,491	933,393	266%	1,014,100	539,593	53%	809,389	80%	(204,711)
Other	927,605	1,076,144	116%	682,180	447,135	66%	667,981	98%	(14,199)
Patient Fees	522,300	382,906	73%	372,115	290,439	78%	430,952	116%	58,837
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	139,503	81%	207,139	120%	34,939
Liquor Revenue	99,500	158,977	160%	157,000	109,740	70%	177,575	113%	20,575
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	24,255,616	69%	35,592,141	101%	518,706

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	16,083,920	60%	24,030,566	90%	2,575,499
Materials and Services	5,998,817	4,097,273	68%	4,882,963	2,103,574	43%	4,767,379	98%	115,584
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	21,976,574	56%	36,401,675	93%	2,691,208

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	1,518,696	67%	2,278,087	100%	-
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-	-	-	-	-
Transfers Out	-	-	0%	(10,961)	(7,307)	67%	(10,961)	100%	-
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,267,126	1,511,390	67%	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)	2,279,041	-	(809,534)	-	3,209,914
Net Transfers - In (Out)	4,334,296	3,253,396	75%	2,267,126	1,511,390	67%	2,267,126	100%	-
TOTAL FUND BALANCE	\$ 1,767,666	\$ 3,870,664	219%	\$ 1,859,692	\$ 7,661,094	412%	\$ 5,328,256	287%	\$3,468,564

- A** Additional funds received for Aid & Assist (\$285K), Parent Child Interactive Therapy (\$78K) and School Based Health Centers (\$22K)
- 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,808,755	4,949,143	103%	4,964,969	3,577,960	72%	5,412,076	109%	447,107
State Miscellaneous	1,306,276	1,860,543	142%	2,194,822	1,349,981	62%	2,022,665	92%	(172,157)
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	1,008,461	93%	1,239,966	114%	153,947
Local Grants	1,741,297	2,112,608	121%	843,783	869,815	103%	1,148,521	136%	304,738
Vital Records	237,296	317,189	134%	280,000	211,373	75%	353,378	126%	73,378
Other	23,975	17,952	75%	192,656	24,311	13%	192,033	100%	(623)
State Shared- Family Planning	155,000	146,074	94%	152,634	72,801	48%	120,335	79%	(32,299)
Federal Grants	297,609	289,822	97%	139,017	76,029	55%	131,270	94%	(7,747)
Patient Fees	150,695	100,848	67%	96,300	71,031	74%	106,312	110%	10,012
OHP Fee for Service	-	-	-	-	12,076	-	18,113	-	18,113
State - Medicaid/Medicare	952,220	882,600	93%	843,050	494,483	59%	679,575	81%	(163,475)
TOTAL RESOURCES	10,764,775	11,783,485	109%	10,793,250	7,768,319	72%	11,424,244	106%	630,994

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	6,046,747	58%	9,261,125	88%	1,222,944
Materials and Services	3,533,345	3,354,111	95%	3,257,672	1,567,175	48%	3,063,598	94%	194,074
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	8,908,069	54%	15,063,701	91%	1,420,087

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	2,420,704	67%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	296,272	67%	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	2,716,976	67%	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)	(1,139,750)	-	(3,639,457)	-	2,051,081
Net Transfers - In (Out)	3,924,925	3,924,925	100%	4,075,498	2,716,976	67%	4,075,498	100%	-
TOTAL FUND BALANCE	\$ 1,280,972	\$ 3,049,370	238%	\$ 1,254,892	\$ 4,626,596	369%	\$ 3,485,411	278%	\$2,230,519

- A** Revenue over budget primarily due to additional state funds in Tobacco Prevention (\$61K), Oregon Mothers Care (\$75K) and WIC (\$92K), Public Health Modernization (\$544K), COVID Vaccine Delivery (\$120k), and reduction in School Based Health Center funds (\$73K).
- B** EISO projections under budget due to vacancies and staffing adjustments.
- 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	92,982	67%	147,716	106%	9,000
Code Compliance	722,028	783,094	108%	842,906	649,372	77%	1,030,906	122%	188,000
Building Safety	3,362,450	3,921,591	117%	3,819,940	2,706,378	71%	4,266,940	112%	447,000
Electrical	720,600	915,357	127%	914,750	616,541	67%	983,600	108%	68,850
Environmental On-Site	867,700	1,118,994	129%	1,056,678	614,507	58%	1,010,678	96%	(46,000)
Current Planning	1,738,304	2,054,192	118%	1,980,521	1,371,986	69%	2,168,161	109%	187,640
Long Range Planning	703,194	741,514	105%	826,806	593,195	72%	954,675	115%	127,869
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	6,644,962	69%	10,562,675	110%	982,359

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	2,818,748	2,740,077	97%	3,137,795	1,974,138	63%	3,035,254	97%
Code Compliance	568,320	539,584	95%	617,012	368,797	60%	628,443	102%	(11,431)
Building Safety	1,867,662	1,768,376	95%	2,284,444	1,339,132	59%	2,091,602	92%	192,842
Electrical	524,979	487,253	93%	556,531	363,832	65%	549,881	99%	6,650
Environmental On-Site	634,452	639,025	101%	765,935	400,697	52%	637,068	83%	128,867
Current Planning	1,479,294	1,465,772	99%	1,769,333	1,044,841	59%	1,633,476	92%	135,857
Long Range Planning	580,687	446,049	77%	847,839	346,939	41%	702,039	83%	145,800
TOTAL REQUIREMENTS	8,474,142	8,086,137	95%	9,978,889	5,838,376	59%	9,277,763	93%	701,126

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	178,825	62%	190,000	66%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(66,216)	67%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(652,496)	141%	(1,086,721)	236%	(625,459)
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(539,887)	199%	(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)	806,586	-	1,284,912	-	1,683,485
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(539,887)	-	(996,081)	-	(725,459)
TOTAL FUND BALANCE	\$ 734,798	\$ 1,749,673	238%	\$ 763,172	\$ 2,016,372	264%	\$ 2,038,504	267%	\$1,275,332

- 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
- 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Motor Vehicle Revenue	14,810,507	17,342,054	117%	17,485,000	13,349,147	76%	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	320,008	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%	310,000	55%	(250,000)	E
Sale of Equip & Material	396,000	333,109	84%	449,150	246,156	55%	474,150	106%	25,000	A
Miscellaneous	54,000	73,562	136%	67,340	49,436	73%	67,546	100%	206	F
Mineral Lease Royalties	60,000	51,642	86%	60,000	10,358	17%	50,000	83%	(10,000)	D
Interest on Investments	114,000	65,094	57%	59,109	36,114	61%	56,310	95%	(2,799)	C
Assessment Payments (P&I)	8,000	24,578	307%	3,460	3,522	102%	5,395	156%	1,935	C
State Miscellaneous	-	7,048		-	-		20,000		20,000	G
Federal Reimbursements	1,325,874	1,093,866	83%	-	-		-		-	
TOTAL RESOURCES	20,681,110	23,538,925	114%	22,629,649	16,365,927	72%	24,000,892	106%	1,371,243	

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Personnel Services	6,709,180	6,422,847	96%	6,916,229	4,405,961	64%	6,689,948	97%	226,281	H
Materials and Services	7,753,525	6,065,466	78%	7,843,400	3,671,270	47%	7,852,613	100%	(9,213)	I
Capital Outlay	50,500	17,944	36%	264,500	88,067	33%	260,115	98%	4,386	C
TOTAL REQUIREMENTS	14,513,205	12,506,257	86%	15,024,128	8,165,298	54%	14,802,675	99%	221,453	

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
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	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
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	8,200,629		9,198,217		1,592,696	
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	\$ 9,781,614	438%	\$ 6,007,192	269%	\$3,775,386	

- 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** New grant for Terrebonne WW Feasibility Study
- H** Projected Personnel savings based on FY22 savings to date
- I** Fuel costs trending higher than budgeted due to price increases



Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,621,780	4,621,782	100%	4,202,885	3,550,840	84%	4,734,453	113%	531,568
CJC Justice Reinvestment	797,504	793,044	99%	781,597	446,019	57%	871,753	112%	90,156
DOC Measure 57	239,005	264,005	110%	255,545	244,606	96%	244,606	96%	(10,939)
Probation Supervision Fees	170,000	189,458	111%	170,000	3,606	2%	3,607	2%	(166,393)
State Miscellaneous	-	18,453		138,000	51,098	37%	123,453	89%	(14,547)
DOC-Family Sentence Alt	-	-		118,250	58,958	50%	59,250	50%	(59,000)
Interfund- Sheriff	50,000	55,000	110%	50,000	36,667	73%	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	12,100	27%	17,010	38%	(28,183)
Oregon BOPPPS	-	-		24,281	-	0%	24,281	100%	-
Electronic Monitoring Fee	10,000	3,973	40%	2,500	258	10%	300	12%	(2,200)
Probation Work Crew Fees	2,000	600	30%	1,500	-	0%	-	0%	(1,500)
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	4,454,456	76%	6,179,212	106%	338,962

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,157,473	4,950,715	96%	5,379,503	3,202,623	60%	4,790,947	89%
Materials and Services	1,923,795	1,414,886	74%	1,700,412	950,002	56%	1,648,912	97%	51,500
TOTAL REQUIREMENTS	7,081,268	6,365,601	90%	7,079,915	4,152,625	59%	6,439,859	91%	640,056

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	285,189	285,189	100%	662,046	441,360	67%	662,046	100%
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(190,974)	(127,315)	67%	(190,974)	100%	-
TOTAL TRANSFERS	187,496	187,496	100%	471,072	314,045	67%	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)	301,831		(260,647)		979,018
Net Transfers - In (Out)	187,496	187,496		471,072	314,045		471,072		-
TOTAL FUND BALANCE	\$ 1,816,329	\$ 2,982,055	164%	\$ 1,971,182	\$ 3,597,931	183%	\$ 3,192,480	162%	\$1,221,298

- A** State Dept. of Corrections and related allocations were approved at higher levels than budgeted
- B** State Dept. of Corrections and related allocations were approved at lower levels than budgeted
- C** State law terminates probation supervision related fees as of 1/1/22. The department ceased collection on 7/1/21 and Dept of Revenue has closed any preexisting garnished accounts.
- D** Criminal Justice Commission Adult Treatment Court final grant award was less than budgeted
- E** Final payments from electronic monitoring clients prior to when the division shifted to a contract program received and Dept of Revenue has closed any garnished accounts
- F** Projected Personnel savings based on FY22 average vacancy rate of 9.4%
- G** Projected underspending based on FY22 trends



Budget to Actuals Report

Road CIP - Fund 465

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,258,100	2,670,996	118%	2,191,461	-	0%	50,000	2%	(2,141,461) A
Interest on Investments	209,700	271,831	130%	279,729	83,041	30%	123,450	44%	(156,279) B
TOTAL RESOURCES	2,467,800	2,942,827	119%	2,471,190	83,041	3%	173,450	7%	(2,297,740)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	158,465	158,465	100%	109,870	73,247	67%	109,870	100%
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	5,722,125	19%	25,756,119	87%	3,856,702 C
TOTAL REQUIREMENTS	20,036,050	11,742,022	59%	29,722,691	5,795,372	19%	25,865,989	87%	3,856,702

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	7,517,657	6,819,612	91%	12,193,917	4,772,011	39%	12,193,917	100%
TOTAL TRANSFERS	7,517,657	6,819,612	91%	12,193,917	4,772,011	39%	12,193,917	100%	-

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)	(5,712,331)		(25,692,539)		1,558,962
Net Transfers - In (Out)	7,517,657	6,819,612		12,193,917	4,772,011		12,193,917		-
TOTAL FUND BALANCE	\$ 13,103,814	\$ 23,533,004	180%	\$ 5,316,460	\$ 22,592,684	425%	\$ 10,034,382	189%	\$4,717,922

- 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 22.
- 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 February 28, 2022 (unaudited)

66.7%

Year Completed

Fiscal Year 2022						
	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 10,000,000	-	0%	\$ 8,346,405	83%	\$ 1,653,595
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	74,031	3%	918,137	42%	1,250,803
Transportation System Plan Update	108,510	64,899	60%	165,318	152%	(56,808)
Gribbling Rd Bridge	279,575	-	0%	50,000	18%	229,575
Terrebonne Wastewater Feasibility St.	-	31,642		111,092		(111,092)
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%	1,319,612	142%	(388,472)
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	248	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%	6,700,000	100%	-
US 20: Tumalo Multi-Use Path Crossing	1,250,000	-		1,200,000	96%	50,000
Highway Warning Systems 2021	-	20,018		69,286		(69,286)
Tumalo Wastewater Feasibility Study	-	219		50,000		(50,000)
FY 22 Guardrail Improvements	100,000	502	1%	120,400	120%	(20,400)
Redmond District Local Roads	500,000	-		500,000	100%	-
Bend District Local Roads	500,000	-	0%	500,000	100%	-
Sidewalk Ramp Improvements	75,000	-	0%	120,000	160%	(45,000)
Signage Improvements	100,000	-	0%	110,000	110%	(10,000)
TOTAL CAPITAL	\$ 29,612,821	5,722,125	19%	\$ 25,756,119	87%	\$ 3,856,702



Budget to Actuals Report

Solid Waste - Fund 610

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	6,630,625	6,764,888	102%	7,124,000	4,650,060	65%	7,124,000	100%	-
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	2,065,884	73%	2,827,000	100%	-
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	1,892,075	70%	2,686,000	100%	-
Yard Debris	216,761	301,824	139%	300,000	170,932	57%	286,000	95%	(14,000)
Franchise 3% Fees	280,000	389,402	139%	290,000	148,161	51%	332,000	114%	42,000
Miscellaneous	88,096	102,595	116%	55,000	47,908	87%	68,700	125%	13,700
Interest	23,700	42,794	181%	41,599	20,332	49%	31,460	76%	(10,139)
Special Waste	15,000	34,292	229%	15,000	34,892	233%	37,000	247%	22,000
Recyclables	12,000	11,180	93%	12,000	9,228	77%	12,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
Equip & Material	-	200		-	-		-		-
TOTAL RESOURCES	12,077,592	13,463,285	111%	13,350,600	9,039,472	68%	13,404,161	100%	53,561

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,518,594	2,510,986	100%	2,754,132	1,696,764	62%	2,754,132	100%
Materials and Services	5,227,119	4,705,435	90%	5,651,103	2,882,334	51%	5,651,103	100%	-
Capital Outlay	162,500	29,523	18%	53,141	76,304	144%	91,305	172%	(38,164)
Debt Service	945,000	861,354	91%	1,251,615	271,269	22%	1,251,615	100%	-
TOTAL REQUIREMENTS	8,853,213	8,107,298	92%	9,709,991	4,926,671	51%	9,748,155	100%	(38,164)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(3,684,280)	(3,684,280)	100%	(6,029,323)	(3,015,304)	50%	(6,029,323)	100%
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(3,015,304)	50%	(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	4,112,801		3,656,006		15,397
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(3,015,304)		(6,029,323)		-
TOTAL FUND BALANCE	\$ 719,918	\$ 3,957,273	550%	\$ 583,520	\$ 5,054,770	866%	\$ 1,583,956	271%	\$1,000,436

- A** Fiscal YTD disposal tons are typically higher in the summer with reductions in winter. YTD volumes are running over 9% higher than last year-to-date
- B** Revenue is seasonal with higher utilization in summer months; there is a 8% reduction when comparing this fiscal YTD to the abnormally high volumes of last year-to-date
- C** Annual fees due April 15, 2022; received December year-to-date monthly installments from Republic
- 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** The new 1 ton service truck and service box ordered in FY21 was rolled into FY22 due to delayed availability
- G** Principal and interest payments due in Nov and May for existing debt; budget includes an interest estimate for funding the Negus Transfer Station



Budget to Actuals Report

Fair & Expo - Fund 615

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	625,000	1,194,701	191%	578,000	422,285	73%	726,000	126%	148,000
Food & Beverage	548,500	209,297	38%	513,500	425,342	83%	611,000	119%	97,500
Rights & Signage	125,000	62,500	50%	105,000	23,792	23%	72,000	69%	(33,000)
Storage	75,000	77,897	104%	77,500	29,274	38%	53,000	68%	(24,500)
Horse Stall Rental	52,000	11,378	22%	71,500	48,827	68%	61,000	85%	(10,500)
Interfund Payment	30,000	226,786	756%	30,000	20,000	67%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	575	3%	9,000	46%	(10,500)
Interest	(2,200)	1,051	-48%	474	3,480	734%	5,340	999%	4,866
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	975,405	70%	1,569,289	112%	173,565

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	739,643	66%	1,112,637	99%
Personnel Services - F&B	165,518	165,801	100%	181,593	108,320	60%	162,320	89%	19,273
Materials and Services	702,149	576,528	82%	818,804	533,734	65%	805,000	98%	13,804
Materials and Services - F&B	257,600	134,431	52%	282,500	141,864	50%	254,000	90%	28,500
Debt Service	104,400	103,519	99%	103,000	56,923	55%	103,000	100%	-
TOTAL REQUIREMENTS	2,070,371	2,011,440	97%	2,504,877	1,580,484	63%	2,436,957	97%	67,920

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	603,840	67%	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	20,000	67%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	17,160	67%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(207,184)	67%	(310,777)	100%	-
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	583,816	73%	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)	(605,079)	-	(867,668)	-	241,485
Net Transfers - In (Out)	894,967	1,144,277	-	800,736	583,816	-	1,039,565	-	238,829
TOTAL FUND BALANCE	\$ 655,550	\$ 923,473	141%	\$ 442,256	\$ 902,210	204%	\$ 1,095,370	248%	\$ 653,114

- 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** Projected Personnel based on savings to date
- C** Room tax revenue projected to be higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	-	-		550,000	738,029	134%	738,029	134%	188,029
Concessions and Catering	-	-		385,000	526,737	137%	526,919	137%	141,919
Carnival	-	-		330,000	415,716	126%	415,717	126%	85,717
Commercial Exhibitors	-	-		110,000	85,100	77%	85,100	77%	(24,900)
Fair Sponsorship	-	-		83,500	42,935	51%	43,025	52%	(40,475)
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%	-	1,808		2,800		2,800
TOTAL RESOURCES	52,000	53,038	102%	1,560,500	1,913,275	123%	1,914,539	123%	354,039

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	110,000	163,282	148%	155,959	22,414	14%	33,619	22%
Materials and Services	17,000	26,328	155%	1,312,172	1,268,776	97%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	189,611	149%	1,468,131	1,291,190	88%	1,345,791	92%	122,340

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	50,000	67%	75,000	100%
Transfer Out - Fair & Expo	-	-		(150,000)	(150,000)	100%	(150,000)	100%	-
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	(100,000)	133%	(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	622,085		568,748		476,379
Net Transfers - In (Out)	75,000	75,000		(75,000)	(100,000)		(75,000)		-
TOTAL FUND BALANCE	-	(\$ 109,033)		\$ 17,369	\$ 413,052	999%	\$ 384,715	999%	\$367,346

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



Budget to Actuals Report

Annual County Fair - Fund 616

CY22 YTD February 28, 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	65,125	6,410	90,910
TOTAL FAIR REVENUES	\$ 1,854,865	\$ 6,410	\$ 1,788,910
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	1,194	407	2,442
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 1,909,226	\$ 6,817	\$ 1,844,519
REQUIREMENTS			
Personnel	103,199	9,117	116,839
Materials & Services	1,249,932	24,623	1,523,739
TOTAL REQUIREMENTS	\$ 1,353,131	\$ 33,739	\$ 1,640,578
TRANSFERS			
Transfer In - TRT 1%	74,750	12,500	75,000
Transfer Out - Fair & Expo	(150,000)	-	(150,000)
TOTAL TRANSFERS	\$ (75,250)	\$ 12,500	\$ (75,000)
Net Fair	\$ 480,845	\$ (14,422)	\$ 128,941
Beginning Fund Balance on Jan 1	\$ (48,694)	\$ 432,151	\$ 432,151
Ending Balance	\$ 432,151	\$ 417,729	\$ 561,092

A Assumes Fair Coordinator is hired on March 1, 2022



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	14,000	8,532	61%	8,544	4,943	58%	7,090	83%	(1,454)
TOTAL RESOURCES	14,000	8,532	61%	8,544	4,943	58%	7,090	83%	(1,454)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	235,000	16,910	7%	180,000	580	0%	180,000	100%
Capital Outlay	166,940	73,613	44%	388,000	-	0%	388,000	100%	A
TOTAL REQUIREMENTS	401,940	90,523	23%	568,000	580	0%	568,000	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	453,158	385,418	85%	428,901	285,928	67%	531,256	124%
Transfers In - Fair & Expo	-	-		300,000	200,000	67%	300,000	100%	
TOTAL TRANSFERS	453,158	385,418	85%	728,901	485,928	67%	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)	4,363		(560,910)		(1,454)
Net Transfers - In (Out)	453,158	385,418		728,901	485,928		831,256		102,355
TOTAL FUND BALANCE	\$ 1,208,442	\$ 1,029,596	85%	\$ 1,271,108	\$ 1,519,887	120%	\$ 1,299,942	102%	\$28,834

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



Budget to Actuals Report

RV Park - Fund 618

FY22 YTD February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	400,200	620,655	155%	475,000	325,623	69%	495,623	104%	20,623
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	7,667	73%	10,267	98%	(233)
Washer / Dryer	4,000	5,295	132%	5,000	2,478	50%	4,319	86%	(681)
Miscellaneous	2,250	2,679	119%	2,500	2,285	91%	3,223	129%	723
Vending Machines	3,000	1,229	41%	2,500	878	35%	1,492	60%	(1,008)
Interest on Investments	7,600	1,636	22%	2,024	368	18%	610	30%	(1,414)
Cancellation Fees	5,500	8,825	160%	-	8,225	-	13,801	-	13,801
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	436,050	654,204	150%	497,524	347,523	70%	529,335	106%	31,811

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	67	0%	19,075	17%
Materials and Services	321,402	291,093	91%	216,305	181,872	84%	275,876	128%	(59,571) 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	344,512	69%	460,878	93%	35,310

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	13,328	67%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(88,024)	67%	(132,042)	100%	-
TOTAL TRANSFERS	(436,628)	(369,173)	85%	47,958	85,304	178%	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	3,012	-	68,457	-	67,121
Net Transfers - In (Out)	(436,628)	(369,173)	-	47,958	85,304	-	47,958	-	-
TOTAL FUND BALANCE	\$ 43,512	-	0%	\$ 49,294	\$ 88,316	179%	\$ 116,415	236%	\$67,121

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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	1,100	7,787	708%	7,546	4,198	56%	6,250	83%	(1,296)
TOTAL RESOURCES	1,100	7,787	708%	7,546	4,198	56%	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	88,024	67%	132,042	100%
TOTAL TRANSFERS	621,628	549,173	88%	132,042	88,024	67%	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)	4,198		(13,750)		78,704
Net Transfers - In (Out)	621,628	549,173		132,042	88,024		132,042		-
TOTAL FUND BALANCE	\$ 1,012,728	\$ 1,054,426	104%	\$ 824,054	\$ 1,146,648	139%	\$ 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 February 28, 2022 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,188,848	1,224,408	103%	1,120,766	814,102	73%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	627,182	66%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	273,062	69%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	314,455	97%	323,572	100%	A
Vehicle	218,185	222,266	102%	227,700	151,800	67%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	32,897	33%	50,450	50%	(50,661)
Claims Reimbursement	50,000	39,428	79%	25,000	1,018,076	999%	1,200,000	999%	1,175,000
Skid Car Training	30,000	270	1%	10,000	-	0%	50	1%	(9,950)
Process Fee- Events/ Parades	1,500	810	54%	1,000	855	86%	1,000	100%	-
Miscellaneous	5	-	0%	-	180	-	250	-	250
Loss Prevention	10	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	3,263,646	3,239,580	99%	3,146,973	3,232,608	103%	4,261,612	135%	1,114,639

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	General Liability	1,100,000	466,547	42%	1,200,000	2,673,929	223%	3,200,000	267%
Workers' Compensation	1,560,000	912,395	58%	1,580,000	492,880	31%	1,100,000	70%	480,000
Insurance Administration	584,104	408,666	70%	547,047	312,778	57%	542,332	99%	4,715
Property Damage	200,240	330,869	165%	300,245	286,527	95%	550,000	183%	(249,755)
Unemployment	200,000	98,978	49%	200,000	62,071	31%	200,000	100%	-
Vehicle	150,000	173,925	116%	200,000	91,609	46%	200,000	100%	-
TOTAL REQUIREMENTS	3,794,344	2,391,380	63%	4,027,292	3,919,796	97%	5,792,332	144%	(1,765,040)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(2,328)	67%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(2,328)	67%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,000,000	8,676,750	124%	8,329,115	9,521,450	114%	9,521,450	114%
Resources over Requirements	(530,698)	848,200	-	(880,319)	(687,187)	-	(1,530,720)	-	(650,401)
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(2,328)	-	(3,500)	-	-
TOTAL FUND BALANCE	\$ 6,465,802	\$ 9,521,450	147%	\$ 7,445,296	\$ 8,831,934	119%	\$ 7,987,230	107%	\$541,934

- 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 February 28, 2022 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	17,831,938	18,580,799	104%	18,767,900	12,640,140	67%	18,767,900	100%	-
COIC Premiums	1,600,000	1,642,789	103%	1,589,000	982,716	62%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	813,978	68%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	409,270	39%	610,700	58%	(449,300) A
Interest	216,200	193,598	90%	200,277	63,790	32%	98,430	49%	(101,847)
Prescription Rebates	90,000	179,184	199%	128,000	171,459	134%	200,000	156%	72,000
Claims Reimbursement & Other	80,000	1,073	1%	82,000	1,486,535	999%	1,500,000	999%	1,418,000 B
TOTAL RESOURCES	21,884,538	22,761,820	104%	23,027,177	16,567,889	72%	23,966,030	104%	938,853

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	19,937,274	19,126,362	96%	19,640,847	14,462,241	74%	21,640,847	110%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	1,747,038	59%	2,970,575	100%	- D
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	577,764	51%	1,141,829	100%	- D
Wellness	164,340	149,145	91%	171,142	80,579	47%	171,142	100%	- D
TOTAL REQUIREMENTS	23,620,173	23,336,074	99%	23,924,393	16,867,623	71%	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)	(299,734)		(1,958,363)		(1,061,147)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 13,588,094	\$ 15,527,580	114%	\$ 13,875,402	\$ 15,227,846	110%	\$ 13,569,217	98%	(\$306,185)

- 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 February 28, 2022 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	9,113,459	9,350,147	103%	9,803,579	9,626,197	98%	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	-	0%	236,576	100%	-	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	96,036	59%	162,000	100%	-	
Contract Payments	157,252	136,638	87%	147,956	28,500	19%	147,956	100%	-	
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	68,086	59%	115,000	100%	-	
Interest	90,400	110,233	122%	96,867	45,101	47%	60,290	62%	(36,577)	
State Reimbursement	83,000	131,881	159%	60,000	15,000	25%	132,000	220%	72,000	D
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	35,612	93%	38,344	100%	-	
Miscellaneous	12,200	121,920	999%	18,658	15,254	82%	18,658	100%	-	
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	10,900,029	91%	12,283,550	102%	264,244	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	7,620,458	7,190,545	94%	8,005,795	5,041,761	63%	7,389,354	92%	616,441
Materials and Services	3,476,381	2,912,246	84%	3,557,212	2,116,531	59%	3,557,212	100%	-	
Capital Outlay	1,480,000	431,457	29%	3,000,000	282,745	9%	3,000,000	100%	-	
TOTAL REQUIREMENTS	12,576,839	10,534,248	84%	14,563,007	7,441,036	51%	13,946,566	96%	616,441	

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)	3,458,993		(1,663,016)		880,685
Net Transfers - In (Out)	-	-		0	-		0		-
TOTAL FUND BALANCE	\$ 6,829,277	\$ 10,709,072	157%	\$ 9,307,082	\$ 14,168,065	152%	\$ 9,046,056	97%	(\$261,026)

- 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 10.8%