



MEMORANDUM

DATE: August 26, 2021
TO: Board of County Commissioners
FROM: Greg Munn, Treasurer and Chief Financial Officer
SUBJECT: Treasury and Finance Report – July 2021

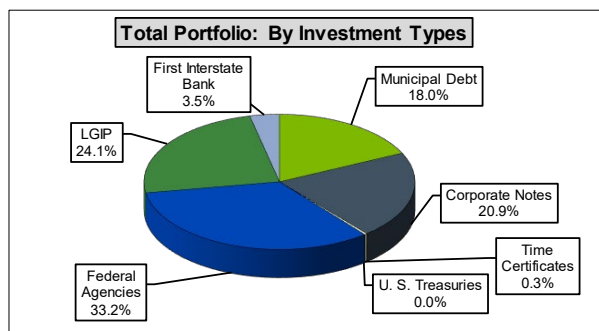
Following is the unaudited monthly finance report for fiscal year to date July 31, 2021.

Treasury and Investments

- The portfolio balance at the end of July was \$236 million, a decrease of \$7 million from June but an increase of \$39 million from last year (July 2020).
- Net investment income for the month is \$143,773, approximately \$4,000 less than last month and \$146,000 less than last July. YTD earnings are the same.
- All portfolio category balances are within policy limits with the exception of the LGIP which includes the ARPA funds received in May. The pool balance is expected to be under the limit by the end of August.
- The LGIP interest rate was reduced 5 basis points to 0.55% on July 29, 2021. Benchmark rates for 24 and 36 month treasuries are down 6 and 12 basis points, respectively.
- Average portfolio yield is 0.71% down from 0.75% last month.
- The portfolio’s weighted average time to maturity is at 1.86 years (up from 1.74 last month).

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 42,545,000	18.0%
Corporate Notes	49,293,000	20.9%
Time Certificates	747,000	0.3%
U.S. Treasuries	-	0.0%
Federal Agencies	78,385,000	33.2%
LGIP	56,897,223	24.1%
First Interstate Bank	8,346,385	3.5%
Total Investments	\$ 236,213,608	100.0%

Investment Income			
	Jul-21	Y-T-D	
Total Investment Income	148,773	148,773	
Less Fee: \$5,000 per month	(5,000)	(5,000)	
Investment Income - Net	143,773	143,773	
Prior Year Comparison	Jul-20	290,215	290,215



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%	0.60%
Investments	1.07%	1.30%
Average	0.71%	0.75%

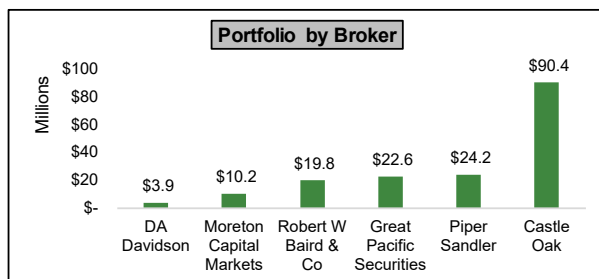
Maturity (Years)	
Max	Weighted Average
4.874	1.86

Benchmarks	
24 Month Treasury	0.19%
LGIP Rate	0.55%
36 Month Treasury	0.35%

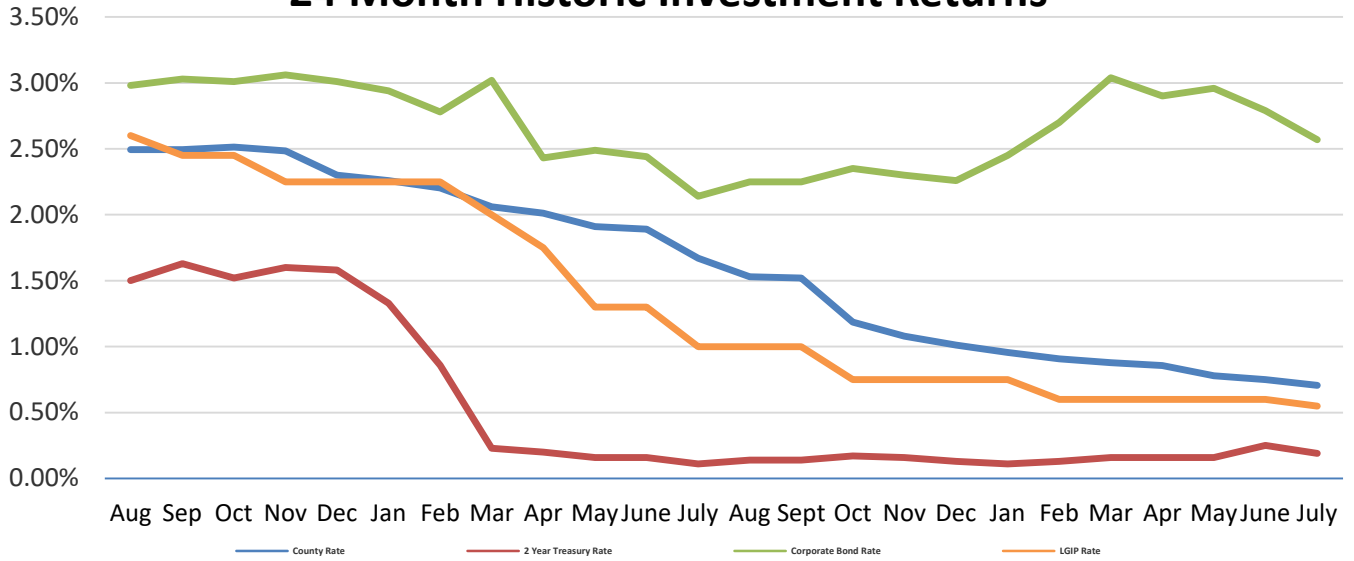
Term	Minimum	Actual
0 to 30 Days	10%	28.5%
Under 1 Year	25%	41.5%
Under 5 Years	100%	100.0%

Other	Policy	Actual
Corp Issuer	5%	3.4%
Callable	25%	22.4%
Credit W/A	AA2	AA1

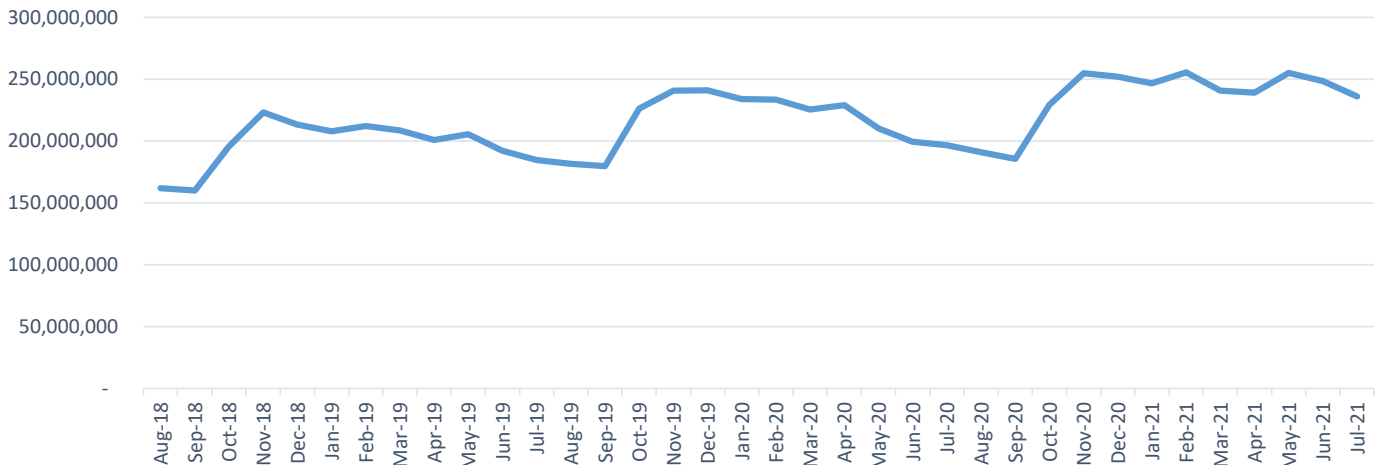
Investment Activity	
Purchases in Month	\$ 6,652,000
Sales/Redemptions in Month	\$ 8,000,000



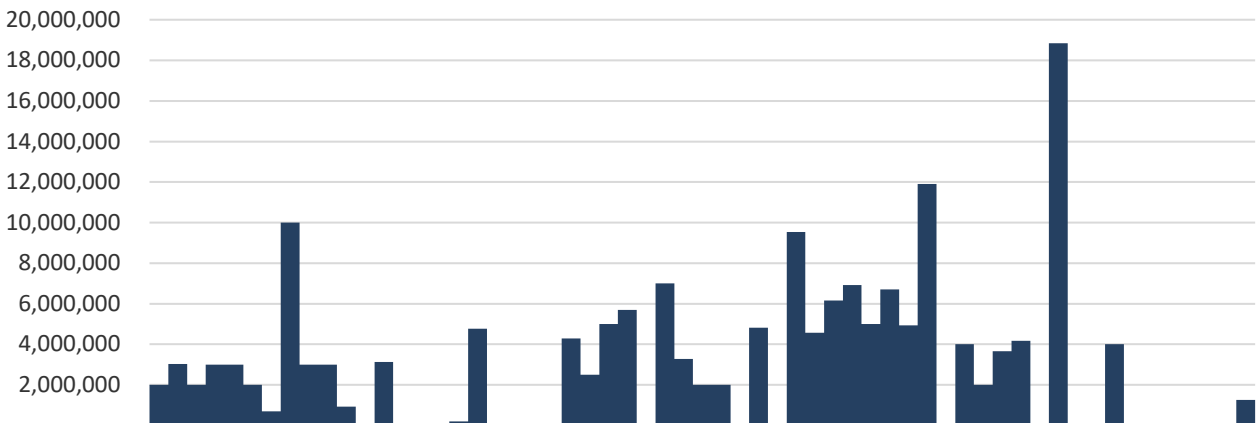
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Position Control Summary

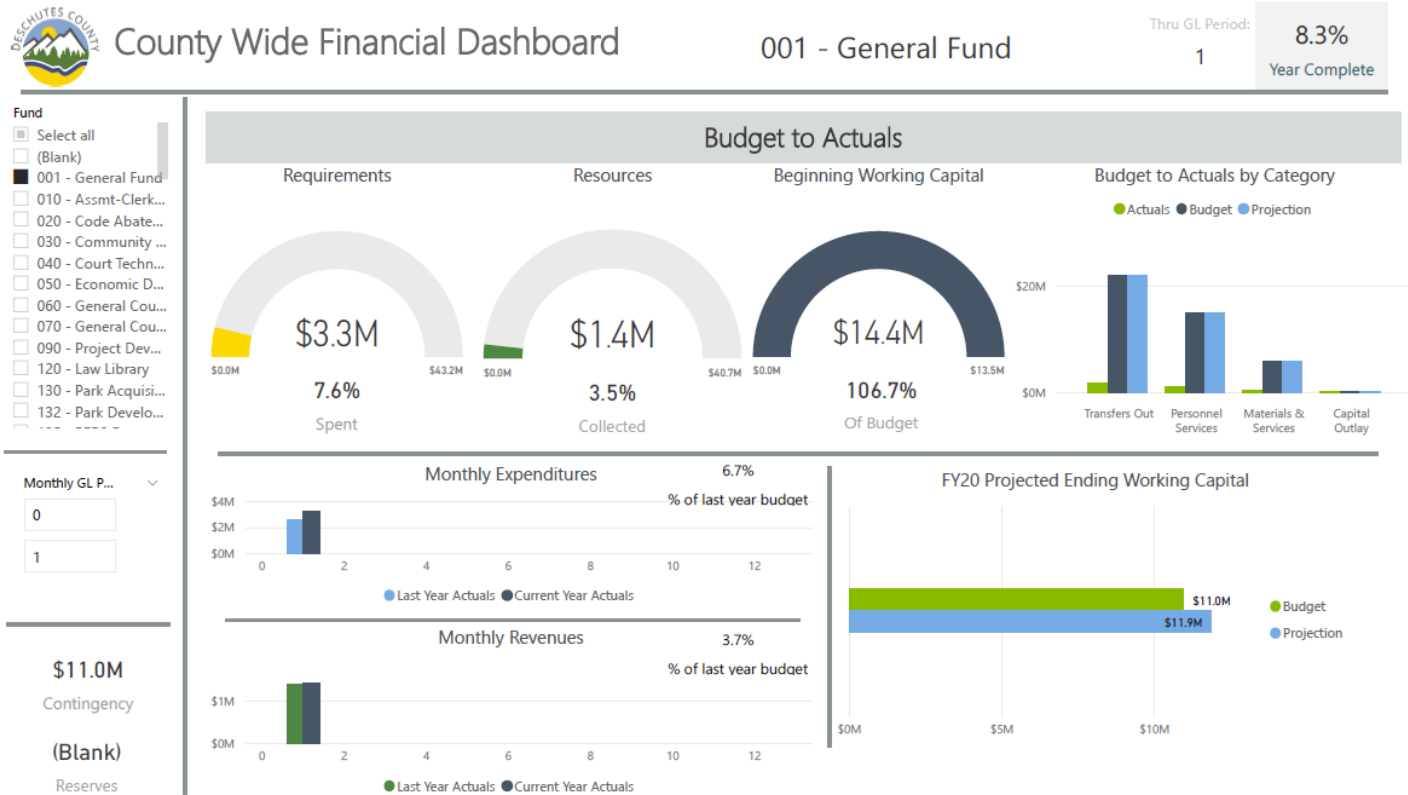
Org		Jul	July - June Percent Unfilled
Assessor	Filled	33.26	
	Unfilled	2.00	5.67%
Clerk	Filled	8.58	
	Unfilled	0.90	9.49%
BOPTA	Filled	0.42	
	Unfilled	0.10	19.23%
DA	Filled	51.70	
	Unfilled	6.30	10.86%
Tax	Filled	5.50	
	Unfilled	-	0.00%
Veterans'	Filled	5.00	
	Unfilled	-	0.00%
Property Mngt	Filled	2.00	
	Unfilled	-	0.00%
Total General Fund	Filled	106.46	
	Unfilled	9.30	8.03%
Justice Court	Filled	4.60	
	Unfilled	-	0.00%
Community Justice	Filled	45.90	
	Unfilled	2.00	4.18%
Sheriff	Filled	229.75	
	Unfilled	27.25	10.60%
Health Srvc	Filled	320.33	
	Unfilled	55.47	14.76%
CDD	Filled	61.00	
	Unfilled	4.00	6.15%
Road	Filled	57.00	
	Unfilled	-	0.00%
Adult P&P	Filled	37.60	
	Unfilled	3.25	7.96%
Solid Waste	Filled	23.00	
	Unfilled	2.00	8.00%
9-1-1	Filled	57.00	
	Unfilled	3.00	5.00%
Victims Assistance	Filled	8.00	
	Unfilled	-	0.00%
GIS Dedicated	Filled	2.30	
	Unfilled	-	0.00%
Fair & Expo	Filled	9.00	
	Unfilled	3.50	28.00%
Natural Resource	Filled	2.00	
	Unfilled	-	0.00%
ISF - Facilities	Filled	21.60	
	Unfilled	2.40	10.00%
ISF - Admin	Filled	7.75	
	Unfilled	1.00	11.43%
ISF - BOCC	Filled	3.00	
	Unfilled	-	0.00%
ISF - Finance	Filled	9.00	
	Unfilled	2.00	18.18%
ISF - Legal	Filled	7.00	
	Unfilled	-	0.00%
ISF - HR	Filled	8.00	
	Unfilled	1.00	11.11%
ISF - IT	Filled	15.70	
	Unfilled	-	0.00%
ISF - Risk	Filled	2.25	
	Unfilled	-	0.00%
Total:	Filled	1,038.24	
	Unfilled	116.17	
	% Unfilled	10.06%	10.06%

Budget to Actuals Report

General Fund:

Revenue YTD in the General Fund is \$1.4 million or 3.5% of budget, consistent with last year's numbers at the same time period.

Expenses YTD are \$3.3 million and 7.6% of budget compared to \$2.6 million and 6.7% of budget last year.



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 July 31, 2021.



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	45,149,632	47,054,027	104%	40,404,160	1,394,093	3%	40,404,160	100%
030 - Juvenile	975,090	962,975	99%	901,143	(26,747)	-3%	901,143	100%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	1,427,006	12%	11,659,435	100%
200 - American Rescue Fund	-	19,213,813		19,000,000	11,356	0%	19,140,000	101%
220 - Justice Court	489,850	501,563	102%	550,832	45,290	8%	550,832	100%
255 - Sheriff's Office	43,449,298	44,947,753	103%	44,724,355	463,076	1%	44,724,355	100%
274 - Health Services	43,207,563	43,146,168	100%	45,456,746	5,414,140	12%	47,530,745	105%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	930,132	10%	9,592,316	100%
325 - Road	20,681,110	23,538,925	114%	22,629,649	3,801,410	17%	22,728,816	100%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	1,165,822	20%	6,284,282	108%
465 - Road CIP	2,467,800	1,699,724	69%	2,471,190	1,257,012	51%	2,471,190	100%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	1,267,848	9%	13,375,600	100%
615 - Fair & Expo	1,466,050	1,817,979	124%	1,395,724	57,157	4%	1,403,250	101%
616 - Annual County Fair	52,000	145,566	280%	1,560,500	689,395	44%	1,568,500	101%
617 - Fair & Expo Capital Reserve	14,000	8,532	61%	8,544	609	7%	8,544	100%
618 - RV Park	436,050	607,303	139%	497,524	68,488	14%	504,524	101%
619 - RV Park Reserve	1,100	7,787	708%	7,546	596	8%	7,546	100%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	321,877	10%	3,146,973	100%
675 - Health Benefits	21,884,538	22,574,156	103%	23,027,177	1,852,950	8%	23,027,177	100%
705 - 911	11,064,698	12,080,426	109%	12,019,306	59,288	0%	12,019,306	100%
999 - Other	34,434,902	35,564,423	103%	50,071,852	3,279,010	7%	50,071,852	100%
TOTAL RESOURCES	266,031,797	297,531,117	112%	308,303,822	23,479,809	8%	311,120,545	101%

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	27,262,513	26,148,657	96%	20,994,801	1,472,741	7%	20,994,801	100%
030 - Juvenile	7,390,349	7,036,754	95%	7,522,365	535,999	7%	7,522,365	100%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	43,000	1%	3,359,888	100%
200 - American Rescue Fund		32,136	0%	38,000,000	189,878	0%	38,000,000	100%
220 - Justice Court	683,508	650,428	95%	701,142	67,588	10%	701,142	100%



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

	Fiscal Year 2021			Fiscal Year 2022			Fiscal Year 2022		
	Budget	Actual	%	Budget	Actual	%	Budget	Actual	%
255 - Sheriff's Office	51,263,220	49,482,354	97%	54,162,360	3,850,169	7%	54,162,360	100%	
274 - Health Services	52,285,174	49,611,462	95%	55,965,360	3,745,024	7%	57,621,158	103%	
295 - CDD	8,474,142	8,084,183	95%	9,652,389	765,902	8%	9,671,379	100%	
325 - Road	14,513,205	12,504,150	86%	15,024,128	1,290,429	9%	15,024,128	100%	
355 - Adult P&P	7,081,268	6,362,977	90%	7,079,915	482,153	7%	7,079,915	100%	
465 - Road CIP	20,036,050	11,800,304	59%	29,722,691	134,489	0%	29,664,409	100%	
610 - Solid Waste	8,853,213	8,080,412	91%	9,709,991	300,424	3%	9,709,991	100%	
615 - Fair & Expo	2,070,371	2,005,230	97%	2,504,877	144,125	6%	2,504,877	100%	
616 - Annual County Fair	127,000	188,423	148%	1,468,131	498,076	34%	1,468,131	100%	
617 - Fair & Expo Capital Reserve	401,940	90,523	23%	568,000	-	0%	568,000	100%	
618 - RV Park	543,902	511,614	94%	496,188	14,461	3%	496,188	100%	
619 - RV Park Reserve	100,000	-	0%	100,000	-	0%	100,000	100%	
670 - Risk Management	3,794,344	2,386,754	63%	4,027,292	393,558	10%	4,027,292	100%	
675 - Health Benefits	23,620,173	23,167,889	98%	23,924,393	202,125	1%	23,924,393	100%	
705 - 911	12,576,839	10,530,764	84%	14,563,007	832,353	6%	14,563,007	100%	
999 - Other	59,118,720	32,031,176	54%	86,294,153	3,941,117	5%	86,294,153	100%	
TOTAL REQUIREMENTS	303,815,803	254,273,149	84%	385,839,571	18,903,612	5%	387,457,578	100%	



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,308,890)	(20,040,181)	99%	(21,927,604)	(1,782,454)	8%	(21,927,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,249,397	520,782	8%	6,249,397	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(479,794)	8%	(5,757,574)	100%
220 - Justice Court	107,235	110,986	103%	205,956	17,163	8%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	314,477	9%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	510,230	8%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(25,881)	10%	(270,622)	100%
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	49,397	8%	592,546	91%
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)	(1,163)	0%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	54,227	7%	800,736	100%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	6,250	-8%	(75,000)	100%
617 - Fair & Expo Capital Reserve	453,158	385,418	85%	728,901	60,741	8%	728,901	100%
618 - RV Park	(436,628)	(323,626)	74%	47,958	(9,337)	-19%	47,958	100%
619 - RV Park Reserve	621,628	503,626	81%	132,042	11,003	8%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
705 - 911	-	-	-	-	-	0%	-	100%
999 - Other	9,078,924	11,437,677	126%	15,272,030	2,968,175	19%	15,246,151	100%
TOTAL TRANSFERS	(410,723)	(116,400)		85,379	-	0%	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,678,629	14,394,702	149%	10,952,375	12,510,036	11,852,893	108%
030 - Juvenile	616,595	953,794	155%	596,681	712,076	592,071	99%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	7,046,552	8,684,313	103%
200 - American Rescue Fund	-	19,181,677	999%	-	19,035,291	353,813	999%
220 - Justice Court	57,804	(36)	0%	55,646	(5,134)	55,646	100%
255 - Sheriff's Office	13,981,322	17,418,315	125%	11,937,243	14,265,331	11,402,716	96%
274 - Health Services	5,727,266	8,297,285	145%	5,833,206	9,387,196	7,252,580	124%
295 - CDD	734,798	1,751,627	238%	1,089,672	1,889,976	1,401,942	129%
325 - Road	2,180,473	8,568,628	393%	2,231,806	8,884,536	4,534,221	203%
355 - Adult P&P	1,816,329	2,984,679	164%	2,152,156	3,698,026	2,761,873	128%
465 - Road CIP	13,103,814	22,231,618	170%	5,316,460	23,354,141	7,232,316	136%
610 - Solid Waste	719,918	3,984,159	553%	583,520	4,950,432	1,620,457	278%
615 - Fair & Expo	655,550	955,827	146%	442,256	910,419	642,269	145%
616 - Annual County Fair	-	(15,317)		17,369	182,252	10,052	58%
617 - Fair & Expo Capital Reserve	1,208,442	1,029,596	85%	1,271,108	1,090,946	1,199,041	94%
618 - RV Park	43,512	-	0%	49,294	44,690	56,294	114%
619 - RV Park Reserve	1,012,728	1,008,878	100%	824,054	1,020,478	1,048,466	127%
670 - Risk Management	6,465,802	9,526,076	147%	7,445,296	9,454,260	8,642,413	116%
675 - Health Benefits	13,588,094	15,508,100	114%	13,875,402	17,518,890	14,970,849	108%
705 - 911	6,829,277	10,712,557	157%	9,307,082	9,509,436	7,738,800	83%
999 - Other	50,123,088	84,183,471	168%	55,725,866	87,984,795	55,698,903	100%
TOTAL FUND BALANCE	134,027,792	228,865,032	171%	138,140,308	232,844,624	147,751,929	107%



Budget to Actuals Report

General Fund - Fund 001

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	30,105,307	30,896,789	103%	32,410,716	42,332	0%	32,410,716	100%	- A
Property Taxes - Prior	358,000	683,563	191%	460,000	45,649	10%	460,000	100%	-
Other General Revenues	10,450,871	10,238,561	98%	2,689,926	642,072	24%	2,689,926	100%	- B
Assessor	836,713	1,013,826	121%	987,411	280,898	28%	987,411	100%	-
Clerk	2,153,741	3,046,380	141%	2,741,215	301,319	11%	2,741,215	100%	-
BOPTA	12,220	14,768	121%	14,588	4,468	31%	14,588	100%	-
District Attorney	467,138	426,613	91%	434,221	1,535	0%	434,221	100%	-
Tax Office	419,927	452,793	108%	341,004	71,653	21%	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	4,167	3%	152,000	100%	- D
TOTAL RESOURCES	45,149,632	47,054,027	104%	40,404,160	1,394,093	3%	40,404,160	100%	-

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,237,507	4,874,117	93%	5,454,784	389,459	7%	5,454,784	100%	-
Clerk	2,051,015	1,882,503	92%	2,080,739	116,399	6%	2,080,739	100%	-
BOPTA	79,945	76,037	95%	82,911	11,157	13%	82,911	100%	-
District Attorney	8,234,075	8,144,937	99%	9,701,727	675,523	7%	9,701,727	100%	-
Medical Examiner	236,358	194,368	82%	242,652	13,693	6%	242,652	100%	-
Tax Office	1,016,608	983,586	97%	932,570	59,544	6%	932,570	100%	-
Veterans	687,678	600,665	87%	709,161	46,036	6%	709,161	100%	-
Property Management	332,533	312,595	94%	376,061	28,359	8%	376,061	100%	-
Non-Departmental	9,386,794	9,079,849	97%	1,414,196	132,570	9%	1,414,196	100%	-
TOTAL REQUIREMENTS	27,262,513	26,148,657	96%	20,994,801	1,472,741	7%	20,994,801	100%	-

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	21,666	8%	260,000	100%	- E
Transfers Out	(20,568,890)	(20,300,181)	99%	(22,187,604)	(1,804,120)	8%	(22,187,604)	100%	-
TOTAL TRANSFERS	(20,308,890)	(20,040,181)	99%	(21,927,604)	(1,782,454)	8%	(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	14,371,138	107%	14,371,138	107%	900,518 F
Resources over Requirements	17,887,119	20,905,370		19,409,359	(78,648)		19,409,359		0
Net Transfers - In (Out)	(20,308,890)	(20,040,181)		(21,927,604)	(1,782,454)		(21,927,604)		-
TOTAL FUND BALANCE	\$ 9,678,629	\$ 14,394,702	149%	\$ 10,952,375	\$ 12,510,036	114%	\$ 11,852,893	108%	\$900,518

- 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** Repayment to General Fund from Finance Reserves for ERP Implementation
- F** Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Juvenile - Fund 030

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	472,401	497,387	105%	432,044	-	0%	432,044	100%	A
ODE Juvenile Crime Prev	109,000	118,909	109%	100,517	(37,515)	-37%	100,517	100%	B
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	
Leases	88,000	82,522	94%	88,000	7,801	9%	88,000	100%	
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	-	0%	80,000	100%	
DOC Unif Crime Fee/HB2712	49,339	37,004	75%	49,339	-	0%	49,339	100%	A
OJD Court Fac/Sec SB 1065	26,000	13,503	52%	20,000	1,085	5%	20,000	100%	
Interest on Investments	17,300	13,796	80%	14,243	192	1%	14,243	100%	
Food Subsidy	12,000	12,470	104%	12,000	558	5%	12,000	100%	
Contract Payments	8,000	2,795	35%	8,000	819	10%	8,000	100%	
Miscellaneous	7,550	28,312	375%	7,500	314	4%	7,500	100%	
Case Supervision Fee	6,000	2,427	40%	-	-	-	-	-	
TOTAL RESOURCES	975,090	962,975	99%	901,143	(26,747)	-3%	901,143	100%	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,970,797	5,762,141	97%	6,108,905	451,901	7%	6,108,905	100%
Materials and Services	1,372,016	1,232,621	90%	1,363,409	84,097	6%	1,363,409	100%	
Capital Outlay	47,536	41,992	88%	50,051	-	0%	50,051	100%	
TOTAL REQUIREMENTS	7,390,349	7,036,754	95%	7,522,365	535,999	7%	7,522,365	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	525,365	8%	6,304,397	100%
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(55,000)	(4,583)	8%	(55,000)	100%	
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,249,397	520,782	8%	6,249,397	100%	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,074,000	1,069,720	100%	968,506	754,040	78%	963,896	100%
Resources over Requirements	(6,415,259)	(6,073,779)		(6,621,222)	(562,745)		(6,621,222)		0
Net Transfers - In (Out)	5,957,854	5,957,854		6,249,397	520,782		6,249,397		-
TOTAL FUND BALANCE	\$ 616,595	\$ 953,794	155%	\$ 596,681	\$ 712,076	119%	\$ 592,071	99%	(\$4,610)

A Quarterly reimbursement of biennial award based on actuals

B \$37K was accrued back to FY21 in July with payments received in August

C Final Beginning Fund Balance will be determined after the final close of FY21; projection includes revenue received in FY22 that will be accrued back to FY21



Budget to Actuals Report

TRT - Fund 160/170

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	10,615,965	11,068,364	104%	11,600,987	1,422,567	12%	11,600,987	100%	-
Interest	53,900	61,146	113%	58,448	4,439	8%	58,448	100%	-
State Miscellaneous	-	100,000		-	-		-		-
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	1,427,006	12%	11,659,435	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,038,805	2,998,091	99%	3,136,659	-	0%	3,136,659	100%
Interfund Contract	114,481	114,481	100%	121,817	10,151	8%	121,817	100%	- B
Software	11,500	-	0%	45,000	27,758	62%	45,000	100%	-
Interfund Charges	35,861	35,861	100%	39,709	3,309	8%	39,709	100%	-
Auditing Services	11,500	-	0%	11,500	-	0%	11,500	100%	-
Public Notices	1,600	1,848	116%	1,600	154	10%	1,600	100%	-
Office Supplies	1,275	52	4%	1,275	1,513	119%	2,275	178%	(1,000)
Printing	850	-	0%	828	-	0%	828	100%	-
Miscellaneous	-	2,626	999%	-	115	999%	500	999%	(500)
Grants & Contributions	404,000	414,000	102%	-	-		-		-
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	43,000	1%	3,359,888	100%	(1,500)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(1,666)	8%	(20,000)	100%
Transfer Out - F&E (as needed)	(275,744)	(25,744)	9%	(25,744)	(2,145)	8%	(25,744)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(6,250)	8%	(75,000)	100%	-
Transfers Out	-	-		(205,956)	(17,163)	8%	(205,956)	100%	-
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(35,741)	8%	(428,901)	100%	- C
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(37,034)	8%	(444,417)	100%	-
Transfer Out - F&E	(895,701)	(899,310)	100%	(905,769)	(75,480)	8%	(905,769)	100%	-
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(304,315)	8%	(3,651,787)	100%	-
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(479,794)	8%	(5,757,574)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,712,394	3,490,749	94%	5,890,343	6,142,340	104%	6,142,340	104%
Resources over Requirements	7,049,993	7,662,551		8,301,047	1,384,006		8,299,547		(1,500)
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(479,794)		(5,757,574)		-
TOTAL FUND BALANCE	\$ 5,484,351	\$ 6,189,395	113%	\$ 8,433,816	\$ 7,046,552	84%	\$ 8,684,313	103%	\$250,497

- A** Payments to COVA based on a percent of TRT collections
- B** Contracted services with the Finance Department for operating TRT program
- C** The balance of the 1% F&E TRT is transferred to F&E reserves
- D** Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

ARPA – Fund 200

FY22 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	19,199,677		19,000,000	-	0%	19,000,000	100%	-
Interest	-	14,137		-	11,356		140,000		140,000
TOTAL RESOURCES	-	19,213,813		19,000,000	11,356	0%	19,140,000	101%	140,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administrative	-	-		33,426,816	-	0%	33,426,816	100%
Services to Disproportionately Impacted Communities	-	-		2,300,000	-	0%	2,300,000	100%	- B
Infrastructure	-	-		1,450,000	-	0%	1,450,000	100%	- C
Public Health	-	32,136	999%	723,184	189,878	26%	723,184	100%	- D
Negative Economic Impacts	-	-		100,000	-	0%	100,000	100%	- E
TOTAL REQUIREMENTS	-	32,136	999%	38,000,000	189,878	0%	38,000,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		19,000,000	19,213,813	101%	19,213,813	101%
Resources over Requirements	-	19,181,677		(19,000,000)	(178,522)		(18,860,000)		140,000
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	-	\$ 19,181,677	999%	-	\$ 19,035,291	999%	\$ 353,813	999%	\$353,813

- A** Administration holds the balance of the ARPA funds, as well as an approved budget analyst for ARPA reporting and administration
- B** 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.
- C** Consists of upgrading and modernizing irrigation systems throughout the region.
- D** Public Health 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.
- E** Includes funding for the Ronald McDonald House
- F** Final Beginning Fund Balance will be determined after the final close of FY21





Budget to Actuals Report

Justice Court - Fund 220

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	488,750	500,818	102%	550,000	45,300	8%	550,000	100%	-
Miscellaneous	-	736		737	-	0%	737	100%	-
Interest on Investments	1,100	9	1%	95	(10)	-11%	95	100%	-
TOTAL RESOURCES	489,850	501,563	102%	550,832	45,290	8%	550,832	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	531,006	519,650	98%	542,209	44,832	8%	542,209	100%
Materials and Services	152,502	130,777	86%	158,933	22,756	14%	158,933	100%	- ^A
TOTAL REQUIREMENTS	683,508	650,428	95%	701,142	67,588	10%	701,142	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Justice Court	-	-		205,956	17,163	8%	205,956	100%
Transfers In- General Fund	107,235	110,986	103%	-	-		-		-
TOTAL TRANSFERS	107,235	110,986	103%	205,956	17,163	8%	205,956	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	144,227	37,842	26%	-	-		-	
Resources over Requirements	(193,658)	(148,865)		(150,310)	(22,297)		(150,310)		0
Net Transfers - In (Out)	107,235	110,986		205,956	17,163		205,956		-
TOTAL FUND BALANCE	\$ 57,804	(\$ 36)	0%	\$ 55,646	(\$ 5,134)	-9%	\$ 55,646	100%	\$0

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

^B Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Sheriff's Office - Fund 255

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	27,476,763	27,912,029	102%	28,448,529	37,718	0%	28,448,529	100%	-
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	15,228	0%	11,813,562	100%	-
Sheriff's Office Revenues	4,259,128	4,702,756	110%	3,770,574	344,918	9%	3,770,574	100%	-
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	38,808	12%	330,000	100%	-
LED #1 Interest	101,100	170,066	168%	147,416	7,985	5%	147,416	100%	-
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	16,093	11%	145,000	100%	-
LED #2 Interest	120,000	72,488	60%	69,274	2,325	3%	69,274	100%	-
LED #1 Foreclosed Properties	-	33,522	-	-	-	-	-	-	-
LED #2 Foreclosed Properties	-	13,534	-	-	-	-	-	-	-
TOTAL RESOURCES	43,449,298	44,947,753	103%	44,724,355	463,076	1%	44,724,355	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Sheriff's Services	3,864,843	4,293,148	111%	4,002,499	266,676	7%	4,002,499	100%
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	83,906	7%	1,154,204	100%	-
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	192,944	5%	3,576,342	100%	-
Detective	2,515,536	2,546,350	101%	3,029,130	254,374	8%	3,029,130	100%	-
Patrol	13,284,465	13,388,793	101%	14,015,461	935,243	7%	14,015,461	100%	-
Records	1,038,130	954,506	92%	1,025,023	70,135	7%	1,025,023	100%	-
Adult Jail	20,347,342	18,424,269	91%	21,033,697	1,449,017	7%	21,033,697	100%	-
Court Security	490,401	413,143	84%	444,617	28,425	6%	444,617	100%	-
Emergency Services	543,565	886,331	163%	789,912	61,196	8%	789,912	100%	-
Special Services	2,052,586	1,787,984	87%	1,775,588	165,312	9%	1,775,588	100%	-
Training	1,156,993	1,186,921	103%	1,626,207	179,290	11%	1,626,207	100%	-
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	163,651	12%	1,389,684	100%	-
Non - Departmental	95,589	1,589	2%	299,998	-	0%	299,998	100%	-
TOTAL REQUIREMENTS	51,263,220	49,482,354	97%	54,162,360	3,850,169	7%	54,162,360	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	304,315	8%	3,651,787	100%
Transfer In - General Fund	240,290	240,290	100%	121,950	10,162	8%	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	314,477	9%	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	17,337,947	97%	17,339,984	97%
Resources over Requirements	(7,813,922)	(4,534,601)	-	(9,438,005)	(3,387,093)	-	(9,438,005)	-	0
Net Transfers - In (Out)	3,119,077	3,119,949	-	3,500,737	314,477	-	3,500,737	-	-
TOTAL FUND BALANCE	\$ 13,981,322	\$ 17,418,315	125%	\$ 11,937,243	\$ 14,265,331	120%	\$ 11,402,716	96%	(\$534,527)

A Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Health Services - Fund 274

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,156,802	14,843,825	98%	15,976,925	1,956,487	12%	16,438,297	103%	461,372
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	931,153	10%	8,947,837	100%	-
Federal Grants	4,833,096	3,715,397	77%	3,633,483	-	0%	3,732,873	103%	99,390
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	257,327	7%	3,764,827	104%	137,676
State Miscellaneous	2,850,731	2,725,478	96%	3,193,188	552,725	17%	4,731,399	148%	1,538,211
CCBHC Grant	-	-	-	2,627,291	-	0%	2,627,291	100%	-
Local Grants	3,639,059	3,829,781	105%	1,936,838	1,435,822	74%	2,139,500	110%	202,662
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	15,817	1%	1,096,411	101%	10,392
State - OMAP	1,162,507	1,057,773	91%	1,015,250	85,689	8%	1,008,652	99%	(6,598)
Title 19	350,491	922,854	263%	1,014,100	53,286	5%	639,429	63%	(374,671)
Other	965,971	1,106,718	115%	884,036	70,882	8%	887,521	100%	3,485
Patient Fees	672,995	481,431	72%	468,415	41,461	9%	459,611	98%	(8,804)
Vital Records	237,296	317,189	134%	280,000	6,032	2%	290,884	104%	10,884
Divorce Filing Fees	173,030	173,030	100%	173,030	-	0%	173,030	100%	-
Liquor Revenue	99,500	158,977	160%	157,000	-	0%	157,000	100%	-
Interest on Investments	147,400	153,426	104%	156,549	7,459	5%	156,549	100%	-
State Shared- Family Planning	155,000	146,074	94%	152,634	-	0%	152,634	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
TOTAL RESOURCES	43,207,563	43,146,168	100%	45,456,746	5,414,140	12%	47,530,745	105%	2,073,999

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	-	-	999%	-	-	-	-	-	-
Personnel Services	37,622,192	35,975,598	96%	42,721,955	3,094,360	7%	43,227,858	101%	(505,903)
Materials and Services	14,523,515	13,504,200	93%	13,163,405	650,665	5%	14,263,300	108%	(1,099,895)
Capital Outlay	139,467	131,664	94%	80,000	-	0%	130,000	163%	(50,000)
TOTAL REQUIREMENTS	52,285,174	49,611,462	95%	55,965,360	3,745,024	7%	57,621,158	103%	(1,655,798)

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	492,425	8%	5,909,168	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	37,034	8%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-	-	-	-	-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(19,229)	8%	(230,755)	100%	-
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	510,230	8%	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%	10,218,990	7,207,850	71%	11,220,163	110%	1,001,173
Resources over Requirements	(9,077,611)	(6,465,294)	-	(10,508,614)	1,669,116	-	(10,090,413)	-	418,201
Net Transfers - In (Out)	8,026,313	6,945,413	87%	6,122,830	510,230	8%	6,122,830	100%	-
TOTAL FUND BALANCE	\$ 5,727,266	\$ 8,297,285	145%	\$ 5,833,206	\$ 9,387,196	161%	\$ 7,252,580	124%	\$1,419,374



Budget to Actuals Report

Health Services - Admin - Fund 274

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	1,237,245	710,164	57%	768,843	-	0%	826,019	107%	57,176 ^A
State Grant	-	-	-	637,740	-	0%	637,740	100%	-
CCBHC Grant	-	-	-	486,804	-	0%	472,404	97%	(14,400)
Interest on Investments	147,400	153,426	104%	156,549	7,459	5%	156,549	100%	-
Other	14,391	12,622	88%	9,200	4,506	49%	9,200	100%	-
State Miscellaneous	-	347,105	-	-	-	-	-	-	-
TOTAL RESOURCES	1,399,036	1,223,317	87%	2,059,136	11,965	1%	2,101,912	102%	42,776

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,914,729	5,679,486	96%	6,810,635	503,867	7%	6,826,547	100%
Materials and Services	4,991,353	6,339,050	127%	5,905,826	419,093	7%	5,966,526	101%	(60,700) ^B
Administration Allocation	(9,645,743)	(9,645,743)	100%	(10,233,030)	-	0%	(10,233,030)	-	-
TOTAL REQUIREMENTS	1,260,339	2,372,793	188%	2,483,431	922,959	37%	2,560,043	103%	(76,612)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(232,908)	(232,908)	100%	(230,755)	(19,229)	8%	(230,755)	100%
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(230,755)	(19,229)	8%	(230,755)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,772,840	3,322,793	120%	3,552,000	(628,553)	-18%	3,825,163	108%
Resources over Requirements	138,696	(1,149,475)	-	(424,295)	(910,994)	-	(458,131)	-	(33,836)
Net Transfers - In (Out)	(232,908)	(232,908)	-	(230,755)	(19,229)	-	(230,755)	-	-
TOTAL FUND BALANCE	\$ 2,678,628	\$ 1,940,410	72%	\$ 2,896,950	(\$ 1,558,777)	-54%	\$ 3,136,277	108%	\$239,327

- ^A Federal grants are reimbursed on a quarterly basis. Revenue over budget related to OHA/FEMA reimbursement for COVID-19 vaccine distribution.
- ^B Expenditures over budget related to expenses supporting COVID-19 vaccine distribution
- ^C Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	10,348,047	9,917,254	96%	10,914,239	1,903,508	17%	11,063,467	101%	149,228
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	931,153	10%	8,947,837	100%	-
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	257,327	7%	3,764,827	104%	137,676
Federal Grants	3,298,243	2,715,411	82%	2,725,623	-	0%	2,725,623	100%	-
State Miscellaneous	1,544,455	524,065	34%	2,181,992	442,725	20%	2,548,494	117%	366,502
CCBHC Grant	-	-	-	2,140,487	-	0%	2,154,887	101%	14,400
Local Grants	1,897,762	1,717,173	90%	1,093,055	829,762	76%	1,256,039	115%	162,984
Title 19	350,491	922,854	263%	1,014,100	53,286	5%	639,429	63%	(374,671)
Other	927,605	1,076,144	116%	682,180	55,713	8%	685,365	100%	3,185
Patient Fees	522,300	380,798	73%	372,115	36,246	10%	395,122	106%	23,007
Divorce Filing Fees	173,030	173,030	100%	173,030	-	0%	173,030	100%	-
State - OMAP	210,287	212,197	101%	172,200	28,958	17%	303,137	176%	130,937
Liquor Revenue	99,500	158,977	160%	157,000	-	0%	157,000	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
TOTAL RESOURCES	31,043,753	30,205,411	97%	34,328,009	4,538,678	13%	34,941,257	102%	613,248

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%	7,619,040	100%	-
Personnel Services	23,060,066	22,131,010	96%	25,927,326	1,871,065	7%	26,197,531	101%	(270,205)
Materials and Services	5,998,817	3,828,336	64%	4,849,788	88,593	2%	4,990,536	103%	(140,748)
Capital Outlay	125,267	106,122	85%	54,000	-	0%	54,000	100%	-
TOTAL REQUIREMENTS	36,619,088	33,500,406	91%	38,450,154	1,959,658	5%	38,861,107	101%	(410,953)

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	189,837	8%	2,278,087	100%	-
Transfers Out	-	-	0%	-	-	-	-	-	-
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-	-	-	-	-
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,278,087	189,837	8%	2,278,087	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%	3,703,750	4,946,057	134%	4,374,243	118%	670,493
Resources over Requirements	(5,575,335)	(3,294,995)	-	(4,122,145)	2,579,020	-	(3,919,850)	-	202,295
Net Transfers - In (Out)	4,334,296	3,253,396	-	2,278,087	189,837	-	2,278,087	-	-
TOTAL FUND BALANCE	\$ 1,767,666	\$ 3,356,254	190%	\$ 1,859,692	\$ 7,714,913	415%	\$ 2,732,480	147%	\$872,788

- A** Approximately \$117K additional received for Aid & Assist. Budget adjustment forthcoming.
- B** Additional funds anticipated for Measure 110 Harm Reduction Grant (\$148K) and Rental Assistance (\$176K)
- 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** Additional expenditures projected for Crisis Services signing bonus and shift differential
- G** Additional expenditures over budget related to footnote B
- H** Final Beginning Fund Balance will be determined after the final close of FY21; higher than anticipated primarily due to payment of 2020 PacificSource withhold and carryforward from various unspent grant funds.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	4,808,755	4,926,571	102%	4,424,946	52,980	1%	4,737,090	107%	312,144
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	15,817	1%	1,096,411	101%	10,392
State Miscellaneous	1,306,276	1,854,308	142%	1,011,196	110,000	11%	2,182,905	216%	1,171,709
Local Grants	1,741,297	2,112,608	121%	843,783	606,060	72%	883,461	105%	39,678
State - OMAP	952,220	845,576	89%	843,050	56,731	7%	705,515	84%	(137,535)
Vital Records	237,296	317,189	134%	280,000	6,032	2%	290,884	104%	10,884
Other	23,975	17,952	75%	192,656	10,663	6%	192,956	100%	300
State Shared- Family Planning	155,000	146,074	94%	152,634	-	0%	152,634	100%	-
Federal Grants	297,609	289,822	97%	139,017	-	0%	181,231	130%	42,214
Patient Fees	150,695	100,632	67%	96,300	5,215	5%	64,489	67%	(31,811)
TOTAL RESOURCES	10,764,775	11,717,440	109%	9,069,601	863,497	10%	10,487,576	116%	1,417,975

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,210,805	2,210,805	100%	2,613,990	-	0%	2,613,990	100%
Personnel Services	8,647,397	8,165,103	94%	9,983,994	719,427	7%	10,203,780	102%	(219,786)
Materials and Services	3,533,345	3,336,814	94%	2,407,791	142,979	6%	3,306,238	137%	(898,447)
Capital Outlay	14,200	25,542	180%	26,000	-	0%	76,000	292%	(50,000)
TOTAL REQUIREMENTS	14,405,747	13,738,263	95%	15,031,775	862,407	6%	16,200,008	108%	(1,168,233)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	302,588	8%	3,631,081	100%
Transfers In - TRT	406,646	406,646	100%	444,417	37,034	8%	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	339,622	8%	4,075,498	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	997,019	1,096,520	110%	2,963,240	2,890,347	98%	3,020,757	102%
Resources over Requirements	(3,640,972)	(2,020,823)		(5,962,174)	1,090		(5,712,432)		249,742
Net Transfers - In (Out)	3,924,925	3,924,925		4,075,498	339,622		4,075,498		-
TOTAL FUND BALANCE	\$ 1,280,972	\$ 3,000,621	234%	\$ 1,076,564	\$ 3,231,059	300%	\$ 1,383,823	129%	\$307,259

- 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 (budget adjustment forthcoming) and \$150K Measure 110 Harm Reduction grant
- C** Medicare services tracking lower than budgeted
- D** Expenditures over budget related to footnote B
- E** Van for Measure 110 Harm Reduction grant; budget adjustment forthcoming
- F** Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Community Development - Fund 295

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	137,450	152,710	111%	138,716	13,388	10%	149,716	108%	11,000
Code Compliance	722,028	783,094	108%	842,906	86,264	10%	842,906	100%	-
Building Safety	3,362,450	3,921,591	117%	3,819,940	376,293	10%	3,820,940	100%	1,000
Electrical	720,600	915,357	127%	914,750	93,840	10%	914,750	100%	-
Environmental On-Site	867,700	1,118,994	129%	1,056,678	80,028	8%	1,056,678	100%	-
Current Planning	1,738,304	2,054,192	118%	1,980,521	186,521	9%	1,980,521	100%	-
Long Range Planning	703,194	741,514	105%	826,806	93,797	11%	826,806	100%	-
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	930,132	10%	9,592,316	100%	12,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Code Compliance	568,320	539,504	95%	617,012	47,447	8%	617,012	100%
Admin - Operations	2,818,748	2,738,873	97%	3,137,795	270,636	9%	3,156,785	101%	(18,990)
Building Safety	1,867,662	1,768,376	95%	2,175,544	182,483	8%	2,175,544	100%	-
Electrical	524,979	487,155	93%	544,431	47,047	9%	544,431	100%	-
Environmental On-Site	634,452	638,613	101%	677,435	50,647	7%	677,435	100%	-
Current Planning	1,479,294	1,465,613	99%	1,769,333	132,283	7%	1,769,333	100%	-
Long Range Planning	580,687	446,049	77%	730,839	35,359	5%	730,839	100%	-
TOTAL REQUIREMENTS	8,474,142	8,084,183	95%	9,652,389	765,902	8%	9,671,379	100%	(18,990)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	-	0%	290,000	20,833	7%	290,000	100%
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-	-	-	-	-
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(8,277)	8%	(99,360)	100%	-
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(38,437)	8%	(461,262)	100%	-
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(25,881)	10%	(270,622)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,012,694	1,253,356	124%	1,432,367	1,751,627	122%	1,751,627	122%
Resources over Requirements	(222,416)	1,603,269	-	(72,073)	164,230	-	(79,063)	-	(6,990)
Net Transfers - In (Out)	(55,480)	(1,104,998)	-	(270,622)	(25,881)	-	(270,622)	-	-
TOTAL FUND BALANCE	\$ 734,798	\$ 1,751,627	238%	\$ 1,089,672	\$ 1,889,976	173%	\$ 1,401,942	129%	\$312,270

^A Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Road - Fund 325

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	14,810,507	17,342,054	117%	17,485,000	1,578,590	9%	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	15,357	1%	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	-	0%	560,000	100%	-
Sale of Equip & Material	396,000	333,109	84%	449,150	50	0%	449,150	100%	-
Miscellaneous	54,000	73,562	136%	67,340	5,698	8%	67,340	100%	-
Mineral Lease Royalties	60,000	51,642	86%	60,000	-	0%	60,000	100%	-
Interest on Investments	114,000	65,094	57%	59,109	5,172	9%	59,109	100%	-
Assessment Payments (P&I)	8,000	24,578	307%	3,460	625	18%	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	3,801,410	17%	22,728,816	100%	99,167

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,709,180	6,422,847	96%	6,916,229	557,658	8%	6,916,229	100%
Materials and Services	7,753,525	6,063,359	78%	7,843,400	732,771	9%	7,843,400	100%	-
Capital Outlay	50,500	17,944	36%	264,500	-	0%	264,500	100%	-
TOTAL REQUIREMENTS	14,513,205	12,504,150	86%	15,024,128	1,290,429	9%	15,024,128	100%	-

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	8,587,080	135%	8,587,080	135%
Resources over Requirements	6,167,905	11,034,775	-	7,605,521	2,510,981	-	7,704,688	-	99,167
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	\$ 8,568,628	393%	\$ 2,231,806	\$ 8,884,536	398%	\$ 4,534,221	203%	\$2,302,415

^A Actual payment higher than budget

^B Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Adult P&P - Fund 355

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,621,780	4,621,782	100%	4,202,885	1,155,445	27%	4,734,453	113%	531,568
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%	5,000	3%	(165,000)
State Miscellaneous	-	17,988	-	138,000	-	0%	138,000	100%	-
DOC-Family Sentence Alt	-	-	-	118,250	-	0%	117,996	100%	(254)
Interfund- Sheriff	50,000	55,000	110%	50,000	4,583	9%	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	2,187	5%	45,193	100%	-
Oregon BOPPPS	-	-	-	24,281	-	0%	24,281	100%	-
Electronic Monitoring Fee	10,000	3,973	40%	2,500	-	0%	2,500	100%	-
Probation Work Crew Fees	2,000	600	30%	1,500	-	0%	-	0%	(1,500)
Miscellaneous	1,000	1,044	104%	500	-	0%	500	100%	-
State Subsidy	16,298	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	5,995,287	6,040,170	101%	5,840,250	1,165,822	20%	6,284,282	108%	444,031

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,157,473	4,950,715	96%	5,379,503	410,634	8%	5,379,503	100%	-
Materials and Services	1,923,795	1,412,262	73%	1,700,412	71,520	4%	1,700,412	100%	-
TOTAL REQUIREMENTS	7,081,268	6,362,977	90%	7,079,915	482,153	7%	7,079,915	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	285,189	285,189	100%	662,046	55,170	8%	662,046	100%	-
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(10,000)	(5,773)	58%	(69,500)	695%	(59,500)
TOTAL TRANSFERS	187,496	187,496	100%	652,046	49,397	8%	592,546	91%	(59,500)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,714,814	3,119,990	115%	2,739,775	2,964,960	108%	2,964,960	108%	225,185
Resources over Requirements	(1,085,981)	(322,807)	-	(1,239,665)	683,668	-	(795,633)	-	444,031
Net Transfers - In (Out)	187,496	187,496	-	652,046	49,397	-	592,546	-	(59,500)
TOTAL FUND BALANCE	\$ 1,816,329	\$ 2,984,679	164%	\$ 2,152,156	\$ 3,698,026	172%	\$ 2,761,873	128%	\$609,717

- 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.
- D** Division under-budgeted vehicle replacement fund expenses and will be requesting an increase in appropriations to meet fund policy requirements
- E** Final Beginning Fund Balance will be determined after the final close of FY21; FY21 had greater ending working capital than anticipated.



Budget to Actuals Report

Road CIP - Fund 465

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	2,258,100	1,427,893	63%	2,191,461	1,243,104	57%	2,191,461	100%	-
Interest on Investments	209,700	271,831	130%	279,729	13,909	5%	279,729	100%	-
TOTAL RESOURCES	2,467,800	1,699,724	69%	2,471,190	1,257,012	51%	2,471,190	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	158,465	158,465	100%	109,870	9,156	8%	109,870	100%
Capital Outlay	19,877,585	11,641,839	59%	29,612,821	125,333	0%	29,554,539	100%	58,282 ^A
TOTAL REQUIREMENTS	20,036,050	11,800,304	59%	29,722,691	134,489	0%	29,664,409	100%	58,282^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	22,231,618	109%	22,231,618	109%
Resources over Requirements	(17,568,250)	(10,100,580)		(27,251,501)	1,122,523		(27,193,219)		58,282
Net Transfers - In (Out)	7,517,657	6,819,612		12,193,917	-		12,193,917		-
TOTAL FUND BALANCE	\$ 13,103,814	\$ 22,231,618	170%	\$ 5,316,460	\$ 23,354,141	439%	\$ 7,232,316	136%	\$ 1,915,856

^A Updated to reflect refund to Skyliners Road project for prior year activity Final

^B Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Solid Waste - Fund 610

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	6,630,625	6,764,888	102%	7,124,000	610,811	9%	7,124,000	100%	- A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	304,776	11%	2,827,000	100%	- A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	261,726	10%	2,686,000	100%	- A
Yard Debris	216,761	301,824	139%	300,000	29,814	10%	300,000	100%	-
Franchise 3% Fees	280,000	389,402	139%	290,000	22,342	8%	290,000	100%	-
Miscellaneous	88,096	102,595	116%	55,000	6,277	11%	55,000	100%	-
Interest	23,700	42,794	181%	41,599	3,146	8%	41,599	100%	-
Special Waste	15,000	34,292	229%	15,000	27,560	184%	40,000	267%	25,000 B
Recyclables	12,000	11,180	93%	12,000	1,396	12%	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	1,267,848	9%	13,375,600	100%	25,000

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	2,518,594	2,511,183	100%	2,754,132	203,938	7%	2,754,132	100%	-
Materials and Services	5,227,119	4,678,352	90%	5,651,103	96,486	2%	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	8,080,412	91%	9,709,991	300,424	3%	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)	(1,163)	0%	(6,029,323)	100%	-
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(1,163)	0%	(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	3,984,171	134%	3,984,171	134%	1,011,937 C
Resources over Requirements	3,224,379	5,382,873		3,640,609	967,424		3,665,609		25,000
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(1,163)		(6,029,323)		-
TOTAL FUND BALANCE	\$ 719,918	\$ 3,984,159	553%	\$ 583,520	\$ 4,950,432	848%	\$ 1,620,457	278%	\$1,036,937

- A** Budgeted a 10% increase in total disposal fees; actual volumes for the month are 12% greater than July last year
- B** 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
- C** Final Beginning Fund Balance will be determined after the final close of FY21; an influx of disposal volume and postponement of costs in FY21 positively impacted the beginning fund balance



Budget to Actuals Report

Fair & Expo - Fund 615

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	625,000	1,220,845	195%	578,000	30,747	5%	578,000	100%	-
Food & Beverage	548,500	209,297	38%	513,500	22,507	4%	513,500	100%	-
Rights & Signage	125,000	62,500	50%	105,000	-	0%	105,000	100%	-
Storage	75,000	77,897	104%	77,500	-	0%	77,500	100%	-
Horse Stall Rental	52,000	11,378	22%	71,500	50	0%	71,500	100%	-
Interfund Payment	30,000	226,786	756%	30,000	2,500	8%	30,000	100%	-
Camping Fee	12,500	5,630	45%	19,500	-	0%	19,500	100%	-
Interest	(2,200)	1,051	-48%	474	505	107%	6,000	999%	5,526
Miscellaneous	250	2,596	999%	250	848	339%	2,250	900%	2,000
TOTAL RESOURCES	1,466,050	1,817,979	124%	1,395,724	57,157	4%	1,403,250	101%	7,526

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	840,704	1,031,160	123%	1,118,980	88,865	8%	1,118,980	100%
Personnel Services - F&B	165,518	165,801	100%	181,593	13,606	7%	181,593	100%	-
Materials and Services	702,149	577,303	82%	818,804	35,503	4%	818,804	100%	-
Materials and Services - F&B	257,600	127,447	49%	282,500	6,151	2%	282,500	100%	-
Debt Service	104,400	103,519	99%	103,000	-	0%	103,000	100%	-
TOTAL REQUIREMENTS	2,070,371	2,005,230	97%	2,504,877	144,125	6%	2,504,877	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	650,000	899,310	138%	905,769	75,480	8%	905,769	100%
Transfers In - County Fair	-	-	-	150,000	-	0%	150,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	2,500	8%	30,000	100%	-
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	2,145	8%	25,744	100%	-
Transfers In - General Fund	200,000	200,000	100%	-	-	-	-	-	-
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(25,898)	8%	(310,777)	100%	-
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	54,227	7%	800,736	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	364,904	(1,199)	0%	750,673	943,160	126%	943,160	126%
Resources over Requirements	(604,321)	(187,251)	-	(1,109,153)	(86,968)	-	(1,101,627)	-	7,526
Net Transfers - In (Out)	894,967	1,144,277	-	800,736	54,227	-	800,736	-	-
TOTAL FUND BALANCE	\$ 655,550	\$ 955,827	146%	\$ 442,256	\$ 910,419	206%	\$ 642,269	145%	\$200,013

A Up to \$150K will be transferred from Fair in September

B Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Annual County Fair - Fund 616

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	-	-		550,000	458,384	83%	550,000	100%	-
Concessions and Catering	-	10,350		385,000	67,654	18%	385,000	100%	-
Carnival	-	-		330,000	92,512	28%	330,000	100%	-
Commercial Exhibitors	-	52,725		110,000	31,000	28%	110,000	100%	-
State Grant	52,000	53,167	102%	52,000	-	0%	52,000	100%	-
Concert	-	-		48,000	17,000	35%	48,000	100%	-
Fair Sponsorship	-	2,750		35,500	9,350	26%	35,500	100%	-
R/V Camping/Horse Stall Rental	-	16,054		25,500	3,890	15%	25,500	100%	-
Rodeo	-	10,650		20,000	4,200	21%	20,000	100%	-
Livestock Entry Fees	-	-		4,500	-	0%	4,500	100%	-
Merchandise Sales	-	-		-	5,239		6,000		6,000
Interest on Investments	-	(129)	999%	-	167		2,000		2,000
TOTAL RESOURCES	52,000	145,566	280%	1,560,500	689,395	44%	1,568,500	101%	8,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	110,000	163,282	148%	155,959	2,227	1%	155,959	100%
Materials and Services	17,000	25,141	148%	1,312,172	495,849	38%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	188,423	148%	1,468,131	498,076	34%	1,468,131	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	6,250	8%	75,000	100%
Transfer Out - Fair & Expo	-	-		(150,000)	-	0%	(150,000)	100%	-
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	6,250	-8%	(75,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	(47,461)	999%	-	(15,317)		(15,317)	
Resources over Requirements	(75,000)	(42,857)		92,369	191,319		100,369		8,000
Net Transfers - In (Out)	75,000	75,000		(75,000)	6,250		(75,000)		-
TOTAL FUND BALANCE	-	(\$ 15,317)		\$ 17,369	\$ 182,252	999%	\$ 10,052	58%	(\$7,317)

A Up to \$150K will be transferred to Fair & Expo in September

B Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Annual County Fair - Fund 616

CY21 YTD July 31, 2021 (unaudited)

	Fair 2020	Fair 2021 Actuals to Date	2021 Projection
RESOURCES			
Gate Receipts	\$ -	\$ 458,384	\$ 704,835
Carnival	-	92,512	415,716
Commercial Exhibitors	(5,800)	94,042	314,333
Livestock Entry Fees	-	-	4,500
R/V Camping/Horse Stall Rental	-	19,944	19,944
Merchandise Sales	-	5,239	5,239
Concessions and Catering	-	66,662	281,094
Fair Sponsorship	(22,250)	43,950	62,450
TOTAL FAIR REVENUES	\$ (28,050)	\$ 780,732	\$ 1,808,110
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	11	119	238
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 25,127	\$ 780,851	\$ 1,861,515
REQUIREMENTS			
Personnel	154,640	92,045	139,064
Materials & Services	85,216	499,917	1,243,954
TOTAL REQUIREMENTS	\$ 239,856	\$ 591,963	\$ 1,383,018
TRANSFERS			
Transfer In - TRT 1%	162,750	43,500	75,000
Transfer Out - Fair & Expo	-	-	(75,000)
TOTAL TRANSFERS	\$ 162,750	\$ 43,500	\$ -
Net Fair	\$ (51,979)	\$ 232,389	\$ 478,497
Beginning Fund Balance on Jan 1	\$ 3,285	\$ (48,694)	\$ (48,694)
Ending Balance	\$ (48,694)	\$ 183,695	\$ 429,804

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



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	14,000	8,532	61%	8,544	609	7%	8,544	100%	-
TOTAL RESOURCES	14,000	8,532	61%	8,544	609	7%	8,544	100%	-

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	235,000	16,910	7%	180,000	-	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	-	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	35,741	8%	428,901	100%	-
Transfers In - Fair & Expo	-	-	-	300,000	25,000	8%	300,000	100%	-
TOTAL TRANSFERS	453,158	385,418	85%	728,901	60,741	8%	728,901	100%	-

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) ^A
Resources over Requirements	(387,940)	(81,991)	-	(559,456)	609	-	(559,456)	-	0
Net Transfers - In (Out)	453,158	385,418	-	728,901	60,741	-	728,901	-	-
TOTAL FUND BALANCE	\$ 1,208,442	\$ 1,029,596	85%	\$ 1,271,108	\$ 1,090,946	86%	\$ 1,199,041	94%	(\$72,067)

^A Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

RV Park - Fund 618

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	400,200	576,889	144%	475,000	63,220	13%	475,000	100%	-
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	7	0%	10,500	100%	-
Washer / Dryer	4,000	5,295	132%	5,000	338	7%	5,000	100%	-
Vending Machines	3,000	1,187	40%	2,500	241	10%	2,500	100%	-
Miscellaneous	2,250	2,679	119%	2,500	-	0%	2,500	100%	-
Interest on Investments	7,600	1,636	22%	2,024	39	2%	2,024	100%	-
Cancellation Fees	5,500	5,731	104%	-	4,643	-	7,000	-	7,000
Good Sam Membership Fee	1,500	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	436,050	607,303	139%	497,524	68,488	14%	504,524	101%	7,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	-	-	-	113,956	8	0%	113,956	100%
Materials and Services	321,402	289,740	90%	216,305	14,453	7%	216,305	100%	-
Debt Service	222,500	221,874	100%	165,927	-	0%	165,927	100%	-
TOTAL REQUIREMENTS	543,902	511,614	94%	496,188	14,461	3%	496,188	100%	-

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	1,666	8%	20,000	100%	-
Transfer Out - RV Reserve	(621,628)	(503,626)	81%	(132,042)	(11,003)	8%	(132,042)	100%	-
TOTAL TRANSFERS	(436,628)	(323,626)	74%	47,958	(9,337)	-19%	47,958	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	587,992	227,936	39%	-	-	-	-	-
Resources over Requirements	(107,852)	95,689	-	1,336	54,027	-	8,336	-	7,000
Net Transfers - In (Out)	(436,628)	(323,626)	-	47,958	(9,337)	-	47,958	-	-
TOTAL FUND BALANCE	\$ 43,512	-	0%	\$ 49,294	\$ 44,690	91%	\$ 56,294	114%	\$7,000

F Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

RV Park Reserve - Fund 619

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	1,100	7,787	708%	7,546	596	8%	7,546	100%	-
TOTAL RESOURCES	1,100	7,787	708%	7,546	596	8%	7,546	100%	-

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	503,626	81%	132,042	11,003	8%	132,042	100%
TOTAL TRANSFERS	621,628	503,626	81%	132,042	11,003	8%	132,042	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	490,000	497,466	102%	784,466	1,008,878	129%	1,008,878	129%
Resources over Requirements	(98,900)	7,787		(92,454)	596		(92,454)		0
Net Transfers - In (Out)	621,628	503,626		132,042	11,003		132,042		-
TOTAL FUND BALANCE	\$ 1,012,728	\$ 1,008,878	100%	\$ 824,054	\$ 1,020,478	124%	\$ 1,048,466	127%	\$224,412

^A Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Risk Management - Fund 670

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,188,848	1,224,408	103%	1,120,766	101,829	9%	1,120,766	100%	-
General Liability	990,628	963,201	97%	944,278	78,398	8%	944,278	100%	-
Property Damage	373,698	373,548	100%	393,546	34,133	9%	393,546	100%	-
Unemployment	323,572	315,619	98%	323,572	80,323	25%	323,572	100%	A
Vehicle	218,185	222,266	102%	227,700	18,975	8%	227,700	100%	-
Interest on Investments	87,200	100,030	115%	101,111	5,458	5%	101,111	100%	-
Claims Reimbursement	50,000	39,428	79%	25,000	2,536	10%	25,000	100%	-
Skid Car Training	30,000	270	1%	10,000	-	0%	10,000	100%	-
Process Fee- Events/ Parades	1,500	810	54%	1,000	225	23%	1,000	100%	-
Loss Prevention	10	-	0%	-	-	-	-	-	-
Miscellaneous	5	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	3,263,646	3,239,580	99%	3,146,973	321,877	10%	3,146,973	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,560,000	912,395	58%	1,580,000	38,217	2%	1,580,000	100%
General Liability	1,100,000	462,099	42%	1,200,000	51,085	4%	1,200,000	100%	B
Insurance Administration	584,104	408,487	70%	547,047	39,244	7%	547,047	100%	-
Property Damage	200,240	330,869	165%	300,245	262,767	88%	300,245	100%	-
Unemployment	200,000	98,978	49%	200,000	-	0%	200,000	100%	-
Vehicle	150,000	173,925	116%	200,000	2,245	1%	200,000	100%	-
TOTAL REQUIREMENTS	3,794,344	2,386,754	63%	4,027,292	393,558	10%	4,027,292	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,000,000	8,676,750	124%	8,329,115	9,526,232	114%	9,526,232	114%
Resources over Requirements	(530,698)	852,827		(880,319)	(71,681)		(880,319)		0
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(291)		(3,500)		-
TOTAL FUND BALANCE	\$ 6,465,802	\$ 9,526,076	147%	\$ 7,445,296	\$ 9,454,260	127%	\$ 8,642,413	116%	\$1,197,117

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** General Liability claims are difficult to budget and predict
- C** Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

Health Benefits - Fund 675

FY21 YTD July 31, 2021 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	17,831,938	18,580,799	104%	18,767,900	1,546,812	8%	18,767,900	100%	-
COIC Premiums	1,600,000	1,499,360	94%	1,589,000	143,429	9%	1,589,000	100%	-
Employee Co-Pay	1,031,400	1,205,713	117%	1,200,000	104,194	9%	1,200,000	100%	-
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	47,654	4%	1,060,000	100%	-
Interest	216,200	193,598	90%	200,277	10,860	5%	200,277	100%	-
Prescription Rebates	90,000	134,950	150%	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	22,574,156	103%	23,027,177	1,852,950	8%	23,027,177	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	19,937,274	18,958,177	95%	19,640,847	125,375	1%	19,640,847	100%
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	2,936	0%	2,970,575	100%	- A
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	49,212	4%	1,141,829	100%	- A
Wellness	164,340	149,145	91%	171,142	24,602	14%	171,142	100%	- A
TOTAL REQUIREMENTS	23,620,173	23,167,889	98%	23,924,393	202,125	1%	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	15,868,065	107%	15,868,065	107%
Resources over Requirements	(1,735,635)	(593,733)		(897,216)	1,650,825		(897,216)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 13,588,094	\$ 15,508,100	114%	\$ 13,875,402	\$ 17,518,890	126%	\$ 14,970,849	108%	\$1,095,447

A Amounts are paid 1 month in arrears

B Final Beginning Fund Balance will be determined after the final close of FY21



Budget to Actuals Report

911 - Fund 705 and 710

FY21 YTD July 31, 2021 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	9,113,459	9,350,147	103%	9,803,579	12,444	0%	9,803,579	100%	- A
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	-	0%	1,106,750	100%	-
Police RMS User Fees	250,000	390,879	156%	236,576	-	0%	236,576	100%	-
User Fee	73,000	110,978	152%	233,576	2,156	1%	233,576	100%	-
Data Network Reimbursement	55,000	96,896	176%	162,000	23,625	15%	162,000	100%	-
Contract Payments	157,252	136,638	87%	147,956	2,000	1%	147,956	100%	-
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	12,676	11%	115,000	100%	-
Interest	90,400	110,233	122%	96,867	5,654	6%	96,867	100%	-
State Reimbursement	83,000	131,881	159%	60,000	-	0%	60,000	100%	- B
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	159	0%	38,344	100%	-
Miscellaneous	12,200	121,920	999%	18,658	575	3%	18,658	100%	-
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	59,288	0%	12,019,306	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	7,620,458	7,190,545	94%	8,005,795	641,343	8%	8,005,795	100%	-
Materials and Services	3,476,381	2,908,761	84%	3,557,212	190,452	5%	3,557,212	100%	-
Capital Outlay	1,480,000	431,457	29%	3,000,000	558	0%	3,000,000	100%	-
TOTAL REQUIREMENTS	12,576,839	10,530,764	84%	14,563,007	832,353	6%	14,563,007	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	8,341,418	9,162,894	110%	11,850,783	10,282,501	87%	10,282,501	87%	(1,568,282) C
Resources over Requirements	(1,512,141)	1,549,662		(2,543,701)	(773,064)		(2,543,701)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 6,829,277	\$ 10,712,557	157%	\$ 9,307,082	\$ 9,509,436	102%	\$ 7,738,800	83%	(\$1,568,282)

- A** Current year taxes received primarily in November, February and May
- B** State GIS reimbursements are received quarterly
- C** Final Beginning Fund Balance will be determined after the final close of FY21