



BOARD OF COMMISSIONERS

BOARD OF COUNTY COMMISSIONERS MEETING

1:00 PM, MONDAY, JULY 26, 2021

Barnes Sawyer Rooms - Deschutes Services Bldg - 1300 NW Wall St – Bend

(541) 388-6570 | www.deschutes.org

AGENDA

MEETING FORMAT

In response to the COVID-19 public health emergency, Oregon Governor Kate Brown issued Executive Order 20-16 (later enacted as part of HB 4212) directing government entities to utilize virtual meetings whenever possible and to take necessary measures to facilitate public participation in these virtual meetings. Since May 4, 2020, meetings and hearings of the Deschutes County Board of Commissioners have been conducted primarily in a virtual format. Effective June 30, 2021, COVID-based restrictions have been discontinued.

Attendance/Participation options include: A) In Person Attendance and B) Live Stream Video: Members of the public may still view the BOCC meetings/hearings in real time via the Public Meeting Portal at www.deschutes.org/meetings.

Citizen Input: Citizen Input is invited in order to provide the public with an opportunity to comment on any meeting topic that is not on the current agenda. Citizen Input is provided by submitting an email to: citizeninput@deschutes.org or by leaving a voice message at 541-385-1734. Citizen input received by 8:00 a.m. before the start of the meeting will be included in the meeting record.

Zoom Meeting Information: Staff and citizens that are presenting agenda items to the Board for consideration or who are planning to testify in a scheduled public hearing may participate via Zoom meeting. The Zoom meeting id and password will be included in either the public hearing materials or through a meeting invite once your agenda item has been included on the agenda. Upon entering the Zoom meeting, you will automatically be placed on hold and in the waiting room. Once you are ready to present your agenda item, you will be unmuted and placed in the spotlight for your presentation. If you are providing testimony during a hearing, you will be placed in the waiting room until the time of testimony, staff will announce your name and unmute your connection to be invited for testimony. Detailed instructions will be included in the public hearing materials and will be announced at the outset of the public hearing.

For Public Hearings, the link to the Zoom meeting will be posted in the Public Hearing Notice as well as posted on the Deschutes County website at <https://www.deschutes.org/bcc/page/public-hearing-notices>.

CALL TO ORDER

PLEDGE OF ALLEGIANCE

CONSENT AGENDA

1. Consideration of Board Signature to Appoint Adrian Watt to the Lazy River Special Road District
2. Consideration of Board Signature to Appoint Greg Gettig to the Lazy River Special Road District

ACTION ITEMS

3. **1:05 PM** FY 21 Public Safety JAG Grant Application BOCC Request
4. **1:15 PM** Discussion of Request to Convert 14.5 FTE Stabilization Center Limited Duration Positions to Regular Positions, and Shift Differentials for Afterhours Positions
5. **2:00 PM** County Treasurer and Finance Report as of June 30, 2021.

OTHER ITEMS

These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.

EXECUTIVE SESSION

At any time during the meeting, an executive session could be called to address issues relating to ORS 192.660(2)(e), real property negotiations; ORS 192.660(2)(h), litigation; ORS 192.660(2)(d), labor negotiations; ORS 192.660(2)(b), personnel issues; or other executive session categories.

Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.

6. Executive Session under ORS 192.660 (2) (e) Real Property

ADJOURN



Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, please call (541) 617-4747.



**BOARD OF
COMMISSIONERS**

AGENDA REQUEST & STAFF REPORT

MEETING DATE: July 26, 2021

SUBJECT: FY 21 JAG Grant Application BOCC Request

RECOMMENDED MOTION:

Move approval of _____.

BACKGROUND AND POLICY IMPLICATIONS:

The Deschutes County Sheriff's Office is requesting approval by the Board of County Commissioners to apply for the FY21 JAG Grant. DCSO has been allocated \$9,477 that we would like to use for the purchase of a StarChase GPS Mobile Launcher System.

BUDGET IMPACTS:

Grant funds \$9, 477

ATTENDANCE:

Jennifer Hill- Civil Technician and/or Peter Martin- Automotive Unit Supervisor

DESCHUTES COUNTY SHERIFF'S OFFICE
DOCUMENT SUMMARY

Date: July 12, 2021

Department: Deschutes County Sheriff's Office

Contractor/Supplier/Consultant Name: Bureau of Justice Assistance - FY 21 Edward Byrne Memorial Justice Assistance Grant (JAG) Program

Contractor Contact: N/A

Contractor Phone #: N/A

Type of Document: FY 21 JAG Grant Application BOCC Request

Goods and/or Services: The Deschutes County Sheriff's Office is requesting approval by the Board of County Commissioners pursuant to the requirements of the Certifications and Assurances to apply for the FY21 JAG Grant. DCSO has been allocated \$9,477 that we would like to use for the purchase of a StarChase GPS Mobile Launcher System.

Background & History: In July 2019, the Deschutes County Sheriff's Office purchased three (3) StarChase Mobile GPS Launcher Systems and two (2) StarChase Handheld Launcher Systems, along with on-site installation and training. We have used the pursuit tracking system with our new Community Action Target Team (CATT) to tag, track and locate suspect vehicles in high-risk pursuits. In the last two years, this system has proven to mitigate risk and increase the safety and success of vehicle pursuits. We currently have three members on this specialized team for traffic patrol and all three vehicles are equipped with the StarChase Launcher System. By January 2022, we will be adding another two CATT patrol team members due to the success of this program.

The Sheriff's Office would like to use the FY21 JAG grant funds to purchase one (1) StarChase Mobile GPS Launcher System and one (1) StarChase Handheld Launcher System for these vehicles.

Agreement Starting Date: Application Due: 7/26/21

Ending Date: Grant Completion Date – 10/1/2022

Annual Value or Total Payment: N/A

Insurance Certificate Received (check box)
Insurance Expiration Date: N/A

Check all that apply:

- RFP, Solicitation or Bid Process
- Informal quotes (<\$150K)
- Exempt from RFP, Solicitation or Bid Process (specify – see DCC §2.37)
 - Sole source for mobile GPS tracking technology in law enforcement.

Funding Source: (Included in current budget?) Yes No

If **No**, has budget amendment been submitted? Yes No

Is this a Grant Agreement providing revenue to the Sheriff's Office?

Yes No

Sheriff's Office Contact and Title: Peter Martin, Automotive Unit Supervisor

Phone #: 541-388-6537

Legal Review: Cathy Allen Date: 7/12/21

Sheriff's Approval: [Signature] Date: 071921

Distribution of Document: Please notify Jennifer L. Hill, ext. 3347 when document is ready to pick up.

Official Review:

Signature Required (check one): BOCC Sheriff (if <\$25K)

County Administrator (if >\$25K but <\$150K)

Document Number 2021-622



**Grant Application Request
Document # 2021-622**

Date: July 12, 2021

- 1. **Name of Grant:** Bureau of Justice Assistance - FY 21 Edward Byrne Memorial Justice Assistance Grant (JAG) Program
- 2. **Deschutes County Sheriff's Office Contact:** Peter Martin, Automotive Supervisor (541) 388-6537 and Tech. Jennifer Hill (541) 617-3347.
- 3. **Funding Agency:** Department of Justice, Bureau of Justice Assistance
- 4. **Grant Amount:** \$9,477.00
- 5. Does the grant require matching funds? Yes No

If yes, how much are the required matching funds and what funds does the department plan to use for matching funds?

N/A

- 6. **Grant duration:** October 1, 2020 through October 1, 2022
- 7. **Grant application deadline:** July 26, 2021
- 8. **Grant description:** In 2019 the Sheriff's Office researched current technology that showed a proven track record of mitigating risk and increasing the safety and success of vehicle pursuits. StarChase LLC, is the only GPS tag, track, locate (TTL) technology that is available for use to law enforcement and government agencies across the nation. The TTL technology is in use by more than 22 agencies, including Spokane Police Department, California Highway Patrol, Department of Homeland Security and the Federal Bureau of Investigation. Across these agencies, the application of this technology has

dramatically increased apprehension rates while simultaneously reducing the risk to law enforcement and community members. In July 2019, the Deschutes County Sheriff's Office purchased three (3) StarChase Mobile GPS Launcher Systems and two (2) StarChase Handheld Launcher Systems, along with on-site installation and training. These pursuit tracking systems are used with our new patrol Community Action Target Team (CATT). We have a total of 3 members on this specialized team for traffic patrol and all 3 vehicles are equipped with the StarChase Launcher Systems. By January 2022, we will be adding another two CATT patrol team members due to the success of this program.

The Sheriff's Office would like to use the FY JAG grant funds to purchase one (1) StarChase Mobile GPS Launcher Systems and one (1) StarChase Handheld Launcher System for these vehicles.

9. Requested budget (please provide additional line item details under the broad categories listed below):

	Amount Requested
Personnel Services	\$0
Materials and Services	\$9,477
Capital	\$0
Total	\$9,477

10. If the grant request includes FTEs, please fill out the table below.
N/A

Position Title	Limited duration or regular position?	FTEs	Notes

11. **Other information:** The Deschutes County Sheriff's Office will be responsible for submitting quarterly financial and narrative reports through the Department of Justice Grant Management System.

Commissioner/County Administrator Approval: _____

Date: _____

Document No: 2021-622



BOARD OF COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: Monday, July 26, 2021

SUBJECT: Discussion of Request to Convert 14.5 FTE Stabilization Center Limited Duration Positions to Regular Positions, and Shift Differentials for Afterhours Positions

RECOMMENDED MOTION:

Move approval of converting 14.5 FTE limited duration positions to regular and adding a 10% differential to night shift and a 7.5% differential to swing shift positions for Deschutes County Stabilization Center.

BACKGROUND AND POLICY IMPLICATIONS:

Deschutes County Stabilization Center (DCSC) serves children and adults who are in need of short-term, mental health crisis assessment and stabilization, but do not require the medical capabilities of an acute care hospital or longer-term residential care. DCSC welcomes individuals who walk in when they are experiencing a mental health crisis, or who are referred by local law enforcement or other community partners.

Currently there is sustainable funding to support DCSC operations from 7am to 9pm, Monday through Friday. Additional funding was sought through grants which will allow DCSC to operate 24/7 through June 30, 2022. Staffing alternative shifts outside of traditional business hours is challenging but even more so when there is uncertainty of their future. In addition, recruitment and retention for these positions has been extremely challenging in a time when the behavioral health workforce has been dramatically impacted by the pandemic. Converting positions from limited duration and including a 10% shift differential for DCSC night shift positions and a 7.5% shift differential for DCSC swing shift will help improve recruitment, retention, and the overall stability of the DCSC.

BUDGET IMPACTS:

No increase in appropriation to Fiscal Year 2022 is necessary; staff differentials will be absorbed with current resources due to vacancy savings. Fiscal Year 2023 and beyond will hold an unfunded liability that will be subject to the budget process, either identifying additional funds from external or County sources or be subject to a reduction in staffing. Please see the attached five year Cost Estimate.

ATTENDANCE:

Holly Harris, Crisis Services Program Manager
Cheryl Smallman, Business Intelligence Officer
Janice Garceau, Behavioral Health Director

Deschutes County Stabilization Center

Limited Duration Staffing & Pay Differential Cost Estimate FY22 - FY26

[Green = Full Funding Identified; Yellow = Partial Funding Identified]

CLASSIFICATION	POSITION #	FTE	WEEKDAY/END	SHIFT	Pay Differential?	SOURCE	APPROVED THRU	FY22	FY23	FY24	FY25	FY26
BHS II	2780	1.00	WEEKDAY	NIGHT	10.0%	IMPACT	6/30/2022	108,747	116,359	124,504	133,220	142,545
BHS II	2779	1.00	WEEKDAY	NIGHT	10.0%	IMPACT	6/30/2022	106,426	113,876	121,847	130,376	139,503
BHS II, LIC (VACANT)	2715	1.00	WEEKEND	NIGHT	10.0%	COHC	6/30/2022	109,664	117,340	125,554	134,343	143,747
BHS II, LIC	2781	0.60	WEEKEND	NIGHT	10.0%	IMPACTS	6/30/2022	68,027	72,789	77,884	83,336	89,170
BHS II	2716	0.60	WEEKEND	DAY	-	COHC	6/30/2022	62,652	67,038	71,730	76,751	82,124
BHS II, LIC (VACANT)	2782	0.60	WEEKEND	DAY	-	COHC	6/30/2022	57,278	61,287	65,578	70,168	75,080
BHS II	2778	1.00	WEEKDAY	DAY	-	IMPACT	6/30/2022	102,548	109,726	117,407	125,626	134,420
BH TECHNICIAN	2713	1.00	WEEKDAY	DAY	-	COHC	6/30/2022	82,473	88,246	94,423	101,033	108,105
BH TECHNICIAN	2777	1.00	WEEKDAY	NIGHT	10.0%	IMPACT	6/30/2022	82,249	88,006	94,167	100,759	107,812
BH TECHNICIAN	2714	0.60	WEEKEND	DAY	-	COHC	6/30/2022	48,193	51,567	55,176	59,038	63,171
BH TECHNICIAN	2776	0.60	WEEKEND	NIGHT	10.0%	IMPACTS	6/30/2022	49,991	53,490	57,235	61,241	65,528
BHS I	2052	1.00	WEEKDAY	DAY	-	BJA	12/31/2021	94,492	101,106	108,184	115,757	123,860
BHS I (VACANT)	2783	1.00	WEEKDAY	DAY	-	IMPACTS	6/30/2022	96,750	103,523	110,769	118,523	126,820
PEER SUPPORT SPECIALIST	2719	0.50	WEEKEND	DAY	-	COHC	6/30/2022	36,677	39,244	41,991	44,931	48,076
ADMIN ANALYST	2824	1.00	WEEKDAY	DAY	-	CORESPONDER	9/30/2023	107,662	115,198	123,262	131,891	141,123
ADMIN SUPPORT TECH	2846	1.00	WEEKDAY	DAY	-	IMPACTS/PPS	9/30/2023	79,033	84,565	90,485	96,819	103,596
BH TECHNICIAN	2801	1.00	WEEKDAY	SWING	7.5%	COHC	6/30/2022	85,301	91,272	97,661	104,497	111,812
BHS II	-	-	WEEKDAY	SWING	7.5%	DCSO	regular	6,210	6,645	7,110	7,608	8,140
BHS II	-	-	WEEKDAY	SWING	7.5%	DCSO	regular	6,210	6,645	7,110	7,608	8,140
BHS I (VACANT)	-	-	WEEKDAY	SWING	7.5%	IMPACTS/PPS	regular	4,589	4,910	5,254	5,622	6,015
TOTAL		14.50						1,395,172	1,492,834	1,597,333	1,709,146	1,828,786

Analysis performed on a fiscal year

Fiscal Years 2022 - 2026, 7/1/21 - 6/30/2026

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
RESOURCES					
Funds Confirmed	\$ 1,395,172	\$ 199,764	\$ 53,437		
Funds Likely		\$ 101,106	\$ 108,184		
Funds Possible		\$ 393,027			
REQUIREMENTS					
Wages & Benefits	\$ 1,395,172	\$ 1,492,834	\$ 1,597,333	\$ 1,709,146	\$ 1,828,786
Travel					
Temp Help					
Supplies					
Capital Outlay					
Contracted Services		-			
Total Indirect -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Costs	\$ 1,395,172	\$ 1,492,834	\$ 1,597,333	\$ 1,709,146	\$ 1,828,786
Unfunded	\$ -	\$ (798,937)	\$ (1,435,712)	\$ (1,709,146)	\$ (1,828,786)

The Deschutes County Stabilization Center is requesting 14.5 FTE limited duration FTE be converted to regular positions, and approval of a 10 percent pay differential for staff working night shift and 7.5 percent pay differential for staff working swing shift.



BOARD OF
COMMISSIONERS

AGENDA REQUEST & STAFF REPORT

MEETING DATE: July 26, 2021

SUBJECT: County Treasurer and Finance Report as of June 30, 2021.

RECOMMENDED MOTION:

N/A.

BACKGROUND AND POLICY IMPLICATIONS:

See attached Treasury and Finance Report.

BUDGET IMPACTS:

N/A.

ATTENDANCE:

Greg Munn, County Treasurer and Chief Financial Officer



MEMORANDUM

DATE: July 22, 2021
TO: Board of County Commissioners
FROM: Greg Munn, Treasurer and Chief Financial Officer
SUBJECT: Treasury and Finance Report – June 2021

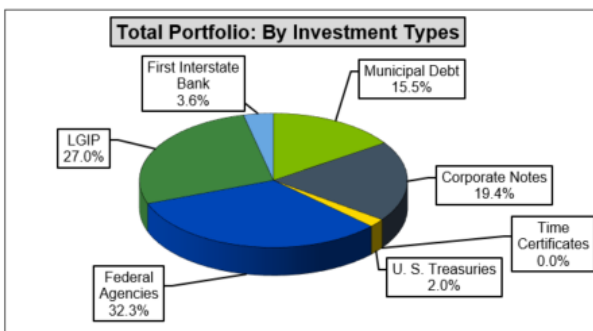
Following is the unaudited monthly finance report for fiscal year to date June 30, 2021.

Treasury and Investments

- The portfolio balance at the end of June was \$249 million, a decrease of \$6 million from May and an increase of \$49 million from June 2020.
- Net investment income for the month is \$148,358 180,943, approximately \$33,000 less than last month and \$72,000 less than last June. YTD earnings are \$2.4 million and \$1.8 million (44%) less than last year’s amount.
- All portfolio category balances are within policy limits with the exception of the LGIP which includes the ARPA funds received in May.
- The LGIP interest rate has remained at 0.60% since March 1. Benchmark rates for 24 and 36 month treasuries are up 9 and 16 basis points, respectively.
- Average portfolio yield is 0.75% down from 0.78% last month.
- The portfolio’s weighted average time to maturity is at 1.74 years (down from 1.75 last month).

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 38,640,000	15.5%
Corporate Notes	48,293,000	19.4%
Time Certificates	-	0.0%
U. S. Treasuries	5,000,000	2.0%
Federal Agencies	80,385,000	32.3%
LGIP	67,209,480	27.0%
First Interstate Bank	8,982,350	3.6%
Total Investments	\$ 248,509,829	100.0%

Investment Income			
	Jun-21	Y-T-D	
Total Investment Income	153,358	2,459,457	
Less Fee: \$5,000 per month	(5,000)	(60,000)	
Investment Income - Net	148,358	2,399,457	
Prior Year Comparison	Jun-20	220,067	4,227,974

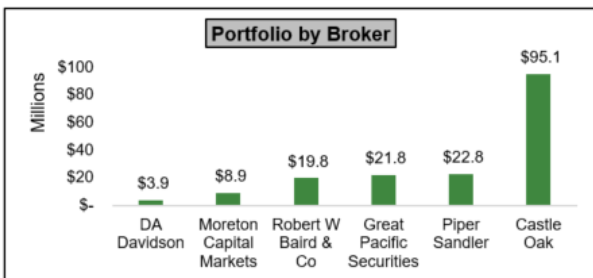


Category Maximums:	
U.S. Treasuries	100%
LGIP (\$51,177,000)	100%
Federal Agencies	100%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

Yield Percentages		
	Current Month	Prior Month
FIB/ LGIP	0.60%	0.60%
Investments	1.30%	1.33%
Average	0.75%	0.78%

Maturity (Years)	
Max	Weighted Average
4.356	1.74

Benchmarks	
24 Month Treasury	0.25%
LGIP Rate	0.60%
36 Month Treasury	0.47%

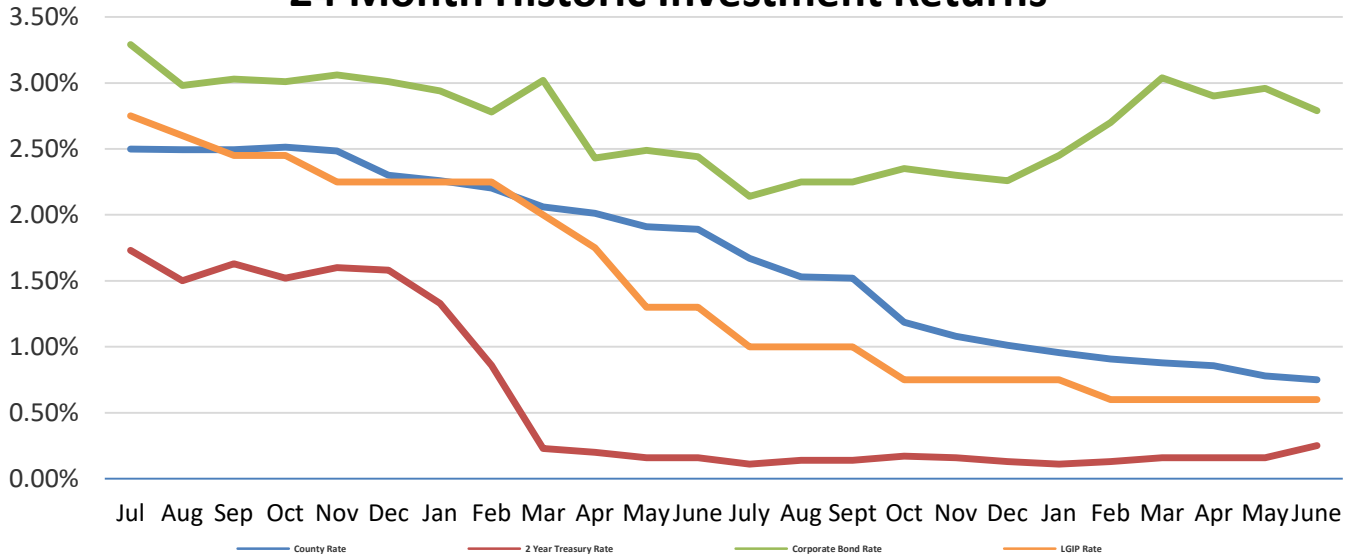


Term	Minimum	Actual
0 to 30 Days	10%	33.9%
Under 1 Year	25%	47.0%
Under 5 Years	100%	100.0%

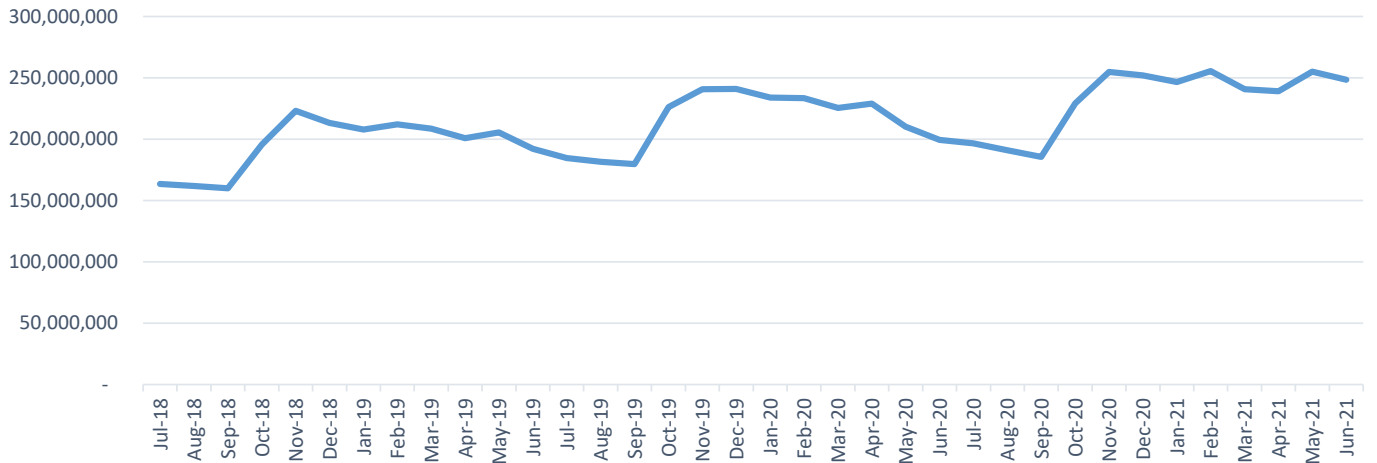
Other	Policy	Actual
Corp Issuer	5%	3.2%
Callable	25%	20.4%
Credit W/A	AA2	AA1

Investment Activity	
Purchases in Month	\$ 170,000
Sales/Redemptions in Month	\$ 4,170,000

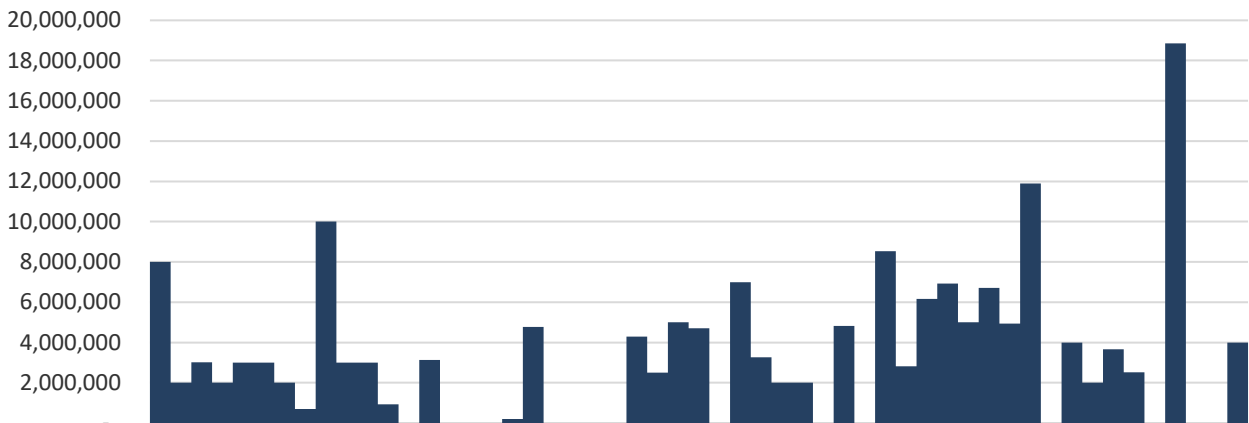
24 Month Historic Investment Returns



Three Year Portfolio Balance



Five Year Maturity Distribution Schedule



Deschutes County Investments

Portfolio Management
Portfolio Details - Investments
June 30, 2021

Purchases made in June 2020

Purchases made in June 2021

Table with columns: Inv, Inv T, CUSIP, Security, Broke, Purchase Date, Maturity Date, Days To Maturi, Mood, Ratings, S&P/FI, Coupon Rate, YTM 36, Par Value, Market Value, Book Value. Rows list various investments like Federal Farm Credit Bank, U.S. Treasury, SAN DIEGO CNTY CALIF PENSI, etc.

Position Control Summary

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	33.26	33.26	33.26	33.26	33.26	33.26	33.26	33.26	33.26	33.26	32.26	33.26	
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	2.00	5.91%
Clerk	Filled	8.48	8.48	8.48	8.48	8.48	8.48	9.48	9.48	9.48	9.48	9.48	9.48	
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-	-	5.27%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
DA	Filled	53.10	53.80	52.80	51.80	52.40	51.20	52.20	52.20	53.20	52.70	51.70	51.70	
	Unfilled	1.00	0.40	1.40	2.40	1.80	3.00	2.00	2.00	1.00	1.50	2.50	2.50	3.31%
Tax	Filled	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	5.50	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Veterans'	Filled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Property Mngt	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total General Fund	Filled	106.86	107.56	106.56	105.56	106.16	104.96	106.96	106.96	107.96	107.46	105.46	106.46	
	Unfilled	4.00	3.40	4.40	5.40	4.80	6.00	4.00	4.00	3.00	3.50	5.50	4.50	3.94%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Community Justice	Filled	46.90	46.90	45.90	45.90	45.90	45.90	44.90	44.90	47.90	46.90	45.40	44.90	
	Unfilled	1.00	1.00	2.00	2.00	2.00	2.00	3.00	3.00	-	1.00	1.50	2.00	3.58%
Sheriff	Filled	224.75	234.75	237.75	236.75	231.75	231.75	226.75	230.75	228.75	229.75	228.75	228.75	
	Unfilled	22.75	15.25	12.25	14.25	19.25	19.25	24.25	20.25	23.25	22.25	23.25	23.25	7.96%
Health Svcs	Filled	304.55	312.25	319.78	323.98	318.21	316.18	310.98	327.98	330.28	327.78	328.78	326.78	
	Unfilled	38.25	31.55	24.02	17.82	23.89	31.92	37.12	29.12	27.92	30.42	31.22	33.22	8.48%
CDD	Filled	54.00	53.00	54.00	54.00	53.00	56.00	56.00	56.00	55.00	55.00	57.00	54.00	
	Unfilled	2.00	3.00	2.00	4.00	5.00	1.00	1.00	1.00	6.00	6.00	4.00	7.00	6.01%
Road	Filled	53.00	53.00	53.00	53.00	53.00	53.00	53.00	55.00	56.00	54.00	55.00	55.00	
	Unfilled	4.00	3.00	3.00	3.00	3.00	3.00	3.00	1.00	-	2.00	1.00	1.00	4.01%
Adult P&P	Filled	39.60	39.60	38.60	38.60	39.60	39.60	39.60	39.60	39.60	39.60	39.10	38.60	
	Unfilled	2.25	1.25	2.25	2.25	1.25	1.25	1.25	1.25	1.25	1.25	2.75	3.25	4.36%
Solid Waste	Filled	22.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	21.00	21.00	
	Unfilled	2.00	-	-	-	-	-	-	-	1.00	1.00	3.00	3.00	3.56%
9-1-1	Filled	54.00	54.00	56.00	57.00	55.00	55.00	53.00	53.00	54.00	54.00	54.00	54.00	
	Unfilled	6.00	5.00	3.00	2.00	4.00	4.00	6.00	6.00	5.00	6.00	6.00	6.00	8.29%
Victims Assistance	Filled	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	
	Unfilled	-	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00	1.00	6.25%
GIS Dedicated	Filled	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	2.30	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Fair & Expo	Filled	10.91	10.91	10.91	10.91	10.91	10.91	10.91	10.91	11.00	10.00	10.00	10.00	
	Unfilled	0.09	0.09	0.09	0.09	0.09	0.09	0.09	0.09	-	1.00	1.00	1.00	2.82%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - Facilities	Filled	19.60	19.60	20.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	21.60	
	Unfilled	3.40	2.40	1.40	0.40	0.40	0.40	0.40	0.40	1.40	1.40	1.40	1.40	5.50%
ISF - Admin	Filled	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	7.75	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - Finance	Filled	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	9.00	9.00	
	Unfilled	1.00	1.00	-	-	-	-	-	1.00	2.00	2.00	1.00	1.00	7.96%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - HR	Filled	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - IT	Filled	15.70	15.70	15.70	15.70	15.70	15.70	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	2.25	2.25	2.25	2.25	2.25	2.25	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Total:														
	Filled	1,004.77	1,023.17	1,035.70	1,039.90	1,027.73	1,027.50	1,015.30	1,038.30	1,042.69	1,036.69	1,034.69	1,029.69	
	Unfilled	86.74	66.94	54.41	51.21	63.68	68.91	81.11	68.11	71.82	78.82	82.62	87.62	
	% Unfilled	7.95%	6.14%	4.99%	4.69%	5.83%	6.29%	7.40%	6.16%	6.44%	7.07%	7.39%	7.84%	6.52%

Budget to Actuals Report

General Fund:

Revenue YTD in the General Fund is \$47.3 million or 104% of budget, an increase of \$10.2 million from last year which was also 104% of budget for the same time period. This increase in YTD revenue this year is due to property tax collections, unbudgeted CARES Act reimbursements and Clerk recording fees.

Both the increase in property tax collections and Clerk recording fees are driven by low interest rates and refinances. There are approximately 1,500 (1.3%) more tax accounts than last year and 1,207 more accounts that were paid in full by the November due date.

Expenses YTD are \$46.5 million and 97% of budget compared to \$36.2 million and 97% of budget last year. Most of the increase is due to CARES Act expenditures.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 12 100.0% Year Complete

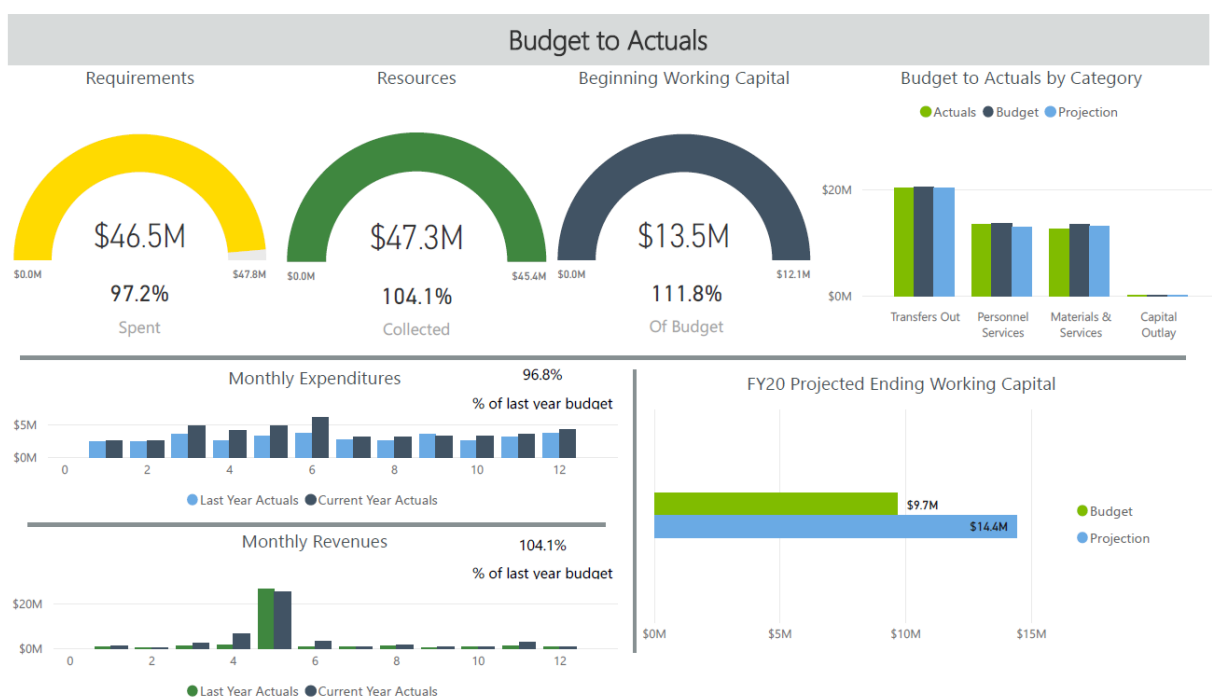
Fund

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

Monthly GL P...

\$9.7M
Contingency

(Blank)
Reserves



All Major Funds:

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



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	35,797,833	37,514,589	105%	45,149,632	47,013,115	104%	47,180,970	104%
030 - Juvenile	856,930	826,150	96%	975,090	758,276	78%	959,508	98%
160/170 - TRT	7,732,000	7,616,246	99%	10,669,865	11,229,510	105%	11,229,513	105%
200 - American Rescue Fund	-	-		-	19,213,813	999%	19,213,813	999%
220 - Justice Court	578,000	561,613	97%	489,850	501,563	102%	501,564	102%
255 - Sheriff's Office	41,581,807	43,677,825	105%	43,449,298	44,744,453	103%	44,724,019	103%
274 - Health Services	36,132,298	32,892,266	91%	43,207,563	43,185,740	100%	48,602,244	112%
295 - CDD	8,468,820	8,043,542	95%	8,251,726	9,709,746	118%	9,717,454	118%
325 - Road	22,785,827	22,495,570	99%	20,681,110	22,372,511	108%	23,472,632	113%
355 - Adult P&P	5,775,278	6,570,946	114%	5,995,287	6,040,170	101%	6,046,800	101%
465 - Road CIP	2,142,893	2,145,706	100%	2,467,800	1,699,724	69%	1,752,560	71%
610 - Solid Waste	11,724,869	12,300,751	105%	12,077,592	13,463,285	111%	13,463,287	111%
615 - Fair & Expo	1,561,500	990,522	63%	1,466,050	1,801,845	123%	1,807,657	123%
616 - Annual County Fair	1,649,700	1,469,198	89%	52,000	145,566	280%	145,566	280%
617 - Fair & Expo Capital Reserve	16,000	21,189	132%	14,000	8,532	61%	8,533	61%
618 - RV Park	437,700	445,454	102%	436,050	607,062	139%	607,064	139%
619 - RV Park Reserve	12,550	3,801	30%	1,100	7,787	708%	7,788	708%
670 - Risk Management	3,495,039	3,930,523	112%	3,263,646	3,239,580	99%	3,240,314	99%
675 - Health Benefits	22,318,433	22,490,985	101%	21,884,538	22,574,156	103%	22,574,157	103%
705 - 911	10,563,350	11,280,682	107%	11,064,698	11,647,193	105%	11,940,206	108%
999 - Other	29,544,540	37,220,505	126%	34,434,902	34,281,171	100%	34,373,254	100%
TOTAL RESOURCES	243,175,367	252,498,065	104%	266,031,797	294,244,799	111%	301,568,902	113%

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	18,517,987	17,416,654	94%	27,262,513	26,119,457	96%	26,153,504	96%
030 - Juvenile	7,127,337	6,927,385	97%	7,390,349	7,004,656	95%	7,031,229	95%
160/170 - TRT	2,274,140	2,260,020	99%	3,619,872	3,404,281	94%	3,637,931	100%
220 - Justice Court	678,141	667,997	99%	683,508	650,391	95%	653,339	96%
255 - Sheriff's Office	44,685,809	44,783,763	100%	51,263,220	49,188,516	96%	51,091,352	100%



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

274 - Health Services	47,589,309	42,265,238	89%	52,285,174	49,141,312	94%	50,485,026	97%
295 - CDD	7,905,639	7,462,091	94%	8,474,142	8,077,712	95%	8,108,955	96%
325 - Road	14,573,336	13,094,764	90%	14,513,205	12,446,584	86%	13,410,208	92%
355 - Adult P&P	6,669,491	6,428,151	96%	7,081,268	6,325,818	89%	6,474,510	91%
465 - Road CIP	13,835,913	5,824,653	42%	20,036,050	11,437,174	57%	14,784,427	74%
610 - Solid Waste	8,384,039	7,518,563	90%	8,853,213	7,681,141	87%	8,095,637	91%
615 - Fair & Expo	2,464,787	2,372,624	96%	2,070,371	1,995,479	96%	1,997,482	96%
616 - Annual County Fair	1,504,700	1,615,288	107%	127,000	186,183	147%	188,283	148%
617 - Fair & Expo Capital Reserve	1,362,775	424,931	31%	401,940	90,523	23%	92,000	23%
618 - RV Park	540,373	503,509	93%	543,902	511,573	94%	514,134	95%
619 - RV Park Reserve	100,000	8,335	8%	100,000	-	0%	-	0%
670 - Risk Management	4,132,295	2,440,263	59%	3,794,344	2,308,997	61%	2,652,639	70%
675 - Health Benefits	24,115,011	22,953,057	95%	23,620,173	21,855,618	93%	22,290,701	94%
705 - 911	12,250,336	10,722,604	88%	12,576,839	10,523,948	84%	10,604,683	84%
999 - Other	70,540,907	52,841,578	75%	59,118,720	30,678,013	52%	58,670,925	99%
TOTAL REQUIREMENTS	289,252,325	248,531,468	86%	303,815,803	249,627,375	82%	286,936,966	94%



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(19,023,310)	(18,917,801)	99%	(20,308,890)	(20,131,818)	99%	(20,133,890)	99%
030 - Juvenile	5,874,465	5,874,465	100%	5,957,854	5,957,864	100%	5,957,854	100%
160/170 - TRT	(4,433,128)	(4,430,732)	100%	(5,278,036)	(4,427,919)	84%	(4,945,229)	94%
220 - Justice Court	-	-		107,235	107,235	100%	107,235	100%
255 - Sheriff's Office	3,119,936	3,120,245	100%	3,119,077	3,119,830	100%	3,119,949	100%
274 - Health Services	6,102,365	6,552,032	107%	8,026,313	5,728,134	71%	6,977,869	87%
295 - CDD	(1,448,081)	(1,111,631)	77%	(55,480)	(1,071,563)	999%	(1,080,782)	1948%
325 - Road	(11,910,575)	(11,910,575)	100%	(6,683,218)	(6,683,218)	100%	(6,683,218)	100%
355 - Adult P&P	223,189	223,189	100%	187,496	187,505	100%	187,496	100%
465 - Road CIP	12,014,914	11,431,979	95%	7,517,657	5,264,273	70%	7,146,576	95%
610 - Solid Waste	(3,296,192)	(3,296,192)	100%	(3,684,280)	(3,684,280)	100%	(3,684,280)	100%
615 - Fair & Expo	1,022,863	1,475,467	144%	894,967	740,680	83%	1,102,703	123%
616 - Annual County Fair	(145,000)	-	0%	75,000	75,000	100%	75,000	100%
617 - Fair & Expo Capital Reserve	(13,313)	(13,313)	100%	453,158	253,158	56%	408,316	90%
618 - RV Park	(307,000)	(307,000)	100%	(436,628)	(130,814)	30%	(329,865)	76%
619 - RV Park Reserve	502,000	502,000	100%	621,628	310,814	50%	509,865	82%
670 - Risk Management	(6,918)	(6,918)	100%	(3,500)	(3,500)	100%	(3,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	11,123,785	10,814,785	97%	9,078,924	14,388,619	158%	11,267,901	124%
TOTAL TRANSFERS	(600,000)	-	0	(410,723)	-	0	-	0%



Budget to Actuals - Countywide Summary

All Departments

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	9,346,536	13,529,514	145%	9,678,629	14,291,354	14,423,090	149%
030 - Juvenile	694,058	1,069,720	154%	616,595	781,204	955,852	155%
160/170 - TRT	3,324,732	3,490,749	105%	5,484,351	6,888,059	6,137,102	112%
200 - American Rescue Fund	-	-		-	19,213,813	19,213,813	999%
220 - Justice Court	64,859	37,842	58%	57,804	(3,751)	(6,698)	-12%
255 - Sheriff's Office	14,732,933	18,832,967	128%	13,981,322	17,508,734	15,585,582	111%
274 - Health Services	4,766,157	7,817,166	164%	5,727,266	7,589,728	12,912,253	225%
295 - CDD	1,097,104	1,253,356	114%	734,798	1,813,827	1,781,073	242%
325 - Road	2,303,905	4,217,071	183%	2,180,473	7,459,780	7,596,277	348%
355 - Adult P&P	1,918,976	3,119,990	163%	1,816,329	3,021,846	2,879,776	159%
465 - Road CIP	15,938,430	25,512,586	160%	13,103,814	21,039,409	19,627,295	150%
610 - Solid Waste	644,638	2,285,566	355%	719,918	4,383,430	3,968,936	551%
615 - Fair & Expo	199,576	(1,199)	-1%	655,550	545,847	911,679	139%
616 - Annual County Fair	-	(47,461)		-	(13,078)	(15,178)	
617 - Fair & Expo Capital Reserve	-	726,169	999%	1,208,442	897,336	1,051,018	87%
618 - RV Park	150,327	227,936	152%	43,512	192,611	(8,999)	-21%
619 - RV Park Reserve	414,550	497,466	120%	1,012,728	816,067	1,015,119	100%
670 - Risk Management	5,455,826	8,676,750	159%	6,465,802	9,603,833	9,260,924	143%
675 - Health Benefits	14,309,716	16,101,833	113%	13,588,094	16,820,372	16,385,290	121%
705 - 911	6,066,720	9,162,894	151%	6,829,277	10,286,140	10,498,418	154%
999 - Other	41,618,580	69,175,048	166%	50,123,088	87,204,326	56,982,067	114%
TOTAL FUND BALANCE	123,047,623	185,685,964	151%	134,027,792	230,340,888	201,154,690	150%



Budget to Actuals Report

General Fund - Fund 001

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	29,046,840	29,310,769	101%	30,105,307	30,896,789	103%	30,896,790	103%	791,483 A
Property Taxes - Prior	391,000	976,355	250%	358,000	683,563	191%	683,563	191%	325,563
Other General Revenues	3,020,400	3,136,644	104%	10,450,871	10,238,561	98%	10,300,000	99%	(150,871) B
Assessor	837,283	942,562	113%	836,713	1,012,646	121%	1,013,646	121%	176,933
Clerk	1,615,280	2,242,070	139%	2,153,741	3,046,380	141%	3,046,880	141%	893,139 C
BOPTA	12,220	13,659	112%	12,220	14,768	121%	14,968	122%	2,748
District Attorney	383,806	333,772	87%	467,138	426,613	91%	426,613	91%	(40,524) D
Tax Office	195,390	257,219	132%	419,927	452,793	108%	452,794	108%	32,867 E
Veterans	175,614	175,614	100%	223,715	119,198	53%	223,715	100%	- F
Property Management	120,000	125,925	105%	122,000	121,804	100%	122,000	100%	- G
TOTAL RESOURCES	35,797,833	37,514,589	105%	45,149,632	47,013,115	104%	47,180,970	104%	2,031,338

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	4,993,290	4,699,209	94%	5,237,507	4,874,104	93%	4,874,871	93%	362,636 H
Clerk	2,049,501	1,640,426	80%	2,051,015	1,876,775	92%	1,877,110	92%	173,905 I
BOPTA	77,950	72,369	93%	79,945	76,036	95%	76,229	95%	3,716
District Attorney	7,873,159	7,606,702	97%	8,234,075	8,142,371	99%	8,142,371	99%	91,704
Medical Examiner	235,542	197,772	84%	236,358	191,923	81%	191,923	81%	44,435
Tax Office	865,307	860,973	99%	1,016,608	983,421	97%	984,363	97%	32,245
Veterans	589,551	525,956	89%	687,678	593,689	86%	594,097	86%	93,581
Property Management	306,985	301,829	98%	332,533	312,537	94%	312,538	94%	19,995
Non-Departmental	1,526,702	1,511,418	99%	9,386,794	9,068,600	97%	9,100,000	97%	286,794
TOTAL REQUIREMENTS	18,517,987	17,416,654	94%	27,262,513	26,119,457	96%	26,153,504	96%	1,109,009

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	260,000	260,000	100%	260,000	100%	- J
Transfers Out	(19,283,310)	(19,177,801)	99%	(20,568,890)	(20,391,818)	99%	(20,393,890)	99%	175,000 K
TOTAL TRANSFERS	(19,023,310)	(18,917,801)	99%	(20,308,890)	(20,131,818)	99%	(20,133,890)	99%	175,000

FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	11,090,000	12,349,379	111%	12,100,400	13,529,514	112%	13,529,514	112%	1,429,114
Resources over Requirements	17,279,846	20,097,935		17,887,119	20,893,659		21,027,466		3,140,347
Net Transfers - In (Out)	(19,023,310)	(18,917,801)		(20,308,890)	(20,131,818)		(20,133,890)		175,000
TOTAL FUND BALANCE	\$ 9,346,536	\$ 13,529,514	145%	\$ 9,678,629	\$ 14,291,354	148%	\$ 14,423,090	149%	\$4,744,461

- A** Current year taxes received primarily in November, February and May; actual 20-21 TAV is 5.40% compared to FY19-20 vs. 5.00% budgeted
- B** PILT payment of \$500,000 received in July 2020; includes CARES Fund reimbursements of \$7.4M
- C** FY21 Recording Fees up 41% over FY20
- D** A vacancy in a grant funded position reduced revenue
- E** Higher than expected Assessment and Taxation Grant revenue
- F** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly; final payment will be received in FY22
- G** Interfund land-sale management revenue recorded at year-end
- H** Personnel savings based on FY21 average vacancy rate of 5.9%
- I** Personnel savings based on FY21 average vacancy rate of 5.8%
- J** Repayment to General Fund from Finance Reserves for ERP Implementation
- K** \$175K will not be transferred to CDD as it is not needed due to higher than anticipated revenue



Budget to Actuals Report

Juvenile - Fund 030

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	442,601	387,814	88%	472,401	334,680	71%	472,401	100%	-
ODE Juvenile Crime Prev	91,379	82,125	90%	109,000	81,394	75%	119,000	109%	10,000
Inmate/Prisoner Housing	80,000	96,600	121%	90,000	60,900	68%	65,000	72%	(25,000)
Gen Fund-Crime Prevention	20,000	20,000	100%	89,500	89,500	100%	89,500	100%	-
Leases	86,400	97,061	112%	88,000	82,522	94%	88,000	100%	-
DOC Unif Crime Fee/HB2712	35,000	49,339	141%	49,339	37,004	75%	49,339	100%	-
OJD Court Fac/Sec SB 1065	26,000	20,404	78%	26,000	13,503	52%	15,000	58%	(11,000)
Interest on Investments	31,000	26,491	85%	17,300	13,796	80%	13,797	80%	(3,503)
Food Subsidy	16,000	13,448	84%	12,000	12,470	104%	12,470	104%	470
Contract Payments	8,000	5,459	68%	8,000	1,768	22%	2,000	25%	(6,000)
Miscellaneous	14,050	22,672	161%	7,550	28,312	375%	30,000	397%	22,450
Case Supervision Fee	6,500	4,736	73%	6,000	2,427	40%	3,000	50%	(3,000)
TOTAL RESOURCES	856,930	826,150	96%	975,090	758,276	78%	959,508	98%	(15,583)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,797,927	5,650,045	97%	5,970,797	5,762,141	97%	5,762,141	97%
Materials and Services	1,329,410	1,277,340	96%	1,372,016	1,200,522	88%	1,221,552	89%	150,464
Capital Outlay	-	-	-	47,536	41,992	88%	47,536	100%	-
TOTAL REQUIREMENTS	7,127,337	6,927,385	97%	7,390,349	7,004,655	95%	7,031,229	95%	359,120

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	5,961,465	5,961,465	100%	6,034,966	6,034,976	100%	6,034,966	100%
Transfers Out-Veh Reserve	(87,000)	(87,000)	100%	(77,112)	(77,112)	100%	(77,112)	100%	-
TOTAL TRANSFERS	5,874,465	5,874,465	100%	5,957,854	5,957,864	100%	5,957,854	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,090,000	1,296,490	119%	1,074,000	1,069,720	100%	1,069,720	100%
Resources over Requirements	(6,270,407)	(6,101,235)	-	(6,415,259)	(6,246,380)	-	(6,071,721)	-	343,537
Net Transfers - In (Out)	5,874,465	5,874,465	100%	5,957,854	5,957,864	100%	5,957,854	100%	-
TOTAL FUND BALANCE	\$ 694,058	\$ 1,069,720	154%	\$ 616,595	\$ 781,204	127%	\$ 955,852	155%	\$339,257

- A** Quarterly reimbursement of biennial award based on actuals.
- B** COVID-19 impacted other Counties use of detention.
- C** On-time annual transfer received
- D** Received less than budgeted due to COVID-19 impacts
- E** Higher than budgeted Food Subsidy reimbursement
- F** Includes CARES Fund and State COVID related reimbursements
- G** Personnel savings based on FY21 average vacancy rate of 3.5%
- H** COVID-19 reduced M&S spending.



Budget to Actuals Report

TRT - Fund 160/170

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	7,670,000	7,527,492	98%	10,615,965	11,068,364	104%	11,068,365	104%	452,400 A
Interest	62,000	88,754	143%	53,900	61,146	113%	61,148	113%	7,248
State Miscellaneous	-	-		-	100,000		100,000		100,000 B
TOTAL RESOURCES	7,732,000	7,616,246	99%	10,669,865	11,229,510	105%	11,229,513	105%	559,648

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	2,064,221	2,050,618	99%	3,038,805	2,815,672	93%	3,045,164	100%
Grants & Contributions	62,000	62,000	100%	404,000	414,000	102%	414,000	102%	(10,000)
Interfund Contract	79,160	79,160	100%	114,481	114,481	100%	114,481	100%	- D
Interfund Charges	37,309	37,309	100%	35,861	35,861	100%	35,861	100%	-
Software	10,350	-	0%	11,500	16,758	146%	20,000	174%	(8,500) E
Auditing Services	14,500	19,200	132%	11,500	-	0%	-	0%	11,500 F
Public Notices	1,600	1,694	106%	1,600	1,848	116%	1,848	116%	(248)
Office Supplies	3,000	741	25%	1,275	35	3%	100	8%	1,175
Printing	2,000	642	32%	850	-	0%	850	100%	-
Miscellaneous	-	-		-	5,626	999%	5,627	999%	(5,627)
Refunds & Adjustments	-	8,657	999%	-	-		-		-
TOTAL REQUIREMENTS	2,274,140	2,260,020	99%	3,619,872	3,404,281	94%	3,637,931	100%	(18,059)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(35,000)	(35,000)	100%	(20,000)	(20,000)	100%	(20,000)	100%
Transfer Out - Annual Fair	(250,000)	(250,000)	100%	(75,000)	(75,000)	100%	(75,000)	100%	-
Transfer Out - F&E (as needed)	(325,744)	(323,348)	99%	(275,744)	(25,748)	9%	(25,744)	9%	250,000 H
Transfer Out - F&E Reserve	(286,687)	(286,687)	100%	(453,158)	(253,158)	56%	(408,316)	90%	44,842 G
Transfer Out - Health	-	-		(406,646)	(406,646)	100%	(406,646)	100%	- I
Transfer Out - F&E	(383,910)	(383,910)	100%	(895,701)	(495,701)	55%	(857,736)	96%	37,965
Transfer Out - Sheriff	(3,151,787)	(3,151,787)	100%	(3,151,787)	(3,151,666)	100%	(3,151,787)	100%	-
TOTAL TRANSFERS	(4,433,128)	(4,430,732)	100%	(5,278,036)	(4,427,919)	84%	(4,945,229)	94%	332,807

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,300,000	2,565,255	112%	3,712,394	3,490,749	94%	3,490,749	94%
Resources over Requirements	5,457,860	5,356,226		7,049,993	7,825,229		7,591,582		541,589
Net Transfers - In (Out)	(4,433,128)	(4,430,732)		(5,278,036)	(4,427,919)		(4,945,229)		332,807
TOTAL FUND BALANCE	\$ 3,324,732	\$ 3,490,749	105%	\$ 5,484,351	\$ 6,888,059	126%	\$ 6,137,102	112%	\$652,751

- A** FY21 revenue was 47% higher than FY20
- B** Includes CARES Fund reimbursements
- C** Payments to COVA based on a percent of TRT collections
- D** Contracted services with the Finance Department for operating TRT program
- E** Increase in cost due to purchase of new software
- F** There will not be an audit in FY21
- G** The balance of the 1% F&E TRT is transferred to F&E reserves and final transfer will be made during year-end close
- H** \$250K of budgeted transfers are to be transferred from unallocated TRT on an as needed basis, which were not needed for FY21
- I** Transfer to Health Services funded COVID re-opening positions



Budget to Actuals Report

Justice Court - Fund 220

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	575,000	556,877	97%	488,750	500,818	102%	500,818	102%	12,068 A
Interest on Investments	3,000	1,706	57%	1,100	9	1%	10	1%	(1,090)
Miscellaneous	-	3,030		-	736		737		737
TOTAL RESOURCES	578,000	561,613	97%	489,850	501,563	102%	501,564	102%	11,714

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	516,868	522,054	101%	531,006	519,650	98%	519,651	98%	11,355
Materials and Services	161,273	145,944	90%	152,502	130,740	86%	133,688	88%	18,814 B
TOTAL REQUIREMENTS	678,141	667,997	99%	683,508	650,390	95%	653,339	96%	30,169

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	-	-		107,235	107,235	100%	107,235	100%	- C
TOTAL TRANSFERS	-	-		107,235	107,235	100%	107,235	100%	-

FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	165,000	144,227	87%	144,227	37,842	26%	37,842	26%	(106,385)
Resources over Requirements	(100,141)	(106,384)		(193,658)	(148,827)		(151,775)		41,883
Net Transfers - In (Out)	-	-		107,235	107,235		107,235		-
TOTAL FUND BALANCE	\$ 64,859	\$ 37,842	58%	\$ 57,804	(\$ 3,750)	-6%	(\$ 6,698)	-12%	(\$64,502)

- A** The FY21 budget reflects lower revenue compared to FY20 because of HB4210
- B** M&S projected to come in lower than budget based on anticipated spending the remainder of FY21
- C** Additional transfer for negative ending working capital will be initiated after year-end close



Budget to Actuals Report

Sheriff's Office - Fund 255

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	26,293,470	26,496,529	101%	27,476,763	27,912,029	102%	27,912,030	102%	435,267
LED #2 Property Tax Current	10,632,014	10,696,589	101%	11,092,307	11,269,119	102%	11,269,120	102%	176,813
Sheriff's Office Revenues	3,922,323	4,914,406	125%	4,259,128	4,462,006	105%	4,479,016	105%	219,888
LED #1 Property Tax Prior	312,000	761,642	244%	280,000	579,513	207%	579,514	207%	299,514
LED #2 Property Tax Prior	148,000	331,165	224%	120,000	194,726	162%	194,727	162%	74,727
LED #2 Interest	136,000	160,208	118%	120,000	72,488	60%	72,488	60%	(47,512)
LED #1 Interest	138,000	287,276	208%	101,100	170,066	168%	170,066	168%	68,966
LED #1 Foreclosed Properties	-	21,380		-	33,522		33,522		33,522
LED #2 Foreclosed Properties	-	8,631		-	13,534		13,534		13,534
TOTAL RESOURCES	41,581,807	43,677,825	105%	43,449,298	44,707,003	103%	44,724,019	103%	1,274,721

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Sheriff's Services	3,105,057	3,092,171	100%	3,864,843	4,228,845	109%	4,634,739	120%
Civil/Special Units	1,232,158	1,171,260	95%	1,232,618	1,081,465	88%	1,122,833	91%	109,785
Automotive/Communications	2,858,337	2,915,540	102%	3,312,477	3,147,747	95%	3,149,239	95%	163,238
Detective	2,303,072	2,217,577	96%	2,515,536	2,545,389	101%	2,651,953	105%	(136,417)
Patrol	10,592,002	11,446,211	108%	13,284,465	13,282,362	100%	13,676,780	103%	(392,315)
Records	1,004,600	833,934	83%	1,038,130	954,498	92%	1,000,431	96%	37,699
Adult Jail	18,379,998	17,929,047	98%	20,347,342	18,394,143	90%	18,884,228	93%	1,463,114
Court Security	556,740	458,541	82%	490,401	413,143	84%	420,520	86%	69,881
Emergency Services	402,734	603,381	150%	543,565	844,518	155%	1,124,823	207%	(581,258)
Special Services	1,601,871	1,747,792	109%	2,052,586	1,779,752	87%	1,832,960	89%	219,626
Training	743,334	916,411	123%	1,156,993	1,184,484	102%	1,230,532	106%	(73,539)
Crisis Stabilization Center	571,267	84,267	15%	-	-		-		-
Other Law Enforcement	1,330,214	1,261,716	95%	1,328,675	1,330,579	100%	1,360,725	102%	(32,050)
Non - Departmental	4,425	105,917	999%	95,589	1,589	2%	1,589	2%	94,000
TOTAL REQUIREMENTS	44,685,809	44,783,763	100%	51,263,220	49,188,512	96%	51,091,352	100%	171,868

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,151,787	3,151,787	100%	3,151,787	3,151,666	100%	3,151,787	100%
Transfer In - General Fund	240,249	240,249	100%	240,290	240,292	100%	240,290	100%	-
Transfers Out - Debt Service	(272,100)	(271,791)	100%	(273,000)	(272,128)	100%	(272,128)	100%	872
TOTAL TRANSFERS	3,119,936	3,120,245	100%	3,119,077	3,119,830	100%	3,119,949	100%	872

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,716,999	16,818,660	114%	18,676,167	18,832,967	101%	18,832,967	101%
Resources over Requirements	(3,104,002)	(1,105,938)		(7,813,922)	(4,481,509)		(6,367,333)		1,446,589
Net Transfers - In (Out)	3,119,936	3,120,245		3,119,077	3,119,830		3,119,949		872
TOTAL FUND BALANCE	\$ 14,732,933	\$ 18,832,967	128%	\$ 13,981,322	\$ 17,471,288	125%	\$ 15,585,582	111%	\$1,604,260

- A** Current year taxes received primarily in November, February and May; actual 20-21 TAV is 5.40% compared to FY19-20 vs. 5.00% budgeted
- B** Station 10 siding rehabilitation project
- C** Detective Personnel is forecasted to be over-budget due to overtime
- D** Patrol projected to be over budget due to overtime related to fires, delays in Academy due to COVID-19, and special projects
- E** Adult Jail and Court Security savings related to reduced inmate population due to COVID-19
- F** Emergency Services projected to be over budget due to direct COVID-19 costs



Budget to Actuals Report

Health Services - Fund 274

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	14,080,644	11,212,405	80%	15,156,802	15,648,117	103%	16,241,934	107%	1,085,132
OHP Capitation	7,242,430	8,094,701	112%	8,279,406	8,403,083	101%	8,403,083	101%	123,677
Federal Grants	3,277,616	2,798,690	85%	4,833,096	2,564,681	53%	5,721,310	118%	888,214
Local Grants	1,567,331	1,133,942	72%	3,639,059	4,177,011	115%	4,378,975	120%	739,916
OHP Fee for Service	-	-		3,265,627	3,877,425	119%	3,948,547	121%	682,920
State Miscellaneous	1,040,153	1,387,132	133%	2,850,731	2,812,586	99%	4,166,208	146%	1,315,477
State - OMAP	991,900	879,037	89%	1,162,507	1,057,773	91%	1,058,098	91%	(104,409)
Environmental Health Fees	1,058,206	1,104,825	104%	1,091,652	1,095,195	100%	1,095,195	100%	3,543
Other	484,712	476,047	98%	965,971	1,102,679	114%	1,124,383	116%	158,412
Patient Fees	564,750	600,412	106%	672,995	481,431	72%	485,835	72%	(187,160)
Title 19	4,862,726	4,071,759	84%	350,491	922,854	263%	922,854	263%	572,363
Vital Records	220,000	259,029	118%	237,296	294,094	124%	294,095	124%	56,799
Divorce Filing Fees	173,030	173,030	100%	173,030	173,030	100%	173,030	100%	-
State Shared- Family Planning	120,000	191,912	160%	155,000	146,074	94%	151,269	98%	(3,731)
Interest on Investments	171,000	233,116	136%	147,400	153,426	104%	153,427	104%	6,027
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
Liquor Revenue	150,800	162,122	108%	99,500	149,283	150%	157,000	158%	57,500
CCBHC Grant	-	(12,894)	999%	-	-		-		-
TOTAL RESOURCES	36,132,298	32,892,266	91%	43,207,563	43,185,740	100%	48,602,244	112%	5,394,681

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-		-	-		-		-
Personnel Services	33,186,830	32,041,791	97%	37,622,192	35,975,598	96%	36,003,208	96%	1,618,985
Materials and Services	13,707,479	10,223,447	75%	14,523,515	13,036,093	90%	14,348,676	99%	174,838
Capital Outlay	695,000	-	0%	139,467	129,272	93%	133,142	95%	6,325
TOTAL REQUIREMENTS	47,589,309	42,265,238	89%	52,285,174	49,140,964	94%	50,485,026	97%	1,800,148

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,747,090	5,747,090	100%	5,472,710	5,472,710	100%	5,472,710	100%	-
Transfers In- OHP Mental Health	548,601	998,268	182%	2,379,865	81,686	3%	1,331,421	56%	(1,048,444)
Transfers In - TRT	-	-		406,646	406,646	100%	406,646	100%	-
Transfers Out	(193,326)	(193,326)	100%	(232,908)	(232,908)	100%	(232,908)	100%	-
TOTAL TRANSFERS	6,102,365	6,552,032	107%	8,026,313	5,728,134	71%	6,977,869	87%	(1,048,444)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	10,120,803	10,638,105	105%	6,778,564	7,817,166	115%	7,817,166	115%	1,038,602
Resources over Requirements	(11,457,011)	(9,372,971)		(9,077,611)	(5,955,223)		(1,882,783)		7,194,828
Net Transfers - In (Out)	6,102,365	6,552,032		8,026,313	5,728,134		6,977,869		(1,048,444)
TOTAL FUND BALANCE	\$ 4,766,157	\$ 7,817,166	164%	\$ 5,727,266	\$ 7,590,077	133%	\$ 12,912,253	225%	\$ 7,184,987



Budget to Actuals Report

Health Services - Admin - Fund 274

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Federal Grants	726,655	565,906	78%	1,237,245	544,588	44%	2,670,790	216%	1,433,545 A
Interest on Investments	171,000	233,116	136%	147,400	153,426	104%	153,427	104%	6,027 B
Other	9,000	8,718	97%	14,391	8,643	60%	9,443	66%	(4,948)
State Miscellaneous	-	171,881		-	347,725		347,725		347,725 C
CCBHC Grant	-	-		-	-		-		-
TOTAL RESOURCES	906,655	979,620	108%	1,399,036	1,054,381	75%	3,181,384	227%	1,782,349

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	5,241,264	4,870,386	93%	5,914,729	5,664,406	96%	5,679,486	96%	235,243 D
Materials and Services	4,971,179	4,690,935	94%	4,991,353	6,315,831	127%	6,373,845	128%	(1,382,492) E
Capital Outlay	5,000	-	0%	-	-		-		-
Administration Allocation	(9,308,295)	(9,306,000)	100%	(9,645,743)	(7,282,552)	76%	(9,645,743)	100%	-
TOTAL REQUIREMENTS	909,148	255,321	28%	1,260,339	4,697,685	373%	2,407,588	191%	(1,147,249)

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	40,000	39,997	100%	-	-		-		-
Transfers Out	(193,326)	(193,326)	100%	(232,908)	(232,908)	100%	(232,908)	100%	-
TOTAL TRANSFERS	(153,326)	(153,329)	100%	(232,908)	(232,908)	100%	(232,908)	100%	-

FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,660,832	2,748,263	103%	2,772,840	3,322,793	120%	3,322,793	120%	549,953
Resources over Requirements	(2,493)	724,299		138,696	(3,643,304)		773,796		635,100
Net Transfers - In (Out)	(153,326)	(153,329)		(232,908)	(232,908)		(232,908)		-
TOTAL FUND BALANCE	\$ 2,505,013	\$ 3,319,234	133%	\$ 2,678,628	(\$ 553,418)	-21%	\$ 3,863,681	144%	\$1,185,053

- A** Federal grants are reimbursed on a quarterly basis. Anticipated FEMA reimbursement for mass vaccination clinic expenses is included.
- B** Interest projection based on current investment rate and anticipated cash balances
- C** Includes CARES Fund reimbursements
- D** Personnel savings from YTD average vacancy rate of 8.5% (fund-wide)
- E** Expenditures over budget related to COVID-19 department and community expenses. CARES, FEMA and FY21 unspent funds will be used to cover expenditures.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	11,203,914	8,259,750	74%	10,348,047	10,922,113	106%	10,978,677	106%	630,630 A
OHP Capitation	7,242,430	8,094,701	112%	8,279,406	8,403,083	101%	8,403,083	101%	123,677 B
Federal Grants	2,168,961	1,823,950	84%	3,298,243	1,815,917	55%	2,748,893	83%	(549,350)
OHP Fee for Service	-	-	-	3,265,627	3,877,425	119%	3,948,547	121%	682,920 C
Local Grants	994,331	487,025	49%	1,897,762	2,157,125	114%	2,242,690	118%	344,928
State Miscellaneous	437,100	326,534	75%	1,544,455	858,872	56%	2,094,543	136%	550,088 D
Other	395,352	360,920	91%	927,605	1,076,144	116%	1,096,869	118%	169,264 E
Patient Fees	443,450	465,851	105%	522,300	380,627	73%	383,272	73%	(139,028) F
Title 19	4,862,726	4,071,759	84%	350,491	922,854	263%	922,854	263%	572,363 G
State - OMAP	131,900	174,354	132%	210,287	212,197	101%	212,522	101%	2,235
Divorce Filing Fees	173,030	173,030	100%	173,030	173,030	100%	173,030	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	127,000	100%	127,000	100%	-
Liquor Revenue	150,800	162,122	108%	99,500	149,283	150%	157,000	158%	57,500
CCBHC Grant	-	(12,894)	999%	-	-	-	-	-	-
TOTAL RESOURCES	28,330,994	24,514,102	87%	31,043,753	31,075,669	100%	33,488,979	108%	2,445,227

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	6,978,412	6,963,580	100%	7,434,938	5,549,899	75%	7,434,938	100%	-
Personnel Services	20,174,804	19,576,382	97%	23,060,066	22,152,231	96%	22,152,232	96%	907,834 H
Materials and Services	6,889,404	3,802,898	55%	5,998,817	3,563,564	59%	4,385,830	73%	1,612,987
Capital Outlay	690,000	-	0%	125,267	106,122	85%	106,122	85%	19,145
TOTAL REQUIREMENTS	34,732,620	30,342,859	87%	36,619,088	31,371,815	86%	34,079,122	93%	2,539,966

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	548,601	998,268	182%	2,298,179	-	0%	1,249,735	54%	(1,048,444) I
Transfers In- General Fund	1,734,107	1,734,100	100%	2,036,117	2,036,117	100%	2,036,117	100%	-
Transfers Out	-	-	-	-	-	0%	-	0%	-
TOTAL TRANSFERS	2,282,708	2,732,368	120%	4,334,296	2,036,117	47%	3,285,852	76%	(1,048,444)

FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	6,122,347	6,673,256	109%	3,008,705	3,397,853	113%	3,397,853	113%	389,148
Resources over Requirements	(6,401,626)	(5,828,757)	-	(5,575,335)	(296,147)	-	(590,143)	-	4,985,192
Net Transfers - In (Out)	2,282,708	2,732,368	120%	4,334,296	2,036,117	47%	3,285,852	76%	(1,048,444)
TOTAL FUND BALANCE	\$ 2,003,429	\$ 3,576,867	179%	\$ 1,767,666	\$ 5,137,823	291%	\$ 6,093,562	345%	\$4,325,896

Footnotes on the following page

- A** Includes \$530K in carryforward State funds from FY20 for expenditure in second year of the biennium, \$374K in new State grant for culturally-relevant behavioral health services needed for COVID-19, \$325K from the Oregon Criminal Justice Commission grant at because of installment payments that will be carried forward into FY22, \$360K in various other state funding (PIP/BHC, increase to Aid and Assist). Reduction of \$527K in December as part of participation in CCBHC demonstration.
- B** Includes FY20 withhold payment of \$93K. Additional capitation received in FY21 over budget will be transferred to Fund 270 - OHP Mental Health Reserves.
- C** Oregon Health Authority reports OHP membership increase for Deschutes County, which may result in additional services. Projections also include revenue from underpaid services in FY20 from PacificSource that are being corrected in FY21. Letter of agreement for funds approved by the Board on May 5, 2021.
- D** Projected reduction in local match for I/DD program due to vacancies. Includes CARES Fund reimbursements.
- E** Decrease of \$234,000 from budgeted interfund payment, which was related to a contract that will be paid directly by PacificSource in FY21 instead of by DCHS. Also includes receipt of monies distributed to COHC from PacificSource as a function of the 2019 Joint Management Agreement, and distributed as part of community shared savings (DCHS 6.2%).
- F** Fewer fees collected from insurance than budgeted, likely due to a decrease in patient private insurance plans and an increase in Oregon Health Plan (OHP) membership.
- G** CCBHC enhanced rate for Title 19 approved through September 2023
- H** Personnel savings from YTD average vacancy rate of 8.5% (fund-wide)
- I** Actual amount required for transfer-in will be determined at end of year. Current projection includes transfer to offset loss of funds as noted in Footnote A



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	2,876,730	2,952,656	103%	4,808,755	4,726,004	98%	5,263,256	109%	454,501 A
Local Grants	573,000	646,917	113%	1,741,297	2,019,886	116%	2,136,286	123%	394,989
State Miscellaneous	603,053	888,717	147%	1,306,276	1,605,989	123%	1,723,940	132%	417,664 B
Environmental Health Fees	1,058,206	1,104,825	104%	1,091,652	1,095,195	100%	1,095,195	100%	3,543
State - OMAP	860,000	704,683	82%	952,220	845,576	89%	845,576	89%	(106,644)
Federal Grants	382,000	408,834	107%	297,609	204,177	69%	301,628	101%	4,019
Vital Records	220,000	259,029	118%	237,296	294,094	124%	294,095	124%	56,799
State Shared- Family Planning	120,000	191,912	160%	155,000	146,074	94%	151,269	98%	(3,731)
Patient Fees	121,300	134,562	111%	150,695	100,804	67%	102,563	68%	(48,132)
Other	80,360	106,409	132%	23,975	17,892	75%	18,071	75%	(5,904)
TOTAL RESOURCES	6,894,649	7,398,544	107%	10,764,775	11,055,690	103%	11,931,880	111%	1,167,105

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,329,883	2,342,420	101%	2,210,805	1,732,653	78%	2,210,805	100%
Personnel Services	7,770,762	7,595,023	98%	8,647,397	8,158,961	94%	8,171,489	94%	475,908 C
Materials and Services	1,846,896	1,729,614	94%	3,533,345	3,156,698	89%	3,589,001	102%	(55,656)
Capital Outlay	-	-	-	14,200	23,150	163%	27,020	190%	(12,820) D
TOTAL REQUIREMENTS	11,947,541	11,667,057	98%	14,405,747	13,071,463	91%	13,998,316	97%	407,431

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	3,972,983	3,972,993	100%	3,436,593	3,436,593	100%	3,436,593	100%
Transfers In - TRT	-	-	-	406,646	406,646	100%	406,646	100%	-
Transfers In- OHP Mental Health	-	-	-	81,686	81,686	100%	81,686	100%	-
TOTAL TRANSFERS	3,972,983	3,972,993	100%	3,924,925	3,924,925	100%	3,924,925	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,337,624	1,216,586	91%	997,019	1,096,520	110%	1,096,520	110%
Resources over Requirements	(5,052,892)	(4,268,513)	-	(3,640,972)	(2,015,773)	-	(2,066,436)	-	1,574,537
Net Transfers - In (Out)	3,972,983	3,972,993	100%	3,924,925	3,924,925	100%	3,924,925	100%	-
TOTAL FUND BALANCE	\$ 257,715	\$ 921,065	357%	\$ 1,280,972	\$ 3,005,672	235%	\$ 2,955,009	231%	\$ 1,674,037

- A** Includes increase in state funding for COVID related expenses, including \$755K in forthcoming OHA funding. Contract amendment expected in April. Corresponding estimated expenses included in M&S.
- B** Includes projected CARES Fund reimbursements
- C** Personnel savings from YTD average vacancy rate of 8.5% (fund-wide)
- D** Purchase of specialized refrigerator and equipment to store vaccines



Budget to Actuals Report

Community Development - Fund 295

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	162,000	156,476	97%	137,450	152,325	111%	154,150	112%	16,700
Code Compliance	693,960	664,545	96%	722,028	783,094	108%	786,028	109%	64,000 A
Building Safety	3,433,780	3,179,771	93%	3,362,450	3,921,591	117%	3,922,255	117%	559,805 A
Electrical	809,500	797,458	99%	720,600	915,357	127%	915,800	127%	195,200 A
Environmental On-Site	877,400	905,165	103%	867,700	1,118,994	129%	1,119,663	129%	251,963 A
Current Planning	1,807,176	1,696,355	94%	1,738,304	2,054,192	118%	2,055,264	118%	316,960 A
Long Range Planning	685,004	643,772	94%	703,194	764,193	109%	764,294	109%	61,100 A
TOTAL RESOURCES	8,468,820	8,043,542	95%	8,251,726	9,709,746	118%	9,717,454	118%	1,465,728

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Code Compliance	535,590	458,293	86%	568,320	539,315	95%	539,475	95%
Admin - Operations	2,492,316	2,527,439	101%	2,818,748	2,738,089	97%	2,754,202	98%	64,546 B
Building Safety	1,743,298	1,584,784	91%	1,867,662	1,766,610	95%	1,772,689	95%	94,973 B
Electrical	462,183	452,842	98%	524,979	486,460	93%	487,271	93%	37,708 B
Environmental On-Site	616,279	566,975	92%	634,452	638,121	101%	638,493	101%	(4,041)
Current Planning	1,501,588	1,415,434	94%	1,479,294	1,462,256	99%	1,464,584	99%	14,710 B
Long Range Planning	554,385	456,323	82%	580,687	446,860	77%	452,241	78%	128,446 B
TOTAL REQUIREMENTS	7,905,639	7,462,091	94%	8,474,142	8,077,712	95%	8,108,955	96%	365,187

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	100,000	100,000	100%	100,000	-	0%	-	0%
Transfers In - CDD Electrical Reserve	-	-		93,264	-	0%	-	0%	(93,264) C
Transfers Out	(85,695)	(85,695)	100%	(100,518)	(100,518)	100%	(100,519)	100%	(1)
Transfers Out - CDD Reserve	(1,462,386)	(1,125,936)	77%	(148,226)	(971,045)	655%	(980,263)	661%	(832,037) D
TOTAL TRANSFERS	(1,448,081)	(1,111,631)	77%	(55,480)	(1,071,563)	999%	(1,080,782)	999%	(1,025,302)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,982,004	1,783,536	90%	1,012,694	1,253,356	124%	1,253,356	124%
Resources over Requirements	563,181	581,451		(222,416)	1,632,034		1,608,499		1,830,915
Net Transfers - In (Out)	(1,448,081)	(1,111,631)		(55,480)	(1,071,563)		(1,080,782)		(1,025,302)
TOTAL FUND BALANCE	\$ 1,097,104	\$ 1,253,356	114%	\$ 734,798	\$ 1,813,827	247%	\$ 1,781,073	242%	\$1,046,275

- A** Revenue collection is higher than anticipated
- B** Projection reflects unfilled FTE
- C** Transfer no longer needed as revenues higher than anticipated
- D** Transfer out increased as Building Safety and Electrical revenues are higher than budget



Budget to Actuals Report

Road - Fund 325

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	17,609,539	16,795,577	95%	14,810,507	17,342,054	117%	17,342,055	117%	2,531,548 A
Federal - PILT Payment	1,510,450	2,310,002	153%	1,690,574	2,061,977	122%	2,061,977	122%	371,403 B
Federal Reimbursements	181,757	372,623	205%	1,325,874	1,093,866	83%	1,093,866	83%	(232,008) C
Other Inter-fund Services	1,156,581	1,070,000	93%	1,114,070	546,898	49%	1,209,606	109%	95,536 D
Forest Receipts	915,000	709,742	78%	723,085	660,298	91%	660,298	91%	(62,787) E
Sale of Equip & Material	358,000	465,999	130%	396,000	321,889	81%	325,984	82%	(70,016) F
Cities-Bend/Red/Sis/La Pine	660,000	421,344	64%	385,000	123,606	32%	556,853	145%	171,853 G
Interest on Investments	246,000	174,141	71%	114,000	65,094	57%	65,095	57%	(48,905)
Mineral Lease Royalties	60,000	54,184	90%	60,000	51,642	86%	51,642	86%	(8,358) E
Miscellaneous	57,500	76,388	133%	54,000	73,562	136%	73,630	136%	19,630 E
Assessment Payments (P&I)	11,000	19,766	180%	8,000	24,578	307%	24,578	307%	16,578 E
State Miscellaneous	20,000	25,805	129%	-	7,048		7,048		7,048 H
TOTAL RESOURCES	22,785,827	22,495,570	99%	20,681,110	22,372,511	108%	23,472,632	113%	2,791,522

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,447,671	6,284,546	97%	6,709,180	6,422,847	96%	6,423,117	96%
Materials and Services	8,092,165	6,782,513	84%	7,753,525	6,005,794	77%	6,967,085	90%	786,440 J
Capital Outlay	33,500	27,706	83%	50,500	17,944	36%	20,006	40%	30,494 K
TOTAL REQUIREMENTS	14,573,336	13,094,764	90%	14,513,205	12,446,584	86%	13,410,208	92%	1,102,997

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(11,910,575)	(11,910,575)	100%	(6,683,218)	(6,683,218)	100%	(6,683,218)	100%
TOTAL TRANSFERS	(11,910,575)	(11,910,575)	100%	(6,683,218)	(6,683,218)	100%	(6,683,218)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,001,989	6,726,840	112%	2,695,786	4,217,071	156%	4,217,071	156%
Resources over Requirements	8,212,491	9,400,806		6,167,905	9,925,927		10,062,424		3,894,519
Net Transfers - In (Out)	(11,910,575)	(11,910,575)		(6,683,218)	(6,683,218)		(6,683,218)		-
TOTAL FUND BALANCE	\$ 2,303,905	\$ 4,217,071	183%	\$ 2,180,473	\$ 7,459,780	342%	\$ 7,596,277	348%	\$5,415,804

- A** Assumes 11.4% increase over budgeted revenue per mid-year trend
- B** Updated based on most recent information from the State
- C** Actual cost of Cascade Lakes Highway Chip Seal project
- D** Vehicle repairs are trending higher than anticipated
- E** Updated based on YTD actuals
- F** Updated based on actual revenue from equipment auction
- G** Unbudgeted request for road work by City of Redmond
- H** COVID FMLA reimbursement
- I** Personnel savings based on FY21 average vacancy rate of 4.2%
- J** Anticipated savings in on-call engineering and in travel and fuel due to COVID restrictions
- K** Software purchase will be made in FY22



Budget to Actuals Report

Adult P&P - Fund 355

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,353,626	4,621,782	106%	4,621,780	4,621,782	100%	4,621,782	100%	2,000 A
CJC Justice Reinvestment	712,530	1,014,690	142%	797,504	793,044	99%	797,504	100%	-
DOC Measure 57	236,142	239,005	101%	239,005	264,005	110%	264,005	110%	25,001 B
Probation Supervision Fees	160,000	183,688	115%	170,000	189,458	111%	189,459	111%	19,459
Interfund- Sheriff	50,000	55,000	110%	50,000	55,000	110%	55,000	110%	5,000 C
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	- D
Interest on Investments	77,500	64,896	84%	37,700	43,276	115%	43,300	115%	5,600
State Subsidy	16,298	16,703	102%	16,298	-	0%	-	0%	(16,298) E
Electronic Monitoring Fee	2,000	20,182	999%	10,000	3,973	40%	4,500	45%	(5,500) F
Probation Work Crew Fees	2,000	1,923	96%	2,000	600	30%	750	38%	(1,250)
Miscellaneous	500	15,412	999%	1,000	1,044	104%	1,500	150%	500 G
State Miscellaneous	-	22,986	-	-	17,988	-	19,000	-	19,000 H
DOC-Family Sentence Alt	114,682	223,746	195%	-	-	-	-	-	-
Oregon BOPPPS	-	40,933	-	-	-	-	-	-	-
TOTAL RESOURCES	5,775,278	6,570,946	114%	5,995,287	6,040,170	101%	6,046,800	101%	51,513

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,809,644	4,753,486	99%	5,157,473	4,950,715	96%	4,950,715	96%
Materials and Services	1,844,847	1,663,665	90%	1,923,795	1,375,100	71%	1,523,795	79%	400,000 J
Capital Outlay	15,000	11,000	73%	-	-	-	-	-	-
TOTAL REQUIREMENTS	6,669,491	6,428,151	96%	7,081,268	6,325,815	89%	6,474,510	91%	606,758

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	285,189	285,189	100%	285,189	285,198	100%	285,189	100%
Transfer to Vehicle Maint	(62,000)	(62,000)	100%	(97,693)	(97,693)	100%	(97,693)	100%	-
TOTAL TRANSFERS	223,189	223,189	100%	187,496	187,505	100%	187,496	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,590,000	2,754,005	106%	2,714,814	3,119,990	115%	3,119,990	115%
Resources over Requirements	(894,213)	142,795	-	(1,085,981)	(285,645)	-	(427,710)	-	658,271
Net Transfers - In (Out)	223,189	223,189	100%	187,496	187,505	100%	187,496	100%	-
TOTAL FUND BALANCE	\$ 1,918,976	\$ 3,119,990	163%	\$ 1,816,329	\$ 3,021,849	166%	\$ 2,879,776	159%	\$1,063,447

- A** State Dept. of Corrections Grant in Aid received quarterly
- B** Received additional funding from state M57 fund to provide client housing and staff training
- C** DCSO supports Drug Court EM activity in addition to \$50,000 budgeted amount
- D** One-time annual transfer received
- E** State Dept of Corrections gave notice that these funds have been eliminated for FY21
- F** In FY20 a contractor began providing EM directly; however, payments and garnishments from clients in which the County provided service directly continue to be recorded but it is anticipated that these will taper off.
- G** Includes client refund for housing subsidy.
- H** Includes CARES Fund and State COVID related reimbursements
- I** Personnel savings based on FY21 average vacancy rate of 4.0%
- J** COVID-19 reduced M&S spending.



Budget to Actuals Report

Road CIP - Fund 465

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,944,893	1,668,168	86%	2,258,100	1,427,893	63%	1,480,728	66%	(777,372) A
Interest on Investments	198,000	366,198	185%	209,700	271,831	130%	271,832	130%	62,132
Interfund Payment	-	111,340		-	-		-		-
TOTAL RESOURCES	2,142,893	2,145,706	100%	2,467,800	1,699,724	69%	1,752,560	71%	(715,240)

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	71,748	71,748	100%	158,465	158,465	100%	158,466	100%	(1)
Capital Outlay	13,764,165	5,752,905	42%	19,877,585	11,278,709	57%	14,625,961	74%	5,251,624 B
TOTAL REQUIREMENTS	13,835,913	5,824,653	42%	20,036,050	11,437,174	57%	14,784,427	74%	5,251,623

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,014,914	11,431,979	95%	7,517,657	5,264,273	70%	7,146,576	95%	(371,081) C
TOTAL TRANSFERS	12,014,914	11,431,979	95%	7,517,657	5,264,273	70%	7,146,576	95%	(371,081)

FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	15,616,536	17,759,555	114%	23,154,407	25,512,586	110%	25,512,586	110%	2,358,179
Resources over Requirements	(11,693,020)	(3,678,947)		(17,568,250)	(9,737,450)		(13,031,867)		4,536,383
Net Transfers - In (Out)	12,014,914	11,431,979		7,517,657	5,264,273		7,146,576		(371,081)
TOTAL FUND BALANCE	\$ 15,938,430	\$ 25,512,586	160%	\$ 13,103,814	\$ 21,039,409	161%	\$ 19,627,295	150%	\$6,523,481

A Updated based on anticipated completion of eligible projects

B Updated based on anticipated completion of projects in FY21 coming in under budget or delayed to FY22. \$5M contribution to Terrebonne Refinement Plan is being pushed to FY22.

C Final transfer will be completed during year-end close



Budget to Actuals Report

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

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%

Year Completed

	Fiscal Year 2020			Fiscal Year 2021					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Tumalo Res Rd: OB Riley to Bailey Rd	\$ 247,342	\$ -	0%	\$ -	\$ -		\$ -		\$ -
Sisemore Bridge	632,174	181,118	29%	404,245	598,081	148%	598,082	148%	(193,837)
ARTS Project	180,746	-	0%	-	(66,618)		(66,618)		66,618
Terrebonne Refinement Plan	-	-		5,000,000	-	0%	-	0%	5,000,000
US 20 at Tumalo	300,000	-	0%	-	-		-		-
S. Canal - "Six" Corners	900,000	1,008,108	112%	-	-		-		-
C Avenue: Hwy 97 to 6th St Imprv	300,000	369,705	123%	-	-		-		-
Paving Ward Road	598,269	715,504	120%	-	-		-		-
S. Canal / Helmholtz Way	800,000	852,853	107%	-	7,376		7,376		(7,376)
Tumalo Road / Tumalo Place	769,521	245,995	32%	1,517,345	1,069,669	70%	1,231,735	81%	285,610
Old Bend Rdm/Tumalo Rd Inter	625,642	344,429	55%	1,350,782	1,199,062	89%	1,208,243	89%	142,539
Spring River Bridge Parking Imp	-	12,122		-	-		-		-
NE Negus and 17TH	1,025,472	109,111	11%	788,684	337,926	43%	871,028	110%	(82,344)
Hunnel Rd: Loco Rd to Tumalo Rd	275,000	193,732	70%	794,229	216,731	27%	402,880	51%	391,349
Cascade Lakes Hwy Bike Facilities	39,856	11,856	30%	-	32,740		32,740		(32,740)
Transportation System Plan Update	250,000	253	0%	170,000	79,191	47%	133,510	79%	36,490
Slurry Seal 2020	-	284,432		-	-		-		-
US 20 Ward Rd to Hamby	500,000	500,000	100%	-	-		-		-
US 97 Bend North Corridor	5,000,000	-	0%	5,000,000	5,000,000	100%	5,000,000	100%	-
Gribbling Rd Bridge	60,000	-	0%	222,000	-	0%	-	0%	222,000
Alfalfa Mkt Rd: Powell Butte Hwy	300,000	919,940	307%	-	-		-		-
Paving Fyrear Rd	300,000	-	0%	1,564,000	1,606,007	103%	1,806,970	116%	(242,970)
Paving of S. Century Dr	-	2,673		100,000	447,416	447%	447,416	447%	(347,416)
Terrebonne Wastewater Feasibility St.	-	858		50,000	63,646	127%	63,646	127%	(13,646)
Rickard Rd: Groff Rd to US 20	-	217		605,300	149,170	25%	761,310	126%	(156,010)
Paving Powell Butte Hwy	-	-		651,000	1,978	0%	490,908	75%	160,092
Smith Rock Way Bridge Replace	-	-		85,000	-	0%	-	0%	85,000
Deschutes Mkt Rd/Hamehook Round	-	-		150,000	227	0%	100,227	67%	49,773
US 97: S. Century Dr to USFS Boundry	-	-		-	70,090		70,090		(70,090)
Johnson Rd Curve Warning Signs	-	-		100,000	59,710	60%	59,710	60%	40,290
Speed Feedback Sign Installation	-	-		50,000	76,314	153%	76,314	153%	(26,314)
Slurry Seal 2021	-	-		-	246,628		246,628		(246,628)
Guardrail Improvements	100,000	-	0%	100,000	83,367	83%	83,766	84%	16,234
Bend District Local Roads	-	-		500,000	-	0%	500,000	100%	-
City of LaPine Local Roads	500,000	-	0%	500,000	-	0%	500,000	100%	-
Sidewalk Ramp Improvements	-	-		75,000	-	0%	-	0%	75,000
Signage Improvements	60,144	-	0%	100,000	-	0%	-	0%	100,000
TOTAL	\$ 13,764,165	\$ 5,752,905	42%	\$ 19,877,585	11,278,709	57%	\$ 14,625,961	74%	\$ 5,251,624



Budget to Actuals Report

Solid Waste - Fund 610

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	6,437,500	6,444,136	100%	6,630,625	6,764,888	102%	6,764,888	102%	134,263 A
Private Disposal Fees	2,419,046	2,556,619	106%	2,491,617	2,985,124	120%	2,985,124	120%	493,507 A
Commercial Disp. Fee	2,252,225	2,429,879	108%	2,319,792	2,830,984	122%	2,830,984	122%	511,192 A
Franchise 3% Fees	265,000	297,352	112%	280,000	389,402	139%	389,402	139%	109,402 B
Yard Debris	216,761	290,794	134%	216,761	301,824	139%	301,824	139%	85,063 C
Miscellaneous	48,336	191,720	397%	88,096	102,595	116%	102,596	116%	14,500 D
Interest	59,000	49,256	83%	23,700	42,794	181%	42,795	181%	19,095 E
Special Waste	15,000	28,830	192%	15,000	34,292	229%	34,292	229%	19,292 F
Recyclables	12,000	12,163	101%	12,000	11,180	93%	11,180	93%	(820)
Leases	1	1	100%	1	1	100%	1	100%	-
Equip & Material	-	-		-	200		200		200
TOTAL RESOURCES	11,724,869	12,300,751	105%	12,077,592	13,463,285	111%	13,463,287	111%	1,385,695

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	2,538,776	2,393,257	94%	2,518,594	2,511,183	100%	2,511,183	100%
Materials and Services	4,927,163	4,251,937	86%	5,227,119	4,281,812	82%	4,695,600	90%	531,519 G
Capital Outlay	56,000	11,724	21%	162,500	26,792	16%	27,500	17%	135,000 H
Debt Service	862,100	861,644	100%	945,000	861,354	91%	861,354	91%	83,646 I
TOTAL REQUIREMENTS	8,384,039	7,518,563	90%	8,853,213	7,681,141	87%	8,095,637	91%	757,576

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(3,296,192)	(3,296,192)	100%	(3,684,280)	(3,684,280)	100%	(3,684,280)	100%
TOTAL TRANSFERS	(3,296,192)	(3,296,192)	100%	(3,684,280)	(3,684,280)	100%	(3,684,280)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	600,000	799,570	133%	1,179,819	2,285,566	194%	2,285,566	194%
Resources over Requirements	3,340,830	4,782,188		3,224,379	5,782,144		5,367,650		2,143,271
Net Transfers - In (Out)	(3,296,192)	(3,296,192)		(3,684,280)	(3,684,280)		(3,684,280)		-
TOTAL FUND BALANCE	\$ 644,638	\$ 2,285,566	355%	\$ 719,918	\$ 4,383,430	609%	\$ 3,968,936	551%	\$3,249,018

- A** Volumes are up 10% when comparing this fiscal YTD to the prior-year-to-date.
- B** Received annual fees due April 15, 2021; Republic moved to monthly payments and Solid Waste received 1.5 years of payments during this fiscal year.
- C** Revenue is seasonal with higher utilization in the summer months. Volumes are up 4% when comparing this fiscal YTD to the prior-year-to-date.
- D** FY20 includes the unbudgeted sale of a loader and 2 trailers, LED light incentives and royalty payments. FY21 projections include the sale of 2 trailers and 2 mule trucks for ~\$32.8K.
- E** Interest projection based on current investment rate and anticipated cash balances
- F** Revenue source is unpredictable and dependent on special clean-up projects; recent large contaminated soil projects from cleaning up a power substation, decant facility and traffic incidents
- G** Projecting to spend less than anticipated due to delays and reduced spending in materials and services such as paving, planning initiatives, environmental, daily cover material, and general repair & maintenance costs.
- H** The new 1 ton service truck and service box will be rolled into next FY due to delayed availability. The new perimeter fencing will be postponed until FY22 due to increased material costs. The Negus Transfer Station security system went into service at the end of the fiscal year.
- I** Principal and interest payments due in Nov and May for existing debt; budget includes an interest estimate for funding the Negus Transfer Station which was removed from the projection (construction now expected in FY22).
- J** An influx of disposal volume and postponement of costs in FY20, such as the waste characterization study, positively impacted the beginning fund balance.



Budget to Actuals Report

Fair & Expo - Fund 615

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Events Revenue	687,000	328,219	48%	625,000	1,204,998	193%	1,205,000	193%	580,000	A
Food & Beverage	568,000	280,874	49%	548,500	209,010	38%	212,500	39%	(336,000)	B
Rights & Signage	120,000	114,100	95%	125,000	62,500	50%	63,000	50%	(62,000)	C
Storage	71,000	83,158	117%	75,000	77,897	104%	78,000	104%	3,000	
Horse Stall Rental	62,000	37,386	60%	52,000	11,378	22%	12,000	23%	(40,000)	D
Interfund Payment	30,000	143,956	480%	30,000	226,786	756%	226,789	756%	196,789	E
Camping Fee	18,000	5,600	31%	12,500	5,630	45%	6,000	48%	(6,500)	D
Miscellaneous	3,500	2,236	64%	250	2,596	999%	3,316	999%	3,066	
Interest	2,000	(5,006)	-250%	(2,200)	1,051	-48%	1,052	-48%	3,252	
TOTAL RESOURCES	1,561,500	990,522	63%	1,466,050	1,801,845	123%	1,807,657	123%	341,607	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	1,176,169	1,108,608	94%	840,704	1,031,160	123%	1,031,161	123%	(190,457)
Personnel Services - F&B	157,430	158,556	101%	165,518	165,801	100%	165,802	100%	(284)	F
Materials and Services	795,788	787,884	99%	702,149	572,376	82%	574,000	82%	128,149	G
Materials and Services - F&B	234,600	217,425	93%	257,600	122,623	48%	123,000	48%	134,600	G
Debt Service	100,800	100,151	99%	104,400	103,519	99%	103,519	99%	881	
TOTAL REQUIREMENTS	2,464,787	2,372,624	96%	2,070,371	1,995,479	96%	1,997,482	96%	72,889	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In - Room Tax	383,910	383,910	100%	650,000	495,701	76%	857,736	132%	207,736
Transfers In - General Fund	200,000	200,000	100%	200,000	200,008	100%	200,000	100%	-	
Transfers In - Park Fund	30,000	30,000	100%	30,000	30,000	100%	30,000	100%	-	
Transfers In - Room Tax (as needed)	25,744	323,348	999%	25,744	25,748	100%	25,744	100%	-	
Transfers In - County Fair	395,000	250,000	63%	-	-	-	-	-	-	
Transfers In - F&E Capital Reserve	-	300,000	-	-	-	-	-	-	-	
Transfers Out	(11,791)	(11,791)	100%	(10,777)	(10,777)	100%	(10,777)	100%	-	
TOTAL TRANSFERS	1,022,863	1,475,467	144%	894,967	740,680	83%	1,102,703	123%	207,736	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	80,000	(94,564)	-118%	364,904	(1,199)	0%	(1,199)	0%
Resources over Requirements	(903,287)	(1,382,102)		(604,321)	(193,634)		(189,825)		414,496
Net Transfers - In (Out)	1,022,863	1,475,467		894,967	740,680		1,102,703		207,736
TOTAL FUND BALANCE	\$ 199,576	(\$ 1,199)	-1%	\$ 655,550	\$ 545,847	83%	\$ 911,679	139%	\$256,129

- A** Significant increase due to Court and Vaccination Clinic rental
- B** F&B revenues severely impacted by gathering size limitations
- C** Expected to be under budget due to COVID19 impacts
- D** Reduced due to cancellations
- E** Reimbursement from RV Park for personnel expenditures recorded in F&E. Includes interfund payment for 3.0 FTE whose cost will be absorbed by Roads through 02.28.21, with 2.00 being absorbed through 03.15.21
- F** Temporary reduction of employee hours through 02.28.21 to reduce expense; reassignment of employees to Roads being offset by Interfund Payments
- G** Reduction from budget planned to offset event revenue loss
- H** Room tax transfers higher than expected due to increased revenue in the TRT fund; final transfer will be made during year-end close



Budget to Actuals Report

Annual County Fair - Fund 616

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	52,000	53,167	102%	52,000	53,167	102%	53,167	102%	1,167
Commercial Exhibitors	122,000	12,600	10%	-	52,725		52,725		52,725 A
Concessions and Catering	425,000	466,503	110%	-	10,350		10,350		10,350 A
R/V Camping/Horse Stall Rental	26,000	625	2%	-	16,054		16,054		16,054
Rodeo	25,000	5,650	23%	-	10,650		10,650		10,650
Fair Sponsorship	37,500	19,108	51%	-	2,750		2,750		2,750
Interest on Investments	200	(166)	-83%	-	(129)	999%	(130)	999%	(130)
Merchandise Sales	5,000	5,246	105%	-	-		-		-
Gate Receipts	560,000	561,460	100%	-	-		-		-
Concert	50,000	12,000	24%	-	-		-		-
Carnival	340,000	328,274	97%	-	-		-		-
Livestock Entry Fees	7,000	4,731	68%	-	-		-		-
TOTAL RESOURCES	1,649,700	1,469,198	89%	52,000	145,566	280%	145,566	280%	93,566

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	164,638	157,448	96%	110,000	163,282	148%	163,283	148%
Materials and Services	1,340,062	1,457,840	109%	17,000	22,901	135%	25,000	147%	(8,000)
TOTAL REQUIREMENTS	1,504,700	1,615,288	107%	127,000	186,183	147%	188,283	148%	(61,283)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	250,000	250,000	100%	75,000	75,000	100%	75,000	100%
Transfer Out - Fair & Expo	(395,000)	(250,000)	63%	-	-		-		-
TOTAL TRANSFERS	(145,000)	-	0%	75,000	75,000	100%	75,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	98,629		-	(47,461)		(47,461)	
Resources over Requirements	145,000	(146,090)		(75,000)	(40,617)		(42,717)		32,283
Net Transfers - In (Out)	(145,000)	-		75,000	75,000		75,000		-
TOTAL FUND BALANCE	-	(\$ 47,461)		-	(\$ 13,078)		(\$ 15,178)		(\$15,178)

A Advanced deposits for Fair 2021

B Personnel actuals include the full furlough of one employee in December, January & February



Budget to Actuals Report

Annual County Fair - Fund 616

CY21 YTD June 30, 2021 (unaudited)

	Fair 2020	Fair 2021 Actuals to Date	2021 Projection
RESOURCES			
Gate Receipts	\$ -	\$ -	\$ -
Carnival	-	-	-
Commercial Exhibitors	(5,800)	62,050	62,050
Livestock Entry Fees	-	-	-
R/V Camping/Horse Stall Rental	-	14,649	14,649
Merchandise Sales	-	-	-
Concessions and Catering	-	-	-
Fair Sponsorship	(22,250)	13,400	13,400
TOTAL FAIR REVENUES	\$ (28,050)	\$ 90,099	\$ 90,099
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	11	(48)	(95)
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 25,127	\$ 90,051	\$ 143,170
REQUIREMENTS			
Personnel	154,640	89,902	167,882
Materials & Services	85,216	1,353	48,182
TOTAL REQUIREMENTS	\$ 239,856	\$ 91,255	\$ 216,063
TRANSFERS			
Transfer In - TRT 1%	162,750	37,250	74,750
Transfer Out - Fair & Expo	-	-	(75,000)
TOTAL TRANSFERS	\$ 162,750	\$ 37,250	\$ (250)
Net Fair	\$ (51,979)	\$ 36,046	\$ (73,143)
Beginning Fund Balance on Jan 1	\$ 3,285	\$ (48,694)	\$ (48,694)
Ending Balance	\$ (48,694)	\$ (12,648)	\$ (121,836)

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



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	16,000	21,189	132%	14,000	8,532	61%	8,533	61%	(5,467)
TOTAL RESOURCES	16,000	21,189	132%	14,000	8,532	61%	8,533	61%	(5,467)

REQUIREMENTS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	345,000	243,985	71%	235,000	16,910	7%	17,000	7%	218,000
Capital Outlay	1,017,775	180,946	18%	166,940	73,613	44%	75,000	45%	91,940
TOTAL REQUIREMENTS	1,362,775	424,931	31%	401,940	90,523	23%	92,000	23%	309,940

TRANSFERS	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	286,687	286,687	100%	453,158	253,158	56%	408,316	90%	(44,842) ^A
Transfers Out	(300,000)	(300,000)	100%	-	-	-	-	-	-
TOTAL TRANSFERS	(13,313)	(13,313)	100%	453,158	253,158	56%	408,316	90%	(44,842)

FUND BALANCE	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,360,088	1,143,224	84%	1,143,224	726,169	64%	726,169	64%	(417,055)
Resources over Requirements	(1,346,775)	(403,742)	-	(387,940)	(81,991)	-	(83,467)	-	304,473
Net Transfers - In (Out)	(13,313)	(13,313)	-	453,158	253,158	-	408,316	-	(44,842)
TOTAL FUND BALANCE	-	\$ 726,169	999%	\$ 1,208,442	\$ 897,336	74%	\$ 1,051,018	87%	(\$157,424)

^A The balance of the 1% F&E TRT is transferred to F&E reserves; the final transfer will be completed during year-end close.



Budget to Actuals Report

RV Park - Fund 618

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	405,200	412,954	102%	400,200	576,889	144%	576,889	144%	176,689
RV Park Fees > 30 Days	5,000	13,050	261%	12,000	13,886	116%	13,886	116%	1,886
Interest on Investments	12,000	10,746	90%	7,600	1,636	22%	1,636	22%	(5,964)
Cancellation Fees	5,000	5,271	105%	5,500	5,731	104%	5,731	104%	231
Washer / Dryer	4,000	5,913	148%	4,000	5,295	132%	5,295	132%	1,295
Vending Machines	3,000	1,821	61%	3,000	1,187	40%	1,187	40%	(1,813)
Miscellaneous	2,000	2,332	117%	2,250	2,438	108%	2,438	108%	188
Good Sam Membership Fee	1,500	476	32%	1,500	-	0%	-	0%	(1,500)
Good Sam Discounts	-	(7,109)	999%	-	-	-	-	-	-
TOTAL RESOURCES	437,700	445,454	102%	436,050	607,062	139%	607,064	139%	171,014

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	318,273	281,699	89%	321,402	289,700	90%	292,260	91%
Debt Service	222,100	221,810	100%	222,500	221,874	100%	221,874	100%	626
TOTAL REQUIREMENTS	540,373	503,509	93%	543,902	511,573	94%	514,134	95%	29,768

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	35,000	35,000	100%	25,000	20,000	80%	20,000	80%	(5,000)
Transfer Out - RV Reserve	(502,000)	(502,000)	100%	(621,628)	(310,814)	50%	(509,865)	82%	111,763
TOTAL TRANSFERS	(307,000)	(307,000)	100%	(436,628)	(130,814)	30%	(329,865)	76%	106,763

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	560,000	592,992	106%	587,992	227,936	39%	227,936	39%
Resources over Requirements	(102,673)	(58,056)		(107,852)	95,489		92,930		200,782
Net Transfers - In (Out)	(307,000)	(307,000)		(436,628)	(130,814)		(329,865)		106,763
TOTAL FUND BALANCE	\$ 150,327	\$ 227,936	152%	\$ 43,512	\$ 192,611	443%	(\$ 8,999)	-21%	(\$52,511)

- A** 16,866 RV spaces, 43.59% utilization YTD. Prior year comparable was 11,974 RV spaces, 30.95% utilization YTD
- B** Reduced due to reduction in space utilization
- C** The Good Sam incentive program was discontinued during Fall 2019.
- D** Budget reductions planned to offset projected revenue reductions.
- E** Budgeted Transfer appropriations in the TRT Fund are less than the Transfer-In budget in the RV Park Fund
- F** Projected transfer reduced due to actual Beg Working Capital coming in lower than budget; final transfer will be made during year-end close.



Budget to Actuals Report

RV Park Reserve - Fund 619

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	12,550	3,801	30%	1,100	7,787	708%	7,788	708%	6,688
TOTAL RESOURCES	12,550	3,801	30%	1,100	7,787	708%	7,788	708%	6,688

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	6,641	999%	-	-	-	-	-
Capital Outlay	100,000	1,694	2%	100,000	-	0%	-	0%	100,000
TOTAL REQUIREMENTS	100,000	8,335	8%	100,000	-	0%	-	0%	100,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	502,000	502,000	100%	621,628	310,814	50%	509,865	82%
TOTAL TRANSFERS	502,000	502,000	100%	621,628	310,814	50%	509,865	82%	(111,763)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-	-	490,000	497,466	102%	497,466	102%
Resources over Requirements	(87,450)	(4,534)	-	(98,900)	7,787	-	7,788	-	106,688
Net Transfers - In (Out)	502,000	502,000	-	621,628	310,814	-	509,865	-	(111,763)
TOTAL FUND BALANCE	\$ 414,550	\$ 497,466	120%	\$ 1,012,728	\$ 816,067	81%	\$ 1,015,119	100%	\$ 2,391

A There were no capital purchases in FY21

B Projected transfer reduced due to actual Beg Working Capital coming in lower than budget; final transfer will be made during year-end close.



Budget to Actuals Report

Risk Management - Fund 670

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,255,108	1,311,863	105%	1,188,848	1,224,408	103%	1,224,408	103%	35,560
General Liability	1,072,326	1,055,486	98%	990,628	963,201	97%	963,201	97%	(27,427)
Property Damage	392,923	395,921	101%	373,698	373,548	100%	373,698	100%	-
Unemployment	323,572	304,607	94%	323,572	315,619	98%	315,619	98%	(7,953) A
Vehicle	195,580	203,005	104%	218,185	222,266	102%	222,266	102%	4,081
Interest on Investments	137,000	150,197	110%	87,200	100,030	115%	100,030	115%	12,830
Claims Reimbursement	82,000	460,881	562%	50,000	39,428	79%	40,000	80%	(10,000)
Skid Car Training	34,000	34,830	102%	30,000	270	1%	270	1%	(29,730)
Process Fee- Events/ Parades	2,000	765	38%	1,500	810	54%	810	54%	(690)
Loss Prevention	30	-	0%	10	-	0%	10	100%	-
Miscellaneous	500	12,967	999%	5	-	0%	-	0%	(5) B
TOTAL RESOURCES	3,495,039	3,930,523	112%	3,263,646	3,239,580	99%	3,240,314	99%	(23,332)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,460,000	713,047	49%	1,560,000	890,561	57%	900,000	58%
General Liability	1,400,000	311,666	22%	1,100,000	413,528	38%	600,000	55%	500,000 C
Insurance Administration	592,059	470,972	80%	584,104	408,320	70%	512,639	88%	71,465
Property Damage	400,236	701,454	175%	200,240	326,015	163%	350,000	175%	(149,760) D
Unemployment	130,000	63,289	49%	200,000	98,978	49%	110,000	55%	90,000
Vehicle	150,000	179,835	120%	150,000	171,584	114%	180,000	120%	(30,000)
TOTAL REQUIREMENTS	4,132,295	2,440,263	59%	3,794,344	2,308,985	61%	2,652,639	70%	1,141,705

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replace	(6,918)	(6,918)	100%	(3,500)	(3,500)	100%	(3,500)	100%
TOTAL TRANSFERS	(6,918)	(6,918)	100%	(3,500)	(3,500)	100%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,100,000	7,193,407	118%	7,000,000	8,676,750	124%	8,676,750	124%
Resources over Requirements	(637,256)	1,490,260		(530,698)	930,595		587,675		1,118,373
Net Transfers - In (Out)	(6,918)	(6,918)		(3,500)	(3,500)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,455,826	\$ 8,676,750	159%	\$ 6,465,802	\$ 9,603,845	149%	\$ 9,260,924	143%	\$2,795,122

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** FY20 includes \$12,962 in State reimbursements for COVID related costs.
- C** General Liability claims are difficult to budget and predict
- D** YTD actuals includes Property Insurance Premium, which is an annual expenditure



Budget to Actuals Report

Health Benefits - Fund 675

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	17,411,292	17,841,713	102%	17,831,938	18,580,799	104%	18,580,799	104%	748,861
COIC Premiums	1,967,021	1,670,202	85%	1,600,000	1,499,360	94%	1,499,360	94%	(100,640)
Retiree / COBRA Premiums	1,433,000	1,023,556	71%	1,035,000	958,664	93%	958,664	93%	(76,336)
Employee Co-Pay	1,041,120	1,060,127	102%	1,031,400	1,205,713	117%	1,205,713	117%	174,313
Interest	346,000	334,654	97%	216,200	193,598	90%	193,598	90%	(22,602)
Prescription Rebates	75,000	174,148	232%	90,000	134,950	150%	134,950	150%	44,950
Claims Reimbursement & Other	45,000	386,585	859%	80,000	1,073	1%	1,073	1%	(78,927)
TOTAL RESOURCES	22,318,433	22,490,985	101%	21,884,538	22,574,156	103%	22,574,157	103%	689,619

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	20,550,836	18,763,095	91%	19,937,274	18,021,210	90%	18,094,142	91%
Deschutes On-Site Pharmacy	2,242,104	2,952,787	132%	2,417,092	2,666,755	110%	2,933,777	121%	(516,685) A
Deschutes On-Site Clinic	1,141,691	1,084,574	95%	1,101,467	1,018,442	92%	1,098,442	100%	3,025 A
Wellness	180,380	152,600	85%	164,340	149,120	91%	164,340	100%	- A
TOTAL REQUIREMENTS	24,115,011	22,953,057	95%	23,620,173	21,855,528	93%	22,290,701	94%	1,329,472

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	16,106,294	16,563,905	103%	15,323,729	16,101,833	105%	16,101,833	105%
Resources over Requirements	(1,796,578)	(462,072)		(1,735,635)	718,629		283,456		2,019,091
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 14,309,716	\$ 16,101,833	113%	\$ 13,588,094	\$ 16,820,462	124%	\$ 16,385,290	121%	\$2,797,196

A Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY21 YTD June 30, 2021 (unaudited)

07/26/2021 Item #5.

100.0%
Year Complete

RESOURCES	Fiscal Year 2020			Fiscal Year 2021			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	8,809,419	8,876,513	101%	9,113,459	9,350,147	103%	9,350,148	103%	236,689 A
Telephone User Tax	900,000	1,053,847	117%	1,106,750	1,023,131	92%	1,306,750	118%	200,000 B
Police RMS User Fees	250,000	386,751	155%	250,000	390,879	156%	400,000	160%	150,000
Contract Payments	51,300	71,929	140%	157,252	136,638	87%	136,638	87%	(20,614)
Interest	157,000	184,668	118%	90,400	110,233	122%	110,236	122%	19,836
Property Taxes - Prior Yr	100,000	262,105	262%	90,000	152,893	170%	152,893	170%	62,893
State Reimbursement	125,000	107,881	86%	83,000	116,881	141%	116,881	141%	33,881 C
User Fee	73,680	135,243	184%	73,000	110,978	152%	111,000	152%	38,000
Data Network Reimbursement	55,000	96,232	175%	55,000	96,896	176%	97,000	176%	42,000
Property Taxes - Jefferson Co.	30,000	34,547	115%	33,637	36,598	109%	36,599	109%	2,962
Miscellaneous	11,951	70,966	594%	12,200	121,920	999%	122,061	999%	109,861
TOTAL RESOURCES	10,563,350	11,280,682	107%	11,064,698	11,647,193	105%	11,940,206	108%	875,508

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,462,575	6,980,012	94%	7,620,458	7,190,545	94%	7,190,546	94%
Materials and Services	3,387,761	3,072,800	91%	3,476,381	2,901,442	83%	2,959,554	85%	516,827 E
Capital Outlay	1,400,000	669,792	48%	1,480,000	431,457	29%	454,583	31%	1,025,417 F
TOTAL REQUIREMENTS	12,250,336	10,722,604	88%	12,576,839	10,523,445	84%	10,604,683	84%	1,972,156

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,753,706	8,604,816	111%	8,341,418	9,162,894	110%	9,162,894	110%
Resources over Requirements	(1,686,986)	558,079		(1,512,141)	1,123,748		1,335,523		2,847,664
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 6,066,720	\$ 9,162,894	151%	\$ 6,829,277	\$ 10,286,643	151%	\$ 10,498,418	154%	\$3,669,141

- A** Current year taxes received primarily in November, February and May; actual 20-21 TAV is 5.40% compared to FY19-20 vs. 5.00% budgeted
- B** Anticipating an increase in telephone tax from the State that was not budgeted; payment for Apr-June not received yet
- C** State GIS reimbursements are received quarterly
- D** Personnel savings from YTD average vacancy rate of 8.3%
- E** Projection based on anticipated spending the remainder of FY21
- F** Several Capital projects are being carried over into FY22