



## MEMORANDUM

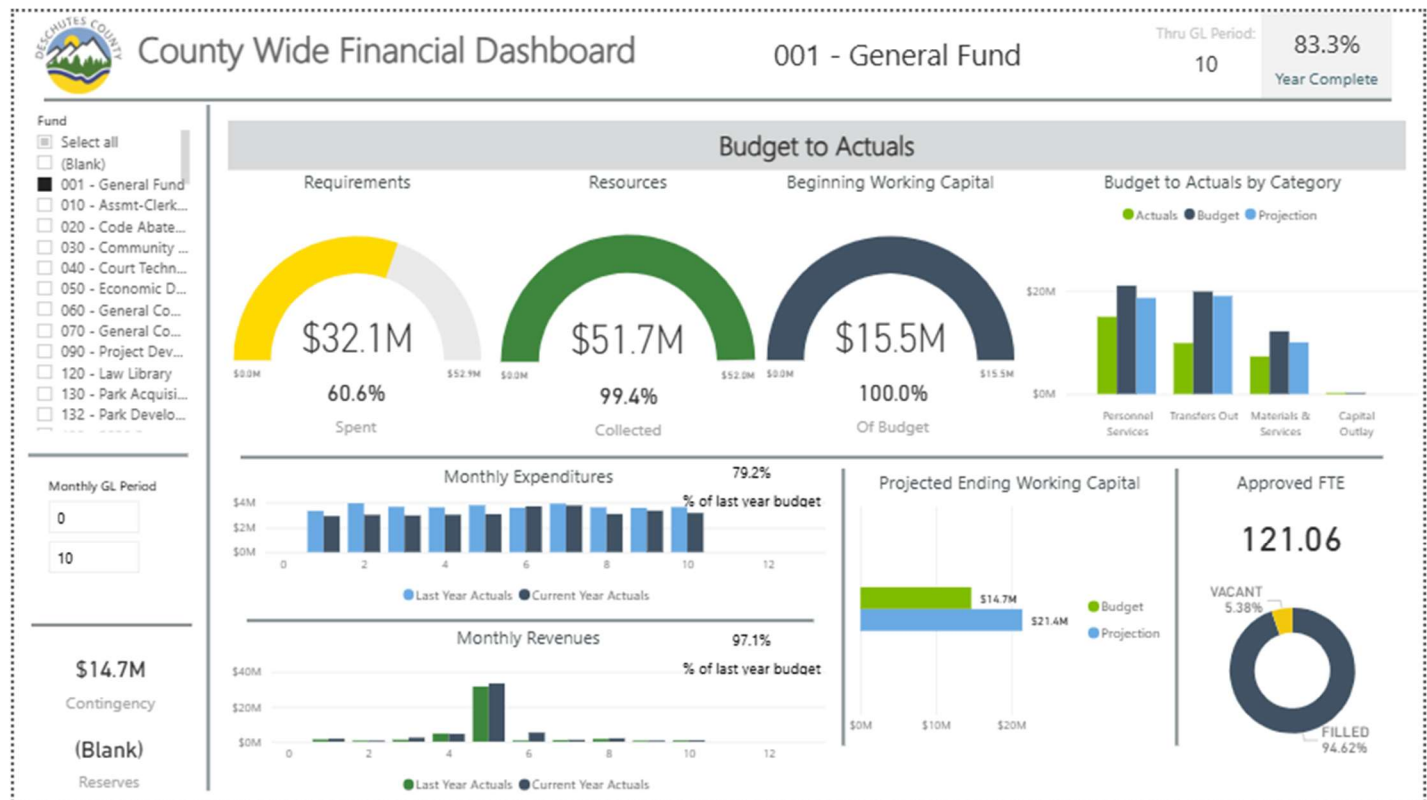
**DATE:** May 19, 2025  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for April 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of April 30, 2025.

### Budget to Actuals Report

#### General Fund

- *Revenue* YTD in the General Fund is \$51.7M or 99.4% of budget. By comparison, last year revenue YTD was \$43.2M or 97.1% of budget.
- *Expenses* YTD are \$32.1M and 60.6% of budget. By comparison, last year expenses YTD were \$36.6M and 79.1% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



#### All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through April 30, 2025.

Position Control Summary FY25										
Org		Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	July - June Percent Unfilled
Assessor	Filled	28.63	28.63	29.63	29.63	29.63	30.00	30.00	31.00	
	Unfilled	6.64	6.64	5.64	5.64	5.64	5.26	5.26	4.26	16.51%
Clerk	Filled	8.48	8.48	8.48	8.48	9.48	9.48	9.48	9.48	
	Unfilled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	12.40%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	-	-	-	-	-	-	-	-	0.00%
DA	Filled	58.70	58.90	58.55	58.55	58.55	59.05	59.05	59.05	
	Unfilled	2.60	1.40	1.75	1.75	1.75	1.25	1.25	1.25	3.10%
Tax	Filled	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	
	Unfilled	-	-	-	-	-	-	-	-	2.00%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	0.00%
GF ARPA	Filled									
	Unfilled									0.00%
Total General Fund	Filled	110.83	111.03	111.68	111.68	112.68	113.55	113.55	114.55	
	Unfilled	11.24	10.04	9.39	9.39	8.39	7.51	7.51	6.51	7.50%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	-	-	-	0.00%
Community Justice	Filled	42.00	45.00	45.00	45.00	43.00	43.00	42.00	41.00	
	Unfilled	7.00	4.00	4.00	4.00	6.00	6.00	7.00	8.00	11.63%
Sheriff	Filled	230.50	229.50	230.50	227.50	230.50	232.50	231.50	229.50	
	Unfilled	40.50	41.50	40.50	43.50	40.50	38.50	39.50	41.50	15.27%
Houseless Effort	Filled	-	-	-	-	-	-	-	-	
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	100.00%
Health Svcs	Filled	381.83	376.03	381.43	384.23	388.43	386.78	386.78	387.28	
	Unfilled	39.48	45.28	40.88	40.08	35.88	38.53	38.53	37.03	9.26%
CDD	Filled	48.00	49.00	49.00	50.00	50.00	49.00	51.00	51.00	
	Unfilled	3.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	4.84%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	56.00	
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00	3.77%
Adult P&P	Filled	34.63	34.63	34.63	34.63	34.63	32.63	33.63	33.63	
	Unfilled	5.13	5.13	5.13	5.13	5.13	7.13	6.13	6.13	14.65%
Solid Waste	Filled	39.00	40.00	40.00	40.00	38.00	41.00	41.00	42.00	
	Unfilled	5.00	4.00	4.00	4.00	6.00	3.00	3.00	2.00	9.55%
Victims Assistance	Filled	7.50	8.50	8.50	8.50	7.50	7.50	7.50	6.50	
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	18.95%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	
	Unfilled	-	-	-	-	1.00	1.00	1.00	1.00	20.00%
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	22.86%
Natural Resource	Filled	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	20.00%
ISF - Facilities	Filled	25.75	25.75	25.75	26.75	26.75	26.75	26.75	26.75	
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	6.13%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	8.75	8.75	8.75	9.25	
	Unfilled	-	-	-	-	0.50	0.50	0.50	-	1.57%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	0.00%
ISF - Finance	Filled	13.00	13.00	12.00	12.00	14.00	14.00	14.00	14.00	
	Unfilled	1.00	1.00	2.00	2.00	-	-	-	-	6.43%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	
	Unfilled	-	-	-	-	-	-	-	-	0.00%
ISF - HR	Filled	9.00	10.00	9.00	8.00	8.00	8.00	8.00	8.00	
	Unfilled	2.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	20.36%
ISF - IT	Filled	18.00	18.00	18.00	18.00	19.00	18.00	17.00	17.00	
	Unfilled	2.00	2.00	2.00	2.00	1.00	2.00	3.00	3.00	10.50%
ISF - Risk	Filled	3.25	3.25	3.25	2.25	3.25	3.25	3.25	3.25	
	Unfilled	-	-	-	1.00	-	-	-	-	3.08%
911	Filled	57.53	57.00	57.00	58.00	58.00	60.00	57.00	56.00	
	Unfilled	3.48	4.00	4.00	3.00	3.00	1.00	4.00	5.00	6.09%
Total:										
	Filled	1,121.65	1,121.53	1,126.58	1,127.38	1,133.58	1,135.80	1,132.80	1,127.80	
	Unfilled	131.81	130.94	126.89	129.09	121.39	120.16	124.16	128.16	
	Total	1,253.46	1,252.46	1,253.46	1,256.46	1,254.96	1,255.96	1,256.96	1,255.96	
	% Unfilled	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%	9.88%	10.20%	10.24%

A - 1.0 FTE decrease in HS



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY25 YTD April 30, 2025**

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	\$ 20,942,691	\$ 14,930,477	\$ 18,574,227	\$ 2,368,464	\$ 69,100	\$ 24,000	\$ 45,100
030 - Juvenile	7,497,894	5,375,938	6,585,004	912,890	100,000	92,090	7,911
160/170 - TRT	234,588	197,850	242,106	(7,518)	-	28	(28)
200 - ARPA	836,621	422,413	422,414	414,207	-	-	-
220 - Justice Court	622,013	502,877	625,429	(3,416)	-	-	-
255 - Sheriff's Office	50,136,178	38,596,648	46,174,636	3,961,542	2,869,000	1,933,712	935,288
274 - Health Services	58,826,382	45,584,376	56,133,652	2,692,730	107,726	133,030	(25,304)
295 - CDD	8,005,434	6,236,057	7,584,671	420,763	13,000	18,188	(5,188)
325 - Road	9,556,843	7,572,577	9,361,952	194,891	200,000	97,499	102,501
355 - Adult P&P	6,387,456	4,560,695	5,533,947	853,509	10,000	8,824	1,176
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	4,124,740	5,274,668	464,477	150,000	78,278	71,722
615 - Fair & Expo	2,039,023	1,338,470	1,613,199	425,824	40,000	47,666	(7,666)
616 - Annual County Fair	229,798	198,545	242,945	(13,147)	-	2,505	(2,505)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	124,124	155,099	4,111	5,000	2,265	2,735
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	417,862	513,248	(16,329)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	7,748,732	9,611,126	625,967	485,000	196,239	288,761
999 - All Other Funds	18,606,752	13,594,333	18,543,148	63,604	50,600	24,607	25,993
Total	\$ 200,554,040	\$ 151,526,713	\$ 187,191,471	\$ 13,362,569	\$ 4,099,426	\$ 2,658,930	\$ 1,440,496



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD April 30, 2025 (unaudited)

**83.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	46,279,028	99%	47,921,717	102%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	705,750	76%	1,088,847	118%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	11,178,238	92%	12,694,298	104%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	10,559,967	122%
220 - Justice Court	525,540	529,969	101%	506,200	425,213	84%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	62,381,130	97%	63,356,060	99%
274 - Health Services	60,343,687	61,045,659	101%	68,788,080	57,737,523	84%	65,345,345	95%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	8,145,889	87%	9,613,202	102%
325 - Road	26,673,711	27,151,594	102%	27,479,906	22,764,889	83%	27,993,165	102%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	6,577,674	104%	6,658,254	105%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,376,325	101%	1,451,715	107%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	16,488,135	83%	19,798,961	100%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	2,319,521	72%	2,841,200	89%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,643,872	112%	2,652,711	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	204,950	233%	224,612	255%
618 - RV Park	530,800	534,892	101%	489,000	402,409	82%	506,978	104%
619 - RV Park Reserve	34,300	45,518	133%	45,000	49,480	110%	58,200	129%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	3,028,815	89%	3,611,773	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	33,772,460	79%	43,464,839	101%
705 - 911	14,034,323	14,405,107	103%	14,733,900	13,670,999	93%	14,893,115	101%
999 - Other	81,793,214	71,303,509	87%	66,998,812	45,919,408	69%	72,109,821	108%
TOTAL RESOURCES	388,398,682	374,760,913	96%	400,484,714	341,609,531	85%	407,351,680	102%



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	25,420,807	23,850,628	94%	33,071,291	22,218,020	67%	28,555,157
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	6,731,442	72%	8,377,733
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	5,168,154	90%	5,873,343
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	801,533	19%	835,862
220 - Justice Court	828,370	816,713	99%	819,797	677,709	83%	823,213
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	49,187,606	74%	62,495,769
274 - Health Services	72,307,648	67,056,125	93%	84,057,460	60,736,067	72%	75,877,767
295 - CDD	10,269,561	8,898,411	87%	9,991,245	7,728,380	77%	9,507,245
325 - Road	17,124,761	15,805,727	92%	19,549,812	14,104,829	72%	18,608,524
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	5,967,090	71%	7,365,967
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	4,670,761	29%	10,826,539
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	10,601,873	61%	15,870,223
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	3,146,418	65%	3,964,899
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,558,336	96%	2,671,002
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	191,732	15%	1,260,000
618 - RV Park	617,131	517,201	84%	726,864	461,222	63%	647,699
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	3,879,548	69%	5,125,816
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	25,827,594	67%	38,819,094
705 - 911	15,113,760	13,427,592	89%	17,254,619	11,882,004	69%	16,628,652
999 - Other	93,331,824	64,265,927	69%	104,386,845	45,685,001	44%	99,366,979
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	451,283,715	282,225,318	63%	413,671,483



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD April 30, 2025 (unaudited)

**83.3%**  
Year Complete

### TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,682,525)	(4,369,013)	30%	(13,438,837) 92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	6,723,461	83%	8,068,153 100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(6,526,288)	77%	(8,496,630) 101%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(9,038,089) 196%
220 - Justice Court	364,688	286,744	79%	380,521	317,101	83%	380,521 100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	2,944,370	87%	3,399,187 100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(431,914)	-4%	8,203,678 77%
295 - CDD	466,530	(195,589)	-42%	909,332	(70,947)	-8%	149,203 16%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695) 100%
355 - Adult P&P	510,950	525,950	103%	626,964	522,470	83%	626,964 100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662 85%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,424,284)	75%	(4,564,141) 100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	982,603	83%	1,224,402 104%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(101,583)	83%	(121,900) 100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	518,663	88%	611,801 103%
618 - RV Park	128,436	128,436	100%	57,858	48,215	83%	57,858 100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	101,785	83%	122,142 100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(3,750)	83%	(4,500) 100%
705 - 911	-	-		-	-		-
999 - Other	15,698,545	12,491,080	80%	6,509,479	9,274,419	89%	14,454,221 139%
TOTAL TRANSFERS	-	(0)		-	0	0	(0) 0%



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### ENDING FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,492,530	131%	14,663,304	35,184,525	21,420,252	146%
030 - Juvenile	710,902	1,364,608	192%	977,419	2,062,377	2,143,875	219%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	2,647,606	1,488,134	128%
200 - ARPA	-	298,942	999%	-	619,285	984,957	999%
220 - Justice Court	61,858	(0)	0%	66,924	64,605	64,208	96%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	31,704,755	19,826,339	121%
274 - Health Services	7,480,011	12,456,527	167%	7,858,511	9,026,069	10,127,783	129%
295 - CDD	1,975,730	752,366	38%	1,071,691	1,098,928	1,008,826	94%
325 - Road	2,370,201	5,997,546	253%	3,206,945	8,252,578	4,661,492	145%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	3,459,878	2,246,075	248%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	16,696,515	15,387,122	136%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,500,760	3,404,038	177%
615 - Fair & Expo	32,617	531,770	999%	78,731	687,475	632,473	803%
616 - Annual County Fair	228,205	509,451	223%	66,317	493,403	369,260	557%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,711,213	2,755,745	106%
618 - RV Park	135,220	312,766	231%	132,760	302,167	229,903	173%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,672,654	1,531,731	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,313,681	6,649,621	112%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	11,804,598	8,505,477	108%
705 - 911	12,122,906	14,371,465	119%	11,850,746	16,160,461	12,635,928	107%
999 - Other	104,968,103	128,248,177	122%	101,227,972	137,635,038	107,640,967	106%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	190,895,673	297,098,571	223,714,208	117%





# Budget to Actuals Report

## General Fund - Fund 001

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	10,200	10,800	106%	11,000	8,158	74%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	38,823,137	98%	39,392,000	99%	(212,000) <b>A</b>
Property Taxes - Prior	318,000	422,862	133%	328,000	400,102	122%	409,112	125%	81,112
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	3,944,019	104%	4,155,707	110%	377,532
Assessor	775,350	815,379	105%	849,000	618,187	73%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	1,126,743	79%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	588,628	138%	592,894	139%	165,817
Tax Office	136,000	147,228	108%	146,200	115,087	79%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	102,874	36%	284,978	100%	- <b>B</b>
Property Management	215,000	215,000	100%	70,000	59,858	86%	70,000	100%	-
Non-Departmental	-	7,630		-	492,234		584,666		584,666 <b>C</b>
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,924,590	46,279,028	99%	47,921,717	102%	997,127

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	97,522	79,788	82%	93,993	75,565	80%	95,336	101%	(1,343) <b>F</b>
Assessor	6,189,597	5,587,737	90%	6,709,361	4,749,020	71%	5,895,115	88%	814,246 <b>D</b>
Clerk	2,351,515	2,087,269	89%	2,719,443	2,038,240	75%	2,603,814	96%	115,629 <b>E</b>
District Attorney	11,636,672	11,237,086	97%	13,369,290	10,082,895	75%	12,793,112	96%	576,178 <b>G</b>
Medical Examiner	461,224	391,213	85%	466,854	261,596	56%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	866,586	83%	1,060,133	102%	(18,491) <b>H</b>
Veterans	934,283	872,565	93%	1,093,340	764,376	70%	1,018,332	93%	75,008 <b>I</b>
Property Management	539,558	510,327	95%	584,094	465,645	80%	591,097	101%	(7,003) <b>J</b>
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	2,914,097	42%	4,031,364	58%	2,961,910
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	33,071,291	22,218,020	67%	28,555,157	86%	4,516,134

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	103,790	103,790	100%	5,121,854	5,469,713	107%	5,510,943	108%	389,089 <b>K</b>
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(9,838,725)	50%	(18,949,780)	96%	854,599 <b>L</b>
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(14,682,525)	(4,369,013)	30%	(13,438,837)	92%	1,243,688

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,826,000	13,984,330	101%	15,492,530	15,492,530	100%	15,492,530	100%	(0)
Resources over Requirements	18,987,409	21,709,937		13,853,299	24,061,008		19,366,560		5,513,261
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,682,525)	(4,369,013)		(13,438,837)		1,243,688
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 14,663,304	\$ 35,184,525	240%	\$ 21,420,252	146%	\$ 6,756,948 <b>M</b>

**A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

**B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly

**C** Projection reflects unbudgeted Opioid Settlement Payments

**D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 14.8%

**E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8%

**F** Projected Personnel based on overage to date

**G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 3.7%

**H** Projected Personnel based on overage to date

**I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 5%

**J** Projected Personnel based on overage to date

**K** \$3,512,733 transferred from the ARPA fund for revenue replacement recategorization.

**L** Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.

**M** Out of the total ending fund balance, \$1,205,530 are restricted Opioid Settlement Funds, \$2,060,230 are recategorized ARPA funds (of which \$1,340,608 is unallocated) and \$500K is Emergency Reserves.





# Budget to Actuals Report

## Juvenile - Fund 030

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	476,611	451,260	95%	477,421	242,567	51%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	46,635	41%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	81,328	83%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	89,100	137%	93,000	143%	28,000 A
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	35,000	67%	(17,000) B
Interest on Investments	37,500	54,078	144%	49,000	69,294	141%	79,900	163%	30,900
Expungements	40,000	53,599	134%	40,000	25,047	63%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	13,024	109%	14,500	121%	2,500 C
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) D
Miscellaneous	16,500	19,289	117%	6,811	132,964	999%	132,964	999%	126,153 E
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) F
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	705,750	76%	1,088,847	118%	162,343
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,852,966	6,402,707	93%	7,497,894	5,375,938	72%	6,585,004	88%	912,890 G
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,349,558	72%	1,772,729	95%	91,223 H
Capital Outlay	29,265	29,265	100%	20,000	5,946	30%	20,000	100%	-
TOTAL REQUIREMENTS	8,481,279	7,884,757	93%	9,381,846	6,731,442	72%	8,377,733	89%	1,004,113
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	6,786,427	83%	8,143,712	100%	-
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(62,966)	83%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	6,723,461	83%	8,068,153	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,500,000	1,528,688	102%	1,364,608	1,364,608	100%	1,364,608	100%	0
Resources over Requirements	(7,467,111)	(6,842,093)	-	(8,455,342)	(6,025,692)	-	(7,288,886)	-	1,166,456
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	6,723,461	-	8,068,153	-	-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,364,608	192%	\$ 977,419	\$ 2,062,377	211%	\$ 2,143,875	219%	\$1,166,456

- A Higher utilization of our facility by other Counties.
- B DOC reporting lower collection rate than originally anticipated.
- C Fee collection higher than anticipated for OJD fees.
- D No longer part of school lunch program. Adminstrative burden outweighed revenue received.
- E Central Oregon Health Council grant award.
- F No longer offering Adult Work Crew so unable to take on contracted work crew projects.
- G Projected Personnel savings based on FY24/FY25 average vacancy rate of 8.8%
- H Materials and services projections based on current spending trends.



# Budget to Actuals Report

## TRT - Fund 160/170

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
12,630,000	12,372,463	98%	12,100,000	11,090,314	92%	12,584,000	104%	484,000
121,790	112,678	93%	68,000	87,515	129%	109,798	161%	41,798
-	641		-	409		500		500
12,751,790	12,485,782	98%	12,168,000	11,178,238	92%	12,694,298	104%	526,298

### REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
3,378,641	3,307,981	98%	3,236,105	2,762,510	85%	3,368,464	104%	(132,359)
3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	-
262,395	260,555	99%	265,588	210,135	79%	278,268	105%	(12,680)
213,587	213,587	100%	186,611	155,509	83%	186,611	100%	-
47,600	45,120	95%	47,750	40,000	84%	40,000	84%	7,750
6,902,223	6,827,243	99%	5,736,054	5,168,154	90%	5,873,343	102%	(137,289)

### TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
(20,000)	(20,000)	100%	(20,000)	(16,667)	83%	(20,000)	100%	-
(75,000)	(75,000)	100%	(75,000)	(62,500)	83%	(75,000)	100%	-
-	-		(100,000)	(83,333)	83%	(100,000)	100%	-
(368,417)	(368,417)	100%	(276,572)	(230,477)	83%	(276,572)	100%	-
(364,688)	(286,744)	79%	(380,521)	(317,101)	83%	(380,521)	100%	-
(462,119)	(453,481)	98%	(442,396)	(368,663)	83%	(461,801)	104%	(19,405)
(723,720)	(723,720)	100%	(921,670)	(768,058)	83%	(921,670)	100%	-
(1,009,023)	(988,867)	98%	(963,000)	(802,500)	83%	(1,008,279)	105%	(45,279)
(1,900,500)	(454,075)	24%	(1,501,000)	(750,500)	50%	(1,501,000)	100%	-
(3,651,787)	(3,651,787)	100%	(3,751,787)	(3,126,489)	83%	(3,751,787)	100%	-
(8,575,254)	(7,022,091)	82%	(8,431,946)	(6,526,288)	77%	(8,496,630)	101%	(64,684)

### FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%	0
5,849,567	5,658,538		6,431,946	6,010,084		6,820,955		389,009
(8,575,254)	(7,022,091)		(8,431,946)	(6,526,288)		(8,496,630)		(64,684)
\$ 1,801,675	\$ 3,163,809	176%	\$ 1,163,809	\$ 2,647,606	227%	\$ 1,488,134	128%	\$324,325

- A** Room tax revenue up 2.0% from FY24, up 4.3% compared to FY25 budget.
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Remaining funds will be reserved in the TRT fund to cover one year's worth of debt service of \$1.5 million.



# Budget to Actuals Report

## ARPA – Fund 200

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	4,622,145	100%	-
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	3,888,833	5,354,430	138%	5,754,430	148%	1,865,597
Interest on Investments	319,460	297,738	93%	134,000	183,392	137%	183,392	137%	49,392
<b>TOTAL RESOURCES</b>	<b>14,458,597</b>	<b>4,060,299</b>	<b>28%</b>	<b>8,644,978</b>	<b>5,537,822</b>	<b>64%</b>	<b>10,559,967</b>	<b>122%</b>	<b>1,914,989</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	711,619	36%	727,947	37%	1,228,395
Administrative	1,719,694	142,552	8%	1,010,306	46,860	5%	46,860	5%	963,446
Infrastructure	766,410	896,225	117%	916,000	(169,678)	-19%	(151,678)	-17%	1,067,678
Public Health	560,926	400,898	71%	415,127	212,732	51%	212,733	51%	202,394
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
<b>TOTAL REQUIREMENTS</b>	<b>9,837,656</b>	<b>3,762,562</b>	<b>38%</b>	<b>4,321,775</b>	<b>801,533</b>	<b>19%</b>	<b>835,862</b>	<b>19%</b>	<b>3,485,913</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Capital Reserve Fund	(5,022,145)	(400,000)	8%	-	-		-		-
Transfers Out -Campus Improvement	-	-		(703,033)	(134,162)	19%	(4,756,307)	677%	(4,053,274) <b>A</b>
Transfers Out - General Fund	-	-		(3,919,112)	(4,281,782)	109%	(4,281,782)	109%	(362,670) <b>B</b>
<b>TOTAL TRANSFERS</b>	<b>(5,022,145)</b>	<b>(400,000)</b>	<b>8%</b>	<b>(4,622,145)</b>	<b>(4,415,944)</b>	<b>96%</b>	<b>(9,038,089)</b>	<b>196%</b>	<b>(4,415,944)</b>

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%	(0)
Resources over Requirements	4,620,941	297,738		4,323,203	4,736,288		9,724,105		5,400,902
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	(4,415,944)		(9,038,089)		(4,415,944)
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 298,942</b>	<b>999%</b>	<b>-</b>	<b>\$ 619,285</b>	<b>999%</b>	<b>\$ 984,957</b>	<b>999%</b>	<b>\$984,957</b>

**A** \$134,162 in interest earned on LACTF funds transferred to the Courthouse. LACTF funds will be transferred to the Courthouse project in FY25.

**B** \$3,512,733 recategorized as revenue replacement and transferred to the General Fund along with \$348,171 in interest earnings. \$420,878 transferred to the DA for their ARPA approved project.



# Budget to Actuals Report

## Justice Court - Fund 220

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
525,000	528,051	101%	504,200	423,363	84%	504,200	100%	-
540	1,917	355%	2,000	1,851	93%	2,700	135%	700
525,540	529,969	101%	506,200	425,213	84%	506,900	100%	700

### REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
652,767	644,229	99%	622,013	502,877	81%	625,429	101%	(3,416)
175,603	172,484	98%	197,784	174,833	88%	197,784	100%	- A
828,370	816,713	99%	819,797	677,709	83%	823,213	100%	(3,416)

### TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
364,688	286,744	79%	380,521	317,101	83%	380,521	100%	-
364,688	286,744	79%	380,521	317,101	83%	380,521	100%	-

### Resources over Requirements

(302,830)	(286,744)		(313,597)	(252,496)		(316,313)		(2,716)
364,688	286,744		380,521	317,101		380,521		-
\$ 61,858	(\$ 0)	0%	\$ 66,924	\$ 64,605	97%	\$ 64,208	96%	(\$2,716)

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



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	38,712,632	97%	39,711,000	99%	(355,974) <b>A</b>
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,472,936	97%	15,847,000	99%	(111,353) <b>B</b>
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	6,828,441	97%	6,378,835	91%	(656,100) <b>C</b>
LED #1 Interest	264,000	515,925	195%	400,000	615,534	154%	658,700	165%	258,700
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	360,928	120%	360,928	120%	60,928
LED #2 Interest	65,000	149,987	231%	150,000	241,589	161%	251,600	168%	101,600
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	147,997	123%	147,997	123%	27,997
LED #1 Foreclosed Properties	-	-		-	767		-		-
LED #2 Foreclosed Properties	-	-		-	306		-		-
<b>TOTAL RESOURCES</b>	<b>58,558,288</b>	<b>60,325,051</b>	<b>103%</b>	<b>64,030,262</b>	<b>62,381,130</b>	<b>97%</b>	<b>63,356,060</b>	<b>99%</b>	<b>(674,202)</b>

### REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025			Fiscal Year 2025		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,221,145	1,286,784	105%	1,419,216	1,196,810	84%	1,469,216	104%	(50,000)
Rickard Ranch	334,232	309,436	93%	610,205	317,819	52%	435,205	71%	175,000 <b>D</b>
Concealed Handgun Licenses	624,277	447,501	72%	592,803	392,993	66%	517,803	87%	75,000 <b>D</b>
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	4,542,132	87%	5,505,244	105%	(275,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	1,017,942	79%	1,206,834	94%	75,000 <b>D</b>
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	2,934,278	71%	4,002,483	96%	150,000 <b>D</b>
Detective	4,773,538	4,175,876	87%	4,710,801	3,277,266	70%	4,110,801	87%	600,000 <b>D</b>
Patrol	16,270,641	14,471,496	89%	15,307,105	11,786,810	77%	14,857,105	97%	450,000 <b>D</b>
Records	855,590	705,173	82%	875,606	626,229	72%	805,606	92%	70,000 <b>D</b>
Adult Jail	23,784,474	20,951,689	88%	25,112,557	18,479,095	74%	23,343,051	93%	1,769,506 <b>D</b>
Court Security	600,590	570,292	95%	649,844	429,912	66%	574,844	88%	75,000 <b>D</b>
Emergency Services	808,931	668,053	83%	888,223	600,262	68%	838,223	94%	50,000 <b>D</b>
Special Services	2,779,458	2,926,535	105%	3,055,000	2,191,233	72%	2,705,000	89%	350,000 <b>D</b>
Training	1,537,498	1,205,912	78%	1,765,299	913,087	52%	1,340,299	76%	425,000 <b>D</b>
Other Law Enforcement	634,835	908,232	143%	959,055	481,740	50%	784,055	82%	175,000 <b>D</b>
Non - Departmental	50,000	100,000	200%	-	0	0%	-		-
<b>TOTAL REQUIREMENTS</b>	<b>65,641,097</b>	<b>59,140,333</b>	<b>90%</b>	<b>66,610,275</b>	<b>49,187,606</b>	<b>74%</b>	<b>62,495,769</b>	<b>94%</b>	<b>4,114,506</b>

### TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025			Fiscal Year 2025		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	3,126,489	83%	3,751,787	100%	-
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(52,870)	56%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(129,250)	50%	(258,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,377,587</b>	<b>3,380,929</b>	<b>100%</b>	<b>3,399,187</b>	<b>2,944,370</b>	<b>87%</b>	<b>3,399,187</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025			Fiscal Year 2025		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,001,214	11,001,214	100%	15,566,862	15,566,861	100%	15,566,861	100%	(1)
Resources over Requirements	(7,082,809)	1,184,718		(2,580,013)	13,193,524		860,291		3,440,304
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	2,944,370		3,399,187		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,295,992</b>	<b>\$ 15,566,861</b>	<b>213%</b>	<b>\$ 16,386,036</b>	<b>\$ 31,704,755</b>	<b>193%</b>	<b>\$ 19,826,339</b>	<b>121%</b>	<b>\$3,440,303</b>

**A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

**B** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

**C** Some additional revenue for the Jail and Special Service; reduction of Marijuana Grant revenue that will not be used until FY26.

**D** Combination of projected personnel savings and reduced spending in M&S/Capital



# Budget to Actuals Report

## Health Services - Fund 274

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	23,757,820	20,712,977	87%	28,230,604	22,602,407	80%	22,663,001	80%	(5,567,603)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	14,183,490	81%	17,002,060	97%	(527,345)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	7,739,800	106%	9,511,453	130%	2,181,403
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	4,796,009	100%	5,605,924	117%	817,180
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,654,130	60%	2,751,999	100%	(11,132)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,599,055	98%	1,658,577	101%	20,685
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	897,943	57%	1,042,309	66%	(544,808)
Other	1,061,371	2,326,567	219%	1,293,235	800,233	62%	777,623	60%	(515,612)
Federal Grants	1,440,560	1,321,402	92%	987,369	316,570	32%	380,381	39%	(606,988)
Patient Fees	1,087,790	890,377	82%	761,626	645,391	85%	754,604	99%	(7,022)
Medicaid	431,000	1,201,524	279%	627,276	1,021,812	163%	1,340,611	214%	713,335
Vital Records	315,000	336,256	107%	318,000	279,279	88%	333,190	105%	15,190
Interest on Investments	262,007	737,122	281%	317,000	622,509	196%	772,100	244%	455,100
State - Medicare	209,500	300,513	143%	195,057	337,639	173%	375,799	193%	180,742
Liquor Revenue	177,574	188,547	106%	177,574	106,283	60%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	105,833	63%	169,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860)
TOTAL RESOURCES	60,343,687	61,045,659	101%	68,788,080	57,737,523	84%	65,345,345	95%	(3,442,735)

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	4,984	0	0%	-	-	-	-	-	-
Personnel Services	52,118,863	51,416,037	99%	58,826,382	45,584,376	77%	56,133,652	95%	2,692,730
Materials and Services	19,836,301	15,061,997	76%	23,299,078	14,650,469	63%	19,065,930	82%	4,233,148
Capital Outlay	347,500	578,091	166%	1,932,000	501,222	26%	678,185	35%	1,253,815
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	84,057,460	60,736,067	72%	75,877,767	90%	8,179,693

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	6,914,116	96%	(304,599)
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	1,734,122	41%	(2,532,041)
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers In - TRT	368,417	368,417	100%	276,572	230,477	83%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,996,086)	(1,564,074)	78%	(1,622,816)	81%	373,270
TOTAL TRANSFERS	8,026,456	5,947,879	74%	10,671,364	(431,914)	-4%	8,203,678	77%	(2,467,686)

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,417,516	12,519,113	110%	12,456,527	12,456,527	100%	12,456,527	100%	0
Resources over Requirements	(11,963,961)	(6,010,466)	-	(15,269,380)	(2,998,544)	-	(10,532,422)	-	4,736,958
Net Transfers - In (Out)	8,026,456	5,947,879	-	10,671,364	(431,914)	-	8,203,678	-	(2,467,686)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 7,858,511	\$ 9,026,069	115%	\$ 10,127,783	129%	\$2,269,272





# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY25 YTD April 30, 2025 (unaudited)

**83.3%**  
Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Other	9,000	167,850	999%	511,588	483,331	94%	247,234	48%	(264,354) <b>A</b>
OHP Capitation	435,349	435,349	100%	474,674	383,679	81%	457,240	96%	(17,434)
Interest on Investments	262,007	737,122	281%	317,000	622,509	196%	772,100	244%	455,100
State Grant	160,000	148,958	93%	132,289	260,597	197%	131,689	100%	(600) <b>A</b>
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	1,750,116	122%	1,608,263	112%	172,712

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,769,513	6,539,032	97%	7,890,669	6,155,703	78%	7,644,020	97%	246,649 <b>B</b>
Materials and Services	7,671,421	7,578,213	99%	8,977,091	7,209,325	80%	8,844,606	99%	132,485
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,251,333)	(7,612,502)	50%	(15,251,333)	100%	-
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,616,427	5,752,527	356%	1,237,293	77%	379,134

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(318,705)	84%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(318,705)	84%	(377,446)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,665,544	3,786,843	103%	3,470,762	3,470,762	100%	3,470,762	100%	0
Resources over Requirements	(984,950)	(82,157)	-	(180,876)	(4,002,411)	-	370,970	-	551,846
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(318,705)	-	(377,446)	-	-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,912,441	(\$ 850,354)	-29%	\$ 3,464,286	119%	\$551,846

**A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.  
**B** Personnel projections assume 3% vacancy.





# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	17,967,689	14,679,278	82%	21,305,001	17,122,262	80%	15,050,648	71%	(6,254,353) <b>A</b>
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	13,509,139	81%	16,192,318	97%	(502,413) <b>B</b>
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	7,380,858	108%	8,724,729	127%	1,863,315 <b>C</b>
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	4,767,752	100%	5,569,040	117%	804,781
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,212,660	50%	2,199,137	91%	(228,812) <b>D</b>
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	197,998	24%	(626,625) <b>E</b>
Medicaid	431,000	1,201,524	279%	627,276	1,021,812	163%	1,340,611	214%	713,335 <b>F</b>
Patient Fees	448,500	679,928	152%	575,975	542,682	94%	628,371	109%	52,396
State - Medicare	209,500	300,513	143%	195,057	337,639	173%	375,799	193%	180,742 <b>G</b>
Liquor Revenue	177,574	188,547	106%	177,574	106,283	60%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	105,833	83%	127,000	100%	-
Other	631,245	688,382	109%	6,241	24,635	395%	27,616	442%	21,375
<b>TOTAL RESOURCES</b>	<b>48,537,475</b>	<b>47,412,198</b>	<b>98%</b>	<b>54,587,100</b>	<b>46,329,552</b>	<b>85%</b>	<b>50,610,841</b>	<b>93%</b>	<b>(3,976,259)</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,474,916	5,734,260	50%	11,474,916	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,998,825	29,257,761	77%	36,021,211	95%	1,977,614 <b>H</b>
Materials and Services	9,740,566	5,397,546	55%	11,393,406	6,098,077	54%	7,569,187	66%	3,824,219 <b>I</b>
Capital Outlay	160,250	234,772	147%	1,932,000	501,222	26%	678,185	35%	1,253,815 <b>J</b>
<b>TOTAL REQUIREMENTS</b>	<b>52,817,801</b>	<b>48,089,773</b>	<b>91%</b>	<b>62,799,147</b>	<b>41,591,320</b>	<b>66%</b>	<b>55,743,499</b>	<b>89%</b>	<b>7,055,648</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	1,430,818	36%	(2,532,041)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) <b>K</b>
Transfers In- Acute Care Service	-	-		626,000	621,684	99%	621,684	99%	(4,316)
Transfers In- Sheriff's Office	-	-		30,000	30,000	100%	30,000	100%	-
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(80,309)	18%	(80,309)	18%	364,691
<b>TOTAL TRANSFERS</b>	<b>3,559,797</b>	<b>944,720</b>	<b>27%</b>	<b>6,262,132</b>	<b>571,375</b>	<b>9%</b>	<b>3,785,867</b>	<b>60%</b>	<b>(2,476,265)</b>

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	4,946,976	4,946,976	100%	4,946,976	100%	0
Resources over Requirements	(4,280,326)	(677,575)		(8,212,047)	4,738,231		(5,132,658)		3,079,389
Net Transfers - In (Out)	3,559,797	944,720		6,262,132	571,375		3,785,867		(2,476,265)
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,269,060</b>	<b>\$ 4,946,976</b>	<b>151%</b>	<b>\$ 2,997,062</b>	<b>\$ 10,256,582</b>	<b>342%</b>	<b>\$ 3,600,185</b>	<b>120%</b>	<b>\$603,124</b>

- A** Projections include \$2M budgeted that is now in State Miscellaneous and adjustments for anticipated unearned revenue, including \$3M for Behavioral Health housing. Amounts will be finalized at fiscal year-end
- B** OHP enrollment tracking lower than budgeted.
- C** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- D** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- E** Budget assumes approval of a one-year No Cost Extension for SAMHSA System of Care Grant that was denied. Projections remove award and related County General Fund match.
- F** Includes revenue for retroactive rate increase for Open Card members.
- G** Medicare tracking higher than budgeted.
- H** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- I** \$3.6M budgeted for BH Housing in Grants. Of that, approximately \$900K projected for expenditure in FY25 purchasing under "capital outlay" for the purchase of a building to expand adult foster home capacity in the county. A decision on this item will be brought to the Commissioners during a future Executive Session.
- J** Original budget included tenant improvement costs for expansion at a new site in La Pine, which will not occur in FY25. Projected expenses primarily related to purchase and renovation of an Adult Foster Home with HB 5202 funds.
- K** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	5,630,131	5,884,742	105%	6,793,314	5,219,548	77%	7,480,664	110%	687,350 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,599,055	98%	1,658,577	101%	20,685 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	897,943	57%	1,042,309	66%	(544,808) C
Other	421,126	1,470,335	349%	775,406	292,267	38%	502,773	65%	(272,633) D
State Miscellaneous	868,711	602,044	69%	468,636	358,942	77%	786,724	168%	318,088 E
OHP Capitation	-	117,506		360,000	290,672	81%	352,502	98%	(7,498)
Local Grants	218,951	639,098	292%	335,182	441,470	132%	552,862	165%	217,680 F
Vital Records	315,000	336,256	107%	318,000	279,279	88%	333,190	105%	15,190
Patient Fees	639,290	210,450	33%	185,651	102,710	55%	126,233	68%	(59,418)
Federal Grants	155,000	135,003	87%	162,746	118,572	73%	182,383	112%	19,637
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860) G
Interfund Contract- Gen Fund	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	28,257	115%	36,884	151%	12,399
TOTAL RESOURCES	10,939,856	12,144,182	111%	12,765,429	9,657,855	76%	13,126,241	103%	360,812
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,776,417	1,878,242	50%	3,776,417	100%	-
Personnel Services	11,978,565	11,965,751	100%	12,936,888	10,170,911	79%	12,468,421	96%	468,467 H
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,343,066	46%	2,652,137	91%	276,445
Capital Outlay	143,500	255,731	178%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,641,887	13,392,220	68%	18,896,975	96%	744,912
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%	-
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	230,477	83%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,173,640)	(1,165,061)	99%	(1,165,061)	99%	8,579
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,786,678	(684,584)	-14%	4,795,257	100%	8,579
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,762,383	4,052,440	108%	4,038,789	4,038,789	100%	4,038,789	100%	0
Resources over Requirements	(6,698,685)	(5,250,734)		(6,876,458)	(3,734,364)		(5,770,734)		1,105,724
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(684,584)		4,795,257		8,579
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 1,949,009	(\$ 380,159)	-20%	\$ 3,063,312	157%	\$1,114,303

- A** Awarded OHA Strategic Prevention Framework funding and additional Tobacco Prevention funding. Budget adjustment forthcoming (\$92K for FY25). Projections include adjustments to certain COVID-related CDC funding expenditure deadline changes. State grant amounts will be finalized at fiscal year-end.
- B** In September, Board approved an additional 8% fee increase effective October 1, 2024.
- C** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024 and MAC funding originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- D** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- E** Medicaid Administrative Claim (MAC) was originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- F** Public Health received 2023 Quality Incentive Metric funds
- G** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024.
- H** Personnel projection assumes an average of 2% vacancy.
- I** Opioid Settlement Funds transferring from Health Services to Fund 001



# Budget to Actuals Report

## Community Development - Fund 295

FY25 YTD April 30, 2025 (unaudited)

**83.3%**  
Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	157,300	148,681	95%	144,238	118,188	82%	141,060	98%	(3,178)
Code Compliance	1,124,181	840,865	75%	1,003,933	926,318	92%	1,088,433	108%	84,500 <b>A</b>
Building Safety	3,991,388	3,372,838	85%	3,414,568	2,766,658	81%	3,251,868	95%	(162,700) <b>B</b>
Electrical	902,175	796,598	88%	918,502	724,223	79%	886,502	97%	(32,000) <b>B</b>
Onsite Wastewater	923,880	909,862	98%	1,028,065	805,780	78%	949,957	92%	(78,108) <b>B</b>
Current Planning	2,304,562	1,708,739	74%	1,916,960	1,819,075	95%	2,175,860	114%	258,900 <b>A</b>
Long Range Planning	1,057,354	746,065	71%	974,972	985,647	101%	1,119,522	115%	144,550 <b>A</b>
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	8,145,889	87%	9,613,202	102%	211,964

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,241,288	2,955,422	91%	3,552,093	2,834,130	80%	3,460,651	97%	91,442 <b>C</b>
Code Compliance	743,931	655,434	88%	801,574	600,296	75%	759,776	95%	41,798 <b>C</b>
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,577,143	74%	1,945,834	91%	187,242 <b>C</b>
Electrical	583,718	560,356	96%	612,818	499,926	82%	621,030	101%	(8,212)
Onsite Wastewater	865,670	732,454	85%	724,202	555,363	77%	696,300	96%	27,902 <b>C</b>
Current Planning	1,857,735	1,416,212	76%	1,410,470	1,034,851	73%	1,242,140	88%	168,330 <b>C</b>
Long Range Planning	888,677	714,855	80%	757,012	626,670	83%	781,514	103%	(24,502) <b>C</b>
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,991,245	7,728,380	77%	9,507,245	95%	484,000

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	-	-		622,630	435,274	70%	576,522	93%	(46,108) <b>D</b>
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	195,140	88%	219,181	99%	(3,019) <b>D</b>
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)
Transfers in - General Fund	100,000	48,181	48%	100,000	11,805	12%	50,000	50%	(50,000)
Transfers In - TRT	-	-		100,000	83,333	83%	100,000	100%	-
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(796,500)	298%	(796,500)	298%	(529,500) <b>E</b>
TOTAL TRANSFERS	466,530	(195,589)	-42%	909,332	(70,947)	-8%	149,203	16%	(760,129)

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,317,921	1,322,717	100%	752,366	752,366	100%	753,666	100%	1,300
Resources over Requirements	191,279	(374,763)		(590,007)	417,509		105,957		695,964
Net Transfers - In (Out)	466,530	(195,589)		909,332	(70,947)		149,203		(760,129)
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 1,071,691	\$ 1,098,928	103%	\$ 1,008,826	94%	(\$62,865)

**A** YTD revenue collection is higher than anticipated.

**B** YTD revenue collection is lower than anticipated due to reduced building valuations and permitting volumes.

**C** Net increases/decreases are the result of increased HBF costs, 2 new FTE, unfilled positions, FMLA savings and standard M&S adjustments.

**D** Transfer from reserves for one new FTE and contribution to contingency requirement.

**E** Transfer to reserves reduced general divisions contingency requirement.



# Budget to Actuals Report

## Road - Fund 325

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	18,326,710	85%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	794,796	58%	1,796,806	131%	428,615
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	756,316	77%	(231,747)
Sale of Equip & Material	614,500	370,308	60%	486,300	295,691	61%	725,000	149%	238,700
Interest on Investments	138,031	195,226	141%	158,000	257,242	163%	303,000	192%	145,000
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	69,969	114%	80,472	132%	19,340
Mineral Lease Royalties	50,000	131,078	262%	50,000	179,852	360%	179,852	360%	129,852
Assessment Payments (P&I)	6,000	11,471	191%	5,000	2,241	45%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-		-	121,966		121,966		121,966
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,479,906	22,764,889	83%	27,993,165	102%	513,259

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	7,572,577	79%	9,361,952	98%	194,891 <sup>A</sup>
Materials and Services	8,600,033	7,244,549	84%	9,992,969	6,532,252	65%	9,246,572	93%	746,397
Capital Outlay	118,260	53,591	45%	-	-		-		-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	14,104,829	72%	18,608,524	95%	941,288

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%	-
TOTAL TRANSFERS	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%	-

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,521,251	7,351,679	133%	5,997,546	5,997,546	100%	5,997,546	100%	(0)
Resources over Requirements	9,548,950	11,345,867		7,930,094	8,660,061		9,384,642		1,454,548
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	(6,405,029)		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,997,546	253%	\$ 3,206,945	\$ 8,252,578	257%	\$ 4,661,492	145%	\$1,454,547

<sup>A</sup> Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.7%



# Budget to Actuals Report

## Adult P&P - Fund 355

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	4,717,803	101%	4,717,803	101%	24,472 <b>A</b>
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 <b>B</b>
DOC Measure 57	256,815	259,307	101%	259,307	309,115	119%	309,115	119%	49,808 <b>C</b>
Interest on Investments	75,230	87,583	116%	73,000	105,630	145%	126,500	173%	53,500 <b>D</b>
Interfund- Sheriff	50,000	50,000	100%	60,000	50,000	83%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	30,000	60%	(20,000)
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	18,306	999%	18,306	999%	17,806 <b>E</b>
Oregon BOPPPS	20,318	7,686	38%	-	12,632	-	12,632	-	12,632
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,535,606</b>	<b>5,818,189</b>	<b>105%</b>	<b>6,323,657</b>	<b>6,577,674</b>	<b>104%</b>	<b>6,658,254</b>	<b>105%</b>	<b>334,597</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,757,511	5,239,314	91%	6,387,456	4,560,695	71%	5,533,947	87%	853,509 <b>F</b>
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,406,394	71%	1,832,020	92%	152,209 <b>G</b>
<b>TOTAL REQUIREMENTS</b>	<b>7,576,032</b>	<b>7,028,249</b>	<b>93%</b>	<b>8,371,685</b>	<b>5,967,090</b>	<b>71%</b>	<b>7,365,967</b>	<b>88%</b>	<b>1,005,718</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	601,369	112%	703,369	586,141	83%	703,369	100%	-
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(63,671)	83%	(76,405)	100%	-
<b>TOTAL TRANSFERS</b>	<b>510,950</b>	<b>525,950</b>	<b>103%</b>	<b>626,964</b>	<b>522,470</b>	<b>83%</b>	<b>626,964</b>	<b>100%</b>	<b>-</b>

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,000,000	3,010,934	100%	2,326,824	2,326,824	100%	2,326,824	100%	0
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	610,584	-	(707,713)	-	1,340,315
Net Transfers - In (Out)	510,950	525,950	-	626,964	522,470	-	626,964	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,470,524</b>	<b>\$ 2,326,824</b>	<b>158%</b>	<b>\$ 905,760</b>	<b>\$ 3,459,878</b>	<b>382%</b>	<b>\$ 2,246,075</b>	<b>248%</b>	<b>\$1,340,315</b>

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Carry over from fiscal year 2024.
- C** Additional M57 funding provided to Deschutes County.
- D** Carry over from fiscal year 2024.
- E** Additional funding provided by parole board for hearings conducted by County staff.
- F** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- G** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
1,704,116	2,342,101	137%	881,339	890,115	101%	890,115	101%	8,776
475,310	580,958	122%	476,000	486,210	102%	561,600	118%	85,600
-	28,774		-	-		-		-
2,179,426	2,951,833	135%	1,357,339	1,376,325	101%	1,451,715	107%	94,376

### REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
132,770	132,770	100%	134,492	112,077	83%	134,492	100%	-
24,009,399	22,991,686	96%	16,189,012	4,558,684	28%	10,692,047	66%	5,496,965
24,142,169	23,124,456	96%	16,323,504	4,670,761	29%	10,826,539	66%	5,496,965

### TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%	(1,544,671)
12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%	(1,544,671)

### FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%	(0)
(21,962,743)	(20,172,623)		(14,966,165)	(3,294,435)		(9,374,824)		5,591,341
12,500,000	12,500,000		10,631,333	4,315,667		9,086,662		(1,544,671)
\$ 9,549,637	\$ 15,675,284	164%	\$ 11,340,452	\$ 16,696,515	147%	\$ 15,387,122	136%	\$4,046,670



**Budget to Actuals Report**  
**Road CIP (Fund 465) - Capital Outlay Summary by Project**  
FY25 YTD April 30, 2025

**83.33%**  
Year Completed

	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%		213,235		373,777	(373,777)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	845,205	77%	853,208	242,552
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	65,837	41%	135,000	25,000
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	527,518	(7,518)
Hamhook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	1,434,444	74%	1,791,900	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	190,207	12%	300,000	1,350,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	50,000	35,000
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	205,697	9%	418,600	1,999,152
Local Road Pavement Preservation	-	-		-			-	-
Paving Of Horse Butte Rd	-	-		630,000		0%	-	630,000
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	628,202	38%	1,200,000	450,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000	3,169	0%	2,900,000	(610,000)
Slurry Seal 2025				350,000	717	0%	490,000	(140,000)
Hamby Road School Zone Improvements				-	75,442		80,000	(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	0
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	41,523
Asphalt Leveling 2024				200,000	1,107	1%	363,000	(163,000)
Tumalo Rd							500,000	(500,000)
FY 23 Guardrail Improvements	-	-		-			-	-
Signage improvements				125,839		0%	-	125,839
Sidewalk Ramp Improvements		-		100,000		0%	45,000	55,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,972,458</b>	<b>\$ 7,069,335</b>	<b>89%</b>	<b>\$ 16,189,012</b>	<b>4,558,684</b>	<b>28%</b>	<b>10,692,047</b>	<b>\$ 5,496,965</b>





# Budget to Actuals Report

## Solid Waste - Fund 610

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	8,443,792	85%	10,170,000	102%	230,000 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	3,531,007	79%	4,195,000	94%	(255,000) A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	2,928,150	86%	3,625,000	106%	205,000 A
Special Waste	30,000	103,947	346%	645,000	137,860	21%	160,000	25%	(485,000) B
Franchise 5% Fees	565,000	646,761	114%	635,000	678,321	107%	750,000	118%	115,000 C
Yard Debris	400,000	456,528	114%	440,000	374,295	85%	450,000	102%	10,000 D
Miscellaneous	173,000	290,694	168%	170,000	157,075	92%	181,200	107%	11,200
Interest on Investments	60,410	147,126	244%	62,000	184,059	297%	213,100	344%	151,100 E
Recyclables	7,000	7,669	110%	7,000	13,916	199%	15,000	214%	8,000 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-	-	-	20,000	-	20,000	-	20,000 G
Local Grants	-	-	-	-	19,660	-	19,660	-	19,660 G
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	16,488,135	83%	19,798,961	100%	29,960
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	4,108,983	3,967,708	97%	5,739,145	4,124,740	72%	5,274,668	92%	464,477 H
Materials and Services	7,683,911	7,307,004	95%	8,994,999	5,634,217	63%	8,007,955	89%	987,044 I
Capital Outlay	309,000	246,763	80%	282,000	90,226	32%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	752,691	33%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,996	96%	17,321,744	10,601,873	61%	15,870,223	92%	1,451,521
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(3,424,284)	75%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,424,284)	75%	(4,564,141)	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,416,385	2,743,514	114%	4,038,781	4,038,781	100%	4,039,441	100%	660
Resources over Requirements	1,590,877	3,909,230	-	2,447,257	5,886,263	-	3,928,738	-	1,481,481
Net Transfers - In (Out)	(1,703,962)	(2,613,962)	-	(4,564,141)	(3,424,284)	-	(4,564,141)	-	-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,921,897	\$ 6,500,760	338%	\$ 3,404,038	177%	\$1,482,141

- 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 5% greater than last year-to-date with a customer mix varying from budget.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Franchise annual fees due April 15, 2025; received monthly installments from Republic and the annual payment from Cascade Disposal.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running close to last year-to-date.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated scrap metal proceeds.
- G** Local Grants and Other Inter-fund Services include unbudgeted funds for an EventCycle Solutions grant and Risk reimbursement for Negus security, respectively.
- H** Personnel savings based on FY25 YTD average vacancy rate of 9.55% and multiple positions on leave. Factors recently filled 3 FTE Haz Waste positions and plan for limited duration leave coverage.
- I** Project timing for the siting efforts and hazardous waste building remodel are projected to move M&S costs to next fiscal year. Postponed regulatory fee increases and temporary reduced fuel prices are slated to positively impact costs.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Food & Beverage	991,000	1,565,820	158%	1,535,000	1,192,603	78%	1,472,000	96%	(63,000)
Events Revenue	1,050,000	979,919	93%	1,390,000	950,226	68%	1,120,000	81%	(270,000)
Rights & Signage	105,000	106,016	101%	110,000	70,300	64%	86,000	78%	(24,000)
Horse Stall Rental	100,000	74,925	75%	67,500	42,945	64%	78,000	116%	10,500 <b>A</b>
Storage	50,000	51,099	102%	45,000	-	0%	-	0%	(45,000)
Camping Fee	22,500	33,694	150%	37,500	23,480	63%	43,000	115%	5,500
Interest on Investments	22,000	24,619	112%	16,000	18,631	116%	20,200	126%	4,200
Miscellaneous	3,000	7,001	233%	5,000	21,335	427%	22,000	440%	17,000
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	2,319,521	72%	2,841,200	89%	(364,800)

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,310,225	71%	1,552,281	84%	299,303 <b>B</b>
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	60,918	33%	126,521
Materials and Services	1,492,986	1,334,327	89%	1,917,689	1,040,331	54%	1,393,000	73%	524,689
Materials and Services - F&B	514,200	852,112	166%	781,750	717,099	92%	859,000	110%	(77,250)
Debt Service	100,190	100,139	100%	99,700	50,519	51%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	3,146,418	65%	3,964,899	82%	873,263

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,009,023	988,867	98%	963,000	802,500	83%	1,008,279	105%	45,279
Transfers In - County Fair	-	-		196,900	164,083	83%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	25,000	83%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(8,981)	83%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	982,603	83%	1,224,402	104%	45,279

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%	0
Resources over Requirements	(1,390,827)	(1,024,083)		(1,632,162)	(826,897)		(1,123,699)		508,463
Net Transfers - In (Out)	875,681	1,008,090		1,179,123	982,603		1,224,402		45,279
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 78,731	\$ 687,475	873%	\$ 632,473	803%	\$553,742

**A** Cascade Futurity's horse stall rental was billed \$30,000 after the event based on usage (billed but not yet received).

**B** Projected Personnel savings based on FY24/FY25 average vacancy rate of 26.27%



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Concessions and Catering	790,000	834,968	106%	797,500	831,939	104%	832,576	104%	35,076
Gate Receipts	775,000	1,046,188	135%	780,000	923,260	118%	923,260	118%	143,260
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	125,150	126%	125,150	126%	26,150
State Grant	53,167	53,167	100%	53,167	53,802	101%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	41,330	138%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	21,780	95%	26,500	115%	3,500
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	1,608	64%	(892)
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,643,872	112%	2,652,711	113%	302,044

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	198,545	86%	242,945	106%	(13,147) A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,359,791	97%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,558,336	96%	2,671,002	100%	899

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	62,500	83%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(164,083)	83%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(101,583)	83%	(121,900)	100%	-

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%	(0)
Resources over Requirements	(258,739)	22,507		(321,234)	85,536		(18,291)		302,943
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(101,583)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 66,317	\$ 493,403	744%	\$ 369,260	557%	\$302,943

A Projected Personnel based on overage to date



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY25 YTD April 30, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 926,552	\$ -	\$ 950,000
Carnival	468,142	-	455,000
Commercial Exhibitors	463,575	-	454,500
Livestock Entry Fees	3,139	-	3,450
R/V Camping/Horse Stall Rental	35,788	-	30,000
Merchandise Sales	1,608	-	2,250
Concessions and Catering	506,742	-	507,500
Fair Sponsorship	147,752	(3,290)	170,500
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,553,296</b>	<b>\$ (3,290)</b>	<b>\$ 2,573,200</b>
<b>OTHER RESOURCES</b>			
State Grant	635	53,167	106,334
Interest	27,388	5,761	21,761
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,581,319</b>	<b>\$ 55,638</b>	<b>\$ 2,701,295</b>
<b>REQUIREMENTS</b>			
Personnel	222,365	79,708	210,485
Materials & Services	2,524,960	36,363	2,308,281
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,747,324</b>	<b>\$ 116,071</b>	<b>\$ 2,518,766</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	25,000	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(65,633)	(65,633)
<b>TOTAL TRANSFERS</b>	<b>\$ (78,203)</b>	<b>\$ (40,633)</b>	<b>\$ 9,367</b>
<b>Net Fair</b>	<b>\$ (244,209)</b>	<b>\$ (101,067)</b>	<b>\$ 191,896</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 1,020,140</b>	<b>\$ 775,931</b>	<b>\$ 775,931</b>
<b>Ending Balance</b>	<b>\$ 775,931</b>	<b>\$ 674,865</b>	<b>\$ 967,827</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY25 YTD April 30, 2025 (unaudited)

**83.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	64,800	94,239	145%	88,000	110,838	126%	130,500	148%	42,500
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	204,950	233%	224,612	255%	136,612
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	343,555	274,247	80%	475,000	160,475	34%	475,000	100%	-
Capital Outlay	746,445	191,682	26%	785,000	31,257	4%	785,000	100%	- <sup>A</sup>
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	191,732	15%	1,260,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT 1%	462,119	453,481	98%	442,396	368,663	83%	461,801	104%	19,405
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
TOTAL TRANSFERS	824,187	662,984	80%	592,396	518,663	88%	611,801	103%	19,405
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%	(0)
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	13,218		(1,035,388)		136,612
Net Transfers - In (Out)	824,187	662,984		592,396	518,663		611,801		19,405
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,599,728	\$ 3,711,213	143%	\$ 2,755,745	106%	\$156,017

<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

FY25 YTD April 30, 2025 (unaudited)

**83.3%**

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	348,095	77%	448,000	100%	(2,000)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	12,278	82%	12,278	82%	(2,722)
Interest on Investments	2,300	8,447	367%	8,000	9,944	124%	12,200	153%	4,200
Cancellation Fees	7,000	13,820	197%	7,000	24,151	345%	25,000	357%	18,000
Washer / Dryer	5,000	5,575	112%	5,000	5,434	109%	6,000	120%	1,000
Miscellaneous	2,500	4,335	173%	2,500	1,701	68%	2,400	96%	(100)
Vending Machines	1,500	1,352	90%	1,500	806	54%	1,100	73%	(400)
TOTAL RESOURCES	530,800	534,892	101%	489,000	402,409	82%	506,978	104%	17,978

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	91,328	92,389	101%	159,210	124,124	78%	155,099	97%	4,111
Materials and Services	303,173	202,217	67%	344,054	168,474	49%	269,000	78%	75,054
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	461,222	63%	647,699	89%	79,165

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	133,333	83%	160,000	100%	-
Transfers In - TRT Fund	20,000	20,000	100%	20,000	16,667	83%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(101,785)	83%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	48,215	83%	57,858	100%	-

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	93,115	166,640	179%	312,766	312,766	100%	312,766	100%	(0)
Resources over Requirements	(86,331)	17,690		(237,864)	(58,814)		(140,721)		97,143
Net Transfers - In (Out)	128,436	128,436		57,858	48,215		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 132,760	\$ 302,167	228%	\$ 229,903	173%	\$97,143



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

Fiscal Year 2024			Fiscal Year 2025						
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Interest on Investments	34,300	45,518	133%	45,000	49,480	110%	58,200	129%	13,200
TOTAL RESOURCES	34,300	45,518	133%	45,000	49,480	110%	58,200	129%	13,200

### REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Materials and Services	100,000	37,958	38%	100,000	-	0%	100,000	100%	-
Capital Outlay	74,000	7,294	10%	70,000	-	0%	70,000	100%	-
TOTAL REQUIREMENTS	174,000	45,252	26%	170,000	-	0%	170,000	100%	-

### TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Transfer In - RV Park Ops	51,564	51,564	100%	122,142	101,785	83%	122,142	100%	-
TOTAL TRANSFERS	51,564	51,564	100%	122,142	101,785	83%	122,142	100%	-

### FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Beginning Fund Balance	1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%	0
Resources over Requirements	(139,700)	266		(125,000)	49,480		(111,800)		13,200
Net Transfers - In (Out)	51,564	51,564		122,142	101,785		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,518,531	\$ 1,672,654	110%	\$ 1,531,731	101%	\$13,200

A Capital Outlay appropriations are a placeholder





# Budget to Actuals Report

## Risk Management - Fund 670

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	977,009	87%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	786,178	83%	1,040,000	110%	96,586 <b>A</b>
Property Damage	418,028	418,028	100%	419,983	349,986	83%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	341,169	94%	362,214	100%	- <b>B</b>
Interest on Investments	200,000	274,605	137%	254,000	235,554	93%	281,300	111%	27,300
Vehicle	226,710	226,710	100%	250,030	208,358	83%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	40,728	136%	40,728	136%	10,728
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	10,000	50%	(10,000)
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	1,265	63%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	88,568	999%	88,568	999%	88,368 <b>C</b>
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	3,028,815	89%	3,611,773	106%	212,982

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,882,145	94%	2,150,000	108%	(150,000)
General Liability	1,200,000	994,706	83%	1,500,000	747,572	50%	1,100,000	73%	400,000
Insurance Administration	714,197	672,304	94%	799,487	653,952	82%	815,816	102%	(16,329)
Vehicle	400,000	299,851	75%	700,000	189,739	27%	500,000	71%	200,000
Property Damage	300,250	474,866	158%	400,255	329,668	82%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	75,887	38%	140,000	70%	60,000
Clerk	-	-	-	-	584	999%	-	-	-
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	3,879,548	69%	5,125,816	92%	473,926

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(3,750)	83%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(3,750)	83%	(4,500)	100%	-

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	8,000,000	9,323,307	117%	8,168,164	8,168,164	100%	8,168,164	100%	(0)
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(850,732)	-	(1,514,043)	-	686,908
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(3,750)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,962,713	\$ 7,313,681	123%	\$ 6,649,621	112%	\$686,908

**A** Includes reimbursement from State for higher general liability insurance related to aid and assist.

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

**C** Revenue from State of Oregon for additional layer of excess general liability insurance related to liability related to "aid and assist" population.



# Budget to Actuals Report

## Health Benefits - Fund 675

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	27,360,247	77%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	2,338,432	76%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,303,798	84%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	680,367	64%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,340,401	168%	1,341,250	168%	541,250 B
Prescription Rebates	280,000	382,550	137%	626,446	515,369	82%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	233,846	111%	280,000	133%	68,800
TOTAL RESOURCES	30,654,045	31,873,028	104%	42,854,789	33,772,460	79%	43,464,839	101%	610,050

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	29,797,663	27,285,660	92%	32,172,026	21,746,498	68%	32,172,026	100%	- C
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	3,067,655	62%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	979,135	61%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	34,306	33%	104,230	100%	- E
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	38,819,094	25,827,594	67%	38,819,094	100%	-
TOTAL	-	-		-	-		-		-

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	6,107,743	6,107,998	100%	3,859,732	3,859,732	100%	3,859,732	100%	(0)
Resources over Requirements	(5,033,168)	(2,248,266)		4,035,695	7,944,866		4,645,745		610,050
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 7,895,427	\$ 11,804,598	150%	\$ 8,505,477	108%	\$610,050

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase was applied starting August 1, 2024. This resulted in a total increase of 30% compared to FY24
- B** Budget estimate is based on claims which are difficult to predict
- C** The revised budget and projection anticipates higher claims than what was originally budgeted.
- D** The revised budget and projection reflects savings from the formulary change recommended by the EBAC.
- E** The revised budget and projection reflects savings from removing the Wellness program as recommended by the EBAC.
- F** Deschutes County Administrative Policy No. F-13 sets forth the appropriate level of reserves. The reserve is comprised of two parts: 1) Claims Reserve at 1.5 times the valuation amount, and 2) Contingency Reserve at 150% of the value of the Claims Reserve. The level of reserve is set at \$8 million (\$3.2 million claim reserve and \$4.8 million contingency reserve requirements). The reserve requirement amount should be compared to the Total Fund Balance amount in this report.



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY25 YTD April 30, 2025 (unaudited)

83.3%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	11,206,186	97%	11,493,915	99%	(62,085) <b>A</b>
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	971,418	54%	1,800,500	100%	- <b>B</b>
Interest on Investments	312,321	462,829	148%	426,000	496,964	117%	572,400	134%	146,400
Police RMS User Fees	244,435	255,485	105%	255,000	274,257	108%	280,000	110%	25,000 <b>C</b>
Contract Payments	167,765	172,636	103%	179,300	178,234	99%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	157,106	106%	160,000	108%	11,400
Data Network Reimbursement	145,852	107,080	73%	106,500	119,919	113%	125,000	117%	18,500
State Reimbursement	93,000	97,500	105%	93,000	85,448	92%	93,000	100%	- <b>D</b>
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	108,040	120%	110,000	122%	20,000
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	39,416	93%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	34,012	93%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	13,670,999	93%	14,893,115	101%	159,215

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,032,045	8,712,047	96%	10,237,093	7,748,732	76%	9,611,126	94%	625,967
Materials and Services	4,250,715	3,275,322	77%	4,267,026	2,834,075	66%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,299,197	47%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	11,882,004	69%	16,628,652	96%	625,967

### TRANSFERS

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

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,202,343	13,393,950	101%	14,371,465	14,371,465	100%	14,371,465	100%	0
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	1,788,996		(1,735,537)		785,182
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 11,850,746	\$ 16,160,461	136%	\$ 12,635,928	107%	\$785,182

**A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

**B** Telephone tax payments are received quarterly

**C** Invoices are mailed in the Spring

**D** State GIS reimbursements are received quarterly