MEMORANDUM

DATE: January 24, 2022

TO: Board of County Commissioners

FROM: Greg Munn, Treasurer and Chief Financial Officer

SUBJECT: Treasury and Finance Report for December 2021

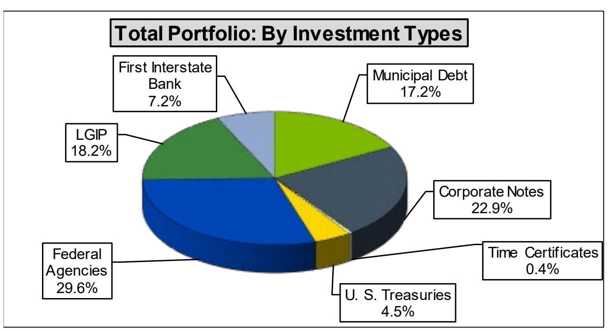
Following is the unaudited monthly finance report for fiscal year to date December 31, 2021.

Treasury and Investments

- The portfolio balance at the end of December was $289 million, a decrease of $10 million from November but an increase of $37 million from last year (December 2020) – most of the increase due to the receipt of $19 million in ARPA funds in May. For comparison purposes, the December 2020 balance is $11 million more than the December 2019 balance.
- Net investment income for the month is $111,956, approximately $30,000 less than last month and $90,000 less than December 2020. YTD earnings of $764,741 are $570,000 less than the YTD earnings last year.
- All portfolio category balances are within policy limits.
- No change in the LGIP interest rate. Benchmark returns for 24 and 36 month treasuries are up again from the prior month by 21 and 16 basis points, respectively.
- Average portfolio yield is 0.61% down from 0.62% last month.
- The portfolio's weighted average time to maturity is at 1.61 years (compared to 1.46 last month).

Portfolio Breakdown: Par Value by Investment Type			
Municipal Debt	$	49,590,000	17.2%
Corporate Notes		66,102,000	22.9%
Time Certificates		1,245,000	0.4%
U.S. Treasuries		13,000,000	4.5%
Federal Agencies		85,490,000	29.6%
LGIP		52,591,659	18.2%
First Interstate Bank		20,655,088	7.2%
Total Investments	**$**	**288,673,747**	**100.0%**

Investment Income		Dec-21	Y-T-D
Total Investment Income		116,956	794,741
Less Fee: $5,000 per month		(5,000)	(30,000)
Investment Income - Net		**111,956**	**764,741**
Prior Year Comparison	**Dec-20**	**202,304**	**1,334,756**



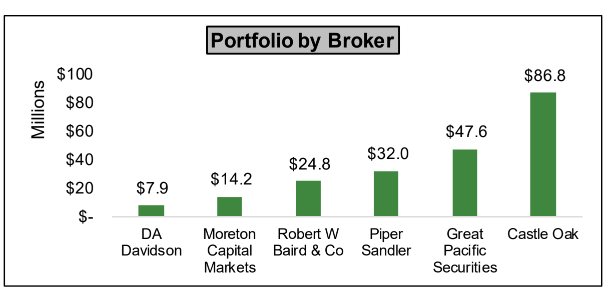
Category Maximums:	
U.S. Treasuries	100%
LGIP ($52,713,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Maturity (Years)	
Max	Weighted Average
4.874	1.61

Yield Percentages	Current Month	Prior Month
FIB/ LGIP	**0.45%**	**0.45%**
Investments	**0.47%**	**0.58%**
Average	**0.61%**	**0.62%**

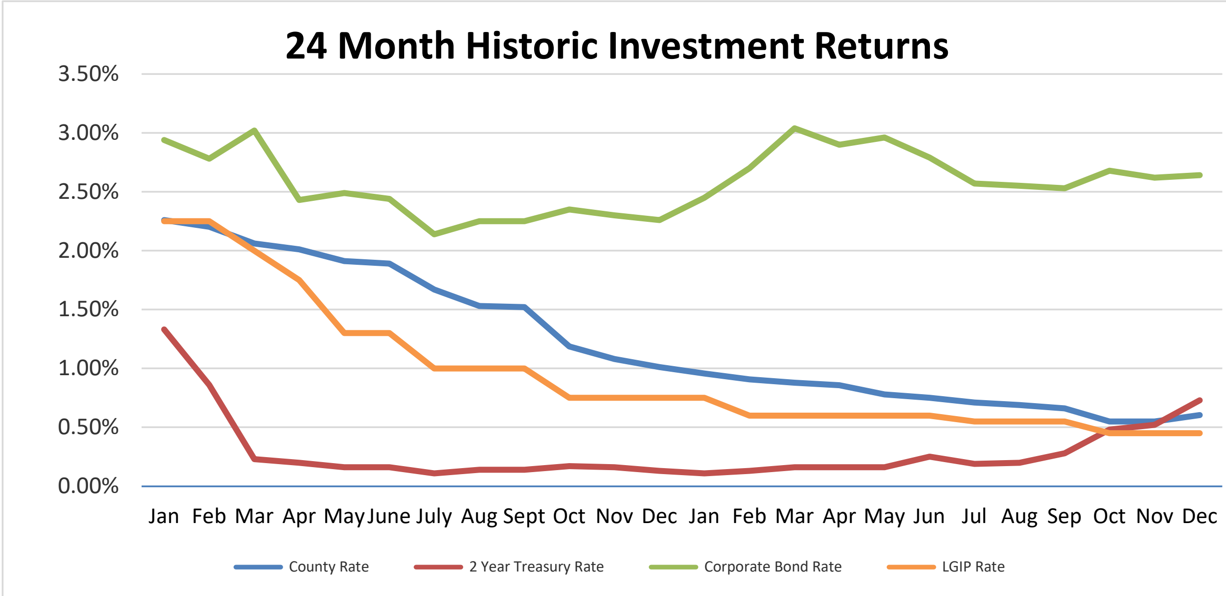
Benchmarks	
24 Month Treasury	**0.73%**
LGIP Rate	**0.45%**
36 Month Treasury	**0.97%**

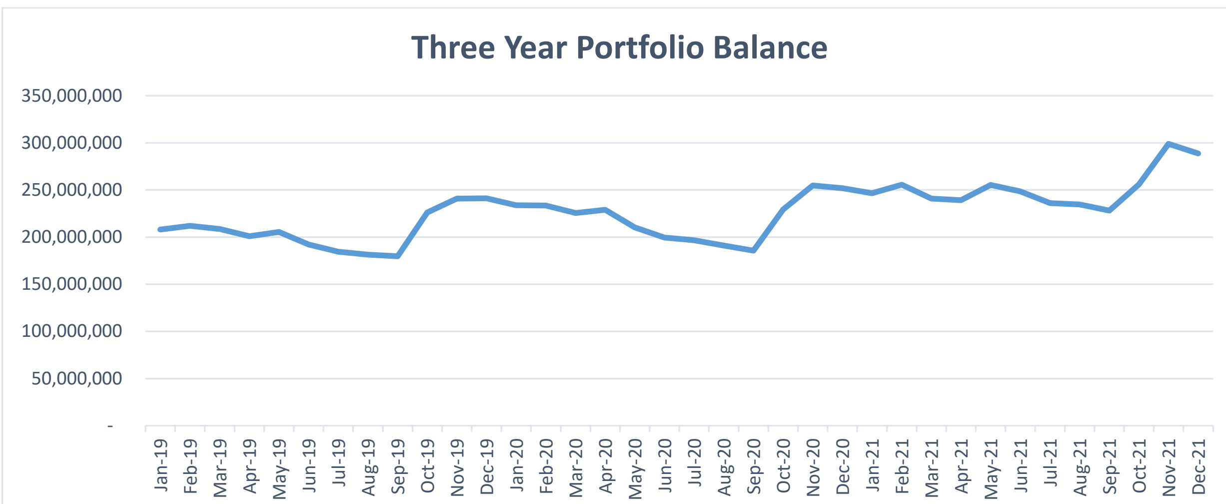
Term	Minimum	Actual
0 to 30 Days	**10%**	**26.1%**
Under 1 Year	**25%**	**40.4%**
Under 5 Years	**100%**	**100.0%**

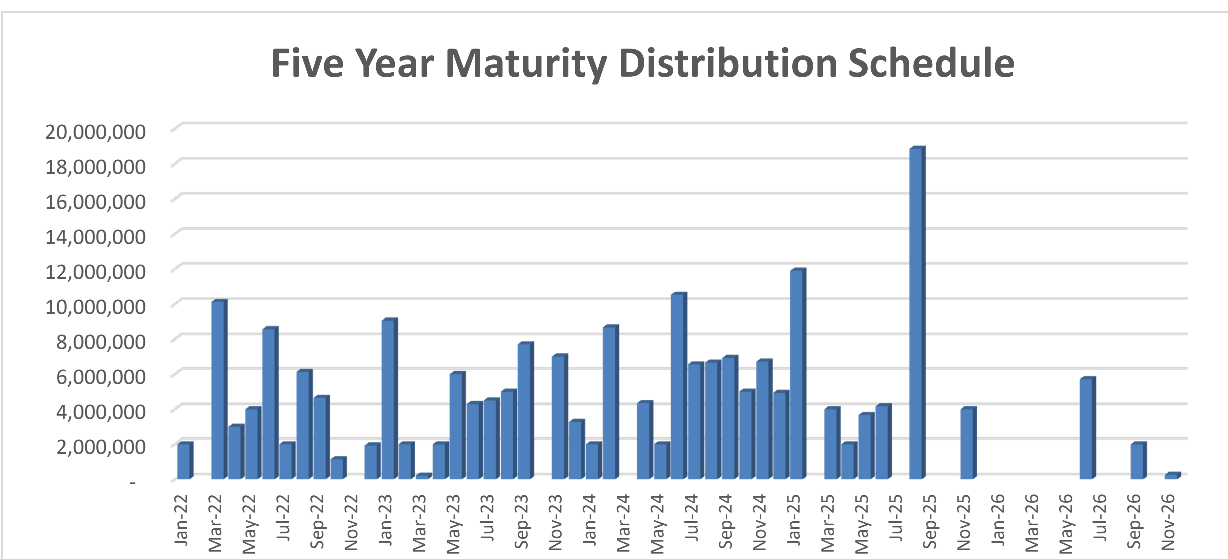


Other	Policy	Actual
Corp Issuer	**5%**	**3.6%**
Callable	**25%**	**17.7%**
Credit W/A	**AA2**	**AA1**

Investment Activity		
Purchases in Month	**$**	**34,439,000**
Sales/Redemptions in Month	**$**	**4,188,000**


24 Month Historic Investment Returns
3.50%
3.00%
2.50%
2.00%
1.50%
1.00%
0.50%
0.00%
Jan Feb Mar Apr May June July Aug Sept Oct Nov Dec Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec
County Rate
2 Year Treasury Rate
Corporate Bond Rate
LGIP Rate


Three Year Portfolio Balance
350,000,000
300,000,000
250,000,000
200,000,000
150,000,000
100,000,000
50,000,000
-
Jan-19 Feb-19 Mar-19 Apr-19 May-19 Jun-19 Jul-19 Aug-19 Sep-19 Oct-19 Nov-19 Dec-19 Jan-20 Feb-20 Mar-20 Apr-20 May-20 Jun-20 Jul-20 Aug-20 Sep-20 Oct-20 Nov-20 Dec-20 Jan-21 Feb-21 Mar-21 Apr-21 May-21 Jun-21 Jul-21 Aug-21 Sep-21 Oct-21 Nov-21 Dec-21


Five Year Maturity Distribution Schedule
20,000,000
18,000,000
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
Jan-22 Mar-22 May-22 Jul-22 Sep-22 Nov-22 Jan-23 Mar-23 May-23 Jul-23 Sep-23 Nov-23 Jan-24 Mar-24 May-24 Jul-24 Sep-24 Nov-24 Jan-25 Mar-25 May-25 Jul-25 Sep-25 Nov-25 Jan-26 Mar-26 May-26 Jul-26 Sep-26 Nov-26

Deschutes County Investments
Portfolio Management
Portfolio Details - Investments
December 31, 2021

Purchases made in December 2020
Purchases made in December 2021

Inv	nv T	CUSIP	Security	Broke	Purchase Date	Maturity Date	Days To Matur	Ratings Mood	S&P/F	Coupon Rate	YTM 36	Par Value	Market Value	Book Value
10732	MC1	46625HJD3	JPMorgan Chase - Corporate N	PJ	12/6/2019	1/24/2022	23	A2	A-	4.5	2.0100534	2,000,000	2,004,650	2,003,098
10856	MUN	558770DS9	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2022	59		AA	0.321	0.3209934	115,000	114,998	115,000
10730	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/29/2019	3/14/2022	72	Aaa	AA+	0.45	0.65949447	5,000,000	5,003,694	5,001,077
10726	FAC	3133EKCY0	Federal Farm Credit Bank	CASTLE	11/21/2019	3/14/2022	72	Aaa	AA+	0.45	0.66843231	5,000,000	5,003,694	5,000,973
10750	MC1	90520EAH4	MUFG Union Bank	CASTLE	2/5/2020	4/1/2022	90	A3	A	3.15	1.8114496	1,000,000	1,004,329	1,003,266
10720	MC1	90520EAH4	MUFG Union Bank	CASTLE	10/25/2019	4/1/2022	90	A3	A	3.15	2.0375478	2,000,000	2,008,659	2,005,398
10759	MC1	037833CP3	Apple Inc	CASTLE	3/27/2020	5/11/2022	130	Aa1	AA+	0.4995	1.72452016	1,000,000	1,001,043	996,290
10733	MC1	084664BT7	Berkshire Hathaway Inc	MORETN	12/6/2019	5/15/2022	134	Aa2	AA	3	1.74	2,000,000	2,018,782	2,009,143
10886	FAC	3133ELZN7	Federal Farm Credit Bank	CASTLE	12/28/2021	5/18/2022	137	Aaa	AA+	0.16	0.1612573	1,000,000	999,792	999,995
10877	MUN	38122NA44	GOLDEN ST TOBACCO SECURIT	GPAC	12/8/2021	6/1/2022	151	Aa3	A+	0.502	0.2	1,000,000	1,000,630	1,001,249
10887	FAC	3133ELE75	Federal Farm Credit Bank	CASTLE	12/29/2021	6/2/2022	152	Aaa	AA+	0.25	0.18238	1,505,000	1,505,257	1,505,426
10888	FAC	3133ELN26	Federal Farm Credit Bank	CASTLE	12/29/2021	6/22/2022	172	Aaa	AA+	0.26	0.1821	630,000	630,460	630,233
10889	TRC	912828XW5	U.S. Treasury	GPAC	12/30/2021	6/30/2022	180	Aaa		1.75	0.17	3,000,000	3,022,734	3,023,528
10885	MUN	801315LU4	SANTA BARBARA CA UNIF SCH	GPAC	12/23/2021	6/30/2022	180		AA	0.25	0.2015796	1,500,000	1,500,090	1,500,359
10652	MUN	686053BQ1	Oregon School Boards Assoc	MORETN	9/14/2018	6/30/2022	180	Aa2	AA	5.48	3.12	925,000	948,218	935,155
10881	MC1	89233HG16	TOYOTA MOTOR CREDIT	DA DAV	12/9/2021	7/1/2022	181	P-1	A-1	0.28	0	2,000,000	1,996,518	1,997,184
10833	MUN	757889BR0	REDWOOD CITY CA SCH DIST	DA DAV	2/24/2021	8/1/2022	212		AA	5	0.8062226	125,000	128,505	128,455
10748	FAC	3133EKJ56	Federal Farm Credit Bank	CASTLE	1/31/2020	8/30/2022	241	Aaa	AA+	0.4	0.37831926	3,000,000	3,006,341	3,003,328
10890	TRC	912828L24	U.S. Treasury	GPAC	12/30/2021	8/31/2022	242	Aaa		1.875	0.2	3,000,000	3,031,407	3,033,125
10883	FAC	313383WD9	Federal Home Loan Bank	GPAC	12/13/2021	9/9/2022	251	Aaa	AA+	3.125	0.1900014	1,645,000	1,677,020	1,678,218
10891	TRC	912828L57	U.S. Treasury	GPAC	12/30/2021	9/30/2022	272	Aaa		1.75	0.23	3,000,000	3,031,992	3,033,853
10882	FAC	3133EMDA7	Federal Farm Credit Bank	GPAC	12/13/2021	10/13/2022	285	Aaa	AA+	0.16	0.2308967	1,140,000	1,139,383	1,139,368
10790	MUN	014365DQ0	ALDERWOOD WA WTR & WSTW	R W B	11/12/2020	12/1/2022	334	Aa2	AA+	1	0.5003903	200,000	200,852	200,910
10884	MC1	90520EAK7	MUFG Union Bank	CASTLE	12/14/2021	12/9/2022	342	A2	A	2.1	0.6120448	1,730,000	1,752,122	1,754,058
10879	MC1	90331HPF4	US Bank	CASTLE	12/10/2021	1/9/2023	373	A1	AA-	1.95	0.6160653	2,279,000	2,308,472	2,309,921
10854	MC1	06051GEU9	Bank of America Corp	PS	8/16/2021	1/11/2023	375	A2	A-	3.3	0.2702416	1,000,000	1,027,435	1,031,058
10727	MC1	06051GEU9	Bank of America Corp	CASTLE	11/25/2019	1/11/2023	375	A2	A-	3.3	2.1200764	2,000,000	2,054,870	2,023,337
10813	MC1	740189AG0	Precision Castparts Corp	CASTLE	12/17/2020	1/15/2023	379	A2	AA-	2.5	0.5547661	2,772,000	2,813,019	2,827,617
10878	FAC	3135G0T94	Federal National Mtg Assn	R W B	12/9/2021	1/19/2023	383	Aaa	AA+	2.375	0.3868429	1,000,000	1,020,539	1,020,809
10869	FAC	3133ENDQ0	Federal Farm Credit Bank	GPAC	11/18/2021	2/10/2023	405	Aaa	AA+	0.16	0.29	2,000,000	1,998,773	1,997,126
10857	MUN	558770DT7	CITY OF MADRAS OR	DA DAV	10/12/2021	3/1/2023	424		AA	0.451	0.4510338	210,000	209,284	210,000
10880	MC1	78015K7G3	Royal Bank of Canada	PS	12/10/2021	4/17/2023	471	A2	A	1.6	0.640545	2,000,000	2,022,602	2,024,687
10859	MC1	46625HRL6	JPMorgan Chase - Corporate N	CASTLE	10/29/2021	5/18/2023	502	A2	A-	2.7	0.7306116	2,000,000	2,045,532	2,053,968
10867	FAC	3133ENEW6	Federal Farm Credit Bank	GPAC	11/23/2021	5/23/2023	507			0.375	0.3708179	2,000,000	1,994,687	2,000,000
10866	TRC	91282CCD1	U.S. Treasury	MORETN	11/17/2021	5/31/2023	515			0.125	0.3701352	2,000,000	1,987,656	1,993,103
10838	MUN	73473RDW2	MORROW PORT TRANS FAC	R W B	4/1/2021	6/1/2023	516		A-	0.7	0.7000625	215,000	213,959	215,000
10835	MUN	010831DQ5	ALAMEDA CNTY CA JT PWRS AI	CASTLE	2/24/2021	6/1/2023	516	Aa1	AA+	3.095	0.3959011	3,080,000	3,181,116	3,201,127
10839	MUN	984674JZ5	MCMINNVILLE SCHOOL DIST YA	PS	6/15/2021	6/15/2023	530	Aa1		0.28	0.28	170,000	169,312	170,000
10760	MUN	736746XU7	PORTLAND OR URBAN RENEWA	PS	7/14/2020	6/15/2023	530	Aa1		4.023	2.895	830,000	831,253	842,965
10709	MUN	29270CNU5	Bonneville Power Administratio	CASTLE	7/30/2019	7/1/2023	546	Aa2	AA-	5.803	2.1249156	1,000,000	1,075,340	1,052,661
10713	MC1	361582AD1	Berkshire Hathaway Inc	CASTLE	9/9/2019	7/15/2023	560	Aa3	AA	7.35	2.0306495	500,000	547,820	539,172
10868	FAC	3133ENEY2	Federal Farm Credit Bank	GPAC	11/24/2021	7/24/2023	569			0.45	0.4499324	2,000,000	1,995,377	2,000,000
10832	MC1	06053FAA7	Bank of America Corp	DA DAV	2/23/2021	7/24/2023	569	A2	A-	4.1	0.2302892	1,000,000	1,051,269	1,060,314
10769	FAC	3137EAEV7	Federal Home Loan Mtg Corp	CASTLE	8/21/2020	8/24/2023	600	Aaa	AA+	0.25	0.2840745	5,000,000	4,968,018	4,997,207
10768	MUN	67232TBM6	OAKLAND CA REDEV SUCCESS	PS	8/21/2020	9/1/2023	608		AA-	3.125	0.6015189	2,500,000	2,580,650	2,604,037
10843	MUN	098419MM3	BONNEVILLE & BINGHAM CNTYS	PS	7/28/2021	9/15/2023	622	Aaa		4	0.4307542	1,000,000	1,053,860	1,060,535
10780	MUN	476453GR0	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2023	622	Aaa		5	0.4793681	200,000	213,924	215,295
10819	MC1	3133EMLE0	Federal Farm Credit Bank	PS	12/30/2020	9/22/2023	629	Aaa	AA+	0.19	0.1900035	2,000,000	1,989,659	2,000,000
10860	TRC	91282CDA6	U.S. Treasury	MORETN	11/1/2021	9/30/2023	637			0.25	0.4554048	2,000,000	1,986,094	1,992,870
10794	FAC	3137EAEZ8	Federal Home Loan Mtg Corp	CASTLE	11/5/2020	11/6/2023	674		AA+	0.25	0.2801193	5,000,000	4,956,277	4,997,232
10802	MC1	459058JM6	International Bonds for Recons	CASTLE	11/24/2020	11/24/2023	692	Aaa	AAA	0.25	0.3204397	2,000,000	1,981,912	1,997,281
10837	MUN	73473RDH5	MORROW PORT TRANS FAC	R W B	4/1/2021	12/1/2023	699		A-	0.7	0.7000516	1,000,000	990,490	1,000,000
10789	MUN	014365DR8	ALDERWOOD WA WTR & WSTW	R W B	11/12/2020	12/1/2023	699	Aa2	AA+	1	0.550114	270,000	270,532	272,305
10836	MC1	31422XBV3	Federal Agriculture Mtg Corp	GPAC	3/15/2021	12/15/2023	713			0.22	0.2148764	2,000,000	1,980,510	2,000,000
10923	MC1	06051GFB0	Bank of America Corp	CASTLE	1/12/2021	1/22/2024	751	A2	A-	4.125	0.5217482	2,000,000	2,125,246	2,146,976
10873	MC1	46625HJT8	JPMorgan Chase - Corporate N	CASTLE	12/2/2021	2/1/2024	761	A2	A-	3.875	0.9289607	1,000,000	1,058,797	1,060,614
10872	FAC	3135G0V34	Federal National Mtg Assn	GPAC	12/1/2021	2/5/2024	765	Aaa	AA+	2.5	0.5902165	2,000,000	2,071,161	2,079,362
10862	MC1	037833CG3	Apple Inc	GPAC	11/17/2021	2/9/2024	769	Aa1	AA+	3	0.9122019	2,000,000	2,083,956	2,086,820
10861	FAC	3130APUV5	Federal Home Loan Bank	DA DAV	11/23/2021	2/23/2024	783	Aaa	AA+	0.65	0.6500583	1,670,000	1,667,190	1,670,000
10834	MC1	3133EMRZ7	Federal Farm Credit Bank	CASTLE	2/26/2021	2/26/2024	786	Aaa	AA+	0.25	0.2620551	2,000,000	1,979,506	1,999,483
10851	MC1	06051GFF1	Bank of America Corp	CASTLE	8/12/2021	4/1/2024	821	A2	A-	4	0.6052599	2,000,000	2,126,468	2,151,314
10829	MUN	68607VZ73	Oregon State Lottery	PS	1/26/2021	4/1/2024	821	Aa2	AAA	2.505	0.3901753	2,350,000	2,429,219	2,461,018
10874	MUN	68609TWC8	Oregon State Lottery	R W B	12/2/2021	5/1/2024	851	Aa1	AA+	0.795	0.7300606	500,000	498,655	500,749
10864	MC1	46625HJX9	JPMorgan Chase - Corporate N	CASTLE	11/18/2021	5/13/2024	863	A2	A-	3.625	0.9770205	1,500,000	1,587,473	1,592,646
10846	MC1	06051GJY6	Bank of America Corp	CASTLE	7/27/2021	6/14/2024	895	A2	A-	0.523	0.5210523	1,000,000	993,452	1,000,047
10815	MUN	625517MG9	MULTNOMAH COUNTY OR SCHC	R W B	12/30/2020	6/15/2024	896	Aa1	AA+	2	0.4052718	2,750,000	2,814,763	2,857,179
10809	MUN	736688MD1	Portland Community College	PS	12/17/2020	6/15/2024	896	Aa1		0.572	0.5720012	1,000,000	992,000	1,000,000
10807	MUN	179198JF4	CLACKAMAS SCHOOL DISTRICT	DA DAV	12/3/2020	6/15/2024	896	Aa1		0.83	0.480219	300,000	299,397	302,552
10785	MUN	939307KV5	Washington County SD Municipal	PS	10/28/2020	6/15/2024	896	Aa1		0.59	0.5840838	1,500,000	1,482,540	1,500,000
10779	MUN	906429EE1	UNION CTY OR SCHOOL DISTRIC	PS	10/8/2020	6/15/2024	896	Aa1		0.675	0.6750364	490,000	486,007	490,000
10777	MUN	179093KQ1	CLACKAMAS SCHOOL DISTRICT	PS	10/1/2020	6/15/2024	896	Aa1		0.613	0.6130311	500,000	495,895	500,000
10776	MUN	568571CZ4	SILVER FALLS SD	PS	9/17/2020	6/15/2024	896	Aa1		0.55	0.5500254	1,900,000	1,876,060	1,900,000
10853	MUN	68583RCY6	OR ST COMMUNITY COLLEGE D	PS	8/31/2021	6/30/2024	911		AA	0.583	0.5830334	1,000,000	990,430	1,000,000
10771	MC1	68583RCT7	OR ST COMMUNITY COLLEGE D	R W B	8/27/2020	6/30/2024	911	Aa1	AA+	5.66	0.6000375	90,000	100,324	101,225
10782	MUN	584288ER1	MEDFORD OR REVENUE	R W B	10/14/2020	7/15/2024	926		AA-	2	0.6503538	815,000	831,765	842,547
10842	FAC	3133EMT51	Federal Farm Credit Bank	R W B	7/19/2021	7/19/2024	930	Aaa	AA+	0.42	0.4283959	1,000,000	989,069	999,788
10848	BCD	795451AA1	SALLIE MAE	GPAC	7/21/2021	7/22/2024	933			0.55	0.55	249,000	246,834	249,000
10828	MC1	3133EMNK4	Federal Farm Credit Bank	DA DAV	1/22/2021	7/22/2024	933	Aaa	AA+	0.31	0.31	2,000,000	1,972,166	2,000,000
10847	BCD	38149MXG3	GOLDMAN SACHS	GPAC	7/28/2021	7/29/2024	940			0.55	0.55	249,000	247,450	249,000
10858	MC1	91159HHX1	US Bank	PS	10/29/2021	7/30/2024	941	A2	A+	2.4	0.8420282	2,000,000	2,066,751	2,079,307
10844	BCD	05580AB78	BMW	GPAC	7/30/2021	7/30/2024	941			0.55	0.55	249,000	247,444	249,000
10811	MUN	68608USW7	Oregon State Lottery	R W B	12/17/2020	8/1/2024	943	Aa1	AA+	2.677	0.9386601	755,000	777,703	788,255
10812	MUN	68608USD9	Oregon State Lottery	R W B	12/17/2020	8/1/2024	943	Aa1	AA+	2.677	0.9386585	500,000	515,730	522,023
10805	MUN	68609TZR2	Oregon State Lottery	R W B	12/1/2020	8/1/2024	943	Aa1	AA+	0.638	0.4148774	505,000	500,203	507,886
10786	MUN	835569GR9	SONOMA CCD	PS	10/21/2020	8/1/2024	943	Aa2	AA	2.061	0.600206	1,200,000	1,232,196	1,244,706
10784	MUN	732098PE2	POMONA CALI UNI SCH DIST TA	PS	10/20/2020	8/1/2024	943	Aa3		0.77	0.6001765	1,200,000	1,188,984	1,205,199
10849	BCD	89235MLF6	TOYOTA FINANCIAL SGS BANK	GPAC	8/5/2021	8/5/2024	947			0.55	0.55	249,000	247,408	249,000
10850	BCD	90348JR85	UBS BANK USA	GPAC	8/11/2021	8/12/2024	954			0.55	0.536214	249,000	247,365	249,000
10816	MC1	30231GBC5	XTO Energy Inc	GPAC	12/21/2020	8/16/2024	958	Aa1	AA	2.019	0.5432498	2,000,000	2,049,760	2,076,606
10810	MUN	73474TAB6	MORROW PORT TRANS FAC	R W B	12/14/2020	9/1/2024	974	Aa2		3.221	0.4201896	1,750,000	1,846,408	1,879,550
10830	MC1	22546QAP2	CREDIT SUISSE NY	CASTLE	2/1/2021	9/9/2024	982	Aa3		3.625	0.57179	2,950,000	3,128,878	3,189,360
10775	FAC	3134GWF84	Federal Home Loan Mtg Corp	CASTLE	9/9/2020	9/9/2024	982	Aaa		0.48	0.48	1,000,000	989,974	1,000,000
10781	MUN	476453GS8	JEROME IDAHO SCHOOL DISTRI	PS	10/13/2020	9/15/2024	988	Aaa		5	0.7253469	220,000	242,051	245,041
10778	MUN	4511527C0	IDAHO ST BOND BANK AUTH RE	PS	10/8/2020	9/15/2024	988	Aa1		5	0.6103486	1,000,000	1,101,360	1,117,176
10808	MUN	13034AL57	CALIFORNIA INFRASTRUCTURE	GPAC	12/17/2020	10/1/2024	1004		AAA	0.645	0.6450337	1,000,000	987,750	1,000,000
10783	FAC	3133EMCN0	Federal Farm Credit Bank	CASTLE	10/16/2020	10/15/2024	1018	Aaa	AA+	0.4	0.4401721	2,000,000	1,968,818	1,997,781
10791	FAC	3134GW3W4	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	10/28/2024	1031	Aaa		0.41	0.4163167	2,000,000	1,970,532	1,999,646
10823	MC1	822582CC4	ROYAL DUTCH SHELL PLC	CASTLE	1/7/2021	11/7/2024	1041	Aa2	AA-	2	0.5429301	1,708,000	1,750,860	1,778,096
10797	MC1	822582CC4	ROYAL DUTCH SHELL PLC	GPAC	11/13/2020	11/7/2024	1041	Aa2	AA-	2	0.7055457	3,000,000	3,075,282	3,108,945
10799	FAC	3134GW7F7	Federal Home Loan Mtg Corp	CASTLE	11/18/2020	11/18/2024	1052	Aaa		0.375	0.375	2,000,000	1,968,497	2,000,000
10788	MUN	014365DS6	ALDERWOOD WA WTR & WSTW	R W B	11/12/2020	12/1/2024	1065	Aa2	AA+	1	0.6501532	935,000	930,877	944,400
10814	MC1	931142DV2	WALMART	GPAC	12/17/2020	12/15/2024	1079	Aa2	AA	2.65	0.570485	2,000,000	2,093,277	2,121,361
10820	MC1	3133EMLP5	Federal Farm Credit Bank	PS	12/30/2020	12/23/2024	1087	Aaa	AA+	0.32	0.3199988	2,000,000	1,960,958	2,000,000
10806	MC1	037833DF4	Apple Inc	GPAC	12/3/2020	1/13/2025	1108	Aa1	AA+	2.75	0.6389292	2,000,000	2,090,161	2,126,200
10821	MC1	3134GXKK9	Federal Home Loan Mtg Corp	R W B	1/15/2021	1/15/2025	1110	Aaa		0.35	0	2,000,000	1,969,696	2,000,000
10826	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	1/11/2021	1/23/2025	1118	A2	A-	3.125	0.8272497	2,000,000	2,100,798	2,138,069
10817	MC1	46625HKC3	JPMorgan Chase - Corporate N	CASTLE	12/22/2020	1/23/2025	1118	A2	A-	3.125	0.8061136	2,000,000	2,100,798	2,139,372
10792	FAC	3134GW5Q5	Federal Home Loan Mtg Corp	CASTLE	10/30/2020	1/29/2025	1124	Aaa		0.45	0.4523943	2,500,000	2,456,292	2,499,819
10762	FAC	3136G4E74	Federal National Mtg Assn	CASTLE	7/31/2020	1/29/2025	1124	Aaa	AA+	0.57	0.569999	1,400,000	1,377,117	1,400,000
10822	MC1	12572QAG0	CME GROUP	GPAC	1/4/2021	3/15/2025	1169	Aa3	AA-	3	0.6490818	2,000,000	2,100,279	2,148,439
10801	MC1	30231GBH4	XTO Energy Inc	GPAC	11/19/2020	3/19/2025	1173	Aa1	AA	2.992	0.813784	2,000,000	2,102,666	2,137,405
10800	MUN	98459LAA1	YALE UNIVERSITY	GPAC	11/18/2020	4/15/2025	1200	Aaa	AAA	0.873	0.5784435	2,000,000	1,980,441	2,019,102
10824	MC1	166764BW9	Chevron Corp	CASTLE	1/7/2021	5/11/2025	1226	Aa2	AA	1.554	0.6175284	2,000,000	2,017,800	2,062,016
10818	MC1	166764BW9	Chevron Corp	GPAC	12/28/2020	5/11/2025	1226	Aa2	AA	1.554	0.6470298	1,663,000	1,677,801	1,712,903
10825	MUN	625506PX2	MULTNOMAH CO-REF-TXBL	GPAC	1/21/2021	6/1/2025	1247	Aaa	AAA	1	0.5000954	2,165,000	2,152,183	2,201,535
10840	MUN	498368EB1	KLAMATH CNTY OR SCH DIST	PS	7/1/2021	6/15/2025	1261		AA+	0.86	0.8600191	400,000	394,824	400,000
10798	MUN	938429V61	Washington County SD Municipal	PS	11/17/2020	6/15/2025	1261	Aa1		0.912	0.6448704	350,000	347,022	353,178
10841	MUN	625517NE3	MULTNOMAH COUNTY OR SCHC	CASTLE	7/15/2021	6/30/2025	1276	Aa2	AA	0.95	0.6870868	1,255,000	1,241,697	1,266,365
10831	MUN	799055QU5	SAN MATEO CA FOSTER CITY S	DA DAV	2/16/2021	8/1/2025	1308	Aaa	AA+	1.597	0.4700929	500,000	504,895	519,957
10787	MUN	88675ABS4	TIGARD OR WTR SYS REVENUE	PS	11/3/2020	8/1/2025	1308	Aa3	AA	2	0.8504149	350,000	358,460	364,103
10766	FAC	3134GWND4	Federal Home Loan Mtg Corp	CASTLE	8/14/2020	8/12/2025	1319	Aaa		0.6	0.6101786	2,000,000	1,968,804	1,999,276
10763	FAC	3133EL3P7	Federal Farm Credit Bank	R W B	8/12/2020	8/12/2025	1319	Aaa	AA+	0.53	0.53	3,000,000	2,928,895	3,000,000
10764	FAC	3133EL3H5	Federal Farm Credit Bank	MORETN	8/12/2020	8/12/2025	1319	Aaa	AA+	0.57	0.57	3,000,000	2,934,358	3,000,000
10767	FAC	3136G4L84	Federal National Mtg Assn	CASTLE	8/18/2020	8/18/2025	1325	Aaa	AA+	0.57	0.5901227	2,000,000	1,969,396	1,998,562
10774	FAC	3136G4N74	Federal National Mtg Assn	R W B	9/3/2020	8/21/2025	1328	Aaa	AA+	0.56	0.5599951	2,000,000	1,957,122	2,000,000
10772	FAC	3136G4N74	Federal National Mtg Assn	R W B	8/27/2020	8/21/2025	1328	Aaa	AA+	0.56	0.5650922	1,000,000	978,561	999,817
10765	FAC	3136G4N74	Federal National Mtg Assn	MORETN	8/21/2020	8/21/2025	1328	Aaa	AA+	0.56	0.56	3,000,000	2,935,683	3,000,000
10770	FAC	3136G4X24	Federal National Mtg Assn	PS	8/28/2020	8/29/2025	1336	Aaa	AA+	0.6	0.6000006	1,000,000	979,190	1,000,000
10773	FAC	3136G4X24	Federal National Mtg Assn	CASTLE	8/28/2020	8/29/2025	1336	Aaa	AA+	0.6	0.6000006	1,000,000	979,190	1,000,000
10793	FAC	3135GA2N0	Federal National Mtg Assn	R W B	11/4/2020	11/4/2025	1403	Aaa	AA+	0.55	0.55	2,000,000	1,955,263	2,000,000
10796	FAC	3135G06G3	Federal National Mtg Assn	CASTLE	11/12/2020	11/7/2025	1406	Aaa	AA+	0.5	0.5729346	2,000,000	1,951,832	1,994,471
10871	MUN	250325UL9	DESCHUTES CTY SCH DIST #1	R W B	12/7/2021	6/15/2026	1626	Aa1		1.4	1.2301048	2,000,000	2,010,160	2,014,680
10870	MUN	569280EX4	Salem-Keizer School District	PS	12/7/2021	6/15/2026	1626	Aa1		1.438	1.2900015	2,000,000	2,005,660	2,012,769
10845	MUN	736688MF6	Portland Community College	MORETN	7/23/2021	6/15/2026	1626	Aa1		0.899	0.8000224	1,250,000	1,227,763	1,255,394
10875	MUN	68587FAW4	OR EDU DISTS FF&C PENSION (	R W B	12/8/2021	6/30/2026	1641	Aaa	AA	1.104	1.3861517	250,000	247,143	246,936
10863	MUN	68583RCV2	OR ST COMMUNITY COLLEGE D	GPAC	11/18/2021	6/30/2026	1641	Aa1	AA+	5.68	1.4000014	210,000	248,296	249,007
10865	MC1	037833DN7	Apple Inc	GPAC	11/18/2021	9/11/2026	1714	Aa1	AA+	2.05	1.4551529	2,000,000	2,055,687	2,053,733
10876	MUN	68607DVC6	ODOT HWY USER TAX REV	R W B	12/8/2021	11/15/2026	1779	Aa1	AAA	0.934	1.3661066	260,000	253,079	254,724
10078	RRP	SYS10078	Local Govt Investment Pool		7/1/2006	- -	1			0.55	0.55	52,591,659	52,591,659	52,591,659
10084	RR2	SYS10084	First Interstate		7/1/2006	- -	1			0.55	0.55	20,655,088	20,655,088	20,655,088
												288,673,747	290,592,054	292,515,550

Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	Dec	July - June Percent Unfilled
Assessor	Filled	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	5.67%
Clerk	Filled	8.58	8.48	8.48	9.48	9.48	9.48	
	Unfilled	0.90	1.00	1.00	-	-	-	5.10%
BOPTA	Filled	0.42	0.52	0.52	0.52	0.52	0.52	
	Unfilled	0.10	-	-	-	-	-	3.21%
DA	Filled	51.70	54.50	56.50	55.50	55.60	54.60	
	Unfilled	6.30	3.50	1.50	2.50	1.50	2.50	5.14%
Tax	Filled	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	
	Unfilled	-	-	-	-	-	-	0.00%
Property Mngt	Filled	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	
	Unfilled	9.30	6.50	4.50	4.50	3.50	4.50	**4.73%**
Justice Court	Filled	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	
	Unfilled	2.00	2.00	2.00	3.00	3.00	3.00	**5.22%**
Sheriff	Filled	229.75	235.75	232.75	238.75	235.25	234.25	
	Unfilled	27.25	21.25	24.25	18.25	21.75	24.75	**8.91%**
Health Srvcs	Filled	320.33	319.85	320.40	331.20	331.50	339.50	
	Unfilled	55.47	57.95	64.90	54.50	55.20	50.30	**14.70%**
CDD	Filled	61.00	61.00	56.80	56.80	58.80	58.80	
	Unfilled	4.00	6.00	11.20	11.20	9.20	9.20	**12.57%**
Road	Filled	57.00	57.00	57.00	56.00	56.00	56.00	
	Unfilled	-	-	-	1.00	1.00	1.00	**0.88%**
Adult P&P	Filled	37.60	37.60	37.60	36.85	36.85	35.85	
	Unfilled	3.25	3.25	3.25	4.00	4.00	5.00	**9.28%**
Solid Waste	Filled	23.00	24.00	24.00	27.00	26.00	26.00	
	Unfilled	2.00	4.00	4.00	1.00	2.00	2.00	**9.09%**
Victims Assistance	Filled	8.00	8.00	8.00	8.00	8.00	7.00	
	Unfilled	-	-	-	-	-	1.00	**2.08%**
GIS Dedicated	Filled	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	
	Unfilled	3.50	3.50	3.50	3.50	3.50	4.50	**29.33%**
Natural Resource	Filled	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	
	Unfilled	2.40	3.40	2.40	2.40	3.40	2.40	**11.47%**
ISF - Admin	Filled	7.75	7.75	6.75	8.75	7.75	7.75	
	Unfilled	1.00	1.00	2.00	1.00	2.00	2.00	**16.22%**
ISF - BOCC	Filled	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	11.00	
	Unfilled	2.00	2.00	2.00	3.00	1.00	-	**15.15%**
ISF - Legal	Filled	7.00	7.00	7.00	6.00	6.00	6.00	
	Unfilled	-	-	-	1.00	1.00	1.00	**7.14%**
ISF - HR	Filled	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	**11.11%**
ISF - IT	Filled	15.70	15.70	15.70	15.70	15.70	15.70	
	Unfilled	-	-	-	-	-	-	**0.00%**
ISF - Risk	Filled	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	
	Unfilled	113.17	111.85	125.00	109.35	111.55	111.65	
	% Unfilled	**10.34%**	**10.16%**	**11.26%**	**9.84%**	**10.04%**	**10.00%**	**10.27%**

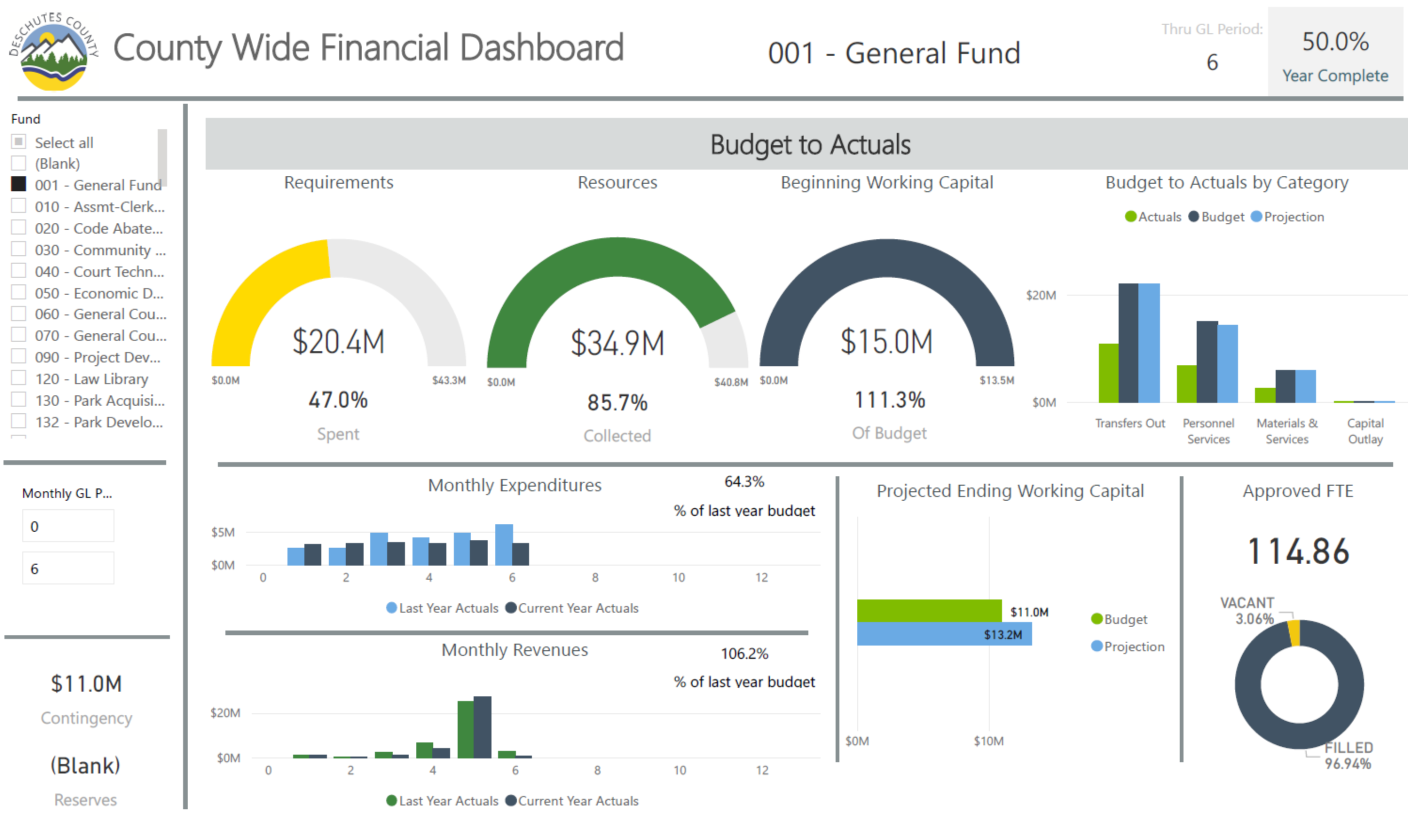
Budget to Actuals Report

<u>General Fund</u>

Revenue YTD in the General Fund is $34.9 million or 86% of budget, a $700,000 increase from the prior month (versus a $27 million increase from October to November due to property tax collections). By comparison, last year revenue YTD was $34.4 million and 92% of budget. The difference between the YTD revenue collections would be greater except for one-time, unbudgeted CARES Act funds received last year.

Expenses YTD are $20.4 million and 47% of budget compared to $19.3 million and 49% 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.



<u>All Major Funds</u>

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 December 31, 2021.

Budget to Actuals - Countywide Summary
All Departments
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	45,149,632	47,633,001	106%	40,504,168	34,811,819	86%	40,447,171	100%
030 - Juvenile	975,090	975,868	100%	901,143	220,938	25%	829,610	92%
160/170 - TRT	10,669,865	11,229,510	105%	11,659,435	8,015,423	69%	14,440,248	124%
200 - American Rescue Fund	19,000,000	46,273	0%	19,000,000	19,222,129	101%	38,109,180	201%
220 - Justice Court	489,850	501,563	102%	550,832	248,550	45%	550,767	100%
255 - Sheriff's Office	43,449,298	44,938,851	103%	44,947,745	39,942,051	89%	44,617,693	99%
274 - Health Services	43,207,563	45,921,554	106%	47,513,115	24,969,393	53%	48,445,111	102%
295 - CDD	8,251,726	9,687,451	117%	9,580,316	5,274,101	55%	10,607,325	111%
325 - Road	20,681,110	23,538,925	114%	22,629,649	12,379,790	55%	22,726,223	100%
355 - Adult P&P	5,995,287	6,040,170	101%	5,840,250	1,268,815	22%	6,179,212	106%
465 - Road CIP	2,467,800	2,942,827	119%	2,471,190	61,725	2%	2,314,911	94%
610 - Solid Waste	12,077,592	13,463,285	111%	13,350,600	6,698,968	50%	13,383,461	100%
615 - Fair & Expo	1,466,050	1,791,835	122%	1,395,724	577,823	41%	1,265,565	91%
616 - Annual County Fair	52,000	53,038	102%	1,560,500	1,910,458	122%	1,912,039	123%
617 - Fair & Expo Capital Reserve	14,000	8,532	61%	8,544	3,545	41%	7,090	83%
618 - RV Park	436,050	654,204	150%	497,524	278,665	56%	643,149	129%
619 - RV Park Reserve	1,100	7,787	708%	7,546	3,126	41%	6,250	83%
670 - Risk Management	3,263,646	3,239,580	99%	3,146,973	1,738,099	55%	4,263,512	135%
675 - Health Benefits	21,884,538	22,761,820	104%	23,027,177	11,929,097	52%	23,289,230	101%
705 - 911	11,064,698	12,080,426	109%	12,019,306	10,056,944	84%	12,060,300	100%
999 - Other	34,434,902	36,750,860	107%	50,071,869	16,513,142	33%	48,267,389	96%
TOTAL RESOURCES	285,031,797	284,267,359	100%	310,683,606	196,124,601	63%	334,365,436	108%

REQUIREMENTS	Fiscal Year 2021			Fiscal Year 2022				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	27,262,513	26,227,705	96%	21,094,809	9,435,867	45%	20,275,909	96%
030 - Juvenile	7,390,349	7,038,218	95%	7,522,365	3,311,006	44%	6,933,423	92%
160/170 - TRT	3,619,872	3,566,960	99%	3,358,388	2,157,207	64%	4,127,858	123%
200 - American Rescue Fund	19,000,000	32,136	0%	38,000,000	1,482,064	4%	38,000,000	100%
220 - Justice Court	683,508	650,926	95%	701,142	348,041	50%	701,142	100%

Budget to Actuals - Countywide Summary

50.0%
Year Complete

All Departments

FY22 YTD December 31, 2021 (unaudited)

	Budget	Actuals	%	Budget	Actuals	%	Projection	%
255 - Sheriff's Office	51,263,220	49,625,248	97%	54,162,360	25,109,750	46%	53,025,228	98%
274 - Health Services	52,285,174	49,994,157	96%	57,785,284	24,529,927	42%	53,639,123	93%
295 - CDD	8,474,142	8,086,137	95%	9,978,889	4,372,793	44%	9,380,898	94%
325 - Road	14,513,205	12,506,257	86%	15,024,128	6,555,110	44%	14,810,547	99%
355 - Adult P&P	7,081,268	6,365,601	90%	7,079,915	3,042,951	43%	6,520,660	92%
465 - Road CIP	20,036,050	11,742,022	59%	29,722,691	5,650,305	19%	28,081,483	94%
610 - Solid Waste	8,853,213	8,107,298	92%	9,709,991	3,726,305	38%	9,748,155	100%
615 - Fair & Expo	2,070,371	2,011,440	97%	2,504,877	1,186,724	47%	2,328,089	93%
616 - Annual County Fair	127,000	189,611	149%	1,468,131	1,255,315	86%	1,381,875	94%
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	312,352	63%	483,308	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	3,151,322	78%	5,997,047	149%
675 - Health Benefits	23,620,173	23,336,074	99%	23,924,393	11,007,011	46%	23,924,393	100%
705 - 911	12,576,839	10,534,248	84%	14,563,007	5,597,302	38%	13,814,168	95%
999 - Other	59,118,720	32,830,422	56%	86,322,366	19,627,786	23%	86,294,153	100%
TOTAL REQUIREMENTS	322,815,803	255,839,328	79%	388,114,216	131,859,324	34%	380,055,459	98%

Budget to Actuals - Countywide Summary

All Departments

FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

TRANSFERS	Fiscal Year 2021			Fiscal Year 2022				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(20,308,890)	(19,944,234)	98%	(21,927,604)	(10,798,144)	49%	(21,927,604)	100%
030 - Juvenile	5,957,854	5,957,854	100%	6,249,397	3,124,692	50%	6,249,397	100%
160/170 - TRT	(5,278,036)	(4,963,905)	94%	(5,757,574)	(2,878,764)	50%	(6,098,758)	106%
220 - Justice Court	107,235	111,521	104%	205,956	102,978	50%	205,956	100%
255 - Sheriff's Office	3,119,077	3,119,949	100%	3,500,737	1,819,367	52%	3,500,737	100%
274 - Health Services	8,026,313	6,945,413	87%	6,122,830	3,061,407	50%	6,122,830	100%
295 - CDD	(55,480)	(1,104,998)	999%	(270,622)	(496,486)	183%	(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	235,533	50%	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)	(3,012,978)	50%	(6,029,323)	100%
615 - Fair & Expo	894,967	1,144,277	128%	800,736	475,362	59%	1,039,565	130%
616 - Annual County Fair	75,000	75,000	100%	(75,000)	(112,500)	150%	(75,000)	100%
617 - Fair & Expo Capital Reserve	453,158	385,418	85%	728,901	364,446	50%	831,256	114%
618 - RV Park	(436,628)	(369,173)	85%	47,958	103,978	217%	47,958	100%
619 - RV Park Reserve	621,628	549,173	88%	132,042	66,018	50%	132,042	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%
705 - 911	-	-		-	-	0%	-	100%
999 - Other	9,078,924	11,341,195	125%	15,393,726	10,160,363	66%	16,123,402	105%
TOTAL TRANSFERS	(410,723)	(116,400)		26,101			-	0%

Budget to Actuals - Countywide Summary

All Departments

FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2021			Fiscal Year 2022			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,678,629	14,990,575	155%	10,952,375	29,568,383	13,234,233	121%
030 - Juvenile	616,595	965,223	157%	596,681	999,847	1,110,807	186%
160/170 - TRT	5,484,351	6,189,395	113%	8,433,816	9,168,846	10,403,028	123%
200 - American Rescue Fund	-	14,137	999%	-	17,754,202	123,317	999%
220 - Justice Court	57,804	-	0%	55,646	3,488	55,581	100%
255 - Sheriff's Office	13,981,322	17,266,520	123%	12,160,633	33,918,187	12,359,722	102%
274 - Health Services	5,727,266	10,689,975	187%	5,884,607	14,190,847	11,618,794	197%
295 - CDD	734,798	1,749,673	238%	763,172	2,154,495	1,949,701	255%
325 - Road	2,180,473	8,566,521	393%	2,231,806	7,405,666	4,724,650	212%
355 - Adult P&P	1,816,329	2,982,055	164%	1,971,182	1,443,452	3,111,679	158%
465 - Road CIP	13,103,814	23,533,004	180%	5,316,460	22,716,436	9,960,349	187%
610 - Solid Waste	719,918	3,957,273	550%	583,520	3,916,958	1,563,256	268%
615 - Fair & Expo	655,550	923,473	141%	442,256	789,934	900,514	204%
616 - Annual County Fair	-	(109,033)		17,369	433,610	346,131	999%
617 - Fair & Expo Capital Reserve	1,208,442	1,029,596	85%	1,271,108	1,397,400	1,299,942	102%
618 - RV Park	43,512	-	0%	49,294	70,291	207,799	422%
619 - RV Park Reserve	1,012,728	1,054,426	104%	824,054	1,123,570	1,172,718	142%
670 - Risk Management	6,465,802	9,521,450	147%	7,445,296	8,106,480	7,784,415	105%
675 - Health Benefits	13,588,094	15,527,580	114%	13,875,402	16,449,666	14,892,417	107%
705 - 911	6,829,277	10,709,072	157%	9,307,082	15,168,714	8,955,204	96%
999 - Other	50,123,088	84,474,181	169%	55,847,562	91,542,400	55,363,255	99%
TOTAL FUND BALANCE	134,027,792	214,035,094	160%	138,029,321	278,322,872	161,137,511	117%

Budget to Actuals Report

General Fund - Fund 001

FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Property Taxes - Current	30,105,307	30,896,789	103%	32,410,716	30,853,641	95%	32,464,815	100%	54,099	A
Property Taxes - Prior	358,000	683,563	191%	460,000	196,785	43%	460,000	100%	-	
Other General Revenues	10,450,871	10,355,769	99%	2,689,926	1,971,461	73%	2,592,810	96%	(97,116)	B
Assessor	836,713	1,291,220	154%	987,411	263,916	27%	987,411	100%	-	
Clerk	2,153,741	3,168,198	147%	2,741,215	1,264,150	46%	2,741,215	100%	-	
BOPTA	12,220	19,236	157%	14,588	3,888	27%	14,588	100%	-	
District Attorney	467,138	426,613	91%	448,201	52,046	12%	434,221	97%	(13,980)	
Tax Office	419,927	510,878	122%	341,004	135,428	40%	341,004	100%	-	
Veterans	223,715	158,931	71%	259,107	45,505	18%	259,107	100%	-	C
Property Management	122,000	121,804	100%	152,000	25,000	16%	152,000	100%	-	D
TOTAL RESOURCES	45,149,632	47,633,001	106%	40,504,168	34,811,819	86%	40,447,171	100%	(56,997)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Assessor	5,237,507	4,897,531	94%	5,454,784	2,584,215	47%	5,454,784	100%	-	E
Clerk	2,051,015	1,882,622	92%	2,080,739	749,383	36%	1,988,817	96%	91,922	F
BOPTA	79,945	76,042	95%	82,911	41,101	50%	82,911	100%	-	
District Attorney	8,234,075	8,157,354	99%	9,715,707	4,205,198	43%	9,003,574	93%	712,133	G
Medical Examiner	236,358	220,618	93%	242,652	81,239	33%	242,652	100%	-	
Tax Office	1,016,608	989,386	97%	932,570	496,061	53%	917,725	98%	14,845	H
Veterans	687,678	610,692	89%	795,189	352,680	44%	795,189	100%	-	
Property Management	332,533	312,615	94%	376,061	183,248	49%	376,061	100%	-	
Non-Departmental	9,386,794	9,080,846	97%	1,414,196	742,740	53%	1,414,196	100%	-	
TOTAL REQUIREMENTS	27,262,513	26,227,705	96%	21,094,809	9,435,867	45%	20,275,909	96%	818,900	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In	260,000	260,000	100%	260,000	129,996	50%	260,000	100%	-	I
Transfers Out	(20,568,890)	(20,204,234)	98%	(22,187,604)	(10,928,140)	49%	(22,187,604)	100%	-	
TOTAL TRANSFERS	(20,308,890)	(19,944,234)	98%	(21,927,604)	(10,798,144)	49%	(21,927,604)	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	12,100,400	13,529,514	112%	13,470,620	14,990,575	111%	14,990,575	111%	1,519,955
Resources over Requirements	17,887,119	21,405,296		19,409,359	25,375,952		20,171,262		761,903
Net Transfers - In (Out)	(20,308,890)	(19,944,234)		(21,927,604)	(10,798,144)		(21,927,604)		-
TOTAL FUND BALANCE	$ 9,678,629	$ 14,990,575	155%	$ 10,952,375	$ 29,568,383	270%	$ 13,234,233	121%	$2,281,858

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 Oregon Dept. of Veteran's Affairs grant reimbursed quarterly

D Interfund land-sale management revenue recorded at year-end

E FY22 average vacancy rate is 5.7%; however, savings are not expected at this time due to several retirements and overfills

F Projected Personnel savings based on FY22 average vacancy rate of 5.1%

G Projected Personnel savings based on FY22 average vacancy rate of 5.1%

H Projected Personnel savings based on FY22 savings to date

I Repayment to General Fund from Finance Reserves for ERP Implementation

Budget to Actuals Report

Juvenile - Fund 030

FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance	
OYA Basic & Diversion	472,401	497,387	105%	432,044	-	0%	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	45,144	51%	88,000	100%	-	
Inmate/Prisoner Housing	90,000	64,350	72%	80,000	20,850	26%	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	5,540	28%	20,000	100%	-	
Interest on Investments	17,300	13,796	80%	14,243	3,104	22%	6,210	44%	(8,033)	
Food Subsidy	12,000	13,028	109%	12,000	3,555	30%	8,500	71%	(3,500)	D
Contract Payments	8,000	2,795	35%	8,000	6,572	82%	8,000	100%	-	
Miscellaneous	7,550	28,312	375%	7,500	2,875	38%	7,500	100%	-	
Case Supervision Fee	6,000	2,427	40%	-	-		-		-	
TOTAL RESOURCES	975,090	975,868	100%	901,143	220,938	25%	829,610	92%	(71,533)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	5,970,797	5,762,391	97%	6,108,905	2,712,788	44%	5,589,963	92%	518,942	E
Materials and Services	1,372,016	1,233,835	90%	1,363,409	586,976	43%	1,293,409	95%	70,000	F
Capital Outlay	47,536	41,992	88%	50,051	11,242	22%	50,051	100%	-	
TOTAL REQUIREMENTS	7,390,349	7,038,218	95%	7,522,365	3,311,006	44%	6,933,423	92%	588,942	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	6,034,966	6,034,966	100%	6,304,397	3,152,190	50%	6,304,397	100%	-
Transfers Out-Veh Reserve	(77,112)	(77,112)	100%	(55,000)	(27,498)	50%	(55,000)	100%	-
TOTAL TRANSFERS	5,957,854	5,957,854	100%	6,249,397	3,124,692	50%	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%	(3,283)
Resources over Requirements	(6,415,259)	(6,062,350)		(6,621,222)	(3,090,069)		(6,103,813)		517,409
Net Transfers - In (Out)	5,957,854	5,957,854		6,249,397	3,124,692		6,249,397		-
TOTAL FUND BALANCE	$ 616,595	$ 965,223	157%	$ 596,681	$ 999,847	168%	$ 1,110,807	186%	$514,126

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 Dept. of Education subsidies for detention meals lower due to smaller population than projected at time of budgeting
E Projected Personnel savings based on FY22 average vacancy rate of 5.2%
F Projected underspending based on FY22 trends

Budget to Actuals Report

TRT - Fund 160/170

FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	FY2021 Budget	FY2021 Actuals	FY2021 %	FY2022 Budget	FY2022 Actuals	FY2022 %	Projection	%	$ Variance	
Room Taxes	10,615,965	11,068,364	104%	11,600,987	7,990,034	69%	14,390,068	124%	2,789,081	A
Interest	53,900	61,146	113%	58,448	25,388	43%	50,180	86%	(8,268)	
State Miscellaneous	-	100,000		-	-		-		-	
TOTAL RESOURCES	10,669,865	11,229,510	105%	11,659,435	8,015,423	69%	14,440,248	124%	2,780,813	

REQUIREMENTS	FY2021 Budget	FY2021 Actuals	FY2021 %	FY2022 Budget	FY2022 Actuals	FY2022 %	Projection	%	$ Variance	
COVA	3,038,805	2,998,091	99%	3,136,659	2,023,813	65%	3,903,621	124%	(766,962)	B
Interfund Contract	114,481	114,481	100%	121,817	60,909	50%	121,817	100%	-	C
Software	11,500	-	0%	45,000	46,008	102%	46,008	102%	(1,008)	
Interfund Charges	35,861	35,861	100%	39,709	19,855	50%	39,709	100%	-	
Administrative	15,225	4,526	30%	15,203	6,624	44%	16,703	110%	(1,500)	
Grants & Contributions	404,000	414,000	102%	-	-		-		-	
TOTAL REQUIREMENTS	3,619,872	3,566,960	99%	3,358,388	2,157,207	64%	4,127,858	123%	(769,470)	

TRANSFERS	FY2021 Budget	FY2021 Actuals	FY2021 %	FY2022 Budget	FY2022 Actuals	FY2022 %	Projection	%	$ Variance	
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(9,996)	50%	(20,000)	100%	-	
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-	
Transfers Out	-	-		(205,956)	(102,978)	50%	(205,956)	100%	-	
Transfer Out - F&E Reserve	(453,158)	(385,418)	85%	(428,901)	(214,446)	50%	(531,256)	124%	(102,355)	D
Transfer Out - Health	(406,646)	(406,646)	100%	(444,417)	(222,204)	50%	(444,417)	100%	-	
Transfer Out - F&E	(1,171,445)	(925,054)	79%	(931,513)	(465,750)	50%	(1,170,342)	126%	(238,829)	
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,651,787)	(1,825,890)	50%	(3,651,787)	100%	-	
TOTAL TRANSFERS	(5,278,036)	(4,963,905)	94%	(5,757,574)	(2,878,764)	50%	(6,098,758)	106%	(341,184)	

FUND BALANCE	FY2021 Budget	FY2021 Actuals	FY2021 %	FY2022 Budget	FY2022 Actuals	FY2022 %	Projection	%	$ Variance
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	5,858,215		10,312,391		2,011,344
Net Transfers - In (Out)	(5,278,036)	(4,963,905)		(5,757,574)	(2,878,764)		(6,098,758)		(341,184)
TOTAL FUND BALANCE	$ 5,484,351	$ 6,189,395	113%	$ 8,433,816	$ 9,168,846	109%	$ 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 December 31, 2021 (unaudited)

50.0%
Year Complete

	Fiscal Year 2021			Fiscal Year 2022						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Interest	-	14,137		-	54,588		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	A
TOTAL RESOURCES	19,000,000	46,273	0%	19,000,000	19,222,129	101%	38,109,180	201%	19,109,180	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Services to Disproportionately Impacted Communities	-	-		19,444,050	100,000	1%	19,444,050	100%	-	B
Administrative	19,000,000	-	0%	11,290,766	26,798	0%	11,290,766	100%	-	C
Negative Economic Impacts	-	-		3,050,000	-	0%	3,050,000	100%	-	D
Public Health	-	32,136	999%	2,165,184	1,355,265	63%	2,165,184	100%	-	E
Infrastructure	-	-		2,050,000	-	0%	2,050,000	100%	-	F
TOTAL REQUIREMENTS	19,000,000	32,136	0%	38,000,000	1,482,064	4%	38,000,000	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	-	-		19,000,000	14,137	0%	14,137	0%	(18,985,863)	
Resources over Requirements	-	14,137		(19,000,000)	17,740,065		109,180		19,109,180	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	-	$ 14,137	999%	-	$ 17,754,202	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 $7.675M in childcare/early education funding, $3.75M in housing support for unhoused persons and over $8M 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, a mobile morgue 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 December 31, 2021 (unaudited)

50.0%
Year Complete

	Fiscal Year 2021			Fiscal Year 2022						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Court Fines & Fees	488,750	500,818	102%	550,000	248,534	45%	550,000	100%	-	A
Miscellaneous	-	736		737	-	0%	737	100%	-	
Interest on Investments	1,100	9	1%	95	17	18%	30	32%	(65)	
TOTAL RESOURCES	489,850	501,563	102%	550,832	248,550	45%	550,767	100%	(65)	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	531,006	519,650	98%	542,209	271,573	50%	542,209	100%	-	
Materials and Services	152,502	131,276	86%	158,933	76,467	48%	158,933	100%	-	B
TOTAL REQUIREMENTS	683,508	650,926	95%	701,142	348,041	50%	701,142	100%	-	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In - TRT	-	-		205,956	102,978	50%	205,956	100%	-	
Transfers In- General Fund	107,235	111,521	104%	-	-		-		-	
TOTAL TRANSFERS	107,235	111,521	104%	205,956	102,978	50%	205,956	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	144,227	37,842	26%	-	-		-		0	
Resources over Requirements	(193,658)	(149,363)		(150,310)	(99,490)		(150,375)		(65)	
Net Transfers - In (Out)	107,235	111,521		205,956	102,978		205,956		-	
TOTAL FUND BALANCE	$ 57,804	-	0%	$ 55,646	$ 3,488	6%	$ 55,581	100%	($65)	

A Due to unavailable staff, approximately $10K of November revenue will post in December

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

Budget to Actuals Report
Sheriff's Office - Fund 255
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance	
LED #1 Property Tax Current	27,476,763	27,912,029	102%	28,448,529	27,148,663	95%	28,467,681	100%	19,152	A
LED #2 Property Tax Current	11,092,307	11,269,119	102%	11,813,562	11,265,107	95%	11,824,026	100%	10,464	A
Sheriff's Office Revenues	4,259,128	4,693,854	110%	3,993,964	1,290,624	32%	3,760,776	94%	(233,188)	
LED #1 Property Tax Prior	280,000	579,513	207%	330,000	165,924	50%	330,000	100%	-	
LED #1 Interest	101,100	170,066	168%	147,416	39,626	27%	73,350	50%	(74,066)	
LED #2 Property Tax Prior	120,000	194,726	162%	145,000	68,275	47%	145,000	100%	-	
LED #2 Interest	120,000	72,488	60%	69,274	9,654	14%	16,860	24%	(52,414)	
LED #2 Foreclosed Properties	-	13,534		-	-		-		-	
LED #1 Foreclosed Properties	-	33,522		-	-		-		-	
TOTAL RESOURCES	43,449,298	44,938,851	103%	44,947,745	39,987,874	89%	44,617,693	99%	(330,052)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Sheriff's Services	3,864,843	4,435,626	115%	4,002,499	2,088,040	52%	3,965,387	99%	37,112
Civil/Special Units	1,232,618	1,083,411	88%	1,154,204	548,873	48%	1,169,304	101%	(15,100)
Automotive/Communications	3,312,477	3,184,547	96%	3,576,342	1,415,220	40%	3,487,792	98%	88,550
Detective	2,515,536	2,546,467	101%	3,029,130	1,650,556	54%	3,271,408	108%	(242,278)
Patrol	13,284,465	13,388,793	101%	14,015,461	6,453,349	46%	13,030,767	93%	984,694
Records	1,038,130	954,506	92%	1,025,023	402,137	39%	909,344	89%	115,679
Adult Jail	20,347,342	18,424,567	91%	21,033,697	9,282,262	44%	20,049,355	95%	984,342
Court Security	490,401	413,143	84%	444,617	204,670	46%	390,770	88%	53,847
Emergency Services	543,565	886,331	163%	789,912	345,038	44%	715,549	91%	74,363
Special Services	2,052,586	1,787,984	87%	1,775,588	1,069,231	60%	2,254,225	127%	(478,637)
Training	1,156,993	1,186,921	103%	1,626,207	849,399	52%	1,867,652	115%	(241,445)
Other Law Enforcement	1,328,675	1,331,363	100%	1,389,684	800,975	58%	1,613,679	116%	(223,995)
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	25,109,750	46%	53,025,228	98%	1,137,132

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT	3,151,787	3,151,787	100%	3,651,787	1,825,890	50%	3,651,787	100%	-
Transfer In - General Fund	240,290	240,290	100%	121,950	60,972	50%	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	1,819,367	52%	3,500,737	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	18,676,167	18,832,967	101%	17,874,511	17,266,520	97%	17,266,520	97%	(607,991)
Resources over Requirements	(7,813,922)	(4,686,396)		(9,214,615)	14,878,124		(8,407,535)		807,080
Net Transfers - In (Out)	3,119,077	3,119,949		3,500,737	1,819,367		3,500,737		-
TOTAL FUND BALANCE	$ 13,981,322	$ 17,266,520	123%	$ 12,160,633	$ 33,964,010	279%	$ 12,359,722	102%	$199,089

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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Grant	15,156,802	14,869,697	98%	17,097,017	10,186,521	60%	18,507,222	108%	1,410,205
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	5,884,869	66%	11,375,128	127%	2,427,291
State Miscellaneous	2,850,731	3,493,477	123%	4,129,465	2,271,738	55%	4,062,459	98%	(67,006)
Federal Grants	4,833,096	5,641,391	117%	3,633,483	989,329	27%	3,632,441	100%	(1,042)
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	1,151,031	32%	2,820,343	78%	(806,808)
CCBHC Grant	-	-		2,627,291	-	0%	200,000	8%	(2,427,291)
Local Grants	3,639,059	3,829,781	105%	1,936,838	1,963,478	101%	2,536,868	131%	600,030
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	522,321	48%	1,171,820	108%	85,801
Medicaid	350,491	933,393	266%	1,014,100	391,673	39%	783,346	77%	(230,754)
Other	965,971	1,106,718	115%	884,036	367,644	42%	836,227	95%	(47,809)
Patient Fees	672,995	483,754	72%	468,415	277,180	59%	546,447	117%	78,032
Vital Records	237,296	317,189	134%	280,000	152,884	55%	393,261	140%	113,261
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	113,108	66%	233,571	136%	61,371
Liquor Revenue	99,500	158,977	160%	157,000	84,988	54%	199,656	127%	42,656
Interest on Investments	147,400	153,426	104%	156,549	46,727	30%	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	-	0%	127,000	100%	-
State - Medicaid/Medicare	952,220	882,600	93%	843,050	324,279	38%	647,689	77%	(195,361)
TOTAL RESOURCES	43,207,563	45,921,554	106%	47,513,115	24,969,393	53%	48,445,111	102%	931,996

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Administration Allocation	-	-	999%	-	-	999%	-		-
Personnel Services	37,622,192	35,975,598	96%	43,690,850	19,099,436	44%	40,230,416	92%	3,460,434
Materials and Services	14,523,515	13,886,895	96%	13,964,434	5,403,116	39%	13,277,331	95%	687,103
Capital Outlay	139,467	131,664	94%	130,000	27,376	21%	131,376	101%	(1,376)
TOTAL REQUIREMENTS	52,285,174	49,994,157	96%	57,785,284	24,529,927	42%	53,639,123	93%	4,146,161

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	5,472,710	5,472,710	100%	5,909,168	2,991,584	51%	5,909,168	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	185,170	42%	444,417	100%	-
Transfers In- OHP Mental Health	2,379,865	1,298,965	55%	-	-		-		-
Transfers Out	(232,908)	(232,908)	100%	(230,755)	(115,348)	50%	(230,755)	100%	-
TOTAL TRANSFERS	8,026,313	6,945,413	87%	6,122,830	3,061,407	50%	6,122,830	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	6,778,564	7,817,166	115%	10,033,946	10,689,975	107%	10,689,976	107%	656,030
Resources over Requirements	(9,077,611)	(4,072,603)		(10,272,169)	439,466		(5,194,012)		5,078,157
Net Transfers - In (Out)	8,026,313	6,945,413		6,122,830	3,061,407		6,122,830		-
TOTAL FUND BALANCE	$ 5,727,266	$ 10,689,975	187%	$ 5,884,607	$ 14,190,847	241%	$ 11,618,794	197%	$5,734,187

Budget to Actuals Report
Health Services - Admin - Fund 274
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

	Fiscal Year 2021			Fiscal Year 2022						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Federal Grants	1,237,245	2,636,157	213%	768,843	260,015	34%	623,601	81%	(145,242)	A
State Grant	-	-		637,740	637,740	100%	668,659	105%	30,919	
CCBHC Grant	-	-		486,804	-	0%	35,961	7%	(450,843)	B
Interest on Investments	147,400	153,426	104%	156,549	46,727	30%	93,450	60%	(63,099)	
Other	14,391	12,622	88%	9,200	8,701	95%	12,768	139%	3,568	
OHP Capitation	-	-		-	37,216		436,443		436,443	B
State Miscellaneous	-	347,105		-	-		-		-	
TOTAL RESOURCES	1,399,036	3,149,311	225%	2,059,136	990,399	48%	1,870,882	91%	(188,254)	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	5,914,729	5,679,486	96%	6,784,607	2,802,308	41%	5,646,335	83%	1,138,272	C
Materials and Services	4,991,353	6,435,511	129%	5,872,706	2,806,280	48%	6,056,215	103%	(183,509)	D
Administration Allocation	(9,645,743)	(9,645,743)	100%	(10,162,921)	(2,492,616)	25%	(10,162,921)	100%	-	
TOTAL REQUIREMENTS	1,260,339	2,469,254	196%	2,494,392	3,115,972	125%	1,539,629	62%	954,763	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers Out	(232,908)	(232,908)	100%	(219,794)	(109,867)	50%	(219,794)	100%	-	
TOTAL TRANSFERS	(232,908)	(232,908)	100%	(219,794)	(109,867)	50%	(219,794)	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	2,772,840	3,322,793	120%	3,552,000	3,769,942	106%	3,769,942	106%	217,942	
Resources over Requirements	138,696	680,056		(435,256)	(2,125,573)		331,253		766,509	
Net Transfers - In (Out)	(232,908)	(232,908)		(219,794)	(109,867)		(219,794)		-	
TOTAL FUND BALANCE	$ 2,678,628	$ 3,769,942	141%	$ 2,896,950	$ 1,534,502	53%	$ 3,881,401	134%	$984,451	

A Federal grants are reimbursed on a quarterly bases. Reimbursement is less than budgeted due to vacancies

B Increased OHP enrollment is resulting in higher than budgeted OHP Capitation payments and less than budgeted CCBHC State Grant revenues

C Personnel projections based on year to date vacancy savings and assume 3% moving forward

D Expenditures projected over budget 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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
State Grant	10,348,047	9,920,554	96%	11,907,014	6,843,638	57%	12,402,987	104%	495,973	A
OHP Capitation	8,279,406	8,403,083	101%	8,947,837	5,847,653	65%	10,938,685	122%	1,990,848	B
OHP Fee for Service	3,265,627	3,877,425	119%	3,627,151	1,145,603	32%	2,810,051	77%	(817,100)	C
Federal Grants	3,298,243	2,715,411	82%	2,725,623	687,754	25%	2,870,033	105%	144,410	D
CCBHC Grant	-	-		2,140,487	-	0%	164,039	8%	(1,976,448)	B
State Miscellaneous	1,544,455	1,285,829	83%	1,934,643	833,744	43%	1,856,068	96%	(78,575)	
Local Grants	1,897,762	1,717,173	90%	1,093,055	1,093,663	100%	1,416,302	130%	323,247	E
Medicaid	350,491	933,393	266%	1,014,100	391,673	39%	783,346	77%	(230,754)	F
Other	927,605	1,076,144	116%	682,180	337,094	49%	668,984	98%	(13,196)	
Patient Fees	522,300	382,906	73%	372,115	225,456	61%	444,538	119%	72,423	
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	113,108	66%	233,571	136%	61,371	
Liquor Revenue	99,500	158,977	160%	157,000	84,988	54%	199,656	127%	42,656	
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-	
TOTAL RESOURCES	31,043,753	30,988,758	100%	35,073,435	17,782,705	51%	35,093,591	100%	20,156	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	7,434,938	7,434,938	100%	7,523,855	1,892,181	25%	7,523,855	100%	-	
Personnel Services	23,060,066	22,131,010	96%	26,632,065	11,751,798	44%	24,613,210	92%	2,018,855	G
Materials and Services	5,998,817	4,097,273	68%	4,882,963	1,382,677	28%	4,469,534	92%	413,429	
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	15,054,033	39%	36,661,975	94%	2,430,908	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	2,036,117	2,036,117	100%	2,278,087	1,139,022	50%	2,278,087	100%	-
Transfers In- OHP Mental Health	2,298,179	1,217,279	53%	-	-		-		-
Transfers Out	-	-	0%	(10,961)	(5,481)	50%	(10,961)	100%	-
TOTAL TRANSFERS	4,334,296	3,253,396	75%	2,267,126	1,133,542	50%	2,267,126	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,008,705	3,397,853	113%	3,612,014	3,870,664	107%	3,870,664	107%	258,650
Resources over Requirements	(5,575,335)	(2,780,585)		(4,019,448)	2,728,672		(1,568,384)		2,451,064
Net Transfers - In (Out)	4,334,296	3,253,396		2,267,126	1,133,542		2,267,126		-
TOTAL FUND BALANCE	$ 1,767,666	$ 3,870,664	219%	$ 1,859,692	$ 7,732,877	416%	$ 4,569,406	246%	$2,709,714

A Additional funds received for Aid & Assist ($334K). Other small fluctuations in service element dollars

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 Carryforward of unspent FY21 COHC Crisis Services Grant and Choice Model funds. Also includes unbudgeted 2020 Q1 COHC Covid QIM funds.

F Medicaid services tracking lower than budget

G Personnel projections based on year to date vacancy savings and assume 6% moving forward

Budget to Actuals Report
Health Services - Public Health - Fund 274
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance	
State Grant	4,808,755	4,949,143	103%	4,552,263	2,705,142	59%	5,435,576	119%	883,313	A
State Miscellaneous	1,306,276	1,860,543	142%	2,194,822	1,437,994	66%	2,206,391	101%	11,569	
Environmental Health Fees	1,091,652	1,106,707	101%	1,086,019	522,321	48%	1,171,820	108%	85,801	B
Local Grants	1,741,297	2,112,608	121%	843,783	869,815	103%	1,120,566	133%	276,783	C
Vital Records	237,296	317,189	134%	280,000	152,884	55%	393,261	140%	113,261	
Other	23,975	17,952	75%	192,656	21,849	11%	154,475	80%	(38,181)	
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	41,560	30%	138,807	100%	(210)	
Patient Fees	150,695	100,848	67%	96,300	51,723	54%	101,909	106%	5,609	
OHP Fee for Service	-	-		-	5,428		10,292		10,292	
State - Medicaid/Medicare	952,220	882,600	93%	843,050	324,279	38%	647,689	77%	(195,361)	D
TOTAL RESOURCES	10,764,775	11,783,485	109%	10,380,544	6,196,289	60%	11,480,638	111%	1,100,094	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	2,210,805	2,210,805	100%	2,639,066	600,435	23%	2,639,066	100%	-	
Personnel Services	8,647,397	8,165,103	94%	10,274,178	4,545,329	44%	9,970,871	97%	303,307	E
Materials and Services	3,533,345	3,354,111	95%	3,208,765	1,214,158	38%	2,751,582	86%	457,183	
Capital Outlay	14,200	25,542	180%	76,000	-	0%	76,000	100%	-	
TOTAL REQUIREMENTS	14,405,747	13,755,560	95%	16,198,009	6,359,923	39%	15,437,519	95%	760,490	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	3,436,593	3,436,593	100%	3,631,081	1,852,562	51%	3,631,081	100%	-
Transfers In - TRT	406,646	406,646	100%	444,417	185,170	42%	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	2,037,732	50%	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%	179,438
Resources over Requirements	(3,640,972)	(1,972,075)		(5,817,465)	(163,633)		(3,956,881)		1,860,584
Net Transfers - In (Out)	3,924,925	3,924,925		4,075,498	2,037,732		4,075,498		-
TOTAL FUND BALANCE	$ 1,280,972	$ 3,049,370	238%	$ 1,127,965	$ 4,923,468	436%	$ 3,167,987	281%	$2,040,022

A Revenue over budget primarily due to additional state funds in Tobacco Prevention ($117K), Oregon Mothers Care ($25K) and WIC ($90K), Public Health Modernization ($507K), Problem Gambling ($25k), COVID Vaccine Delivery ($80k), as well as carryforward of unspent funds from Emergency Preparedness ($36K)

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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance	
Admin - Operations	137,450	152,710	111%	138,716	67,578	49%	144,716	104%	6,000	
Code Compliance	722,028	783,094	108%	842,906	532,293	63%	1,038,906	123%	196,000	A
Building Safety	3,362,450	3,921,591	117%	3,819,940	2,193,520	57%	4,266,940	112%	447,000	B
Electrical	720,600	915,357	127%	914,750	503,658	55%	987,600	108%	72,850	B
Environmental On-Site	867,700	1,118,994	129%	1,056,678	436,598	41%	1,057,678	100%	1,000	
Current Planning	1,738,304	2,054,192	118%	1,980,521	1,042,297	53%	2,144,811	108%	164,290	B
Long Range Planning	703,194	741,514	105%	826,806	498,157	60%	966,675	117%	139,869	A
TOTAL RESOURCES	8,251,726	9,687,451	117%	9,580,316	5,274,101	55%	10,607,325	111%	1,027,009	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	2,818,748	2,740,077	97%	3,137,795	1,486,636	47%	3,005,254	96%	132,541	C
Code Compliance	568,320	539,584	95%	617,012	276,829	45%	669,218	108%	(52,206)	
Building Safety	1,867,662	1,768,376	95%	2,284,444	1,013,515	44%	2,120,437	93%	164,007	C
Electrical	524,979	487,253	93%	556,531	273,664	49%	549,631	99%	6,900	C
Environmental On-Site	634,452	639,025	101%	765,935	289,925	38%	659,343	86%	106,592	C
Current Planning	1,479,294	1,465,772	99%	1,769,333	778,147	44%	1,659,876	94%	109,457	C
Long Range Planning	580,687	446,049	77%	847,839	254,077	30%	717,139	85%	130,700	C
TOTAL REQUIREMENTS	8,474,142	8,086,137	95%	9,978,889	4,372,793	44%	9,380,898	94%	597,991	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In - General Fund	100,000	-	0%	290,000	128,798	44%	290,000	100%	-	
Transfers In - CDD Electrical Reserve	93,264	-	0%	-	-		-		-	
Transfers Out	(100,518)	(100,518)	100%	(99,360)	(49,662)	50%	(99,360)	100%	-	
Transfers Out - CDD Reserve	(148,226)	(1,004,480)	678%	(461,262)	(575,622)	125%	(1,217,039)	264%	(755,777)	D
TOTAL TRANSFERS	(55,480)	(1,104,998)	999%	(270,622)	(496,486)	183%	(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	1,749,673	122%	1,749,673	122%	317,306
Resources over Requirements	(222,416)	1,601,315		(398,573)	901,308		1,226,427		1,625,000
Net Transfers - In (Out)	(55,480)	(1,104,998)		(270,622)	(496,486)		(1,026,399)		(755,777)
TOTAL FUND BALANCE	$ 734,798	$ 1,749,673	238%	$ 763,172	$ 2,154,495	282%	$ 1,949,701	255%	$1,186,529

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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Motor Vehicle Revenue	14,810,507	17,342,054	117%	17,485,000	9,551,286	55%	17,485,000	100%	-
Federal - PILT Payment	1,690,574	2,061,977	122%	2,096,751	2,195,918	105%	2,195,918	105%	99,167 A
Other Inter-fund Services	1,114,070	1,198,004	108%	1,221,632	150,323	12%	1,221,632	100%	-
Forest Receipts	723,085	660,298	91%	627,207	-	0%	627,207	100%	-
Cities-Bend/Red/Sis/La Pine	385,000	627,694	163%	560,000	170,789	30%	560,000	100%	-
Sale of Equip & Material	396,000	333,109	84%	449,150	241,108	54%	449,150	100%	-
Miscellaneous	54,000	73,562	136%	67,340	38,250	57%	67,546	100%	206
Mineral Lease Royalties	60,000	51,642	86%	60,000	1,427	2%	60,000	100%	-
Interest on Investments	114,000	65,094	57%	59,109	28,156	48%	56,310	95%	(2,799)
Assessment Payments (P&I)	8,000	24,578	307%	3,460	2,542	73%	3,460	100%	-
Federal Reimbursements	1,325,874	1,093,866	83%	-	-		-		-
State Miscellaneous	-	7,048		-	-		-		-
TOTAL RESOURCES	20,681,110	23,538,925	114%	22,629,649	12,379,800	55%	22,726,223	100%	96,574

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	6,709,180	6,422,847	96%	6,916,229	3,310,832	48%	6,737,220	97%	179,009 B
Materials and Services	7,753,525	6,065,466	78%	7,843,400	3,176,107	40%	7,816,213	100%	27,187 C
Capital Outlay	50,500	17,944	36%	264,500	67,481	26%	257,115	97%	7,386
TOTAL REQUIREMENTS	14,513,205	12,506,257	86%	15,024,128	6,554,420	44%	14,810,547	99%	213,581

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	2,695,786	4,217,071	156%	6,383,832	8,566,521	134%	8,566,521	134%	2,182,690
Resources over Requirements	6,167,905	11,032,669		7,605,521	5,825,380		7,915,676		310,155
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	$ 7,406,365	332%	$ 4,724,650	212%	$2,492,844

A Actual payment higher than budget
B Projected Personnel savings based on FY22 savings to date
C Savings in seasonal employees due to fewer workers available

Budget to Actuals Report

Adult P&P - Fund 355

FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance	
DOC Grant in Aid SB 1145	4,621,780	4,621,782	100%	4,202,885	1,155,445	27%	4,734,453	113%	531,568	A
CJC Justice Reinvestment	797,504	793,044	99%	781,597	-	0%	871,753	112%	90,156	A
DOC Measure 57	239,005	264,005	110%	255,545	-	0%	244,606	96%	(10,939)	B
Probation Supervision Fees	170,000	189,458	111%	170,000	3,606	2%	3,607	2%	(166,393)	C
State Miscellaneous	-	18,453		138,000	23,218	17%	123,453	89%	(14,547)	D
DOC-Family Sentence Alt	-	-		118,250	-	0%	59,250	50%	(59,000)	B
Interfund- Sheriff	50,000	55,000	110%	50,000	27,500	55%	50,000	100%	-	
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-	
Interest on Investments	37,700	43,276	115%	45,193	8,505	19%	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)	E
Probation Work Crew Fees	2,000	600	30%	1,500	-	0%	-	0%	(1,500)	C
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	1,268,815	22%	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	2,420,348	45%	4,835,489	90%	544,014	F
Materials and Services	1,923,795	1,414,886	74%	1,700,412	622,603	37%	1,685,171	99%	15,241	G
TOTAL REQUIREMENTS	7,081,268	6,365,601	90%	7,079,915	3,042,951	43%	6,520,660	92%	559,255	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	285,189	285,189	100%	662,046	331,020	50%	662,046	100%	-
Transfer to Vehicle Maint	(97,693)	(97,693)	100%	(190,974)	(95,487)	50%	(190,974)	100%	-
TOTAL TRANSFERS	187,496	187,496	100%	471,072	235,533	50%	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)	(1,774,136)		(341,448)		898,217
Net Transfers - In (Out)	187,496	187,496		471,072	235,533		471,072		-
TOTAL FUND BALANCE	$ 1,816,329	$ 2,982,055	164%	$ 1,971,182	$ 1,443,452	73%	$ 3,111,679	158%	$1,140,497

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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Miscellaneous	2,258,100	2,670,996	118%	2,191,461	-	0%	2,191,461	100%	-
Interest on Investments	209,700	271,831	130%	279,729	61,726	22%	123,450	44%	(156,279)
TOTAL RESOURCES	2,467,800	2,942,827	119%	2,471,190	61,725	2%	2,314,911	94%	(156,279)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	158,465	158,465	100%	109,870	54,935	50%	109,870	100%	-
Capital Outlay	19,877,585	11,583,557	58%	29,612,821	5,595,370	19%	27,971,613	94%	1,641,208 A
TOTAL REQUIREMENTS	20,036,050	11,742,022	59%	29,722,691	5,650,305	19%	28,081,483	94%	1,641,208

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	23,154,407	25,512,586	110%	20,374,044	23,533,004	116%	23,533,004	116%	3,158,960
Resources over Requirements	(17,568,250)	(8,799,195)		(27,251,501)	(5,588,579)		(25,766,572)		1,484,929
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	$ 22,716,436	427%	$ 9,960,349	187%	$4,643,889

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

Budget to Actuals Report

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

50.0%

FY22 YTD December 31, 2021 (unaudited)

Year Completed

	Fiscal Year 2022					
	Budget	Actuals	%	Projection	%	$ Variance
Terrebonne Refinement Plan	10,000,000	-	0%	10,000,000	100%	-
Tumalo Road / Tumalo Place	-	67,998		74,265		(74,265)
Old Bend Rdm/Tumalo Rd Inter	-	16,907		16,907		(16,907)
NE Negus and 17TH	2,363,532	2,134,966	90%	2,274,311	96%	89,221
Hunnel Rd: Loco Rd to Tumalo Rd	2,168,940	14,396	1%	964,710	44%	1,204,230
Transportation System Plan Update	108,510	62,954	58%	159,515	147%	(51,005)
Gribbling Rd Bridge	279,575	-	0%	151,200	54%	128,375
Terrebonne Wastewater Feasibility St.	-	27,148		37,777		(37,777)
Rickard Rd: Groff Rd to US 20	1,716,142	1,391,051	81%	1,483,692	86%	232,450
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%	185,000	37%	320,000
Deschutes Mkt Rd/Hamehook Round	671,000	60,998	9%	371,000	55%	300,000
Paving Cottonwood: Us 97 To BSNF RR	618,144	499,075	81%	527,786	85%	90,358
Paving Desch Mkt Rd: Yeoman Hamehoo	310,838	-	0%	310,838	100%	-
Paving Alfalfa Mkt Rd: Mp 4 Dodds	265,000	-	0%	265,000	100%	-
Paving Of Hamby Rd: Us 20 To Butler	200,000	-	0%	200,000	100%	-
Powell Butte Hwy/Butler Market RB	150,000	-	0%	150,000	100%	-
Wilcox Ave Bridge #2171-03 Replacem	100,000	-	0%	100,000	100%	-
US 20: Cook Ave/OB Riley Rd (Tumalo	6,700,000	-	0%	6,700,000	100%	-
US 20: Tumalo Multi-Use Path Crossing	1,250,000	-		1,250,000	100%	-
Highway Warning Systems 2021	-	250		50,000		(50,000)
Tumalo Wastewater Feasibility Study	-	-		75,000		(75,000)
Guardrail Improvements	100,000	-	0%	100,000	100%	-
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%	75,000	100%	-
Signage Improvements	100,000	-	0%	130,000	130%	(30,000)
TOTAL CAPITAL	$ 29,612,821	5,595,370	19%	$ 27,971,613	94%	$ 1,641,208

Budget to Actuals Report
Solid Waste - Fund 610
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Franchise Disposal Fees	6,630,625	6,764,888	102%	7,124,000	3,128,717	44%	7,124,000	100%	-	A
Private Disposal Fees	2,491,617	2,985,124	120%	2,827,000	1,680,969	59%	2,827,000	100%	-	A
Commercial Disp. Fee	2,319,792	2,830,984	122%	2,686,000	1,511,757	56%	2,686,000	100%	-	A
Yard Debris	216,761	301,824	139%	300,000	153,323	51%	300,000	100%	-	
Franchise 3% Fees	280,000	389,402	139%	290,000	128,312	44%	290,000	100%	-	B
Miscellaneous	88,096	102,595	116%	55,000	39,672	72%	73,000	133%	18,000	C
Interest	23,700	42,794	181%	41,599	15,732	38%	31,460	76%	(10,139)	
Special Waste	15,000	34,292	229%	15,000	32,285	215%	40,000	267%	25,000	D
Recyclables	12,000	11,180	93%	12,000	8,201	68%	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	6,698,968	50%	13,383,461	100%	32,861	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	2,518,594	2,510,986	100%	2,754,132	1,273,314	46%	2,754,132	100%	-	
Materials and Services	5,227,119	4,705,435	90%	5,651,103	2,116,014	37%	5,651,103	100%	-	
Capital Outlay	162,500	29,523	18%	53,141	65,708	124%	91,305	172%	(38,164)	E
Debt Service	945,000	861,354	91%	1,251,615	271,269	22%	1,251,615	100%	-	F
TOTAL REQUIREMENTS	8,853,213	8,107,298	92%	9,709,991	3,726,305	38%	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)	(3,012,978)	50%	(6,029,323)	100%	-
TOTAL TRANSFERS	(3,684,280)	(3,684,280)	100%	(6,029,323)	(3,012,978)	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%	985,039
Resources over Requirements	3,224,379	5,355,987		3,640,609	2,972,663		3,635,306		(5,303)
Net Transfers - In (Out)	(3,684,280)	(3,684,280)		(6,029,323)	(3,012,978)		(6,029,323)		-
TOTAL FUND BALANCE	$ 719,918	$ 3,957,273	550%	$ 583,520	$ 3,916,958	671%	$ 1,563,256	268%	$979,736

A Fiscal year-to-date actual volumes are 11% greater than prior-year-to-date, slightly exceeding the budgeted 10% increase in total disposal fees. Franchise disposal fee payments of $405K were not received from Republic Services (Bend Garbage, High Country & Wilderness) by closing.

B Annual fees due April 15, 2022; received year-to-date monthly installments from Republic

C FY22 projection includes the unbudgeted sale of a utility terrain vehicle and electricity capital credits; miscellaneous tire and appliance revenue is slightly exceeding budget

D 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

E The new 1 ton service truck and service box ordered in FY21 was rolled into FY22 due to delayed availability

F 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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Events Revenue	625,000	1,194,701	191%	578,000	289,138	50%	533,000	92%	(45,000)	A
Food & Beverage	548,500	209,297	38%	513,500	198,513	39%	479,000	93%	(34,500)	A
Rights & Signage	125,000	62,500	50%	105,000	-	0%	65,000	62%	(40,000)	
Storage	75,000	77,897	104%	77,500	21,410	28%	84,000	108%	6,500	
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	15,000	50%	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	2,670	563%	5,340	999%	4,866	
Miscellaneous	250	2,596	999%	250	1,690	676%	3,225	999%	2,975	
TOTAL RESOURCES	1,466,050	1,791,835	122%	1,395,724	577,823	41%	1,265,565	91%	(130,159)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	840,704	1,031,160	123%	1,118,980	566,158	51%	1,118,980	100%	-	B
Personnel Services - F&B	165,518	165,801	100%	181,593	81,313	45%	172,109	95%	9,484	C
Materials and Services	702,149	576,528	82%	818,804	381,834	47%	751,000	92%	67,804	
Materials and Services - F&B	257,600	134,431	52%	282,500	100,496	36%	183,000	65%	99,500	
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	1,186,724	47%	2,328,089	93%	176,788	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In - Room Tax	650,000	899,310	138%	905,769	452,880	50%	1,144,598	126%	238,829	D
Transfers In - County Fair	-	-		150,000	150,000	100%	150,000	100%	-	
Transfers In - Park Fund	30,000	30,000	100%	30,000	15,000	50%	30,000	100%	-	
Transfers In - Room Tax (as needed)	25,744	25,744	100%	25,744	12,870	50%	25,744	100%	-	
Transfers In - General Fund	200,000	200,000	100%	-	-		-		-	
Transfers Out	(10,777)	(10,777)	100%	(310,777)	(155,388)	50%	(310,777)	100%	-	
TOTAL TRANSFERS	894,967	1,144,277	128%	800,736	475,362	59%	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%	172,800
Resources over Requirements	(604,321)	(219,605)		(1,109,153)	(608,900)		(1,062,524)		46,629
Net Transfers - In (Out)	894,967	1,144,277		800,736	475,362		1,039,565		238,829
TOTAL FUND BALANCE	$ 655,550	$ 923,473	141%	$ 442,256	$ 789,934	179%	$ 900,514	204%	$458,258

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 Projection reflects vacancy savings

C Projected Personnel based on savings to date

D Room tax revenue projected to be higher than budget

Budget to Actuals Report
Annual County Fair - Fund 616
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance
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	40,525	49%	40,525	49%	(42,975)
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%	-	1,401		2,800		2,800
TOTAL RESOURCES	52,000	53,038	102%	1,560,500	1,910,458	122%	1,912,039	123%	351,539

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	110,000	163,282	148%	155,959	13,297	9%	69,703	45%	86,256 A
Materials and Services	17,000	26,328	155%	1,312,172	1,242,018	95%	1,312,172	100%	-
TOTAL REQUIREMENTS	127,000	189,611	149%	1,468,131	1,255,315	86%	1,381,875	94%	86,256

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%	-
Transfer Out - Fair & Expo	-	-		(150,000)	(150,000)	100%	(150,000)	100%	-
TOTAL TRANSFERS	75,000	75,000	100%	(75,000)	(112,500)	150%	(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	655,143		530,164		437,795
Net Transfers - In (Out)	75,000	75,000		(75,000)	(112,500)		(75,000)		-
TOTAL FUND BALANCE	-	($ 109,033)		$ 17,369	$ 433,610	999%	$ 346,131	999%	$328,762

A Projection reflects vacancy savings

Budget to Actuals Report
Annual County Fair - Fund 616
CY21 YTD December 31, 2021 (unaudited)

	Fair 2020	Fair 2021 Actuals to Date	2021 Projection
RESOURCES			
Gate Receipts	$ -	$ 738,029	$ 738,029
Carnival	-	415,716	415,716
Commercial Exhibitors	(5,800)	315,719	315,719
Livestock Entry Fees	-	-	-
R/V Camping/Horse Stall Rental	-	19,944	19,944
Merchandise Sales	-	5,239	5,239
Concessions and Catering	-	295,093	295,093
Fair Sponsorship	(22,250)	65,125	65,125
TOTAL FAIR REVENUES	**$ (28,050)**	**$ 1,854,865**	**$ 1,854,865**
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	11	1,194	1,194
Miscellaneous	-	-	-
TOTAL RESOURCES	**$ 25,127**	**$ 1,909,226**	**$ 1,909,226**
REQUIREMENTS			
Personnel	154,640	103,199	103,199
Materials & Services	85,216	1,249,932	1,249,932
TOTAL REQUIREMENTS	**$ 239,856**	**$ 1,353,131**	**$ 1,353,131**
TRANSFERS			
Transfer In - TRT 1%	162,750	74,750	74,750
Transfer Out - Fair & Expo	-	(150,000)	(150,000)
TOTAL TRANSFERS	**$ 162,750**	**$ (75,250)**	**$ (75,250)**
Net Fair	**$ (51,979)**	**$ 480,845**	**$ 480,845**
Beginning Fund Balance on Jan 1	**$ 3,285**	**$ (48,694)**	**$ (48,694)**
Ending Balance	**$ (48,694)**	**$ 432,151**	**$ 432,151**

Budget to Actuals Report
Fair & Expo Capital Reserve - Fund 617
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

	Fiscal Year 2021			Fiscal Year 2022					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	14,000	8,532	61%	8,544	3,545	41%	7,090	83%	(1,454)
TOTAL RESOURCES	14,000	8,532	61%	8,544	3,545	41%	7,090	83%	(1,454)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
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%	- A
TOTAL REQUIREMENTS	401,940	90,523	23%	568,000	188	0%	568,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TRT 1%	453,158	385,418	85%	428,901	214,446	50%	531,256	124%	102,355
Transfers In - Fair & Expo	-	-		300,000	150,000	50%	300,000	100%	-
TOTAL TRANSFERS	453,158	385,418	85%	728,901	364,446	50%	831,256	114%	102,355
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,143,224	726,169	64%	1,101,663	1,029,596	93%	1,029,596	93%	(72,067)
Resources over Requirements	(387,940)	(81,991)		(559,456)	3,358		(560,910)		(1,454)
Net Transfers - In (Out)	453,158	385,418		728,901	364,446		831,256		102,355
TOTAL FUND BALANCE	$ 1,208,442	$ 1,029,596	85%	$ 1,271,108	$ 1,397,400	110%	$ 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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021 Budget	Fiscal Year 2021 Actuals	%	Fiscal Year 2022 Budget	Fiscal Year 2022 Actuals	%	Projection	%	$ Variance	
RV Park Fees < 31 Days	400,200	620,655	155%	475,000	260,553	55%	603,950	127%	128,950	
RV Park Fees > 30 Days	12,000	13,886	116%	10,500	4,531	43%	15,260	145%	4,760	
Washer / Dryer	4,000	5,295	132%	5,000	2,167	43%	4,488	90%	(512)	
Miscellaneous	2,250	2,679	119%	2,500	2,157	86%	3,626	145%	1,126	
Vending Machines	3,000	1,229	41%	2,500	861	34%	1,507	60%	(993)	
Interest on Investments	7,600	1,636	22%	2,024	306	15%	610	30%	(1,414)	
Cancellation Fees	5,500	8,825	160%	-	8,089		13,708		13,708	
Good Sam Membership Fee	1,500	-	0%	-	-		-		-	
TOTAL RESOURCES	436,050	654,204	150%	497,524	278,665	56%	643,149	129%	145,625	
REQUIREMENTS	**Budget**	**Actuals**	**%**	**Budget**	**Actuals**	**%**	**Projection**	**%**	**$ Variance**	
Personnel Services	-	-		113,956	50	0%	38,051	33%	75,905	A
Materials and Services	321,402	291,093	91%	216,305	149,729	69%	279,330	129%	(63,025)	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	312,352	63%	483,308	97%	12,880	
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	9,996	50%	20,000	100%	-	
Transfer Out - RV Reserve	(621,628)	(549,173)	88%	(132,042)	(66,018)	50%	(132,042)	100%	-	
TOTAL TRANSFERS	(436,628)	(369,173)	85%	47,958	103,978	217%	47,958	100%	-	
FUND BALANCE	**Budget**	**Actuals**	**%**	**Budget**	**Actuals**	**%**	**Projection**	**%**	**$ Variance**	
Beginning Fund Balance	587,992	227,936	39%	-	-		-		0	
Resources over Requirements	(107,852)	141,237		1,336	(33,687)		159,841		158,505	
Net Transfers - In (Out)	(436,628)	(369,173)		47,958	103,978		47,958		-	
TOTAL FUND BALANCE	$ 43,512	-	0%	$ 49,294	$ 70,291	143%	$ 207,799	422%	$158,505	

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 December 31, 2021 (unaudited)

50.0%
Year Complete

	Fiscal Year 2021			Fiscal Year 2022					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	1,100	7,787	708%	7,546	3,126	41%	6,250	83%	(1,296)
TOTAL RESOURCES	1,100	7,787	708%	7,546	3,126	41%	6,250	83%	(1,296)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Capital Outlay	100,000	-	0%	100,000	-	0%	20,000	20%	80,000 A
TOTAL REQUIREMENTS	100,000	-	0%	100,000	-	0%	20,000	20%	80,000
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - RV Park Ops	621,628	549,173	88%	132,042	66,018	50%	132,042	100%	-
TOTAL TRANSFERS	621,628	549,173	88%	132,042	66,018	50%	132,042	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	490,000	497,466	102%	784,466	1,054,426	134%	1,054,426	134%	269,960
Resources over Requirements	(98,900)	7,787		(92,454)	3,126		(13,750)		78,704
Net Transfers - In (Out)	621,628	549,173		132,042	66,018		132,042		-
TOTAL FUND BALANCE	$ 1,012,728	$ 1,054,426	104%	$ 824,054	$ 1,123,570	136%	$ 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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Workers' Compensation	1,188,848	1,224,408	103%	1,120,766	611,537	55%	1,120,766	100%	-	
General Liability	990,628	963,201	97%	944,278	470,387	50%	944,278	100%	-	
Property Damage	373,698	373,548	100%	393,546	204,796	52%	393,546	100%	-	
Unemployment	323,572	315,619	98%	323,572	301,971	93%	323,572	100%	-	A
Vehicle	218,185	222,266	102%	227,700	113,850	50%	227,700	100%	-	
Interest on Investments	87,200	100,030	115%	101,111	25,223	25%	50,450	50%	(50,661)	
Claims Reimbursement	50,000	39,428	79%	25,000	9,661	39%	1,200,000	999%	1,175,000	B
Skid Car Training	30,000	270	1%	10,000	-	0%	2,000	20%	(8,000)	
Process Fee- Events/ Parades	1,500	810	54%	1,000	495	50%	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	1,738,099	55%	4,263,512	135%	1,116,539	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Workers' Compensation	1,560,000	912,395	58%	1,580,000	308,975	20%	1,400,000	89%	180,000	
General Liability	1,100,000	466,547	42%	1,200,000	2,186,457	182%	3,200,000	267%	(2,000,000)	C
Insurance Administration	584,104	408,666	70%	547,047	248,082	45%	547,047	100%	-	
Property Damage	200,240	330,869	165%	300,245	285,844	95%	450,000	150%	(149,755)	D
Unemployment	200,000	98,978	49%	200,000	41,379	21%	200,000	100%	-	
Vehicle	150,000	173,925	116%	200,000	80,585	40%	200,000	100%	-	
TOTAL REQUIREMENTS	3,794,344	2,391,380	63%	4,027,292	3,151,322	78%	5,997,047	149%	(1,969,755)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out - Vehicle Replace	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(3,500)	100%	-
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(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%	1,192,335
Resources over Requirements	(530,698)	848,200		(880,319)	(1,413,223)		(1,733,535)		(853,216)
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(1,746)		(3,500)		-
TOTAL FUND BALANCE	$ 6,465,802	$ 9,521,450	147%	$ 7,445,296	$ 8,106,480	109%	$ 7,784,415	105%	$339,119

A Unemployment collected on first $25K of employee's salary in fiscal year

B Reimbursement from excess carrier for Kozoswki lawsuit payout

C General Liability claims paid includes the Kozoswki lawsuit payout -- part will be reimbursed by excess carrier

D Projection is based on YTD actuals which are high due to several vehicle crashes

Budget to Actuals Report
Health Benefits - Fund 675
FY22 YTD December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Internal Premium Charges	17,831,938	18,580,799	104%	18,767,900	9,409,215	50%	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	616,298	51%	1,200,000	100%	-	
Retiree / COBRA Premiums	1,035,000	958,664	93%	1,060,000	302,966	29%	605,900	57%	(454,100)	A
Interest	216,200	193,598	90%	200,277	49,217	25%	98,430	49%	(101,847)	
Prescription Rebates	90,000	179,184	199%	128,000	-	0%	128,000	100%	-	
Claims Reimbursement & Other	80,000	1,073	1%	82,000	707,935	863%	900,000	999%	818,000	B
TOTAL RESOURCES	21,884,538	22,761,820	104%	23,027,177	11,929,097	52%	23,289,230	101%	262,053	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Health Benefits	19,937,274	19,126,362	96%	19,640,847	9,340,891	48%	19,640,847	100%	-	C
Deschutes On-Site Pharmacy	2,417,092	2,972,758	123%	2,970,575	1,142,168	38%	2,970,575	100%	-	C
Deschutes On-Site Clinic	1,101,467	1,087,809	99%	1,141,829	448,403	39%	1,141,829	100%	-	C
Wellness	164,340	149,145	91%	171,142	75,548	44%	171,142	100%	-	C
TOTAL REQUIREMENTS	23,620,173	23,336,074	99%	23,924,393	11,007,011	46%	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%	754,962
Resources over Requirements	(1,735,635)	(574,254)		(897,216)	922,087		(635,163)		262,053
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	$ 13,588,094	$ 15,527,580	114%	$ 13,875,402	$ 16,449,666	119%	$ 14,892,417	107%	$1,017,015

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 December 31, 2021 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2021			Fiscal Year 2022						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Property Taxes - Current Yr	9,113,459	9,350,147	103%	9,803,579	9,354,134	95%	9,809,150	100%	5,571	A
Telephone User Tax	1,106,750	1,441,364	130%	1,106,750	454,281	41%	1,106,750	100%	-	B
Police RMS User Fees	250,000	390,879	156%	236,576	-	0%	236,576	100%	-	C
User Fee	73,000	110,978	152%	233,576	4,853	2%	233,576	100%	-	
Data Network Reimbursement	55,000	96,896	176%	162,000	81,428	50%	162,000	100%	-	
Contract Payments	157,252	136,638	87%	147,956	18,250	12%	147,956	100%	-	
Property Taxes - Prior Yr	90,000	152,893	170%	115,000	53,692	47%	115,000	100%	-	
Interest	90,400	110,233	122%	96,867	31,161	32%	60,290	62%	(36,577)	
State Reimbursement	83,000	131,881	159%	60,000	15,000	25%	132,000	220%	72,000	D
Property Taxes - Jefferson Co.	33,637	36,598	109%	38,344	34,760	91%	38,344	100%	-	
Miscellaneous	12,200	121,920	999%	18,658	9,387	50%	18,658	100%	-	
TOTAL RESOURCES	11,064,698	12,080,426	109%	12,019,306	10,056,944	84%	12,060,300	100%	40,994	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	7,620,458	7,190,545	94%	8,005,795	3,697,002	46%	7,256,956	91%	748,839	E
Materials and Services	3,476,381	2,912,246	84%	3,557,212	1,808,473	51%	3,557,212	100%	-	
Capital Outlay	1,480,000	431,457	29%	3,000,000	91,827	3%	3,000,000	100%	-	
TOTAL REQUIREMENTS	12,576,839	10,534,248	84%	14,563,007	5,597,302	38%	13,814,168	95%	748,839	

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%	(1,141,710)
Resources over Requirements	(1,512,141)	1,546,177		(2,543,701)	4,459,642		(1,753,868)		789,833
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	$ 6,829,277	$ 10,709,072	157%	$ 9,307,082	$ 15,168,714	163%	$ 8,955,204	96%	($351,878)

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 maintenance reimbursements are received in a lump sum by early spring

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%