



MEMORANDUM

DATE: September 23, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for August 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of August 31, 2024.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$1.9M or 4.1% of budget. By comparison, last year revenue YTD was \$1.6M and 3.6% of budget.
- *Expenses* YTD are \$5.9M and 12.1% of budget. By comparison, last year expenses YTD were \$7.2M and 15.7% of budget.
- *Beginning Fund Balance* is \$15.3M or 105.3% of the budgeted \$14.6M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

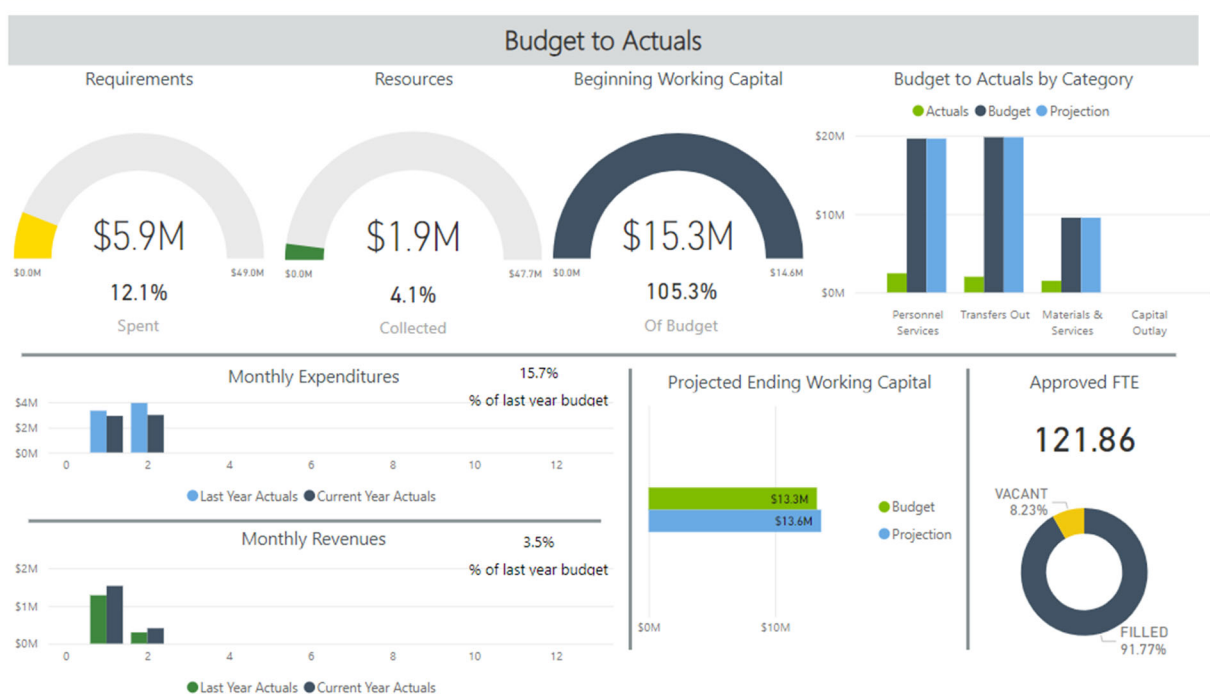
Thru GL Period: 2
 16.7%
 Year Complete

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

Monthly GL Peri...
 0
 2

\$13.3M
 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 August 31, 2024.



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD August 31, 2024

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 19,629,085	\$ 2,439,584	\$ 19,629,085	\$ -	\$ 69,100	\$ 9,638	\$ 59,462
030 - Juvenile	7,517,894	894,238	7,517,894	-	100,000	14,787	85,213
160/170 - TRT	234,588	34,179	234,588	-	-	-	-
200 - ARPA	836,621	118,014	836,621	-	-	-	-
220 - Justice Court	622,013	89,927	622,013	-	-	-	-
255 - Sheriff's Office	49,758,736	6,692,741	49,758,736	-	2,849,000	380,126	2,468,874
274 - Health Services	58,034,555	7,901,517	58,563,797	⊗ (529,242)	107,726	24,272	83,454
295 - CDD	7,963,984	1,049,859	8,082,720	⊗ (118,736)	13,000	6,248	6,752
325 - Road	9,556,843	1,280,547	9,556,843	-	200,000	24,600	175,400
355 - Adult P&P	6,387,456	767,975	6,387,456	-	10,000	970	9,030
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	696,810	5,739,145	-	150,000	15,568	134,432
615 - Fair & Expo	2,039,023	249,418	2,039,023	-	40,000	20,502	19,498
616 - Annual County Fair	229,798	35,424	229,798	-	-	2,010	⊗ (2,010)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	21,646	159,210	-	5,000	1,289	3,711
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	70,803	496,919	-	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	1,313,748	10,237,093	-	485,000	33,398	451,602
999 - All Other Funds	18,606,752	2,337,070	18,606,752	-	50,600	5,167	45,433
Total	\$ 198,049,715	\$ 25,993,499	\$ 198,697,693	\$ (647,978)	\$ 4,079,426	\$ 538,576	\$ 3,540,850



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	44,408,216	45,415,565	102%	46,587,060	1,841,823	4%	46,946,248	101%
030 - Juvenile	1,014,168	1,014,628	100%	926,504	38,036	4%	926,504	100%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	4,128,988	34%	12,168,500	100%
200 - ARPA	14,458,597	4,426,451	31%	8,644,978	5,449,497	63%	8,644,978	100%
220 - Justice Court	525,540	529,969	101%	506,200	98,204	19%	506,200	100%
255 - Sheriff's Office	58,558,288	60,349,502	103%	62,902,748	1,870,245	3%	62,902,748	100%
274 - Health Services	60,343,687	60,266,184	100%	67,970,442	7,638,545	11%	67,415,546	99%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	1,691,672	18%	9,401,238	100%
325 - Road	26,673,711	27,129,596	102%	27,479,906	6,188,273	23%	27,139,939	99%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	1,566,070	25%	6,328,041	100%
465 - Road CIP	2,179,426	3,127,563	144%	1,357,339	91,698	7%	1,357,339	100%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	3,543,959	18%	19,769,001	100%
615 - Fair & Expo	2,343,500	2,829,957	121%	3,206,000	194,879	6%	2,460,327	77%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,522,444	107%	3,123,625	133%
617 - Fair & Expo Capital Reserve	64,800	225,047	347%	88,000	113,408	129%	182,112	207%
618 - RV Park	530,800	534,892	101%	489,000	97,435	20%	526,572	108%
619 - RV Park Reserve	34,300	45,518	133%	45,000	8,782	20%	45,000	100%
670 - Risk Management	3,714,303	3,811,697	103%	3,398,791	710,177	21%	3,495,377	103%
675 - Health Benefits	30,654,045	31,092,898	101%	36,843,787	5,881,996	16%	42,019,143	114%
705 - 911	14,034,323	14,405,107	103%	14,733,900	148,707	1%	14,733,900	100%
999 - Other	81,793,214	71,603,420	88%	66,998,812	7,996,917	12%	66,998,812	100%
TOTAL RESOURCES	388,398,682	373,829,445	96%	392,191,030	51,821,758	13%	397,091,150	101%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	25,420,807	23,834,353	94%	29,171,427	3,916,887	13%	29,171,427	100%
030 - Juvenile	8,481,279	7,894,293	93%	9,381,846	1,150,081	12%	9,381,846	100%
160/170 - TRT	6,902,223	6,831,925	99%	5,736,054	2,532,468	44%	5,736,054	100%
200 - ARPA	9,837,656	3,762,562	38%	4,022,833	86,577	2%	4,022,833	100%
220 - Justice Court	828,370	816,713	99%	819,797	127,996	16%	819,797	100%
255 - Sheriff's Office	65,641,097	59,180,322	90%	65,576,861	9,278,167	14%	65,576,861	100%
274 - Health Services	72,307,648	66,988,630	93%	83,194,980	9,772,213	12%	81,178,960	98%
295 - CDD	10,269,561	8,898,411	87%	9,946,795	1,364,976	14%	10,065,531	101%
325 - Road	17,124,761	15,805,727	92%	19,549,812	3,468,084	18%	19,549,812	100%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	991,365	12%	8,371,685	100%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	440,181	3%	16,323,504	100%
610 - Solid Waste	14,404,534	13,805,721	96%	17,321,744	1,512,256	9%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,867,093	104%	4,838,162	435,117	9%	4,795,690	99%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,060,995	77%	2,683,137	100%
617 - Fair & Expo Capital Reserve	1,090,000	465,928	43%	1,260,000	20,237	2%	1,260,000	100%
618 - RV Park	617,131	529,777	86%	726,864	49,901	7%	722,041	99%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	1,396,341	25%	5,679,742	101%
675 - Health Benefits	35,687,213	33,811,927	95%	33,701,342	2,868,140	9%	39,890,824	118%
705 - 911	15,113,760	13,427,592	89%	17,254,619	2,001,742	12%	17,254,619	100%
999 - Other	93,331,824	64,265,927	69%	107,023,566	5,389,314	5%	107,023,566	100%
TOTAL REQUIREMENTS	420,011,695	361,325,947	86%	442,663,534	48,863,037	11%	446,999,673	101%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD August 31, 2024 (unaudited)

16.7%

Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(18,665,737)	(1,905,491)	10%	(18,687,273)	100%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	1,344,692	17%	8,068,153	100%
160/170 - TRT	(8,575,254)	(8,185,970)	95%	(8,431,946)	(1,138,491)	14%	(8,431,946)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
220 - Justice Court	364,688	286,744	79%	380,521	63,420	17%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,493,287	625,298	18%	3,493,287	100%
274 - Health Services	8,026,456	5,947,879	74%	12,268,215	764,151	6%	9,925,745	81%
295 - CDD	466,530	(195,589)	-42%	461,542	-	0%	732,115	159%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	104,494	17%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,357)	0%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	196,521	17%	1,179,123	100%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(20,317)	17%	(121,900)	100%
617 - Fair & Expo Capital Reserve	824,187	662,984	80%	592,396	223,733	38%	592,396	100%
618 - RV Park	128,436	128,436	100%	57,858	9,643	17%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	20,357	17%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(750)	17%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	13,654,959	87%	9,249,530	(284,904)	-3%	11,342,963	123%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,363,804	130%	13,308,000	11,342,864	13,645,652	103%
030 - Juvenile	710,902	1,327,036	187%	762,811	1,569,219	956,183	125%
160/170 - TRT	1,801,675	1,995,249	111%	-	2,453,279	500	999%
200 - ARPA	-	665,093	999%	-	6,028,014	-	
220 - Justice Court	61,858	-	0%	66,924	33,628	66,924	100%
255 - Sheriff's Office	7,295,992	15,551,323	213%	13,199,149	8,774,793	13,199,149	100%
274 - Health Services	7,480,011	11,744,546	157%	7,073,282	10,381,151	7,980,794	113%
295 - CDD	1,975,730	752,366	38%	915,985	1,079,062	820,841	90%
325 - Road	2,370,201	5,975,548	252%	2,433,105	8,695,738	3,096,776	127%
355 - Adult P&P	1,470,524	2,326,824	158%	1,078,936	3,006,022	1,133,025	105%
465 - Road CIP	9,549,637	15,851,014	166%	11,199,218	15,502,531	11,516,182	103%
610 - Solid Waste	2,303,300	4,057,056	176%	1,824,861	6,086,402	2,313,621	127%
615 - Fair & Expo	32,617	518,718	999%	124,826	475,001	(637,522)	-511%
616 - Annual County Fair	228,205	509,451	223%	156,866	950,584	838,548	535%
617 - Fair & Expo Capital Reserve	2,391,825	3,179,332	133%	2,556,396	3,496,235	2,693,840	105%
618 - RV Park	135,220	300,190	222%	67,994	357,367	162,579	239%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,510,555	1,550,528	1,518,531	101%
670 - Risk Management	6,466,397	8,138,227	126%	5,794,549	7,451,312	6,011,486	104%
675 - Health Benefits	1,074,575	3,388,969	315%	8,232,761	6,402,826	7,218,635	88%
705 - 911	12,122,906	14,371,465	119%	10,639,355	12,518,430	10,639,355	100%
999 - Other	104,968,103	129,886,902	124%	85,178,719	132,702,288	88,128,755	103%
TOTAL FUND BALANCE	175,574,090	237,424,503	135%	166,124,292	240,857,276	171,303,854	103%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	-	0%	39,604,000	100%	A
Property Taxes - Prior	318,000	422,862	133%	328,000	168,407	51%	328,000	100%	
Other General Revenues	3,480,844	3,846,799	111%	3,745,554	969,403	26%	3,745,554	100%	
Assessor	775,350	815,379	105%	849,000	12,120	1%	849,000	100%	
Clerk	1,259,595	1,269,890	101%	1,426,160	244,654	17%	1,426,160	100%	
BOPTA	10,200	10,800	106%	11,000	-	0%	11,000	100%	
District Attorney	552,048	470,285	85%	212,700	74,182	35%	212,700	100%	
Tax Office	136,000	147,228	108%	146,200	8,084	6%	146,200	100%	
Veterans	261,179	194,448	74%	194,446	-	0%	194,446	100%	B
Property Management	215,000	70,000	33%	70,000	11,667	17%	70,000	100%	
Non-Departmental	-	7,630		-	353,308		359,188		C
TOTAL RESOURCES	44,408,216	45,415,565	102%	46,587,060	1,841,823	4%	46,946,248	101%	359,188

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	6,189,597	5,587,737	90%	6,709,361	993,676	15%	6,709,361	100%
Clerk	2,351,515	2,087,269	89%	2,719,443	292,708	11%	2,719,443	100%	
BOPTA	97,522	79,788	82%	93,993	18,123	19%	93,993	100%	
District Attorney	11,636,672	11,220,811	96%	13,090,813	1,645,042	13%	13,090,813	100%	
Medical Examiner	461,224	391,213	85%	466,854	24,916	5%	466,854	100%	
Tax Office	940,770	871,901	93%	1,041,642	173,233	17%	1,041,642	100%	
Veterans	934,283	872,565	93%	1,002,808	120,490	12%	1,002,808	100%	
Property Management	539,558	510,327	95%	584,094	82,521	14%	584,094	100%	
Non-Departmental	2,269,666	2,212,743	97%	3,462,419	566,178	16%	3,462,419	100%	
TOTAL REQUIREMENTS	25,420,807	23,834,353	94%	29,171,427	3,916,887	13%	29,171,427	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	1,138,642	94,887	8%	1,117,106	98%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(2,000,377)	10%	(19,804,379)	100%	-
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(18,665,737)	(1,905,491)	10%	(18,687,273)	100%	(21,536)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	14,558,104	15,323,418	105%	14,558,104	100%
Resources over Requirements	18,987,409	21,581,212		17,415,633	(2,075,063)		17,774,821		359,188
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(18,665,737)	(1,905,491)		(18,687,273)		(21,536)
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,363,804	130%	\$ 13,308,000	\$ 11,342,864	85%	\$ 13,645,652	103%	\$ 337,652

- A** Current year taxes received primarily in November, February and May
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Juvenile - Fund 030

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	-	0%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	-	0%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	16,266	17%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	7,920	12%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	52,000	100%	-
Interest on Investments	37,500	54,078	144%	49,000	11,033	23%	49,000	100%	-
Expungements	-	-	-	40,000	-	0%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	2,218	18%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	582	6%	10,000	100%	-
Miscellaneous	56,500	44,852	79%	6,811	18	0%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	4,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,014,628	100%	926,504	38,036	4%	926,504	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	894,238	12%	7,517,894	100%
Materials and Services	1,599,048	1,462,321	91%	1,863,952	255,842	14%	1,863,952	100%	-
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,481,279	7,894,293	93%	9,381,846	1,150,081	12%	9,381,846	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	1,357,285	17%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(12,593)	17%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	1,344,692	17%	8,068,153	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,150,000	1,336,572	116%	1,343,372	117%
Resources over Requirements	(7,467,111)	(6,879,666)	-	(8,455,342)	(1,112,045)	-	(8,455,342)	-	0
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	1,344,692	-	8,068,153	-	-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,327,036	187%	\$ 762,811	\$ 1,569,219	206%	\$ 956,183	125%	\$193,372

^A Final Beginning Fund Balance will be determined after the final close of FY24. Trending to be a bit higher than original projections due to personnel and materials and services savings from FY24.



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	4,117,108	34%	12,100,000	100%	-
Interest on Investments	121,790	112,678	93%	68,000	11,778	17%	68,000	100%	-
Miscellaneous	-	641		-	102		500		500
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	4,128,988	34%	12,168,500	100%	500

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,312,662	98%	3,236,105	418,614	13%	3,236,105	100%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- B
Administrative	262,395	260,555	99%	265,588	42,752	16%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	31,102	17%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	47,750	100%	-
TOTAL REQUIREMENTS	6,902,223	6,831,925	99%	5,736,054	2,532,468	44%	5,736,054	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(3,333)	17%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(12,500)	17%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	-	0%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(46,095)	17%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(63,420)	17%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(73,733)	17%	(442,396)	100%	- C
Transfer Out - General County Reserve	(723,720)	(1,887,599)	261%	(921,670)	(153,612)	17%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(160,500)	17%	(963,000)	100%	-
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	-	0%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(625,298)	17%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(8,185,970)	95%	(8,431,946)	(1,138,491)	14%	(8,431,946)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	2,000,000	1,995,249	100%	2,000,000	100%
Resources over Requirements	5,849,567	5,653,857		6,431,946	1,596,521		6,432,446		500
Net Transfers - In (Out)	(8,575,254)	(8,185,970)		(8,431,946)	(1,138,491)		(8,431,946)		-
TOTAL FUND BALANCE	\$ 1,801,675	\$ 1,995,249	111%	-	\$ 2,453,279	999%	\$ 500	999%	\$500

- A** Payments to COVA based on a percent of TRT collections
- B** Includes contributions of \$2M to Sunriver Service District
- C** The balance of the 1% F&E TRT is transferred to F&E reserves
- D** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

ARPA – Fund 200

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	4,622,145	100%	-
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	4,128,714	43%	3,888,833	5,388,278	139%	3,888,833	100%	-
Interest on Investments	319,460	297,738	93%	134,000	61,219	46%	134,000	100%	-
TOTAL RESOURCES	14,458,597	4,426,451	31%	8,644,978	5,449,497	63%	8,644,978	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	50,066	3%	1,956,342	100%
Infrastructure	766,410	896,225	117%	916,000	(31,438)	-3%	916,000	100%	-
Administrative	1,719,694	142,552	8%	711,364	10,465	1%	711,364	100%	-
Public Health	560,926	400,898	71%	415,127	57,483	14%	415,127	100%	-
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	24,000	100%	-
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,022,833	86,577	2%	4,022,833	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	-	665,093	999%	-	-
Resources over Requirements	4,620,941	663,890		4,622,145	5,362,921		4,622,145		0
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	-		(4,622,145)		-
TOTAL FUND BALANCE	-	\$ 665,093	999%	-	\$ 6,028,014	999%	-	-	\$0

^A Unearned grant revenue will be deferred at FY24 year-end and recorded as Federal grant revenue in FY25, not Beginning Working Capital



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	528,051	101%	504,200	97,781	19%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	423	21%	2,000	100%	-
TOTAL RESOURCES	525,540	529,969	101%	506,200	98,204	19%	506,200	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	89,927	14%	622,013	100%
Materials and Services	175,603	172,484	98%	197,784	38,069	19%	197,784	100%	- ^A
TOTAL REQUIREMENTS	828,370	816,713	99%	819,797	127,996	16%	819,797	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	63,420	17%	380,521	100%
TOTAL TRANSFERS	364,688	286,744	79%	380,521	63,420	17%	380,521	100%	-

Resources over Requirements	(302,830)	(286,744)		(313,597)	(29,792)		(313,597)		0
Net Transfers - In (Out)	364,688	286,744		380,521	63,420		380,521		-
TOTAL □	\$ 61,858	-	0%	\$ 66,924	\$ 33,628	50%	\$ 66,924	100%	\$0

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,089,085	100%	40,066,974	-	0%	40,066,974	100%	A
LED #2 Property Tax Current	15,189,654	15,221,137	100%	15,958,353	-	0%	15,958,353	100%	B
Sheriff's Office Revenues	4,583,572	5,898,317	129%	5,907,421	1,577,038	27%	5,907,421	100%	
LED #1 Interest	264,000	515,925	195%	400,000	54,024	14%	400,000	100%	
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	156,755	52%	300,000	100%	
LED #2 Interest	65,000	149,987	231%	150,000	18,437	12%	150,000	100%	
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	63,991	53%	120,000	100%	
TOTAL RESOURCES	58,558,288	60,349,502	103%	62,902,748	1,870,245	3%	62,902,748	100%	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	302,550	21%	1,419,216	100%
Rickard Ranch	334,232	309,436	93%	610,205	53,215	9%	610,205	100%	
Concealed Handgun Licenses	624,277	447,501	72%	592,803	72,053	12%	592,803	100%	
Sheriff's Services	5,771,949	5,296,307	92%	5,260,244	821,416	16%	5,260,244	100%	
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	184,266	14%	1,281,834	100%	
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	611,090	15%	4,152,483	100%	
Detective	4,773,538	4,175,876	87%	4,773,401	717,600	15%	4,773,401	100%	
Patrol	16,270,641	14,455,166	89%	15,308,605	2,459,225	16%	15,308,605	100%	
Records	855,590	705,173	82%	875,606	105,172	12%	875,606	100%	
Adult Jail	23,784,474	20,951,689	88%	24,095,043	3,118,334	13%	24,095,043	100%	
Court Security	600,590	570,292	95%	649,844	63,242	10%	649,844	100%	
Emergency Services	808,931	668,053	83%	888,223	159,725	18%	888,223	100%	
Special Services	2,779,458	2,926,535	105%	2,945,000	426,119	14%	2,945,000	100%	
Training	1,537,498	1,205,912	78%	1,765,299	132,039	7%	1,765,299	100%	
Other Law Enforcement	634,835	964,552	152%	959,055	52,121	5%	959,055	100%	
Non - Departmental	50,000	100,000	200%	-	-	0%	-		
TOTAL REQUIREMENTS	65,641,097	59,180,322	90%	65,576,861	9,278,167	14%	65,576,861	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	625,298	17%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	-	-		-		
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	-	0%	(258,500)	100%	
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,493,287	625,298	18%	3,493,287	100%	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	12,379,975	15,557,417	126%	12,379,975	100%
Resources over Requirements	(7,082,809)	1,169,180		(2,674,113)	(7,407,922)		(2,674,113)		0
Net Transfers - In (Out)	3,377,587	3,380,929		3,493,287	625,298		3,493,287		
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,551,323	213%	\$ 13,199,149	\$ 8,774,793	66%	\$ 13,199,149	100%	\$0

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Health Services - Fund 274

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,537,488	86%	27,505,398	1,839,116	7%	25,739,908	94%	(1,765,490)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	2,703,067	15%	17,505,005	100%	(24,400)
State Miscellaneous	5,793,079	5,037,151	87%	7,330,050	1,593,815	22%	9,308,738	127%	1,978,688
OHP Fee for Service	4,947,581	5,509,866	111%	4,788,744	719,824	15%	4,788,744	100%	-
Local Grants	1,567,894	2,035,296	130%	2,845,832	-	0%	2,680,936	94%	(164,896)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	53,183	3%	1,637,892	100%	-
State - Medicaid/Medicare	1,034,491	1,049,170	101%	1,587,117	148,307	9%	1,587,117	100%	-
Other	1,061,371	2,326,036	219%	1,160,102	8,514	1%	529,834	46%	(630,268)
Federal Grants	1,440,560	1,321,402	92%	987,369	-	0%	1,038,839	105%	51,470
Patient Fees	1,087,790	833,110	77%	761,626	135,026	18%	761,626	100%	-
Medicaid	431,000	1,072,603	249%	627,276	217,516	35%	627,276	100%	-
Vital Records	315,000	336,256	107%	318,000	38,946	12%	318,000	100%	-
Interest on Investments	262,007	737,122	281%	317,000	108,774	34%	317,000	100%	-
State - Medicare	209,500	283,441	135%	195,057	59,656	31%	195,057	100%	-
Liquor Revenue	177,574	188,547	106%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	-	0%	127,000	100%	-
State Shared- Family Planning	158,000	75,420	48%	75,000	12,800	17%	75,000	100%	-
TOTAL RESOURCES	60,343,687	60,266,184	100%	67,970,442	7,638,545	11%	67,415,546	99%	(554,896)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	4,984	-	0%	-	-	-	-	-
Personnel Services	52,118,863	51,415,960	99%	58,034,555	7,901,517	14%	58,563,797	101%	(529,242)
Materials and Services	19,836,301	15,392,869	78%	23,275,425	1,870,696	8%	22,565,163	97%	710,262
Capital Outlay	347,500	179,801	52%	1,885,000	-	0%	50,000	3%	1,835,000
TOTAL REQUIREMENTS	72,307,648	66,988,630	93%	83,194,980	9,772,213	12%	81,178,960	98%	2,016,020

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	7,218,715	100%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	5,858,016	-	0%	3,498,326	60%	(2,359,690)
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers In - TRT	368,417	368,417	100%	276,572	46,095	17%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,961,088)	(153,628)	8%	(1,939,552)	99%	21,536
TOTAL TRANSFERS	8,026,456	5,947,879	74%	12,268,215	764,151	6%	9,925,745	81%	(2,342,470)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	10,029,605	11,750,668	117%	11,818,463	118%
Resources over Requirements	(11,963,961)	(6,722,446)	-	(15,224,538)	(2,133,668)	-	(13,763,414)	-	1,461,124
Net Transfers - In (Out)	8,026,456	5,947,879	-	12,268,215	764,151	-	9,925,745	-	(2,342,470)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 11,744,546	157%	\$ 7,073,282	\$ 10,381,151	147%	\$ 7,980,794	113%	\$907,512



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	435,349	435,349	100%	474,674	75,699	16%	474,674	100%	-
Interest on Investments	262,007	737,122	281%	317,000	108,774	34%	317,000	100%	-
State Grant	160,000	148,958	93%	132,289	-	0%	132,289	100%	-
Other	9,000	167,570	999%	36,378	7,014	19%	36,612	101%	234
TOTAL RESOURCES	866,356	1,488,998	172%	960,341	191,488	20%	960,575	100%	234

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,539,032	97%	7,652,400	1,027,617	13%	7,795,345	102%
Materials and Services	7,671,421	7,665,800	100%	8,806,424	1,366,977	16%	8,806,424	100%	-
Capital Outlay	43,750	-	0%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,192,039)	-	0%	(15,192,039)	100%	-
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,266,785	2,394,595	189%	1,409,730	111%	(142,945)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(58,741)	16%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(58,741)	16%	(377,446)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,419,300	3,470,482	101%	3,470,345	101%
Resources over Requirements	(984,950)	(82,438)	-	(306,444)	(2,203,107)	-	(449,155)	-	(142,711)
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(58,741)	-	(377,446)	-	-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,482	141%	\$ 2,735,411	\$ 1,208,634	44%	\$ 2,643,745	97%	(\$91,666)

A Personnel projections assume 4% vacancy.

B Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,523,661	81%	20,858,334	1,764,800	8%	18,957,661	91%	(1,900,673) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	2,599,414	16%	16,694,731	100%	-
State Miscellaneous	4,924,368	4,435,107	90%	6,861,414	1,588,832	23%	8,838,991	129%	1,977,577 B
OHP Fee for Service	4,927,331	5,479,267	111%	4,764,259	714,609	15%	4,764,259	100%	-
Local Grants	1,348,943	1,396,198	104%	2,457,949	-	0%	2,488,205	101%	30,256 C
Federal Grants	1,285,560	1,186,400	92%	824,623	-	0%	824,623	100%	-
Medicaid	431,000	1,072,603	249%	627,276	217,516	35%	627,276	100%	-
Patient Fees	448,500	634,729	142%	575,975	109,404	19%	575,975	100%	-
State - Medicare	209,500	283,441	135%	195,057	59,656	31%	195,057	100%	-
Liquor Revenue	177,574	188,547	106%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	-	0%	127,000	100%	-
Other	631,245	688,382	109%	6,241	-	0%	6,241	100%	-
TOTAL RESOURCES	48,537,475	46,775,041	96%	54,170,433	7,054,230	13%	54,277,593	100%	107,160

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,455,910	-	0%	11,455,910	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,270,225	5,030,493	13%	37,858,937	102%	(588,712) D
Materials and Services	9,740,566	5,505,659	57%	11,802,106	364,752	3%	11,157,789	95%	644,317
Capital Outlay	160,250	126,659	79%	1,885,000	-	0%	50,000	3%	1,835,000 E
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,413,241	5,395,244	9%	60,522,636	97%	1,890,605

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	5,554,712	-	0%	3,195,022	58%	(2,359,690)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	2,088,273	100%	-
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers Out	(481,000)	(562,749)	117%	(445,000)	-	0%	(445,000)	100%	-
TOTAL TRANSFERS	3,559,797	944,720	27%	7,823,985	621,684	8%	5,459,979	70%	(2,364,006)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	2,943,669	4,315,753	147%	4,449,854	151%	1,506,185 F
Resources over Requirements	(4,280,326)	(1,314,732)	-	(8,242,808)	1,658,986	-	(6,245,043)	-	1,997,765
Net Transfers - In (Out)	3,559,797	944,720	-	7,823,985	621,684	-	5,459,979	-	(2,364,006)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,309,818	132%	\$ 2,524,847	\$ 6,596,423	261%	\$ 3,664,791	145%	\$ 1,139,944

- A** Projections include \$401K one-time funds through HB 5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous. DCHS is working with OHA to determine amounts of state grant carryover.
- B** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- C** Increase for Choice Model funding (+84K).
- D** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- E** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- F** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,864,869	104%	6,514,775	74,316	1%	6,649,958	102%	135,183 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	53,183	3%	1,637,892	100%	-
State - Medicaid/Medicare	1,034,491	1,049,170	101%	1,587,117	148,307	9%	1,587,117	100%	-
Other	421,126	1,470,085	349%	1,117,483	1,500	0%	486,981	44%	(630,502) B
State Miscellaneous	868,711	602,044	69%	468,636	4,983	1%	469,747	100%	1,111
Local Grants	218,951	639,098	292%	387,883	-	0%	192,731	50%	(195,152) C
OHP Capitation	-	117,506		360,000	27,954	8%	335,600	93%	(24,400)
Vital Records	315,000	336,256	107%	318,000	38,946	12%	318,000	100%	-
Patient Fees	639,290	198,381	31%	185,651	25,622	14%	185,651	100%	-
Federal Grants	155,000	135,003	87%	162,746	-	0%	214,216	132%	51,470
State Shared- Family Planning	158,000	75,420	48%	75,000	12,800	17%	75,000	100%	-
OHP Fee for Service	20,250	30,598	151%	24,485	5,215	21%	24,485	100%	-
TOTAL RESOURCES	10,939,856	12,002,144	110%	12,839,668	392,827	3%	12,177,378	95%	(662,290)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	3,092,162	3,087,195	100%	3,736,129	-	0%	3,736,129	100%
Personnel Services	11,978,565	11,965,674	100%	13,111,930	1,843,407	14%	12,909,515	98%	202,415 D
Materials and Services	2,424,314	2,221,410	92%	2,666,896	138,968	5%	2,600,951	98%	65,945
Capital Outlay	143,500	53,142	37%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,327,421	98%	19,514,955	1,982,375	10%	19,246,595	99%	268,360

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	46,095	17%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,138,642)	(94,887)	8%	(1,117,106)	98%	21,536 E
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,821,676	201,209	4%	4,843,212	100%	21,536

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,762,383	4,052,440	108%	3,666,636	3,964,433	108%	3,898,264	106%
Resources over Requirements	(6,698,685)	(5,325,277)		(6,675,287)	(1,589,547)		(7,069,217)		(393,930)
Net Transfers - In (Out)	4,685,583	5,237,083		4,821,676	201,209		4,843,212		21,536
TOTAL FUND BALANCE	\$ 1,749,281	\$ 3,964,246	227%	\$ 1,813,025	\$ 2,576,094	142%	\$ 1,672,259	92%	(\$140,766)

- A** DCCHS is working with OHA to determine amounts of state grant carryover.
- B** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- C** Projection less than budget due to COHC funding was one-time grant supporting Perinatal Care Continuum (147K).
- D** Personnel projection assumes an average of 2% vacancy.
- E** Opioid Settlement Funds transferring from Health Services to Fund 001
- F** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Community Development - Fund 295

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	23,378	16%	144,238	100%	-
Code Compliance	1,124,181	840,865	75%	1,003,933	191,421	19%	1,003,933	100%	-
Building Safety	3,991,388	3,372,838	85%	3,414,568	617,878	18%	3,414,568	100%	-
Electrical	902,175	796,598	88%	918,502	154,362	17%	918,502	100%	-
Onsite Wastewater	923,880	909,862	98%	1,028,065	127,939	12%	1,028,065	100%	-
Current Planning	2,304,562	1,708,739	74%	1,916,960	347,737	18%	1,916,960	100%	-
Long Range Planning	1,057,354	746,065	71%	974,972	228,957	23%	974,972	100%	-
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	1,691,672	18%	9,401,238	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	514,503	14%	3,572,366	101%
Code Compliance	743,931	655,434	88%	801,574	96,227	12%	805,976	101%	(4,402) A
Building Safety	2,088,542	1,863,677	89%	2,133,076	287,554	13%	2,139,780	100%	(6,704) A
Electrical	583,718	560,356	96%	612,818	87,641	14%	647,791	106%	(34,973) A
Onsite Wastewater	865,670	732,454	85%	679,752	89,967	13%	692,848	102%	(13,096)
Current Planning	1,857,735	1,416,212	76%	1,410,470	179,251	13%	1,435,680	102%	(25,210)
Long Range Planning	888,677	714,855	80%	757,012	109,832	15%	771,090	102%	(14,078)
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,946,795	1,364,976	14%	10,065,531	101%	(118,736)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	131,502	100%
Transfers In - TRT	-	-	-	100,000	-	0%	100,000	100%	-
Transfers in - General Fund	100,000	48,181	48%	100,000	-	0%	100,000	100%	-
Transfers In - CDD Building Reserve	-	-	-	68,628	-	0%	281,688	410%	213,060 B
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	61,412	-	0%	118,925	194%	57,513 B
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	-	-	-	-	-	-
TOTAL TRANSFERS	466,530	(195,589)	-42%	461,542	-	0%	732,115	159%	270,573

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	1,000,000	752,366	75%	753,019	75%
Resources over Requirements	191,279	(374,763)	-	(545,557)	326,696	-	(664,293)	-	(118,736)
Net Transfers - In (Out)	466,530	(195,589)	-	461,542	-	-	732,115	-	270,573
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 915,985	\$ 1,079,062	118%	\$ 820,841	90%	(\$95,144)

- A** Projections reflect unfilled positions and the addition of one new FTE.
- B** Transfer from reserves for one new FTE
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Road - Fund 325

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	3,642,254	17%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	77,667	6%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	-	0%	988,063	100%	-
Sale of Equip & Material	614,500	370,308	60%	486,300	7,081	1%	486,300	100%	-
Interest on Investments	138,031	195,226	141%	158,000	49,549	31%	158,000	100%	-
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	48,692	66%	61,132	9,214	15%	61,132	100%	-
Mineral Lease Royalties	50,000	131,078	262%	50,000	707	1%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	320	6%	5,000	100%	-
TOTAL RESOURCES	26,673,711	27,129,596	102%	27,479,906	6,188,273	23%	27,139,939	99%	(339,967)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	1,280,547	13%	9,556,843	100%	-
Materials and Services	8,600,033	7,244,549	84%	9,992,969	2,187,536	22%	9,992,969	100%	-
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	3,468,084	18%	19,549,812	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%	-
TOTAL TRANSFERS	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,521,251	7,351,679	133%	5,223,706	5,975,548	114%	6,227,344	119%	1,003,638 ^A
Resources over Requirements	9,548,950	11,323,869		7,930,094	2,720,190		7,590,127		(339,967)
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	-		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,975,548	252%	\$ 2,433,105	\$ 8,695,738	357%	\$ 3,096,776	127%	\$ 663,671

^A Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Adult P&P - Fund 355

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	1,179,451	25%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	93,629	8%	1,167,810	100%	-
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	19,299	26%	73,000	100%	-
Interfund- Sheriff	50,000	50,000	100%	60,000	10,000	17%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,384	877%	4,884	977%	4,384 ^A
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Oregon BOPPPS	20,318	7,686	38%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
TOTAL RESOURCES	5,535,606	5,818,189	105%	6,323,657	1,566,070	25%	6,328,041	100%	4,384

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	767,975	12%	6,387,456	100%
Materials and Services	1,818,521	1,788,936	98%	1,984,229	223,390	11%	1,984,229	100%	-
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	991,365	12%	8,371,685	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	117,228	17%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(12,734)	17%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	104,494	17%	626,964	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,500,000	2,326,824	93%	2,549,705	102%
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	574,704	-	(2,043,644)	-	4,384
Net Transfers - In (Out)	510,950	525,950	-	626,964	104,494	-	626,964	-	-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 1,078,936	\$ 3,006,022	279%	\$ 1,133,025	105%	\$54,089

^A Reimbursement for hosting event for Oregon Association of Community Corrections Directors.

^B Final Beginning Fund Balance will be determined after the final close of FY24. Trending to be a bit higher than original projections due to personnel savings from FY24.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Revenue Not Assigned	-	-		881,339	-	0%	881,339	100%	-
Interest on Investments	475,310	580,958	122%	476,000	91,698	19%	476,000	100%	-
State Miscellaneous	1,704,116	2,342,101	137%	-	-		-		-
Miscellaneous	-	204,504		-	-		-		-
TOTAL RESOURCES	2,179,426	3,127,563	144%	1,357,339	91,698	7%	1,357,339	100%	-

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	22,415	17%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	417,766	3%	16,189,012	100%	-
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	440,181	3%	16,323,504	100%	-

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,534,050	15,851,014	102%	15,851,014	102%	316,964 ^A
Resources over Requirements	(21,962,743)	(19,996,893)		(14,966,165)	(348,483)		(14,966,165)		0
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	-		10,631,333		-
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,851,014	166%	\$ 11,199,218	\$ 15,502,531	138%	\$ 11,516,182	103%	\$316,964

^A Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

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

FY25 YTD August 31, 2024

16.67%
Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 6,639,405	6,639,405							\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%						
Transportation System Plan Update	20,450	20,450	100%						
Gribbling Rd Bridge	555,000	542,198	98%						
Smith Rock Way Bridge Replace	1,020,900	991,531	97%						
Deschutes Mkt Rd/Hamehook Round	1,157,696	1,157,696	100%						
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	312,454	29%	1,095,760	100%	
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000		0%	160,000	100%	
Paving Tumalo Rd/Deschutes Mkt Rd				520,000		0%	520,000	100%	
Paving of Rosland Rd: US 20 to Draf	386,480	386,480	100%						
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	41,900	2%	1,930,500	100%	
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000		0%	1,650,000	100%	
Northwest Way: NW Coyner Ave to NW Altmetr Wy	-	-		85,000		0%	85,000	100%	
Slurry Seal 2023	357,325	357,325	100%						
Terrebonne Wastewater System Phase 1	1,000,000	1,000,000	100%						
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	12,323	1%	2,417,752	100%	
Local Road Pavement Preservation	-	-		-			-		
US20: Locust St	1,000,000	1,000,000	100%						
Paving Butler Market - Hamehook to Powell Butte	1,454,940	1,454,940							
Old Bend Rdm Hwy - US 20 to Tumalo	1,272,506	1,272,506							
Paving Of Horse Butte Rd	-	-		630,000		0%	630,000	100%	
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000		0%	2,520,000	100%	
Paving Of Spring River Rd: S Centur	901,332	849,783							
Slurry Seal 2024	240,000	219,129							
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	26,928	2%	1,650,000	100%	
Radar Speed Sign Replacements	30,907	30,907							
Burgess Rd/Day Rd Traffic Signal				50,000			50,000	100%	
Powell Butte Hwy: McGrath Rd to US20				2,290,000			2,290,000	100%	
Slurry Seal 2025				350,000			350,000	100%	
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161		24,161	100%	
Lazy River Dr Mailbox Improvements				150,000			150,000	100%	
Asphalt Leveling 2024				200,000			200,000	100%	
FY 23 Guardrail Improvements	-	-		-			-		
Signage improvements				125,839			125,839	100%	
Sidewalk Ramp Improvements				100,000		0%	100,000	100%	
TOTAL CAPITAL OUTLAY	\$ 24,009,399	\$ 22,991,686	96%	\$ 16,189,012	417,766	3%	\$ 16,189,012	100%	-



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	1,656,724	17%	9,940,000	100%	- A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	868,362	20%	4,450,000	100%	- A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	723,587	21%	3,420,000	100%	- A
Special Waste	30,000	103,947	346%	645,000	34,440	5%	645,000	100%	-
Franchise 5% Fees	565,000	646,761	114%	635,000	95,424	15%	635,000	100%	- B
Yard Debris	400,000	456,528	114%	440,000	95,954	22%	440,000	100%	-
Miscellaneous	173,000	290,694	168%	170,000	37,102	22%	170,000	100%	-
Interest on Investments	60,410	147,126	244%	62,000	30,590	49%	62,000	100%	-
Recyclables	7,000	7,669	110%	7,000	1,776	25%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	3,543,959	18%	19,769,001	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	696,810	12%	5,739,145	100%
Materials and Services	7,683,911	7,288,730	95%	8,994,999	815,446	9%	8,994,999	100%	-
Capital Outlay	309,000	246,763	80%	282,000	-	0%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	-	0%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,805,721	96%	17,321,744	1,512,256	9%	17,321,744	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(2,357)	0%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,357)	0%	(4,564,141)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	3,941,745	4,057,056	103%	4,430,505	112%
Resources over Requirements	1,590,877	3,927,504		2,447,257	2,031,703		2,447,257		0
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(2,357)		(4,564,141)		-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,057,056	176%	\$ 1,824,861	\$ 6,086,402	334%	\$ 2,313,621	127%	\$488,760

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected; disposal tons are typically higher in the summer with reductions in winter.
- B** Annual fees due April 15, 2025; received monthly installment from Republic
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Fair & Expo - Fund 615

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,566,284	158%	1,535,000	24,315	2%	1,419,769	92%	(115,231)
Events Revenue	1,050,000	979,919	93%	1,390,000	139,744	10%	767,068	55%	(622,932)
Rights & Signage	105,000	92,416	88%	110,000	26,400	24%	102,400	93%	(7,600)
Horse Stall Rental	100,000	74,925	75%	67,500	-	0%	60,000	89%	(7,500)
Storage	50,000	51,099	102%	45,000	-	0%	44,800	100%	(200)
Camping Fee	22,500	33,694	150%	37,500	-	0%	45,500	121%	8,000
Interest on Investments	22,000	24,619	112%	16,000	3,789	24%	16,000	100%	-
Miscellaneous	3,000	7,001	233%	5,000	630	13%	4,790	96%	(210)
TOTAL RESOURCES	2,343,500	2,829,957	121%	3,206,000	194,879	6%	2,460,327	77%	(745,673)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	237,897	13%	1,851,584	100%
Personnel Services - F&B	148,510	80,916	54%	187,439	11,521	6%	187,439	100%	-
Materials and Services	1,492,986	1,331,367	89%	1,917,689	151,156	8%	1,911,743	100%	5,946
Materials and Services - F&B	514,200	854,989	166%	781,750	34,543	4%	745,224	95%	36,526
Debt Service	100,190	100,139	100%	99,700	-	0%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,093	104%	4,838,162	435,117	9%	4,795,690	99%	42,472

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	160,500	17%	963,000	100%
Transfers In - County Fair	-	-	-	196,900	32,817	17%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	5,000	17%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(1,796)	17%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	196,521	17%	1,179,123	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	577,865	518,718	90%	518,718	90%
Resources over Requirements	(1,390,827)	(1,037,136)	-	(1,632,162)	(240,238)	-	(2,335,363)	-	(703,201)
Net Transfers - In (Out)	875,681	1,008,090	-	1,179,123	196,521	-	1,179,123	-	-
TOTAL FUND BALANCE	\$ 32,617	\$ 518,718	999%	\$ 124,826	\$ 475,001	381%	(\$ 637,522)	-511%	(\$762,348)

^A Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Annual County Fair - Fund 616

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	827,949	104%	1,314,795	165%	517,295
Gate Receipts	775,000	1,046,188	135%	780,000	916,911	118%	916,912	118%	136,912
Carnival	430,000	245,809	57%	430,000	449,198	104%	450,559	105%	20,559
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	99,960	101%	141,020	142%	42,020
State Grant	53,167	53,167	100%	53,167	635	1%	53,167	100%	-
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	4,513	20%	23,000	100%	-
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	2,500	100%	-
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,522,444	107%	3,123,625	133%	772,958

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	226,531	189,056	83%	229,798	35,424	15%	229,798	100%
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,025,571	83%	2,453,339	100%	(11,236)
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,060,995	77%	2,683,137	100%	(11,236)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	12,500	17%	75,000	100%
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(32,817)	17%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(20,317)	17%	(121,900)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	521,447	521,447	100%	600,000	509,451	85%	519,959	87%
Resources over Requirements	(258,739)	22,507		(321,234)	461,450		440,489		761,723
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(20,317)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 156,866	\$ 950,584	606%	\$ 838,548	535%	\$ 681,682

^A Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD August 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ 920,203	\$ 920,203
Carnival	245,809	450,558	450,558
Commercial Exhibitors	436,160	459,657	452,741
Livestock Entry Fees	1,940	3,139	3,139
R/V Camping/Horse Stall Rental	31,449	35,788	35,788
Merchandise Sales	1,899	1,608	1,608
Concessions and Catering	512,899	506,033	988,533
Fair Sponsorship	117,183	122,952	158,300
TOTAL FAIR REVENUES	\$ 2,390,235	\$ 2,499,936	\$ 3,010,869
OTHER RESOURCES			
State Grant	53,167	635	53,802
Interest	19,504	17,974	24,662
Miscellaneous	114	-	-
TOTAL RESOURCES	\$ 2,463,020	\$ 2,518,546	\$ 3,089,333
REQUIREMENTS			
Personnel	175,531	140,350	207,138
Materials & Services	2,124,162	2,250,832	2,537,933
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 2,391,181	\$ 2,745,071
TRANSFERS			
Transfer In - TRT 1%	75,000	50,000	75,000
Transfer Out - F&E Reserve	(170,608)	(54,753)	(54,753)
Transfer Out - Fair & Expo	-	(32,817)	(114,857)
TOTAL TRANSFERS	\$ (95,608)	\$ (37,570)	\$ (94,610)
Net Fair	\$ 67,719	\$ 89,795	\$ 249,652
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 1,109,935	\$ 1,269,792



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	64,800	94,239	145%	88,000	19,296	22%	88,000	100%	-
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	113,408	129%	182,112	207%	94,112

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	343,555	274,247	80%	475,000	13,174	3%	475,000	100%	-
Capital Outlay	746,445	191,682	26%	785,000	7,063	1%	785,000	100%	- ^A
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	20,237	2%	1,260,000	100%	-

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	462,119	453,481	98%	442,396	73,733	17%	442,396	100%	-
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
TOTAL TRANSFERS	824,187	662,984	80%	592,396	223,733	38%	592,396	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,592,838	2,757,229	106%	3,136,000	3,179,332	101%	3,179,332	101%	43,332 ^B
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	93,171		(1,077,888)		94,112
Net Transfers - In (Out)	824,187	662,984		592,396	223,733		592,396		-
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,556,396	\$ 3,496,235	137%	\$ 2,693,840	105%	\$137,444

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

^B Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

RV Park - Fund 618

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	81,253	18%	475,753	106%	25,753
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	-	0%	15,000	100%	-
Interest on Investments	2,300	8,447	367%	8,000	1,956	24%	8,623	108%	623
Cancellation Fees	7,000	13,820	197%	7,000	10,687	153%	16,517	236%	9,517
Washer / Dryer	5,000	5,575	112%	5,000	2,591	52%	6,101	122%	1,101
Miscellaneous	2,500	4,335	173%	2,500	390	16%	2,660	106%	160
Vending Machines	1,500	1,352	90%	1,500	558	37%	1,918	128%	418
TOTAL RESOURCES	530,800	534,892	101%	489,000	97,435	20%	526,572	108%	37,572

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	21,646	14%	159,210	100%
Materials and Services	303,173	214,793	71%	344,054	28,255	8%	339,231	99%	4,823
Debt Service	222,630	222,596	100%	223,600	-	0%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	529,777	86%	726,864	49,901	7%	722,041	99%	4,823

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	26,667	17%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	3,333	17%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(20,357)	17%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	9,643	17%	57,858	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	248,000	300,190	121%	300,190	121%
Resources over Requirements	(86,331)	5,114		(237,864)	47,534		(195,469)		42,395
Net Transfers - In (Out)	128,436	128,436		57,858	9,643		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 300,190	222%	\$ 67,994	\$ 357,367	526%	\$ 162,579	239%	\$94,585

^A Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	8,782	20%	45,000	100%	-
TOTAL RESOURCES	34,300	45,518	133%	45,000	8,782	20%	45,000	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	18,610	19%	100,000	-	0%	100,000	100%
Capital Outlay	74,000	26,642	36%	70,000	-	0%	70,000	100%	- ^A
TOTAL REQUIREMENTS	174,000	45,252	26%	170,000	-	0%	170,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	20,357	17%	122,142	100%
TOTAL TRANSFERS	51,564	51,564	100%	122,142	20,357	17%	122,142	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,513,413	1,521,389	101%	1,521,389	101%
Resources over Requirements	(139,700)	266		(125,000)	8,782		(125,000)		0
Net Transfers - In (Out)	51,564	51,564		122,142	20,357		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,510,555	\$ 1,550,528	103%	\$ 1,518,531	101%	\$7,976

- ^A Capital Outlay appropriations are a placeholder
- ^B Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	195,195	17%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	157,236	17%	1,040,000	110%	96,586 ^A
Property Damage	418,028	418,028	100%	419,983	69,997	17%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	196,649	54%	362,214	100%	- ^B
Interest on Investments	200,000	274,605	137%	254,000	45,097	18%	254,000	100%	-
Vehicle	226,710	226,710	100%	250,030	41,672	17%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	4,166	14%	30,000	100%	-
Claims Reimbursement	369,959	399,903	108%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	165	8%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,714,303	3,811,697	103%	3,398,791	710,177	21%	3,495,377	103%	96,586

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	743,205	37%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	182,797	12%	1,500,000	100%	-
Insurance Administration	714,197	672,304	94%	799,487	115,577	14%	799,487	100%	-
Vehicle	400,000	299,851	75%	700,000	23,760	3%	600,000	86%	100,000
Property Damage	300,250	474,866	158%	400,255	331,002	83%	400,255	100%	-
Unemployment	250,000	127,637	51%	200,000	-	0%	180,000	90%	20,000
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	1,396,341	25%	5,679,742	101%	(80,000)

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(750)	17%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(750)	17%	(4,500)	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	8,000,000	9,323,307	117%	8,000,000	8,138,227	102%	8,200,351	103%	200,351 ^C
Resources over Requirements	(1,030,144)	(691,292)	-	(2,200,951)	(686,164)	-	(2,184,365)	-	16,586
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(750)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,138,227	126%	\$ 5,794,549	\$ 7,451,312	129%	\$ 6,011,486	104%	\$216,937

- A** Includes reimbursement from State for higher general liability insurance related to aid and assist.
- B** Unemployment collected on first \$25K of employee's salary in fiscal year
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Health Benefits - Fund 675

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	25,508,234	98%	30,548,182	5,281,005	17%	35,507,169	116%	4,958,987
COIC Premiums	1,963,363	2,228,565	114%	2,747,427	205,484	7%	3,091,915	113%	344,488
Employee Co-Pay	1,247,416	1,406,479	113%	1,492,623	255,480	17%	1,556,257	104%	63,634
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,039,555	80,271	8%	1,061,802	102%	22,247
Prescription Rebates	280,000	382,550	137%	550,000	-	0%	550,000	100%	-
Interest on Investments	120,000	208,021	173%	366,000	28,194	8%	152,000	42%	(214,000)
Claims Reimbursement & Other	124,944	317,060	254%	100,000	31,563	32%	100,000	100%	-
TOTAL RESOURCES	30,654,045	31,092,898	101%	36,843,787	5,881,996	16%	42,019,143	114%	5,175,356

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	26,976,293	91%	26,303,391	2,285,294	9%	32,276,256	123%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	5,733,434	466,387	8%	5,839,677	102%	(106,243)
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,490,287	113,478	8%	1,600,661	107%	(110,374)
Wellness	186,274	123,528	66%	174,230	2,981	2%	174,230	100%	-
TOTAL REQUIREMENTS	35,687,213	33,811,927	95%	33,701,342	2,868,140	9%	39,890,824	118%	(6,189,482)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	5,090,316	3,388,969	67%	5,090,316	100%
Resources over Requirements	(5,033,168)	(2,719,029)		3,142,445	3,013,857		2,128,319		(1,014,126)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,388,969	315%	\$ 8,232,761	\$ 6,402,826	78%	\$ 7,218,635	88%	(\$1,014,126)

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase will be applied starting August 1, 2024. This will result in a total increase of 30% compared to FY24.
- B** Budget estimate is based on claims which are difficult to predict
- C** Claims are anticipated to be higher than what was originally budgeted.
- D** Amounts are paid 1 month in arrears
- E** Final Beginning Fund Balance will be determined after the final close of FY24
- F** Deschutes County Administrative Policy No. F-13 sets forth the appropriate level of reserves. The reserve is comprised of two parts: 1) Claims Reserve at 1.5 times the valuation amount, and 2) Contingency Reserve at 150% of the value of the Claims Reserve. The level of reserve is set at \$8 million (\$3.2 million claim reserve and \$4.8 million contingency reserve requirements). The reserve requirement amount should be compared to the Total Fund Balance amount in this report.



Budget to Actuals Report

911 - Fund 705 and 710

FY25 YTD August 31, 2024 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	-	0%	11,556,000	100%	-	A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	-	0%	1,800,500	100%	-	B
Interest on Investments	312,321	462,829	148%	426,000	76,439	18%	426,000	100%	-	
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	-	C
Contract Payments	167,765	172,636	103%	179,300	-	0%	179,300	100%	-	
User Fee	148,820	151,203	102%	148,600	3,125	2%	148,600	100%	-	
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	-	
State Reimbursement	93,000	97,500	105%	93,000	19,750	21%	93,000	100%	-	D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	46,404	52%	90,000	100%	-	
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	356	1%	42,500	100%	-	
Miscellaneous	32,100	34,304	107%	36,500	2,633	7%	36,500	100%	-	
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	148,707	1%	14,733,900	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	1,313,748	13%	10,237,093	100%	-
Materials and Services	4,250,715	3,354,003	79%	4,267,026	634,658	15%	4,267,026	100%	-	
Capital Outlay	1,831,000	1,361,542	74%	2,750,500	53,337	2%	2,750,500	100%	-	
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	2,001,742	12%	17,254,619	100%	-	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In	1,950,000	-	0%	515,000	-	0%	515,000	100%	-
Transfers Out	(1,950,000)	-	0%	(515,000)	-	0%	(515,000)	100%	-	
TOTAL TRANSFERS	-	-	-	-	-	-	-	-	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Beginning Fund Balance	13,202,343	13,393,950	101%	13,160,074	14,371,465	109%	13,160,074	100%	0
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	(1,853,035)		(2,520,719)		0	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 10,639,355	\$ 12,518,430	118%	\$ 10,639,355	100%	\$0	

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Final Beginning Fund Balance will be determined after the final close of FY24