



MEMORANDUM

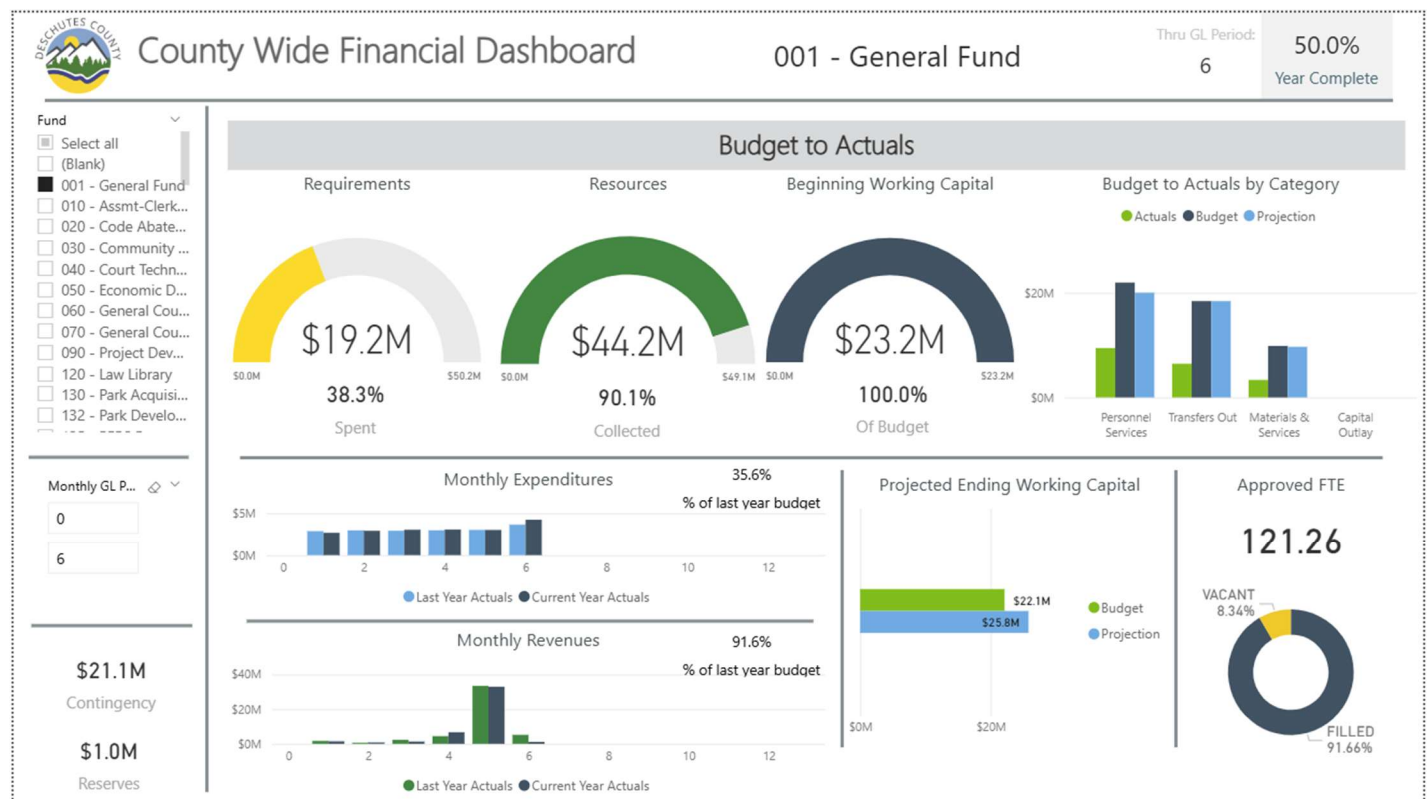
DATE: January 26, 2026
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for December 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of December 31, 2025.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$44.2M or 90.1% of budget. By comparison, last year revenue YTD was \$46.8M or 90.5% of budget.
- *Expenses* YTD are \$19.2M and 38.3% of budget. By comparison, last year expenses YTD were \$18.6M and 35.4% of budget.
- *Beginning Fund Balance* is \$23.2M or 100% of the budgeted \$23.2M beginning fund balance.



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 December 31, 2025.

Position Control Summary FY26												
												July - June Percent Unfilled
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May
Assessor	Filled	32.00	32.00	31.00	31.00	31.00	32.00					
	Unfilled	3.26	3.26	4.26	4.26	4.26	3.26					
Clerk	Filled	9.48	9.48	9.48	9.48	9.48	8.48					
	Unfilled	1.00	1.00	1.00	1.00	1.00	2.00					
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52					
	Unfilled	-	-	-	-	-	-					
DA	Filled	58.85	57.05	57.05	57.85	56.65	55.65					
	Unfilled	2.45	4.25	4.05	3.25	3.95	4.95					
Tax	Filled	6.50	5.50	6.50	6.50	6.50	6.50					
	Unfilled	-	1.00	-	-	-	-					
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00					
	Unfilled	-	-	-	-	-	-					
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-					
Total General Fund	Filled	115.35	112.55	112.55	113.35	112.15	111.15	-	-	-	-	-
	Unfilled	6.71	9.51	9.31	8.51	9.21	10.21	-	-	-	-	-
Justice Court	Filled	4.60	3.60	3.60	3.60	3.60	3.60					
	Unfilled	-	1.00	1.00	1.00	1.00	2.00					
Community Justice	Filled	40.60	41.20	42.20	41.80	40.80	39.40					
	Unfilled	6.40	5.80	5.80	6.20	7.20	8.60					
Sheriff	Filled	235.50	236.50	236.50	234.50	237.50	238.50					
	Unfilled	35.50	34.50	34.50	36.50	33.50	21.50					
Health Svcs	Filled	376.43	371.58	372.50	379.55	378.80	379.40					
	Unfilled	42.20	47.05	46.13	39.08	39.83	39.23					
CDD	Filled	52.00	51.00	51.00	52.00	51.00	49.00					
	Unfilled	1.00	2.00	3.00	2.00	3.00	5.00					
Road	Filled	57.00	56.00	59.00	59.00	58.00	57.00					
	Unfilled	4.00	5.00	2.00	2.00	3.00	4.00					
Adult P&P	Filled	32.63	32.00	31.00	30.00	29.50	29.50					
	Unfilled	3.38	4.00	4.00	5.00	5.50	5.50					
Solid Waste	Filled	45.00	44.00	45.00	44.00	45.00	46.00					
	Unfilled	3.00	4.00	3.00	4.00	3.00	2.00					
Victims Assistance	Filled	5.50	5.50	6.50	6.00	6.00	6.00					
	Unfilled	4.00	4.00	3.00	2.50	2.00	2.00					
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00					
	Unfilled	-	-	-	-	-	-					
Fair & Expo	Filled	12.50	12.50	11.50	10.50	10.50	10.50					
	Unfilled	5.00	5.00	6.00	7.00	7.00	7.00					
Natural Resource	Filled	3.00	3.00	3.00	3.00	3.00	2.00					
	Unfilled	-	-	-	-	-	1.00					
ISF - Facilities	Filled	25.75	25.75	25.75	25.75	25.75	25.75					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00					
ISF - Admin	Filled	8.75	8.75	8.75	8.75	8.75	8.75					
	Unfilled	0.50	0.50	0.50	0.50	0.50	0.50					
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-					
ISF - Finance	Filled	13.00	13.00	14.00	14.00	14.00	14.00					
	Unfilled	1.00	1.00	-	-	-	-					
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00					
	Unfilled	-	-	-	-	-	-					
ISF - HR	Filled	8.00	8.00	8.00	8.00	9.00	10.00					
	Unfilled	3.00	3.00	3.00	3.00	2.00	1.00					
ISF - IT	Filled	19.00	19.00	19.00	19.00	20.00	20.00					
	Unfilled	1.00	2.00	2.00	2.00	1.00	1.00					
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25					
	Unfilled	-	-	-	-	-	-					
911	Filled	56.00	56.00	57.00	57.00	56.00	57.00					
	Unfilled	5.00	5.00	4.00	4.00	5.00	4.00					
Total:												
	Filled	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	1,122.80	-	-	-	-	-
	Unfilled	123.69	135.36	129.24	125.29	124.74	116.54	-	-	-	-	-
	Total	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34	1,239.34	A	-	-	-	-
	% Unfilled	9.90%	10.82%	10.33%	10.02%	9.98%	9.40%					
												10.08%

A 1.00 FTE increase to Justice Court, resolution 2025-045.

11.00 FTE reduction within the Sheriff's Office due to elimination of vacant positions, resolution 2025-054.

Approved reductions of FTE within the Health Services and Community Justice departments are effective on January 1, 2026.



Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD November 30, 2025

Fund Number	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	001 - General Fund	\$ 21,938,488	\$ 9,437,858	\$ 20,015,395	\$ 1,923,093	\$ 70,800	\$ 20,478	\$ 50,322
030	030 - Juvenile	7,570,565	3,353,318	7,182,043	388,522	150,000	55,549	94,451
160	160/170 - TLT	284,576	133,730	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	301,963	735,545	39,347	-	164	✗ (164)
255	255 - Sheriff's Office	53,660,246	24,549,623	53,833,648	✗ (173,402)	2,365,500	1,123,371	1,242,129
274	274 - Health Services	62,723,644	28,269,771	63,380,681	✗ (657,037)	179,900	95,781	84,119
295	295 - CDD	8,960,882	4,100,594	8,839,084	121,798	28,750	15,368	13,382
325	325 - Road	10,434,868	4,640,689	9,983,893	450,975	200,000	54,579	145,421
355	355 - Adult P&P	6,078,686	2,650,299	5,721,869	356,817	10,000	1,676	8,324
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	3,018,112	6,742,398	-	150,000	50,528	99,472
615	615 - Fair & Expo	2,018,500	733,224	1,799,811	218,689	40,000	32,520	7,480
616	616 - Annual County Fair	284,780	129,046	285,453	✗ (673)	2,500	2,973	✗ (473)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	71,173	164,309	8,406	4,000	737	3,263
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	265,972	571,582	3,829	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	4,817,298	10,342,286	722,108	400,000	145,543	254,457
	999 - All Other Funds	19,917,527	8,456,987	19,934,294	✗ (16,767)	61,700	9,450	52,250
	Total	\$ 213,202,572	\$ 94,929,657	\$ 209,816,867	\$ 3,385,705	\$ 3,663,260	\$ 1,608,718	\$ 2,054,542



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	47,226,179	49,169,365	104%	48,948,514	44,173,754	90%	50,528,859	103%
030 - Juvenile	926,504	1,091,010	118%	1,097,772	515,524	47%	1,316,772	120%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	8,565,632	69%	13,359,400	107%
200 - ARPA	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%
220 - Justice Court	506,200	525,739	104%	682,597	267,519	39%	684,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,213,989	57,627,400	86%	67,415,639	100%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	747,695	6%	12,300,609	104%
274 - Health Services	69,034,749	67,097,990	97%	64,903,436	27,033,415	42%	63,908,503	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	5,034,288	51%	10,264,204	103%
325 - Road	27,585,291	28,539,189	103%	27,423,030	14,768,812	54%	27,708,158	101%
355 - Adult P&P	6,323,657	6,499,960	103%	6,403,959	1,926,874	30%	6,279,106	98%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	360,630	26%	1,556,012	112%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	11,701,345	53%	22,540,206	102%
615 - Fair & Expo	3,206,000	3,094,772	97%	2,627,500	1,434,675	55%	2,825,797	108%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,818,216	106%	2,832,342	107%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	76,932	66%	142,800	122%
618 - RV Park	489,000	550,566	113%	493,800	277,946	56%	535,301	108%
619 - RV Park Reserve	45,000	60,431	134%	58,000	35,580	61%	65,800	113%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	1,887,983	56%	3,450,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	19,285,588	44%	43,734,500	101%
705 - 911	14,733,900	15,112,121	103%	15,281,100	12,163,587	80%	15,411,300	101%
999 - Other	60,974,212	58,869,234	97%	49,103,744	30,088,646	61%	49,285,103	100%
TOTAL RESOURCES	402,444,366	414,134,876	103%	392,657,255	241,311,725	61%	397,130,373	101%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	33,458,125	27,885,291	83%	31,785,188	12,781,346	40%	29,695,506	93%
030 - Juvenile	9,381,846	8,396,293	89%	9,623,329	4,186,938	44%	9,172,027	95%
160/170 - TLT	5,897,854	5,862,939	99%	3,944,828	2,417,139	61%	3,952,748	100%
200 - ARPA	987,540	983,441	100%	984,959	163,639	17%	984,959	100%
220 - Justice Court	863,097	849,040	98%	1,051,837	403,136	38%	1,012,490	96%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,844,938	30,408,741	44%	69,018,340	100%
270 - OHP & Capital Reserves	-	-		-	-		-	999%
274 - Health Services	84,148,302	76,486,004	91%	82,633,056	35,733,235	43%	86,326,424	104%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	5,042,257	46%	10,760,750	99%
325 - Road	19,655,197	18,084,696	92%	19,713,342	8,200,498	42%	19,184,036	97%
355 - Adult P&P	8,371,685	7,310,310	87%	7,825,835	3,286,604	42%	7,321,869	94%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	3,161,154	17%	16,689,133	88%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	7,161,958	38%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	4,130,328	1,858,466	45%	3,829,811	93%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,512,622	92%	2,734,578	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	246,574	42%	572,831	98%
619 - RV Park Reserve	170,000	-	0%	170,000	15,278	9%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,563,916	39%	6,551,541	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	13,797,324	33%	42,410,545	100%
705 - 911	17,254,619	14,334,091	83%	17,381,915	7,148,881	41%	16,659,807	96%
999 - Other	108,891,467	68,035,264	62%	99,971,539	35,807,861	36%	94,734,078	95%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	450,473,561	177,067,814	39%	442,028,173	98%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(18,279,648)	(6,373,905)	35%	(18,279,648)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	4,166,309	50%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,250)	99%	(8,504,172)	(4,252,086)	50%	(9,396,252)	110%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-		-	
220 - Justice Court	380,521	323,301	85%	391,417	195,708	50%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	1,689,455	51%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(12,469,904)	145%
274 - Health Services	10,671,364	7,655,897	72%	15,269,524	248,245	2%	19,301,380	126%
295 - CDD	(123,668)	(125,725)	102%	790,941	144,225	18%	625,757	79%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,084,945)	63%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	291,599	50%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,336,967)	50%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	656,254	50%	1,365,008	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(117,500)	50%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,544	99%	448,946	224,473	50%	471,446	105%
618 - RV Park	57,858	57,858	100%	(41,600)	(20,800)	50%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	110,800	50%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(2,400)	50%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,877,671	16,562,074	104%	9,744,588	7,145,868	73%	10,578,306	109%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,249,642	156%	22,133,320	48,268,145	25,803,347	117%
030 - Juvenile	977,419	2,127,478	218%	1,934,538	2,622,373	2,604,840	135%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	3,396,407	1,510,400	101%
200 - ARPA	-	-	999%	-	356,043	-	
220 - Justice Court	23,624	-	0%	22,177	60,091	63,624	287%
255 - Sheriff's Office	16,386,036	22,631,133	138%	24,320,093	51,539,246	24,348,341	100%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	42,201,444	39,706,534	38,789,543	92%
274 - Health Services	8,014,338	10,724,410	134%	8,264,312	2,272,836	7,607,869	92%
295 - CDD	38,691	887,535	999%	742,717	1,023,791	1,016,746	137%
325 - Road	3,206,945	5,731,344	179%	3,750,751	6,214,713	4,565,185	122%
355 - Adult P&P	905,760	2,143,438	237%	1,304,759	1,075,307	1,683,873	129%
465 - Road CIP	11,340,452	17,787,235	157%	9,750,027	19,302,378	12,254,895	126%
610 - Solid Waste	1,921,897	4,412,870	230%	2,955,737	6,615,290	3,297,442	112%
615 - Fair & Expo	126,731	577,955	456%	387,635	810,418	938,949	242%
616 - Annual County Fair	66,317	324,216	489%	11,678	512,311	186,980	999%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	3,031,660	3,861,871	3,079,960	102%
618 - RV Park	132,760	339,929	256%	207,811	350,501	260,799	125%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,813,562	1,835,064	1,821,362	100%
670 - Risk Management	5,931,013	7,435,437	125%	4,276,673	6,757,104	4,329,402	101%
675 - Health Benefits	7,895,427	12,105,614	153%	13,170,569	17,593,877	13,429,569	102%
705 - 911	11,850,746	15,149,495	128%	13,048,680	20,164,201	13,900,988	107%
999 - Other	70,001,484	109,331,736	156%	68,320,529	110,735,812	71,853,914	105%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	223,148,672	345,074,314	233,348,028	105%



Budget to Actuals Report

General Fund - Fund 001

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	11,000	11,483	104%	11,000	3,660	33%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	38,820,838	94%	42,057,000	102%	861,000 A
Property Taxes - Prior	328,000	448,776	137%	338,000	330,323	98%	338,000	100%	-
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	3,193,972	78%	4,707,900	115%	596,729 B
Assessor	849,000	868,511	102%	821,000	270,142	33%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	803,449	60%	1,331,240	100%	-
District Attorney	427,077	511,255	120%	267,027	183,630	69%	267,027	100%	-
Tax Office	146,200	152,257	104%	142,700	67,025	47%	142,700	100%	-
Veterans	305,086	220,206	72%	194,448	50,362	26%	201,448	104%	7,000 C
Property Management	70,000	75,275	108%	97,000	49,500	51%	97,000	100%	-
Non-Departmental	-	636,279		438,928	400,853	91%	554,544	126%	115,616 D
TOTAL RESOURCES	47,226,179	49,169,365	104%	48,948,514	44,173,754	90%	50,528,859	103%	1,580,345

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	96,193	91,103	95%	100,980	47,787	47%	100,298	99%	682 E
Assessor	6,709,361	5,883,228	88%	6,898,967	2,983,980	43%	6,348,457	92%	550,510 F
Clerk	2,719,443	2,407,704	89%	2,416,514	875,050	36%	2,148,805	89%	267,709 G
District Attorney	13,369,290	12,488,557	93%	14,203,623	6,091,228	43%	13,128,488	92%	1,075,135 H
Medical Examiner	466,854	396,143	85%	465,653	123,295	26%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	559,254	53%	1,051,824	100%	2,260 I
Veterans	1,068,340	985,944	92%	1,012,065	446,598	44%	986,697	97%	25,368 J
Property Management	596,494	576,461	97%	640,822	301,144	47%	639,393	100%	1,429 K
Non-Departmental	7,367,108	4,031,528	55%	4,992,480	1,353,011	27%	4,825,891	97%	166,589
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	31,785,188	12,781,346	40%	29,695,506	93%	2,089,682

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	5,519,522	5,476,511	99%	131,500	70,000	53%	131,500	100%	-
Transfers Out	(19,887,132)	(19,003,472)	96%	(18,411,148)	(6,443,905)	35%	(18,411,148)	100%	-
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(18,279,648)	(6,373,905)	35%	(18,279,648)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,492,530	15,492,530	100%	23,249,642	23,249,642	100%	23,249,642	100%	-
Resources over Requirements	13,768,054	21,284,074		17,163,326	31,392,408		20,833,353		3,670,027
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(18,279,648)	(6,373,905)		(18,279,648)		-
TOTAL FUND BALANCE	\$ 14,892,974	\$ 23,249,642	156%	\$ 22,133,320	\$ 48,268,145	218%	\$ 25,803,347	117%	\$ 3,670,027

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted. Additionally, the County is expecting higher than usual penalties from late filings.
- B** PILT funds received were \$600K more than budget of \$500K; interest earnings projected to be higher than budget.
- C** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly.
- D** Expecting new opioid settlement funds.

- E** Projected personnel savings estimated at 0.9% based on YTD actual vacancy rate.
- F** Projected personnel savings estimated at 9.7% based on YTD actual vacancy rate.
- G** Projected personnel savings estimated at 16.1% based on YTD actual vacancy rate.
- H** Projected personnel savings estimated at 8.5% based on YTD actual vacancy rate.
- I** Projected personnel based on overage to date.
- J** Projected personnel savings estimated at 3.2% based on YTD actual vacancy rate.
- K** Projected personnel savings estimated at 0.3% based on YTD actual vacancy rate.
- L** Out of the total ending fund balance, \$13,878,810 is the required contingency balance, \$616,610 are restricted Opioid Settlement Funds and \$1.0 million is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	477,421	503,583	105%	480,000	123,627	26%	480,000	100%	-
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	31,267	28%	112,772	100%	-
Miscellaneous	6,811	26,728	392%	111,000	215,070	194%	350,000	315%	239,000 A
Leases	97,500	97,594	100%	101,000	50,749	50%	101,000	100%	-
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	20,340	27%	45,000	60%	(30,000) B
Gen Fund-Opioid Settlement	-	-		74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	57,357	101%	101,000	177%	44,000
Expungements	40,000	68,236	171%	40,000	9,379	23%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	-	0%	(35,000) C
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	6,975	58%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760		1,000		1,000 D
Food Subsidy	10,000	5,790	58%	-	-		-		-
TOTAL RESOURCES	926,504	1,091,010	118%	1,097,772	515,524	47%	1,316,772	120%	219,000

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	7,497,894	6,686,218	89%	7,570,565	3,353,318	44%	7,182,043	95%	388,522 E
Materials and Services	1,863,952	1,690,256	91%	2,052,764	833,619	41%	1,989,984	97%	62,780 F
Capital Outlay	20,000	19,819	99%	-	-		-		-
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	9,623,329	4,186,938	44%	9,172,027	95%	451,302

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	4,204,750	50%	8,409,500	100%	-
Transfers Out	-	-		(1,324)	(662)	50%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(37,779)	50%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	4,166,309	50%	8,332,617	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,364,608	1,364,608	100%	2,127,478	2,127,478	100%	2,127,478	100%	-
Resources over Requirements	(8,455,342)	(7,305,284)		(8,525,557)	(3,671,414)		(7,855,255)		670,302
Net Transfers - In (Out)	8,068,153	8,068,153		8,332,617	4,166,309		8,332,617		-
TOTAL FUND BALANCE	\$ 977,419	\$ 2,127,478	218%	\$ 1,934,538	\$ 2,622,373	136%	\$ 2,604,840	135%	\$670,302

- A** Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.
- B** Out of County detention usage down compared to FY25 and projected use.
- C** DOC proposed cutting due to funding shortfalls.
- D** Work crew contract for cleanup services.
- E** Projected personnel savings estimated at 9.9% based on YTD actual vacancy rate.
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
12,332,800	12,538,517	102%	12,340,000	8,391,567	68%	12,940,000	105%	600,000 A
68,000	98,403	145%	108,000	70,349	65%	118,400	110%	10,400
-	1,460		1,000	517	52%	1,000	100%	-
-	-		-	103,200		300,000		300,000 B
12,400,800	12,638,380	102%	12,449,000	8,565,632	69%	13,359,400	107%	910,400

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
VCO	3,376,105	3,355,769	99%	3,462,934	2,173,599	63%	3,470,854	100%	(7,920) C
Administrative	287,388	280,559	98%	325,976	144,836	44%	325,976	100%	-
Interfund Charges	186,611	186,611	100%	113,168	56,584	50%	113,168	100%	-
Software	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,944,828	2,417,139	61%	3,952,748	100%	(7,920)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer Out - CDD	(100,000)	(100,000)	100%	-	-		-		-
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(10,000)	50%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(188,286)	50%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(200,261)	50%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(224,473)	50%	(471,446)	105%	(22,500) D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(489,143)	50%	(1,030,785)	105%	(52,500)
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(524,906)	50%	(1,866,891)	178%	(817,080)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	(751,625)	50%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(1,825,893)	50%	(3,651,787)	100%	-
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(4,252,086)	50%	(9,396,252)	110%	(892,080)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,163,809	3,163,809	100%	1,500,000	1,500,000	100%	1,500,000	100%	-
Resources over Requirements	6,502,946	6,775,441		8,504,172	6,148,493		9,406,652		902,480
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(4,252,086)		(9,396,252)		(892,080)
TOTAL FUND BALANCE	\$ 1,163,809	\$ 1,500,000	129%	\$ 1,500,000	\$ 3,396,407	226%	\$ 1,510,400	101%	\$10,400

- A** Lodging Tax revenue up 5.2% from FY25, up 6.9% compared to FY26 budget.
- B** Estimated Certificate of Authority Fee revenue.
- C** Payments to VCO based on a percent of TLT collections.
- D** The balance of the 1% F&E TLT is transferred to F&E reserves.
- E** Remaining funds will be reserved in the TLT fund to cover one year's worth of debt service of \$1.5 million.



Budget to Actuals Report

ARPA – Fund 200

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	519,683	53%	984,959	100%	-
Interest on Investments	183,392	183,392	100%	-	-		-		-
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-		-		-
TOTAL RESOURCES	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%	-

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Infrastructure	-	(149,988)		625,719	7,725	1%	625,719	100%	-
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	155,915	43%	359,240	100%	-
Administrative	46,860	92,716	198%	-	-		-		-
Public Health	212,733	201,482	95%	-	-		-		-
Negative Economic Impacts	-	-		-	-		-		-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	163,639	17%	984,959	100%	-

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out -Campus Improvement	(4,756,307)	(4,756,307)	100%	-	-		-		-
Transfers Out - General Fund	(4,281,782)	(4,281,782)	100%	-	-		-		-
TOTAL TRANSFERS	(9,038,089)	(9,038,089)	100%	-	-		-		-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	298,942	298,942	100%	-	-		-		-
Resources over Requirements	8,739,147	8,739,147		-	356,043		-		-
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-		-		-
TOTAL FUND BALANCE	-	-		-	\$ 356,043	999%	-		\$-



Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD December 31, 2025 (unaudited)

50.0%

Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
504,200	523,360	104%	674,597	261,912	39%	674,597	100%	-
-	-		7,300	4,405	60%	7,300	100%	-
2,000	2,380	119%	700	1,202	172%	2,800	400%	2,100
506,200	525,739	104%	682,597	267,519	39%	684,697	100%	2,100

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
641,713	632,704	99%	774,892	301,963	39%	735,545	95%	39,347
221,384	216,336	98%	276,945	101,174	37%	276,945	100%	-
863,097	849,040	98%	1,051,837	403,136	38%	1,012,490	96%	39,347

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
380,521	323,301	85%	400,521	200,261	50%	400,521	100%	-
-	-		(9,104)	(4,552)	50%	(9,104)	100%	-
380,521	323,301	85%	391,417	195,708	50%	391,417	100%	-

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
-	-		-	-		-	100%	-
(356,897)	(323,301)		(369,240)	(135,617)		(327,793)		41,447
380,521	323,301		391,417	195,708		391,417		-
\$ 23,624	-	0%	\$ 22,177	\$ 60,091	271%	\$ 63,624	287%	\$41,447

- A Reflects increased citation revenue for City of Redmond traffic cameras.
- B Projected personnel savings estimated at 5.3% based on YTD actual vacancy rate. Includes 1.00 FTE approved on Resolution No. 2025-045 for traffic camera citations.



Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD December 31, 2025 (unaudited)

50.0%

Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	38,619,616	93%	41,687,000	100%	157,000 A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	15,371,195	93%	16,592,000	100%	19,000 A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	7,932,989	2,792,454	35%	7,958,639	100%	25,650
LED #1 Interest	400,000	745,621	186%	504,000	376,358	75%	504,000	100%	-
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	234,197	76%	310,000	100%	-
LED #2 Interest	150,000	296,571	198%	239,000	138,667	58%	239,000	100%	-
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	94,913	76%	125,000	100%	-
LED #1 Foreclosed Properties	-	767		-	-		-		-
LED #2 Foreclosed Properties	-	306		-	-		-		-
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,213,989	57,627,400	86%	67,415,639	100%	201,650

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	769,380	51%	1,599,344	105%	(80,797) B
Concealed Handgun Licenses	592,803	511,534	86%	681,414	303,240	45%	649,244	95%	32,170 B
Rickard Ranch	610,205	404,885	66%	489,653	258,955	53%	577,336	118%	(87,683) B
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	2,731,409	50%	5,833,885	106%	(350,761) B
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	492,711	36%	951,624	70%	408,143 B
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	1,364,448	36%	3,671,886	97%	103,442 B
Detective	4,710,801	4,009,608	85%	5,097,713	1,933,503	38%	4,262,450	84%	835,263 B
Patrol	15,307,105	14,861,899	97%	14,967,896	7,818,785	52%	17,169,950	115%	(2,202,054) B
Records	875,606	855,082	98%	1,056,150	442,618	42%	993,528	94%	62,622 B
Adult Jail	25,112,557	23,173,027	92%	27,212,459	11,897,144	44%	27,377,590	101%	(165,131) B
Court Security	649,844	549,212	85%	679,401	318,747	47%	691,996	102%	(12,595) B
Emergency Services	888,223	697,226	78%	863,808	382,134	44%	916,881	106%	(53,073) B
Special Services	3,055,000	2,733,323	89%	2,895,912	1,021,739	35%	2,256,553	78%	639,359 B
Training	1,765,299	1,124,946	64%	1,505,100	468,536	31%	1,025,220	68%	479,880 B
Other Law Enforcement	959,055	675,545	70%	858,666	205,392	24%	640,853	75%	217,813 B
Non - Departmental	-	500,875	999%	400,000	-	0%	400,000	100%	-
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,844,938	30,408,741	44%	69,018,340	100%	(173,402)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	1,825,893	50%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(6,689)	9%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	(129,750)	50%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	1,689,455	51%	3,319,909	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	15,566,862	15,566,861	100%	22,631,133	22,631,133	100%	22,631,133	100%	-
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	27,218,659		(1,602,701)		28,248
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,689,455		3,319,909		-
TOTAL FUND BALANCE	\$ 16,386,036	\$ 22,631,133	138%	\$ 24,320,093	\$ 51,539,246	212%	\$ 24,348,341	100%	\$28,248

A Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.

B Reflects projected personnel savings and potential wage equity impacts.



Budget to Actuals Report

OHP & Capital Reserves - Fund 270

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
4,750,100	12,095,717	255%	10,922,200	-	0%	10,608,507	97%	(313,693)
576,000	1,029,885	179%	907,000	747,695	82%	1,348,400	149%	441,400
690,000	776,151	112%	-	-		343,702		343,702
6,016,100	13,901,753	231%	11,829,200	747,695	6%	12,300,609	104%	471,409

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-	-	-		-	0%	-
TOTAL REQUIREMENTS	-	-	-	-		-	0%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
32,000	32,000	100%	-	-		-		-
(4,266,163)	(1,186,341)	28%	(8,586,594)	-	0%	(12,469,904)	145%	(3,883,310)
(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(12,469,904)	145%	(3,883,310)

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
26,211,425	26,211,425	100%	38,958,838	38,958,838	100%	38,958,838	100%	-
6,016,100	13,901,753		11,829,200	747,695		12,300,609		471,409
(4,234,163)	(1,154,341)		(8,586,594)	-		(12,469,904)		(3,883,310)
\$ 27,993,362	\$ 38,958,838	139%	\$ 42,201,444	\$ 39,706,534	94%	\$ 38,789,543	92%	(\$3,411,901)

A Includes estimated costs for additional space in the Bend area. Purchase and remodel options will be forthcoming for Board consideration.



Budget to Actuals Report

Health Services - Fund 274

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
State Grant	28,477,273	22,424,512	79%	26,639,991	10,029,611	38%	25,900,779	(739,212)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	8,740,174	50%	17,411,818	4,389
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	2,123,794	37%	5,826,281	146,061
State Miscellaneous	7,330,050	10,099,940	138%	4,795,605	1,125,518	23%	4,500,684	(294,921)
Local Grants	2,763,131	2,662,346	96%	1,891,887	974,132	51%	1,755,477	(136,410)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,302,592	75%	1,746,602	96
Medicaid	627,276	1,417,080	226%	1,168,850	739,205	63%	1,489,186	320,336
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	63,500	6%	1,094,969	-
Other	1,293,235	837,210	65%	1,047,130	464,092	44%	1,174,948	127,818
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	381,462	39%	803,479	(178,471)
Interest on Investments	317,000	717,053	226%	752,000	287,835	38%	570,500	(181,500)
Patient Fees	761,626	847,673	111%	740,630	353,251	48%	666,689	(73,941)
State - Medicare	195,057	437,817	224%	380,938	200,886	53%	380,811	(127)
Vital Records	318,000	363,086	114%	325,000	159,688	49%	355,000	30,000
Liquor Revenue	177,574	157,079	88%	177,799	55,692	31%	177,799	-
Federal Grants	987,369	369,515	37%	72,532	31,981	44%	53,481	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-		-	-
TOTAL RESOURCES	69,034,749	67,097,990	97%	64,903,436	27,033,415	42%	63,908,503	(994,933)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Administration Allocation	-	0	999%	-	-		-	-
Personnel Services	58,905,375	56,722,488	96%	62,723,644	28,269,771	45%	63,380,681	(657,037)
Materials and Services	23,310,927	19,088,068	82%	16,732,570	7,402,681	44%	16,510,118	222,452
Capital Outlay	1,932,000	675,448	35%	3,176,842	60,782	2%	6,435,625	(3,258,783)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	82,633,056	35,733,235	43%	86,326,424	(3,693,368)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	8,586,594	-	0%	12,469,905	3,883,311
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	-
Transfers In - TRT	276,572	276,572	100%	376,572	188,286	50%	376,572	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545		148,545	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-	-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(197,356)	32%	(610,712)	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	15,269,524	248,245	2%	19,301,380	4,031,856

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	10,724,408	10,724,410	100%	10,724,410	2
Resources over Requirements	(15,113,553)	(9,388,014)		(17,729,620)	(8,699,820)		(22,417,921)	(4,688,301)
Net Transfers - In (Out)	10,671,364	7,655,897		15,269,524	248,245		19,301,380	4,031,856
TOTAL FUND BALANCE	\$ 8,014,338	\$ 10,724,410	134%	\$ 8,264,312	\$ 2,272,836	28%	\$ 7,607,869	(\$656,443)



Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	317,000	717,053	226%	752,000	287,835	38%	570,500	76%	(181,500)
State Miscellaneous	-	-		350,000	-	0%	350,000	100%	-
Vital Records	-	-		325,000	159,688	49%	355,000	109%	30,000
Other	511,588	320,554	63%	256,035	13,916	5%	249,588	97%	(6,447)
State Grant	132,289	133,091	101%	12,380	6,375	51%	12,305	99%	(75)
Local Grants	-	-		-	53,766		53,766		53,766
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	521,581	31%	1,591,159	94%	(104,256)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	7,890,669	7,654,588	97%	9,660,203	4,310,888	45%	9,563,274	99%	96,929 A
Materials and Services	8,988,940	8,825,581	98%	9,919,235	4,740,605	48%	9,841,666	99%	77,569
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,632,600)	(4,374,864)	25%	(17,632,600)	100%	-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	4,676,629	240%	1,772,340	91%	174,498

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	-	-		175,000	-	0%	175,000	100%	-
Transfers Out	(377,446)	(377,446)	100%	(394,712)	(197,356)	50%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(197,356)	90%	(219,712)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,470,762	3,470,762	100%	3,500,029	3,500,029	100%	3,500,029	100%	-
Resources over Requirements	(180,876)	406,713		(251,423)	(4,155,048)		(181,181)		70,242
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(197,356)		(219,712)		-
TOTAL FUND BALANCE	\$ 2,912,441	\$ 3,500,029	120%	\$ 3,028,894	(\$ 852,375)	-28%	\$ 3,099,136	102%	\$70,242

A Personnel projections assume 5% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD December 31, 2025 (unaudited)

50.0%

Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
State Grant	21,305,001	14,799,346	69%	20,609,400	7,983,288	39%	20,560,450	(48,950)
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	8,575,646	50%	17,016,429	-
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	2,099,445	37%	5,767,148	121,828
State Miscellaneous	6,861,414	9,161,437	134%	3,507,005	1,082,156	31%	3,567,771	60,766
Local Grants	2,427,949	2,166,426	89%	1,315,702	520,165	40%	990,166	(325,536) A
Medicaid	627,276	1,417,080	226%	1,168,850	739,205	63%	1,489,186	320,336
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	63,500	8%	830,239	-
Patient Fees	575,975	728,616	127%	661,110	307,375	46%	589,394	(71,716)
State - Medicare	195,057	437,817	224%	380,938	200,886	53%	380,811	(127)
Liquor Revenue	177,574	157,079	88%	177,799	55,692	31%	177,799	-
Other	6,241	44,050	706%	10	5,865	999%	5,876	5,866
Federal Grants	824,623	197,998	24%	-	-		-	-
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,312,802	21,633,223	42%	51,375,269	62,467

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	3,454,407	25%	13,817,629	-
Personnel Services	37,998,825	36,558,069	96%	40,892,775	18,662,533	46%	41,972,387	(1,079,612) B
Materials and Services	11,393,406	7,617,493	67%	4,958,227	2,099,294	42%	5,095,612	(137,385) C
Capital Outlay	1,932,000	666,797	35%	3,176,842	60,782	2%	6,435,625	(3,258,783)
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	62,845,473	24,277,017	39%	67,321,253	(4,475,780)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Transfers In- OHP Mental Health	3,962,859	987,408	25%	8,278,257	-	0%	12,200,876	3,922,619 D
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545		148,545	148,545 E
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	-
TOTAL TRANSFERS	6,262,132	3,342,457	53%	9,458,493	148,545	2%	13,529,657	4,071,164

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	4,118,021	4,118,022	100%	4,118,022	1
Resources over Requirements	(8,212,047)	(4,171,410)		(11,532,671)	(2,643,794)		(15,945,984)	(4,413,313)
Net Transfers - In (Out)	6,262,132	3,342,457		9,458,493	148,545		13,529,657	4,071,164
TOTAL FUND BALANCE	\$ 2,997,062	\$ 4,118,022	137%	\$ 2,043,843	\$ 1,622,774	79%	\$ 1,701,695	(\$342,148)

A CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.

B Personnel projection assumes an average of 7% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.

C Additional expense for Telecare contract. Budget adjustment forthcoming.

D Includes estimated transfer to cover costs for additional space in the Bend area as well as funds to cover estimated pay equity adjustments to personnel. Purchase and remodel options will be forthcoming for Board consideration, as will a budget adjustment if supported.

E Fund 276 funds previously held in Advance Payments and will be used in accordance with BH IGA requirements.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	7,039,983	7,492,075	106%	6,018,211	2,039,948	34%	5,328,024	89%	(690,187) A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,302,592	75%	1,746,602	100%	96
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	381,462	39%	803,479	82%	(178,471) B
State Miscellaneous	468,636	938,503	200%	938,600	43,362	5%	582,913	62%	(355,687) C
Other	775,406	472,606	61%	791,085	444,311	56%	919,484	116%	128,399 D
Local Grants	335,182	495,920	148%	576,185	400,200	69%	711,545	123%	135,360 E
OHP Capitation	360,000	357,039	99%	391,000	164,529	42%	395,389	101%	4,389
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,730	100%	-
Patient Fees	185,651	119,057	64%	79,520	45,876	58%	77,295	97%	(2,225)
Federal Grants	162,746	171,517	105%	72,532	31,981	44%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	24,349	70%	59,133	169%	24,233
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-
Vital Records	318,000	363,086	114%	-	-		-		-
TOTAL RESOURCES	13,012,098	13,319,775	102%	11,895,219	4,878,610	41%	10,942,075	92%	(953,144)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,788,266	3,788,266	100%	3,814,971	920,457	24%	3,814,971	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,170,666	5,296,350	44%	11,845,020	97%	325,646 F
Materials and Services	2,928,582	2,644,994	90%	1,855,108	562,782	30%	1,572,840	85%	282,268
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	17,840,745	6,779,588	38%	17,232,831	97%	607,914
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,130,442	5,130,442	100%	5,237,064	-	0%	5,237,064	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	188,286	50%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	269,029	87%	(39,308)
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers Out	(1,173,640)	(1,165,061)	99%	-	-		-		-
TOTAL TRANSFERS	4,786,678	4,690,886	98%	6,030,743	297,056	5%	5,991,435	99%	(39,308)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,789	4,038,789	100%	3,106,358	3,106,359	100%	3,106,359	100%	1
Resources over Requirements	(6,720,631)	(5,623,316)		(5,945,526)	(1,900,978)		(6,290,756)		(345,230)
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	297,056		5,991,435		(39,308)
TOTAL FUND BALANCE	\$ 2,104,836	\$ 3,106,359	148%	\$ 3,191,575	\$ 1,502,437	47%	\$ 2,807,038	88%	(\$384,537)

- A** Decrease in projected state grant award due to vacancies. Majority of funds will roll over into FY27 for future use.
- B** Medicaid tracking lower than budgeted.
- C** Projected Medicaid Administrative Claim funding less than budgeted.
- D** Additional revenue includes PacificSource Immunization Quality Improvement Program Grant (\$200k), revenue from sale of equipment and van for the clinic (\$83K), and rollover of unspent Bend La Pine School funds from Healthy Schools Program.
- E** Projections include \$100k originally budgeted to be received in State Grant for regional modernization work.
- F** Personnel projection assumes an average of 4% vacancy and pay equity estimates.



Budget to Actuals Report

Community Development - Fund 295

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Admin - Operations	144,238	139,218	97%	144,500	71,153	49%	167,000	22,500 A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	530,418	49%	1,085,878	-
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,671,000	52%	3,338,870	95,700 A
Electrical	918,502	882,298	96%	1,039,420	533,948	51%	1,049,420	10,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	607,761	53%	1,259,627	115,335 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,180,551	54%	2,390,985	185,000 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	439,458	41%	972,424	(87,500) B
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	5,034,288	51%	10,264,204	341,035

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	1,730,855	48%	3,633,304	6,821
Code Compliance	801,574	759,220	95%	870,608	420,584	48%	850,514	20,094
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,224,116	53%	2,657,272	(358,429) C
Electrical	612,818	626,628	102%	809,673	234,564	29%	525,251	284,422 C
Onsite Wastewater	724,202	707,052	98%	841,118	392,557	47%	887,122	(46,004)
Current Planning	1,410,470	1,289,259	91%	1,556,999	675,979	43%	1,422,345	134,654 D
Long Range Planning	757,012	786,973	104%	841,562	363,603	43%	784,942	56,620 D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	5,042,257	46%	10,760,750	98,178

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	389,000	61%	975,368	341,503 E
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	(194,626) E
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	(226,000)	999%	(312,061)	(312,061)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-	-	-	-
Transfers in - General Fund	100,000	21,876	22%	-	-	-	-	-
Transfers In - TRT	100,000	100,000	100%	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(18,775)	50%	(37,550)	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	144,225	18%	625,757	(165,184)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Beginning Fund Balance	752,366	752,366	100%	887,535	887,535	100%	887,535	-
Resources over Requirements	(590,007)	260,895	-	(935,759)	(7,969)	-	(496,546)	439,213
Net Transfers - In (Out)	(123,668)	(125,725)	-	790,941	144,225	-	625,757	(165,184)
TOTAL FUND BALANCE	\$ 38,691	\$ 887,535	999%	\$ 742,717	\$ 1,023,791	138%	\$ 1,016,746	\$274,029

- A** Revenue collection is anticipated to be higher than budgeted.
- B** Projection reflects higher percentage of advanced planning fees being remitted to the cities than budgeted.
- C** Projection reflects payroll allocation revisions between the Building Safety and Electrical Divisions.
- D** Projection reflects cost savings from unfilled positions and use of Oregon Paid Leave.
- E** Projected transfers to/from reserves as a result of payroll revisions between the Building Safety and Electrical Divisions.



Budget to Actuals Report

Road - Fund 325

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	11,356,099	52%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	2,401,500	100%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	421,950	26%	1,642,616	100%	-
Sale of Equip & Material	486,300	605,063	124%	431,000	277,207	64%	431,000	100%	-
Forest Receipts	-	-		426,750	-	0%	642,337	151%	215,587
Interest on Investments	158,000	301,549	191%	299,000	160,920	54%	318,800	107%	19,800
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	65,405	36%	180,000	100%	-
Miscellaneous	61,132	91,058	149%	63,164	35,411	56%	63,164	100%	-
Mineral Lease Royalties	50,000	179,852	360%	50,000	4,301	9%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
State Miscellaneous	-	-		-	7,657		10,635		10,635
IF Capital Projects - Revenue	-	121,966		-	36,906		36,906		36,906
Assessment Payments (P&I)	5,000	2,571	51%	-	1,457		2,200		2,200
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	14,768,812	54%	27,708,158	101%	285,128

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,662,228	9,437,147	98%	10,434,868	4,640,689	44%	9,983,893	96%	450,975 A
Materials and Services	9,992,969	8,647,549	87%	9,278,474	3,559,810	38%	9,200,143	99%	78,331
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	8,200,498	42%	19,184,036	97%	529,306

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,084,945)	63%	(9,690,281)	100%	-
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,084,945)	63%	(9,690,281)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,997,546	5,997,546	100%	5,731,344	5,731,344	100%	5,731,344	100%	-
Resources over Requirements	7,930,094	10,454,493		7,709,688	6,568,314		8,524,122		814,434
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(6,084,945)		(9,690,281)		-
TOTAL FUND BALANCE	\$ 3,206,945	\$ 5,731,344	179%	\$ 3,750,751	\$ 6,214,713	166%	\$ 4,565,185	122%	\$814,434

A Projected personnel savings estimated at 5.4% based on YTD actual vacancy rate.



Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	4,915,459	1,167,413	24%	4,562,804	93%	(352,655) A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	1,096,157	115%	146,157 B
DOC Measure 57	259,307	253,517	98%	270,000	55,598	21%	350,545	130%	80,545 C
Interest on Investments	73,000	125,990	173%	101,000	44,609	44%	97,300	96%	(3,700)
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-
Interfund- Sheriff	60,000	60,000	100%	60,000	30,000	50%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	2,817	563%	5,300	999%	4,800 D
Oregon BOPPPS	-	12,632		-	-		-		-
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,403,959	1,926,874	30%	6,279,106	98%	(124,853)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,387,456	5,599,770	88%	6,078,686	2,650,299	44%	5,721,869	94%	356,817 E
Materials and Services	1,984,229	1,710,539	86%	1,747,149	636,305	36%	1,600,000	92%	147,149 F
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	7,825,835	3,286,604	42%	7,321,869	94%	503,966

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	703,369	703,369	100%	673,300	336,650	50%	673,300	100%	-
Transfers Out	-	-		(13,297)	(6,648)	50%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(38,403)	50%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	291,599	50%	583,198	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,326,824	2,326,824	100%	2,143,437	2,143,438	100%	2,143,438	100%	1
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(1,359,730)		(1,042,763)		379,113
Net Transfers - In (Out)	626,964	626,964		583,198	291,599		583,198		-
TOTAL FUND BALANCE	\$ 905,760	\$ 2,143,438	237%	\$ 1,304,759	\$ 1,075,307	82%	\$ 1,683,873	129%	\$379,114

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Final JRP Allocation based on formula and competitive funding.
- C** Final M57 Allocation based on legislative changes.
- D** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
- E** Projected personnel savings estimated at 9.8% based on YTD actual vacancy rate.
- F** Based on reduced funding from the state working on strategy to reduce materials and services.



Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
881,339	890,115	101%	884,712	-	0%	884,712	100%	-
476,000	608,922	128%	500,000	360,630	72%	671,300	134%	171,300
-	-		-	-		-		-
1,357,339	1,499,037	110%	1,384,712	360,630	26%	1,556,012	112%	171,300

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
134,492	134,492	100%	111,704	55,852	50%	111,704	100%	-
16,189,012	8,268,355	51%	18,910,997	3,105,302	16%	16,577,429	88%	2,333,568
16,323,504	8,402,847	51%	19,022,701	3,161,154	17%	16,689,133	88%	2,333,568

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-
10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
15,675,284	15,675,284	100%	17,787,235	17,787,235	100%	17,787,235	100%	-
(14,966,165)	(6,903,810)		(17,637,989)	(2,800,524)		(15,133,121)		2,504,868
10,631,333	9,015,761		9,600,781	4,315,667		9,600,781		-
\$ 11,340,452	\$ 17,787,235	157%	\$ 9,750,027	\$ 19,302,378	198%	\$ 12,254,895	126%	\$2,504,868



Budget to Actuals Report

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

FY26 YTD December 31, 2025

50.00%
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	7,051	18%	7,051	18%	32,949
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844	63,014	8%	516,224	64%	294,620
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,085,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	48,896	1%	4,846,453	100%	-
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		0%	1,023,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							-
Slurry Seal 2024		11,489							-
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	350,000	100%	-
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	703,573	18%	3,070,000	77%	942,300
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	90,000	100%	-
Powell Butte Hwy: McGrath Rd to US20	2,290,000	2,228,991		350,000		0%		0%	350,000
Slurry Seal 2025	350,000	381,083		500,000		0%		0%	500,000
Hamby Road School Zone Improvements	-	111,715							-
ODOT ARTS Program - Driver Speed Feedback Signs	24,161	24,161							-
Lazy River Dr Mailbox Improvements	150,000	108,477							-
Asphalt Leveling 2024	200,000	381,916							-
Paving of Skyline Ranch Rd: Century Dr to City limits				1,370,000			1,370,000	100%	-
Tumalo Rd		774		1,760,000	2,096,301	119%	2,096,301	119%	(336,301)
Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP				83,400			83,400	100%	-
Buckhorn Rd: MP 1.6 to Lower Bridge Way				250,000			250,000	100%	-
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000	77	0%	300,000	100%	-
Signage improvements	125,839			150,000		0%	-	0%	150,000
Cline Falls Hwy-Coopers Hawk Safety Imp							100,000		(100,000)
La Pine School Zone Improvements							50,000		(50,000)
Slurry Seal 2026							500,000		(500,000)
Indian Ford Rd				740,000		0%	740,000	100%	-
Knott Rd/Baker Rd: US 97 Interchange				300,000		0%	-		300,000
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%	100,000	100%	-
TOTAL CAPITAL OUTLAY	\$ 16,189,012	\$ 8,268,355	51%	\$ 18,910,997	3,105,302	16%	16,577,429	88%	\$ 2,333,568



Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	5,328,300	47%	11,440,000	100%	- A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	3,184,477	68%	4,710,000	100%	- A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	2,204,428	54%	4,070,000	100%	- A
Franchise 5% Fees	635,000	772,676	122%	750,000	253,739	34%	750,000	100%	- B
Yard Debris	440,000	499,699	114%	450,000	325,721	72%	450,000	100%	- C
State Grants	-	-		250,000	-	0%	483,000	193%	233,000 D
Miscellaneous	170,000	193,390	114%	185,000	110,856	60%	185,000	100%	-
Interest on Investments	62,000	225,339	363%	168,000	147,068	88%	248,500	148%	80,500 E
Special Waste	645,000	150,613	23%	167,500	129,061	77%	167,500	100%	-
Recyclables	7,000	16,984	243%	8,000	11,490	144%	30,000	375%	22,000 F
Leases	1	1	100%	1	-	0%	1	100%	-
Local Grants	-	13,455		-	6,205		6,205		6,205 G
Other Inter-fund Services	-	40,000		-	-		-		-
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	11,701,345	53%	22,540,206	102%	341,705

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	3,018,112	45%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	3,335,178	35%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	76,407	16%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	732,260	32%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	7,161,958	38%	18,981,700	100%	-

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,336,967)	50%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,336,967)	50%	(4,673,934)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,781	4,038,781	100%	4,412,870	4,412,870	100%	4,412,870	100%	-
Resources over Requirements	2,447,257	4,938,229		3,216,801	4,539,387		3,558,506		341,705
Net Transfers - In (Out)	(4,564,141)	(4,564,141)		(4,673,934)	(2,336,967)		(4,673,934)		-
TOTAL FUND BALANCE	\$ 1,921,897	\$ 4,412,870	230%	\$ 2,955,737	\$ 6,615,290	224%	\$ 3,297,442	112%	\$341,705

- 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; fiscal YTD disposal tons are running ~5% greater than last year-to-date. Franchise disposal fee payments of \$638K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.
- B** Annual fees due April 15, 2026; received monthly installments from Republic.
- C** Yard Debris revenue is seasonal with higher utilization in summer months.
- D** State Grants funding for the Recycling Modernization Act (RMA) CAA year one Contamination Reduction Program is projected to be higher than budget.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated battery proceeds and projected RMA CAA glass funding.
- G** Local Grants include remaining funds for the Bend EventCycle Solutions grant.



Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	578,668	47%	1,267,000	104%	44,500
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	111,000	82%	(24,000)
Other Inter-fund Services	-	-		60,000	30,000	50%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	35,720	75%	91,000	192%	43,500
Camping Fee	37,500	42,171	112%	37,500	23,296	62%	54,000	144%	16,500
Miscellaneous	5,000	23,714	474%	19,000	3,988	21%	14,000	74%	(5,000)
Interest on Investments	16,000	23,482	147%	6,000	13,129	219%	22,300	372%	16,300
Interfund Payment	-	-		-	497		497		497
Storage	45,000	-	0%	-	-		-		-
Events Revenue	1,390,000	1,336,756	96%	1,100,000	706,377	64%	1,206,000	110%	106,000
TOTAL RESOURCES	3,206,000	3,094,772	97%	2,627,500	1,434,675	55%	2,825,797	108%	198,297

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Personnel Services	1,851,584	1,633,354	88%	1,843,250	733,224	40%	1,697,582	92%	145,668	A
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	102,229	58%	73,021	A
Materials and Services	1,917,689	1,646,515	86%	1,287,378	756,838	59%	1,234,000	96%	53,378	
Materials and Services - F&B	781,750	860,402	110%	741,450	329,172	44%	713,000	96%	28,450	
Debt Service	99,700	99,208	100%	83,000	39,232	47%	83,000	100%	-	
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	4,130,328	1,858,466	45%	3,829,811	93%	300,517	

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	489,143	50%	1,030,785	105%	52,500
Transfers In - County Fair	196,900	196,900	100%	310,000	155,000	50%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	17,500	50%	35,000	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(5,388)	50%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	656,254	50%	1,365,008	104%	52,500

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	531,770	531,770	100%	577,955	577,955	100%	577,955	100%	-
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(423,791)		(1,004,014)		498,814
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	656,254		1,365,008		52,500
TOTAL FUND BALANCE	\$ 126,731	\$ 577,955	456%	\$ 387,635	\$ 810,418	209%	\$ 938,949	242%	\$551,314

A Projected personnel savings estimated at 11.2% based on YTD actual vacancy rate.



Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	57,067
Concessions and Catering	797,500	831,939	104%	841,500	895,170	106%	895,170	53,670
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,545	3,545
Commercial Exhibitors	115,000	138,741	121%	132,500	130,230	98%	130,230	(2,270)
Fair Sponsorship	99,000	139,900	141%	125,500	143,800	115%	143,800	18,300
State Grant	53,167	53,167	100%	53,167	87,943	165%	87,943	34,776 A
Rodeo Sponsorship	30,000	49,610	165%	45,000	37,150	83%	37,150	(7,850)
R/V Camping/Horse Stall Rental	18,500	35,974	194%	30,000	38,319	128%	38,319	8,319
Interest on Investments	23,000	25,894	113%	18,000	13,974	78%	28,100	10,100
Livestock Entry Fees	2,000	3,130	157%	3,450	4,694	136%	4,694	1,244
Merchandise Sales	2,500	1,608	64%	2,250	500	22%	500	(1,750)
Miscellaneous	-	1,284		-	824		824	824
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,818,216	106%	2,832,342	175,975

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Personnel Services	229,798	243,949	106%	284,780	129,046	45%	285,453	(673) B
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,383,576	97%	2,449,125	-
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,512,622	92%	2,734,578	(673)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Transfer In - TLT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	-
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(155,000)	50%	(310,000)	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(117,500)	50%	(235,000)	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Beginning Fund Balance	509,451	509,451	100%	324,216	324,216	100%	324,216	-
Resources over Requirements	(321,234)	(63,335)		(77,538)	305,594		97,764	175,302
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(117,500)		(235,000)	-
TOTAL FUND BALANCE	\$ 66,317	\$ 324,216	489%	\$ 11,678	\$ 512,311	999%	\$ 186,980	\$ 175,302

A Additional state grant funds received in November due to legislative change.

B Projected personnel based on overage to date.



Budget to Actuals Report

Annual County Fair - Fund 616

CY25 YTD December 31, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	\$ 926,552	\$ 1,007,067	\$ 1,007,067
Carnival	468,142	458,545	458,545
Commercial Exhibitors	463,575	514,293	514,293
Livestock Entry Fees	3,139	4,685	4,685
R/V Camping/Horse Stall Rental	35,788	37,879	37,879
Merchandise Sales	1,608	500	500
Concessions and Catering	506,742	512,108	512,108
Fair Sponsorship	147,752	171,892	171,892
TOTAL FAIR REVENUES	\$ 2,553,296	\$ 2,706,968	\$ 2,706,968
OTHER RESOURCES			
State Grant	635	141,110	141,110
Interest	27,388	25,943	25,943
Miscellaneous	-	824	824
TOTAL RESOURCES	\$ 2,581,319	\$ 2,874,844	\$ 2,874,844
REQUIREMENTS			
Personnel	222,365	254,155	254,155
Materials & Services	2,524,960	2,539,670	2,573,732
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 2,793,825	\$ 2,827,887
TRANSFERS			
Transfer In - TRT 1%	75,000	75,000	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(253,450)	(253,450)
TOTAL TRANSFERS	\$ (78,203)	\$ (178,450)	\$ (178,450)
Net Fair	\$ (244,209)	\$ (97,431)	\$ (131,493)
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931
Ending Balance	\$ 775,931	\$ 678,500	\$ 644,438



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
88,000	135,080	154%	117,000	76,932	66%	142,800	122%	25,800
-	94,112		-	-		-		-
88,000	229,192	260%	117,000	76,932	66%	142,800	122%	25,800

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
475,000	256,097	54%	475,000	105,596	22%	475,000	100%	-
785,000	31,257	4%	790,000	64,652	8%	790,000	100%	-
1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
465,396	459,544	99%	448,946	224,473	50%	471,446	105%	22,500
150,000	150,000	100%	-	-		-		-
615,396	609,544	99%	448,946	224,473	50%	471,446	105%	22,500

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
3,179,332	3,179,332	100%	3,730,714	3,730,714	100%	3,730,714	100%	0
(1,172,000)	(58,162)		(1,148,000)	(93,315)		(1,122,200)		25,800
615,396	609,544		448,946	224,473		471,446		22,500
\$ 2,622,728	\$ 3,730,714	142%	\$ 3,031,660	\$ 3,861,871	127%	\$ 3,079,960	102%	\$48,300

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



Budget to Actuals Report

RV Park - Fund 618

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	237,176	53%	465,176	103%	15,176
Cancellation Fees	7,000	30,627	438%	17,500	8,260	47%	16,660	95%	(840)
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	14,814	135%	26,614	242%	15,614
Interest on Investments	8,000	12,072	151%	8,000	7,369	92%	13,700	171%	5,700
Washer / Dryer	5,000	6,978	140%	5,000	6,030	121%	7,980	160%	2,980
Miscellaneous	2,500	2,797	112%	1,500	3,289	219%	4,003	267%	2,503
Vending Machines	1,500	1,060	71%	800	1,008	126%	1,168	146%	368
TOTAL RESOURCES	489,000	550,566	113%	493,800	277,946	56%	535,301	108%	41,501

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	159,210	150,138	94%	172,715	71,173	41%	164,309	95%	8,406
Materials and Services	344,054	207,824	60%	355,503	174,486	49%	352,422	99%	3,081
Debt Service	223,600	223,299	100%	56,100	915	2%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	246,574	42%	572,831	98%	11,487

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	80,000	50%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	10,000	50%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(110,800)	50%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(20,800)	50%	(41,600)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	312,766	312,766	100%	339,929	339,929	100%	339,929	100%	-
Resources over Requirements	(237,864)	(30,695)		(90,518)	31,372		(37,530)		52,988
Net Transfers - In (Out)	57,858	57,858		(41,600)	(20,800)		(41,600)		-
TOTAL FUND BALANCE	\$ 132,760	\$ 339,929	256%	\$ 207,811	\$ 350,501	169%	\$ 260,799	125%	\$52,988



Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

Fiscal Year 2025			Fiscal Year 2026					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
45,000	60,431	134%	58,000	35,580	61%	65,800	113%	7,800
45,000	60,431	134%	58,000	35,580	61%	65,800	113%	7,800

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
100,000	-	0%	100,000	15,278	15%	100,000	100%	-
70,000	-	0%	70,000	-	0%	70,000	100%	-
170,000	-	0%	170,000	15,278	9%	170,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
122,142	122,142	100%	221,600	110,800	50%	221,600	100%	-
122,142	122,142	100%	221,600	110,800	50%	221,600	100%	-

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
1,521,389	1,521,389	100%	1,703,962	1,703,962	100%	1,703,962	100%	-
(125,000)	60,431		(112,000)	20,302		(104,200)		7,800
122,142	122,142		221,600	110,800		221,600		-
\$ 1,518,531	\$ 1,703,962	112%	\$ 1,813,562	\$ 1,835,064	101%	\$ 1,821,362	100%	\$7,800

A Capital Outlay appropriations are a placeholder.



Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	577,021	52%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	470,564	50%	941,127	100%	- A
Property Damage	419,983	419,983	100%	430,181	215,090	50%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	329,296	90%	364,469	100%	- B
Vehicle	250,030	250,030	100%	245,300	122,650	50%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	141,311	65%	267,900	122%	48,900
Skid Car Training	30,000	46,926	156%	45,000	19,532	43%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	12,079	30%	40,000	100%	-
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	440	15%	3,000	100%	-
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	1,887,983	56%	3,450,306	101%	48,900

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,114,423	56%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	379,165	20%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	399,226	39%	1,021,281	100%	3,829
Vehicle	700,000	242,431	35%	800,000	149,217	19%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	468,547	78%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	53,339	21%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	2,563,916	39%	6,551,541	100%	3,829

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(2,400)	50%	(4,800)	100%	-
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(2,400)	50%	(4,800)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	8,168,164	8,168,164	100%	7,435,437	7,435,437	100%	7,435,437	100%	-
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(675,933)		(3,101,235)		52,729
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(2,400)		(4,800)		-
TOTAL FUND BALANCE	\$ 5,931,013	\$ 7,435,437	125%	\$ 4,276,673	\$ 6,757,104	158%	\$ 4,329,402	101%	\$52,729

- 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.



Budget to Actuals Report

Health Benefits - Fund 675

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	16,467,333	46%	35,820,000	100%	- A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	1,475,835	47%	3,122,834	100%	-
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	777,376	50%	1,556,257	100%	-
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	175,770	14%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	107,745	13%	800,000	100%	- B
Prescription Rebates	626,446	1,180,698	188%	666,008	-	0%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	281,530	116%	501,000	207%	259,000
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	19,285,588	44%	43,734,500	101%	259,000

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	32,172,026	29,641,211	92%	35,790,482	11,546,918	32%	35,790,482	100%	-
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	1,700,346	33%	5,108,296	100%	-
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	537,619	37%	1,466,802	100%	-
Wellness	104,230	39,199	38%	44,965	12,441	28%	44,965	100%	-
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	13,797,324	33%	42,410,545	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,859,732	3,859,732	100%	12,105,614	12,105,614	100%	12,105,614	100%	-
Resources over Requirements	4,035,695	8,245,882		1,064,955	5,488,264		1,323,955		259,000
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 7,895,427	\$ 12,105,614	153%	\$ 13,170,569	\$ 17,593,877	134%	\$ 13,429,569	102%	\$259,000 C

A Reflects a 1% increase to departments.

B Budget estimate is based on claims which are difficult to predict.

C 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

FY26 YTD December 31, 2025 (unaudited)

50.0%
Year Complete

RESOURCES

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,180,224	93%	12,068,000	100%	48,000 A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	486,110	27%	1,800,500	100%	- B
Interest on Investments	426,000	601,311	141%	468,000	310,797	66%	550,200	118%	82,200
Police RMS User Fees	255,000	274,257	108%	274,200	-	0%	274,200	100%	- C
Contract Payments	179,300	184,671	103%	185,600	31,203	17%	185,600	100%	-
User Fee	148,600	157,106	106%	157,000	6,500	4%	157,000	100%	-
Data Network Reimbursement	106,500	119,919	113%	122,300	-	0%	122,300	100%	-
Property Taxes - Prior Yr	90,000	123,969	138%	95,000	68,934	73%	95,000	100%	-
State Reimbursement	93,000	101,948	110%	80,000	33,000	41%	80,000	100%	- D
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	37,172	87%	42,500	100%	-
Miscellaneous	36,500	42,421	116%	36,000	9,648	27%	36,000	100%	-
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	12,163,587	80%	15,411,300	101%	130,200

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	10,237,093	9,569,368	93%	11,064,394	4,817,298	44%	10,342,286	93%	722,108 E
Materials and Services	4,267,026	3,221,390	75%	4,377,521	2,090,081	48%	4,437,521	101%	(60,000)
Capital Outlay	2,750,500	1,543,333	56%	1,940,000	241,501	12%	1,880,000	97%	60,000
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	7,148,881	41%	16,659,807	96%	722,108

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	515,000	515,000	100%	630,000	630,000	100%	630,000	100%	-
Transfers Out	(515,000)	(515,000)	100%	(630,000)	(630,000)	100%	(630,000)	100%	-
TOTAL TRANSFERS	-	-		-	-		-		-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	14,371,465	14,371,465	100%	15,149,495	15,149,495	100%	15,149,495	100%	-
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	5,014,706		(1,248,507)		852,308
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 11,850,746	\$ 15,149,495	128%	\$ 13,048,680	\$ 20,164,201	155%	\$ 13,900,988	107%	\$852,308

A Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.

B Telephone tax payments are received quarterly.

C Invoices are mailed in the Spring.

D State GIS reimbursements are received quarterly.

E Projected personnel savings estimated at 7.3% based on YTD actual vacancy rate.