



MEMORANDUM

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

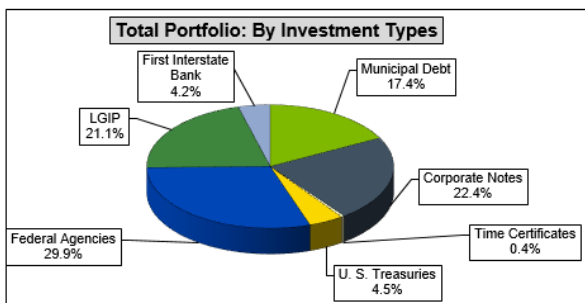
Following is the unaudited monthly finance report for fiscal year to date January 31, 2022.

Treasury and Investments

- The portfolio balance at the end of January was \$286 million, a decrease of \$3 million from December but an increase of \$39 million from last year (January 2021) – most of the increase due to the receipt of \$19 million in ARPA funds in May 2021.
- Net investment income for the month is \$130,216, approximately \$28,000 more than last month and \$57,000 less than January 2021. YTD earnings of \$917,190 are \$604,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits with the exception of the LGIP due to cash for February operating needs that were not transferred to our checking account until after the end of the month.
- No change in the LGIP interest rate. Benchmark returns for 24 and 36 month treasuries are up again from the prior month by 45 and 42 basis points, respectively.
- Average portfolio yield is 0.60% down from 0.61% last month.
- The portfolio’s weighted average time to maturity is at 1.56 years (compared to 1.61 last month).

| Portfolio Breakdown: Par Value by Investment Type | | |
|---|-----------------------|---------------|
| Municipal Debt | \$ 49,590,000 | 17.4% |
| Corporate Notes | 64,102,000 | 22.4% |
| Time Certificates | 1,245,000 | 0.4% |
| U.S. Treasuries | 13,000,000 | 4.5% |
| Federal Agencies | 85,490,000 | 29.9% |
| LGIP | 60,357,322 | 21.1% |
| First Interstate Bank | 11,974,567 | 4.2% |
| Total Investments | \$ 285,758,889 | 100.0% |

| Investment Income | | |
|--------------------------------|----------------|------------------|
| | Jan-22 | Y-T-D |
| Total Investment Income | 135,216 | 952,190 |
| Less Fee: \$5,000 per month | (5,000) | (35,000) |
| Investment Income - Net | 130,216 | 917,190 |
| Prior Year Comparison | Jan-21 | 1,521,842 |

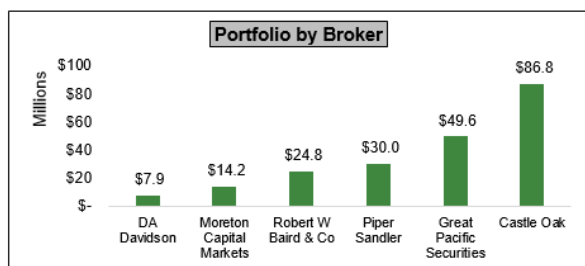


| Category Maximums: | |
|----------------------|------|
| U.S. Treasuries | 100% |
| LGIP (\$52,713,000) | 100% |
| Federal Agencies | 100% |
| Banker's Acceptances | 25% |
| Time Certificates | 50% |
| Municipal Debt | 25% |
| Corporate Debt | 25% |

| Yield Percentages | | |
|-------------------|---------------|--------------|
| | Current Month | Prior Month |
| FIB/ LGIP | 0.45% | 0.45% |
| Investments | 0.47% | 0.47% |
| Average | 0.60% | 0.61% |

| Maturity (Years) | |
|------------------|------------------|
| Max | Weighted Average |
| 4.789 | 1.56 |

| Benchmarks | |
|-------------------|-------|
| 24 Month Treasury | 1.18% |
| LGIP Rate | 0.45% |
| 36 Month Treasury | 1.39% |

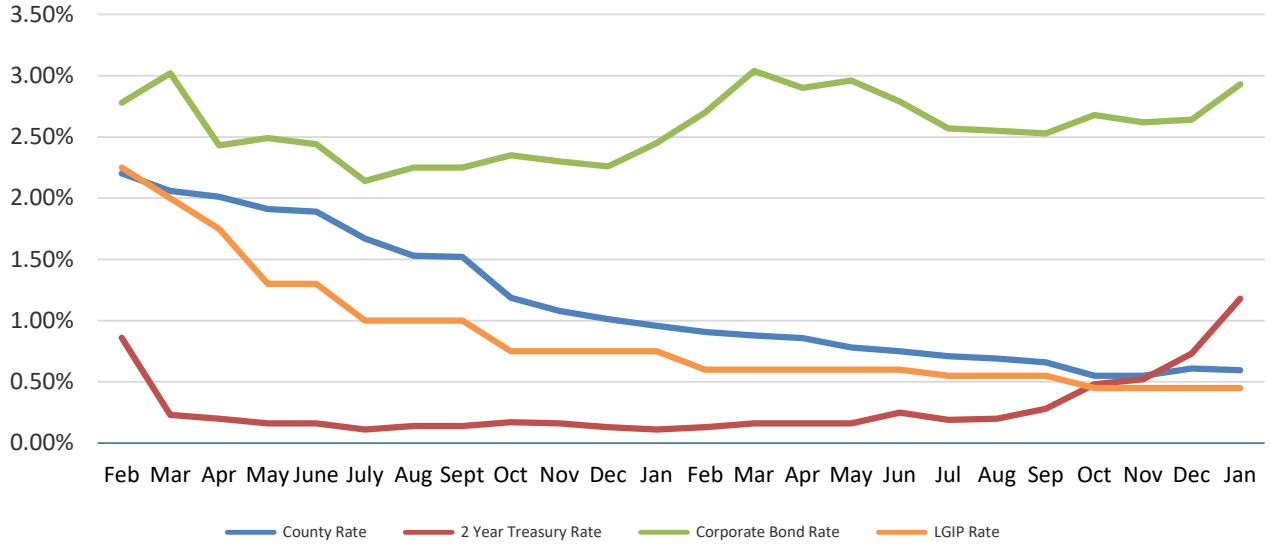


| Term | Minimum | Actual |
|---------------|---------|--------|
| 0 to 30 Days | 10% | 25.3% |
| Under 1 Year | 25% | 43.0% |
| Under 5 Years | 100% | 100.0% |

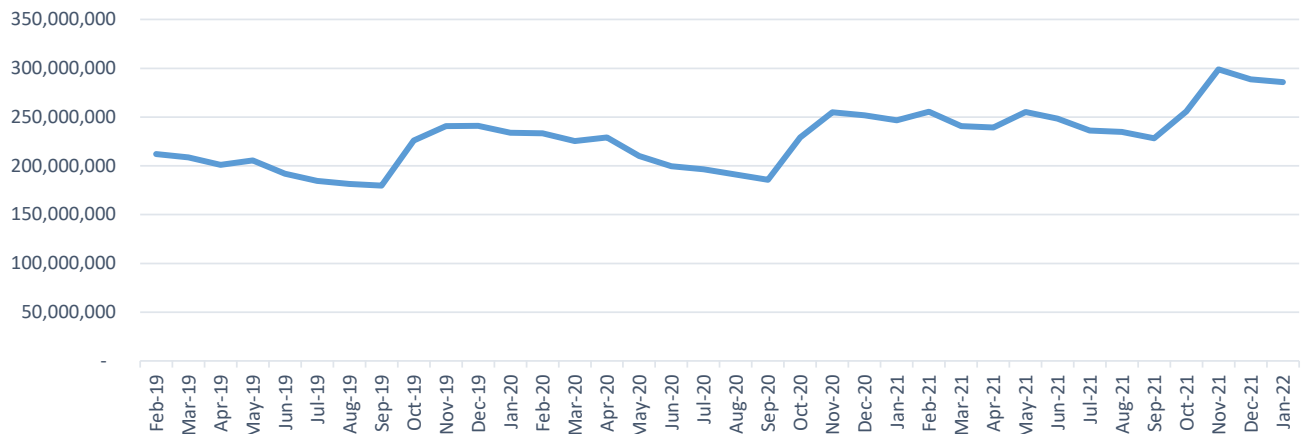
| Other | Policy | Actual |
|-------------|--------|--------|
| Corp Issuer | 5% | 3.1% |
| Callable | 25% | 17.9% |
| Credit W/A | AA2 | AA1 |

| Investment Activity | |
|----------------------------|--------------|
| Purchases in Month | \$ - |
| Sales/Redemptions in Month | \$ 2,000,000 |

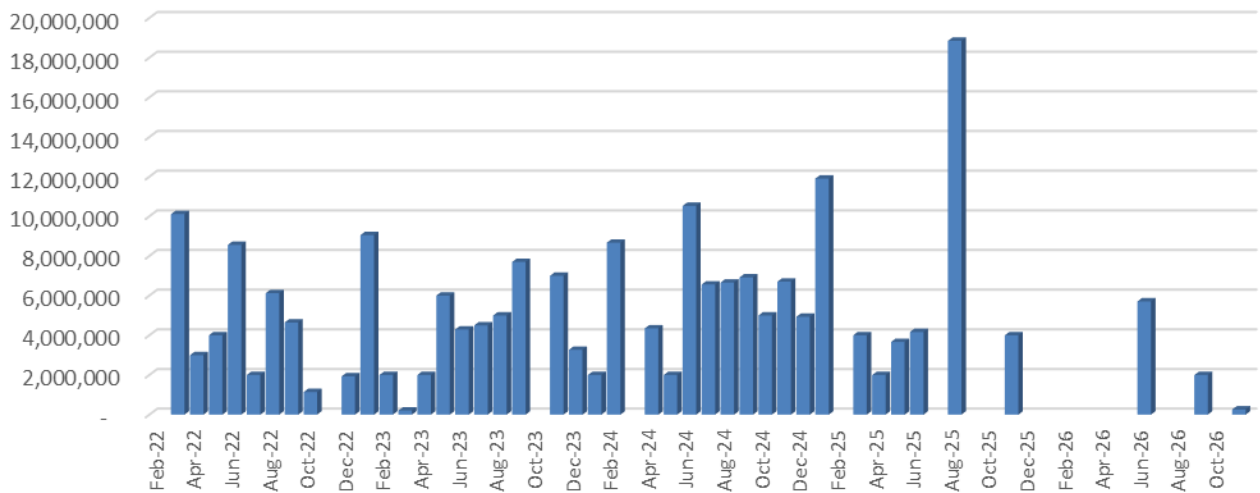
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments
 Portfolio Management
 Portfolio Details - Investments
 January 31, 2022

Purchases made in January 2021
 Purchases made in January 2022

| Inv# | Inv TI | CUSIP | Security | Broker | Purchase Date | Maturity Date | Days To Maturity | Ratings | Coupon Rate | YTM 361 | Par Value | Market Value | Book Value | |
|-------|--------|-----------|--------------------------------|--------|---------------|---------------|------------------|---------|-------------|------------|------------|--------------|------------|-----------|
| 10556 | MUN | 55877DD59 | CITY OF MADRAS OR | DA DAV | 11/20/2021 | 3/1/2022 | 28 | AA | 0.321 | 0.3209934 | 1,500,000 | 1,498,986 | 1,115,000 | |
| 10730 | FAC | 3133EKCY0 | Federal Farm Credit Bank | CASTLE | 11/29/2019 | 3/14/2022 | 41 | Aaa | 0.45 | 0.65949447 | 5,000,000 | 5,002,314 | 5,000,613 | |
| 10726 | FAC | 3133EKCY0 | Federal Farm Credit Bank | CASTLE | 11/21/2019 | 3/14/2022 | 41 | Aaa | 0.45 | 0.66843231 | 5,000,000 | 5,002,314 | 5,000,614 | |
| 10750 | MC1 | 90520E4H4 | MUFJG Union Bank | CASTLE | 2/5/2020 | 4/1/2022 | 59 | A3 | A | 3.15 | 1.8114496 | 1,000,000 | 1,002,254 | 1,002,177 |
| 10729 | MC1 | 90520E4H4 | MUFJG Union Bank | CASTLE | 10/25/2019 | 4/1/2022 | 59 | A3 | A | 3.15 | 2.03754478 | 2,000,000 | 2,003,508 | 2,003,599 |
| 10759 | MC1 | 037833CP3 | Apple Inc | CASTLE | 3/27/2022 | 5/11/2022 | 95 | Aa1 | AA+ | 0.4995 | 1.72452016 | 1,000,000 | 1,007,174 | 997,174 |
| 10733 | MC1 | 084664B17 | Berkshire Hathaway Inc | MORETN | 12/6/2019 | 5/15/2022 | 103 | Aa2 | AA | 3 | 1.174 | 2,000,000 | 2,013,379 | 2,007,096 |
| 10886 | FAC | 3133ELZM7 | Federal Farm Credit Bank | CASTLE | 12/28/2021 | 5/18/2022 | 106 | Aaa | AA | 0.16 | 0.1612573 | 1,000,000 | 999,030 | 999,996 |
| 10877 | MUN | 38122N4A4 | GOLDEN ST TOBACCO SECURIT | GPAC | 12/8/2021 | 6/1/2022 | 120 | Aa3 | A+ | 0.502 | 0.2 | 1,000,000 | 999,580 | 1,000,999 |
| 10887 | FAC | 3133ELZM7 | Federal Farm Credit Bank | CASTLE | 12/28/2021 | 6/2/2022 | 121 | Aaa | AA+ | 0.25 | 0.18238 | 1,505,000 | 1,504,571 | 1,505,342 |
| 10892 | FAC | 3133ELZM7 | Federal Farm Credit Bank | CASTLE | 12/29/2021 | 6/2/2022 | 141 | Aaa | AA+ | 0.26 | 0.1827 | 6,930,000 | 6,929,555 | 6,930,192 |
| 10889 | TRC | 912828XW5 | U.S. Treasury | GPAC | 12/30/2021 | 6/30/2022 | 149 | Aaa | AA | 1.75 | 0.17 | 3,000,000 | 3,016,641 | 3,019,476 |
| 10885 | MUN | 801315L4U | SANTA BARBARA CA UNIF SCH D | GPAC | 12/23/2021 | 6/30/2022 | 149 | Aaa | AA | 0.25 | 0.2015796 | 1,500,000 | 1,498,845 | 1,500,299 |
| 10652 | MUN | 686053BQ1 | Oregon School Boards Assoc | MORETN | 9/14/2018 | 6/30/2022 | 149 | Aa2 | AA | 5.48 | 3.12 | 925,000 | 943,741 | 933,453 |
| 10881 | ATD | 89235H3L6 | TOYOTA MOTOR CREDIT | DA DAV | 12/9/2021 | 7/1/2022 | 150 | P-1 | A-1 | 0.28 | 0 | 2,000,000 | 1,995,439 | 1,997,667 |
| 10833 | MUN | 78589B9R0 | REDWOOD CITY SCH DIST | DA DAV | 2/24/2021 | 8/1/2022 | 150 | Aa1 | AA | 0.16 | 0.8062226 | 1,025,000 | 1,047,854 | 1,057,981 |
| 10748 | FAC | 3133EKJ56 | Federal Farm Credit Bank | CASTLE | 1/31/2020 | 8/30/2022 | 210 | Aaa | AA+ | 0.4 | 0.37831926 | 3,000,000 | 3,005,571 | 3,002,900 |
| 10890 | TRC | 912828L24 | U.S. Treasury | GPAC | 12/30/2021 | 8/31/2022 | 211 | Aaa | AA | 1.875 | 0.2 | 3,000,000 | 3,023,202 | 3,028,881 |
| 10883 | FAC | 313383WD9 | Federal Home Loan Bank | GPAC | 12/13/2021 | 9/30/2022 | 220 | Aaa | AA+ | 3.125 | 0.1900014 | 1,645,000 | 1,670,288 | 1,674,200 |
| 10891 | TRC | 912828L57 | U.S. Treasury | GPAC | 12/30/2021 | 9/30/2022 | 241 | Aaa | AA+ | 1.75 | 0.23 | 3,000,000 | 3,023,673 | 3,029,994 |
| 10892 | FAC | 313383GF1 | Federal Farm Credit Bank | GPAC | 11/13/2021 | 10/13/2022 | 254 | Aaa | AA+ | 0.16 | 0.2308999 | 1,140,000 | 1,138,321 | 1,138,435 |
| 10790 | MUN | 014365DQ0 | ALDERWOOD WA WTR & WSTWR | W B | 11/12/2020 | 12/1/2022 | 303 | Aa2 | AA+ | 1 | 0.5003903 | 200,000 | 200,210 | 200,827 |
| 10884 | MC1 | 90520EAK7 | MUFJG Union Bank | CASTLE | 12/14/2021 | 12/9/2022 | 311 | A2 | A+ | 2.1 | 0.6120448 | 1,730,000 | 1,745,626 | 1,751,923 |
| 10879 | MC1 | 90331HPF4 | US Bank | CASTLE | 12/10/2021 | 1/9/2023 | 342 | A1 | AA- | 1.95 | 0.6180653 | 2,278,000 | 2,300,149 | 2,307,400 |
| 10954 | MC1 | 9151GE9J9 | Bank of America Corp | CASTLE | 8/16/2021 | 1/11/2023 | 344 | A2 | AA- | 3.3 | 0.2702926 | 1,000,000 | 1,021,307 | 1,028,546 |
| 10607 | MC1 | 90520EJL6 | Bank of America Corp | CASTLE | 11/25/2019 | 1/11/2023 | 344 | A2 | AA- | 3.3 | 0.2702926 | 2,000,000 | 2,020,764 | 2,027,445 |
| 10813 | MC1 | 740189AG0 | Precision Castparts Corp | CASTLE | 12/17/2020 | 1/15/2023 | 348 | A2 | AA- | 2.5 | 0.5547661 | 2,772,000 | 2,802,164 | 2,823,156 |
| 10878 | FAC | 3135G0T94 | Federal National Mtg Assn | R W B | 12/9/2021 | 1/19/2023 | 352 | Aaa | AA+ | 2.375 | 0.3868429 | 1,000,000 | 1,015,084 | 1,019,157 |
| 10869 | FAC | 3133ENDQ0 | Federal Farm Credit Bank | GPAC | 11/18/2021 | 2/10/2023 | 374 | Aaa | AA+ | 0.16 | 0.29 | 2,000,000 | 1,990,039 | 1,997,342 |
| 10857 | MUN | 55877DDT7 | CITY OF MADRAS OR | DA DAV | 10/12/2021 | 3/1/2023 | 393 | Aa4 | AA | 0.451 | 0.4510338 | 210,000 | 208,492 | 210,000 |
| 10890 | MC1 | 78015K7G3 | Bank of America Corp | CASTLE | 12/10/2021 | 4/17/2023 | 405 | Aa1 | AA+ | 3.095 | 0.3952959 | 1,000,000 | 1,047,854 | 1,057,981 |
| 10859 | MC1 | 46625HRL6 | JPMorgan Chase - Corporate N | CASTLE | 10/29/2021 | 5/18/2023 | 471 | A2 | A- | 2.7 | 0.7306116 | 2,000,000 | 2,033,955 | 2,050,710 |
| 10867 | FAC | 3133ENEW6 | Federal Farm Credit Bank | GPAC | 11/23/2021 | 5/23/2023 | 476 | A2 | A- | 0.375 | 0.3708179 | 2,000,000 | 1,984,416 | 2,000,000 |
| 10866 | TRC | 912828CD1 | U.S. Treasury | MORETN | 11/17/2021 | 5/31/2023 | 484 | A2 | A- | 0.125 | 0.3701352 | 2,000,000 | 1,978,360 | 1,993,518 |
| 10838 | MUN | 73473RDW2 | MORROW PORT TRANS FAC | R W B | 4/1/2021 | 6/1/2023 | 485 | A2 | A- | 0.7 | 0.7000625 | 215,000 | 212,899 | 215,000 |
| 10895 | MUN | 913831DQ5 | ALAMEDA CNTY CIT JT PWRS AU | CASTLE | 11/23/2021 | 6/1/2023 | 485 | Aa1 | AA+ | 3.095 | 0.3952959 | 3,080,000 | 3,161,158 | 3,194,921 |
| 10839 | MUN | 984674J25 | MCMINVILLE SCHOOL DIST YAI | PS | 6/15/2021 | 6/15/2023 | 499 | Aa1 | AA | 0.28 | 0.28 | 170,000 | 168,428 | 170,000 |
| 10760 | MUN | 736746XU7 | PORTLAND OR URBAN RENEVAL | PS | 7/14/2020 | 6/15/2023 | 499 | Aa1 | AA | 0.28 | 2.895 | 830,000 | 831,220 | 842,223 |
| 10709 | MUN | 29272CNU5 | Bonnevillie Power Administrat | CASTLE | 7/30/2019 | 7/1/2023 | 515 | Aa2 | AA- | 5.803 | 2.1249156 | 1,000,000 | 1,065,510 | 1,049,733 |
| 10713 | MC1 | 38158ZAD1 | Berkshire Hathaway Inc | CASTLE | 9/9/2019 | 7/15/2023 | 529 | Aa2 | AA- | 7.35 | 0.2306495 | 500,000 | 542,198 | 537,051 |
| 10868 | FAC | 313383GF1 | Federal Farm Credit Bank | GPAC | 11/24/2021 | 10/13/2023 | 529 | Aa2 | AA+ | 0.16 | 0.4500293 | 1,000,000 | 1,007,174 | 1,007,174 |
| 10832 | MC1 | 06053FAA7 | Bank of America Corp | DA DAV | 2/23/2021 | 7/24/2023 | 538 | A2 | A- | 4.1 | 0.2302892 | 1,000,000 | 1,041,969 | 1,057,100 |
| 10769 | FAC | 3137EAEV7 | Federal Home Loan Mtg Corp | CASTLE | 8/21/2020 | 8/24/2023 | 559 | Aaa | AA+ | 0.25 | 0.2840745 | 5,000,000 | 4,936,323 | 4,997,349 |
| 10768 | MUN | 67232TBM6 | OAKLAND CA REDEV SUCCESSO | PS | 8/21/2020 | 9/1/2023 | 571 | Aa2 | AA- | 3.125 | 0.6015189 | 2,000,000 | 2,056,525 | 2,098,835 |
| 10843 | MUN | 014319MM3 | BOYDVILLE & BINGHAM CNTYS | PS | 7/28/2021 | 9/15/2023 | 591 | Aaa | AA+ | 0.4 | 0.4307642 | 1,000,000 | 1,044,540 | 1,057,578 |
| 10790 | MUN | 014365DR8 | JEROME IDAHO SCHOOL DISTRI | PS | 11/15/2020 | 10/13/2023 | 490 | Aa1 | AA+ | 0.16 | 0.4793681 | 200,000 | 214,548 | 214,548 |
| 10819 | MC1 | 3133EMLE0 | Federal Farm Credit Bank | PS | 12/30/2020 | 9/22/2023 | 598 | Aaa | AA+ | 0.19 | 0.1900035 | 2,000,000 | 1,978,246 | 2,000,000 |
| 10860 | TRC | 912828DA6 | U.S. Treasury | MORETN | 11/1/2021 | 9/30/2023 | 606 | A2 | AA- | 0.25 | 0.4554048 | 2,000,000 | 1,973,516 | 1,993,217 |
| 10794 | FAC | 3137EAEZ8 | Federal Home Loan Mtg Corp | CASTLE | 11/5/2020 | 1/16/2023 | 643 | Aa2 | AA+ | 0.25 | 0.2801193 | 5,000,000 | 4,923,993 | 4,997,357 |
| 10890 | MC1 | 913831DQ5 | ALAMEDA CNTY CIT JT PWRS AU | CASTLE | 11/23/2021 | 6/1/2023 | 485 | Aa1 | AA+ | 3.095 | 0.3952959 | 3,080,000 | 3,161,158 | 3,194,921 |
| 10837 | MUN | 73473RDH5 | MORROW PORT TRANS FAC | R W B | 4/1/2021 | 12/1/2023 | 668 | Aa1 | AA+ | 0.7 | 0.7000516 | 1,000,000 | 983,300 | 1,000,000 |
| 10789 | MUN | 014365DR8 | ALDERWOOD WA WTR & WSTWR | W B | 11/12/2020 | 12/1/2023 | 668 | Aa2 | AA+ | 1 | 0.550114 | 270,000 | 268,445 | 272,205 |
| 10836 | MC1 | 31422XBV3 | Federal Agriculture Mtg Corp | GPAC | 3/15/2021 | 12/15/2023 | 682 | A2 | A- | 0.22 | 0.2148764 | 2,000,000 | 1,967,814 | 2,000,000 |
| 10923 | MC1 | 06051GFBO | Bank of America Corp | CASTLE | 11/2/2021 | 1/22/2024 | 720 | A2 | A- | 4.125 | 0.5217482 | 2,000,000 | 2,101,453 | 2,141,026 |
| 10872 | FAC | 3135G0V34 | Federal National Mtg Assn | GPAC | 12/1/2021 | 2/5/2024 | 734 | Aaa | AA+ | 2.5 | 0.5902165 | 2,000,000 | 2,053,286 | 2,076,025 |
| 10862 | MC1 | 037833CG3 | Apple Inc | GPAC | 11/17/2021 | 2/9/2024 | 738 | Aa1 | AA+ | 3 | 0.9122019 | 2,000,000 | 2,059,462 | 2,083,344 |
| 10861 | FAC | 3130APUV5 | Federal Home Loan Bank | DA DAV | 11/23/2021 | 2/23/2024 | 752 | Aaa | AA+ | 0.65 | 0.6500583 | 1,670,000 | 1,656,887 | 1,670,000 |
| 10834 | MC1 | 3133EMRZ7 | Federal Farm Credit Bank | CASTLE | 2/26/2021 | 2/26/2024 | 755 | Aaa | AA+ | 0.25 | 0.2620551 | 2,000,000 | 1,962,009 | 1,999,503 |
| 10819 | MC1 | 3133EMRZ7 | Federal Farm Credit Bank | CASTLE | 8/12/2021 | 8/12/2024 | 755 | Aaa | AA+ | 0.25 | 0.2620551 | 2,000,000 | 1,962,009 | 1,999,503 |
| 10829 | MUN | 68607VZ73 | Oregon State Lottery | PS | 1/26/2021 | 4/1/2024 | 790 | Aa2 | AA+ | 2.505 | 0.3907533 | 2,350,000 | 2,407,223 | 2,456,906 |
| 10874 | MUN | 68609TWC8 | Oregon State Lottery | R W B | 12/2/2021 | 5/1/2024 | 820 | Aa1 | AA+ | 0.795 | 0.7300606 | 500,000 | 494,325 | 500,722 |
| 10864 | MC1 | 46625HJX9 | JPMorgan Chase - Corporate N | CASTLE | 11/18/2021 | 5/13/2024 | 832 | A2 | A- | 3.625 | 0.9770205 | 1,500,000 | 1,568,310 | 1,589,384 |
| 10846 | MC1 | 06051GJY6 | Bank of America Corp | CASTLE | 7/27/2021 | 6/14/2024 | 864 | A2 | A- | 0.523 | 0.5210523 | 1,000,000 | 998,709 | 1,000,045 |
| 10891 | MUN | 73473RDH5 | PORTLAND COMMUNITY COLLEGE | PS | 11/24/2021 | 6/15/2024 | 865 | Aa1 | AA+ | 0.4 | 0.4050293 | 1,000,000 | 1,007,174 | 1,007,174 |
| 10809 | MUN | 68688MD1 | Portland Community College | PS | 12/17/2020 | 6/15/2024 | 865 | Aa1 | AA+ | 0.572 | 0.5720012 | 1,000,000 | 982,660 | 1,000,000 |
| 10807 | MUN | 179198JF4 | CLACKAMAS SCHOOL DISTRICT | DA DAV | 12/3/2020 | 6/15/2024 | 865 | Aa1 | AA | 0.83 | 0.480219 | 300,000 | 296,460 | 302,465 |
| 10785 | MUN | 939307KV5 | Washington County SD Municipal | PS | 10/28/2020 | 6/15/2024 | 865 | Aa1 | AA | 0.59 | 0.5840838 | 1,500,000 | 1,468,425 | 1,500,000 |
| 10779 | MUN | 906429EE1 | | | | | | | | | | | | |

Position Control Summary

| Org | | Jul | Aug | Sep | Oct | Nov | Dec | Jan | July - June Percent Unfilled |
|---------------------------|-------------------|---------------|---------------|---------------|--------------|---------------|---------------|--------------|------------------------------------|
| Assessor | Filled | 33.26 | 33.26 | 33.26 | 33.26 | 33.26 | 33.26 | 33.26 | |
| | Unfilled | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 5.67% |
| Clerk | Filled | 8.58 | 8.48 | 8.48 | 9.48 | 9.48 | 9.48 | 10.48 | |
| | Unfilled | 0.90 | 1.00 | 1.00 | - | - | - | - | 4.31% |
| BOPTA | Filled | 0.42 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | 0.52 | |
| | Unfilled | 0.10 | - | - | - | - | - | - | 2.75% |
| DA | Filled | 51.70 | 54.50 | 56.50 | 55.50 | 55.60 | 54.60 | 56.60 | |
| | Unfilled | 6.30 | 3.50 | 1.50 | 2.50 | 1.50 | 2.50 | 1.00 | 4.66% |
| Tax | Filled | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| Veterans' | Filled | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| Property Mngt | Filled | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| Total General Fund | Filled | 106.46 | 109.26 | 111.26 | 111.26 | 111.36 | 110.36 | 113.36 | |
| | Unfilled | 9.30 | 6.50 | 4.50 | 4.50 | 3.50 | 4.50 | 3.00 | 4.42% |
| Justice Court | Filled | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | 4.60 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| Community Justice | Filled | 45.90 | 45.90 | 45.90 | 44.90 | 44.90 | 44.90 | 44.90 | |
| | Unfilled | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 3.00 | 3.00 | 5.37% |
| Sheriff | Filled | 229.75 | 235.75 | 232.75 | 238.75 | 235.25 | 234.25 | 232.25 | |
| | Unfilled | 27.25 | 21.25 | 24.25 | 18.25 | 21.75 | 24.75 | 26.75 | 9.11% |
| Health Svcs | Filled | 320.33 | 319.85 | 320.40 | 331.20 | 331.50 | 339.50 | 344.20 | |
| | Unfilled | 55.47 | 57.95 | 64.90 | 54.50 | 55.20 | 50.30 | 46.10 | 14.28% |
| CDD | Filled | 61.00 | 61.00 | 56.80 | 56.80 | 58.80 | 58.80 | 57.80 | |
| | Unfilled | 4.00 | 6.00 | 11.20 | 11.20 | 9.20 | 9.20 | 11.20 | 13.11% |
| Road | Filled | 57.00 | 57.00 | 57.00 | 56.00 | 56.00 | 56.00 | 56.00 | |
| | Unfilled | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 1.00% |
| Adult P&P | Filled | 37.60 | 37.60 | 37.60 | 36.85 | 36.85 | 35.85 | 36.85 | |
| | Unfilled | 3.25 | 3.25 | 3.25 | 4.00 | 4.00 | 5.00 | 4.00 | 9.35% |
| Solid Waste | Filled | 23.00 | 24.00 | 24.00 | 27.00 | 26.00 | 26.00 | 26.00 | |
| | Unfilled | 2.00 | 4.00 | 4.00 | 1.00 | 2.00 | 2.00 | 2.00 | 8.81% |
| Victims Assistance | Filled | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 7.00 | 8.00 | |
| | Unfilled | - | - | - | - | - | 1.00 | - | 1.79% |
| GIS Dedicated | Filled | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | 2.30 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| Fair & Expo | Filled | 9.00 | 9.00 | 9.00 | 9.00 | 9.00 | 8.00 | 9.00 | |
| | Unfilled | 3.50 | 3.50 | 3.50 | 3.50 | 3.50 | 4.50 | 3.50 | 29.14% |
| Natural Resource | Filled | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| ISF - Facilities | Filled | 21.60 | 19.60 | 21.60 | 21.60 | 20.60 | 21.60 | 20.60 | |
| | Unfilled | 2.40 | 3.40 | 2.40 | 2.40 | 3.40 | 2.40 | 3.40 | 11.86% |
| ISF - Admin | Filled | 7.75 | 7.75 | 6.75 | 8.75 | 7.75 | 7.75 | 7.75 | |
| | Unfilled | 1.00 | 1.00 | 2.00 | 1.00 | 2.00 | 2.00 | 2.00 | 16.86% |
| ISF - BOCC | Filled | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| ISF - Finance | Filled | 9.00 | 9.00 | 9.00 | 8.00 | 10.00 | 10.00 | 10.00 | |
| | Unfilled | 2.00 | 2.00 | 2.00 | 3.00 | 1.00 | - | - | 13.33% |
| ISF - Legal | Filled | 7.00 | 7.00 | 7.00 | 6.00 | 6.00 | 6.00 | 6.00 | |
| | Unfilled | - | - | - | 1.00 | 1.00 | 1.00 | 1.00 | 8.16% |
| ISF - HR | Filled | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | |
| | Unfilled | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 11.11% |
| ISF - IT | Filled | 15.70 | 15.70 | 15.70 | 15.70 | 15.70 | 16.70 | 16.70 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| ISF - Risk | Filled | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | 2.25 | |
| | Unfilled | - | - | - | - | - | - | - | 0.00% |
| Total: | | | | | | | | | |
| | Filled | 981.24 | 988.56 | 984.91 | 1,001.96 | 999.86 | 1,004.86 | 1,011.56 | |
| | Unfilled | 113.17 | 111.85 | 125.00 | 109.35 | 111.55 | 111.65 | 107.95 | |
| | % Unfilled | 10.34% | 10.16% | 11.26% | 9.84% | 10.04% | 10.00% | 9.64% | 10.18% |

Budget to Actuals Report

General Fund

Revenue YTD in the General Fund is \$35.7 million or 88% of budget, a \$800,000 increase from the prior month. By comparison, last year revenue YTD was \$40.5 million and 108% of budget. This year's YTD revenue collections would be greater except for one-time, unbudgeted CARES Act funds received last year in the General Fund.

Expenses YTD are \$23.8 million and 55% of budget compared to \$28.8 million and 72% of budget last year. Overall expenses are lower this year and represent a smaller portion of the budget this year due to unbudgeted CARES Act expenditures last year offset by an increase in the approved budget transfers this year which are made on a regular monthly basis.

Beginning Fund Balance is \$15M or 111.3% of the budgeted \$13.5M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 7
58.3%
Year Complete

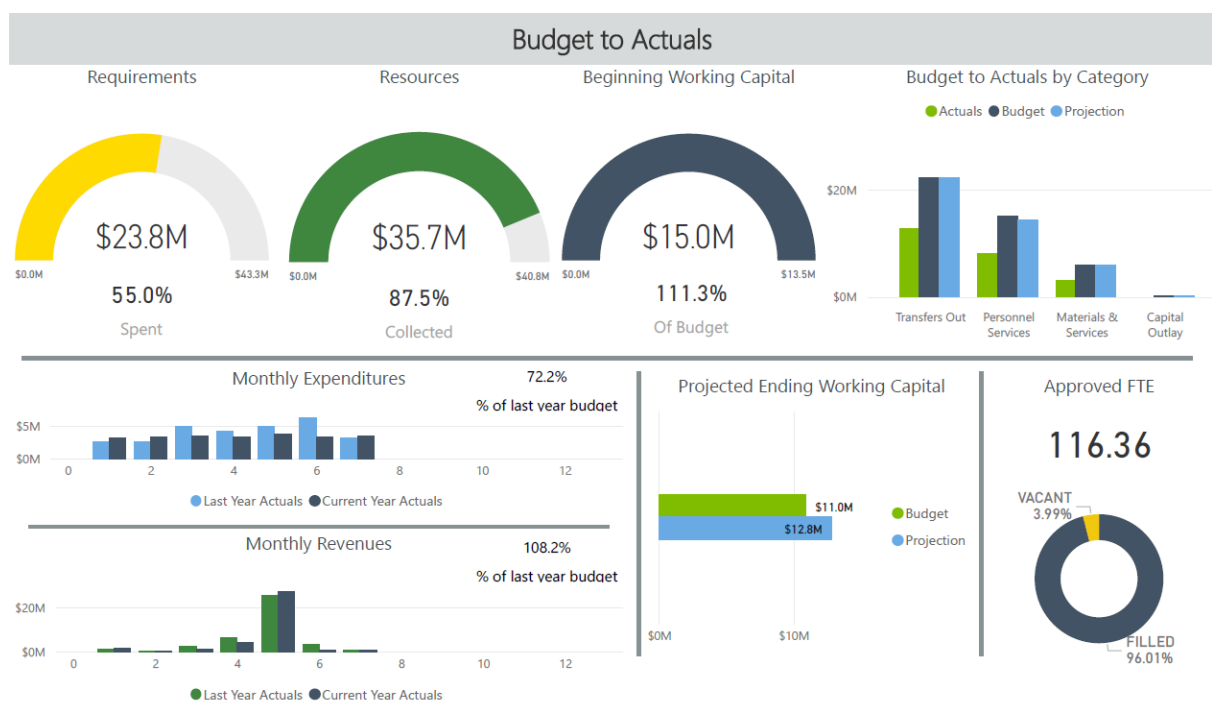
Fund

- Select all
- (Blank)
- 001 - General Fund
- 010 - Assmt-Clerk...
- 020 - Code Abate...
- 030 - Community ...
- 040 - Court Techn...
- 050 - Economic D...
- 060 - General Cou...
- 070 - General Cou...
- 090 - Project Dev...
- 120 - Law Library
- 130 - Park Acquisi...
- 132 - Park Develo...

Monthly GL Per...
0
7

\$11.0M
Contingency

(Blank)
Reserves



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 January 31, 2022.



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % |
|-----------------------------------|--------------------|--------------------|-------------|--------------------|--------------------|------------|--------------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | |
| 001 - General Fund | 45,149,632 | 47,633,001 | 106% | 40,504,168 | 35,532,837 | 88% | 40,116,674 | 99% |
| 030 - Juvenile | 975,090 | 975,868 | 100% | 901,143 | 364,075 | 40% | 826,610 | 92% |
| 160/170 - TRT | 10,669,865 | 11,229,510 | 105% | 11,659,435 | 8,844,803 | 76% | 14,440,248 | 124% |
| 200 - American Rescue Fund | 19,000,000 | 46,273 | 0% | 19,000,000 | 19,231,147 | 101% | 38,109,180 | 201% |
| 220 - Justice Court | 489,850 | 501,563 | 102% | 550,832 | 280,789 | 51% | 550,767 | 100% |
| 255 - Sheriff's Office | 43,449,298 | 44,938,851 | 103% | 44,947,745 | 41,226,254 | 92% | 44,941,083 | 100% |
| 274 - Health Services | 43,207,563 | 45,921,554 | 106% | 47,513,115 | 29,687,241 | 62% | 48,946,484 | 103% |
| 295 - CDD | 8,251,726 | 9,687,451 | 117% | 9,580,316 | 6,022,231 | 63% | 10,580,825 | 110% |
| 325 - Road | 20,681,110 | 23,538,925 | 114% | 22,629,649 | 14,530,220 | 64% | 24,016,392 | 106% |
| 355 - Adult P&P | 5,995,287 | 6,040,170 | 101% | 5,840,250 | 4,431,601 | 76% | 6,179,212 | 106% |
| 465 - Road CIP | 2,467,800 | 2,942,827 | 119% | 2,471,190 | 73,504 | 3% | 173,450 | 7% |
| 610 - Solid Waste | 12,077,592 | 13,463,285 | 111% | 13,350,600 | 8,116,308 | 61% | 13,403,661 | 100% |
| 615 - Fair & Expo | 1,466,050 | 1,791,835 | 122% | 1,395,724 | 733,346 | 53% | 1,412,894 | 101% |
| 616 - Annual County Fair | 52,000 | 53,038 | 102% | 1,560,500 | 1,913,185 | 123% | 1,914,539 | 123% |
| 617 - Fair & Expo Capital Reserve | 14,000 | 8,532 | 61% | 8,544 | 4,302 | 50% | 7,090 | 83% |
| 618 - RV Park | 436,050 | 654,204 | 150% | 497,524 | 297,609 | 60% | 639,906 | 129% |
| 619 - RV Park Reserve | 1,100 | 7,787 | 708% | 7,546 | 3,715 | 49% | 6,250 | 83% |
| 670 - Risk Management | 3,263,646 | 3,239,580 | 99% | 3,146,973 | 1,984,799 | 63% | 4,261,562 | 135% |
| 675 - Health Benefits | 21,884,538 | 22,761,820 | 104% | 23,027,177 | 14,529,833 | 63% | 23,894,030 | 104% |
| 705 - 911 | 11,064,698 | 12,080,426 | 109% | 12,019,306 | 10,110,643 | 84% | 12,283,550 | 102% |
| 999 - Other | 34,434,902 | 36,750,860 | 107% | 50,071,869 | 19,436,289 | 39% | 48,237,786 | 96% |
| TOTAL RESOURCES | 285,031,797 | 284,267,359 | 100% | 310,683,606 | 217,354,731 | 70% | 334,942,193 | 108% |

| REQUIREMENTS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % |
|----------------------------|------------------|------------|-----|------------------|------------|-----|------------|------|
| | Budget | Actuals | % | Budget | Actuals | % | | |
| 001 - General Fund | 27,262,513 | 26,227,705 | 96% | 21,094,809 | 11,074,648 | 52% | 20,334,699 | 96% |
| 030 - Juvenile | 7,390,349 | 7,038,218 | 95% | 7,522,365 | 3,881,297 | 52% | 6,906,672 | 92% |
| 160/170 - TRT | 3,619,872 | 3,566,960 | 99% | 3,358,388 | 2,314,734 | 69% | 4,127,858 | 123% |
| 200 - American Rescue Fund | 19,000,000 | 32,136 | 0% | 38,000,000 | 2,315,328 | 6% | 38,000,000 | 100% |
| 220 - Justice Court | 683,508 | 650,926 | 95% | 701,142 | 402,657 | 57% | 701,142 | 100% |



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD January 31, 2022 (unaudited)

58.3%

Year Complete

| | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | |
|-----------------------------------|--------------------|--------------------|------------|--------------------|--------------------|------------|--------------------|------------|
| | Budget | Actuals | % | Budget | Actuals | % | | % |
| 255 - Sheriff's Office | 51,263,220 | 49,625,248 | 97% | 54,162,360 | 29,105,318 | 54% | 52,663,620 | 97% |
| 274 - Health Services | 52,285,174 | 49,994,157 | 96% | 57,785,284 | 29,157,134 | 50% | 54,288,666 | 94% |
| 295 - CDD | 8,474,142 | 8,086,137 | 95% | 9,978,889 | 5,103,684 | 51% | 9,302,223 | 93% |
| 325 - Road | 14,513,205 | 12,506,257 | 86% | 15,024,128 | 7,453,516 | 50% | 14,865,900 | 99% |
| 355 - Adult P&P | 7,081,268 | 6,365,601 | 90% | 7,079,915 | 3,547,754 | 50% | 6,492,241 | 92% |
| 465 - Road CIP | 20,036,050 | 11,742,022 | 59% | 29,722,691 | 5,684,955 | 19% | 25,865,989 | 87% |
| 610 - Solid Waste | 8,853,213 | 8,107,298 | 92% | 9,709,991 | 4,350,829 | 45% | 9,748,155 | 100% |
| 615 - Fair & Expo | 2,070,371 | 2,011,440 | 97% | 2,504,877 | 1,392,342 | 56% | 2,429,296 | 97% |
| 616 - Annual County Fair | 127,000 | 189,611 | 149% | 1,468,131 | 1,265,866 | 86% | 1,371,088 | 93% |
| 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 | 330,649 | 67% | 481,209 | 97% |
| 619 - RV Park Reserve | 100,000 | - | 0% | 100,000 | - | 0% | 20,000 | 20% |
| 670 - Risk Management | 3,794,344 | 2,391,380 | 63% | 4,027,292 | 3,802,944 | 94% | 6,097,047 | 151% |
| 675 - Health Benefits | 23,620,173 | 23,336,074 | 99% | 23,924,393 | 14,242,460 | 60% | 23,924,393 | 100% |
| 705 - 911 | 12,576,839 | 10,534,248 | 84% | 14,563,007 | 6,567,292 | 45% | 13,806,798 | 95% |
| 999 - Other | 59,118,720 | 32,830,422 | 56% | 86,322,366 | 21,764,617 | 25% | 85,665,653 | 99% |
| TOTAL REQUIREMENTS | 322,815,803 | 255,839,328 | 79% | 388,114,216 | 153,758,214 | 40% | 377,660,649 | 97% |



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD January 31, 2022 (unaudited)

58.3%
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) | (12,588,959) | 57% | (21,927,604) | 100% |
| 030 - Juvenile | 5,957,854 | 5,957,854 | 100% | 6,249,397 | 3,645,474 | 58% | 6,249,397 | 100% |
| 160/170 - TRT | (5,278,036) | (4,963,905) | 94% | (5,757,574) | (3,358,558) | 58% | (6,098,758) | 106% |
| 220 - Justice Court | 107,235 | 111,521 | 104% | 205,956 | 120,141 | 58% | 205,956 | 100% |
| 255 - Sheriff's Office | 3,119,077 | 3,119,949 | 100% | 3,500,737 | 2,133,844 | 61% | 3,500,737 | 100% |
| 274 - Health Services | 8,026,313 | 6,945,413 | 87% | 6,122,830 | 3,571,637 | 58% | 6,122,830 | 100% |
| 295 - CDD | (55,480) | (1,104,998) | 999% | (270,622) | (514,006) | 190% | (1,026,399) | 379% |
| 325 - Road | (6,683,218) | (6,683,218) | 100% | (11,757,547) | (6,985,536) | 59% | (11,757,547) | 100% |
| 355 - Adult P&P | 187,496 | 187,496 | 100% | 471,072 | 274,789 | 58% | 471,072 | 100% |
| 465 - Road CIP | 7,517,657 | 6,819,612 | 91% | 12,193,917 | 4,772,011 | 39% | 12,193,917 | 100% |
| 610 - Solid Waste | (3,684,280) | (3,684,280) | 100% | (6,029,323) | (3,014,141) | 50% | (6,029,323) | 100% |
| 615 - Fair & Expo | 894,967 | 1,144,277 | 128% | 800,736 | 529,589 | 66% | 1,039,565 | 130% |
| 616 - Annual County Fair | 75,000 | 75,000 | 100% | (75,000) | (106,250) | 142% | (75,000) | 100% |
| 617 - Fair & Expo Capital Reserve | 453,158 | 385,418 | 85% | 728,901 | 425,187 | 58% | 831,256 | 114% |
| 618 - RV Park | (436,628) | (369,173) | 85% | 47,958 | 94,641 | 197% | 47,958 | 100% |
| 619 - RV Park Reserve | 621,628 | 549,173 | 88% | 132,042 | 77,021 | 58% | 132,042 | 100% |
| 670 - Risk Management | (3,500) | (3,500) | 100% | (3,500) | (2,037) | 58% | (3,500) | 100% |
| 705 - 911 | - | - | - | - | - | 0% | - | 100% |
| 999 - Other | 9,078,924 | 11,341,195 | 125% | 15,393,726 | 10,925,154 | 71% | 16,123,402 | 105% |
| TOTAL TRANSFERS | (410,723) | (116,400) | | 26,101 | - | | - | |



Budget to Actuals - Countywide Summary

All Departments

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| ENDING FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | |
|-----------------------------------|--------------------|--------------------|-------------|--------------------|--------------------|--------------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | Projection | % |
| 001 - General Fund | 9,678,629 | 14,990,575 | 155% | 10,952,375 | 26,859,805 | 12,844,946 | 117% |
| 030 - Juvenile | 616,595 | 965,223 | 157% | 596,681 | 1,093,475 | 1,134,558 | 190% |
| 160/170 - TRT | 5,484,351 | 6,189,395 | 113% | 8,433,816 | 9,360,905 | 10,403,028 | 123% |
| 200 - American Rescue Fund | - | 14,137 | 999% | - | 16,929,956 | 123,317 | 999% |
| 220 - Justice Court | 57,804 | - | 0% | 55,646 | (1,728) | 55,581 | 100% |
| 255 - Sheriff's Office | 13,981,322 | 17,266,520 | 123% | 12,160,633 | 31,521,299 | 13,044,720 | 107% |
| 274 - Health Services | 5,727,266 | 10,689,975 | 187% | 5,884,607 | 14,791,719 | 11,470,624 | 195% |
| 295 - CDD | 734,798 | 1,749,673 | 238% | 763,172 | 2,154,074 | 2,001,876 | 262% |
| 325 - Road | 2,180,473 | 8,566,521 | 393% | 2,231,806 | 8,657,690 | 5,959,467 | 267% |
| 355 - Adult P&P | 1,816,329 | 2,982,055 | 164% | 1,971,182 | 4,140,691 | 3,140,098 | 159% |
| 465 - Road CIP | 13,103,814 | 23,533,004 | 180% | 5,316,460 | 22,693,564 | 10,034,382 | 189% |
| 610 - Solid Waste | 719,918 | 3,957,273 | 550% | 583,520 | 4,708,612 | 1,583,456 | 271% |
| 615 - Fair & Expo | 655,550 | 923,473 | 141% | 442,256 | 794,065 | 946,636 | 214% |
| 616 - Annual County Fair | - | (109,033) | | 17,369 | 432,035 | 359,418 | 999% |
| 617 - Fair & Expo Capital Reserve | 1,208,442 | 1,029,596 | 85% | 1,271,108 | 1,458,898 | 1,299,942 | 102% |
| 618 - RV Park | 43,512 | - | 0% | 49,294 | 61,601 | 206,655 | 419% |
| 619 - RV Park Reserve | 1,012,728 | 1,054,426 | 104% | 824,054 | 1,135,162 | 1,172,718 | 142% |
| 670 - Risk Management | 6,465,802 | 9,521,450 | 147% | 7,445,296 | 7,701,267 | 7,682,465 | 103% |
| 675 - Health Benefits | 13,588,094 | 15,527,580 | 114% | 13,875,402 | 15,814,952 | 15,497,217 | 112% |
| 705 - 911 | 6,829,277 | 10,709,072 | 157% | 9,307,082 | 14,252,423 | 9,185,824 | 99% |
| 999 - Other | 50,123,088 | 84,474,181 | 169% | 55,847,562 | 93,093,507 | 56,387,022 | 101% |
| TOTAL FUND BALANCE | 134,027,792 | 214,035,094 | 160% | 138,029,321 | 277,653,972 | 164,533,948 | 119% |



Budget to Actuals Report

General Fund - Fund 001

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 30,913,586 | 95% | 32,464,815 | 100% | 54,099 A |
| Property Taxes - Prior | 358,000 | 683,563 | 191% | 460,000 | 218,867 | 48% | 460,000 | 100% | - |
| Other General Revenues | 10,450,871 | 10,355,769 | 99% | 2,689,926 | 2,102,831 | 78% | 2,592,810 | 96% | (97,116) B |
| Assessor | 836,713 | 1,291,220 | 154% | 987,411 | 466,571 | 47% | 987,411 | 100% | - |
| Clerk | 2,153,741 | 3,168,198 | 147% | 2,741,215 | 1,441,884 | 53% | 2,541,215 | 93% | (200,000) C |
| BOPTA | 12,220 | 19,236 | 157% | 14,588 | 7,087 | 49% | 14,588 | 100% | - |
| District Attorney | 467,138 | 426,613 | 91% | 448,201 | 120,205 | 27% | 303,724 | 68% | (144,477) D |
| Tax Office | 419,927 | 510,878 | 122% | 341,004 | 187,135 | 55% | 341,004 | 100% | - |
| Veterans | 223,715 | 158,931 | 71% | 259,107 | 45,505 | 18% | 259,107 | 100% | - E |
| Property Management | 122,000 | 121,804 | 100% | 152,000 | 29,167 | 19% | 152,000 | 100% | - F |
| TOTAL RESOURCES | 45,149,632 | 47,633,001 | 106% | 40,504,168 | 35,532,837 | 88% | 40,116,674 | 99% | (387,494) |

| REQUIREMENTS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Assessor | 5,237,507 | 4,897,531 | 94% | 5,454,784 | 2,993,767 | 55% | 5,454,784 | 100% | - G |
| Clerk | 2,051,015 | 1,882,622 | 92% | 2,080,739 | 871,955 | 42% | 2,080,739 | 100% | - H |
| BOPTA | 79,945 | 76,042 | 95% | 82,911 | 47,232 | 57% | 82,911 | 100% | - |
| District Attorney | 8,234,075 | 8,157,354 | 99% | 9,715,707 | 4,906,639 | 51% | 8,960,798 | 92% | 754,909 I |
| Medical Examiner | 236,358 | 220,618 | 93% | 242,652 | 100,147 | 41% | 242,652 | 100% | - |
| Tax Office | 1,016,608 | 989,386 | 97% | 932,570 | 557,713 | 60% | 932,570 | 100% | - |
| Veterans | 687,678 | 610,692 | 89% | 795,189 | 404,425 | 51% | 788,849 | 99% | 6,340 J |
| Property Management | 332,533 | 312,615 | 94% | 376,061 | 211,569 | 56% | 377,200 | 100% | (1,139) K |
| Non-Departmental | 9,386,794 | 9,080,846 | 97% | 1,414,196 | 981,202 | 69% | 1,414,196 | 100% | - |
| TOTAL REQUIREMENTS | 27,262,513 | 26,227,705 | 96% | 21,094,809 | 11,074,648 | 52% | 20,334,699 | 96% | 760,110 |

| TRANSFERS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|------------------------|---------------------|---------------------|------------|---------------------|---------------------|------------|---------------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfers In | 260,000 | 260,000 | 100% | 260,000 | 151,662 | 58% | 260,000 | 100% | - L |
| Transfers Out | (20,568,890) | (20,204,234) | 98% | (22,187,604) | (12,740,621) | 57% | (22,187,604) | 100% | - |
| TOTAL TRANSFERS | (20,308,890) | (19,944,234) | 98% | (21,927,604) | (12,588,959) | 57% | (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 | 14,990,575 | 111% | 14,990,575 | 111% | 1,519,955 |
| Resources over Requirements | 17,887,119 | 21,405,296 | | 19,409,359 | 24,458,189 | | 19,781,975 | | 372,616 |
| Net Transfers - In (Out) | (20,308,890) | (19,944,234) | | (21,927,604) | (12,588,959) | | (21,927,604) | | - |
| TOTAL FUND BALANCE | \$ 9,678,629 | \$ 14,990,575 | 155% | \$ 10,952,375 | \$ 26,859,805 | 245% | \$ 12,844,946 | 117% | \$ 1,892,571 |

- A** Current year taxes received primarily in November, February and May; actual FY21-22 TAV is 5.58% over FY20-21 vs. 5.40% budgeted
- B** PILT payment of \$500,000 received in July 2021; Interest earnings expected to lower than budget
- C** FY22 Recording Fees are trending less than budget
- D** Revenue projected to be lower than budgeted due to the reduction of two State Grants along with the termination of Discovery Fee payments per the Office of Public Defense Services
- E** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- F** Interfund land-sale management revenue recorded at year-end
- G** FY22 average vacancy rate is 5.7%; however, savings are not expected at this time due to several retirements and overfills
- H** FY22 average vacancy rate is 4.31%; however, savings are not expected at this time due to an added FTE and a backfilled position
- I** Projected Personnel savings based on FY22 average vacancy rate of 4.7%
- J** Projected Personnel savings based on FY22 savings to date
- K** Projected Personnel based on FY22 overage to date
- L** Repayment to General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 127,320 | 29% | 402,044 | 93% | (30,000) A |
| ODE Juvenile Crime Prev | 109,000 | 118,909 | 109% | 100,517 | 31,184 | 31% | 100,517 | 100% | - |
| Gen Fund-Crime Prevention | 89,500 | 89,500 | 100% | 89,500 | 89,500 | 100% | 89,500 | 100% | - |
| Leases | 88,000 | 82,522 | 94% | 88,000 | 52,479 | 60% | 88,000 | 100% | - |
| Inmate/Prisoner Housing | 90,000 | 64,350 | 72% | 80,000 | 25,800 | 32% | 50,000 | 63% | (30,000) B |
| DOC Unif Crime Fee/HB2712 | 49,339 | 49,339 | 100% | 49,339 | 12,616 | 26% | 49,339 | 100% | - C |
| OJD Court Fac/Sec SB 1065 | 26,000 | 13,503 | 52% | 20,000 | 6,276 | 31% | 15,000 | 75% | (5,000) D |
| Interest on Investments | 17,300 | 13,796 | 80% | 14,243 | 3,871 | 27% | 6,210 | 44% | (8,033) |
| Food Subsidy | 12,000 | 13,028 | 109% | 12,000 | 4,220 | 35% | 8,500 | 71% | (3,500) E |
| Contract Payments | 8,000 | 2,795 | 35% | 8,000 | 7,824 | 98% | 10,000 | 125% | 2,000 F |
| Miscellaneous | 7,550 | 28,312 | 375% | 7,500 | 2,987 | 40% | 7,500 | 100% | - |
| Case Supervision Fee | 6,000 | 2,427 | 40% | - | - | - | - | - | - |
| TOTAL RESOURCES | 975,090 | 975,868 | 100% | 901,143 | 364,075 | 40% | 826,610 | 92% | (74,533) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|------------------|------------------|------------|------------------|------------|-----------------|
| | Personnel Services | 5,970,797 | 5,762,391 | 97% | 6,108,905 | 3,175,366 | 52% | 5,563,212 | 91% |
| Materials and Services | 1,372,016 | 1,233,835 | 90% | 1,363,409 | 692,705 | 51% | 1,293,409 | 95% | 70,000 H |
| Capital Outlay | 47,536 | 41,992 | 88% | 50,051 | 13,226 | 26% | 50,051 | 100% | - |
| TOTAL REQUIREMENTS | 7,390,349 | 7,038,218 | 95% | 7,522,365 | 3,881,297 | 52% | 6,906,672 | 92% | 615,693 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|-----------------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfers In- General Funds | 6,034,966 | 6,034,966 | 100% | 6,304,397 | 3,677,555 | 58% | 6,304,397 | 100% |
| Transfers Out-Veh Reserve | (77,112) | (77,112) | 100% | (55,000) | (32,081) | 58% | (55,000) | 100% | - |
| TOTAL TRANSFERS | 5,957,854 | 5,957,854 | 100% | 6,249,397 | 3,645,474 | 58% | 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) | (3,517,222) | | (6,080,062) | | 541,160 |
| Net Transfers - In (Out) | 5,957,854 | 5,957,854 | | 6,249,397 | 3,645,474 | | 6,249,397 | | - |
| TOTAL FUND BALANCE | \$ 616,595 | \$ 965,223 | 157% | \$ 596,681 | \$ 1,093,475 | 183% | \$ 1,134,558 | 190% | \$537,877 |

- A** Quarterly reimbursement of biennial award based on actuals
- B** Out of County Juvenile department usage of detention facility trending lower than projected at time of budgeting
- C** Quarterly payment from Department of Corrections
- D** Projected lower revenue due to less than budgeted state court fee program revenue
- E** Dept. of Education subsidies for detention meals lower due to smaller population than projected at time of budgeting
- F** Projected higher revenue due to more than budgeted community service fee-for-service projects
- G** Projected Personnel savings based on FY22 average vacancy rate of 5.2%
- H** Projected underspending based on FY22 trends



Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 8,814,672 | 76% | 14,390,068 | 124% | 2,789,081 |
| Interest | 53,900 | 61,146 | 113% | 58,448 | 30,130 | 52% | 50,180 | 86% | (8,268) |
| State Miscellaneous | - | 100,000 | | - | - | | - | | - |
| TOTAL RESOURCES | 10,669,865 | 11,229,510 | 105% | 11,659,435 | 8,844,803 | 76% | 14,440,248 | 124% | 2,780,813 |

| REQUIREMENTS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------|------------------|------------------|------------|------------------|------------------|------------|------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| COVA | 3,038,805 | 2,998,091 | 99% | 3,136,659 | 2,167,392 | 69% | 3,903,621 | 124% | (766,962) |
| Interfund Contract | 114,481 | 114,481 | 100% | 121,817 | 71,060 | 58% | 121,817 | 100% | - |
| Software | 11,500 | - | 0% | 45,000 | 46,008 | 102% | 46,008 | 102% | (1,008) |
| Interfund Charges | 35,861 | 35,861 | 100% | 39,709 | 23,164 | 58% | 39,709 | 100% | - |
| Administrative | 15,225 | 4,526 | 30% | 15,203 | 7,111 | 47% | 16,703 | 110% | (1,500) |
| Grants & Contributions | 404,000 | 414,000 | 102% | - | - | | - | | - |
| TOTAL REQUIREMENTS | 3,619,872 | 3,566,960 | 99% | 3,358,388 | 2,314,734 | 69% | 4,127,858 | 123% | (769,470) |

| TRANSFERS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|----------------------------|--------------------|--------------------|------------|--------------------|--------------------|------------|--------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfer Out - RV Park | (20,000) | (20,000) | 100% | (20,000) | (11,662) | 58% | (20,000) | 100% | - |
| Transfer Out - Annual Fair | (75,000) | (75,000) | 100% | (75,000) | (43,750) | 58% | (75,000) | 100% | - |
| Transfers Out | - | - | | (205,956) | (120,141) | 58% | (205,956) | 100% | - |
| Transfer Out - F&E Reserve | (453,158) | (385,418) | 85% | (428,901) | (250,187) | 58% | (531,256) | 124% | (102,355) |
| Transfer Out - Health | (406,646) | (406,646) | 100% | (444,417) | (259,238) | 58% | (444,417) | 100% | - |
| Transfer Out - F&E | (1,171,445) | (925,054) | 79% | (931,513) | (543,375) | 58% | (1,170,342) | 126% | (238,829) |
| Transfer Out - Sheriff | (3,151,787) | (3,151,787) | 100% | (3,651,787) | (2,130,205) | 58% | (3,651,787) | 100% | - |
| TOTAL TRANSFERS | (5,278,036) | (4,963,905) | 94% | (5,757,574) | (3,358,558) | 58% | (6,098,758) | 106% | (341,184) |

| FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|---------------------|---------------------|-------------|----------------------|-------------|---------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 3,712,394 | 3,490,749 | 94% | 5,890,343 | 6,189,395 | 105% | 6,189,395 | 105% | 299,052 |
| Resources over Requirements | 7,049,993 | 7,662,551 | | 8,301,047 | 6,530,068 | | 10,312,391 | | 2,011,344 |
| Net Transfers - In (Out) | (5,278,036) | (4,963,905) | | (5,757,574) | (3,358,558) | | (6,098,758) | | (341,184) |
| TOTAL FUND BALANCE | \$ 5,484,351 | \$ 6,189,395 | 113% | \$ 8,433,816 | \$ 9,360,905 | 111% | \$ 10,403,028 | 123% | \$ 1,969,212 |

- 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 January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---|-------------------|---------------|-----------|-------------------|-------------------|-------------|-------------------|-------------|-------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Interest | - | 14,137 | | - | 63,607 | | 109,180 | | 109,180 |
| State & Local Coronavirus Fiscal Recovery Funds | 19,000,000 | 32,136 | 0% | 19,000,000 | 19,167,541 | 101% | 38,000,000 | 200% | 19,000,000 |
| TOTAL RESOURCES | 19,000,000 | 46,273 | 0% | 19,000,000 | 19,231,147 | 101% | 38,109,180 | 201% | 19,109,180 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|---|---------------|-----------|-------------------|------------------|-----------|-------------------|-------------|-------------|
| | Services to Disproportionately Impacted Communities | - | - | | 19,444,050 | 102,276 | 1% | 19,444,050 | 100% |
| Administrative | 19,000,000 | - | 0% | 11,290,766 | 41,866 | 0% | 11,290,766 | 100% | - |
| Negative Economic Impacts | - | - | | 3,050,000 | - | 0% | 3,050,000 | 100% | - |
| Public Health | - | 32,136 | 999% | 2,165,184 | 1,796,187 | 83% | 2,165,184 | 100% | - |
| Infrastructure | - | - | | 2,050,000 | 375,000 | 18% | 2,050,000 | 100% | - |
| TOTAL REQUIREMENTS | 19,000,000 | 32,136 | 0% | 38,000,000 | 2,315,328 | 6% | 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) | 16,915,819 | | 109,180 | | 19,109,180 |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - |
| TOTAL FUND BALANCE | - | \$ 14,137 | 999% | - | \$ 16,929,956 | 999% | \$ 123,317 | 999% | \$ 123,317 |

- A** The revenue received in FY21, but unspent at 06.30.21, was recorded as Deferred Revenue and recognized in FY22
- B** Includes \$6.77M in childcare/early education funding, \$6.9M in housing support for unhoused persons and over \$7.3M in affordable housing projects
- C** Administration holds the balance of the ARPA funds, as well as an approved budget analyst for ARPA reporting and administration
- D** Majority of funding is for food programs and \$100K in support of the Ronald McDonald House
- E** Approved ARPA funding consists of Isolation Motel Liability Insurance, COVID-19 testing done by Dr. Young, UV sanitizer for the jail to prevent COVID-19 in congregate settings and various Health Services expenses such as temporary staffing costs to support the COVID-19 response
- F** Consists of modernization of irrigation systems, Terrebonne wastewater system, and a regional broadband infrastructure needs and assessment



Budget to Actuals Report

Justice Court - Fund 220

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 280,767 | 51% | 550,000 | 100% | - |
| Miscellaneous | - | 736 | | 737 | - | 0% | 737 | 100% | - |
| Interest on Investments | 1,100 | 9 | 1% | 95 | 22 | 23% | 30 | 32% | (65) |
| TOTAL RESOURCES | 489,850 | 501,563 | 102% | 550,832 | 280,789 | 51% | 550,767 | 100% | (65) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|----------------|------------|----------------|----------------|------------|----------------|-------------|----------------|
| | Personnel Services | 531,006 | 519,650 | 98% | 542,209 | 316,184 | 58% | 542,209 | 100% |
| Materials and Services | 152,502 | 131,276 | 86% | 158,933 | 86,473 | 54% | 158,933 | 100% | - ^A |
| TOTAL REQUIREMENTS | 683,508 | 650,926 | 95% | 701,142 | 402,657 | 57% | 701,142 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|--------------------|----------------|-------------|----------------|----------------|------------|----------------|-------------|-------------|
| | Transfers In - TRT | - | - | | 205,956 | 120,141 | 58% | 205,956 | 100% |
| Transfers In- General Fund | 107,235 | 111,521 | 104% | - | - | | - | | - |
| TOTAL TRANSFERS | 107,235 | 111,521 | 104% | 205,956 | 120,141 | 58% | 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) | (121,869) | | (150,375) | | (65) |
| Net Transfers - In (Out) | 107,235 | 111,521 | | 205,956 | 120,141 | | 205,956 | | - |
| TOTAL FUND BALANCE | \$ 57,804 | - | 0% | \$ 55,646 | (\$ 1,728) | -3% | \$ 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 January 31, 2022 (unaudited)

58.3%
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 | 27,200,638 | 96% | 28,467,681 | 100% | 19,152 A |
| LED #2 Property Tax Current | 11,092,307 | 11,269,119 | 102% | 11,813,562 | 11,286,675 | 96% | 11,824,026 | 100% | 10,464 A |
| Sheriff's Office Revenues | 4,259,128 | 4,693,854 | 110% | 3,993,964 | 2,411,337 | 60% | 4,084,166 | 102% | 90,202 |
| LED #1 Property Tax Prior | 280,000 | 579,513 | 207% | 330,000 | 185,294 | 56% | 330,000 | 100% | - |
| LED #1 Interest | 101,100 | 170,066 | 168% | 147,416 | 52,616 | 36% | 73,350 | 50% | (74,066) |
| LED #2 Property Tax Prior | 120,000 | 194,726 | 162% | 145,000 | 76,103 | 52% | 145,000 | 100% | - |
| LED #2 Interest | 120,000 | 72,488 | 60% | 69,274 | 13,591 | 20% | 16,860 | 24% | (52,414) |
| LED #1 Foreclosed Properties | - | 33,522 | - | - | - | - | - | - | - |
| LED #2 Foreclosed Properties | - | 13,534 | - | - | - | - | - | - | - |
| TOTAL RESOURCES | 43,449,298 | 44,938,851 | 103% | 44,947,745 | 41,226,254 | 92% | 44,941,083 | 100% | (6,662) |

| REQUIREMENTS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Sheriff's Services | 3,864,843 | 4,435,626 | 115% | 4,002,499 | 2,394,864 | 60% | 4,072,144 | 102% | (69,645) |
| Civil/Special Units | 1,232,618 | 1,083,411 | 88% | 1,154,204 | 643,151 | 56% | 1,135,791 | 98% | 18,413 |
| Automotive/Communications | 3,312,477 | 3,184,547 | 96% | 3,576,342 | 1,729,158 | 48% | 3,481,098 | 97% | 95,244 |
| Detective | 2,515,536 | 2,546,467 | 101% | 3,029,130 | 1,854,661 | 61% | 3,124,175 | 103% | (95,045) |
| Patrol | 13,284,465 | 13,388,793 | 101% | 14,015,461 | 7,507,203 | 54% | 13,377,975 | 95% | 637,486 |
| Records | 1,038,130 | 954,506 | 92% | 1,025,023 | 446,908 | 44% | 804,196 | 78% | 220,827 |
| Adult Jail | 20,347,342 | 18,424,567 | 91% | 21,033,697 | 10,861,722 | 52% | 19,812,947 | 94% | 1,220,750 |
| Court Security | 490,401 | 413,143 | 84% | 444,617 | 247,574 | 56% | 430,409 | 97% | 14,208 |
| Emergency Services | 543,565 | 886,331 | 163% | 789,912 | 380,552 | 48% | 723,035 | 92% | 66,877 |
| Special Services | 2,052,586 | 1,787,984 | 87% | 1,775,588 | 1,215,956 | 68% | 2,122,159 | 120% | (346,571) |
| Training | 1,156,993 | 1,186,921 | 103% | 1,626,207 | 928,207 | 57% | 1,696,014 | 104% | (69,807) |
| Other Law Enforcement | 1,328,675 | 1,331,363 | 100% | 1,389,684 | 895,361 | 64% | 1,583,681 | 114% | (193,997) |
| 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 | 29,105,318 | 54% | 52,663,620 | 97% | 1,498,740 |

| TRANSFERS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|------------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfer In - TRT | 3,151,787 | 3,151,787 | 100% | 3,651,787 | 2,130,205 | 58% | 3,651,787 | 100% | - |
| Transfer In - General Fund | 240,290 | 240,290 | 100% | 121,950 | 71,134 | 58% | 121,950 | 100% | - |
| Transfers Out - Debt Service | (273,000) | (272,128) | 100% | (273,000) | (67,495) | 25% | (273,000) | 100% | - |
| TOTAL TRANSFERS | 3,119,077 | 3,119,949 | 100% | 3,500,737 | 2,133,844 | 61% | 3,500,737 | 100% | - |

| FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-----------------------------|----------------------|----------------------|-------------|----------------------|----------------------|-------------|----------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 18,676,167 | 18,832,967 | 101% | 17,874,511 | 17,266,520 | 97% | 17,266,520 | 97% | (607,991) |
| Resources over Requirements | (7,813,922) | (4,686,396) | - | (9,214,615) | 12,120,936 | - | (7,722,537) | - | 1,492,078 |
| Net Transfers - In (Out) | 3,119,077 | 3,119,949 | - | 3,500,737 | 2,133,844 | - | 3,500,737 | - | - |
| TOTAL FUND BALANCE | \$ 13,981,322 | \$ 17,266,520 | 123% | \$ 12,160,633 | \$ 31,521,299 | 259% | \$ 13,044,720 | 107% | \$884,087 |

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

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



Budget to Actuals Report

Health Services - Fund 274

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Grant | 15,156,802 | 14,869,697 | 98% | 17,097,017 | 11,867,841 | 69% | 18,597,887 | 109% | 1,500,870 |
| OHP Capitation | 8,279,406 | 8,403,083 | 101% | 8,947,837 | 6,866,603 | 77% | 11,375,128 | 127% | 2,427,291 |
| State Miscellaneous | 2,850,731 | 3,493,477 | 123% | 4,129,465 | 2,320,215 | 56% | 3,805,385 | 92% | (324,080) |
| Federal Grants | 4,833,096 | 5,641,391 | 117% | 3,633,483 | 1,796,869 | 49% | 4,503,293 | 124% | 869,810 |
| OHP Fee for Service | 3,265,627 | 3,877,425 | 119% | 3,627,151 | 1,514,886 | 42% | 2,676,724 | 74% | (950,427) |
| CCBHC Grant | - | - | - | 2,627,291 | - | 0% | 200,000 | 8% | (2,427,291) |
| Local Grants | 3,639,059 | 3,829,781 | 105% | 1,936,838 | 1,968,310 | 102% | 2,539,901 | 131% | 603,063 |
| Environmental Health Fees | 1,091,652 | 1,106,707 | 101% | 1,086,019 | 926,648 | 85% | 1,172,109 | 108% | 86,090 |
| Medicaid | 350,491 | 933,393 | 266% | 1,014,100 | 469,297 | 46% | 804,509 | 79% | (209,591) |
| Other | 965,971 | 1,106,718 | 115% | 884,036 | 426,692 | 48% | 835,452 | 95% | (48,584) |
| Patient Fees | 672,995 | 483,754 | 72% | 468,415 | 322,334 | 69% | 548,212 | 117% | 79,797 |
| Vital Records | 237,296 | 317,189 | 134% | 280,000 | 183,503 | 66% | 351,395 | 125% | 71,395 |
| Divorce Filing Fees | 173,030 | 173,030 | 100% | 173,030 | 178,331 | 103% | 178,331 | 103% | 5,301 |
| State - Medicare | 210,287 | 217,833 | 104% | 172,200 | 126,184 | 73% | 215,863 | 125% | 43,663 |
| Liquor Revenue | 99,500 | 158,977 | 160% | 157,000 | 96,561 | 62% | 177,575 | 113% | 20,575 |
| Interest on Investments | 147,400 | 153,426 | 104% | 156,549 | 56,763 | 36% | 93,450 | 60% | (63,099) |
| State Shared- Family Planning | 155,000 | 146,074 | 94% | 152,634 | 63,294 | 41% | 99,852 | 65% | (52,782) |
| Interfund Contract- Gen Fund | 127,000 | 127,000 | 100% | 127,000 | 127,000 | 100% | 127,000 | 100% | - |
| State - Medicaid/Medicare | 952,220 | 882,600 | 93% | 843,050 | 375,911 | 45% | 644,418 | 76% | (198,632) |
| TOTAL RESOURCES | 43,207,563 | 45,921,554 | 106% | 47,513,115 | 29,687,241 | 62% | 48,946,484 | 103% | 1,433,369 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|---------------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Administration Allocation | - | - | - | - | - | - | - | - |
| Personnel Services | 37,622,192 | 35,975,598 | 96% | 43,690,850 | 22,402,365 | 51% | 39,928,524 | 91% | 3,762,326 |
| Materials and Services | 14,523,515 | 13,886,895 | 96% | 13,963,434 | 6,727,394 | 48% | 14,230,834 | 102% | (267,400) |
| Capital Outlay | 139,467 | 131,664 | 94% | 131,000 | 27,376 | 21% | 129,308 | 99% | 1,692 |
| TOTAL REQUIREMENTS | 52,285,174 | 49,994,157 | 96% | 57,785,284 | 29,157,134 | 50% | 54,288,666 | 94% | 3,496,618 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------------|----------------------------|------------------|------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfers In- General Fund | 5,472,710 | 5,472,710 | 100% | 5,909,168 | 3,446,975 | 58% | 5,909,168 | 100% |
| Transfers In - TRT | 406,646 | 406,646 | 100% | 444,417 | 259,238 | 58% | 444,417 | 100% | - |
| Transfers In- OHP Mental Health | 2,379,865 | 1,298,965 | 55% | - | - | - | - | - | - |
| Transfers Out | (232,908) | (232,908) | 100% | (230,755) | (134,577) | 58% | (230,755) | 100% | - |
| TOTAL TRANSFERS | 8,026,313 | 6,945,413 | 87% | 6,122,830 | 3,571,637 | 58% | 6,122,830 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|----------------------|-------------|---------------------|----------------------|-------------|----------------------|-------------|--------------------|
| | Beginning Fund Balance | 6,778,564 | 7,817,166 | 115% | 10,033,946 | 10,689,975 | 107% | 10,689,976 | 107% |
| Resources over Requirements | (9,077,611) | (4,072,603) | - | (10,272,169) | 530,107 | - | (5,342,182) | - | 4,929,987 |
| Net Transfers - In (Out) | 8,026,313 | 6,945,413 | 87% | 6,122,830 | 3,571,637 | 58% | 6,122,830 | 100% | - |
| TOTAL FUND BALANCE | \$ 5,727,266 | \$ 10,689,975 | 187% | \$ 5,884,607 | \$ 14,791,719 | 251% | \$ 11,470,624 | 195% | \$5,586,017 |



Budget to Actuals Report

Health Services - Admin - Fund 274

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Federal Grants | 1,237,245 | 2,636,157 | 213% | 768,843 | 348,441 | 45% | 1,340,510 | 174% | 571,667 |
| State Grant | - | - | - | 637,740 | 710,308 | 111% | 824,532 | 129% | 186,792 |
| CCBHC Grant | - | - | - | 486,804 | - | 0% | 35,961 | 7% | (450,843) |
| Interest on Investments | 147,400 | 153,426 | 104% | 156,549 | 56,763 | 36% | 93,450 | 60% | (63,099) |
| Other | 14,391 | 12,622 | 88% | 9,200 | 10,348 | 112% | 12,768 | 139% | 3,568 |
| OHP Capitation | - | - | - | - | 74,884 | - | 436,443 | - | 436,443 |
| State Miscellaneous | - | 347,105 | - | - | - | - | - | - | - |
| TOTAL RESOURCES | 1,399,036 | 3,149,311 | 225% | 2,059,136 | 1,200,745 | 58% | 2,743,664 | 133% | 684,528 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|-------------|------------------|------------------|------------|------------------|------------|----------------|
| | Personnel Services | 5,914,729 | 5,679,486 | 96% | 6,784,607 | 3,274,583 | 48% | 5,836,201 | 86% |
| Materials and Services | 4,991,353 | 6,435,511 | 129% | 5,872,706 | 3,320,492 | 57% | 6,644,581 | 113% | (771,875) |
| Administration Allocation | (9,645,743) | (9,645,743) | 100% | (10,162,921) | (5,028,475) | 49% | (10,188,901) | 100% | 25,980 |
| TOTAL REQUIREMENTS | 1,260,339 | 2,469,254 | 196% | 2,494,392 | 1,566,601 | 63% | 2,291,881 | 92% | 202,511 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfers Out | (232,908) | (232,908) | 100% | (219,794) | (128,183) | 58% | (219,794) | 100% |
| TOTAL TRANSFERS | (232,908) | (232,908) | 100% | (219,794) | (128,183) | 58% | (219,794) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|--------------------|
| | Beginning Fund Balance | 2,772,840 | 3,322,793 | 120% | 3,552,000 | 3,769,942 | 106% | 3,769,942 | 106% |
| Resources over Requirements | 138,696 | 680,056 | - | (435,256) | (365,856) | - | 451,783 | - | 887,039 |
| Net Transfers - In (Out) | (232,908) | (232,908) | - | (219,794) | (128,183) | - | (219,794) | - | - |
| TOTAL FUND BALANCE | \$ 2,678,628 | \$ 3,769,942 | 141% | \$ 2,896,950 | \$ 3,275,903 | 113% | \$ 4,001,931 | 138% | \$1,104,981 |

- A** Federal grants are reimbursed on a quarterly basis and increase in projection over budget is due to an increase in FEMA funds to support COVID response.
- B** Projections over budget include Public Health Modernization funds approved by the Board in January 2022
- C** Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues
- D** Personnel projections based on year to date vacancy savings and assume 3% moving forward
- E** Expenditures projected over budget due are related to contracts for vaccine rollout under FEMA funds, which were budgeted in Personnel



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Grant | 10,348,047 | 9,920,554 | 96% | 11,907,014 | 7,579,016 | 64% | 12,402,404 | 104% | 495,390 |
| OHP Capitation | 8,279,406 | 8,403,083 | 101% | 8,947,837 | 6,791,719 | 76% | 10,938,685 | 122% | 1,990,848 |
| OHP Fee for Service | 3,265,627 | 3,877,425 | 119% | 3,627,151 | 1,507,868 | 42% | 2,664,694 | 73% | (962,457) |
| Federal Grants | 3,298,243 | 2,715,411 | 82% | 2,725,623 | 1,372,399 | 50% | 3,047,986 | 112% | 322,363 |
| CCBHC Grant | - | - | - | 2,140,487 | - | 0% | 164,039 | 8% | (1,976,448) |
| State Miscellaneous | 1,544,455 | 1,285,829 | 83% | 1,934,643 | 882,221 | 46% | 1,758,933 | 91% | (175,710) |
| Local Grants | 1,897,762 | 1,717,173 | 90% | 1,093,055 | 1,098,495 | 100% | 1,382,062 | 126% | 289,007 |
| Medicaid | 350,491 | 933,393 | 266% | 1,014,100 | 469,297 | 46% | 804,509 | 79% | (209,591) |
| Other | 927,605 | 1,076,144 | 116% | 682,180 | 392,163 | 57% | 668,310 | 98% | (13,870) |
| Patient Fees | 522,300 | 382,906 | 73% | 372,115 | 257,692 | 69% | 438,462 | 118% | 66,347 |
| Divorce Filing Fees | 173,030 | 173,030 | 100% | 173,030 | 178,331 | 103% | 178,331 | 103% | 5,301 |
| State - Medicare | 210,287 | 217,833 | 104% | 172,200 | 126,184 | 73% | 215,863 | 125% | 43,663 |
| Liquor Revenue | 99,500 | 158,977 | 160% | 157,000 | 96,561 | 62% | 177,575 | 113% | 20,575 |
| Interfund Contract- Gen Fund | 127,000 | 127,000 | 100% | 127,000 | 127,000 | 100% | 127,000 | 100% | - |
| TOTAL RESOURCES | 31,043,753 | 30,988,758 | 100% | 35,073,435 | 20,878,945 | 60% | 34,968,853 | 100% | (104,582) |

| REQUIREMENTS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Administration Allocation | 7,434,938 | 7,434,938 | 100% | 7,523,855 | 3,734,328 | 50% | 7,523,855 | 100% | - |
| Personnel Services | 23,060,066 | 22,131,010 | 96% | 26,632,065 | 13,837,486 | 52% | 24,504,004 | 92% | 2,128,061 |
| Materials and Services | 5,998,817 | 4,097,273 | 68% | 4,882,963 | 1,896,648 | 39% | 4,568,177 | 94% | 314,786 |
| Capital Outlay | 125,267 | 106,122 | 85% | 54,000 | 27,376 | 51% | 55,376 | 103% | (1,376) |
| TOTAL REQUIREMENTS | 36,619,088 | 33,769,343 | 92% | 39,092,883 | 19,495,837 | 50% | 36,651,412 | 94% | 2,441,471 |

| TRANSFERS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------------|------------------|------------------|------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfers In- General Fund | 2,036,117 | 2,036,117 | 100% | 2,278,087 | 1,328,859 | 58% | 2,278,087 | 100% | - |
| Transfers In- OHP Mental Health | 2,298,179 | 1,217,279 | 53% | - | - | - | - | - | - |
| Transfers Out | - | - | 0% | (10,961) | (6,394) | 58% | (10,961) | 100% | - |
| TOTAL TRANSFERS | 4,334,296 | 3,253,396 | 75% | 2,267,126 | 1,322,466 | 58% | 2,267,126 | 100% | - |

| FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 3,008,705 | 3,397,853 | 113% | 3,612,014 | 3,870,664 | 107% | 3,870,664 | 107% | 258,650 |
| Resources over Requirements | (5,575,335) | (2,780,585) | - | (4,019,448) | 1,383,108 | - | (1,682,559) | - | 2,336,889 |
| Net Transfers - In (Out) | 4,334,296 | 3,253,396 | 75% | 2,267,126 | 1,322,466 | 58% | 2,267,126 | 100% | - |
| TOTAL FUND BALANCE | \$ 1,767,666 | \$ 3,870,664 | 219% | \$ 1,859,692 | \$ 6,576,237 | 354% | \$ 4,455,231 | 240% | \$2,595,539 |

- A** Additional funds received for Aid & Assist (\$285K), Parent Child Interactive Therapy (\$78K) and School Based Health Centers (\$22K)
- B** Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues. CCBHC Grant is reimbursed on a quarterly basis.
- C** A high vacancy rate and reduction in services is leading to less than budgeted fee for services
- D** Projections include an extension of unspent funds for the Crisis Program's Bureau of Justice Assistance and SAMHSA CCBHC Expansion grants
- E** Reduction in projected revenue associated with the I/DD local match program
- F** Carryforward of unspent FY21 COHC Crisis Services Grant and Choice Model funds. Also includes unbudgeted 2020 Q1 COHC Covid QIM funds.
- G** Medicaid services tracking lower than budget
- H** Personnel projections based on year to date vacancy savings and assume 6% moving forward



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-------------------------------|-------------------|-------------------|-------------|-------------------|------------------|------------|-------------------|-------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Grant | 4,808,755 | 4,949,143 | 103% | 4,552,263 | 3,578,517 | 79% | 5,370,951 | 118% | 818,688 A |
| State Miscellaneous | 1,306,276 | 1,860,543 | 142% | 2,194,822 | 1,437,994 | 66% | 2,046,452 | 93% | (148,370) |
| Environmental Health Fees | 1,091,652 | 1,106,707 | 101% | 1,086,019 | 926,648 | 85% | 1,172,109 | 108% | 86,090 B |
| Local Grants | 1,741,297 | 2,112,608 | 121% | 843,783 | 869,815 | 103% | 1,157,839 | 137% | 314,056 C |
| Vital Records | 237,296 | 317,189 | 134% | 280,000 | 183,503 | 66% | 351,395 | 125% | 71,395 |
| Other | 23,975 | 17,952 | 75% | 192,656 | 24,181 | 13% | 154,374 | 80% | (38,282) |
| State Shared- Family Planning | 155,000 | 146,074 | 94% | 152,634 | 63,294 | 41% | 99,852 | 65% | (52,782) |
| Federal Grants | 297,609 | 289,822 | 97% | 139,017 | 76,029 | 55% | 114,797 | 83% | (24,220) |
| Patient Fees | 150,695 | 100,848 | 67% | 96,300 | 64,642 | 67% | 109,750 | 114% | 13,450 |
| OHP Fee for Service | - | - | - | - | 7,018 | - | 12,030 | - | 12,030 |
| State - Medicaid/Medicare | 952,220 | 882,600 | 93% | 843,050 | 375,911 | 45% | 644,418 | 76% | (198,632) D |
| TOTAL RESOURCES | 10,764,775 | 11,783,485 | 109% | 10,380,544 | 7,607,551 | 73% | 11,233,967 | 108% | 853,423 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|---------------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|------------------|
| | Administration Allocation | 2,210,805 | 2,210,805 | 100% | 2,639,066 | 1,294,147 | 49% | 2,665,046 | 101% |
| Personnel Services | 8,647,397 | 8,165,103 | 94% | 10,274,178 | 5,290,296 | 51% | 9,588,319 | 93% | 685,859 E |
| Materials and Services | 3,533,345 | 3,354,111 | 95% | 3,207,765 | 1,510,254 | 47% | 3,018,076 | 94% | 189,689 |
| Capital Outlay | 14,200 | 25,542 | 180% | 77,000 | - | 0% | 73,932 | 96% | 3,068 |
| TOTAL REQUIREMENTS | 14,405,747 | 13,755,560 | 95% | 16,198,009 | 8,094,696 | 50% | 15,345,373 | 95% | 852,636 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------------|----------------------------|------------------|-------------|------------------|------------------|------------|------------------|-------------|-------------|
| | Transfers In- General Fund | 3,436,593 | 3,436,593 | 100% | 3,631,081 | 2,118,116 | 58% | 3,631,081 | 100% |
| Transfers In - TRT | 406,646 | 406,646 | 100% | 444,417 | 259,238 | 58% | 444,417 | 100% | - |
| Transfers In- OHP Mental Health | 81,686 | 81,686 | 100% | - | - | - | - | - | - |
| TOTAL TRANSFERS | 3,924,925 | 3,924,925 | 100% | 4,075,498 | 2,377,354 | 58% | 4,075,498 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|---------------------|
| | Beginning Fund Balance | 997,019 | 1,096,520 | 110% | 2,869,932 | 3,049,370 | 106% | 3,049,370 | 106% |
| Resources over Requirements | (3,640,972) | (1,972,075) | - | (5,817,465) | (487,145) | - | (4,111,406) | - | 1,706,059 |
| Net Transfers - In (Out) | 3,924,925 | 3,924,925 | 100% | 4,075,498 | 2,377,354 | 58% | 4,075,498 | 100% | - |
| TOTAL FUND BALANCE | \$ 1,280,972 | \$ 3,049,370 | 238% | \$ 1,127,965 | \$ 4,939,578 | 438% | \$ 3,013,462 | 267% | \$ 1,885,497 |

- A** Revenue over budget primarily due to additional state funds in Tobacco Prevention (\$61K), Oregon Mothers Care (\$75K) and WIC (\$92K), Public Health Modernization (\$544K), COVID Vaccine Delivery (\$120k), and reduction in School Based Health Center funds (\$73K).
- B** Environmental Health Fee projections updated based on 2022 prepared billing statements
- C** Includes unbudgeted 2020 Q1 COHC Covid QIM funds (\$210K)
- D** Medicaid/Medicare services tracking lower than budgeted
- E** Personnel projections based on year to date vacancy savings and assume 3% moving forward



Budget to Actuals Report

Community Development - Fund 295

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|------------------------|------------------|------------------|-------------|------------------|------------------|------------|-------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Admin - Operations | 137,450 | 152,710 | 111% | 138,716 | 80,174 | 58% | 144,716 | 104% | 6,000 |
| Code Compliance | 722,028 | 783,094 | 108% | 842,906 | 601,438 | 71% | 1,038,906 | 123% | 196,000 |
| Building Safety | 3,362,450 | 3,921,591 | 117% | 3,819,940 | 2,484,418 | 65% | 4,266,940 | 112% | 447,000 |
| Electrical | 720,600 | 915,357 | 127% | 914,750 | 564,918 | 62% | 987,600 | 108% | 72,850 |
| Environmental On-Site | 867,700 | 1,118,994 | 129% | 1,056,678 | 523,998 | 50% | 1,031,178 | 98% | (25,500) |
| Current Planning | 1,738,304 | 2,054,192 | 118% | 1,980,521 | 1,209,040 | 61% | 2,144,811 | 108% | 164,290 |
| Long Range Planning | 703,194 | 741,514 | 105% | 826,806 | 558,245 | 68% | 966,675 | 117% | 139,869 |
| TOTAL RESOURCES | 8,251,726 | 9,687,451 | 117% | 9,580,316 | 6,022,231 | 63% | 10,580,825 | 110% | 1,000,509 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|------------------|------------------|------------|------------------|------------|----------------|
| | Admin - Operations | 2,818,748 | 2,740,077 | 97% | 3,137,795 | 1,742,243 | 56% | 3,005,254 | 96% |
| Code Compliance | 568,320 | 539,584 | 95% | 617,012 | 316,666 | 51% | 641,218 | 104% | (24,206) |
| Building Safety | 1,867,662 | 1,768,376 | 95% | 2,284,444 | 1,177,446 | 52% | 2,120,437 | 93% | 164,007 |
| Electrical | 524,979 | 487,253 | 93% | 556,531 | 319,161 | 57% | 549,631 | 99% | 6,900 |
| Environmental On-Site | 634,452 | 639,025 | 101% | 765,935 | 344,220 | 45% | 637,068 | 83% | 128,867 |
| Current Planning | 1,479,294 | 1,465,772 | 99% | 1,769,333 | 904,836 | 51% | 1,646,476 | 93% | 122,857 |
| Long Range Planning | 580,687 | 446,049 | 77% | 847,839 | 299,112 | 35% | 702,139 | 83% | 145,700 |
| TOTAL REQUIREMENTS | 8,474,142 | 8,086,137 | 95% | 9,978,889 | 5,103,684 | 51% | 9,302,223 | 93% | 676,666 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------------------|-----------------------------|--------------------|-------------|------------------|------------------|-------------|--------------------|-------------|------------------|
| | Transfers In - General Fund | 100,000 | - | 0% | 290,000 | 157,992 | 54% | 290,000 | 100% |
| Transfers In - CDD Electrical Reserve | 93,264 | - | 0% | - | - | - | - | - | - |
| Transfers Out | (100,518) | (100,518) | 100% | (99,360) | (57,939) | 58% | (99,360) | 100% | - |
| Transfers Out - CDD Reserve | (148,226) | (1,004,480) | 678% | (461,262) | (614,059) | 133% | (1,217,039) | 264% | (755,777) |
| TOTAL TRANSFERS | (55,480) | (1,104,998) | 999% | (270,622) | (514,006) | 190% | (1,026,399) | 379% | (755,777) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|-------------------|---------------------|-------------|---------------------|-------------|--------------------|
| | Beginning Fund Balance | 1,012,694 | 1,253,356 | 124% | 1,432,367 | 1,749,533 | 122% | 1,749,673 | 122% |
| Resources over Requirements | (222,416) | 1,601,315 | - | (398,573) | 918,547 | - | 1,278,602 | - | 1,677,175 |
| Net Transfers - In (Out) | (55,480) | (1,104,998) | - | (270,622) | (514,006) | - | (1,026,399) | - | (755,777) |
| TOTAL FUND BALANCE | \$ 734,798 | \$ 1,749,673 | 238% | \$ 763,172 | \$ 2,154,074 | 282% | \$ 2,001,876 | 262% | \$1,238,704 |

- 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** 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 January 31, 2022 (unaudited)

58.3%
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 | 11,569,923 | 66% | 19,000,000 | 109% | 1,515,000 | A |
| Federal - PILT Payment | 1,690,574 | 2,061,977 | 122% | 2,096,751 | 2,195,918 | 105% | 2,195,918 | 105% | 99,167 | B |
| Other Inter-fund Services | 1,114,070 | 1,198,004 | 108% | 1,221,632 | 260,934 | 21% | 1,221,632 | 100% | - | |
| Forest Receipts | 723,085 | 660,298 | 91% | 627,207 | - | 0% | 640,441 | 102% | 13,234 | C |
| Cities-Bend/Red/Sis/La Pine | 385,000 | 627,694 | 163% | 560,000 | 170,789 | 30% | 310,000 | 55% | (250,000) | D |
| Sale of Equip & Material | 396,000 | 333,109 | 84% | 449,150 | 246,156 | 55% | 449,150 | 100% | - | |
| Miscellaneous | 54,000 | 73,562 | 136% | 67,340 | 43,646 | 65% | 67,546 | 100% | 206 | E |
| Mineral Lease Royalties | 60,000 | 51,642 | 86% | 60,000 | 7,414 | 12% | 50,000 | 83% | (10,000) | C |
| Interest on Investments | 114,000 | 65,094 | 57% | 59,109 | 32,333 | 55% | 56,310 | 95% | (2,799) | F |
| Assessment Payments (P&I) | 8,000 | 24,578 | 307% | 3,460 | 3,107 | 90% | 5,395 | 156% | 1,935 | F |
| State Miscellaneous | - | 7,048 | | - | - | | 20,000 | | 20,000 | G |
| Federal Reimbursements | 1,325,874 | 1,093,866 | 83% | - | - | | - | | - | |
| TOTAL RESOURCES | 20,681,110 | 23,538,925 | 114% | 22,629,649 | 14,530,220 | 64% | 24,016,392 | 106% | 1,386,743 | |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance | |
|---------------------------|--------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|----------------|---------|
| | Personnel Services | 6,709,180 | 6,422,847 | 96% | 6,916,229 | 3,865,518 | 56% | 6,716,773 | 97% | 199,456 |
| Materials and Services | 7,753,525 | 6,065,466 | 78% | 7,843,400 | 3,506,722 | 45% | 7,892,013 | 101% | (48,613) | I |
| Capital Outlay | 50,500 | 17,944 | 36% | 264,500 | 81,276 | 31% | 257,115 | 97% | 7,386 | F |
| TOTAL REQUIREMENTS | 14,513,205 | 12,506,257 | 86% | 15,024,128 | 7,453,516 | 50% | 14,865,900 | 99% | 158,228 | |

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

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|--------------------|
| | Beginning Fund Balance | 2,695,786 | 4,217,071 | 156% | 6,383,832 | 8,566,521 | 134% | 8,566,521 | 134% |
| Resources over Requirements | 6,167,905 | 11,032,669 | | 7,605,521 | 7,076,704 | | 9,150,492 | | 1,544,971 |
| Net Transfers - In (Out) | (6,683,218) | (6,683,218) | | (11,757,547) | (6,985,536) | | (11,757,547) | | - |
| TOTAL FUND BALANCE | \$ 2,180,473 | \$ 8,566,521 | 393% | \$ 2,231,806 | \$ 8,657,690 | 388% | \$ 5,959,467 | 267% | \$3,727,661 |

- A** Updated based on YTD actuals trending higher than budgeted
- B** Actual payment higher than budget
- C** Based on revised projections from State
- D** City of Bend work will not happen this FY
- E** Parking Fees for Judicial Trailer increased over budget
- F** Updated based on YTD actuals
- G** New grant for Terrebonne WW Feasibility Study
- H** Projected Personnel savings based on FY22 savings to date
- I** Fuel costs trending higher than budgeted due to price increases



Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 3,550,840 | 84% | 4,734,453 | 113% | 531,568 |
| CJC Justice Reinvestment | 797,504 | 793,044 | 99% | 781,597 | 446,019 | 57% | 871,753 | 112% | 90,156 |
| DOC Measure 57 | 239,005 | 264,005 | 110% | 255,545 | 244,606 | 96% | 244,606 | 96% | (10,939) |
| Probation Supervision Fees | 170,000 | 189,458 | 111% | 170,000 | 3,606 | 2% | 3,607 | 2% | (166,393) |
| State Miscellaneous | - | 18,453 | | 138,000 | 34,559 | 25% | 123,453 | 89% | (14,547) |
| DOC-Family Sentence Alt | - | - | | 118,250 | 58,958 | 50% | 59,250 | 50% | (59,000) |
| Gen Fund/Crime Prevention | 50,000 | 50,000 | 100% | 50,000 | 50,000 | 100% | 50,000 | 100% | - |
| Interfund- Sheriff | 50,000 | 55,000 | 110% | 50,000 | 32,083 | 64% | 50,000 | 100% | - |
| Interest on Investments | 37,700 | 43,276 | 115% | 45,193 | 10,389 | 23% | 17,010 | 38% | (28,183) |
| Oregon BOPPPS | - | - | | 24,281 | - | 0% | 24,281 | 100% | - |
| Electronic Monitoring Fee | 10,000 | 3,973 | 40% | 2,500 | 236 | 9% | 300 | 12% | (2,200) |
| Probation Work Crew Fees | 2,000 | 600 | 30% | 1,500 | - | 0% | - | 0% | (1,500) |
| Miscellaneous | 1,000 | 579 | 58% | 500 | 305 | 61% | 500 | 100% | - |
| State Subsidy | 16,298 | - | 0% | - | - | | - | | - |
| TOTAL RESOURCES | 5,995,287 | 6,040,170 | 101% | 5,840,250 | 4,431,601 | 76% | 6,179,212 | 106% | 338,962 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|------------------|------------------|------------|------------------|------------------|------------|------------------|------------|----------------|
| Personnel Services | 5,157,473 | 4,950,715 | 96% | 5,379,503 | 2,807,982 | 52% | 4,809,004 | 89% | 570,499 |
| Materials and Services | 1,923,795 | 1,414,886 | 74% | 1,700,412 | 739,772 | 44% | 1,683,237 | 99% | 17,175 |
| TOTAL REQUIREMENTS | 7,081,268 | 6,365,601 | 90% | 7,079,915 | 3,547,754 | 50% | 6,492,241 | 92% | 587,674 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|----------------|----------------|-------------|----------------|----------------|------------|----------------|-------------|-------------|
| Transfers In- General Funds | 285,189 | 285,189 | 100% | 662,046 | 386,190 | 58% | 662,046 | 100% | - |
| Transfer to Vehicle Maint | (97,693) | (97,693) | 100% | (190,974) | (111,401) | 58% | (190,974) | 100% | - |
| TOTAL TRANSFERS | 187,496 | 187,496 | 100% | 471,072 | 274,789 | 58% | 471,072 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|---------------------|---------------------|-------------|---------------------|-------------|---------------------|
| Beginning Fund Balance | 2,714,814 | 3,119,990 | 115% | 2,739,775 | 2,982,055 | 109% | 2,982,055 | 109% | 242,280 |
| Resources over Requirements | (1,085,981) | (325,431) | | (1,239,665) | 883,847 | | (313,029) | | 926,636 |
| Net Transfers - In (Out) | 187,496 | 187,496 | | 471,072 | 274,789 | | 471,072 | | - |
| TOTAL FUND BALANCE | \$ 1,816,329 | \$ 2,982,055 | 164% | \$ 1,971,182 | \$ 4,140,691 | 210% | \$ 3,140,098 | 159% | \$ 1,168,916 |

- A** State Dept. of Corrections and related allocations were approved at higher levels than budgeted
- B** State Dept. of Corrections and related allocations were approved at lower levels than budgeted
- C** State law terminates probation supervision related fees as of 1/1/22. The department ceased collection on 7/1/21 and Dept of Revenue has closed any preexisting garnished accounts.
- D** Criminal Justice Commission Adult Treatment Court final grant award was less than budgeted
- E** Final payments from electronic monitoring clients prior to when the division shifted to a contract program received and Dept of Revenue has closed any garnished accounts
- F** Projected Personnel savings based on FY22 average vacancy rate of 9.3%
- G** Projected underspending based on FY22 trends



Budget to Actuals Report

Road CIP - Fund 465

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-------------------------|------------------|------------------|-------------|------------------|---------------|-----------|----------------|-----------|----------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| State Miscellaneous | 2,258,100 | 2,670,996 | 118% | 2,191,461 | - | 0% | 50,000 | 2% | (2,141,461) A |
| Interest on Investments | 209,700 | 271,831 | 130% | 279,729 | 73,505 | 26% | 123,450 | 44% | (156,279) B |
| TOTAL RESOURCES | 2,467,800 | 2,942,827 | 119% | 2,471,190 | 73,504 | 3% | 173,450 | 7% | (2,297,740) |

| REQUIREMENTS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------|-------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Materials and Services | 158,465 | 158,465 | 100% | 109,870 | 64,091 | 58% | 109,870 | 100% | - |
| Capital Outlay | 19,877,585 | 11,583,557 | 58% | 29,612,821 | 5,620,864 | 19% | 25,756,119 | 87% | 3,856,702 C |
| TOTAL REQUIREMENTS | 20,036,050 | 11,742,022 | 59% | 29,722,691 | 5,684,955 | 19% | 25,865,989 | 87% | 3,856,702 |

| TRANSFERS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|------------------------|------------------|------------------|------------|-------------------|------------------|------------|-------------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfers In | 7,517,657 | 6,819,612 | 91% | 12,193,917 | 4,772,011 | 39% | 12,193,917 | 100% | - |
| TOTAL TRANSFERS | 7,517,657 | 6,819,612 | 91% | 12,193,917 | 4,772,011 | 39% | 12,193,917 | 100% | - |

| FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-----------------------------|----------------------|----------------------|-------------|---------------------|----------------------|-------------|----------------------|-------------|--------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 23,154,407 | 25,512,586 | 110% | 20,374,044 | 23,533,004 | 116% | 23,533,004 | 116% | 3,158,960 |
| Resources over Requirements | (17,568,250) | (8,799,195) | | (27,251,501) | (5,611,451) | | (25,692,539) | | 1,558,962 |
| Net Transfers - In (Out) | 7,517,657 | 6,819,612 | | 12,193,917 | 4,772,011 | | 12,193,917 | | - |
| TOTAL FUND BALANCE | \$ 13,103,814 | \$ 23,533,004 | 180% | \$ 5,316,460 | \$ 22,693,564 | 427% | \$ 10,034,382 | 189% | \$4,717,922 |

- A** Revised ODOT funding agreement reduces revenue and offsetting expense for Terrebonne Refinement Plan by \$1.7 million. COVID 19 relief funding budgeted in FY 22 was received in FY 21. Reimbursable work will be reduced to \$50k with remainder being pushed to FY 22.
- B** Updated based on YTD actuals
- C** Updated based on anticipated completion of projects in FY22 coming in under budget or delayed to FY23



Budget to Actuals Report

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

58.3%

FY22 YTD January 31, 2021 (unaudited)

Year Completed

| Fiscal Year 2022 | | | | | | |
|---------------------------------------|----------------------|---------------------|------------|----------------------|------------|---------------------|
| | Budget | Actuals | % | Projection | % | \$ Variance |
| Terrebonne Refinement Plan | \$ 10,000,000 | \$ - | 0% | \$ 8,346,405 | 83% | \$ 1,653,595 |
| Tumalo Road / Tumalo Place | - | 67,998 | | 74,870 | | (74,870) |
| Old Bend Rdm/Tumalo Rd Inter | - | 16,907 | | 16,907 | | (16,907) |
| NE Negus and 17TH | 2,363,532 | 2,134,966 | 90% | 2,144,966 | 91% | 218,566 |
| Hunnel Rd: Loco Rd to Tumalo Rd | 2,168,940 | 14,396 | 1% | 918,137 | 42% | 1,250,803 |
| Transportation System Plan Update | 108,510 | 64,899 | 60% | 165,318 | 152% | (56,808) |
| Gribbling Rd Bridge | 279,575 | - | 0% | 50,000 | 18% | 229,575 |
| Terrebonne Wastewater Feasibility St. | - | 30,462 | | 111,092 | | (111,092) |
| Rickard Rd: Groff Rd to US 20 | 1,716,142 | 1,391,051 | 81% | 1,391,051 | 81% | 325,091 |
| Paving Powell Butte Hwy | 931,140 | 1,319,374 | 142% | 1,319,612 | 142% | (388,472) |
| Smith Rock Way Bridge Replace | 505,000 | 253 | 0% | 50,000 | 10% | 455,000 |
| Deschutes Mkt Rd/Hamehook Round | 671,000 | 60,998 | 9% | 564,000 | 84% | 107,000 |
| Paving Cottonwood: Us 97 To BSNF RR | 618,144 | 499,075 | 81% | 499,075 | 81% | 119,069 |
| Paving Desch Mkt Rd: Yeoman Hamehoo | 310,838 | - | 0% | - | 0% | 310,838 |
| Paving Alfalfa Mkt Rd: Mp 4 Dodds | 265,000 | - | 0% | 265,000 | 100% | - |
| Paving Of Hamby Rd: Us 20 To Butler | 200,000 | - | 0% | 410,000 | 205% | (210,000) |
| Powell Butte Hwy/Butler Market RB | 150,000 | 248 | 0% | 60,000 | 40% | 90,000 |
| Wilcox Ave Bridge #2171-03 Replacem | 100,000 | - | 0% | - | 0% | 100,000 |
| US 20: Cook Ave/OB Riley Rd (Tumalo | 6,700,000 | - | 0% | 6,700,000 | 100% | - |
| US 20: Tumalo Multi-Use Path Crossing | 1,250,000 | - | | 1,200,000 | 96% | 50,000 |
| Highway Warning Systems 2021 | - | 20,018 | | 69,286 | | (69,286) |
| Tumalo Wastewater Feasibility Study | - | 219 | | 50,000 | | (50,000) |
| FY 22 Guardrail Improvements | 100,000 | - | 0% | 120,400 | 120% | (20,400) |
| Redmond District Local Roads | 500,000 | - | | 500,000 | 100% | - |
| Bend District Local Roads | 500,000 | - | 0% | 500,000 | 100% | - |
| Sidewalk Ramp Improvements | 75,000 | - | 0% | 120,000 | 160% | (45,000) |
| Signage Improvements | 100,000 | - | 0% | 110,000 | 110% | (10,000) |
| TOTAL CAPITAL | \$ 29,612,821 | \$ 5,620,864 | 19% | \$ 25,756,119 | 87% | \$ 3,856,702 |



Budget to Actuals Report

Solid Waste - Fund 610

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 4,114,978 | 58% | 7,124,000 | 100% | - A |
| Private Disposal Fees | 2,491,617 | 2,985,124 | 120% | 2,827,000 | 1,874,616 | 66% | 2,827,000 | 100% | - A |
| Commercial Disp. Fee | 2,319,792 | 2,830,984 | 122% | 2,686,000 | 1,712,758 | 64% | 2,686,000 | 100% | - A |
| Yard Debris | 216,761 | 301,824 | 139% | 300,000 | 162,802 | 54% | 284,000 | 95% | (16,000) B |
| Franchise 3% Fees | 280,000 | 389,402 | 139% | 290,000 | 148,161 | 51% | 334,000 | 115% | 44,000 C |
| Miscellaneous | 88,096 | 102,595 | 116% | 55,000 | 43,590 | 79% | 70,200 | 128% | 15,200 D |
| Interest | 23,700 | 42,794 | 181% | 41,599 | 18,160 | 44% | 31,460 | 76% | (10,139) E |
| Special Waste | 15,000 | 34,292 | 229% | 15,000 | 32,818 | 219% | 35,000 | 233% | 20,000 E |
| Recyclables | 12,000 | 11,180 | 93% | 12,000 | 8,426 | 70% | 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 | 8,116,308 | 61% | 13,403,661 | 100% | 53,061 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|------------------|------------|------------------|------------------|------------|------------------|-------------|-----------------|
| | Personnel Services | 2,518,594 | 2,510,986 | 100% | 2,754,132 | 1,487,594 | 54% | 2,754,132 | 100% |
| Materials and Services | 5,227,119 | 4,705,435 | 90% | 5,651,103 | 2,526,257 | 45% | 5,651,103 | 100% | - |
| Capital Outlay | 162,500 | 29,523 | 18% | 53,141 | 65,708 | 124% | 91,305 | 172% | (38,164) F |
| Debt Service | 945,000 | 861,354 | 91% | 1,251,615 | 271,269 | 22% | 1,251,615 | 100% | - G |
| TOTAL REQUIREMENTS | 8,853,213 | 8,107,298 | 92% | 9,709,991 | 4,350,829 | 45% | 9,748,155 | 100% | (38,164) |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|--------------------------------|--------------------|-------------|--------------------|--------------------|-------------|--------------------|-------------|-------------|
| | SW Capital & Equipment Reserve | (3,684,280) | (3,684,280) | 100% | (6,029,323) | (3,014,141) | 50% | (6,029,323) | 100% |
| TOTAL TRANSFERS | (3,684,280) | (3,684,280) | 100% | (6,029,323) | (3,014,141) | 50% | (6,029,323) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|---------------------|-------------|-------------------|---------------------|-------------|---------------------|-------------|------------------|
| | Beginning Fund Balance | 1,179,819 | 2,285,566 | 194% | 2,972,234 | 3,957,273 | 133% | 3,957,273 | 133% |
| Resources over Requirements | 3,224,379 | 5,355,987 | | 3,640,609 | 3,765,480 | | 3,655,506 | | 14,897 |
| Net Transfers - In (Out) | (3,684,280) | (3,684,280) | | (6,029,323) | (3,014,141) | | (6,029,323) | | - |
| TOTAL FUND BALANCE | \$ 719,918 | \$ 3,957,273 | 550% | \$ 583,520 | \$ 4,708,612 | 807% | \$ 1,583,456 | 271% | \$999,936 |

- A** Fiscal YTD disposal tons are typically higher in the summer with reductions in winter. YTD volumes are running over 9% higher than last year-to-date
- B** Revenue is seasonal with higher utilization in summer months; there is a 10% reduction when comparing this fiscal YTD to the abnormally high volumes of last year-to-date
- C** Annual fees due April 15, 2022; received year-to-date monthly installments from Republic
- D** FY22 projection includes the unbudgeted sale of a utility terrain vehicle and electricity capital credits; miscellaneous tire and appliance revenue is slightly exceeding budget
- E** Revenue source is unpredictable and dependent on special clean-up projects; recent large contaminated soil projects from remediation of a gas station and illegal dumping site
- F** The new 1 ton service truck and service box ordered in FY21 was rolled into FY22 due to delayed availability
- G** Principal and interest payments due in Nov and May for existing debt; budget includes an interest estimate for funding the Negus Transfer Station



Budget to Actuals Report

Fair & Expo - Fund 615

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|------------------------|------------------|------------------|-------------|------------------|----------------|------------|------------------|-------------|---------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Events Revenue | 625,000 | 1,194,701 | 191% | 578,000 | 371,588 | 64% | 658,000 | 114% | 80,000 |
| Food & Beverage | 548,500 | 209,297 | 38% | 513,500 | 257,754 | 50% | 525,000 | 102% | 11,500 |
| Rights & Signage | 125,000 | 62,500 | 50% | 105,000 | 7,000 | 7% | 61,000 | 58% | (44,000) |
| Storage | 75,000 | 77,897 | 104% | 77,500 | 25,175 | 32% | 65,000 | 84% | (12,500) |
| Horse Stall Rental | 52,000 | 11,378 | 22% | 71,500 | 48,827 | 68% | 60,000 | 84% | (11,500) |
| Interfund Payment | 30,000 | 226,786 | 756% | 30,000 | 17,500 | 58% | 30,000 | 100% | - |
| Camping Fee | 12,500 | 5,630 | 45% | 19,500 | 575 | 3% | 6,000 | 31% | (13,500) |
| Interest | (2,200) | 1,051 | -48% | 474 | 3,098 | 654% | 5,340 | 999% | 4,866 |
| Miscellaneous | 250 | 2,596 | 999% | 250 | 1,829 | 732% | 2,554 | 999% | 2,304 |
| TOTAL RESOURCES | 1,466,050 | 1,791,835 | 122% | 1,395,724 | 733,346 | 53% | 1,412,894 | 101% | 17,170 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------------|--------------------|------------------|------------|------------------|------------------|------------|------------------|------------|---------------|
| | Personnel Services | 840,704 | 1,031,160 | 123% | 1,118,980 | 654,346 | 58% | 1,118,980 | 100% |
| Personnel Services - F&B | 165,518 | 165,801 | 100% | 181,593 | 94,816 | 52% | 162,316 | 89% | 19,277 |
| Materials and Services | 702,149 | 576,528 | 82% | 818,804 | 468,817 | 57% | 805,000 | 98% | 13,804 |
| Materials and Services - F&B | 257,600 | 134,431 | 52% | 282,500 | 117,440 | 42% | 240,000 | 85% | 42,500 |
| Debt Service | 104,400 | 103,519 | 99% | 103,000 | 56,923 | 55% | 103,000 | 100% | - |
| TOTAL REQUIREMENTS | 2,070,371 | 2,011,440 | 97% | 2,504,877 | 1,392,342 | 56% | 2,429,296 | 97% | 75,581 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-------------------------------------|-------------------------|------------------|-------------|----------------|----------------|------------|------------------|-------------|----------------|
| | Transfers In - Room Tax | 650,000 | 899,310 | 138% | 905,769 | 528,360 | 58% | 1,144,598 | 126% |
| Transfers In - County Fair | - | - | - | 150,000 | 150,000 | 100% | 150,000 | 100% | - |
| Transfers In - Park Fund | 30,000 | 30,000 | 100% | 30,000 | 17,500 | 58% | 30,000 | 100% | - |
| Transfers In - Room Tax (as needed) | 25,744 | 25,744 | 100% | 25,744 | 15,015 | 58% | 25,744 | 100% | - |
| Transfers In - General Fund | 200,000 | 200,000 | 100% | - | - | - | - | - | - |
| Transfers Out | (10,777) | (10,777) | 100% | (310,777) | (181,286) | 58% | (310,777) | 100% | - |
| TOTAL TRANSFERS | 894,967 | 1,144,277 | 128% | 800,736 | 529,589 | 66% | 1,039,565 | 130% | 238,829 |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|-------------------|-------------|-------------------|-------------------|-------------|-------------------|-------------|------------------|
| | Beginning Fund Balance | 364,904 | (1,199) | 0% | 750,673 | 923,473 | 123% | 923,473 | 123% |
| Resources over Requirements | (604,321) | (219,605) | - | (1,109,153) | (658,997) | - | (1,016,402) | - | 92,751 |
| Net Transfers - In (Out) | 894,967 | 1,144,277 | - | 800,736 | 529,589 | - | 1,039,565 | - | 238,829 |
| TOTAL FUND BALANCE | \$ 655,550 | \$ 923,473 | 141% | \$ 442,256 | \$ 794,065 | 180% | \$ 946,636 | 214% | \$504,380 |

A Events continue to be impacted by Covid19, and is currently experiencing abnormal revenue fluctuations. F&E continues to be fluid in adapting to changing event requirements and concerns to maximize revenue opportunities safely and responsibly.

B Projected Personnel based on savings to date

C Room tax revenue projected to be higher than budget



Budget to Actuals Report

Annual County Fair - Fund 616

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|--------------------------------|------------------|---------------|-------------|------------------|------------------|-------------|------------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Gate Receipts | - | - | | 550,000 | 738,029 | 134% | 738,029 | 134% | 188,029 |
| Concessions and Catering | - | - | | 385,000 | 526,737 | 137% | 526,919 | 137% | 141,919 |
| Carnival | - | - | | 330,000 | 415,716 | 126% | 415,717 | 126% | 85,717 |
| Commercial Exhibitors | - | - | | 110,000 | 85,100 | 77% | 85,100 | 77% | (24,900) |
| Fair Sponsorship | - | - | | 83,500 | 43,025 | 52% | 43,025 | 52% | (40,475) |
| State Grant | 52,000 | 53,167 | 102% | 52,000 | 53,167 | 102% | 53,167 | 102% | 1,167 |
| R/V Camping/Horse Stall Rental | - | - | | 25,500 | 19,944 | 78% | 19,944 | 78% | (5,556) |
| Rodeo | - | - | | 20,000 | 24,600 | 123% | 24,600 | 123% | 4,600 |
| Livestock Entry Fees | - | - | | 4,500 | - | 0% | - | 0% | (4,500) |
| Merchandise Sales | - | - | | - | 5,239 | | 5,239 | | 5,239 |
| Interest on Investments | - | (129) | 999% | - | 1,628 | | 2,800 | | 2,800 |
| TOTAL RESOURCES | 52,000 | 53,038 | 102% | 1,560,500 | 1,913,185 | 123% | 1,914,539 | 123% | 354,039 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|----------------|----------------|-------------|------------------|------------------|------------|------------------|------------|---------------------|
| Personnel Services | 110,000 | 163,282 | 148% | 155,959 | 18,277 | 12% | 58,916 | 38% | 97,043 ^A |
| Materials and Services | 17,000 | 26,328 | 155% | 1,312,172 | 1,247,589 | 95% | 1,312,172 | 100% | - |
| TOTAL REQUIREMENTS | 127,000 | 189,611 | 149% | 1,468,131 | 1,265,866 | 86% | 1,371,088 | 93% | 97,043 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|---------------|---------------|-------------|-----------------|------------------|-------------|-----------------|-------------|-------------|
| Transfer In - TRT 1% | 75,000 | 75,000 | 100% | 75,000 | 43,750 | 58% | 75,000 | 100% | - |
| Transfer Out - Fair & Expo | - | - | | (150,000) | (150,000) | 100% | (150,000) | 100% | - |
| TOTAL TRANSFERS | 75,000 | 75,000 | 100% | (75,000) | (106,250) | 142% | (75,000) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|----------|---------------------|------|------------------|-------------------|-------------|-------------------|-------------|------------------|
| Beginning Fund Balance | - | (47,461) | 999% | - | (109,033) | | (109,033) | | (109,033) |
| Resources over Requirements | (75,000) | (136,573) | | 92,369 | 647,319 | | 543,451 | | 451,082 |
| Net Transfers - In (Out) | 75,000 | 75,000 | | (75,000) | (106,250) | | (75,000) | | - |
| TOTAL FUND BALANCE | - | (\$ 109,033) | | \$ 17,369 | \$ 432,035 | 999% | \$ 359,418 | 999% | \$342,049 |

^A Projection reflects vacancy savings



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 4,302 | 50% | 7,090 | 83% | (1,454) |
| TOTAL RESOURCES | 14,000 | 8,532 | 61% | 8,544 | 4,302 | 50% | 7,090 | 83% | (1,454) |

| 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 | 250,187 | 58% | 531,256 | 124% | 102,355 |
| Transfers In - Fair & Expo | - | - | - | 300,000 | 175,000 | 58% | 300,000 | 100% | - |
| TOTAL TRANSFERS | 453,158 | 385,418 | 85% | 728,901 | 425,187 | 58% | 831,256 | 114% | 102,355 |

| FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|------------|---------------------|---------------------|-------------|---------------------|-------------|-----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 1,143,224 | 726,169 | 64% | 1,101,663 | 1,029,596 | 93% | 1,029,596 | 93% | (72,067) |
| Resources over Requirements | (387,940) | (81,991) | - | (559,456) | 4,114 | - | (560,910) | - | (1,454) |
| Net Transfers - In (Out) | 453,158 | 385,418 | - | 728,901 | 425,187 | - | 831,256 | - | 102,355 |
| TOTAL FUND BALANCE | \$ 1,208,442 | \$ 1,029,596 | 85% | \$ 1,271,108 | \$ 1,458,898 | 115% | \$ 1,299,942 | 102% | \$28,834 |

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



Budget to Actuals Report

RV Park - Fund 618

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-------------------------|------------------|----------------|-------------|------------------|----------------|------------|----------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| RV Park Fees < 31 Days | 400,200 | 620,655 | 155% | 475,000 | 277,814 | 58% | 603,525 | 127% | 128,525 |
| RV Park Fees > 30 Days | 12,000 | 13,886 | 116% | 10,500 | 6,057 | 58% | 12,854 | 122% | 2,354 |
| Washer / Dryer | 4,000 | 5,295 | 132% | 5,000 | 2,167 | 43% | 4,200 | 84% | (800) |
| Miscellaneous | 2,250 | 2,679 | 119% | 2,500 | 2,207 | 88% | 3,395 | 136% | 895 |
| Vending Machines | 3,000 | 1,229 | 41% | 2,500 | 876 | 35% | 1,502 | 60% | (998) |
| Interest on Investments | 7,600 | 1,636 | 22% | 2,024 | 336 | 17% | 610 | 30% | (1,414) |
| Cancellation Fees | 5,500 | 8,825 | 160% | - | 8,152 | - | 13,820 | - | 13,820 |
| Good Sam Membership Fee | 1,500 | - | 0% | - | - | - | - | - | - |
| TOTAL RESOURCES | 436,050 | 654,204 | 150% | 497,524 | 297,609 | 60% | 639,906 | 129% | 142,382 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|----------------|------------|----------------|----------------|------------|----------------|------------|-------------------|
| | Personnel Services | - | - | - | 113,956 | 58 | 0% | 38,051 | 33% |
| Materials and Services | 321,402 | 291,093 | 91% | 216,305 | 168,017 | 78% | 277,231 | 128% | (60,926) B |
| Debt Service | 222,500 | 221,874 | 100% | 165,927 | 162,573 | 98% | 165,927 | 100% | - |
| TOTAL REQUIREMENTS | 543,902 | 512,967 | 94% | 496,188 | 330,649 | 67% | 481,209 | 97% | 14,979 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------------|------------------|------------|---------------|---------------|-------------|---------------|-------------|-------------|
| | Transfers In - Park Fund | 160,000 | 160,000 | 100% | 160,000 | 160,000 | 100% | 160,000 | 100% |
| Transfers In - TRT Fund | 25,000 | 20,000 | 80% | 20,000 | 11,662 | 58% | 20,000 | 100% | - |
| Transfer Out - RV Reserve | (621,628) | (549,173) | 88% | (132,042) | (77,021) | 58% | (132,042) | 100% | - |
| TOTAL TRANSFERS | (436,628) | (369,173) | 85% | 47,958 | 94,641 | 197% | 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 | (33,040) | - | 158,697 | - | 157,361 |
| Net Transfers - In (Out) | (436,628) | (369,173) | - | 47,958 | 94,641 | - | 47,958 | - | - |
| TOTAL FUND BALANCE | \$ 43,512 | - | 0% | \$ 49,294 | \$ 61,601 | 125% | \$ 206,655 | 419% | \$157,361 |

A New FTE added to the FY22 budget, which has not been filled; projection assumes position is filled in March

B M&S projected to exceed budget because of the temporary help needed until FTE is filled



Budget to Actuals Report

RV Park Reserve - Fund 619

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 3,715 | 49% | 6,250 | 83% | (1,296) |
| TOTAL RESOURCES | 1,100 | 7,787 | 708% | 7,546 | 3,715 | 49% | 6,250 | 83% | (1,296) |

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

| TRANSFERS | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|---------------------------|------------------|----------------|------------|------------------|---------------|------------|----------------|-------------|-------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Transfer In - RV Park Ops | 621,628 | 549,173 | 88% | 132,042 | 77,021 | 58% | 132,042 | 100% | - |
| TOTAL TRANSFERS | 621,628 | 549,173 | 88% | 132,042 | 77,021 | 58% | 132,042 | 100% | - |

| FUND BALANCE | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|-----------------------------|---------------------|---------------------|-------------|-------------------|---------------------|-------------|---------------------|-------------|------------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Beginning Fund Balance | 490,000 | 497,466 | 102% | 784,466 | 1,054,426 | 134% | 1,054,426 | 134% | 269,960 |
| Resources over Requirements | (98,900) | 7,787 | | (92,454) | 3,715 | | (13,750) | | 78,704 |
| Net Transfers - In (Out) | 621,628 | 549,173 | | 132,042 | 77,021 | | 132,042 | | - |
| TOTAL FUND BALANCE | \$ 1,012,728 | \$ 1,054,426 | 104% | \$ 824,054 | \$ 1,135,162 | 138% | \$ 1,172,718 | 142% | \$348,664 |

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



Budget to Actuals Report

Risk Management - Fund 670

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 712,707 | 64% | 1,120,766 | 100% | - |
| General Liability | 990,628 | 963,201 | 97% | 944,278 | 548,785 | 58% | 944,278 | 100% | - |
| Property Damage | 373,698 | 373,548 | 100% | 393,546 | 238,929 | 61% | 393,546 | 100% | - |
| Unemployment | 323,572 | 315,619 | 98% | 323,572 | 308,404 | 95% | 323,572 | 100% | A |
| Vehicle | 218,185 | 222,266 | 102% | 227,700 | 132,825 | 58% | 227,700 | 100% | - |
| Interest on Investments | 87,200 | 100,030 | 115% | 101,111 | 29,465 | 29% | 50,450 | 50% | (50,661) |
| Claims Reimbursement | 50,000 | 39,428 | 79% | 25,000 | 12,919 | 52% | 1,200,000 | 999% | 1,175,000 B |
| Skid Car Training | 30,000 | 270 | 1% | 10,000 | - | 0% | 50 | 1% | (9,950) C |
| Process Fee- Events/ Parades | 1,500 | 810 | 54% | 1,000 | 585 | 59% | 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 | 1,984,799 | 63% | 4,261,562 | 135% | 1,114,589 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|-----------------------|------------------|------------|------------------|------------------|------------|------------------|-------------|--------------------|
| | Workers' Compensation | 1,560,000 | 912,395 | 58% | 1,580,000 | 408,906 | 26% | 1,400,000 | 89% |
| General Liability | 1,100,000 | 466,547 | 42% | 1,200,000 | 2,673,929 | 223% | 3,200,000 | 267% | (2,000,000) D |
| Insurance Administration | 584,104 | 408,666 | 70% | 547,047 | 286,897 | 52% | 547,047 | 100% | - |
| Property Damage | 200,240 | 330,869 | 165% | 300,245 | 285,864 | 95% | 550,000 | 183% | (249,755) E |
| Unemployment | 200,000 | 98,978 | 49% | 200,000 | 62,071 | 31% | 200,000 | 100% | - |
| Vehicle | 150,000 | 173,925 | 116% | 200,000 | 85,277 | 43% | 200,000 | 100% | - |
| TOTAL REQUIREMENTS | 3,794,344 | 2,391,380 | 63% | 4,027,292 | 3,802,944 | 94% | 6,097,047 | 151% | (2,069,755) |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|------------------------|---------------------------------|----------------|-------------|----------------|----------------|------------|----------------|-------------|-------------|
| | Transfers Out - Vehicle Replace | (3,500) | (3,500) | 100% | (3,500) | (2,037) | 58% | (3,500) | 100% |
| TOTAL TRANSFERS | (3,500) | (3,500) | 100% | (3,500) | (2,037) | 58% | (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) | (1,818,146) | - | (1,835,485) | - | (955,166) |
| Net Transfers - In (Out) | (3,500) | (3,500) | - | (3,500) | (2,037) | - | (3,500) | - | - |
| TOTAL FUND BALANCE | \$ 6,465,802 | \$ 9,521,450 | 147% | \$ 7,445,296 | \$ 7,701,267 | 103% | \$ 7,682,465 | 103% | \$237,169 |

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



Budget to Actuals Report

Health Benefits - Fund 675

FY22 YTD January 31, 2022 (unaudited)

58.3%
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 | 11,014,708 | 59% | 18,767,900 | 100% | - |
| COIC Premiums | 1,600,000 | 1,642,789 | 103% | 1,589,000 | 843,466 | 53% | 1,589,000 | 100% | - |
| Employee Co-Pay | 1,031,400 | 1,205,713 | 117% | 1,200,000 | 715,537 | 60% | 1,200,000 | 100% | - |
| Retiree / COBRA Premiums | 1,035,000 | 958,664 | 93% | 1,060,000 | 356,244 | 34% | 610,700 | 58% | (449,300) A |
| Interest | 216,200 | 193,598 | 90% | 200,277 | 57,564 | 29% | 98,430 | 49% | (101,847) |
| Prescription Rebates | 90,000 | 179,184 | 199% | 128,000 | 55,779 | 44% | 128,000 | 100% | - |
| Claims Reimbursement & Other | 80,000 | 1,073 | 1% | 82,000 | 1,486,535 | 999% | 1,500,000 | 999% | 1,418,000 B |
| TOTAL RESOURCES | 21,884,538 | 22,761,820 | 104% | 23,027,177 | 14,529,833 | 63% | 23,894,030 | 104% | 866,853 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|----------------------------|-------------------|-------------------|------------|-------------------|-------------------|------------|-------------------|-------------|-------------|
| | Health Benefits | 19,937,274 | 19,126,362 | 96% | 19,640,847 | 12,124,381 | 62% | 19,640,847 | 100% |
| Deschutes On-Site Pharmacy | 2,417,092 | 2,972,758 | 123% | 2,970,575 | 1,463,752 | 49% | 2,970,575 | 100% | - C |
| Deschutes On-Site Clinic | 1,101,467 | 1,087,809 | 99% | 1,141,829 | 573,887 | 50% | 1,141,829 | 100% | - C |
| Wellness | 164,340 | 149,145 | 91% | 171,142 | 80,441 | 47% | 171,142 | 100% | - C |
| TOTAL REQUIREMENTS | 23,620,173 | 23,336,074 | 99% | 23,924,393 | 14,242,460 | 60% | 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) | 287,373 | | (30,363) | | 866,853 |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - |
| TOTAL FUND BALANCE | \$ 13,588,094 | \$ 15,527,580 | 114% | \$ 13,875,402 | \$ 15,814,952 | 114% | \$ 15,497,217 | 112% | \$ 1,621,815 |

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



Budget to Actuals Report

911 - Fund 705 and 710

FY22 YTD January 31, 2022 (unaudited)

58.3%
Year Complete

| RESOURCES | Fiscal Year 2021 | | | Fiscal Year 2022 | | | Projection | % | \$ Variance |
|--------------------------------|-------------------|-------------------|-------------|-------------------|-------------------|------------|-------------------|-------------|----------------|
| | Budget | Actuals | % | Budget | Actuals | % | | | |
| Property Taxes - Current Yr | 9,113,459 | 9,350,147 | 103% | 9,803,579 | 9,371,936 | 96% | 9,809,150 | 100% | 5,571 |
| Telephone User Tax | 1,106,750 | 1,441,364 | 130% | 1,106,750 | 454,281 | 41% | 1,330,000 | 120% | 223,250 |
| Police RMS User Fees | 250,000 | 390,879 | 156% | 236,576 | - | 0% | 236,576 | 100% | - |
| User Fee | 73,000 | 110,978 | 152% | 233,576 | 7,009 | 3% | 233,576 | 100% | - |
| Data Network Reimbursement | 55,000 | 96,896 | 176% | 162,000 | 87,331 | 54% | 162,000 | 100% | - |
| Contract Payments | 157,252 | 136,638 | 87% | 147,956 | 26,500 | 18% | 147,956 | 100% | - |
| Property Taxes - Prior Yr | 90,000 | 152,893 | 170% | 115,000 | 59,833 | 52% | 115,000 | 100% | - |
| Interest | 90,400 | 110,233 | 122% | 96,867 | 38,927 | 40% | 60,290 | 62% | (36,577) |
| State Reimbursement | 83,000 | 131,881 | 159% | 60,000 | 15,000 | 25% | 132,000 | 220% | 72,000 |
| Property Taxes - Jefferson Co. | 33,637 | 36,598 | 109% | 38,344 | 35,153 | 92% | 38,344 | 100% | - |
| Miscellaneous | 12,200 | 121,920 | 999% | 18,658 | 14,674 | 79% | 18,658 | 100% | - |
| TOTAL RESOURCES | 11,064,698 | 12,080,426 | 109% | 12,019,306 | 10,110,643 | 84% | 12,283,550 | 102% | 264,244 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|---------------------------|--------------------|-------------------|------------|-------------------|------------------|------------|-------------------|------------|----------------|
| | Personnel Services | 7,620,458 | 7,190,545 | 94% | 8,005,795 | 4,291,912 | 54% | 7,249,586 | 91% |
| Materials and Services | 3,476,381 | 2,912,246 | 84% | 3,557,212 | 1,994,653 | 56% | 3,557,212 | 100% | - |
| Capital Outlay | 1,480,000 | 431,457 | 29% | 3,000,000 | 280,728 | 9% | 3,000,000 | 100% | - |
| TOTAL REQUIREMENTS | 12,576,839 | 10,534,248 | 84% | 14,563,007 | 6,567,292 | 45% | 13,806,798 | 95% | 756,209 |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | \$ Variance |
|-----------------------------|------------------------|----------------------|-------------|---------------------|----------------------|-------------|---------------------|------------|--------------------|
| | Beginning Fund Balance | 8,341,418 | 9,162,894 | 110% | 11,850,783 | 10,709,072 | 90% | 10,709,072 | 90% |
| Resources over Requirements | (1,512,141) | 1,546,177 | | (2,543,701) | 3,543,351 | | (1,523,248) | | 1,020,453 |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - |
| TOTAL FUND BALANCE | \$ 6,829,277 | \$ 10,709,072 | 157% | \$ 9,307,082 | \$ 14,252,423 | 153% | \$ 9,185,824 | 99% | (\$121,258) |

- A** Current year taxes received primarily in November, February and May; actual FY21-22 TAV is 5.58% over FY20-21 vs. 5.40% budgeted
- B** Telephone tax increased last year and payments are received quarterly; taxes collected are trending higher than budget
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly; additionally the State approved a final reimbursement for the 9-1-1 phone system
- E** Projected Personnel savings based on FY22 average vacancy rate of 10.3%