



**MEMORANDUM**

**DATE:** July 22, 2024  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for June 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of June 30, 2024.

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$44.9M or 100.9% of budget. By comparison, last year revenue YTD was \$43.3M and 99.0% of budget.
- *Expenses* YTD are \$44.3M and 95.3% of budget. By comparison, last year expenses YTD were \$43.2M and 95.0% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



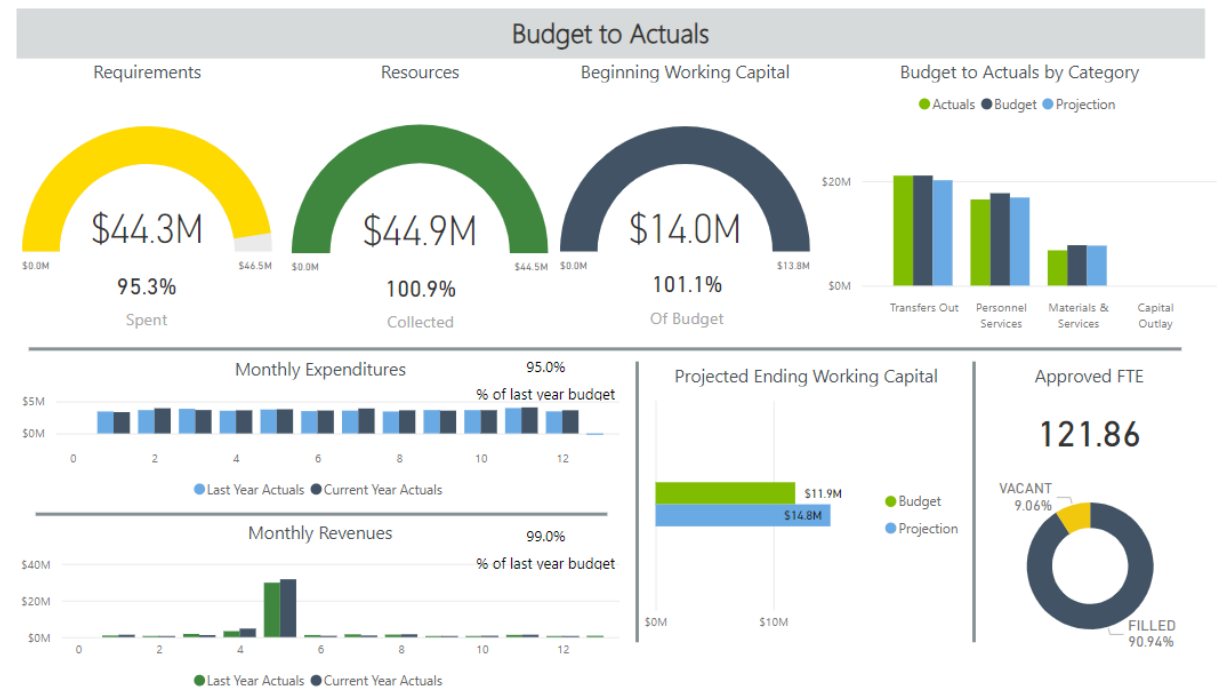
County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 13 108.3%  
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 Co...
  - 070 - General Co...
  - 090 - Project Dev...
  - 120 - Law Library
  - 130 - Park Acquisi...
  - 132 - Park Develo...

Monthly GL Peri...  
  
  
**\$11.9M**  
 Contingency  
 (Blank)  
 Reserves



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through June 30, 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	30.63	31.63	31.63	31.63	29.63	
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64	4.64	3.64	3.64	3.64	5.64	11.78%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48	10.48	10.48	10.48	10.48	10.48	
	Unfilled	1.00	-	-	0.58	0.58	-	-	-	-	-	-	-	1.72%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	-	-	0.42	0.42	0.42	-	-	-	-	-	-	-	20.16%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10	58.10	59.10	58.10	59.10	58.70	
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00	3.00	2.00	3.00	2.00	2.40	3.67%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	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	5.00	4.00	4.00	4.00	4.00	
	Unfilled	-	-	-	-	-	-	-	-	1.00	1.00	1.00	1.00	6.67%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	8.33%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	114.23	115.23	114.23	115.23	112.83	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	7.64	6.64	7.64	6.64	9.04	5.96%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60	3.60	3.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00	-	-	-	7.25%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00	47.00	46.00	44.00	43.00	44.00	
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00	2.00	3.00	5.00	6.00	5.00	7.48%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75	228.75	230.75	229.75	228.75	227.75	
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25	42.25	40.25	41.25	42.25	44.25	15.19%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	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	1.00	1.00	1.00	1.00	2.00	54.17%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33	395.23	397.23	388.33	385.58	381.43	
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68	25.78	23.78	34.68	37.43	41.58	7.99%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00	44.00	42.00	47.00	47.00	47.00	
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00	14.00	16.00	11.00	11.00	11.00	16.47%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00	60.00	60.00	60.00	60.00	59.00	
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00	2.00	2.00	2.00	2.00	3.00	6.05%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75	32.75	32.75	32.75	32.00	32.00	
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00	7.00	7.00	7.00	7.75	7.75	16.88%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00	36.00	38.00	38.00	38.00	37.00	
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00	5.00	3.00	3.00	3.00	4.00	18.70%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.00	8.50	
	Unfilled	3.00	2.00	2.00	-	-	-	-	-	-	-	0.50	1.00	7.46%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50	11.50	12.50	13.50	13.50	13.50	13.50	
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00	5.00	4.00	4.00	4.00	4.00	30.50%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75	23.75	23.75	23.75	23.75	23.75	24.75	
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	12.15%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75	8.75	9.75	9.75	9.75	9.75	
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-	-	4.27%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	13.00	13.00	12.00	
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	-	-	1.00	7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	
	Unfilled	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80	9.80	8.80	8.80	8.80	9.80	9.80	
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20	1.20	1.20	1.20	0.20	0.20	8.67%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	18.00	18.00	18.00	
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00	-	-	-	1.90%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	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	53.53	53.53	55.53	55.15	55.15	
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91	6.48	6.48	4.48	4.85	4.85	8.72%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	1,124.63	1,130.63	1,128.73	1,124.35	1,114.30	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	127.34	121.34	125.24	129.61	140.66	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	1,251.96	1,251.96	1,253.96	1,253.96	1,254.96	A
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%	10.17%	9.69%	9.99%	10.34%	11.21%	10.55%

A 1.0 FTE increase in Sheriff's Office - Oregon Criminal Justice Commission grant/Deputy Sheriff, Corrections



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY24 YTD June 30, 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	\$ 17,685,095	\$ 16,489,790	\$ 16,862,619	\$ 822,476	\$ 72,800	\$ 21,174	\$ 51,626
030 - Juvenile	6,852,966	6,246,138	6,355,794	497,172	50,000	95,371	(45,371)
160/170 - TRT	228,267	227,323	228,267	-	-	-	-
200 - ARPA	928,596	868,357	(5,036,026)	5,964,622	-	-	-
220 - Justice Court	652,767	628,209	644,066	8,701	-	-	-
255 - Sheriff's Office	47,515,968	43,731,501	43,042,471	4,473,497	1,989,500	2,583,729	(594,229)
274 - Health Services	52,118,863	50,006,681	51,884,985	233,878	200	114,243	(114,043)
295 - CDD	8,219,303	7,039,281	7,065,608	1,153,695	38,000	18,337	19,663
325 - Road	8,406,468	8,287,454	8,465,474	(59,006)	100,000	204,166	(104,166)
355 - Adult P&P	5,767,511	5,107,293	5,143,010	624,501	9,000	8,907	93
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	3,850,354	3,971,732	137,251	95,000	88,887	6,113
615 - Fair & Expo	1,646,951	1,540,311	1,572,750	74,201	40,000	87,876	(47,876)
616 - Annual County Fair	276,531	183,190	188,143	88,388	-	1,249	(1,249)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	88,110	90,988	340	5,500	3,345	2,155
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	447,743	459,534	(7,071)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	8,481,482	8,669,500	362,545	445,000	291,360	153,640
999 - All Other Funds	16,316,342	14,927,439	16,240,042	76,300	38,000	40,375	(2,375)
<b>Total</b>	<b>\$ 180,300,447</b>	<b>\$ 168,150,657</b>	<b>\$ 165,848,957</b>	<b>\$ 14,451,490</b>	<b>\$ 2,883,000</b>	<b>\$ 3,559,019</b>	<b>\$ (676,019)</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	44,825,259	101%	45,434,060	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	862,606	85%	1,065,815	105%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	12,485,782	98%	12,486,413	98%
200 - ARPA	105,186	14,955,890	999%	14,458,597	9,814,729	68%	9,814,730	68%
220 - Justice Court	525,032	518,001	99%	525,540	529,969	101%	529,969	101%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	59,839,080	102%	59,930,346	102%
274 - Health Services	57,787,985	55,638,108	96%	60,343,687	63,679,083	106%	72,747,748	121%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	8,523,498	81%	8,602,776	82%
325 - Road	24,889,063	25,698,009	103%	26,673,711	26,473,170	99%	27,142,565	102%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	5,907,709	107%	5,912,773	107%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	3,127,563	144%	3,159,631	145%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	17,711,141	111%	17,711,145	111%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	2,804,729	120%	2,808,731	120%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,457,294	106%	2,460,299	106%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	225,047	347%	225,047	347%
618 - RV Park	642,252	579,826	90%	530,800	537,451	101%	537,451	101%
619 - RV Park Reserve	6,298	21,589	343%	34,300	45,518	133%	45,518	133%
670 - Risk Management	3,311,477	3,297,596	100%	3,714,303	3,811,731	103%	3,910,243	105%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	30,890,105	101%	31,462,954	103%
705 - 911	13,744,678	14,120,981	103%	14,034,323	13,908,199	99%	14,320,731	102%
999 - Other	62,651,873	65,511,028	105%	81,793,214	67,182,814	82%	83,523,453	102%
<b>TOTAL RESOURCES</b>	<b>332,985,219</b>	<b>348,711,997</b>	<b>105%</b>	<b>388,398,682</b>	<b>375,642,476</b>	<b>97%</b>	<b>403,832,397</b>	<b>104%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
Year Complete

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	24,337,373	23,057,601	95%	25,420,807	23,241,808	91%	24,512,681	96%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	7,705,849	91%	7,866,176	93%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	6,794,532	98%	6,831,349	99%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	3,678,506	37%	3,750,812	38%
220 - Justice Court	766,183	742,697	97%	828,370	797,415	96%	814,669	98%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	57,597,664	88%	61,168,600	93%
274 - Health Services	70,979,127	62,912,108	89%	72,307,648	64,353,152	89%	67,863,049	94%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	8,671,257	84%	8,729,904	85%
325 - Road	16,188,996	13,822,550	85%	17,124,761	15,536,613	91%	16,605,503	97%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	6,848,547	90%	7,046,309	93%
465 - Road CIP	28,387,166	16,897,136	60%	24,142,169	21,358,145	88%	24,142,169	100%
610 - Solid Waste	11,754,672	10,769,061	92%	14,404,534	13,088,235	91%	13,866,063	96%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	3,748,153	100%	3,798,585	102%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,380,980	92%	2,398,713	93%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	440,932	40%	440,933	40%
618 - RV Park	594,181	498,157	84%	617,131	524,874	85%	527,786	86%
619 - RV Park Reserve	100,000	5,532	6%	174,000	45,252	26%	45,252	26%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	4,179,723	88%	4,250,003	90%
675 - Health Benefits	31,769,217	30,688,534	97%	35,687,213	31,931,356	89%	34,820,938	98%
705 - 911	17,709,497	13,390,020	76%	15,113,760	13,174,017	87%	14,751,215	98%
999 - Other	108,884,843	63,570,653	58%	93,331,824	59,206,111	63%	81,948,670	88%
<b>TOTAL REQUIREMENTS</b>	<b>446,705,009</b>	<b>353,764,458</b>	<b>79%</b>	<b>420,011,695</b>	<b>345,303,120</b>	<b>82%</b>	<b>386,179,380</b>	<b>92%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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)	(20,942,977)	100%	(20,066,415)	96%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	6,678,013	100%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(7,128,829)	83%	(8,182,427)	95%
200 - ARPA	-	-		(5,022,145)	(400,000)	8%	(400,000)	8%
220 - Justice Court	263,217	224,696	85%	364,688	364,688	100%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	3,380,929	100%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	6,512,034	81%	6,079,205	76%
295 - CDD	(911,585)	(835,505)	92%	466,530	(195,589)	-42%	(195,589)	-42%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(12,700,000)	100%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	525,950	103%	525,950	103%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	10,000,000	80%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(1,703,962)	(2,613,962)	153%	(1,703,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	1,028,246	117%	1,007,882	115%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(34,503)	100%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	671,622	81%	662,895	80%
618 - RV Park	(81,566)	(81,566)	100%	128,436	128,436	100%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	51,564	100%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(503,459)	(493,787)	98%	(503,459)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	15,698,545	15,168,165	97%	12,410,135	79%
<b>TOTAL TRANSFERS</b>	<b>9,745</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>		<b>-</b>	



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
<b>001 - General Fund</b>	11,239,637	13,984,329	124%	11,850,095	14,624,804	14,839,293	125%
<b>030 - Juvenile</b>	634,663	1,528,688	241%	710,902	1,363,458	1,406,340	198%
<b>160/170 - TRT</b>	4,000,000	4,527,362	113%	1,801,675	3,089,783	2,000,000	111%
<b>200 - ARPA</b>	-	401,204	999%	-	6,137,428	6,065,122	999%
<b>220 - Justice Court</b>	22,066	-	0%	61,858	97,241	79,988	129%
<b>255 - Sheriff's Office</b>	7,024,650	11,001,214	157%	7,295,992	16,623,559	13,140,547	180%
<b>274 - Health Services</b>	6,045,519	12,519,113	207%	7,480,011	18,357,079	23,483,018	314%
<b>295 - CDD</b>	1,627,134	1,322,717	81%	1,975,730	979,370	1,000,000	51%
<b>325 - Road</b>	2,262,898	7,351,679	325%	2,370,201	5,588,236	5,188,741	219%
<b>355 - Adult P&amp;P</b>	1,925,640	3,010,934	156%	1,470,524	2,596,046	2,403,348	163%
<b>465 - Road CIP</b>	12,334,484	23,347,907	189%	9,549,637	15,117,325	14,865,369	156%
<b>610 - Solid Waste</b>	556,359	2,743,514	493%	2,303,300	4,752,457	4,884,634	212%
<b>615 - Fair &amp; Expo</b>	315,960	547,764	173%	32,617	632,585	565,791	999%
<b>616 - Annual County Fair</b>	225,358	521,447	231%	228,205	563,258	548,530	240%
<b>617 - Fair &amp; Expo Capital Reserve</b>	1,587,183	2,757,229	174%	2,391,825	3,212,966	3,204,238	134%
<b>618 - RV Park</b>	82,920	166,640	201%	135,220	307,653	304,740	225%
<b>619 - RV Park Reserve</b>	1,340,766	1,469,559	110%	1,284,317	1,521,389	1,521,389	118%
<b>670 - Risk Management</b>	5,107,351	9,323,307	183%	6,466,397	8,461,528	8,480,087	131%
<b>675 - Health Benefits</b>	3,815,139	6,107,998	160%	1,074,575	5,066,747	2,750,013	256%
<b>705 - 911</b>	8,926,080	13,393,950	150%	12,122,906	14,128,132	12,963,466	107%
<b>999 - Other</b>	56,596,539	109,244,434	193%	104,968,103	132,030,218	116,945,971	111%
<b>TOTAL FUND BALANCE</b>	<b>125,670,346</b>	<b>225,270,989</b>	<b>179%</b>	<b>175,574,090</b>	<b>255,251,261</b>	<b>236,640,625</b>	<b>135%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	38,160,244	102%	38,160,245	102%	760,245 <b>A</b>
Property Taxes - Prior	301,000	334,760	111%	318,000	386,910	122%	388,905	122%	70,905
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	3,605,674	104%	3,834,662	110%	353,818
Assessor	964,246	713,767	74%	775,350	584,395	75%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	1,229,503	98%	1,237,770	98%	(21,825)
BOPTA	14,588	9,434	65%	10,200	7,543	74%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	514,778	93%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	112,745	83%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	145,836	56%	261,179	100%	- <b>B</b>
Property Management	215,000	215,058	100%	215,000	70,000	33%	70,000	33%	(145,000) <b>C</b>
Non-Departmental	-	-	-	-	7,630	-	7,700	-	7,700
<b>TOTAL RESOURCES</b>	<b>43,472,708</b>	<b>43,034,834</b>	<b>99%</b>	<b>44,408,216</b>	<b>44,825,259</b>	<b>101%</b>	<b>45,434,060</b>	<b>102%</b>	<b>1,025,844</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	5,472,357	88%	5,713,415	92%
Clerk	2,432,710	2,098,659	86%	2,351,515	2,045,578	87%	2,266,903	96%	84,612 <b>E</b>
BOPTA	92,177	82,488	89%	97,522	77,900	80%	83,252	85%	14,270 <b>F</b>
District Attorney	10,979,839	10,906,691	99%	11,636,672	10,925,822	94%	11,468,555	99%	168,117 <b>G</b>
Medical Examiner	438,702	320,660	73%	461,224	357,704	78%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	852,322	91%	901,080	96%	39,690 <b>H</b>
Veterans	809,390	758,902	94%	934,283	848,171	91%	931,171	100%	3,112 <b>I</b>
Property Management	508,359	418,433	82%	539,558	497,588	92%	511,665	95%	27,893 <b>J</b>
Non-Departmental	2,260,456	2,237,744	99%	2,269,666	2,164,367	95%	2,175,416	96%	94,250
<b>TOTAL REQUIREMENTS</b>	<b>24,337,373</b>	<b>23,057,601</b>	<b>95%</b>	<b>25,420,807</b>	<b>23,241,808</b>	<b>91%</b>	<b>24,512,681</b>	<b>96%</b>	<b>908,126</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	103,790	100%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(21,046,767)	100%	(20,170,205)	96%	896,899 <b>L</b>
<b>TOTAL TRANSFERS</b>	<b>(20,871,416)</b>	<b>(19,890,038)</b>	<b>95%</b>	<b>(20,963,314)</b>	<b>(20,942,977)</b>	<b>100%</b>	<b>(20,066,415)</b>	<b>96%</b>	<b>896,899</b>

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	-	18,987,409	21,583,451	-	20,921,379	-	1,933,970
Net Transfers - In (Out)	(20,871,416)	(19,890,038)	-	(20,963,314)	(20,942,977)	-	(20,066,415)	-	896,899
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,239,637</b>	<b>\$ 13,984,330</b>	<b>124%</b>	<b>\$ 11,850,095</b>	<b>\$ 14,624,804</b>	<b>123%</b>	<b>\$ 14,839,293</b>	<b>125%</b>	<b>\$ 2,989,198</b>

- 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** Due to the USSC Tyler v. Hennepin ruling on foreclosed property proceeds, Property Management will not receive the anticipated \$145,000.
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.8%
- E** Projected Personnel based on vacancy savings to date
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.7%
- 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
- L** Estimating Behavioral Health will return approximately \$850K of County General Funds in FY24.





# Budget to Actuals Report

## Juvenile - Fund 030

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	334,513	70%	477,422	100%	811	A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	73,988	69%	100,000	94%	(6,829)	B
Leases	86,000	90,228	105%	90,228	93,840	104%	93,840	104%	3,612	C
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	89,500	100%	89,500	100%	-	
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	105,300	140%	105,300	140%	30,300	D
Miscellaneous	42,500	66,375	156%	56,500	44,852	79%	65,000	115%	8,500	E
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	40,019	77%	52,000	100%	-	
Interest on Investments	6,815	29,441	432%	37,500	54,078	144%	54,078	144%	16,578	
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	11,384	76%	13,000	87%	(2,000)	F
Food Subsidy	10,000	13,116	131%	10,000	11,458	115%	12,000	120%	2,000	G
Contract Payments	8,000	5,285	66%	5,000	3,675	74%	3,675	74%	(1,325)	H
<b>TOTAL RESOURCES</b>	<b>1,010,203</b>	<b>1,050,931</b>	<b>104%</b>	<b>1,014,168</b>	<b>862,606</b>	<b>85%</b>	<b>1,065,815</b>	<b>105%</b>	<b>51,647</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	6,246,138	91%	6,355,794	93%	497,172
Materials and Services	1,527,992	1,394,956	91%	1,599,048	1,430,446	89%	1,481,117	93%	117,931	J
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	-	K
<b>TOTAL REQUIREMENTS</b>	<b>7,928,538</b>	<b>7,497,365</b>	<b>95%</b>	<b>8,481,279</b>	<b>7,705,849</b>	<b>91%</b>	<b>7,866,176</b>	<b>93%</b>	<b>615,103</b>	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	6,798,630	100%	6,798,630	100%
Transfers Out	-	-		(45,000)	(45,000)	100%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(75,617)	100%	(75,617)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,452,997</b>	<b>6,452,997</b>	<b>100%</b>	<b>6,678,013</b>	<b>6,678,013</b>	<b>100%</b>	<b>6,678,013</b>	<b>100%</b>	<b>-</b>

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)	(6,843,243)		(6,800,361)		666,750
Net Transfers - In (Out)	6,452,997	6,452,997		6,678,013	6,678,013		6,678,013		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 634,663</b>	<b>\$ 1,528,688</b>	<b>241%</b>	<b>\$ 710,902</b>	<b>\$ 1,363,458</b>	<b>192%</b>	<b>\$ 1,406,340</b>	<b>198%</b>	<b>\$695,438</b>

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium: anticipating using more of funds in FY25 than FY24.
- C** Lease rate higher than originally budgeted.
- D** Out of county utilization increased and likely on track with budgeted revenue. Flucuates depending on other County needs.
- E** Processed more expungements than originally anticipated.
- F** Based on fees and current trends.
- G** Received more oregon department of education school lunch funding than anticipated.
- H** Less community service contract projects.
- I** Projected Personnel savings based on FY24 average vacancy rate of 7.5%
- J** Materials and services projections based on current spending trends.
- K** Detention security upgrade project. Additional technology and upgrade requirements.



# Budget to Actuals Report

## TRT - Fund 160/170

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	12,372,463	98%	12,373,000	98%	(257,000) <b>A</b>
Interest on Investments	50,408	95,656	190%	121,790	112,678	93%	112,768	93%	(9,022)
Miscellaneous	-	161		-	641		645		645
<b>TOTAL RESOURCES</b>	<b>13,631,282</b>	<b>12,748,688</b>	<b>94%</b>	<b>12,751,790</b>	<b>12,485,782</b>	<b>98%</b>	<b>12,486,413</b>	<b>98%</b>	<b>(265,377)</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	3,312,662	98%	3,307,767	98%	70,874 <b>B</b>
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- <b>C</b>
Administrative	225,508	183,956	82%	262,395	234,533	89%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	213,587	100%	213,587	100%	-
Software	47,251	46,125	98%	47,600	33,750	71%	47,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>13,123,218</b>	<b>11,822,231</b>	<b>90%</b>	<b>6,902,223</b>	<b>6,794,532</b>	<b>98%</b>	<b>6,831,349</b>	<b>99%</b>	<b>70,874</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(20,000)	100%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(75,000)	100%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(364,688)	100%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(368,417)	100%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(462,119)	100%	(453,392)	98%	8,727 <b>D</b>
Transfer Out - General County Reserve	-	-		(723,720)	(723,720)	100%	(1,806,408)	250%	(1,082,688) <b>E</b>
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(1,009,023)	100%	(988,659)	98%	20,364
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	(454,075)	24%	(454,076)	24%	1,446,424 <b>F</b>
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(3,651,787)	100%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,021,446)</b>	<b>(5,874,627)</b>	<b>98%</b>	<b>(8,575,254)</b>	<b>(7,128,829)</b>	<b>83%</b>	<b>(8,182,427)</b>	<b>95%</b>	<b>392,827</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%	0
Resources over Requirements	508,064	926,457		5,849,567	5,691,250		5,655,064		(194,503)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(7,128,829)		(8,182,427)		392,827
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,000,000</b>	<b>\$ 4,527,362</b>	<b>113%</b>	<b>\$ 1,801,675</b>	<b>\$ 3,089,783</b>	<b>171%</b>	<b>\$ 2,000,000</b>	<b>111%</b>	<b>\$198,325</b>

- A** Room tax revenue down 2.2% 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 June 30, 2024 (unaudited)

**100.0%**  
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	-	0%	-	0%	(4,622,145)
Interest on Investments	105,186	293,106	279%	319,460	297,738	93%	297,738	93%	(21,722)
<b>TOTAL RESOURCES</b>	<b>105,186</b>	<b>14,955,890</b>	<b>999%</b>	<b>14,458,597</b>	<b>9,814,729</b>	<b>68%</b>	<b>9,814,730</b>	<b>68%</b>	<b>(4,643,867)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	2,164,421	33%	2,119,812	32%
Administrative	4,317,328	144,531	3%	1,719,694	140,746	8%	200,000	12%	1,519,694
Infrastructure	1,634,710	860,474	53%	766,410	832,816	109%	831,000	108%	(64,590)
Public Health	882,922	997,337	113%	560,926	390,523	70%	450,000	80%	110,926
Negative Economic Impacts	899,577	927,155	103%	252,363	150,000	59%	150,000	59%	102,363
<b>TOTAL REQUIREMENTS</b>	<b>23,129,361</b>	<b>14,662,784</b>	<b>63%</b>	<b>9,837,656</b>	<b>3,678,506</b>	<b>37%</b>	<b>3,750,812</b>	<b>38%</b>	<b>6,086,844</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(400,000)	8%	(400,000)	8%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>		<b>(5,022,145)</b>	<b>(400,000)</b>	<b>8%</b>	<b>(400,000)</b>	<b>8%</b>	<b>4,622,145</b>

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	6,136,224		6,063,918		1,442,977
Net Transfers - In (Out)	-	-		(5,022,145)	(400,000)		(400,000)		4,622,145
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 401,204</b>	<b>999%</b>	<b>-</b>	<b>\$ 6,137,428</b>	<b>999%</b>	<b>\$ 6,065,122</b>	<b>999%</b>	<b>\$ 6,065,122</b>



# Budget to Actuals Report

## Justice Court - Fund 220

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	528,051	101%	528,051	101%	3,051
Interest on Investments	32	513	999%	540	1,917	355%	1,917	355%	1,377
<b>TOTAL RESOURCES</b>	<b>525,032</b>	<b>518,001</b>	<b>99%</b>	<b>525,540</b>	<b>529,969</b>	<b>101%</b>	<b>529,969</b>	<b>101%</b>	<b>4,429</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	652,767	628,209	96%	644,066	99%
Materials and Services	161,535	150,549	93%	175,603	169,206	96%	170,603	97%	5,000 <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>766,183</b>	<b>742,697</b>	<b>97%</b>	<b>828,370</b>	<b>797,415</b>	<b>96%</b>	<b>814,669</b>	<b>98%</b>	<b>13,701</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	364,688	100%	364,688	100%
<b>TOTAL TRANSFERS</b>	<b>263,217</b>	<b>224,696</b>	<b>85%</b>	<b>364,688</b>	<b>364,688</b>	<b>100%</b>	<b>364,688</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(241,151)	(224,696)		(302,830)	(267,447)		(284,700)		18,130
Net Transfers - In (Out)	263,217	224,696		364,688	364,688		364,688		-
<b>TOTAL</b>	<b>\$ 22,066</b>	<b>-</b>	<b>0%</b>	<b>\$ 61,858</b>	<b>\$ 97,241</b>	<b>157%</b>	<b>\$ 79,988</b>	<b>129%</b>	<b>\$18,130</b>

<sup>A</sup> One time yearly software maintenance fee paid in July for entire fiscal year



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	38,050,896	100%	38,050,896	100%	44,834 A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	15,207,285	100%	15,207,285	100%	17,631 B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	5,439,937	119%	5,531,201	121%	947,629
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	333,126	101%	333,126	101%	3,126
LED #1 Interest	89,119	283,971	319%	264,000	515,925	195%	515,925	195%	251,925
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	141,925	118%	141,925	118%	21,925
LED #2 Interest	22,716	73,353	323%	65,000	149,987	231%	149,987	231%	84,987
<b>TOTAL RESOURCES</b>	<b>49,577,055</b>	<b>50,672,726</b>	<b>102%</b>	<b>58,558,288</b>	<b>59,839,080</b>	<b>102%</b>	<b>59,930,346</b>	<b>102%</b>	<b>1,372,058</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	1,238,973	101%	1,333,895	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	435,159	70%	463,496	74%	160,781
Rickard Ranch	264,871	278,671	105%	334,232	300,880	90%	387,055	116%	(52,823)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	5,190,378	90%	5,340,863	93%	431,086
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	1,043,012	102%	1,077,376	106%	(58,355)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	3,998,585	87%	4,492,281	98%	82,637
Detective	3,583,825	4,105,995	115%	4,773,538	4,051,987	85%	4,283,807	90%	489,731
Patrol	14,880,315	14,858,735	100%	16,270,641	14,060,987	86%	15,837,610	97%	433,031
Records	904,493	687,442	76%	855,590	685,980	80%	710,403	83%	145,187
Adult Jail	22,809,320	20,842,708	91%	23,784,474	20,418,335	86%	20,562,118	86%	3,222,356
Court Security	424,769	598,098	141%	600,590	560,305	93%	580,920	97%	19,670
Emergency Services	829,997	545,477	66%	808,931	633,331	78%	712,922	88%	96,009
Special Services	2,047,792	2,374,496	116%	2,779,458	2,851,889	103%	2,857,618	103%	(78,160)
Training	1,907,588	1,986,740	104%	1,537,498	1,192,820	78%	1,394,231	91%	143,267
Other Law Enforcement	820,836	958,658	117%	634,835	935,043	147%	1,084,005	171%	(449,170)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>60,415,533</b>	<b>58,373,715</b>	<b>97%</b>	<b>65,641,097</b>	<b>57,597,664</b>	<b>88%</b>	<b>61,168,600</b>	<b>93%</b>	<b>4,472,497</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	3,651,787	100%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	(6,500)	100%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(264,358)	99%	(267,700)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,448,587</b>	<b>3,449,109</b>	<b>100%</b>	<b>3,377,587</b>	<b>3,380,929</b>	<b>100%</b>	<b>3,377,587</b>	<b>100%</b>	<b>-</b>

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)	2,241,416	-	(1,238,254)	-	5,844,555
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,377,587	3,380,929	-	3,377,587	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,024,650</b>	<b>\$ 11,001,214</b>	<b>157%</b>	<b>\$ 7,295,992</b>	<b>\$ 16,623,559</b>	<b>228%</b>	<b>\$ 13,140,547</b>	<b>180%</b>	<b>\$ 5,844,555</b>

**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 June 30, 2024 (unaudited)

**100.0%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,757,820	25,716,110	108%	33,053,456	139%	9,295,636
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	16,623,595	101%	17,440,057	106%	945,943
State Miscellaneous	8,901,719	7,751,386	87%	5,793,079	4,493,401	78%	5,044,484	87%	(748,595)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	5,424,174	110%	5,544,005	112%	596,424
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,251,846	144%	2,048,229	131%	480,335
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,471,934	100%	1,497,712	101%	18,806
Federal Grants	2,615,634	2,390,105	91%	1,440,560	952,286	66%	1,368,863	95%	(71,697)
Patient Fees	615,644	748,534	122%	1,087,790	827,777	76%	845,601	78%	(242,189)
Other	1,169,317	1,976,339	169%	1,061,371	2,204,446	208%	1,973,220	186%	911,849
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	1,048,056	101%	1,090,571	105%	56,080
Medicaid	430,863	746,146	173%	431,000	1,072,533	249%	1,109,753	257%	678,753
Vital Records	300,000	354,158	118%	315,000	332,381	106%	334,388	106%	19,388
Interest on Investments	97,750	390,781	400%	262,007	737,122	281%	737,122	281%	475,115
State - Medicare	337,614	234,401	69%	209,500	276,767	132%	280,293	134%	70,793
Liquor Revenue	177,574	161,412	91%	177,574	171,235	96%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	75,420	48%	75,420	48%	(82,580)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>57,787,985</b>	<b>55,638,108</b>	<b>96%</b>	<b>60,343,687</b>	<b>63,679,083</b>	<b>106%</b>	<b>72,747,748</b>	<b>121%</b>	<b>12,404,061</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	4,984	-	0%	-	0%
Personnel Services	50,658,752	48,187,764	95%	52,118,863	50,006,681	96%	51,884,985	100%	233,878
Materials and Services	19,393,800	14,220,207	73%	19,836,301	14,165,421	71%	15,805,093	80%	4,031,208
Capital Outlay	926,575	504,137	54%	347,500	181,050	52%	172,971	50%	174,529
<b>TOTAL REQUIREMENTS</b>	<b>70,979,127</b>	<b>62,912,108</b>	<b>89%</b>	<b>72,307,648</b>	<b>64,353,152</b>	<b>89%</b>	<b>67,863,049</b>	<b>94%</b>	<b>4,444,599</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	6,780,140	100%	5,923,314	87%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	241,400	11%	665,397	30%	(1,545,176)
Transfers In - TRT	418,417	418,417	100%	368,417	368,417	100%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(877,923)	66%	(877,923)	66%	454,751
<b>TOTAL TRANSFERS</b>	<b>8,007,942</b>	<b>5,850,465</b>	<b>73%</b>	<b>8,026,456</b>	<b>6,512,034</b>	<b>81%</b>	<b>6,079,205</b>	<b>76%</b>	<b>(1,947,251)</b>

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%
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	(674,069)	-	4,884,699	-	16,848,660
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	6,512,034	-	6,079,205	-	(1,947,251)
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,045,519</b>	<b>\$ 12,519,113</b>	<b>207%</b>	<b>\$ 7,480,011</b>	<b>\$ 18,357,079</b>	<b>245%</b>	<b>\$ 23,483,018</b>	<b>314%</b>	<b>\$16,003,007</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	435,349	100%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	737,122	281%	737,122	281%	475,115
State Grant	379,180	142,133	37%	160,000	337,634	211%	145,279	91%	(14,721) <b>A</b>
Other	160,495	33,725	21%	9,000	167,325	999%	167,305	999%	158,305 <b>B</b>
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,458,904</b>	<b>1,525,892</b>	<b>105%</b>	<b>866,356</b>	<b>1,677,431</b>	<b>194%</b>	<b>1,485,055</b>	<b>171%</b>	<b>618,699</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,769,513	6,367,370	94%	6,659,205	98%
Materials and Services	6,998,683	6,732,321	96%	7,671,421	7,551,000	98%	7,608,508	99%	62,913
Capital Outlay	12,000	-	0%	43,750	120	0%	120	0%	43,630
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,633,378)	-	0%	(12,633,378)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,520,656</b>	<b>1,596,650</b>	<b>63%</b>	<b>1,851,306</b>	<b>13,918,490</b>	<b>752%</b>	<b>1,634,455</b>	<b>88%</b>	<b>216,851</b>

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)	(315,174)	105%	(315,174)	105%	(15,000)
<b>TOTAL TRANSFERS</b>	<b>(149,864)</b>	<b>(149,864)</b>	<b>100%</b>	<b>(218,924)</b>	<b>(315,174)</b>	<b>144%</b>	<b>(233,924)</b>	<b>107%</b>	<b>(15,000)</b>

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%	3,786,844	103%
Resources over Requirements	(1,061,752)	(70,758)	-	(984,950)	(12,241,059)	-	(149,400)	-	835,550
Net Transfers - In (Out)	(149,864)	(149,864)	-	(218,924)	(315,174)	-	(233,924)	-	(15,000)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,672,716</b>	<b>\$ 3,786,843</b>	<b>142%</b>	<b>\$ 2,461,670</b>	<b>(\$ 8,769,389)</b>	<b>-356%</b>	<b>\$ 3,403,520</b>	<b>138%</b>	<b>\$941,850</b>

**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.



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	19,255,602	107%	26,955,450	150%	8,987,761
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	16,099,534	100%	16,886,708	105%	827,943
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	5,393,790	109%	5,513,558	112%	586,227
State Miscellaneous	8,027,373	7,063,393	88%	4,924,368	4,153,810	84%	4,516,944	92%	(407,424)
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,604,222	119%	1,391,288	103%	42,345
Federal Grants	2,017,169	1,636,693	81%	1,285,560	860,103	67%	1,229,117	96%	(56,443)
Other	719,670	730,175	101%	631,245	687,615	109%	331,954	53%	(299,291)
Patient Fees	519,344	607,872	117%	448,500	630,075	140%	643,916	144%	195,416
Medicaid	430,863	746,146	173%	431,000	1,072,533	249%	1,109,753	257%	678,753
State - Medicare	337,614	234,401	69%	209,500	276,767	132%	280,293	134%	70,793
Liquor Revenue	177,574	161,412	91%	177,574	171,235	96%	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%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>45,453,529</b>	<b>42,270,797</b>	<b>93%</b>	<b>48,537,475</b>	<b>50,205,287</b>	<b>103%</b>	<b>59,163,555</b>	<b>122%</b>	<b>10,626,080</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,546,200	-	0%	9,546,200	100%
Personnel Services	32,453,031	31,307,705	96%	33,370,785	31,993,025	96%	33,273,367	100%	97,418
Materials and Services	9,948,652	5,531,099	56%	9,740,566	4,622,691	47%	5,966,033	61%	3,774,533
Capital Outlay	497,443	312,691	63%	160,250	126,659	79%	118,580	74%	41,670
<b>TOTAL REQUIREMENTS</b>	<b>51,164,258</b>	<b>45,416,627</b>	<b>89%</b>	<b>52,817,801</b>	<b>36,742,375</b>	<b>70%</b>	<b>48,904,180</b>	<b>93%</b>	<b>3,913,621</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	2,231,439	100%	1,374,613	62%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	264,182	15%	(1,545,176)
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749)
<b>TOTAL TRANSFERS</b>	<b>3,471,333</b>	<b>1,508,517</b>	<b>43%</b>	<b>3,559,797</b>	<b>1,668,690</b>	<b>47%</b>	<b>1,076,046</b>	<b>30%</b>	<b>(2,483,751)</b>

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)	-	(4,280,326)	13,462,912	-	10,259,375	-	14,539,701
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	1,668,690	-	1,076,046	-	(2,483,751)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,549,399</b>	<b>\$ 4,679,830</b>	<b>184%</b>	<b>\$ 3,269,060</b>	<b>\$ 19,811,432</b>	<b>606%</b>	<b>\$ 16,015,251</b>	<b>490%</b>	<b>\$12,746,191</b>

- A** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Capitation coming in higher than budgeted. OHP enrollment redetermination budgeted at 13%, and revised estimates projected to be 8.9%.
- C** 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.
- D** Additional funds received for COHC QIM (\$387K). Grant funds will be reconciled at end of year, and projections include estimated adjustments for anticipated unearned revenue, including: COHC Older Adults projected under budget by (\$211K) and City of Bend MCAT (\$68K). Exact amounts will be finalized at fiscal year-end.
- E** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- F** Patient fees trending higher than budgeted.
- G** CCBHC rebased rates increasing revenue above budgeted amounts.
- H** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- I** An estimated \$856,826 of County General Fund allocated to Behavioral Health is anticipated to be returned. Final amounts will be calculated in July after all local match payments are solidified.
- J** No anticipated expenses (budgeted \$1.4M) for La Pine Community Health Clinic.
- K** 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 June 30, 2024 (unaudited)

**100.0%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,630,131	6,122,874	109%	5,952,727	106%	322,596
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,471,934	100%	1,497,712	101%	18,806
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	1,048,056	101%	1,090,571	105%	56,080
State Miscellaneous	874,346	687,993	79%	868,711	339,591	39%	527,540	61%	(341,171)
Patient Fees	96,300	140,662	146%	639,290	197,702	31%	201,685	32%	(437,605)
Other	289,152	1,212,439	419%	421,126	1,349,506	320%	1,473,961	350%	1,052,835
Vital Records	300,000	354,158	118%	315,000	332,381	106%	334,388	106%	19,388
Local Grants	856,892	792,463	92%	218,951	647,624	296%	656,941	300%	437,990
State Shared- Family Planning	125,000	152,985	122%	158,000	75,420	48%	75,420	48%	(82,580)
Federal Grants	144,060	161,233	112%	155,000	92,184	59%	139,746	90%	(15,254)
OHP Fee for Service	18,260	31,245	171%	20,250	30,384	150%	30,447	150%	10,197
OHP Capitation	-	-	-	-	88,711	-	118,000	-	118,000
<b>TOTAL RESOURCES</b>	<b>10,875,552</b>	<b>11,841,419</b>	<b>109%</b>	<b>10,939,856</b>	<b>11,796,365</b>	<b>108%</b>	<b>12,099,138</b>	<b>111%</b>	<b>1,159,282</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,963,714	2,963,714	100%	3,092,162	-	0%	3,087,178	100%
Personnel Services	11,466,901	10,786,883	94%	11,978,565	11,646,287	97%	11,952,413	100%	26,152
Materials and Services	2,446,466	1,956,788	80%	2,424,314	1,991,730	82%	2,230,552	92%	193,762
Capital Outlay	417,132	191,446	46%	143,500	54,271	38%	54,271	38%	89,229
<b>TOTAL REQUIREMENTS</b>	<b>17,294,213</b>	<b>15,898,830</b>	<b>92%</b>	<b>17,638,541</b>	<b>13,692,287</b>	<b>78%</b>	<b>17,324,414</b>	<b>98%</b>	<b>314,127</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	4,548,701	100%	4,548,701	100%
Transfers In - TRT	418,417	418,417	100%	368,417	368,417	100%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	241,400	75%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	-	0%	551,500
<b>TOTAL TRANSFERS</b>	<b>4,686,473</b>	<b>4,491,812</b>	<b>96%</b>	<b>4,685,583</b>	<b>5,158,518</b>	<b>110%</b>	<b>5,237,083</b>	<b>112%</b>	<b>551,500</b>

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%
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,698,685)	(1,895,922)	-	(5,225,276)	-	1,473,409
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	5,158,518	-	5,237,083	-	551,500
<b>TOTAL FUND BALANCE</b>	<b>\$ 823,404</b>	<b>\$ 4,052,440</b>	<b>492%</b>	<b>\$ 1,749,281</b>	<b>\$ 7,315,036</b>	<b>418%</b>	<b>\$ 4,064,247</b>	<b>232%</b>	<b>\$2,314,966</b>

- 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** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- C** Patient Insurance Fees trending lower than budgeted, primarily in the new Family Connects Oregon program.
- D** Projections include Opioid Settlement Payments.
- E** 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.
- F** As of April 2024, Health Services will receive a new Medicaid per member per month payment for perinatal care continuum (PCC) program.
- G** Projections include anticipated 3% vacancy.
- H** Budgeted transfers include Courtney remodel project, which is delayed into FY25 or FY26, and Opioid Settlement Funds for CJJ, which incurred no expenses in FY24."



# Budget to Actuals Report

## Community Development - Fund 295

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	148,681	95%	147,631	94%	(9,669)
Code Compliance	1,171,592	915,867	78%	1,124,181	840,865	75%	844,452	75%	(279,729) <b>A</b>
Building Safety	4,821,160	4,118,192	85%	3,991,388	3,372,838	85%	3,423,011	86%	(568,377) <b>A</b>
Electrical	1,022,005	769,054	75%	902,175	796,598	88%	797,268	88%	(104,907) <b>A</b>
Onsite Wastewater	1,017,678	718,263	71%	923,880	909,862	98%	928,187	100%	4,307 <b>A</b>
Current Planning	2,425,334	1,966,872	81%	2,304,562	1,708,739	74%	1,708,919	74%	(595,643) <b>A</b>
Long Range Planning	1,064,305	812,752	76%	1,057,354	745,915	71%	753,308	71%	(304,046) <b>A</b>
<b>TOTAL RESOURCES</b>	<b>11,675,519</b>	<b>9,455,886</b>	<b>81%</b>	<b>10,460,840</b>	<b>8,523,498</b>	<b>81%</b>	<b>8,602,776</b>	<b>82%</b>	<b>(1,858,064)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	2,903,425	90%	2,896,150	89%
Code Compliance	805,614	714,049	89%	743,931	639,002	86%	642,602	86%	101,329 <b>B</b>
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,800,914	86%	1,840,484	88%	248,058 <b>B</b>
Electrical	641,837	538,383	84%	583,718	542,321	93%	541,954	93%	41,764 <b>B</b>
Onsite Wastewater	753,369	754,829	100%	865,670	712,146	82%	714,440	83%	151,230 <b>B</b>
Current Planning	2,062,044	1,613,571	78%	1,857,735	1,380,660	74%	1,398,192	75%	459,543 <b>B</b>
Long Range Planning	998,739	893,682	89%	888,677	692,790	78%	696,082	78%	192,595 <b>B</b>
<b>TOTAL REQUIREMENTS</b>	<b>11,233,304</b>	<b>9,466,620</b>	<b>84%</b>	<b>10,269,561</b>	<b>8,671,257</b>	<b>84%</b>	<b>8,729,904</b>	<b>85%</b>	<b>1,539,657</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	47,445	9%	47,445	9%
Transfers in - General Fund	160,000	139,916	87%	100,000	48,181	48%	48,181	48%	(51,819) <b>C</b>
Transfers In - CDD Electrical Reserve	-	108,670		86,721	50,027	58%	50,027	58%	(36,694)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(107,544)	100%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(233,698)	190%	(233,698)	190%	(110,946) <b>D</b>
<b>TOTAL TRANSFERS</b>	<b>(911,585)</b>	<b>(835,505)</b>	<b>92%</b>	<b>466,530</b>	<b>(195,589)</b>	<b>-42%</b>	<b>(195,589)</b>	<b>-42%</b>	<b>(662,119)</b>

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	(147,759)		(127,128)		(318,407)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	(195,589)		(195,589)		(662,119)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,627,134</b>	<b>\$ 1,322,717</b>	<b>81%</b>	<b>\$ 1,975,730</b>	<b>\$ 979,370</b>	<b>50%</b>	<b>\$ 1,000,000</b>	<b>51%</b>	<b>(\$975,730)</b>

- 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 June 30, 2024 (unaudited)

**100.0%**  
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	21,099,991	102%	21,099,991	102%	451,508
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 <b>A</b>
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	1,547,204	107%	1,413,170	97%	(36,845)
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	314,826	41%	1,002,906	131%	239,735
Federal Reimbursements	-	7,641		689,703	342,290	50%	367,290	53%	(322,413)
Sale of Equip & Material	426,000	385,036	90%	614,500	388,338	63%	476,000	77%	(138,500)
Interest on Investments	54,172	105,203	194%	138,031	195,226	141%	195,226	141%	57,195
Miscellaneous	77,610	65,385	84%	73,808	48,692	66%	48,798	66%	(25,010)
Mineral Lease Royalties	50,000	105,306	211%	50,000	131,078	262%	131,078	262%	81,078
Assessment Payments (P&I)	-	5,175		6,000	11,471	191%	14,051	234%	8,051
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>24,889,063</b>	<b>25,698,009</b>	<b>103%</b>	<b>26,673,711</b>	<b>26,473,170</b>	<b>99%</b>	<b>27,142,565</b>	<b>102%</b>	<b>468,854</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	8,287,454	99%	8,465,474	101%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	7,195,568	84%	8,073,184	94%	526,849
Capital Outlay	140,025	90,004	64%	118,260	53,591	45%	66,845	57%	51,415
<b>TOTAL REQUIREMENTS</b>	<b>16,188,996</b>	<b>13,822,550</b>	<b>85%</b>	<b>17,124,761</b>	<b>15,536,613</b>	<b>91%</b>	<b>16,605,503</b>	<b>97%</b>	<b>519,258</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(12,700,000)	100%	(12,700,000)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,330,136)</b>	<b>(12,330,136)</b>	<b>100%</b>	<b>(12,700,000)</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>-</b>

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	10,936,557		10,537,062		988,112
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(12,700,000)		(12,700,000)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,262,898</b>	<b>\$ 7,351,679</b>	<b>325%</b>	<b>\$ 2,370,201</b>	<b>\$ 5,588,236</b>	<b>236%</b>	<b>\$ 5,188,741</b>	<b>219%</b>	<b>\$2,818,540</b>

**A** Actual payment higher than budget

**B** Projected Personnel savings based on FY24 average vacancy rate of 6.1%



# Budget to Actuals Report

## Adult P&P - Fund 355

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	4,143,196	101%	4,143,986	101%	27,522 A
CJC Justice Reinvestment	892,038	943,172	106%	943,172	1,196,648	127%	1,196,648	127%	253,476 B
DOC Measure 57	244,606	271,606	111%	256,815	259,307	101%	259,307	101%	2,492 C
Interest on Investments	18,151	63,625	351%	75,230	87,583	116%	87,584	116%	12,354
Interfund- Sheriff	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	111,969	495%	116,000	513%	93,393 D
Oregon BOPPPS	20,318	-	0%	20,318	7,686	38%	7,686	38%	(12,632) E
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	1,062	212%	1,062	212%	562 F
<b>TOTAL RESOURCES</b>	<b>6,134,018</b>	<b>6,295,372</b>	<b>103%</b>	<b>5,535,606</b>	<b>5,907,709</b>	<b>107%</b>	<b>5,912,773</b>	<b>107%</b>	<b>377,167</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,767,511	5,107,293	89%	5,143,010	89%
Materials and Services	1,883,614	1,739,432	92%	1,808,521	1,741,255	96%	1,903,299	105%	(94,778) H
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>7,575,910</b>	<b>6,790,874</b>	<b>90%</b>	<b>7,576,032</b>	<b>6,848,547</b>	<b>90%</b>	<b>7,046,309</b>	<b>93%</b>	<b>529,723</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	601,369	112%	601,369	112%
Transfers In- Health Services	-	-	-	50,000	-	0%	-	0%	(50,000) I
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(75,419)	100%	(75,419)	100%	-
<b>TOTAL TRANSFERS</b>	<b>267,532</b>	<b>267,532</b>	<b>100%</b>	<b>510,950</b>	<b>525,950</b>	<b>103%</b>	<b>525,950</b>	<b>103%</b>	<b>15,000</b>

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)	(940,838)	-	(1,133,536)	-	906,890
Net Transfers - In (Out)	267,532	267,532	100%	510,950	525,950	103%	525,950	103%	15,000
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,925,640</b>	<b>\$ 3,010,934</b>	<b>156%</b>	<b>\$ 1,470,524</b>	<b>\$ 2,596,046</b>	<b>177%</b>	<b>\$ 2,403,348</b>	<b>163%</b>	<b>\$932,824</b>

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium. We received competitive grant funds on top of formula allocation.
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium. We received grant funding for house through contracted provider.
- E** Hearings officer utilization down in Deschutes County compared to state number.
- F** Credit for firearm buyback from supplier and old restitution payment.
- G** Projected Personnel savings based on FY24 average vacancy rate of 16.9%
- H** Materials and services projections based on current spending trends.
- I** Will not occur till FY25



# Budget to Actuals Report

## Road CIP - Fund 465

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	2,342,101	137%	2,374,169	139%	670,053
Interest on Investments	124,563	337,583	271%	475,310	580,958	122%	580,958	122%	105,648
Miscellaneous	-	317,508		-	204,504		204,504		204,504
<b>TOTAL RESOURCES</b>	<b>1,943,063</b>	<b>782,549</b>	<b>40%</b>	<b>2,179,426</b>	<b>3,127,563</b>	<b>144%</b>	<b>3,159,631</b>	<b>145%</b>	<b>980,205</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	132,770	100%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	24,009,399	21,225,375	88%	24,009,399	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>28,387,166</b>	<b>16,897,136</b>	<b>60%</b>	<b>24,142,169</b>	<b>21,358,145</b>	<b>88%</b>	<b>24,142,169</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	14,230,313	12,238,662	86%	12,500,000	10,000,000	80%	12,500,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>14,230,313</b>	<b>12,238,662</b>	<b>86%</b>	<b>12,500,000</b>	<b>10,000,000</b>	<b>80%</b>	<b>12,500,000</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527
Resources over Requirements	(26,444,103)	(16,114,587)		(21,962,743)	(18,230,582)		(20,982,538)		980,205
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	10,000,000		12,500,000		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,334,484</b>	<b>\$ 23,347,907</b>	<b>189%</b>	<b>\$ 9,549,637</b>	<b>\$ 15,117,325</b>	<b>158%</b>	<b>\$ 14,865,369</b>	<b>156%</b>	<b>\$ 5,315,732</b>

- A** Actual payment higher than budget
- B** End of year budget adjustment will be done to move appropriation from contingency.



# Budget to Actuals Report

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

FY24 YTD June 30, 2024

**100.00%**  
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 6,639,405	6,639,405	100%	\$ 6,639,405	100%	\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	2,693,318	2,525,976	94%	2,693,318	100%	-
Transportation System Plan Update	-	51,980		20,450	20,450	100%	20,450	100%	-
Gribbling Rd Bridge	818,500	141,509	17%	555,000	542,198	98%	555,000	100%	-
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,020,900	872,324	85%	1,020,900	100%	-
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	1,157,696	1,157,696	100%	1,157,696	100%	-
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	1,950,000	1,122,799	58%	1,950,000	100%	-
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	-	-		-		-
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%	386,480	386,480	100%	386,480	100%	-
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	380,000	338,633	89%	380,000	100%	-
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	159,140	75,371	47%	159,140	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	-	-		-		-
Slurry Seal 2023	300,000	1,165	0%	357,325	357,325	100%	357,325	100%	-
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%	180,000	178,781	99%	180,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	-	-		-		-
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		1,454,940	1,454,940	100%	1,454,940	100%	-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,272,506	1,272,506	100%	1,272,506	100%	-
Paving Of Horse Butte Rd	-	-		-	-		-		-
Paving Of Obr Hwy: Tumalo To Helmho	-	-		2,600,000	1,137,351	44%	2,600,000	100%	-
Paving Of Spring River Rd: S Centur	-	-		901,332	849,783	94%	901,332	100%	-
Slurry Seal 2024	-	-		240,000	219,129	91%	240,000	100%	-
La Pine Uic Stormwater Improvements	-	-		-	-		-		-
S Century Dr / Spring River Rd Roun	-	-		10,000	244	2%	10,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-		-	-		-		-
Local Access Road Bridges	150,000	-		-	-		-		-
Radar Speed Sign Replacements	-	-		30,907	30,907	100%	30,907	100%	-
FY 23 Guardrail Improvements	-	-		-	-		-		-
Signage Improvements	-	97,156		-	-		-		-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 28,259,526</b>	<b>\$ 16,491,988</b>	<b>58%</b>	<b>\$ 24,009,399</b>	<b>21,182,298</b>	<b>88%</b>	<b>\$ 24,009,399</b>	<b>100%</b>	<b>-</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	8,858,989	111%	8,858,990	111%	858,990 A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	3,236,962	94%	3,236,962	94%	(213,038) A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	3,984,063	120%	3,984,064	120%	674,064 A
Franchise 5% Fees	305,000	363,105	119%	565,000	646,761	114%	646,762	114%	81,762 B
Yard Debris	290,000	305,516	105%	400,000	456,528	114%	456,528	114%	56,528 C
Miscellaneous	70,000	140,837	201%	173,000	269,094	156%	269,094	156%	96,094 D
Interest on Investments	30,498	43,342	142%	60,410	147,126	244%	147,126	244%	86,716 E
Special Waste	15,000	62,756	418%	30,000	103,947	346%	103,948	346%	73,948 F
Recyclables	12,000	7,060	59%	7,000	7,669	110%	7,670	110%	670
Leases	1	1	100%	1	1	100%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>14,503,499</b>	<b>13,899,874</b>	<b>96%</b>	<b>15,995,411</b>	<b>17,711,141</b>	<b>111%</b>	<b>17,711,145</b>	<b>111%</b>	<b>1,715,734</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	3,850,354	94%	3,971,732	97%
Materials and Services	6,473,358	5,716,762	88%	7,683,911	6,670,071	87%	7,326,520	95%	357,391 H
Capital Outlay	264,000	181,603	69%	309,000	265,290	86%	265,291	86%	43,709 H
Debt Service	1,739,630	1,731,017	100%	2,302,640	2,302,520	100%	2,302,520	100%	120
<b>TOTAL REQUIREMENTS</b>	<b>11,754,672</b>	<b>10,769,061</b>	<b>92%</b>	<b>14,404,534</b>	<b>13,088,235</b>	<b>91%</b>	<b>13,866,063</b>	<b>96%</b>	<b>538,471</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	-	-	-	910,000	-	0%	910,000	100%
Transfers Out - SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(2,613,962)	100%	(2,613,962)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(5,299,665)</b>	<b>(3,453,962)</b>	<b>65%</b>	<b>(1,703,962)</b>	<b>(2,613,962)</b>	<b>153%</b>	<b>(1,703,962)</b>	<b>100%</b>	<b>-</b>

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		1,590,877	4,622,906		3,845,082		2,254,205
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(1,703,962)	(2,613,962)		(1,703,962)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 556,359</b>	<b>\$ 2,743,514</b>	<b>493%</b>	<b>\$ 2,303,300</b>	<b>\$ 4,752,457</b>	<b>206%</b>	<b>\$ 4,884,634</b>	<b>212%</b>	<b>\$2,581,334</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD actual disposal volumes are ~1% less than prior year vs. a budgeted 3% reduction. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running in line with 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** Delayed hiring of new positions and change from Personnel On Call to M&S Temp Labor for Sr. Advisor services positively impacted projection
- H** Backhoe and grader equipment originally budgeted as capital, but processed as M&S Road Dept. transfer. Project postponements such as the final phase 2 siting efforts will move M&S costs to next fiscal year. Temporary reduced fuel costs positively impacted hauling and equipment usage.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	984,821	94%	984,821	94%	(65,179) <b>A</b>
Food & Beverage	745,000	1,048,507	141%	991,000	1,536,154	155%	1,536,154	155%	545,154 <b>B</b>
Rights & Signage	105,000	97,159	93%	105,000	92,416	88%	96,416	92%	(8,584)
Horse Stall Rental	49,000	78,825	161%	100,000	74,925	75%	74,925	75%	(25,075)
Storage	65,000	45,551	70%	50,000	51,099	102%	51,099	102%	1,099
Camping Fee	20,000	23,500	118%	22,500	33,694	150%	33,694	150%	11,194
Interest on Investments	5,221	15,485	297%	22,000	24,619	112%	24,619	112%	2,619
Miscellaneous	3,554	3,536	99%	3,000	7,001	233%	7,002	233%	4,002
<b>TOTAL RESOURCES</b>	<b>1,738,534</b>	<b>2,260,708</b>	<b>130%</b>	<b>2,343,500</b>	<b>2,804,729</b>	<b>120%</b>	<b>2,808,731</b>	<b>120%</b>	<b>465,231</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,498,441	1,460,781	97%	1,492,073	100%
Personnel Services - F&B	170,247	85,623	50%	148,510	79,530	54%	80,677	54%	67,833 <b>D</b>
Materials and Services	965,684	1,168,404	121%	1,472,986	1,269,980	86%	1,287,921	87%	185,065
Materials and Services - F&B	603,950	661,314	109%	514,200	837,724	163%	837,724	163%	(323,524) <b>E</b>
Debt Service	101,270	101,267	100%	100,190	100,139	100%	100,190	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,098,054</b>	<b>3,330,291</b>	<b>107%</b>	<b>3,734,327</b>	<b>3,748,153</b>	<b>100%</b>	<b>3,798,585</b>	<b>102%</b>	<b>(64,258)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	1,009,023	100%	988,659	98%
Transfers In - Park Fund	30,000	30,000	100%	30,000	30,000	100%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(10,777)	7%	(10,777)	7%	152,565
<b>TOTAL TRANSFERS</b>	<b>704,127</b>	<b>621,827</b>	<b>88%</b>	<b>875,681</b>	<b>1,028,246</b>	<b>117%</b>	<b>1,007,882</b>	<b>115%</b>	<b>132,201</b>

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)	(943,424)		(989,855)		400,972
Net Transfers - In (Out)	704,127	621,827		875,681	1,028,246		1,007,882		132,201
<b>TOTAL FUND BALANCE</b>	<b>\$ 315,960</b>	<b>\$ 547,764</b>	<b>173%</b>	<b>\$ 32,617</b>	<b>\$ 632,585</b>	<b>999%</b>	<b>\$ 565,791</b>	<b>999%</b>	<b>\$533,174</b>

- 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 FY24 average vacancy rate of 30.5%
- 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 June 30, 2024 (unaudited)

**100.0%**  
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	69,967	76%	72,757	79%	(19,743)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	35,452	118%	35,452	118%	5,452
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,255	181%	31,450	182%	14,200
Interest on Investments	2,713	13,169	485%	13,500	25,831	191%	25,831	191%	12,331
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	1,920	96%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
<b>TOTAL RESOURCES</b>	<b>1,969,380</b>	<b>2,359,790</b>	<b>120%</b>	<b>2,324,117</b>	<b>2,457,294</b>	<b>106%</b>	<b>2,460,299</b>	<b>106%</b>	<b>136,182</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	183,190	66%	188,143	68%	88,388 <sup>A</sup>
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,197,790	95%	2,210,570	96%	95,755
<b>TOTAL REQUIREMENTS</b>	<b>1,972,030</b>	<b>2,067,492</b>	<b>105%</b>	<b>2,582,856</b>	<b>2,380,980</b>	<b>92%</b>	<b>2,398,713</b>	<b>93%</b>	<b>184,143</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	75,000	100%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(109,503)	100%	(109,503)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(156,706)</b>	<b>(156,706)</b>	<b>100%</b>	<b>(34,503)</b>	<b>(34,503)</b>	<b>100%</b>	<b>(34,503)</b>	<b>100%</b>	<b>-</b>

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)	76,314		61,587		320,326
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(34,503)		(34,503)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 225,358</b>	<b>\$ 521,447</b>	<b>231%</b>	<b>\$ 228,205</b>	<b>\$ 563,258</b>	<b>247%</b>	<b>\$ 548,530</b>	<b>240%</b>	<b>\$320,325</b>

<sup>A</sup> Projected Personnel based on vacancy savings to date



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY24 YTD June 30, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 1,042,896	\$ -	\$ 780,000
Carnival	245,809	-	430,000
Commercial Exhibitors	436,160	-	430,000
Livestock Entry Fees	1,940	-	2,000
R/V Camping/Horse Stall Rental	31,449	-	18,500
Merchandise Sales	1,899	-	2,500
Concessions and Catering	512,899	-	482,500
Fair Sponsorship	117,183	(22,018)	129,000
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,390,235</b>	<b>\$ (22,018)</b>	<b>\$ 2,274,500</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	53,167
Interest	19,504	11,236	23,236
Miscellaneous	114	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,463,020</b>	<b>\$ (10,783)</b>	<b>\$ 2,350,902</b>
<b>REQUIREMENTS</b>			
Personnel	175,531	98,977	199,937
Materials & Services	2,124,162	176,518	2,440,510
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,299,693</b>	<b>\$ 275,494</b>	<b>\$ 2,640,447</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	37,500	75,000
Transfer Out - F&E Reserve	(170,608)	(54,753)	(109,503)
Transfer Out - Fair & Expo	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (95,608)</b>	<b>\$ (17,253)</b>	<b>\$ (34,503)</b>
<b>Net Fair</b>	<b>\$ 67,719</b>	<b>\$ (303,530)</b>	<b>\$ (324,047)</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 952,421</b>	<b>\$ 1,020,140</b>	<b>\$ 1,020,140</b>
<b>Ending Balance</b>	<b>\$ 1,020,140</b>	<b>\$ 716,610</b>	<b>\$ 696,093</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	94,239	145%	94,239	145%	29,439
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>7,414</b>	<b>317,269</b>	<b>999%</b>	<b>64,800</b>	<b>225,047</b>	<b>347%</b>	<b>225,047</b>	<b>347%</b>	<b>160,247</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	273,830	80%	273,831	80%
Capital Outlay	375,000	383,000	102%	746,445	167,101	22%	167,102	22%	579,343 <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>870,000</b>	<b>483,310</b>	<b>56%</b>	<b>1,090,000</b>	<b>440,932</b>	<b>40%</b>	<b>440,933</b>	<b>40%</b>	<b>649,067</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	462,119	100%	453,392	98%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	-	0%	-	0%	(152,565)
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	109,503	100%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>1,149,827</b>	<b>1,113,829</b>	<b>97%</b>	<b>824,187</b>	<b>671,622</b>	<b>81%</b>	<b>662,895</b>	<b>80%</b>	<b>(161,292)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(215,884)		(215,886)		809,314
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	671,622		662,895		(161,292)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,587,183</b>	<b>\$ 2,757,229</b>	<b>174%</b>	<b>\$ 2,391,825</b>	<b>\$ 3,212,966</b>	<b>134%</b>	<b>\$ 3,204,238</b>	<b>134%</b>	<b>\$812,413</b>

<sup>A</sup> 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 June 30, 2024 (unaudited)

**100.0%**  
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	482,141	96%	482,141	96%	(17,859)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	21,682	173%	21,682	173%	9,182
Cancellation Fees	14,000	8,636	62%	7,000	14,045	201%	14,045	201%	7,045
Washer / Dryer	4,200	5,560	132%	5,000	5,449	109%	5,449	109%	449
Miscellaneous	3,750	2,907	78%	2,500	4,335	173%	4,335	173%	1,835
Interest on Investments	552	2,764	501%	2,300	8,447	367%	8,447	367%	6,147
Vending Machines	1,750	1,492	85%	1,500	1,352	90%	1,352	90%	(148)
<b>TOTAL RESOURCES</b>	<b>642,252</b>	<b>579,826</b>	<b>90%</b>	<b>530,800</b>	<b>537,451</b>	<b>101%</b>	<b>537,451</b>	<b>101%</b>	<b>6,651</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	88,110	96%	90,988	100%
Materials and Services	259,755	192,620	74%	303,173	214,168	71%	214,168	71%	89,005
Debt Service	223,273	223,272	100%	222,630	222,596	100%	222,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>594,181</b>	<b>498,157</b>	<b>84%</b>	<b>617,131</b>	<b>524,874</b>	<b>85%</b>	<b>527,786</b>	<b>86%</b>	<b>89,345</b>

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	20,000	100%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(51,564)	100%	(51,564)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(81,566)</b>	<b>(81,566)</b>	<b>100%</b>	<b>128,436</b>	<b>128,436</b>	<b>100%</b>	<b>128,436</b>	<b>100%</b>	<b>-</b>

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)	12,577		9,665		95,996
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	128,436		128,436		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 82,920</b>	<b>\$ 166,640</b>	<b>201%</b>	<b>\$ 135,220</b>	<b>\$ 307,653</b>	<b>228%</b>	<b>\$ 304,740</b>	<b>225%</b>	<b>\$169,520</b>



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	45,518	133%	45,518	133%	11,218
<b>TOTAL RESOURCES</b>	<b>6,298</b>	<b>21,589</b>	<b>343%</b>	<b>34,300</b>	<b>45,518</b>	<b>133%</b>	<b>45,518</b>	<b>133%</b>	<b>11,218</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	18,610	19%	18,610	19%
Capital Outlay	100,000	5,532	6%	74,000	26,642	36%	26,642	36%	47,358 <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>5,532</b>	<b>6%</b>	<b>174,000</b>	<b>45,252</b>	<b>26%</b>	<b>45,252</b>	<b>26%</b>	<b>128,748</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	51,564	100%	51,564	100%
<b>TOTAL TRANSFERS</b>	<b>261,750</b>	<b>261,566</b>	<b>100%</b>	<b>51,564</b>	<b>51,564</b>	<b>100%</b>	<b>51,564</b>	<b>100%</b>	<b>-</b>

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)	266		266		139,966
Net Transfers - In (Out)	261,750	261,566		51,564	51,564		51,564		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,340,766</b>	<b>\$ 1,469,559</b>	<b>110%</b>	<b>\$ 1,284,317</b>	<b>\$ 1,521,389</b>	<b>118%</b>	<b>\$ 1,521,389</b>	<b>118%</b>	<b>\$237,072</b>

<sup>A</sup> Capital Outlay appropriations are a placeholder



# Budget to Actuals Report

## Risk Management - Fund 670

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	1,158,078	104%	1,158,078	104%	46,493
General Liability	892,681	892,681	100%	935,832	935,832	100%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	348,407	79%	439,989	100%	- A
Property Damage	419,566	419,566	100%	418,028	418,028	100%	418,028	100%	-
Claims Reimbursement	25,000	6,476	26%	369,959	399,903	108%	405,000	109%	35,041
Vehicle	248,764	248,764	100%	226,710	226,710	100%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	274,605	137%	274,605	137%	74,605
Skid Car Training	10,000	8,899	89%	10,000	45,873	459%	47,000	470%	37,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	1,595	80%	2,000	100%	-
Miscellaneous	180	-	0%	200	2,700	999%	3,000	999%	2,800
<b>TOTAL RESOURCES</b>	<b>3,311,477</b>	<b>3,297,596</b>	<b>100%</b>	<b>3,714,303</b>	<b>3,811,731</b>	<b>103%</b>	<b>3,910,243</b>	<b>105%</b>	<b>195,940</b>

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	2,080,334	111%	2,100,000	112%	(220,000)
General Liability	3,000,000	470,875	16%	1,200,000	594,663	50%	600,000	50%	600,000
Insurance Administration	607,558	602,676	99%	714,197	659,650	92%	680,000	95%	34,197
Vehicle	200,000	194,089	97%	400,000	260,564	65%	270,000	68%	130,000
Property Damage	300,248	99,913	33%	300,250	474,866	158%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	109,645	44%	125,000	50%	125,000
<b>TOTAL REQUIREMENTS</b>	<b>5,887,806</b>	<b>2,915,728</b>	<b>50%</b>	<b>4,744,447</b>	<b>4,179,723</b>	<b>88%</b>	<b>4,250,003</b>	<b>90%</b>	<b>494,444</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(3,500)	100%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	(22,328)	70%	(32,000)	100%	- B
Transfers Out - Claims Reimbursement	-	-	-	(349,959)	(349,959)	100%	(349,959)	100%	-
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	- B
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(503,459)</b>	<b>(493,787)</b>	<b>98%</b>	<b>(503,459)</b>	<b>100%</b>	<b>-</b>

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	-	(1,030,144)	(367,991)	-	(339,760)	-	690,384
Net Transfers - In (Out)	(3,500)	(3,500)	-	(503,459)	(493,787)	-	(503,459)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,107,351</b>	<b>\$ 9,323,307</b>	<b>183%</b>	<b>\$ 6,466,397</b>	<b>\$ 8,461,528</b>	<b>131%</b>	<b>\$ 8,480,087</b>	<b>131%</b>	<b>\$2,013,690</b>

**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 June 30, 2024 (unaudited)

**100.0%**  
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	25,508,234	98%	26,140,505	101%	241,471 A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	2,025,772	103%	2,225,772	113%	262,409 A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	1,406,479	113%	1,406,500	113%	159,084 B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	1,041,989	102%	782,545	77%	(236,743) A
Prescription Rebates	175,000	528,990	302%	280,000	382,550	137%	382,550	137%	102,550 C
Claims Reimbursement & Other	55,000	109,282	199%	124,944	317,060	254%	317,060	254%	192,116
Interest on Investments	95,686	176,071	184%	120,000	208,021	173%	208,021	173%	88,021
<b>TOTAL RESOURCES</b>	<b>23,658,700</b>	<b>25,492,341</b>	<b>108%</b>	<b>30,654,045</b>	<b>30,890,105</b>	<b>101%</b>	<b>31,462,954</b>	<b>103%</b>	<b>808,909</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	29,797,663	25,697,672	86%	27,991,505	94%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	4,859,645	113%	5,213,997	122%	(926,000) E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	1,253,581	89%	1,429,162	101%	(13,883) F
Wellness	179,549	161,200	90%	186,274	120,458	65%	186,274	100%	- F
<b>TOTAL REQUIREMENTS</b>	<b>31,769,217</b>	<b>30,688,534</b>	<b>97%</b>	<b>35,687,213</b>	<b>31,931,356</b>	<b>89%</b>	<b>34,820,938</b>	<b>98%</b>	<b>866,275</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	6,107,743	6,107,998	100%	6,107,998	100%
Resources over Requirements	(8,110,517)	(5,196,193)		(5,033,168)	(1,041,251)		(3,357,984)		1,675,184
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,815,139</b>	<b>\$ 6,107,998</b>	<b>160%</b>	<b>\$ 1,074,575</b>	<b>\$ 5,066,747</b>	<b>472%</b>	<b>\$ 2,750,013</b>	<b>256%</b>	<b>\$1,675,438</b>

- 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** Projection reflects unanticipated large claims
- E** Industry spike in quantity and cost of specific drug category. Amounts are paid 1 month in arrears
- F** Amounts are paid 1 month in arrears



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY24 YTD June 30, 2024 (unaudited)

**100.0%**  
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	11,014,581	101%	11,014,582	101%	82,582 <b>A</b>
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	1,467,581	80%	1,827,530	100%	- <b>B</b>
Interest on Investments	67,515	237,842	352%	312,321	462,829	148%	462,829	148%	150,508
Police RMS User Fees	237,221	244,437	103%	244,435	255,485	105%	255,485	105%	11,050 <b>C</b>
Contract Payments	153,292	167,764	109%	167,765	172,636	103%	174,000	104%	6,235
User Fee	140,445	146,863	105%	148,820	151,203	102%	154,000	103%	5,180
Data Network Reimbursement	120,874	158,228	131%	145,852	107,080	73%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	97,500	105%	97,500	105%	4,500 <b>D</b>
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	108,215	120%	115,938	129%	25,938
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	40,915	101%	40,915	101%	415
Miscellaneous	25,000	40,191	161%	32,100	30,176	94%	32,100	100%	-
<b>TOTAL RESOURCES</b>	<b>13,744,678</b>	<b>14,120,981</b>	<b>103%</b>	<b>14,034,323</b>	<b>13,908,199</b>	<b>99%</b>	<b>14,320,731</b>	<b>102%</b>	<b>286,408</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	8,481,482	94%	8,669,500	96%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	3,333,806	78%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	1,358,728	74%	1,851,000	101%	(20,000)
<b>TOTAL REQUIREMENTS</b>	<b>17,709,497</b>	<b>13,390,020</b>	<b>76%</b>	<b>15,113,760</b>	<b>13,174,017</b>	<b>87%</b>	<b>14,751,215</b>	<b>98%</b>	<b>362,545</b>

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%	-
<b>TOTAL TRANSFERS</b>	<b>(59,900)</b>	<b>(59,900)</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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)	734,181		(430,484)		648,953
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,926,080</b>	<b>\$ 13,393,950</b>	<b>150%</b>	<b>\$ 12,122,906</b>	<b>\$ 14,128,132</b>	<b>117%</b>	<b>\$ 12,963,466</b>	<b>107%</b>	<b>\$840,560</b>

- 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 8.7%