



MEMORANDUM

DATE: October 25, 2021
TO: Board of County Commissioners
FROM: Greg Munn, Treasurer and Chief Financial Officer
SUBJECT: Treasury and Finance Report for September 2021

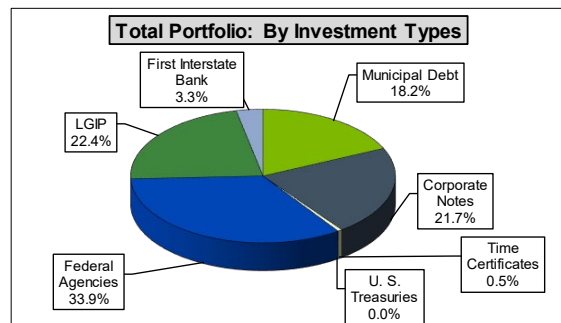
Following is the unaudited monthly finance report for fiscal year to date September 30, 2021.

Treasury and Investments

- The portfolio balance at the end of September was \$228 million, a decrease of \$5 million from August but an increase of \$42 million from last year (September 2020).
- Net investment income for the month is \$121,296, approximately \$9,000 less than last month and \$75,000 less than last September. YTD earnings of \$395,899 are \$371,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- The LGIP interest rate remained at 0.55% for the month but was reduced to 0.45% on October 13. Benchmark returns for 24 and 36 month treasuries are up from last month by 8 and 13 basis points, respectively.
- Average portfolio yield is 0.66% down from 0.69% last month.
- The portfolio’s weighted average time to maturity is at 1.85 years (compared to 1.88 last month).

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 41,545,000	18.2%
Corporate Notes	49,481,000	21.7%
Time Certificates	1,245,000	0.5%
U.S. Treasuries	-	0.0%
Federal Agencies	77,365,000	33.9%
LGIP	51,207,273	22.4%
First Interstate Bank	7,439,555	3.3%
Total Investments	\$ 228,282,828	100.0%

Investment Income		
	Sep-21	Y-T-D
Total Investment Income	126,296	410,899
Less Fee: \$5,000 per month	(5,000)	(15,000)
Investment Income - Net	121,296	395,899
Prior Year Comparison	Sep-20	196,317
		767,228



Category Maximums:	
U.S. Treasuries	100%
LGIP (\$51,177,000)	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	0.63%	1.02%
Average	0.66%	0.55%

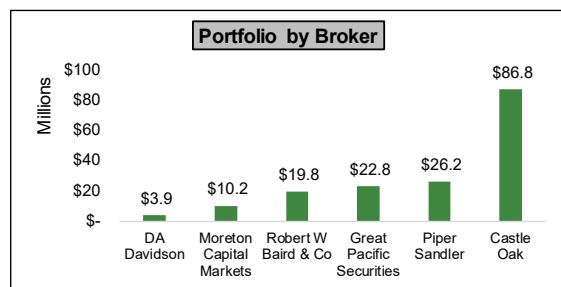
Benchmarks	
24 Month Treasury	0.28%
LGIP Rate	0.55%
36 Month Treasury	0.53%

Maturity (Years)	
Max	Weighted Average
4.707	1.85

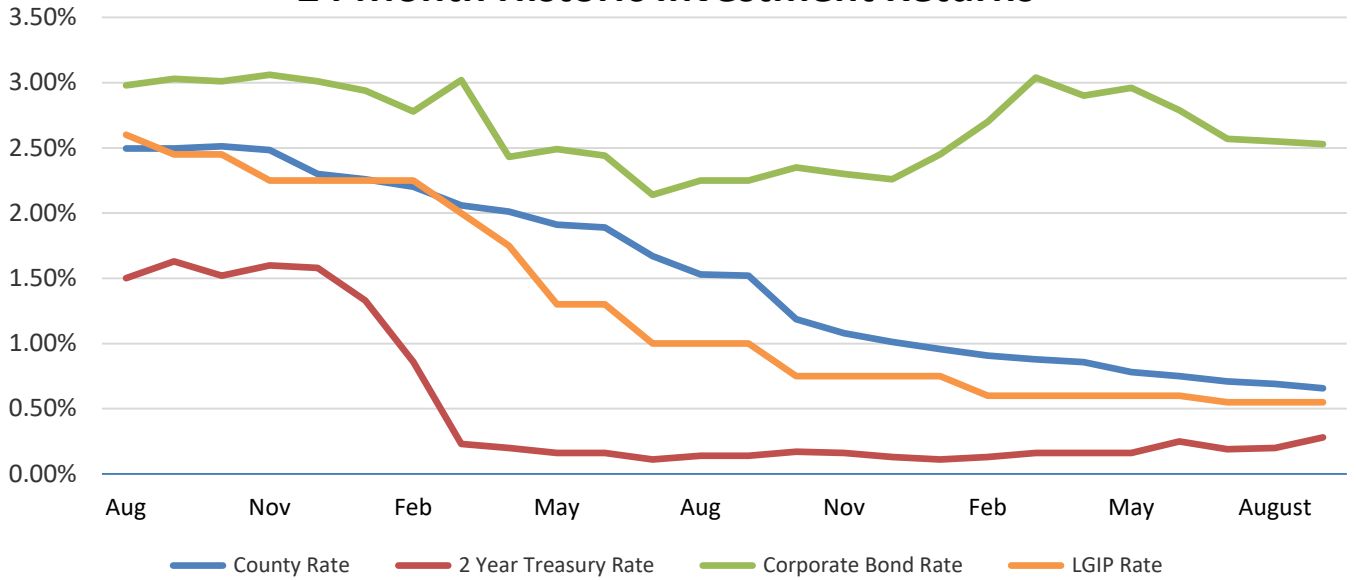
Term	Minimum	Actual
0 to 30 Days	10%	25.7%
Under 1 Year	25%	38.3%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	3.9%
Callable	25%	20.9%
Credit W/A	AA2	AA1

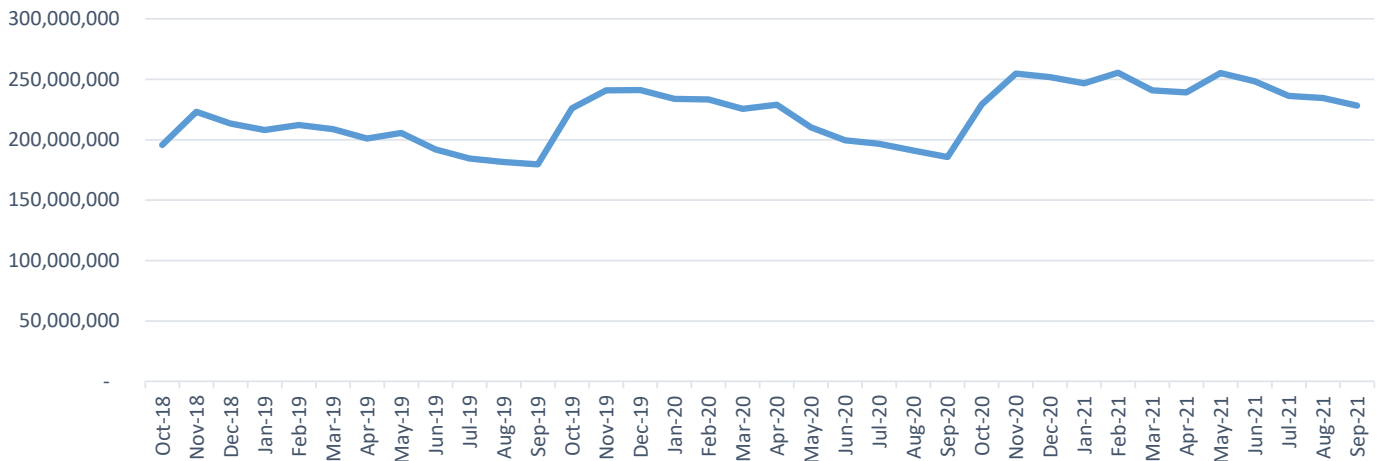
Investment Activity	
Purchases in Month	\$ -
Sales/Redemptions in Month	\$ 5,771,000



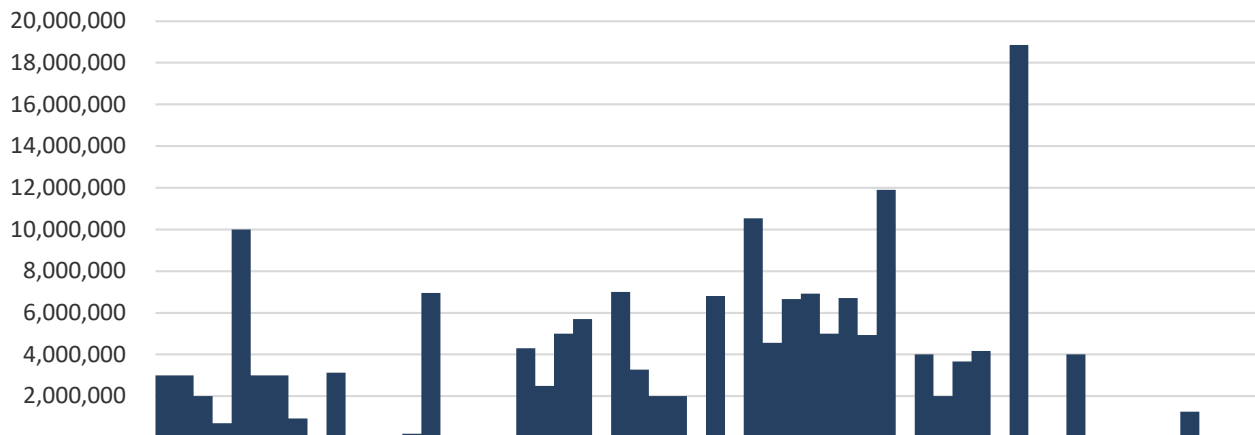
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments					Purchases made in September 2020									
Portfolio Management					Purchases made in September 2021									
Portfolio Details - Investments														
September 30, 2021														
Inv	Inv Tj	CUSIP	Security	Broke	Purchase Date	Maturity Date	Days To Matur	Ratings Mood	S&P/Fi	Coupon Rate	YTM 365	Par Value	Market Value	Book Value
10724	FAC	3130AHJY0	Federal Home Loan Bank	CASTLE	11/8/2019	11/19/2021	49	Aaa	AA+	1.6250	1.7109	3,000,000	3,006,338	2,999,663
10744	FAC	3130AHSR5	Federal Home Loan Bank	CASTLE	12/20/2019	12/20/2021	80	Aaa	AA+	1.6250	1.6801	3,000,000	3,010,337	2,999,645
10732	MC1	46625HDJ3	JPMorgan Chase - Corporate N	PJ	12/6/2019	1/24/2022	115	A2	A-	4.5000	2.0101	2,000,000	2,026,437	2,015,220
10654	MC1	695114CP1	Pacific Corp	CASTLE	9/25/2018	2/1/2022	123	A1	A+	2.9500	3.3202	700,000	701,440	699,187
10726	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/21/2019	3/14/2022	164	Aaa	AA+	0.4500	0.6684	5,000,000	5,008,290	5,002,215
10730	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/29/2019	3/14/2022	164	Aaa	AA+	0.4500	0.6595	5,000,000	5,008,290	5,002,452
10720	MC1	90520EAH4	MUFG Union Bank	CASTLE	10/25/2019	4/1/2022	182	A3	A	3.1500	2.0375	2,000,000	2,024,327	2,010,796
10750	MC1	90520EAH4	MUFG Union Bank	CASTLE	2/5/2020	4/1/2022	182	A3	A	3.1500	1.8114	1,000,000	1,012,164	1,006,531
10759	MC1	03783CP3	Apple Inc	CASTLE	3/27/2020	5/11/2022	222	Aa1	AA+	0.5099	1.7452	1,000,000	1,001,571	993,664
10733	MC1	084664B77	Berkshire Hathaway Inc	MORETN	12/6/2019	5/15/2022	226	Aa2	AA	3.0000	1.7400	2,000,000	2,034,332	2,015,283
10652	MUN	686053BQ1	Oregon School Boards Assoc	MORETN	9/14/2018	6/30/2022	272	Aa2	AA	5.4800	3.1200	925,000	960,280	940,261
10833	MUN	757898B90	REDWOOD CITY CA SCH DIST	DA DAV	2/24/2021	8/1/2022	304	Aa	AA	5.0000	0.8662	125,000	130,018	129,935
10748	FAC	3133EKJ56	Federal Farm Credit Bank	CASTLE	1/31/2020	8/30/2022	333	Aaa	AA+	0.4000	0.3783	3,000,000	3,009,474	3,004,598
10790	MUN	101365DQ0	ALDERWOOD WA WTR & WSTWTR	R W B	11/12/2020	12/1/2023	426	Aa2	AA+	1.0000	0.5004	200,000	201,690	201,158
10855	MC1	822582AV4	ROYAL DUTCH SHELL PLC	CASTLE	8/27/2021	1/6/2023	462	Aa2	A+	2.2500	0.2400	1,188,000	1,217,617	1,218,111
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	467	A2	A-	3.3000	2.1201	2,000,000	2,075,447	2,029,014
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	467	A2	A-	3.3000	0.2702	1,000,000	1,037,724	1,038,613
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	471	A2	AA-	2.5000	0.5548	2,772,000	2,834,380	2,841,001
10835	MUN	101831DQ5	ALAMEDA CNTY CA JT PWRS AU	CASTLE	2/24/2021	6/1/2023	608	Aa1	AA+	3.0950	0.3959	3,080,000	3,216,228	3,222,502
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	608	A-	A-	0.7000	0.7001	215,000	214,944	215,000
10760	MUN	734746XU7	PORTLAND OR URBAN RENEWAL PS	R W B	7/14/2020	6/15/2023	622	Aa1	AA	0.4230	2.8950	830,000	831,386	845,192
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YAM	PS	6/15/2021	6/15/2023	622	Aa1	AA	0.2800	0.2800	170,000	169,842	170,000
10709	MUN	29270CNJ5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	638	Aa2	AA-	5.8030	2.1249	1,000,000	1,093,960	1,061,437
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	652	Aa3	AA	7.3500	2.0306	500,000	561,004	545,535
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	661	A2	A-	4.1000	0.2303	1,000,000	1,066,430	1,069,956
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	692	Aaa	AA+	0.2500	0.2841	5,000,000	4,997,817	4,996,784
10768	MUN	67232TBM6	OKLAND CA REDEV SUCCESSEO	PS	8/21/2020	9/1/2023	700	Aa-	AA-	3.1250	0.6015	2,500,000	2,610,100	2,619,642
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2023	714	Aaa	AA	5.0000	0.4794	200,000	217,398	217,537
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS	PS	7/28/2021	9/15/2023	714	Aaa	AA	4.0000	0.4308	1,000,000	1,069,050	1,069,409
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	721	Aaa	AA+	0.1900	0.1900	2,000,000	1,997,722	2,000,000
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	766	Aa+	AA+	0.2500	0.2801	5,000,000	4,997,231	4,996,857
10802	MC1	459058JM6	International Bonds for Reccons	CASTLE	11/24/2020	11/24/2023	784	Aaa	AAA	0.2500	0.3204	2,000,000	1,995,356	1,996,922
10789	MUN	1014365DR8	ALDERWOOD WA WTR & WSTWTR	R W B	11/12/2020	12/1/2023	791	Aa2	AA+	1.0000	0.5501	270,000	272,805	272,606
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	791	A-	A-	0.7000	0.7001	1,000,000	997,110	1,000,000
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	805			0.2200	0.2149	2,000,000	1,994,023	2,000,000
10923	MC1	06051GF00	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	843	A2	A-	4.1250	0.5217	2,000,000	2,161,712	2,164,828
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	878	Aaa	AA+	0.2500	0.2621	2,000,000	1,994,747	1,999,423
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	913	Aa2	AAA	2.5050	0.3902	2,350,000	2,460,074	2,473,353
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	913	A2	A-	4.0000	0.6053	2,000,000	2,164,821	2,168,126
10761	FAC	3134GV6P8	Federal Home Loan Mtg Corp	CASTLE	7/30/2020	4/15/2024	927	Aaa	AA+	0.5000	0.5000	2,465,000	2,466,905	2,465,000
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	987	A2	A-	0.5230	0.5211	1,000,000	998,584	1,000,052
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	988	Aa1	AA	0.5500	0.5500	1,900,000	1,892,913	1,900,000
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	988	Aa1	AA	0.6130	0.6130	500,000	500,575	500,000
10779	MUN	960429EE1	UNION CTY OR SCHOOL DISTRICT	PS	10/8/2020	6/15/2024	988	Aa1	AA	0.6750	0.6750	490,000	491,117	490,000
10785	MUN	93907KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	988	Aa1	AA	0.5900	0.5841	1,500,000	1,496,010	1,500,000
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	988	Aa1	AA	0.8300	0.4802	300,000	302,409	302,812
10809	MUN	736898M01	Portland Community College	PS	12/17/2020	6/15/2024	988	Aa1	AA	0.5720	0.5720	1,000,000	1,000,860	1,000,000
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHOL	R W B	12/30/2020	6/15/2024	988	Aa1	AA+	2.0000	0.4053	2,750,000	2,851,365	2,868,091
10771	MC1	89883RCI7	OR ST COMMUNITY COLLEGE DI	R W B	8/27/2020	6/30/2024	1003	Aa1	AA+	5.8600	0.6000	900,000	102,352	102,349
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE DI	PS	8/31/2021	6/30/2024	1003	Aa	AA	0.5830	0.5830	1,000,000	999,540	1,000,000
10782	MUN	58428ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	1018	Aa-	AA-	2.0000	0.6504	815,000	842,058	845,259
10842	FAC	3133EMT51	Federal Farm Credit Bank	CASTLE	7/19/2021	7/19/2024	1022	Aaa	AA+	0.4200	0.4284	1,000,000	998,594	999,767
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	1025	Aaa	AA+	0.3100	0.3100	2,000,000	1,993,070	2,000,000
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	1025			0.5500	0.5500	249,000	247,958	249,000
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	1032			0.5500	0.5500	249,000	248,645	249,000
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	1033			0.5500	0.5500	249,000	248,639	249,000
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TAX	PS	10/20/2020	8/1/2024	1035	Aa3	AA	0.7700	0.6002	1,200,000	1,200,636	1,205,702
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	1035	Aa2	AA	2.0610	0.6002	1,200,000	1,248,312	1,249,032
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	1035	Aa1	AA+	0.6380	0.4149	505,000	506,510	508,165
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	1035	Aa1	AA+	2.6770	0.9387	755,000	786,635	791,473
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	1035	Aa1	AA+	2.6770	0.9387	500,000	521,480	524,155
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	1039			0.5500	0.5500	249,000	248,604	249,000
10850	NCB	90348JR85	UBS BANK USA	CASTLE	8/11/2021	8/12/2024	1046			0.5500	0.5362	249,000	248,564	249,000
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	1050	Aa1	AA	2.0190	0.5432	2,000,000	2,080,063	2,083,902
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	1066	Aa2	AA	3.2210	0.4202	1,750,000	1,880,340	1,891,695
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	1074	Aaa	AA+	0.4800	0.4800	1,000,000	997,531	1,000,000
10830	MC1	22540AP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	1074	Aa3	AA	3.6250	0.5718	2,950,000	3,179,727	3,211,615
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH REV PS	PS	10/8/2020	9/15/2024	1080	Aa1	AA	5.0000	0.6103	1,000,000	1,128,920	1,128,003
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2024	1080	Aaa	AA	5.0000	0.7253	220,000	246,574	247,355
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE &	GPAC	12/17/2020	10/1/2024	1096		AAA	0.6450	0.6450	1,000,000	999,190	1,000,000
10783	FAC	3133EMCNO	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	1110	Aaa	AA+	0.4000	0.4402	2,000,000	1,991,551	1,997,582
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	1123	Aaa	AA+	0.4100	0.4163	2,000,000	1,996,491	1,999,615
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	1/17/2024	1133	Aa2	AA-	2.0000	0.7055	3,000,000	3,117,097	3,118,501
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	1/17/2024	1133	Aa2	AA-	2.0000	0.5429	1,708,000	1,774,667	1,784,245
10799	FAC	3134W7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/202								

Position Control Summary

	Jul	Aug	Sep	July - June Percent Unfilled
Filled	33.26	33.26	33.26	
Unfilled	2.00	2.00	2.00	5.67%
Filled	8.58	8.48	8.48	
Unfilled	0.90	1.00	1.00	10.20%
Filled	0.42	0.52	0.52	
Unfilled	0.10	-	-	6.41%
Filled	51.70	54.50	56.50	
Unfilled	6.30	3.50	1.50	6.49%
Filled	5.50	5.50	5.50	
Unfilled	-	-	-	0.00%
Filled	5.00	5.00	5.00	
Unfilled	-	-	-	0.00%
Filled	2.00	2.00	2.00	
Unfilled	-	-	-	0.00%
Filled	106.46	109.26	111.26	
Unfilled	9.30	6.50	4.50	5.85%
Filled	4.60	4.60	4.60	
Unfilled	-	-	-	0.00%
Filled	45.90	45.90	45.90	
Unfilled	2.00	2.00	2.00	4.18%
Filled	229.75	235.75	232.75	
Unfilled	27.25	21.25	24.25	9.44%
Filled	320.33	319.85	320.40	
Unfilled	55.47	57.95	64.90	15.66%
Filled	61.00	61.00	56.80	
Unfilled	4.00	6.00	11.20	10.60%
Filled	57.00	57.00	57.00	
Unfilled	-	-	-	0.00%
Filled	37.60	37.60	37.60	
Unfilled	3.25	3.25	3.25	7.96%
Filled	23.00	24.00	24.00	
Unfilled	2.00	4.00	4.00	12.35%
Filled	57.00	54.00	54.00	
Unfilled	3.00	6.00	6.00	8.33%
Filled	8.00	8.00	8.00	
Unfilled	-	-	-	0.00%
Filled	2.30	2.30	2.30	
Unfilled	-	-	-	0.00%
Filled	9.00	9.00	9.00	
Unfilled	3.50	3.50	3.50	28.00%
Filled	2.00	2.00	2.00	
Unfilled	-	-	-	0.00%
Filled	21.60	19.60	21.60	
Unfilled	2.40	3.40	2.40	11.55%
Filled	7.75	7.75	6.75	
Unfilled	1.00	1.00	2.00	15.24%
Filled	3.00	3.00	3.00	
Unfilled	-	-	-	0.00%
Filled	9.00	9.00	9.00	
Unfilled	2.00	2.00	2.00	18.18%
Filled	7.00	7.00	7.00	
Unfilled	-	-	-	0.00%
Filled	8.00	8.00	8.00	
Unfilled	1.00	1.00	1.00	11.11%
Filled	15.70	15.70	15.70	
Unfilled	-	-	-	0.00%
Filled	2.25	2.25	2.25	
Unfilled	-	-	-	0.00%
Filled	1,038.24	1,042.56	1,038.91	
Unfilled	116.17	117.85	131.00	
% Unfilled	10.06%	10.16%	11.20%	10.47%

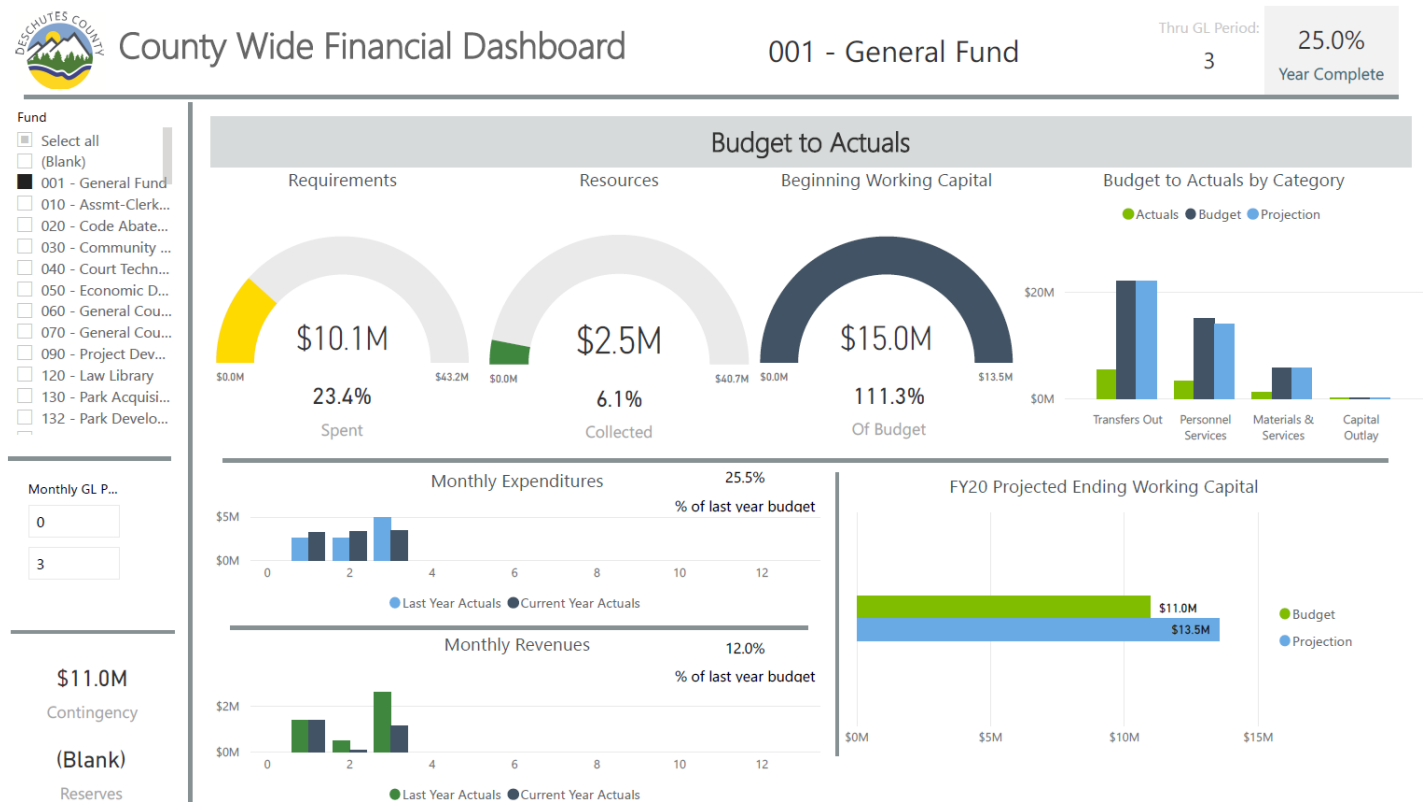
Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$2.5 million or 6.2% of budget. Last year revenue YTD was \$3.1M and 8.3% of budget. The difference is due to the timing of revenue received in the Assessor’s office (earlier last year), a slight reductions in revenue received in the Clerk’s office (less recordings) and less revenue in the Tax Office (staffing expenses are recouped through a direct charged instead of funds transfer).

Expenses YTD are \$10.1 million and 23.4% of budget compared to \$10.2 million and 25.5% of budget last year. Overall expenses are higher and represent a larger portion of the budget this year due to an increase in the approved budget transfers this year which are made on a regular monthly basis.

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



All Major Funds

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



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	45,149,632	47,632,688	105%	40,404,160	2,404,774	6%	40,404,160	100%
030 - Juvenile	975,090	975,868	100%	901,143	39,692	4%	882,450	98%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	5,821,978	50%	13,818,820	119%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,199,036	101%	38,125,980	201%
220 - Justice Court	489,850	501,563	102%	550,832	132,304	24%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,724,355	972,545	2%	44,590,737	100%
274 - Health Services	43,207,563	45,921,554	106%	45,456,746	12,947,250	28%	46,735,670	103%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	2,842,449	30%	10,064,166	105%
325 - Road	20,681,110	23,538,925	114%	22,629,649	7,010,427	31%	22,728,427	100%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	1,178,669	20%	6,199,130	106%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	37,316	2%	2,340,721	95%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	3,424,525	26%	13,371,941	100%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	297,624	21%	1,457,032	104%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,848,956	118%	1,903,642	122%
617 - Fair & Expo Capital Reserve	14,000	8,532	61%	8,544	1,870	22%	7,480	88%
618 - RV Park	436,050	654,204	150%	497,524	183,240	37%	607,957	122%
619 - RV Park Reserve	1,100	7,787	708%	7,546	1,727	23%	6,910	92%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	946,946	30%	4,281,362	136%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	5,478,428	24%	22,942,180	100%
705 - 911	11,064,698	12,080,426	109%	12,019,306	130,843	1%	11,982,939	100%
999 - Other	34,434,902	36,062,790	105%	50,071,852	8,338,329	17%	50,071,852	100%
TOTAL RESOURCES	285,031,797	283,578,976	99%	308,303,822	73,238,927	24%	333,074,323	108%

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	27,262,513	26,227,705	96%	20,994,801	4,683,628	22%	19,928,216	95%
030 - Juvenile	7,390,349	7,038,218	95%	7,522,365	1,631,533	22%	7,145,377	95%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	1,090,585	32%	3,954,827	118%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	502,407	1%	38,000,000	100%
220 - Justice Court	683,508	650,926	95%	701,142	181,283	26%	701,142	100%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD September 30, 2021 (unaudited)

25.0%

Year Complete

	Fiscal Year 2021			Fiscal Year 2022			Fiscal Year 2022		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	12,876,228	24%	54,162,360	100%	
274 - Health Services	52,285,174	49,994,157	96%	55,965,360	11,640,909	21%	54,747,021	98%	
295 - CDD	8,474,142	8,086,137	95%	9,861,889	2,219,104	23%	9,586,216	97%	
325 - Road	14,513,205	12,506,257	86%	15,024,128	3,996,932	27%	14,976,468	100%	
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	1,507,363	21%	6,627,453	94%	
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	2,551,445	9%	27,976,956	94%	
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	1,521,081	16%	9,709,991	100%	
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	502,698	20%	2,247,573	90%	
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,192,180	81%	1,423,146	97%	
617 - Fair & Expo Capital Reserve	401,940	90,523	23%	568,000	188	0%	568,000	100%	
618 - RV Park	543,902	512,967	94%	496,188	61,556	12%	490,706	99%	
619 - RV Park Reserve	100,000	-	0%	100,000	-	0%	100,000	100%	
670 - Risk Management	3,794,344	2,391,380	63%	4,027,292	2,591,552	64%	5,777,047	143%	
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	3,844,467	16%	23,924,393	100%	
705 - 911	12,576,839	10,534,248	84%	14,563,007	2,525,884	17%	13,923,984	96%	
999 - Other	59,118,720	32,830,422	56%	86,294,153	10,817,757	13%	86,294,153	100%	
TOTAL REQUIREMENTS	322,815,803	255,839,328	79%	386,049,071	65,938,779	17%	382,265,029	99%	



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD September 30, 2021 (unaudited)

25.0%
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)	(5,347,362)	24%	(21,927,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,249,397	1,562,346	25%	6,249,397	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(1,439,382)	25%	(6,023,714)	105%
220 - Justice Court	107,235	111,521	104%	205,956	51,489	25%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	943,431	27%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	1,530,690	25%	6,111,869	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(77,643)	29%	(724,720)	268%
325 - Road	(6,683,218)	(6,683,218)	100%	(11,757,547)	(2,213,525)	19%	(11,757,547)	100%
355 - Adult P&P	187,496	187,496	100%	652,046	148,191	23%	472,046	72%
465 - Road CIP	7,517,657	6,819,612	91%	12,193,917	-	0%	12,193,917	100%
610 - Solid Waste	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,506,489)	25%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	162,681	20%	987,034	123%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	18,750	-25%	(75,000)	100%
617 - Fair & Expo Capital Reserve	453,158	385,418	85%	728,901	182,223	25%	808,743	111%
618 - RV Park	(436,628)	(369,173)	85%	47,958	(28,011)	-58%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	33,009	25%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%
705 - 911	-	-	-	-	-	0%	-	100%
999 - Other	9,078,924	11,341,195	125%	15,272,030	5,980,475	39%	15,831,710	104%
TOTAL TRANSFERS	(410,723)	(116,400)		85,379	-		-	0%



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,678,629	14,990,262	155%	10,952,375	7,364,046	13,538,602	124%
030 - Juvenile	616,595	965,223	157%	596,681	935,729	951,693	159%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,481,406	10,029,674	119%
200 - American Rescue Fund	-	14,137	999%	-	18,710,765	140,117	999%
220 - Justice Court	57,804	-	0%	55,646	2,511	55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	11,937,243	6,306,268	11,195,634	94%
274 - Health Services	5,727,266	10,689,975	187%	5,833,206	13,527,006	8,790,494	151%
295 - CDD	734,798	1,749,673	238%	880,172	2,295,375	1,502,903	171%
325 - Road	2,180,473	8,566,521	393%	2,231,806	9,366,492	4,560,934	204%
355 - Adult P&P	1,816,329	2,982,055	164%	2,152,156	2,801,552	3,025,778	141%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	21,018,875	10,090,686	190%
610 - Solid Waste	719,918	3,957,273	550%	583,520	4,354,228	1,589,900	272%
615 - Fair & Expo	655,550	923,473	141%	442,256	881,080	1,119,966	253%
616 - Annual County Fair	-	(109,033)		17,369	566,492	296,463	999%
617 - Fair & Expo Capital Reserve	1,208,442	1,029,596	85%	1,271,108	1,213,502	1,277,819	101%
618 - RV Park	43,512	-	0%	49,294	93,673	165,209	335%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,089,162	1,093,378	133%
670 - Risk Management	6,465,802	9,521,450	147%	7,445,296	7,875,970	8,022,265	108%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	17,161,541	14,545,367	105%
705 - 911	6,829,277	10,709,072	157%	9,307,082	8,314,030	8,768,027	94%
999 - Other	50,123,088	83,786,111	167%	55,725,866	87,302,158	56,191,479	101%
TOTAL FUND BALANCE	134,027,792	213,346,712	159%	137,930,808	220,661,860	156,951,968	114%



Budget to Actuals Report

General Fund - Fund 001

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	30,105,307	30,896,789	103%	32,410,716	96,744	0%	32,410,716	100%	- A
Property Taxes - Prior	358,000	683,563	191%	460,000	82,540	18%	460,000	100%	-
Other General Revenues	10,450,871	10,355,456	99%	2,689,926	1,478,881	55%	2,689,926	100%	- B
Assessor	836,713	1,291,220	154%	987,411	12,586	1%	987,411	100%	-
Clerk	2,153,741	3,168,198	147%	2,741,215	670,566	24%	2,741,215	100%	-
BOPTA	12,220	19,236	157%	14,588	-	0%	14,588	100%	-
District Attorney	467,138	426,613	91%	434,221	4,183	1%	434,221	100%	-
Tax Office	419,927	510,878	122%	341,004	46,774	14%	341,004	100%	-
Veterans	223,715	158,931	71%	173,079	-	0%	173,079	100%	- C
Property Management	122,000	121,804	100%	152,000	12,500	8%	152,000	100%	- D
TOTAL RESOURCES	45,149,632	47,632,688	105%	40,404,160	2,404,774	6%	40,404,160	100%	-

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,237,507	4,897,531	94%	5,454,784	1,334,307	24%	5,165,927	95%	288,857 E
Clerk	2,051,015	1,882,622	92%	2,080,739	336,603	16%	1,961,963	94%	118,776 F
BOPTA	79,945	76,042	95%	82,911	23,316	28%	82,911	100%	-
District Attorney	8,234,075	8,157,354	99%	9,701,727	2,072,202	21%	9,042,775	93%	658,952 G
Medical Examiner	236,358	220,618	93%	242,652	39,814	16%	242,652	100%	-
Tax Office	1,016,608	989,386	97%	932,570	269,425	29%	932,570	100%	-
Veterans	687,678	610,692	89%	709,161	181,598	26%	709,161	100%	-
Property Management	332,533	312,615	94%	376,061	85,967	23%	376,061	100%	-
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	340,396	24%	1,414,196	100%	-
TOTAL REQUIREMENTS	27,262,513	26,227,705	96%	20,994,801	4,683,628	22%	19,928,216	95%	1,066,585

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	64,998	25%	260,000	100%	- H
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(5,412,360)	24%	(22,187,604)	100%	-
TOTAL TRANSFERS	(20,308,890)	(19,944,234)	98%	(21,927,604)	(5,347,362)	24%	(21,927,604)	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,100,400	13,529,514	112%	13,470,620	14,990,262	111%	14,990,262	111%	1,519,642
Resources over Requirements	17,887,119	21,404,982		19,409,359	(2,278,853)		20,475,944		1,066,585
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(5,347,362)		(21,927,604)		-
TOTAL FUND BALANCE	\$ 9,678,629	\$ 14,990,262	155%	\$ 10,952,375	\$ 7,364,046	67%	\$ 13,538,602	124%	\$ 2,586,227

- A** Current year taxes received primarily in November, February and May
- B** PILT payment of \$500,000 received in July 2021
- C** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- D** Interfund land-sale management revenue recorded at year-end
- E** Projected Personnel savings based on FY22 average vacancy rate of 5.7%
- F** Projected Personnel savings based on FY22 average vacancy rate of 10.2%
- G** Projected Personnel savings based on FY22 average vacancy rate of 6.5%
- H** Repayment to General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	472,401	497,387	105%	432,044	-	0%	432,044	100%	-
ODE Juvenile Crime Prev	109,000	118,909	109%	100,517	-	0%	100,517	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Leases	88,000	82,522	94%	88,000	22,805	26%	88,000	100%	-
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	7,800	10%	70,000	88%	(10,000)
DOC Unif Crime Fee/HB2712	49,339	49,339	100%	49,339	-	0%	49,339	100%	-
OJD Court Fac/Sec SB 1065	26,000	13,503	52%	20,000	2,187	11%	20,000	100%	-
Interest on Investments	17,300	13,796	80%	14,243	1,387	10%	5,550	39%	(8,693)
Food Subsidy	12,000	13,028	109%	12,000	-	0%	12,000	100%	-
Contract Payments	8,000	2,795	35%	8,000	4,110	51%	8,000	100%	-
Miscellaneous	7,550	28,312	375%	7,500	1,403	19%	7,500	100%	-
Case Supervision Fee	6,000	2,427	40%	-	-	-	-	-	-
TOTAL RESOURCES	975,090	975,868	100%	901,143	39,692	4%	882,450	98%	(18,693)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,970,797	5,762,391	97%	6,108,905	1,349,194	22%	5,731,917	94%
Materials and Services	1,372,016	1,233,835	90%	1,363,409	282,339	21%	1,363,409	100%	-
Capital Outlay	47,536	41,992	88%	50,051	-	0%	50,051	100%	-
TOTAL REQUIREMENTS	7,390,349	7,038,218	95%	7,522,365	1,631,533	22%	7,145,377	95%	376,988

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	1,576,095	25%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(55,000)	(13,749)	25%	(55,000)	100%	-
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,249,397	1,562,346	25%	6,249,397	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,074,000	1,069,720	100%	968,506	965,223	100%	965,223	100%
Resources over Requirements	(6,415,259)	(6,062,350)		(6,621,222)	(1,591,841)		(6,262,927)		358,295
Net Transfers - In (Out)	5,957,854	5,957,854		6,249,397	1,562,346		6,249,397		-
TOTAL FUND BALANCE	\$ 616,595	\$ 965,223	157%	\$ 596,681	\$ 935,729	157%	\$ 951,693	159%	\$355,012

- 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** Projected Personnel savings based on FY22 average vacancy rate of 4.2%



Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	10,615,965	11,068,364	104%	11,600,987	5,808,294	50%	13,764,530	119%	2,163,543 A
Interest	53,900	61,146	113%	58,448	13,684	23%	54,290	93%	(4,158)
State Miscellaneous	-	100,000		-	-		-		-
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	5,821,978	50%	13,818,820	119%	2,159,385

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,038,805	2,998,091	99%	3,136,659	1,010,291	32%	3,731,598	119%	(594,939) B
Interfund Contract	114,481	114,481	100%	121,817	30,454	25%	121,817	100%	- C
Software	11,500	-	0%	45,000	34,758	77%	45,000	100%	-
Interfund Charges	35,861	35,861	100%	39,709	9,927	25%	39,709	100%	-
Administrative	15,225	4,526	30%	15,203	5,155	34%	16,703	110%	(1,500)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	1,090,585	32%	3,954,827	118%	(596,439)

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(4,998)	25%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(18,750)	25%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(51,489)	25%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(107,223)	25%	(508,743)	119%	(79,842) D
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(111,102)	25%	(444,417)	100%	-
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(232,875)	25%	(1,117,811)	120%	(186,298)
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(912,945)	25%	(3,651,787)	100%	-
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(1,439,382)	25%	(6,023,714)	105%	(266,140)

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,712,394	3,490,749	94%	5,890,343	6,189,395	105%	6,189,395	105%	299,052
Resources over Requirements	7,049,993	7,662,551		8,301,047	4,731,393		9,863,993		1,562,946
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(1,439,382)		(6,023,714)		(266,140)
TOTAL FUND BALANCE	\$ 5,484,351	\$ 6,189,395	113%	\$ 8,433,816	\$ 9,481,406	112%	\$ 10,029,674	119%	\$ 1,595,858

- 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 September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest	-	14,137		-	31,495		125,980		125,980
State & Local Coronavirus Fiscal Recovery Funds	19,000,000	32,136	0%	19,000,000	19,167,541	101%	38,000,000	200%	19,000,000
TOTAL RESOURCES	19,000,000	46,273	0%	19,000,000	19,199,036	101%	38,125,980	201%	19,125,980

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administrative	19,000,000	-	0%	28,466,816	12,577	0%	33,426,816	117%
Services to Disproportionately Impacted Communities	-	-		4,300,000	-	0%	2,300,000	53%	2,000,000
Negative Economic Impacts	-	-		3,000,000	-	0%	100,000	3%	2,900,000
Infrastructure	-	-		1,450,000	-	0%	1,450,000	100%	-
Public Health	-	32,136	999%	783,184	489,830	63%	723,184	92%	60,000
TOTAL REQUIREMENTS	19,000,000	32,136	0%	38,000,000	502,407	1%	38,000,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		19,000,000	14,137	0%	14,137	0%
Resources over Requirements	-	14,137		(19,000,000)	18,696,628		125,980		19,125,980
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 14,137	999%	-	\$ 18,710,765	999%	\$ 140,117	999%	\$ 140,117

- A** The revenue received in FY21, but unspent at 06.30.21, was recorded as Deferred Revenue and recognized in FY22
- B** Administration holds the balance of the ARPA funds, as well as an approved budget analyst for ARPA reporting and administration
- C** Includes funding for phase 1 of the Little Kits Early Learning & Child Care Center, Bend Heroes Vets Village, The Bethlehem Inn Expansion in Redmond and a Managed City Camp through the City of Bend.
- D** Includes funding for the Ronald McDonald House
- E** Consists of upgrading and modernizing irrigation systems throughout the region.
- F** Approved ARPA funding consists of Isolation Motel Liability Insurance, COVID-19 testing done by Dr. Young, UV sanitizer for the jail to prevent COVID-19 in congregate settings, and various Health Services expenses such as temporary staffing costs to support the COVID-19 response



Budget to Actuals Report

Justice Court - Fund 220

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	488,750	500,818	102%	550,000	132,296	24%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	8	8%	30	32%	(65)
TOTAL RESOURCES	489,850	501,563	102%	550,832	132,304	24%	550,767	100%	(65)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	531,006	519,650	98%	542,209	136,051	25%	542,209	100%
Materials and Services	152,502	131,276	86%	158,933	45,232	28%	158,933	100%	- ^A
TOTAL REQUIREMENTS	683,508	650,926	95%	701,142	181,283	26%	701,142	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Justice Court	-	-		205,956	51,489	25%	205,956	100%
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-
TOTAL TRANSFERS	107,235	111,521	104%	205,956	51,489	25%	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)	(48,978)		(150,375)		(65)
Net Transfers - In (Out)	107,235	111,521		205,956	51,489		205,956		-
TOTAL FUND BALANCE	\$ 57,804	-	0%	\$ 55,646	\$ 2,511	5%	\$ 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 September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	27,476,763	27,912,029	102%	28,448,529	85,787	0%	28,448,529	100%	- A
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	34,635	0%	11,813,562	100%	- A
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,770,574	732,421	19%	3,764,776	100%	(5,798)
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	68,722	21%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	18,196	12%	72,470	49%	(74,946)
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	28,654	20%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	4,130	6%	16,400	24%	(52,874)
LED #2 Foreclosed Properties	-	13,534	-	-	-	-	-	-	-
LED #1 Foreclosed Properties	-	33,522	-	-	-	-	-	-	-
TOTAL RESOURCES	43,449,298	44,938,851	103%	44,724,355	972,545	2%	44,590,737	100%	(133,618)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Sheriff's Services	3,864,843	4,435,626	115%	4,002,499	1,022,653	26%	4,002,499	100%
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	262,890	23%	1,154,204	100%	-
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	646,630	18%	3,576,342	100%	-
Detective	2,515,536	2,546,467	101%	3,029,130	835,718	28%	3,029,130	100%	-
Patrol	13,284,465	13,388,793	101%	14,015,461	3,483,961	25%	14,015,461	100%	-
Records	1,038,130	954,506	92%	1,025,023	223,357	22%	1,025,023	100%	-
Adult Jail	20,347,342	18,424,567	91%	21,033,697	4,672,018	22%	21,033,697	100%	-
Court Security	490,401	413,143	84%	444,617	92,548	21%	444,617	100%	-
Emergency Services	543,565	886,331	163%	789,912	193,397	24%	789,912	100%	-
Special Services	2,052,586	1,787,984	87%	1,775,588	561,966	32%	1,775,588	100%	-
Training	1,156,993	1,186,921	103%	1,626,207	478,091	29%	1,626,207	100%	-
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	402,999	29%	1,389,684	100%	-
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	12,876,228	24%	54,162,360	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	912,945	25%	3,651,787	100%
Transfer In - General Fund	240,290	240,290	100%	121,950	30,486	25%	121,950	100%	-
Transfers Out - Debt Service	(273,000)	(272,128)	100%	(273,000)	-	0%	(273,000)	100%	-
TOTAL TRANSFERS	3,119,077	3,119,949	100%	3,500,737	943,431	27%	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)	-	(9,438,005)	(11,903,683)	-	(9,571,623)	-	(133,618)
Net Transfers - In (Out)	3,119,077	3,119,949	-	3,500,737	943,431	-	3,500,737	-	-
TOTAL FUND BALANCE	\$ 13,981,322	\$ 17,266,520	123%	\$ 11,937,243	\$ 6,306,268	53%	\$ 11,195,634	94%	(\$741,609)

A Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,156,802	14,869,697	98%	15,976,925	4,886,668	31%	17,345,891	109%	1,368,966
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	3,000,121	34%	8,947,837	100%	-
Federal Grants	4,833,096	5,641,391	117%	3,633,483	(200)	0%	3,437,575	95%	(195,908)
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	735,923	20%	2,943,690	81%	(683,461)
State Miscellaneous	2,850,731	3,493,477	123%	3,193,188	1,669,165	52%	4,346,710	136%	1,153,522
CCBHC Grant	-	-	-	2,627,291	-	0%	2,627,291	100%	-
Local Grants	3,639,059	3,829,781	105%	1,936,838	1,498,910	77%	2,114,061	109%	177,223
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	45,849	4%	1,096,411	101%	10,392
Medicaid	350,491	933,393	266%	1,014,100	157,970	16%	631,881	62%	(382,219)
Other	965,971	1,106,718	115%	884,036	284,562	32%	874,907	99%	(9,129)
Patient Fees	672,995	483,754	72%	468,415	137,618	29%	550,013	117%	81,598
Vital Records	237,296	317,189	134%	280,000	50,389	18%	273,774	98%	(6,226)
Divorce Filing Fees	173,030	173,030	100%	173,030	173,030	100%	178,331	103%	5,301
State - Medicare	210,287	217,833	104%	172,200	62,560	36%	250,238	145%	78,038
Liquor Revenue	99,500	158,977	160%	157,000	34,555	22%	157,000	100%	-
Interest on Investments	147,400	153,426	104%	156,549	23,790	15%	95,160	61%	(61,389)
State Shared- Family Planning	155,000	146,074	94%	152,634	26,214	17%	152,634	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
State - Medicaid/Medicare	952,220	882,600	93%	843,050	160,127	19%	585,266	69%	(257,784)
TOTAL RESOURCES	43,207,563	45,921,554	106%	45,456,746	12,947,250	28%	46,735,670	103%	1,278,924

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	-	-	-	-	26,950	999%	(26,950)
Personnel Services	37,622,192	35,975,598	96%	42,721,955	9,386,021	22%	40,201,103	94%	2,520,852
Materials and Services	14,523,515	13,886,895	96%	13,163,405	2,227,512	17%	14,388,968	109%	(1,225,563)
Capital Outlay	139,467	131,664	94%	80,000	27,376	34%	130,000	163%	(50,000)
TOTAL REQUIREMENTS	52,285,174	49,994,157	96%	55,965,360	11,640,909	21%	54,747,021	98%	1,218,339

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	1,477,275	25%	5,909,168	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	111,102	25%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(57,687)	25%	(241,716)	105%	(10,961)
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	1,530,690	25%	6,111,869	100%	(10,961)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	6,778,564	7,817,166	115%	10,218,990	10,689,975	105%	10,689,976	105%	470,986
Resources over Requirements	(9,077,611)	(4,072,603)	-	(10,508,614)	1,306,341	-	(8,011,351)	-	2,497,263
Net Transfers - In (Out)	8,026,313	6,945,413	87%	6,122,830	1,530,690	25%	6,111,869	100%	(10,961)
TOTAL FUND BALANCE	\$ 5,727,266	\$ 10,689,975	187%	\$ 5,833,206	\$ 13,527,006	232%	\$ 8,790,494	151%	\$2,957,288



Budget to Actuals Report

Health Services - Admin - Fund 274

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,237,245	2,636,157	213%	768,843	-	0%	529,106	69%	(239,737) A
State Grant	-	-	-	637,740	-	0%	516,438	81%	(121,302) B
CCBHC Grant	-	-	-	486,804	-	0%	472,404	97%	(14,400)
Interest on Investments	147,400	153,426	104%	156,549	23,790	15%	95,160	61%	(61,389)
Other	14,391	12,622	88%	9,200	7,474	81%	12,768	139%	3,568
State Miscellaneous	-	347,105	-	-	-	-	-	-	-
TOTAL RESOURCES	1,399,036	3,149,311	225%	2,059,136	31,264	2%	1,625,876	79%	(433,260)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,914,729	5,679,486	96%	6,810,635	1,460,317	21%	6,021,433	88%
Materials and Services	4,991,353	6,435,511	129%	5,905,826	1,387,863	23%	6,090,133	103%	(184,307)
Administration Allocation	(9,645,743)	(9,645,743)	100%	(10,233,030)	-	0%	(10,135,971)	-	(97,059)
TOTAL REQUIREMENTS	1,260,339	2,469,254	196%	2,483,431	2,848,180	115%	1,975,595	80%	507,836

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(232,908)	(232,908)	100%	(230,755)	(57,687)	25%	(230,755)	100%
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(230,755)	(57,687)	25%	(230,755)	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	-	(424,295)	(2,816,916)	-	(349,719)	-	74,576
Net Transfers - In (Out)	(232,908)	(232,908)	-	(230,755)	(57,687)	-	(230,755)	-	-
TOTAL FUND BALANCE	\$ 2,678,628	\$ 3,769,942	141%	\$ 2,896,950	\$ 895,339	31%	\$ 3,189,468	110%	\$292,518

Note: The Board is reviewing budget adjustments on a quarterly basis beginning in FY22; therefore, many projections greater than budget reflect forthcoming budget adjustments or approved adjustments that are pending inclusion to the County's financial system

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	10,348,047	9,920,554	96%	10,914,239	4,012,985	37%	12,056,242	110%	1,142,003 A
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	3,000,121	34%	8,947,837	100%	-
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	735,842	20%	2,943,366	81%	(683,785) B
Federal Grants	3,298,243	2,715,411	82%	2,725,623	-	0%	2,730,117	100%	4,494
State Miscellaneous	1,544,455	1,285,829	83%	2,181,992	491,245	23%	2,172,938	100%	(9,054)
CCBHC Grant	-	-	-	2,140,487	-	0%	2,154,887	101%	14,400
Local Grants	1,897,762	1,717,173	90%	1,093,055	856,849	78%	1,230,600	113%	137,545 C
Medicaid	350,491	933,393	266%	1,014,100	157,970	16%	631,881	62%	(382,219) D
Other	927,605	1,076,144	116%	682,180	167,611	25%	673,013	99%	(9,167)
Patient Fees	522,300	382,906	73%	372,115	110,907	30%	443,349	119%	71,234
Divorce Filing Fees	173,030	173,030	100%	173,030	173,030	100%	178,331	103%	5,301
State - Medicare	210,287	217,833	104%	172,200	62,560	36%	250,238	145%	78,038 E
Liquor Revenue	99,500	158,977	160%	157,000	34,555	22%	157,000	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
TOTAL RESOURCES	31,043,753	30,988,758	100%	34,328,009	9,803,674	29%	34,696,799	101%	368,790

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	7,434,938	7,434,938	100%	7,619,040	-	0%	7,523,855	99%	95,185
Personnel Services	23,060,066	22,131,010	96%	25,927,326	5,766,580	22%	25,066,804	97%	860,522 F
Materials and Services	5,998,817	4,097,273	68%	4,849,788	478,471	10%	4,936,394	102%	(86,606)
Capital Outlay	125,267	106,122	85%	54,000	27,376	51%	54,000	100%	-
TOTAL REQUIREMENTS	36,619,088	33,769,343	92%	38,450,154	6,272,427	16%	37,581,053	98%	869,101

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	569,511	25%	2,278,087	100%	-
Transfers Out	-	-	0%	-	-	-	(10,961)	999%	(10,961) G
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-	-	-	-	-
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,278,087	569,511	25%	2,267,126	100%	(10,961)

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,008,705	3,397,853	113%	3,703,750	3,870,664	105%	3,870,664	105%	166,914
Resources over Requirements	(5,575,335)	(2,780,585)	-	(4,122,145)	3,531,247	-	(2,884,254)	-	1,237,891
Net Transfers - In (Out)	4,334,296	3,253,396	75%	2,278,087	569,511	25%	2,267,126	100%	(10,961)
TOTAL FUND BALANCE	\$ 1,767,666	\$ 3,870,664	219%	\$ 1,859,692	\$ 7,971,422	429%	\$ 3,253,536	175%	\$1,393,844

Note: The Board is reviewing budget adjustments on a quarterly basis beginning in FY22; therefore, many projections greater than budget reflect forthcoming budget adjustments or approved adjustments that are pending inclusion to the County's financial system

- A** Additional funds received for Aid & Assist (\$117K) and I/DD (\$992K)
- B** Fees tracking lower than budget
- C** Carryforward of unspent FY21 COHC Crisis Services Grant and Choice Model funds
- D** Medicaid services tracking lower than budget
- E** Medicare services tracking higher than budgeted
- F** Personnel projections based on year to date vacancy savings and assume 6% moving forward
- G** Projection reflects increase in transfers to the Vehicle Replacement Fund for deferred maintenance



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,808,755	4,949,143	103%	4,424,946	873,683	20%	4,773,211	108%	348,265 A
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	45,849	4%	1,096,411	101%	10,392
State Miscellaneous	1,306,276	1,860,543	142%	1,011,196	1,177,920	116%	2,173,772	215%	1,162,576 B
Local Grants	1,741,297	2,112,608	121%	843,783	642,060	76%	883,461	105%	39,678
Vital Records	237,296	317,189	134%	280,000	50,389	18%	273,774	98%	(6,226)
Other	23,975	17,952	75%	192,656	109,477	57%	189,126	98%	(3,530)
State Shared- Family Planning	155,000	146,074	94%	152,634	26,214	17%	152,634	100%	-
Federal Grants	297,609	289,822	97%	139,017	(200)	0%	178,352	128%	39,335
Patient Fees	150,695	100,848	67%	96,300	26,711	28%	106,664	111%	10,364
OHP Fee for Service	-	-	-	-	81	-	324	-	324
State - Medicaid/Medicare	952,220	882,600	93%	843,050	160,127	19%	585,266	69%	(257,784) C
TOTAL RESOURCES	10,764,775	11,783,485	109%	9,069,601	3,112,311	34%	10,412,995	115%	1,343,394

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,210,805	2,210,805	100%	2,613,990	-	0%	2,639,066	101%
Personnel Services	8,647,397	8,165,103	94%	9,983,994	2,159,123	22%	9,112,866	91%	871,128 D
Materials and Services	3,533,345	3,354,111	95%	2,407,791	361,179	15%	3,362,441	140%	(954,650) E
Capital Outlay	14,200	25,542	180%	26,000	-	0%	76,000	292%	(50,000) F
TOTAL REQUIREMENTS	14,405,747	13,755,560	95%	15,031,775	2,520,302	17%	15,190,373	101%	(158,598)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	907,764	25%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	111,102	25%	444,417	100%	-
Transfers In- OHP Mental Health	81,686	81,686	100%	-	-	-	-	-	-
TOTAL TRANSFERS	3,924,925	3,924,925	100%	4,075,498	1,018,866	25%	4,075,498	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	997,019	1,096,520	110%	2,963,240	3,049,370	103%	3,049,370	103%
Resources over Requirements	(3,640,972)	(1,972,075)	-	(5,962,174)	592,009	-	(4,777,378)	-	1,184,796
Net Transfers - In (Out)	3,924,925	3,924,925	100%	4,075,498	1,018,866	25%	4,075,498	100%	-
TOTAL FUND BALANCE	\$ 1,280,972	\$ 3,049,370	238%	\$ 1,076,564	\$ 4,660,245	433%	\$ 2,347,490	218%	\$1,270,926

Note: The Board is reviewing budget adjustments on a quarterly basis beginning in FY22; therefore, many projections greater than budget reflect forthcoming budget adjustments or approved adjustments that are pending inclusion to the County's financial system

- A** Revenue over budget primarily due to additional state funds in Tobacco Prevention (\$117K). Oregon Mothers Care (\$86K) and WIC (\$63K), as well as carryforward of unspent funds from Emergency Preparedness (\$36K)
- B** Includes ~\$1M from Equity and Incentives Grant funds and \$150K Measure 110 Harm Reduction grant
- C** Medicare services tracking lower than budgeted
- D** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- E** Expenditures over budget related to footnote B
- F** Van for Measure 110 Harm Reduction grant; budget adjustment forthcoming



Budget to Actuals Report

Community Development - Fund 295

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	38,920	28%	144,716	104%	6,000
Code Compliance	722,028	783,094	108%	842,906	272,735	32%	898,906	107%	56,000
Building Safety	3,362,450	3,921,591	117%	3,819,940	1,210,859	32%	4,103,940	107%	284,000
Electrical	720,600	915,357	127%	914,750	270,726	30%	952,600	104%	37,850
Environmental On-Site	867,700	1,118,994	129%	1,056,678	234,337	22%	1,056,678	100%	-
Current Planning	1,738,304	2,054,192	118%	1,980,521	543,474	27%	2,055,521	104%	75,000
Long Range Planning	703,194	741,514	105%	826,806	271,398	33%	851,806	103%	25,000
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	2,842,449	30%	10,064,166	105%	483,850

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	2,818,748	2,740,077	97%	3,137,795	742,314	24%	3,123,400	100%
Code Compliance	568,320	539,584	95%	617,012	142,250	23%	603,596	98%	13,416
Building Safety	1,867,662	1,768,376	95%	2,284,444	518,481	23%	2,155,237	94%	129,207
Electrical	524,979	487,253	93%	556,531	136,844	25%	549,631	99%	6,900
Environmental On-Site	634,452	639,025	101%	765,935	144,588	19%	663,643	87%	102,292
Current Planning	1,479,294	1,465,772	99%	1,769,333	398,297	23%	1,753,870	99%	15,463
Long Range Planning	580,687	446,049	77%	730,839	136,331	19%	736,839	101%	(6,000)
TOTAL REQUIREMENTS	8,474,142	8,086,137	95%	9,861,889	2,219,104	23%	9,586,216	97%	275,673

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	62,499	22%	290,000	100%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(24,831)	25%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(115,311)	25%	(915,360)	198%	(454,098)
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(77,643)	29%	(724,720)	268%	(454,098)

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	-	(281,573)	623,345	-	477,950	-	759,523
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(77,643)	-	(724,720)	-	(454,098)
TOTAL FUND BALANCE	\$ 734,798	\$ 1,749,673	238%	\$ 880,172	\$ 2,295,375	261%	\$ 1,502,903	171%	\$622,731

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



Budget to Actuals Report

Road - Fund 325

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	14,810,507	17,342,054	117%	17,485,000	4,687,007	27%	17,485,000	100%	-
Federal - PILT Payment	1,690,574	2,061,977	122%	2,096,751	2,195,918	105%	2,195,918	105%	99,167 ^A
Other Inter-fund Services	1,114,070	1,198,004	108%	1,221,632	51,804	4%	1,221,632	100%	-
Forest Receipts	723,085	660,298	91%	627,207	-	0%	627,207	100%	-
Cities-Bend/Red/Sis/La Pine	385,000	627,694	163%	560,000	39,697	7%	560,000	100%	-
Sale of Equip & Material	396,000	333,109	84%	449,150	5,741	1%	449,150	100%	-
Miscellaneous	54,000	73,562	136%	67,340	13,535	20%	67,340	100%	-
Mineral Lease Royalties	60,000	51,642	86%	60,000	707	1%	60,000	100%	-
Interest on Investments	114,000	65,094	57%	59,109	14,681	25%	58,720	99%	(389)
Assessment Payments (P&I)	8,000	24,578	307%	3,460	1,337	39%	3,460	100%	-
Federal Reimbursements	1,325,874	1,093,866	83%	-	-	-	-	-	-
State Miscellaneous	-	7,048	-	-	-	-	-	-	-
TOTAL RESOURCES	20,681,110	23,538,925	114%	22,629,649	7,010,427	31%	22,728,427	100%	98,778

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,709,180	6,422,847	96%	6,916,229	1,677,398	24%	6,864,569	99%
Materials and Services	7,753,525	6,065,466	78%	7,843,400	2,319,535	30%	7,847,400	100%	(4,000) ^C
Capital Outlay	50,500	17,944	36%	264,500	-	0%	264,500	100%	-
TOTAL REQUIREMENTS	14,513,205	12,506,257	86%	15,024,128	3,996,932	27%	14,976,468	100%	47,660

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,695,786	4,217,071	156%	6,383,832	8,566,521	134%	8,566,521	134%
Resources over Requirements	6,167,905	11,032,669	-	7,605,521	3,013,495	-	7,751,959	-	146,438
Net Transfers - In (Out)	(6,683,218)	(6,683,218)	-	(11,757,547)	(2,213,525)	-	(11,757,547)	-	-
TOTAL FUND BALANCE	\$ 2,180,473	\$ 8,566,521	393%	\$ 2,231,806	\$ 9,366,492	420%	\$ 4,560,934	204%	\$2,329,128

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



Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,621,780	4,621,782	100%	4,202,885	1,155,445	27%	4,734,453	113%	531,568
CJC Justice Reinvestment	797,504	793,044	99%	781,597	-	0%	871,753	112%	90,156
DOC Measure 57	239,005	264,005	110%	255,545	-	0%	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	-	17,988		138,000	-	0%	138,000	100%	-
DOC-Family Sentence Alt	-	-		118,250	-	0%	59,250	50%	(59,000)
Interfund- Sheriff	50,000	55,000	110%	50,000	13,750	28%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
Interest on Investments	37,700	43,276	115%	45,193	5,613	12%	22,450	50%	(22,743)
Oregon BOPPPS	-	-		24,281	-	0%	24,281	100%	-
Electronic Monitoring Fee	10,000	3,973	40%	2,500	231	9%	231	9%	(2,269)
Probation Work Crew Fees	2,000	600	30%	1,500	-	0%	-	0%	(1,500)
Miscellaneous	1,000	1,044	104%	500	25	5%	500	100%	-
State Subsidy	16,298	-	0%	-	-		-		-
TOTAL RESOURCES	5,995,287	6,040,170	101%	5,840,250	1,178,669	20%	6,199,130	106%	358,880

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,157,473	4,950,715	96%	5,379,503	1,223,251	23%	4,927,041	92%
Materials and Services	1,923,795	1,414,886	74%	1,700,412	284,112	17%	1,700,412	100%	-
TOTAL REQUIREMENTS	7,081,268	6,365,601	90%	7,079,915	1,507,363	21%	6,627,453	94%	452,462

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	285,189	285,189	100%	662,046	165,510	25%	662,046	100%
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(10,000)	(17,319)	173%	(190,000)	999%	(180,000)
TOTAL TRANSFERS	187,496	187,496	100%	652,046	148,191	23%	472,046	72%	(180,000)

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)	(328,694)		(428,323)		811,342
Net Transfers - In (Out)	187,496	187,496		652,046	148,191		472,046		(180,000)
TOTAL FUND BALANCE	\$ 1,816,329	\$ 2,982,055	164%	\$ 2,152,156	\$ 2,801,552	130%	\$ 3,025,778	141%	\$873,622

- 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** 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
- E** Projected Personnel savings based on FY22 average vacancy rate of 8.0%
- F** Division under-budgeted vehicle replacement fund expenses and has requested an increase in appropriations to meet fund policy requirements



Budget to Actuals Report

Road CIP - Fund 465

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,258,100	2,670,996	118%	2,191,461	-	0%	2,191,461	100%	-
Interest on Investments	209,700	271,831	130%	279,729	37,316	13%	149,260	53%	(130,469)
TOTAL RESOURCES	2,467,800	2,942,827	119%	2,471,190	37,316	2%	2,340,721	95%	(130,469)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	158,465	158,465	100%	109,870	27,468	25%	109,870	100%
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	2,523,977	9%	27,867,086	94%	1,745,735 ^A
TOTAL REQUIREMENTS	20,036,050	11,742,022	59%	29,722,691	2,551,445	9%	27,976,956	94%	1,745,735^A

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

FUND BALANCE	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)	(2,514,129)		(25,636,235)		1,615,266
Net Transfers - In (Out)	7,517,657	6,819,612		12,193,917	-		12,193,917		-
TOTAL FUND BALANCE	\$ 13,103,814	\$ 23,533,004	180%	\$ 5,316,460	\$ 21,018,875	395%	\$ 10,090,686	190%	\$4,774,226

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



Budget to Actuals Report

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

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Completed

	Fiscal Year 2021			Fiscal Year 2022					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Tumalo Res Rd: OB Riley to Bailey Rd	\$ -	\$ -		\$ -	\$ -		\$ -		\$ -
Skyliers Road	-	(58,232)		-	-		-		-
Sisemore Bridge	404,245	598,081	148%	-	-		-		-
ARTS Project	-	(66,618)		-	-		-		-
Terrebonne Refinement Plan	5,000,000	-		10,000,000	-	0%	10,000,000	100%	-
S. Canal / Helmholtz Way	-	7,376		-	-		-		-
Tumalo Road / Tumalo Place	1,517,345	1,092,426	72%	-	64,593		74,265		(74,265)
Old Bend Rdm/Tumalo Rd Inter	1,350,782	1,200,636	89%	-	-		16,907		(16,907)
NE Negus and 17TH	788,684	339,647	43%	2,363,532	499,161	21%	2,274,311	96%	89,221
Hunnel Rd: Loco Rd to Tumalo Rd	794,229	240,723	30%	2,168,940	-	0%	964,710	44%	1,204,230
Cascade Lakes Hwy Bike Facilities	-	32,740		-	-		-		-
Transportation System Plan Update	170,000	82,053	48%	108,510	14,187	13%	159,515	147%	(51,005)
US 97 Bend North Corridor	5,000,000	5,000,000	100%	-	-		-		-
Gribbling Rd Bridge	222,000	-	0%	279,575	-	0%	151,200	54%	128,375
Paving Fyrear Rd	1,564,000	1,521,324	97%	-	-		-		-
Paving of S. Century Dr	100,000	447,416	447%	-	-		-		-
Terrebonne Wastewater Feasibility St.	50,000	63,646	127%	-	8,250		8,250		(8,250)
Rickard Rd: Groff Rd to US 20	605,300	497,920	82%	1,716,142	616,008	36%	1,483,692	86%	232,450
Paving Powell Butte Hwy	651,000	38,085	6%	931,140	1,320,522	142%	1,319,612	142%	(388,472)
Smith Rock Way Bridge Replace	85,000	-	0%	505,000	-	0%	185,000	37%	320,000
Deschutes Mkt Rd/Hamehook Round	150,000	10,277	7%	671,000	-	0%	371,000	55%	300,000
US 97: S. Century Dr to USFS Boundry	-	70,090		-	-		-		-
Johnson Rd Curve Warning Signs	100,000	59,710	60%	-	-		-		-
Speed Feedback Sign Installation	50,000	76,314	153%	-	-		-		-
Paving Cottonwood: Us 97 To BSNF RR	-	-		618,144	1,255	0%	527,786	85%	90,358
Paving Desch Mkt Rd: Yeoman Hamehoo	-	-		310,838	-	0%	310,838	100%	-
Paving Alfalfa Mkt Rd: Mp 4 Dodds	-	-		265,000	-	0%	265,000	100%	-
Paving Of Hamby Rd: Us 20 To Butler	-	-		200,000	-	0%	200,000	100%	-
Powell Butte Hwy/Butler Market RB	-	-		150,000	-	0%	150,000	100%	-
Wilcox Ave Bridge #2171-03 Replacem	-	-		100,000	-	0%	100,000	100%	-
US 20: Cook Ave/OB Riley Rd (Tumalo	-	-		6,700,000	-	0%	6,700,000	100%	-
Slurry Seal 2021	-	246,628		-	-		-		-
US 20: Tumalo Multi-Use Path Crossing	-	-		1,250,000	-		1,250,000	100%	-
Highway Warning Systems 2021	-	-		-	-		50,000		(50,000)
Guardrail Improvements	100,000	83,367	83%	100,000	-	0%	100,000	100%	-
Redmond District Local Roads	-	-		500,000	-		500,000	100%	-
Bend District Local Roads	500,000	-	0%	500,000	-	0%	500,000	100%	-
City of LaPine Local Roads	500,000	-	0%	-	-		-		-
Sidewalk Ramp Improvements	75,000	-	0%	75,000	-	0%	75,000	100%	-
Signage Improvements	100,000	-	0%	100,000	-	0%	130,000	130%	(30,000)
TOTAL CAPITAL	\$ 19,877,585	\$ 11,583,607	58%	\$ 29,612,821	\$ 2,523,977	9%	\$ 27,867,086	94%	\$ 1,745,735



Budget to Actuals Report

Solid Waste - Fund 610

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	6,630,625	6,764,888	102%	7,124,000	1,612,750	23%	7,124,000	100%	- A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	935,347	33%	2,827,000	100%	- A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	665,476	25%	2,686,000	100%	- A
Yard Debris	216,761	301,824	139%	300,000	83,004	28%	300,000	100%	- B
Franchise 3% Fees	280,000	389,402	139%	290,000	64,962	22%	290,000	100%	-
Miscellaneous	88,096	102,595	116%	55,000	18,639	34%	55,000	100%	-
Interest	23,700	42,794	181%	41,599	9,485	23%	37,940	91%	(3,659)
Special Waste	15,000	34,292	229%	15,000	31,087	207%	40,000	267%	25,000 C
Recyclables	12,000	11,180	93%	12,000	3,774	31%	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	3,424,525	26%	13,371,941	100%	21,341

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,518,594	2,510,986	100%	2,754,132	630,503	23%	2,754,132	100%	-
Materials and Services	5,227,119	4,705,435	90%	5,651,103	890,578	16%	5,651,103	100%	-
Capital Outlay	162,500	29,523	18%	53,141	-	0%	53,141	100%	-
Debt Service	945,000	861,354	91%	1,251,615	-	0%	1,251,615	100%	-
TOTAL REQUIREMENTS	8,853,213	8,107,298	92%	9,709,991	1,521,081	16%	9,709,991	100%	-

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,506,489)	25%	(6,029,323)	100%	-
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,506,489)	25%	(6,029,323)	100%	-

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,179,819	2,285,566	194%	2,972,234	3,957,273	133%	3,957,273	133%	985,039
Resources over Requirements	3,224,379	5,355,987		3,640,609	1,903,443		3,661,950		21,341
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(1,506,489)		(6,029,323)		-
TOTAL FUND BALANCE	\$ 719,918	\$ 3,957,273	550%	\$ 583,520	\$ 4,354,228	746%	\$ 1,589,900	272%	\$1,006,380

- A** Disposal tons are typically higher in summer with reductions in winter; fiscal YTD volumes are running 9% higher than last year-to-date. Franchise disposal fee payments of \$225K were not received from Republic Services (Bend Garbage and Wilderness Disposal) by closing.
- B** Revenue is seasonal with higher utilization in summer months
- C** Revenue source is unpredictable and dependent on special clean-up projects; recent large contaminated soil projects from remediation of a gas station and illegal dumping site



Budget to Actuals Report

Fair & Expo - Fund 615

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	625,000	1,194,701	191%	578,000	187,011	32%	644,000	111%	66,000
Food & Beverage	548,500	209,297	38%	513,500	100,179	20%	590,500	115%	77,000
Rights & Signage	125,000	62,500	50%	105,000	-	0%	77,000	73%	(28,000)
Storage	75,000	77,897	104%	77,500	-	0%	89,000	115%	11,500
Horse Stall Rental	52,000	11,378	22%	71,500	50	0%	11,000	15%	(60,500)
Interfund Payment	30,000	226,786	756%	30,000	7,500	25%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	-	0%	6,000	31%	(13,500)
Interest	(2,200)	1,051	-48%	474	1,433	302%	5,730	999%	5,256
Miscellaneous	250	2,596	999%	250	1,451	581%	3,802	999%	3,552
TOTAL RESOURCES	1,466,050	1,791,835	122%	1,395,724	297,624	21%	1,457,032	104%	61,308

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	274,615	25%	1,118,980	100%
Personnel Services - F&B	165,518	165,801	100%	181,593	40,799	22%	181,593	100%	-
Materials and Services	702,149	576,528	82%	818,804	154,367	19%	681,000	83%	137,804
Materials and Services - F&B	257,600	134,431	52%	282,500	32,917	12%	163,000	58%	119,500
Debt Service	104,400	103,519	99%	103,000	-	0%	103,000	100%	-
TOTAL REQUIREMENTS	2,070,371	2,011,440	97%	2,504,877	502,698	20%	2,247,573	90%	257,304

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	226,440	25%	1,092,067	121%
Transfers In - County Fair	-	-	-	150,000	-	0%	150,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	7,500	25%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	6,435	25%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(77,694)	25%	(310,777)	100%	-
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	162,681	20%	987,034	123%	186,298

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)	(205,074)	-	(790,541)	-	318,612
Net Transfers - In (Out)	894,967	1,144,277	-	800,736	162,681	-	987,034	-	186,298
TOTAL FUND BALANCE	\$ 655,550	\$ 923,473	141%	\$ 442,256	\$ 881,080	199%	\$ 1,119,966	253%	\$677,710

- A** Increased event revenue due to increased/new events due to rescheduled events and possible pent up market demand
- C** Room tax revenue projected to be higher than budget
- D** \$150K will be transferred from Fair in October



Budget to Actuals Report

Annual County Fair - Fund 616

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	-	-		550,000	738,029	134%	738,029	134%	188,029
Concessions and Catering	-	-		385,000	526,917	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	32,525	39%	32,525	39%	(50,975)
State Grant	52,000	53,167	102%	52,000	-	0%	52,000	100%	-
R/V Camping/Horse Stall Rental	-	-		25,500	19,944	78%	19,944	78%	(5,556)
Rodeo	-	-		20,000	24,600	123%	24,600	123%	4,600
Livestock Entry Fees	-	-		4,500	-	0%	-	0%	(4,500)
Merchandise Sales	-	-		-	5,239		5,239		5,239
Interest on Investments	-	(129)	999%	-	885		3,570		3,570
TOTAL RESOURCES	52,000	53,038	102%	1,560,500	1,848,956	118%	1,903,642	122%	343,142

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	110,000	163,282	148%	155,959	6,666	4%	110,974	71%
Materials and Services	17,000	26,328	155%	1,312,172	1,185,514	90%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	189,611	149%	1,468,131	1,192,180	81%	1,423,146	97%	44,985

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	18,750	25%	75,000	100%
Transfer Out - Fair & Expo	-	-		(150,000)	-	0%	(150,000)	100%	- B
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	18,750	-25%	(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	656,776		480,496		388,127
Net Transfers - In (Out)	75,000	75,000		(75,000)	18,750		(75,000)		-
TOTAL FUND BALANCE	-	(\$ 109,033)		\$ 17,369	\$ 566,492	999%	\$ 296,463	999%	\$279,094

A Projection reflects vacancy savings

B Up to \$150K will be transferred to Fair & Expo in October



Budget to Actuals Report

Annual County Fair - Fund 616

CY21 YTD September 30, 2021 (unaudited)

	Fair 2020	Fair 2021 Actuals to Date	2021 Projection
RESOURCES			
Gate Receipts	\$ -	\$ 738,029	\$ 738,029
Carnival	-	415,716	415,716
Commercial Exhibitors	(5,800)	315,899	315,899
Livestock Entry Fees	-	-	-
R/V Camping/Horse Stall Rental	-	19,944	19,944
Merchandise Sales	-	5,239	5,239
Concessions and Catering	-	283,499	283,499
Fair Sponsorship	(22,250)	57,125	57,125
TOTAL FAIR REVENUES	\$ (28,050)	\$ 1,835,451	\$ 1,835,451
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	11	837	1,675
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 25,127	\$ 1,836,289	\$ 1,890,293
REQUIREMENTS			
Personnel	154,640	96,568	127,179
Materials & Services	85,216	1,194,104	1,218,313
TOTAL REQUIREMENTS	\$ 239,856	\$ 1,290,671	\$ 1,345,492
TRANSFERS			
Transfer In - TRT 1%	162,750	56,000	75,000
Transfer Out - Fair & Expo	-	-	(150,000)
TOTAL TRANSFERS	\$ 162,750	\$ 56,000	\$ (75,000)
Net Fair	\$ (51,979)	\$ 601,617	\$ 469,801
Beginning Fund Balance on Jan 1	\$ 3,285	\$ (48,694)	\$ (48,694)
Ending Balance	\$ (48,694)	\$ 552,923	\$ 421,108

A Personnel reflects furlough plan that was in place in Jan 2021



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	14,000	8,532	61%	8,544	1,870	22%	7,480	88%	(1,064)
TOTAL RESOURCES	14,000	8,532	61%	8,544	1,870	22%	7,480	88%	(1,064)

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	235,000	16,910	7%	180,000	188	0%	180,000	100%	-
Capital Outlay	166,940	73,613	44%	388,000	-	0%	388,000	100%	-
TOTAL REQUIREMENTS	401,940	90,523	23%	568,000	188	0%	568,000	100%	-

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	453,158	385,418	85%	428,901	107,223	25%	508,743	119%	79,842
Transfers In - Fair & Expo	-	-	-	300,000	75,000	25%	300,000	100%	-
TOTAL TRANSFERS	453,158	385,418	85%	728,901	182,223	25%	808,743	111%	79,842

FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,143,224	726,169	64%	1,101,663	1,029,596	93%	1,029,596	93%	(72,067)
Resources over Requirements	(387,940)	(81,991)	-	(559,456)	1,682	-	(560,520)	-	(1,064)
Net Transfers - In (Out)	453,158	385,418	85%	728,901	182,223	25%	808,743	111%	79,842
TOTAL FUND BALANCE	\$ 1,208,442	\$ 1,029,596	85%	\$ 1,271,108	\$ 1,213,502	95%	\$ 1,277,819	101%	\$ 6,711



Budget to Actuals Report

RV Park - Fund 618

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	400,200	620,655	155%	475,000	174,878	37%	569,885	120%	94,885
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	7	0%	17,887	170%	7,387
Washer / Dryer	4,000	5,295	132%	5,000	1,569	31%	4,178	84%	(822)
Miscellaneous	2,250	2,679	119%	2,500	627	25%	2,762	110%	262
Vending Machines	3,000	1,229	41%	2,500	760	30%	1,434	57%	(1,066)
Interest on Investments	7,600	1,636	22%	2,024	124	6%	500	25%	(1,524)
Cancellation Fees	5,500	8,825	160%	-	5,275	-	11,311	-	11,311
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	436,050	654,204	150%	497,524	183,240	37%	607,957	122%	110,433

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	25	0%	75,971	67%
Materials and Services	321,402	291,093	91%	216,305	61,531	28%	248,808	115%	(32,503)
Debt Service	222,500	221,874	100%	165,927	-	0%	165,927	100%	-
TOTAL REQUIREMENTS	543,902	512,967	94%	496,188	61,556	12%	490,706	99%	5,482

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	-	0%	160,000	100%
Transfers In - TRT Fund	25,000	20,000	80%	20,000	4,998	25%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(33,009)	25%	(132,042)	100%	-
TOTAL TRANSFERS	(436,628)	(369,173)	85%	47,958	(28,011)	-58%	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	121,684	-	117,251	-	115,915
Net Transfers - In (Out)	(436,628)	(369,173)	-	47,958	(28,011)	-	47,958	-	-
TOTAL FUND BALANCE	\$ 43,512	-	0%	\$ 49,294	\$ 93,673	190%	\$ 165,209	335%	\$ 115,915

^A New FTE added to the FY22 budget, which has not been filled

^B Transfer occurs in November



Budget to Actuals Report

RV Park Reserve - Fund 619

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	1,100	7,787	708%	7,546	1,727	23%	6,910	92%	(636)
TOTAL RESOURCES	1,100	7,787	708%	7,546	1,727	23%	6,910	92%	(636)

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	621,628	549,173	88%	132,042	33,009	25%	132,042	100%
TOTAL TRANSFERS	621,628	549,173	88%	132,042	33,009	25%	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)	1,727		(93,090)		(636)
Net Transfers - In (Out)	621,628	549,173		132,042	33,009		132,042		-
TOTAL FUND BALANCE	\$ 1,012,728	\$ 1,054,426	104%	\$ 824,054	\$ 1,089,162	132%	\$ 1,093,378	133%	\$269,324



Budget to Actuals Report

Risk Management - Fund 670

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,188,848	1,224,408	103%	1,120,766	305,577	27%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	235,193	25%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	102,398	26%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	227,849	70%	323,572	100%	A
Vehicle	218,185	222,266	102%	227,700	56,925	25%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	15,074	15%	60,300	60%	(40,811)
Claims Reimbursement	50,000	39,428	79%	25,000	3,300	13%	1,200,000	999%	1,175,000
Skid Car Training	30,000	270	1%	10,000	-	0%	10,000	100%	-
Process Fee- Events/ Parades	1,500	810	54%	1,000	450	45%	1,000	100%	-
Miscellaneous	5	-	0%	-	180	-	200	-	200
Loss Prevention	10	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	3,263,646	3,239,580	99%	3,146,973	946,946	30%	4,281,362	136%	1,134,389

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,560,000	912,395	58%	1,580,000	131,768	8%	1,580,000	100%
General Liability	1,100,000	466,547	42%	1,200,000	1,981,491	165%	2,800,000	233%	(1,600,000)
Insurance Administration	584,104	408,666	70%	547,047	130,421	24%	547,047	100%	-
Property Damage	200,240	330,869	165%	300,245	268,271	89%	450,000	150%	(149,755)
Unemployment	200,000	98,978	49%	200,000	21,011	11%	200,000	100%	-
Vehicle	150,000	173,925	116%	200,000	58,590	29%	200,000	100%	-
TOTAL REQUIREMENTS	3,794,344	2,391,380	63%	4,027,292	2,591,552	64%	5,777,047	143%	(1,749,755)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,000,000	8,676,750	124%	8,329,115	9,521,450	114%	9,521,450	114%
Resources over Requirements	(530,698)	848,200	-	(880,319)	(1,644,606)	-	(1,495,685)	-	(615,366)
Net Transfers - In (Out)	(3,500)	(3,500)	-	(3,500)	(873)	-	(3,500)	-	-
TOTAL FUND BALANCE	\$ 6,465,802	\$ 9,521,450	147%	\$ 7,445,296	\$ 7,875,970	106%	\$ 8,022,265	108%	\$576,969

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



Budget to Actuals Report

Health Benefits - Fund 675

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	17,831,938	18,580,799	104%	18,767,900	4,712,331	25%	18,767,900	100%	-
COIC Premiums	1,600,000	1,642,789	103%	1,589,000	279,526	18%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	311,483	26%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	146,268	14%	1,060,000	100%	-
Interest	216,200	193,598	90%	200,277	28,821	14%	115,280	58%	(84,997)
Prescription Rebates	90,000	179,184	199%	128,000	-	0%	128,000	100%	-
Claims Reimbursement & Other	80,000	1,073	1%	82,000	-	0%	82,000	100%	-
TOTAL RESOURCES	21,884,538	22,761,820	104%	23,027,177	5,478,428	24%	22,942,180	100%	(84,997)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	19,937,274	19,126,362	96%	19,640,847	3,285,122	17%	19,640,847	100%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	324,996	11%	2,970,575	100%	- A
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	197,251	17%	1,141,829	100%	- A
Wellness	164,340	149,145	91%	171,142	37,098	22%	171,142	100%	- A
TOTAL REQUIREMENTS	23,620,173	23,336,074	99%	23,924,393	3,844,467	16%	23,924,393	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,323,729	16,101,833	105%	14,772,618	15,527,580	105%	15,527,580	105%
Resources over Requirements	(1,735,635)	(574,254)		(897,216)	1,633,961		(982,213)		(84,997)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 13,588,094	\$ 15,527,580	114%	\$ 13,875,402	\$ 17,161,541	124%	\$ 14,545,367	105%	\$669,965

A Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY22 YTD September 30, 2021 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,113,459	9,350,147	103%	9,803,579	28,248	0%	9,803,579	100%	- A
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	-	0%	1,106,750	100%	- B
Police RMS User Fees	250,000	390,879	156%	236,576	-	0%	236,576	100%	-
User Fee	73,000	110,978	152%	233,576	2,156	1%	233,576	100%	-
Data Network Reimbursement	55,000	96,896	176%	162,000	53,993	33%	162,000	100%	-
Contract Payments	157,252	136,638	87%	147,956	6,000	4%	147,956	100%	-
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	22,157	19%	115,000	100%	-
Interest	90,400	110,233	122%	96,867	15,151	16%	60,500	62%	(36,367)
State Reimbursement	83,000	131,881	159%	60,000	-	0%	60,000	100%	- C
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	479	1%	38,344	100%	-
Miscellaneous	12,200	121,920	999%	18,658	2,659	14%	18,658	100%	-
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	130,843	1%	11,982,939	100%	(36,367)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,620,458	7,190,545	94%	8,005,795	1,871,567	23%	7,366,772	92%
Materials and Services	3,476,381	2,912,246	84%	3,557,212	635,347	18%	3,557,212	100%	-
Capital Outlay	1,480,000	431,457	29%	3,000,000	18,970	1%	3,000,000	100%	-
TOTAL REQUIREMENTS	12,576,839	10,534,248	84%	14,563,007	2,525,884	17%	13,923,984	96%	639,023

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)	(2,395,042)		(1,941,045)		602,656
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 6,829,277	\$ 10,709,072	157%	\$ 9,307,082	\$ 8,314,030	89%	\$ 8,768,027	94%	(\$539,055)

- A** Current year taxes received primarily in November, February and May
- B** Telephone maintenance reimbursements are received in a lump sum by early spring
- C** State GIS reimbursements are received quarterly
- D** Projected Personnel savings based on FY22 average vacancy rate of 8.3%