



MEMORANDUM

DATE: February 26, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for January 2024

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$40.5M or 91.0% of budget. By comparison, last year revenue YTD was \$38.7M and 88.4% of budget.
- *Expenses* YTD are \$25.8M and 55.7% of budget. By comparison, last year expenses YTD were \$25.2M and 55.7% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

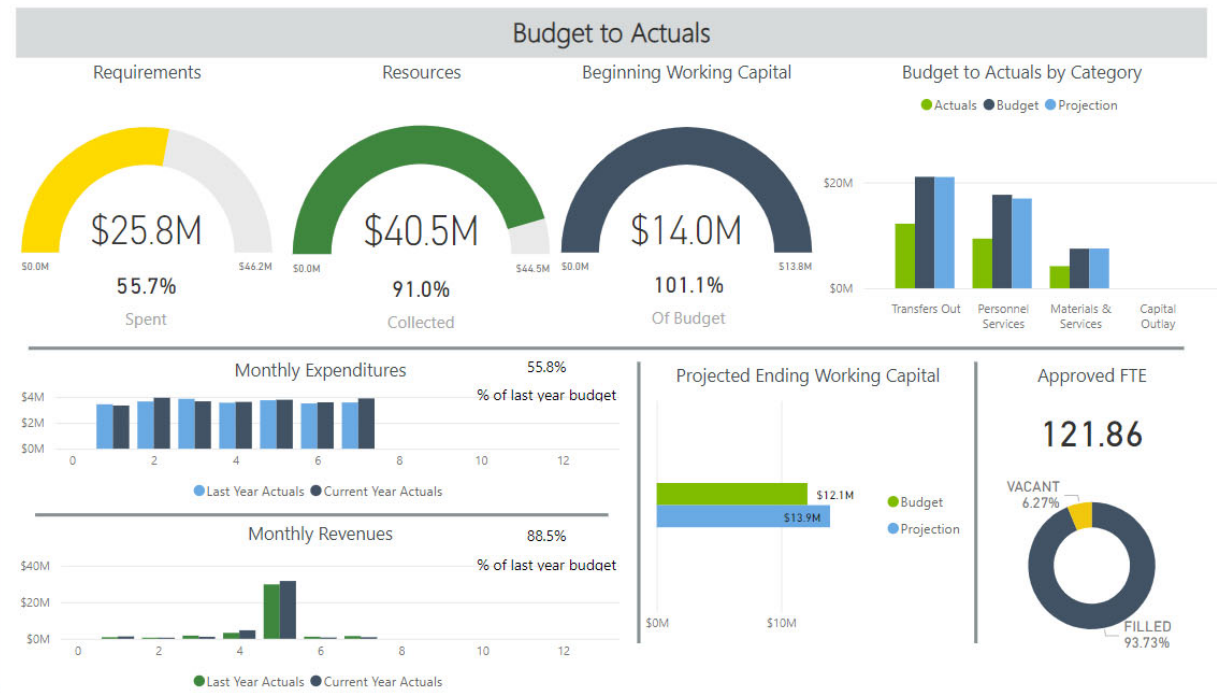
Thru GL Period: 7
 58.3%
 Year Complete

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

Monthly GL Peri...
 0
 7

\$12.1M
 Contingency

(Blank)
 Reserves



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through January 31, 2024.

Position Control Summary

Position Control Summary FY24														July - June
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	31.63	31.63	31.63	31.63	30.00	31.00	30.63						
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64						11.62%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48						
	Unfilled	1.00	-	-	0.58	0.58	-	-						2.95%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52						
	Unfilled	-	-	0.42	0.42	0.42	-	-						34.56%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10						
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00						3.39%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50						
	Unfilled	-	-	-	-	-	-	-						0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00						
	Unfilled	1.00	1.00	1.00	-	-	-	-						14.29%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	-	-	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	-	-	-	-	-	5.81%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60						
	Unfilled	-	-	-	-	-	1.00	1.00						6.21%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00						
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00						6.71%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75						
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25						14.96%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00	1.00	1.00						
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00						50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33						
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68						8.17%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00						
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00						12.71%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00						
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00						7.83%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75						
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00						15.81%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00						
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00						25.78%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50						
	Unfilled	3.00	2.00	2.00	-	-	-	-						10.53%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50	11.50						
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00						35.19%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75	23.75						
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00						13.35%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75						
	Unfilled	-	-	-	1.00	1.00	1.00	1.00						5.86%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00						
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00						7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	8.80	9.80						
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20						9.14%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00						
	Unfilled	-	-	-	-	-	1.00	1.00						1.65%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25						
	Unfilled	-	-	-	-	-	-	-						0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57	56.10	56.10						
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91						8.49%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	-	-	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	-	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	-	-	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%						10.74%

A 2.0 FTE increase in Health Services; 1.0 FTE increase in ISF – IT (December)



Budget to Actuals - Total Personnel and Overtime Report
FY24 YTD January 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	\$ 17,670,095	\$ 9,380,750	\$ 16,963,817	\$ 706,278	\$ 72,800	\$ 12,285	\$ 60,515
030 - Juvenile	6,852,966	3,618,991	6,452,583	400,383	50,000	61,049	⊗ (11,049)
160/170 - TRT	228,267	125,942	228,267	-	-	-	-
200 - ARPA	928,596	541,310	928,596	-	-	-	-
220 - Justice Court	651,767	361,462	644,090	7,677	-	-	-
255 - Sheriff's Office	47,515,968	25,052,298	44,296,927	3,219,041	1,989,500	1,499,207	490,293
274 - Health Services	50,537,530	28,150,462	51,686,204	⊗ (1,148,674)	200	68,910	⊗ (68,710)
295 - CDD	8,219,303	4,145,188	7,466,850	752,453	38,000	7,068	30,932
325 - Road	8,406,468	4,618,993	8,078,129	328,339	100,000	126,504	⊗ (26,504)
355 - Adult P&P	5,907,511	2,984,798	5,178,183	729,328	9,000	5,546	3,454
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	2,033,418	4,108,983	-	95,000	39,372	55,628
615 - Fair & Expo	1,896,951	856,608	1,468,659	428,292	40,000	58,819	⊗ (18,819)
616 - Annual County Fair	276,531	99,504	227,432	49,099	-	900	⊗ (900)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	51,208	93,047	⊗ (1,719)	5,500	2,405	3,095
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	254,040	459,521	⊗ (7,058)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	4,801,774	8,477,752	554,293	445,000	191,599	253,401
999 - All Other Funds	16,315,342	8,331,800	16,260,042	55,300	38,000	27,009	10,991
Total	\$ 179,092,114	\$ 95,408,548	\$ 173,019,082	\$ 6,073,032	\$ 2,883,000	\$ 2,100,675	\$ 782,325



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	40,459,785	91%	45,357,193	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	317,363	31%	1,013,952	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	9,024,792	71%	12,431,430	97%
200 - ARPA	105,186	14,955,890	999%	14,458,597	14,289,896	99%	14,393,707	100%
220 - Justice Court	525,032	518,001	99%	525,540	296,518	56%	526,550	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	53,341,951	91%	58,814,778	100%
274 - Health Services	57,787,985	55,638,108	96%	60,022,483	39,159,656	65%	59,136,481	99%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	4,858,047	46%	8,650,085	83%
325 - Road	24,889,063	25,698,009	103%	26,673,711	16,409,382	62%	26,814,667	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	3,191,150	58%	5,533,178	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	2,169,163	100%	2,458,507	113%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	9,703,605	61%	17,036,091	107%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,527,680	65%	2,552,771	109%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,468,439	106%	2,478,436	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	180,930	279%	212,889	329%
618 - RV Park	642,252	579,826	90%	530,800	295,776	56%	490,555	92%
619 - RV Park Reserve	6,298	21,589	343%	34,300	24,693	72%	40,900	119%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	2,106,322	63%	3,439,044	102%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	17,474,132	57%	32,091,892	105%
705 - 911	13,744,678	14,120,981	103%	14,034,323	11,783,334	84%	14,176,134	101%
999 - Other	62,651,873	65,511,028	105%	81,766,214	48,741,838	60%	81,746,697	100%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,700,519	277,824,453	72%	389,395,937	100%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	24,337,373	23,057,601	95%	25,155,807	13,527,468	54%	24,483,279	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	4,489,434	53%	8,032,814	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,498,588	80%	6,816,973	99%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	1,702,798	17%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	469,598	57%	814,693	99%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	32,981,504	50%	62,423,056	95%
274 - Health Services	70,979,127	62,912,108	89%	71,986,444	36,171,059	50%	68,357,896	95%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	5,155,917	50%	9,270,958	90%
325 - Road	16,188,996	13,822,550	85%	17,124,761	8,078,650	47%	16,873,342	99%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	3,898,377	51%	6,836,477	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	15,008,765	63%	23,591,953	99%
610 - Solid Waste	11,754,672	10,769,061	92%	14,415,234	6,977,613	48%	14,415,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	1,984,843	53%	3,447,843	92%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,147,792	83%	2,332,390	90%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	231,203	21%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	349,120	57%	544,209	88%
619 - RV Park Reserve	100,000	5,532	6%	174,000	6,565	4%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	2,343,290	49%	4,510,027	95%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	16,166,438	50%	31,587,213	97%
705 - 911	17,709,497	13,390,020	76%	15,113,760	7,824,241	52%	14,559,467	96%
999 - Other	108,884,843	63,570,653	58%	93,802,865	29,017,101	31%	93,141,618	99%
TOTAL REQUIREMENTS	446,705,009	353,764,458	79%	416,431,890	194,030,363	47%	403,056,649	97%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,963,314)	(12,184,262)	58%	(20,927,564)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	3,921,750	59%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(4,117,577)	48%	(8,141,819)	95%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	224,696	85%	364,688	212,730	58%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	1,968,932	58%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	3,572,891	45%	8,446,207	105%
295 - CDD	(911,585)	(835,505)	92%	466,530	(19,300)	-4%	288,456	62%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	268,891	53%	510,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,308,141)	50%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	510,811	58%	848,614	97%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(20,125)	58%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	522,429	63%	812,588	99%
618 - RV Park	(81,566)	(81,566)	100%	128,436	141,583	110%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	30,079	58%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(120,037)	78%	(153,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,258,586	14,341,490	88%	15,586,390	96%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,984,329	124%	12,115,095	28,732,385	13,930,680	115%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,278,368	1,187,839	167%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	3,935,989	2,000,000	111%
200 - ARPA	-	401,204	999%	-	7,966,156	19,559	999%
220 - Justice Court	22,066	-	0%	67,858	39,650	76,545	113%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	33,330,593	10,770,523	148%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	19,080,601	11,743,906	157%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,005,548	990,300	50%
325 - Road	2,262,898	7,351,679	325%	2,370,201	7,982,412	4,593,004	194%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,572,599	2,218,585	151%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	15,508,305	14,714,461	148%
610 - Solid Waste	556,359	2,743,514	493%	1,382,600	4,161,364	2,750,409	199%
615 - Fair & Expo	315,960	547,764	173%	32,617	601,411	501,306	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	821,969	632,990	277%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,229,385	2,692,705	113%
618 - RV Park	82,920	166,640	201%	135,220	254,880	241,422	179%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,517,766	1,388,023	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	8,966,302	8,098,824	125%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	7,415,692	6,612,677	174%
705 - 911	8,926,080	13,393,950	150%	12,122,906	17,353,044	13,010,617	107%
999 - Other	56,596,539	109,244,434	193%	105,027,103	142,960,678	107,136,908	102%
TOTAL FUND BALANCE	125,670,346	225,270,989	179%	178,087,732	308,715,095	205,311,282	115%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	35,736,876	96%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	269,642	85%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,679,382	77%	3,693,834	106%	212,990
Assessor	964,246	713,767	74%	775,350	416,355	54%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	719,109	57%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	5,526	54%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	451,340	82%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	92,110	68%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	48,612	19%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	40,833	19%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	40,459,785	91%	45,357,193	102%	948,977

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	3,240,038	52%	5,740,134	93%
Clerk	2,432,710	2,098,659	86%	2,351,515	1,134,832	48%	2,296,076	98%	55,439 E
BOPTA	92,177	82,488	89%	97,522	37,619	39%	82,705	85%	14,817 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	6,166,871	53%	11,462,925	99%	173,747 G
Medical Examiner	438,702	320,660	73%	461,224	178,091	39%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	537,704	57%	927,241	99%	13,529 H
Veterans	809,390	758,902	94%	919,283	486,893	53%	937,290	102%	(18,007) I
Property Management	508,359	418,433	82%	539,558	280,942	52%	522,268	97%	17,290 J
Non-Departmental	2,260,456	2,237,744	99%	2,019,666	1,498,229	74%	2,053,416	102%	(33,750)
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,155,807	13,561,218	54%	24,483,279	97%	672,528

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	56,749	55%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(12,207,261)	58%	(21,031,354)	100%	35,750
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,963,314)	(12,150,512)	58%	(20,927,564)	100%	35,750

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%
Resources over Requirements	19,135,335	19,977,233		19,252,409	26,898,567		20,873,914		1,621,505
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,963,314)	(12,150,512)		(20,927,564)		35,750
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,115,095	\$ 28,732,385	237%	\$ 13,930,680	115%	\$ 1,815,585

- A** Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.4%
- E** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel based on overage to date
- J** Projected Personnel based on vacancy savings to date
- K** Final payment to the General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	459,333	87%	476,611	113,067	24%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	23,055	22%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	54,740	61%	90,228	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	28,260	38%	56,000	75%	(19,000) C
Miscellaneous	42,500	66,375	156%	56,500	27,220	48%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	26,680	51%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	29,495	79%	49,530	132%	12,030
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	7,247	48%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	5,890	59%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	1,709	34%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	317,363	31%	1,013,952	100%	(216)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	3,618,991	53%	6,452,583	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	841,178	53%	1,550,966	97%	48,082 E
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- F
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	4,489,434	53%	8,032,814	95%	448,465

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	3,965,857	58%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(44,107)	58%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	3,921,750	59%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(4,172,071)	-	(7,018,862)	-	448,249
Net Transfers - In (Out)	6,452,997	6,452,997	-	6,678,013	3,921,750	-	6,678,013	-	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,278,368	180%	\$ 1,187,839	167%	\$476,937

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Out of county utilization is lower than anticipated. Flucuates depending on other County needs.
- D** Projected Personnel savings based on FY24 average vacancy rate of 7.5%
- E** Materials and services projections based on current spending trends.
- F** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	8,957,620	71%	12,320,000	98%	(310,000) A
Interest on Investments	50,408	95,656	190%	121,790	66,989	55%	111,130	91%	(10,660)
Miscellaneous	-	161		-	183		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	9,024,792	71%	12,431,430	97%	(320,360)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,675,886	3,417,576	93%	3,378,641	2,221,722	66%	3,293,391	97%
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	129,774	49%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	124,592	58%	213,587	100%	-
Software	47,251	46,125	98%	47,600	22,500	47%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	5,498,588	80%	6,816,973	99%	85,250

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(11,662)	58%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(43,750)	58%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(212,730)	58%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(214,907)	58%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(269,563)	58%	(450,520)	97%	11,599 D
Transfer Out - General County Reserve	-	-		(723,720)	(422,170)	58%	(1,471,451)	203%	(747,731) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(588,588)	58%	(981,956)	97%	27,067
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	(224,002)	12%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(2,130,205)	58%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(4,117,577)	48%	(8,141,819)	95%	433,435

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%
Resources over Requirements	508,064	926,457		5,849,567	3,526,204		5,614,457		(235,110)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(4,117,577)		(8,141,819)		433,435
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 3,935,989	218%	\$ 2,000,000	111%	\$198,325

- A** Room tax revenue down 2.4% from FY23
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	4,622,145	100%	4,622,145	100%	-
Interest on Investments	105,186	293,106	279%	319,460	150,759	47%	254,570	80%	(64,890)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	14,289,896	99%	14,393,707	100%	(64,890)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	1,120,987	17%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	80,383	5%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	87,410	11%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	264,018	47%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	150,000	59%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	1,702,798	17%	9,753,207	99%	84,449

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
TOTAL TRANSFERS	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	12,587,098		4,640,500		19,559
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 7,966,156	999%	\$ 19,559	999%	\$19,559



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	295,580	56%	525,000	100%	-
Interest on Investments	32	513	999%	540	938	174%	1,550	287%	1,010
TOTAL RESOURCES	525,032	518,001	99%	525,540	296,518	56%	526,550	100%	1,010

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	361,462	55%	644,090	99%
Materials and Services	161,535	150,549	93%	170,603	108,135	63%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	469,598	57%	814,693	99%	7,677

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	212,730	58%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	212,730	58%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(173,080)		(288,143)		8,687
Net Transfers - In (Out)	263,217	224,696		364,688	212,730		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 39,650	58%	\$ 76,545	113%	\$8,687

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,424,303	100%	38,006,062	35,665,233	94%	38,006,062	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,253,839	94%	15,189,654	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	2,768,923	60%	4,747,602	104%	164,030
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	231,103	70%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	258,885	98%	347,480	132%	83,480
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	99,056	83%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	64,911	100%	73,980	114%	8,980
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	53,341,951	91%	58,814,778	100%	256,490

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	729,730	60%	1,327,963	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	242,096	39%	455,702	73%	168,575
Rickard Ranch	264,871	278,671	105%	334,232	173,225	52%	352,379	105%	(18,147)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	2,956,480	51%	5,387,158	93%	384,791
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	651,981	64%	1,113,459	109%	(94,438)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	2,119,286	46%	4,495,341	98%	79,577
Detective	3,583,825	4,105,995	115%	4,773,538	2,463,517	52%	4,388,392	92%	385,146
Patrol	14,880,315	14,858,735	100%	16,270,641	8,460,910	52%	16,223,184	100%	47,457
Records	904,493	687,442	76%	855,590	395,128	46%	728,329	85%	127,261
Adult Jail	22,809,320	20,842,708	91%	23,784,474	11,261,343	47%	21,454,438	90%	2,330,036
Court Security	424,769	598,098	141%	600,590	332,014	55%	585,794	98%	14,796
Emergency Services	829,997	545,477	66%	808,931	400,578	50%	658,993	81%	149,938
Special Services	2,047,792	2,374,496	116%	2,779,458	1,555,603	56%	2,797,026	101%	(17,568)
Training	1,907,588	1,986,740	104%	1,537,498	712,534	46%	1,352,355	88%	185,143
Other Law Enforcement	820,836	958,658	117%	634,835	527,079	83%	1,052,543	166%	(417,708)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	32,981,504	50%	62,423,056	95%	3,218,041

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	2,130,205	58%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	-	0%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(161,273)	60%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	1,968,932	58%	3,377,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	20,360,447	-	(3,608,278)	-	3,474,531
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,377,587	1,968,932	-	3,377,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 33,330,593	457%	\$ 10,770,523	148%	\$3,474,531

A Current year taxes received primarily in November, February and May

B Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,707,980	15,617,274	66%	20,906,202	88%	(2,801,778)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	10,396,519	63%	17,322,057	105%	827,943
State Miscellaneous	8,901,719	7,751,386	87%	5,521,715	3,144,970	57%	5,119,795	93%	(401,920)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	2,833,284	57%	4,832,777	98%	(114,804)
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,191,945	140%	2,068,325	132%	500,431
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,210,853	82%	1,496,058	101%	17,152
Federal Grants	2,615,634	2,390,105	91%	1,440,560	606,271	42%	1,291,940	90%	(148,620)
Patient Fees	615,644	748,534	122%	1,087,790	486,801	45%	834,482	77%	(253,308)
Other	1,169,317	1,976,339	169%	1,061,371	855,468	81%	1,948,300	184%	886,929
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	535,779	52%	978,478	95%	(56,013)
Medicaid	430,863	746,146	173%	431,000	435,351	101%	753,293	175%	322,293
Vital Records	300,000	354,158	118%	315,000	185,989	59%	318,838	101%	3,838
Interest on Investments	97,750	390,781	400%	262,007	392,909	150%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	135,287	65%	232,135	111%	22,635
Liquor Revenue	177,574	161,412	91%	177,574	85,667	48%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	45,288	29%	77,637	49%	(80,363)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	60,022,483	39,159,656	65%	59,136,481	99%	(886,002)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	999%	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,537,530	28,150,462	56%	51,598,148	102%	(1,060,618)
Materials and Services	19,393,800	14,220,207	73%	21,101,414	7,922,540	38%	16,279,346	77%	4,822,068
Capital Outlay	926,575	504,137	54%	347,500	98,057	28%	480,402	138%	(132,902)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,986,444	36,171,059	50%	68,357,896	95%	3,628,548

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	3,955,014	58%	6,780,140	100%	-
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	140,817	6%	2,210,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	214,907	58%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(737,847)	55%	(912,923)	69%	419,751
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	3,572,891	45%	8,446,207	105%	419,751

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%	1,101,598
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	2,988,597	-	(9,221,415)	-	2,742,546
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	3,572,891	-	8,446,207	-	419,751
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 19,080,601	255%	\$ 11,743,906	157%	\$ 4,263,895



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	275,699	63%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	392,909	150%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	- A
Other	160,495	33,725	21%	9,000	140,215	999%	147,849	999%	138,849 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	1,016,257	117%	1,394,788	161%	528,432

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	3,616,188	55%	6,572,760	101%
Materials and Services	6,998,683	6,732,321	96%	7,546,752	4,315,584	57%	7,599,269	101%	(52,517)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,608,709)	-	0%	(12,608,709)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	7,931,772	528%	1,607,070	107%	(105,764)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(175,098)	58%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(175,098)	80%	(218,924)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,843	103%
Resources over Requirements	(1,061,752)	(70,758)	-	(634,950)	(6,915,515)	-	(212,282)	-	422,668
Net Transfers - In (Out)	(149,864)	(149,864)	-	(218,924)	(175,098)	-	(218,924)	-	-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 3,303,770)	-118%	\$ 3,355,637	119%	\$543,967

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,967,689	12,091,666	67%	14,576,676	81%	(3,391,013) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	10,120,820	63%	16,886,708	105%	827,943
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	2,818,711	57%	4,807,813	98%	(119,518)
State Miscellaneous	8,027,373	7,063,393	88%	4,653,004	3,059,092	66%	4,613,587	99%	(39,417) B
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,407,017	104%	1,419,541	105%	70,598 C
Federal Grants	2,017,169	1,636,693	81%	1,285,560	553,949	43%	1,176,062	91%	(109,498) D
Other	719,670	730,175	101%	631,245	420,566	67%	684,744	108%	53,499
Patient Fees	519,344	607,872	117%	448,500	362,552	81%	621,498	139%	172,998
Medicaid	430,863	746,146	173%	431,000	435,351	101%	753,293	175%	322,293
State - Medicare	337,614	234,401	69%	209,500	135,287	65%	232,135	111%	22,635
Liquor Revenue	177,574	161,412	91%	177,574	85,667	48%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,266,111	31,490,677	65%	46,076,631	95%	(2,189,480)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%
Personnel Services	32,453,031	31,307,705	96%	32,139,452	17,956,752	56%	33,074,804	103%	(935,352) E
Materials and Services	9,948,652	5,531,099	56%	11,275,204	2,691,089	24%	6,440,278	57%	4,834,926 F
Capital Outlay	497,443	312,691	63%	160,250	55,682	35%	96,398	60%	63,852
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,096,437	20,703,523	39%	49,133,011	93%	3,963,426

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	1,301,636	58%	2,231,439	100%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	1,809,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749) G
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	738,887	21%	3,478,048	98%	(81,749)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	10,787,155	-	(3,056,380)	-	1,773,946
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	738,887	-	3,478,048	-	(81,749)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 16,205,873	596%	\$ 5,101,498	188%	\$2,382,438

- A** Includes \$3.8M carried over from HB 5202 for BH Housing. Projections over budget. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- C** Grant funds will be reconciled at end of year. COHC Older Adults projected under budget by (\$211K), and City of Bend MCAT (\$68K). Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- E** Personnel projections include anticipated 6% vacancy.
- F** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- G** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,580,291	3,318,175	59%	6,169,526	111%	589,235 A
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,210,853	82%	1,496,058	101%	17,152
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	535,779	52%	978,478	95%	(56,013) B
State Miscellaneous	874,346	687,993	79%	868,711	85,879	10%	506,208	58%	(362,503) C
Patient Fees	96,300	140,662	146%	639,290	124,249	19%	212,984	33%	(426,306) D
Other	289,152	1,212,439	419%	421,126	294,687	70%	1,115,707	265%	694,581 E
Vital Records	300,000	354,158	118%	315,000	185,989	59%	318,838	101%	3,838
Local Grants	856,892	792,463	92%	218,951	784,928	358%	648,784	296%	429,833 F
State Shared- Family Planning	125,000	152,985	122%	158,000	45,288	29%	77,637	49%	(80,363)
Federal Grants	144,060	161,233	112%	155,000	52,322	34%	115,878	75%	(39,122)
OHP Fee for Service	18,260	31,245	171%	20,250	14,574	72%	24,964	123%	4,714
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	6,652,722	61%	11,665,062	107%	775,046

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,087,178	-	0%	3,087,178	100%	-
Personnel Services	11,466,901	10,786,883	94%	11,878,565	6,577,522	55%	11,950,584	101%	(72,019) G
Materials and Services	2,446,466	1,956,788	80%	2,279,458	915,867	40%	2,239,799	98%	39,659 H
Capital Outlay	417,132	191,446	46%	143,500	42,376	30%	340,254	237%	(196,754) I
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	7,535,765	43%	17,617,815	101%	(229,114)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	2,653,378	58%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	214,907	58%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	140,817	44%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500 J
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	3,009,102	64%	5,187,083	111%	501,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,052,440	108%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(883,043)	-	(5,952,753)	-	545,932
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	3,009,102	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 6,178,499	317%	\$ 3,286,770	169%	\$1,337,489

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted.
- E** Projections include Opioid Settlement Payments (\$679K).
- F** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- G** Personnel projections include anticipated 3% vacancy.
- H** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- I** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- J** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	77,072	49%	147,200	94%	(10,100)
Code Compliance	1,171,592	915,867	78%	1,124,181	488,380	43%	803,452	71%	(320,729) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	1,945,611	49%	3,780,602	95%	(210,786) A
Electrical	1,022,005	769,054	75%	902,175	463,980	51%	811,275	90%	(90,900) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	516,330	56%	849,840	92%	(74,040) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	908,885	39%	1,426,562	62%	(878,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	457,789	43%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	4,858,047	46%	8,659,785	83%	(1,801,055)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	1,729,880	53%	3,017,911	93%
Code Compliance	805,614	714,049	89%	743,931	359,468	48%	687,912	92%	56,019 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,024,642	49%	1,957,534	94%	131,008 B
Electrical	641,837	538,383	84%	583,718	310,420	53%	569,280	98%	14,438 B
Onsite Wastewater	753,369	754,829	100%	865,670	452,982	52%	751,915	87%	113,755 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	846,848	46%	1,568,701	84%	289,034 B
Long Range Planning	998,739	893,682	89%	888,677	431,677	49%	717,705	81%	170,972 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	5,155,917	50%	9,270,958	90%	998,603

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	101,072	20%	636,546	125%
Transfers in - General Fund	160,000	139,916	87%	100,000	32,228	32%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670		86,721	28,941	33%	76,314	88%	(10,407)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(62,713)	58%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(118,828)	97%	(416,860)	340%	(294,108) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(19,300)	-4%	288,456	62%	(178,074)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,717	100%
Resources over Requirements	442,215	(10,734)		191,279	(297,870)		(611,173)		(802,452)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	(19,300)		288,456		(178,074)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,005,548	51%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	12,479,615	60%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	421,150	29%	1,368,439	94%	(81,576)
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	827,620	108%	64,449
Federal Reimbursements	-	7,641		689,703	342,290	50%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	324,850	53%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	86,103	62%	130,060	94%	(7,971)
Miscellaneous	77,610	65,385	84%	73,808	31,063	42%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	13,193	26%	50,000	100%	-
Assessment Payments (P&I)	-	5,175		6,000	10,341	172%	18,000	300%	12,000
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	16,409,382	62%	26,814,667	101%	140,956

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	4,618,993	55%	8,078,129	96%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	3,400,640	40%	8,689,108	101%	(89,075)
Capital Outlay	140,025	90,004	64%	118,260	59,017	50%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	8,078,650	47%	16,873,342	99%	251,419

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%
Resources over Requirements	8,700,067	11,875,459		9,548,950	8,330,732		9,941,325		392,375
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(7,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 7,982,412	337%	\$ 4,593,004	194%	\$2,222,803

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 8.3%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	3,095,162	75%	4,143,986	101%	27,522
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064)
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	47,818	64%	80,750	107%	5,520
Interfund- Sheriff	50,000	50,000	100%	50,000	29,167	58%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	18,747	83%	19,709	87%	(2,898)
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	3,191,150	58%	5,533,178	100%	(2,428)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	2,984,798	51%	5,178,183	88%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	913,579	55%	1,658,294	99%	10,227
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	3,898,377	51%	6,836,477	90%	739,555

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	312,879	58%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	50,000	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(43,988)	58%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	268,891	53%	510,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	(707,226)	-	(1,303,299)	-	737,127
Net Transfers - In (Out)	267,532	267,532	100%	510,950	268,891	53%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,572,599	175%	\$ 2,218,585	151%	\$748,061

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY24 average vacancy rate of 15.5%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	1,778,246	104%	1,778,246	104%	74,130
Interest on Investments	124,563	337,583	271%	475,310	371,676	78%	661,020	139%	185,710
Miscellaneous	-	317,508		-	19,241		19,241		19,241
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	2,169,163	100%	2,458,507	113%	279,081

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	127,640	127,640	100%	132,770	77,449	58%	132,770	100%
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	14,931,315	63%	23,459,183	99%	180,874
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	15,008,765	63%	23,591,953	99%	180,874

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(12,839,602)		(21,133,446)		459,955
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 15,508,305	156%	\$ 14,714,461	148%	\$4,795,482

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD January 31, 2024

58.33%

Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	6,639,405	130%	\$ 6,639,405	130%	\$ (1,520,095)
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	993,111	63%	2,528,634	161%	(958,834)
Transportation System Plan Update	-	51,980		-	16,064		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	73,849	10%	566,312	80%	137,804
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	56,883	4%	1,030,758	73%	386,671
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,146,597	459%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	287,682	11%	2,415,671	91%	226,731
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	-	0%	160,000
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%	-	386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	155,771	26%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	59,251	5%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	-	0%	556,000
Slurry Seal 2023	300,000	1,165	0%	-	357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	1,000,000	100%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	377	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,494,879	467%	(1,174,879)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	-	0%	460,000
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	-	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	-	0%	510,000	100%	-
Slurry Seal 2024	-	-		300,000	-	0%	120,000	40%	180,000
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	-	-		177,000	166	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-		150,000	-	0%	150,000	100%	-
Radar Speed Sign Replacements	-	-		30,907	30,907	100%	30,907	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	100,000	84%	19,093
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	14,931,315	63%	\$ 23,459,183	99%	\$ 180,874



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	4,438,535	55%	8,700,000	109%	700,000	A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	1,875,134	54%	3,000,000	87%	(450,000)	A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,491,726	75%	3,900,000	118%	590,000	A
Franchise 5% Fees	305,000	363,105	119%	565,000	282,552	50%	565,000	100%	-	B
Yard Debris	290,000	305,516	105%	400,000	274,535	69%	400,000	100%	-	C
Miscellaneous	70,000	140,837	201%	173,000	162,339	94%	221,000	128%	48,000	D
Interest on Investments	30,498	43,342	142%	60,410	76,722	127%	128,090	212%	67,680	E
Special Waste	15,000	62,756	418%	30,000	97,267	324%	115,000	383%	85,000	F
Recyclables	12,000	7,060	59%	7,000	4,780	68%	7,000	100%	-	
Leases	1	1	100%	1	-	0%	1	100%	-	
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	9,703,591	61%	17,036,091	107%	1,040,680	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	2,033,418	49%	4,108,983	100%	-
Materials and Services	6,473,358	5,716,762	88%	7,683,911	3,955,049	51%	7,723,911	101%	(40,000)	G
Capital Outlay	264,000	181,603	69%	320,000	225,617	71%	280,000	88%	40,000	G
Debt Service	1,739,630	1,731,017	100%	2,302,340	763,514	33%	2,302,340	100%	-	
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,415,234	6,977,599	48%	14,415,234	100%	-	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,308,141)	50%	(2,613,962)	100%
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,308,141)	50%	(2,613,962)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%
Resources over Requirements	2,748,827	3,130,814		1,580,177	2,725,992		2,620,857		1,040,680
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,308,141)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,382,600	\$ 4,161,364	301%	\$ 2,750,409	199%	\$1,367,809

- 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 tons are running 1% lower than last year-to-date vs. a budgeted 3% reduction. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges. Franchise disposal fee payments of \$702K were not received from Republic Services (Bend Garbage, High Country, Wilderness) and Cascade Disposal by closing.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 4% higher than last year-to-date
- D** Miscellaneous revenue exceeds expectation for rock, restitution, fire reimbursement and other revenue
- E** Investment Income projected to come in higher than budget
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris, remediation of tanker truck accident, Hwy 97 bypass asbestos, etc.)
- G** Backhoe and grader equipment originally budgeted as capital, but processed as M&S Road Dept. transfer



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	516,933	49%	855,148	81%	(194,852) A
Food & Beverage	745,000	1,048,507	141%	991,000	834,953	84%	1,444,555	146%	453,555 B
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	83,616	80%	(21,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	67,030	67%	(32,970)
Storage	65,000	45,551	70%	50,000	27,948	56%	39,410	79%	(10,590)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	37,052	165%	14,552
Interest on Investments	5,221	15,485	297%	22,000	13,247	60%	22,100	100%	100
Miscellaneous	3,554	3,536	99%	3,000	3,656	122%	3,860	129%	860
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,527,680	65%	2,552,771	109%	209,271

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	826,475	47%	1,368,559	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	30,134	20%	100,100	67%	48,410 D
Materials and Services	965,684	1,168,404	121%	1,222,986	647,612	53%	1,205,744	99%	17,242
Materials and Services - F&B	603,950	661,314	109%	514,200	424,504	83%	673,250	131%	(159,050) E
Debt Service	101,270	101,267	100%	100,190	56,119	56%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	1,984,843	53%	3,447,843	92%	286,484

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	588,588	58%	981,956	97%
Transfers In - Park Fund	30,000	30,000	100%	30,000	17,500	58%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(95,277)	58%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	510,811	58%	848,614	97%	(27,067)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(457,163)		(895,072)		495,755
Net Transfers - In (Out)	704,127	621,827		875,681	510,811		848,614		(27,067)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 601,411	999%	\$ 501,306	999%	\$468,689

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 27.2%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,042,896	135%	1,042,896	135%	267,896
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	86,717	94%	86,717	94%	(5,783)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,721	136%	40,721	136%	10,721
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	14,744	109%	24,740	183%	11,240
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,468,439	106%	2,478,436	107%	154,319

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	99,504	36%	227,432	82%	49,099 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,048,288	89%	2,104,958	91%	201,367
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,147,792	83%	2,332,390	90%	250,466

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	43,750	58%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(63,875)	58%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(20,125)	58%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	320,647		146,046		404,785
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(20,125)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 821,969	360%	\$ 632,990	277%	\$404,785

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD January 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ -	\$ 1,095,041
Carnival	245,809	-	258,099
Commercial Exhibitors	436,160	-	457,968
Livestock Entry Fees	1,940	-	2,037
R/V Camping/Horse Stall Rental	31,449	-	33,021
Merchandise Sales	1,899	-	1,993
Concessions and Catering	512,899	-	538,544
Fair Sponsorship	117,183	-	68,381
TOTAL FAIR REVENUES	\$ 2,390,235	\$ -	\$ 2,455,085
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	-	22,000
Miscellaneous	114	-	114
TOTAL RESOURCES	\$ 2,463,020	\$ -	\$ 2,530,366
REQUIREMENTS			
Personnel	175,531	15,291	173,004
Materials & Services	2,124,162	33,473	2,230,370
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 48,764	\$ 2,403,374
TRANSFERS			
Transfer In - TRT 1%	75,000	6,250	75,000
Transfer Out - F&E Reserve	(170,608)	(9,125)	(109,500)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (95,608)	\$ (2,875)	\$ (34,500)
Net Fair	\$ 67,719	\$ (51,639)	\$ 92,492
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 968,501	\$ 1,112,632



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	50,122	77%	82,080	127%	17,280
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	180,930	279%	212,889	329%	148,089

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	495,000	100,309	20%	343,555	75,546	22%	343,555	100%	-
Capital Outlay	375,000	383,000	102%	746,445	155,658	21%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	231,203	21%	1,090,000	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	501,683	465,685	93%	462,119	269,563	58%	450,520	97%	(11,599)
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	88,991	58%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	63,875	58%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	522,429	63%	812,588	99%	(11,599)

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%	164,391
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(50,273)		(877,112)		148,089
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	522,429		812,588		(11,599)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,229,385	135%	\$ 2,692,705	113%	\$300,880

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



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	264,460	53%	451,722	90%	(48,278)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	13,348	107%	14,673	117%	2,173
Cancellation Fees	14,000	8,636	62%	7,000	6,885	98%	7,300	104%	300
Washer / Dryer	4,200	5,560	132%	5,000	2,740	55%	4,240	85%	(760)
Miscellaneous	3,750	2,907	78%	2,500	2,976	119%	3,875	155%	1,375
Interest on Investments	552	2,764	501%	2,300	4,424	192%	7,460	324%	5,160
Vending Machines	1,750	1,492	85%	1,500	944	63%	1,285	86%	(215)
TOTAL RESOURCES	642,252	579,826	90%	530,800	295,776	56%	490,555	92%	(40,245)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	51,208	56%	93,047	102%
Materials and Services	259,755	192,620	74%	303,173	131,601	43%	228,532	75%	74,641
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	349,120	57%	544,209	88%	72,922

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	11,662	58%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(30,079)	58%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	141,583	110%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	(53,343)		(53,654)		32,677
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	141,583		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 254,880	188%	\$ 241,422	179%	\$ 106,202



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	24,693	72%	40,900	119%	6,600
TOTAL RESOURCES	6,298	21,589	343%	34,300	24,693	72%	40,900	119%	6,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	-	0%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	6,565	9%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	6,565	4%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	30,079	58%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	30,079	58%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	18,128		(133,100)		6,600
Net Transfers - In (Out)	261,750	261,566		51,564	30,079		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,517,766	118%	\$ 1,388,023	108%	\$103,706

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	675,566	61%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	545,902	58%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	328,412	75%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	243,850	58%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	132,248	58%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	148,725	74%	246,700	123%	46,700
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	25,000	125%	5,000
Skid Car Training	10,000	8,899	89%	10,000	30,960	310%	33,000	330%	23,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	660	33%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	2,106,322	63%	3,439,044	102%	74,700

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	932,715	50%	1,756,604	93%	123,396
General Liability	3,000,000	470,875	16%	1,200,000	456,329	38%	1,051,035	88%	148,965
Insurance Administration	607,558	602,676	99%	714,197	386,695	54%	713,370	100%	827
Vehicle	200,000	194,089	97%	400,000	108,111	27%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	376,339	125%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	83,102	33%	125,000	50%	125,000
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	2,343,290	49%	4,510,027	95%	234,420

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,037)	58%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(120,037)	78%	(153,500)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%	1,323,307
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(236,968)	-	(1,070,983)	-	309,120
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(120,037)	-	(153,500)	-	-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 8,966,302	139%	\$ 8,098,824	125%	\$1,632,427

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

B Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	14,540,996	56%	26,389,572	102%	490,538 A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	949,909	48%	2,396,184	122%	432,821 A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	759,805	61%	1,301,274	104%	53,858 B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	568,227	56%	1,206,022	118%	186,734 A
Prescription Rebates	175,000	528,990	302%	280,000	267,230	95%	280,000	100%	- C
Claims Reimbursement & Other	55,000	109,282	199%	124,944	268,034	215%	317,060	254%	192,116
Interest on Investments	95,686	176,071	184%	120,000	119,931	100%	201,780	168%	81,780
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	17,474,132	57%	32,091,892	105%	1,437,847

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	12,796,808	48%	25,697,663	96%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	2,604,153	61%	4,287,997	100%	- E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	693,751	49%	1,415,279	100%	- E
Wellness	179,549	161,200	90%	186,274	71,725	39%	186,274	100%	- E
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	16,166,438	50%	31,587,213	97%	1,000,000

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	1,307,694		504,679		2,437,847
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 7,415,692	195%	\$ 6,612,677	174%	\$2,803,102

- A** Health Insurance costs were budgeted at an 11% increase, but the actual increase is 29.35%
- B** The Employee Co-Pay rates increased on January 1, 2024
- C** Budget estimate is based on claims which are difficult to predict
- D** YTD actuals are trending lower than budget
- E** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD January 31, 2024 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,324,004	94%	11,001,603	101%	69,603
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	987,551	54%	1,827,530	100%	-
Interest on Investments	67,515	237,842	352%	312,321	243,455	78%	384,529	123%	72,208
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	-
Contract Payments	153,292	167,764	109%	167,765	36,500	22%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	8,450	6%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	531	0%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	48,000	52%	93,000	100%	-
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	75,917	84%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	38,629	95%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	20,298	63%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	11,783,334	84%	14,176,134	101%	141,811

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	4,801,774	53%	8,477,752	94%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	2,169,815	51%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	852,652	47%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	7,824,241	52%	14,559,467	96%	554,293

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	1,750,000	1,750,000	100%	1,950,000	-	0%	1,950,000	100%
Transfers Out	(1,809,900)	(1,809,900)	100%	(1,950,000)	-	0%	(1,950,000)	100%	-
TOTAL TRANSFERS	(59,900)	(59,900)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	3,959,094		(383,333)		696,104
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 17,353,044	143%	\$ 13,010,617	107%	\$887,711

- 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** Projected Personnel savings based on FY24 average vacancy rate of 8.8%