



MEMORANDUM

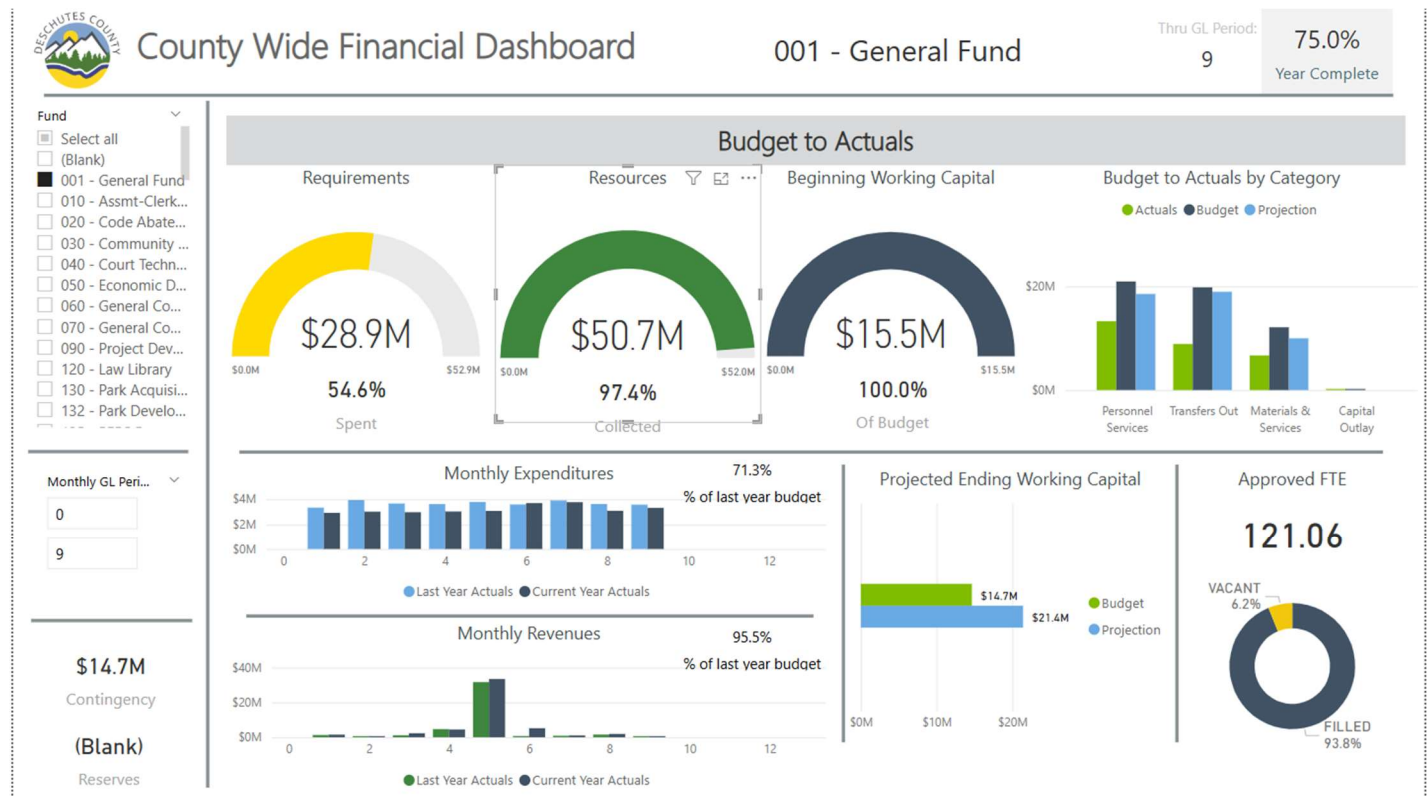
DATE: April 21, 2025
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for March 2025

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$50.7M or 97.4% of budget. By comparison, last year revenue YTD was \$42.5M or 95.5% of budget.
- *Expenses* YTD are \$28.9M and 54.6% of budget. By comparison, last year expenses YTD were \$32.9M and 71.2% 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 March 31, 2025.

Position Control Summary FY25													
													July - June Percent Unfilled
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June
Assessor	Filled	28.63	28.63	28.63	28.63	29.63	29.63	29.63	30.00	30.00			
	Unfilled	6.64	6.64	6.64	6.64	5.64	5.64	5.64	5.26	5.26			17.01%
Clerk	Filled	10.48	9.48	8.48	8.48	8.48	8.48	9.48	9.48	9.48			
	Unfilled	-	1.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00			12.72%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
DA	Filled	57.70	58.70	58.70	58.90	58.55	58.55	58.55	59.05	59.05			
	Unfilled	3.40	2.40	2.60	1.40	1.75	1.75	1.75	1.25	1.25			3.22%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
Veterans'	Filled	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00			
	Unfilled	1.00	-	-	-	-	-	-	-	-			2.22%
Property Mgmt	Filled	3.00	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	111.83	110.83	111.03	111.68	111.68	112.68	113.55	113.55	-	-	-
	Unfilled	11.04	10.04	11.24	10.04	9.39	9.39	8.39	7.51	7.51	-	-	-
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
Community Justice	Filled	43.00	44.00	42.00	45.00	45.00	45.00	43.00	43.00	42.00			
	Unfilled	6.00	5.00	7.00	4.00	4.00	4.00	6.00	6.00	7.00			11.11%
Sheriff	Filled	225.75	228.50	230.50	229.50	230.50	227.50	230.50	232.50	231.50			
	Unfilled	45.25	42.50	40.50	41.50	40.50	43.50	40.50	38.50	39.50			15.26%
Houseless Effort	Filled	-	-	-	-	-	-	-	-	-			
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-			100.00%
Health Svcs	Filled	384.93	379.53	381.83	376.03	381.43	384.23	388.43	386.78	386.78			
	Unfilled	35.38	40.78	39.48	45.28	40.88	40.08	35.88	38.53	38.53			9.32%
CDD	Filled	46.00	49.00	48.00	49.00	49.00	50.00	50.00	49.00	51.00			
	Unfilled	5.00	2.00	3.00	2.00	2.00	2.00	2.00	3.00	2.00			4.96%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00			
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00			3.28%
Adult P&P	Filled	31.63	34.63	34.63	34.63	34.63	34.63	34.63	32.63	33.63			
	Unfilled	8.13	5.13	5.13	5.13	5.13	5.13	5.13	7.13	6.13			14.57%
Solid Waste	Filled	39.00	38.00	39.00	40.00	40.00	40.00	38.00	41.00	41.00			
	Unfilled	5.00	6.00	5.00	4.00	4.00	4.00	6.00	3.00	3.00			10.10%
Victims Assistance	Filled	7.50	7.50	7.50	8.50	8.50	8.50	7.50	7.50	7.50			
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00	2.00			17.54%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00	1.00			
	Unfilled	-	-	-	-	-	-	1.00	1.00	1.00			16.67%
Fair & Expo	Filled	13.50	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	4.00			22.86%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00	3.00			
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-			22.22%
ISF - Facilities	Filled	24.75	24.75	25.75	25.75	25.75	26.75	26.75	26.75	26.75			
	Unfilled	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00			6.41%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	9.75	9.75	8.75	8.75	8.75			
	Unfilled	-	-	-	-	-	-	0.50	0.50	0.50			1.74%
ISF - BOCC	Filled	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	13.00	13.00	13.00	12.00	12.00	14.00	14.00	14.00			
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	-	-	-			7.14%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
ISF - HR	Filled	9.80	9.80	9.00	10.00	9.00	8.00	8.00	8.00	8.00			
	Unfilled	1.20	1.20	2.00	1.00	2.00	3.00	3.00	3.00	3.00			19.60%
ISF - IT	Filled	18.00	18.00	18.00	18.00	18.00	18.00	19.00	18.00	17.00			
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00	3.00			10.00%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	2.25	3.25	3.25	3.25			
	Unfilled	-	-	-	-	-	1.00	-	-	-			3.42%
911	Filled	56.15	56.15	57.53	57.00	57.00	58.00	58.00	60.00	57.00			
	Unfilled	4.85	4.85	3.48	4.00	4.00	3.00	3.00	1.00	4.00			5.86%
Total:													
	Filled	1,113.43	1,118.78	1,121.65	1,121.53	1,126.58	1,127.38	1,133.58	1,135.80	1,132.80	-	-	-
	Unfilled	138.84	133.49	131.81	130.94	126.89	129.09	121.39	120.16	124.16	-	-	-
	Total	1,252.26	1,252.26	1,253.46	1,252.46	1,253.46	1,256.46	1,254.96	1,255.96	1,256.96	A	-	-
	% Unfilled	11.09%	10.66%	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%	9.88%			10.25%

A - 1.0 FTE increase in CDD



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD March 31, 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	\$ 13,270,552	\$ 18,529,949	\$ 2,412,742	\$ 69,100	\$ 21,492	\$ 47,608
030 - Juvenile	7,497,894	4,807,405	6,655,696	842,198	100,000	83,939	16,061
160/170 - TRT	234,588	176,231	242,106	(7,518)	-	28	(28)
200 - ARPA	836,621	422,413	422,413	414,208	-	-	-
220 - Justice Court	622,013	449,907	625,287	(3,274)	-	-	-
255 - Sheriff's Office	50,136,178	34,612,466	46,529,636	3,606,542	2,869,000	1,756,229	1,112,771
274 - Health Services	58,826,382	40,772,047	56,160,357	2,666,025	107,726	122,113	(14,387)
295 - CDD	8,005,434	5,518,363	7,563,469	441,965	13,000	17,655	(4,655)
325 - Road	9,556,843	6,625,949	9,245,943	310,900	200,000	91,102	108,898
355 - Adult P&P	6,387,456	4,086,413	5,541,673	845,783	10,000	6,839	3,161
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	3,664,018	5,274,668	464,477	150,000	70,832	79,168
615 - Fair & Expo	2,039,023	1,184,345	1,611,256	427,767	40,000	44,308	(4,308)
616 - Annual County Fair	229,798	176,255	240,589	(10,791)	-	2,505	(2,505)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	111,714	156,310	2,900	5,000	2,265	2,735
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	371,807	503,996	(7,077)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	6,953,148	9,618,628	618,465	485,000	179,476	305,524
999 - All Other Funds	18,606,752	12,138,269	18,543,148	63,604	50,600	21,345	29,255
Total	\$ 200,554,040	\$ 135,341,304	\$ 187,465,124	\$ 13,088,916	\$ 4,099,426	\$ 2,420,127	\$ 1,679,300



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD March 31, 2025 (unaudited)

75.0%
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	45,243,497	96%	47,884,629	102%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	550,673	59%	952,194	103%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	10,372,286	85%	12,452,298	102%
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	379,202	75%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	61,084,046	95%	63,323,685	99%
274 - Health Services	60,343,687	61,045,659	101%	68,788,080	52,135,557	76%	65,301,965	95%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	6,932,584	74%	9,325,602	99%
325 - Road	26,673,711	27,151,594	102%	27,479,906	21,033,072	77%	27,708,539	101%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	5,318,764	84%	6,570,552	104%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,322,287	97%	1,451,715	107%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	14,814,573	75%	19,773,101	100%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	1,914,102	60%	2,736,200	85%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,638,968	112%	2,652,521	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	193,144	219%	224,612	255%
618 - RV Park	530,800	534,892	101%	489,000	357,390	73%	509,178	104%
619 - RV Park Reserve	34,300	45,518	133%	45,000	44,180	98%	58,200	129%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	2,763,584	81%	3,609,477	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	30,300,565	71%	43,361,039	101%
705 - 911	14,034,323	14,405,107	103%	14,733,900	13,425,459	91%	14,829,346	101%
999 - Other	81,793,214	71,303,509	87%	66,998,812	38,258,404	57%	72,109,821	108%
TOTAL RESOURCES	388,398,682	374,760,913	96%	400,484,714	314,620,157	79%	405,901,541	101%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD March 31, 2025 (unaudited)

75.0%

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	19,978,931	60%	28,510,879	86%
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	6,013,275	64%	8,426,182	90%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	4,969,598	87%	5,806,793	101%
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	761,306	18%	835,861	19%
220 - Justice Court	828,370	816,713	99%	819,797	612,077	75%	823,071	100%
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	44,138,745	66%	62,850,769	94%
274 - Health Services	72,307,648	67,056,125	93%	84,057,460	53,782,875	64%	75,964,345	90%
295 - CDD	10,269,561	8,898,411	87%	9,991,245	6,853,416	69%	9,489,043	95%
325 - Road	17,124,761	15,805,727	92%	19,549,812	11,987,811	61%	18,439,208	94%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	5,360,088	64%	7,374,673	88%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	3,576,799	22%	10,826,539	66%
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	9,392,519	54%	15,870,223	92%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	2,706,062	56%	3,923,956	81%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,504,020	94%	2,668,646	100%
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	141,159	11%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	435,944	60%	664,910	91%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	3,554,979	63%	5,116,564	91%
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	22,770,557	59%	38,819,094	100%
705 - 911	15,113,760	13,427,592	89%	17,254,619	10,929,781	63%	16,636,154	96%
999 - Other	93,331,824	64,265,927	69%	104,386,845	41,619,875	40%	99,366,979	95%
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	451,283,715	252,089,817	56%	413,843,889	92%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD March 31, 2025 (unaudited)

75.0%
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)	(3,433,360)	23%	(13,438,837)	92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	6,051,115	75%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(5,948,709)	71%	(8,466,380)	100%
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	285,391	75%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	2,654,590	78%	3,399,187	100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(397,133)	-4%	8,676,082	81%
295 - CDD	466,530	(195,589)	-42%	909,332	308,119	34%	454,888	50%
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	470,223	75%	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)	(2,285,606)	50%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	884,342	75%	1,203,227	102%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(91,425)	75%	(121,900)	100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	481,797	81%	602,726	102%
618 - RV Park	128,436	128,436	100%	57,858	43,394	75%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	91,607	75%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(3,375)	75%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	12,491,080	80%	6,509,479	7,394,338	71%	13,676,132	132%
TOTAL TRANSFERS	-	(0)		-	0	0	(0)	0%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD March 31, 2025 (unaudited)

75.0%

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	37,323,735	21,427,442	146%
030 - Juvenile	710,902	1,364,608	192%	977,419	1,953,121	1,958,773	200%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	2,617,788	1,342,934	115%
200 - ARPA	-	298,942	999%	-	659,512	984,958	999%
220 - Justice Court	61,858	(0)	0%	66,924	52,516	64,350	96%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	35,166,752	19,438,964	119%
274 - Health Services	7,480,011	12,456,527	167%	7,858,511	10,412,075	10,470,230	133%
295 - CDD	1,975,730	752,366	38%	1,071,691	1,139,654	1,045,113	98%
325 - Road	2,370,201	5,997,546	253%	3,206,945	8,637,779	4,546,182	142%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	2,755,723	2,149,667	237%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	17,736,438	15,387,122	136%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	7,175,229	3,378,178	176%
615 - Fair & Expo	32,617	531,770	999%	78,731	624,152	547,241	695%
616 - Annual County Fair	228,205	509,451	223%	66,317	552,974	371,426	560%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,713,114	2,746,670	106%
618 - RV Park	135,220	312,766	231%	132,760	277,605	214,892	162%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,657,176	1,531,731	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,373,394	6,656,577	112%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	11,389,740	8,401,677	106%
705 - 911	12,122,906	14,371,465	119%	11,850,746	16,867,143	12,564,657	106%
999 - Other	104,968,103	128,248,177	122%	101,227,972	132,159,079	106,862,878	106%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	190,895,673	300,244,699	222,091,662	116%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD March 31, 2025 (unaudited)

75.0%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	10,200	10,800	106%	11,000	5,998	55%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	38,617,099	98%	39,392,000	99%	(212,000) A
Property Taxes - Prior	318,000	422,862	133%	328,000	373,788	114%	377,024	115%	49,024
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	3,449,185	91%	4,155,707	110%	377,532
Assessor	775,350	815,379	105%	849,000	461,749	54%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	1,011,447	71%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	586,908	137%	587,894	138%	160,817
Tax Office	136,000	147,228	108%	146,200	88,955	61%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	102,874	36%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	53,775	77%	70,000	100%	-
Non-Departmental	-	7,630		-	491,719		584,666		584,666 C
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,924,590	45,243,497	96%	47,884,629	102%	960,039

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	97,522	79,788	82%	93,993	68,757	73%	95,274	101%	(1,281) F
Assessor	6,189,597	5,587,737	90%	6,709,361	4,277,006	64%	5,873,536	88%	835,825 D
Clerk	2,351,515	2,087,269	89%	2,719,443	1,814,749	67%	2,584,415	95%	135,028 E
District Attorney	11,636,672	11,237,086	97%	13,369,290	8,999,969	67%	12,809,911	96%	559,379 G
Medical Examiner	461,224	391,213	85%	466,854	237,806	51%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	777,864	75%	1,053,400	101%	(11,758) H
Veterans	934,283	872,565	93%	1,093,340	697,270	64%	1,026,177	94%	67,163 I
Property Management	539,558	510,327	95%	584,094	417,348	71%	591,211	101%	(7,117) J
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	2,688,162	38%	4,010,101	57%	2,983,173
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	33,071,291	19,978,931	60%	28,510,879	86%	4,560,412

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	103,790	103,790	100%	5,121,854	5,446,843	106%	5,510,943	108%	389,089 K
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(8,880,203)	45%	(18,949,780)	96%	854,599 L
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(14,682,525)	(3,433,360)	23%	(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	25,264,565		19,373,750		5,520,451
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,682,525)	(3,433,360)		(13,438,837)		1,243,688
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 14,663,304	\$ 37,323,735	255%	\$ 21,427,442	146%	\$ 6,764,138 M

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 March 31, 2025 (unaudited)

75.0%

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	73,195	75%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	81,000	125%	85,000	131%	20,000 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	61,240	125%	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	11,205	93%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) C
Miscellaneous	16,500	19,289	117%	6,811	3,993	59%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) D
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	550,673	59%	952,194	103%	25,690

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,852,966	6,402,707	93%	7,517,894	4,807,405	64%	6,655,696	89%	862,198 E
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,205,870	65%	1,770,486	95%	93,466 F
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,481,279	7,884,757	93%	9,381,846	6,013,275	64%	8,426,182	90%	955,664

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	6,107,784	75%	8,143,712	100%	-
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(56,669)	75%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	6,051,115	75%	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)	(5,462,602)		(7,473,988)		981,354
Net Transfers - In (Out)	6,678,013	6,678,013		8,068,153	6,051,115		8,068,153		-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,364,608	192%	\$ 977,419	\$ 1,953,121	200%	\$ 1,958,773	200%	\$981,354

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



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD March 31, 2025 (unaudited)

75.0%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	10,291,696	85%	12,342,000	102%	242,000 A
Interest on Investments	121,790	112,678	93%	68,000	80,181	118%	109,798	161%	41,798
Miscellaneous	-	641		-	409		500		500
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	10,372,286	85%	12,452,298	102%	284,298

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,378,641	3,307,981	98%	3,236,105	2,601,577	80%	3,301,914	102%	(65,809) B
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- C
Administrative	262,395	260,555	99%	265,588	188,063	71%	278,268	105%	(12,680)
Interfund Charges	213,587	213,587	100%	186,611	139,958	75%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	40,000	84%	7,750
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,736,054	4,969,598	87%	5,806,793	101%	(70,739)

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(15,000)	75%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(56,250)	75%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(75,000)	75%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(207,429)	75%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(285,391)	75%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(331,797)	75%	(452,726)	102%	(10,330) D
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(691,252)	75%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(722,250)	75%	(987,104)	103%	(24,104)
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(750,500)	50%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(2,813,840)	75%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,431,946)	(5,948,709)	71%	(8,466,380)	100%	(34,434)

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%	0
Resources over Requirements	5,849,567	5,658,538		6,431,946	5,402,688		6,645,505		213,559
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(5,948,709)		(8,466,380)		(34,434)
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	\$ 1,163,809	\$ 2,617,788	225%	\$ 1,342,934	115%	\$179,125 E

- A** Room tax revenue up 1.1% from FY24, up 3.4% 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 March 31, 2025 (unaudited)

75.0%

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
TOTAL RESOURCES	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	10,559,967	122%	1,914,989

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	671,392	34%	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%	212,732	51%	202,395
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,321,775	761,306	18%	835,861	19%	3,485,914

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) A
Transfers Out - General Fund	-	-		(3,919,112)	(4,281,782)	109%	(4,281,782)	109%	(362,670) B
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(9,038,089)	196%	(4,415,944)

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	4,776,515		9,724,106		5,400,903
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	(4,415,944)		(9,038,089)		(4,415,944)
TOTAL FUND BALANCE	-	\$ 298,942	999%	-	\$ 659,512	999%	\$ 984,958	999%	\$984,958

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 March 31, 2025 (unaudited)

75.0%
Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
525,000	528,051	101%	504,200	377,572	75%	504,200	100%	-
540	1,917	355%	2,000	1,631	82%	2,700	135%	700
525,540	529,969	101%	506,200	379,202	75%	506,900	100%	700

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
652,767	644,229	99%	622,013	449,907	72%	625,287	101%	(3,274)
175,603	172,484	98%	197,784	162,170	82%	197,784	100%	-
828,370	816,713	99%	819,797	612,077	75%	823,071	100%	(3,274)

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
364,688	286,744	79%	380,521	285,391	75%	380,521	100%	-
364,688	286,744	79%	380,521	285,391	75%	380,521	100%	-

Resources over Requirements	(302,830)	(286,744)		(313,597)	(232,875)		(316,171)		(2,574)
Net Transfers - In (Out)	364,688	286,744		380,521	285,391		380,521		-
TOTAL	\$ 61,858	-	0%	\$ 66,924	\$ 52,516	78%	\$ 64,350	96%	(\$2,574)

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 March 31, 2025 (unaudited)

75.0%

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	38,509,985	96%	39,711,000	99%	(355,974) A
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,391,940	96%	15,847,000	99%	(111,353) B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	5,954,006	85%	6,378,835	91%	(656,100) C
LED #1 Interest	264,000	515,925	195%	400,000	541,367	135%	658,700	165%	258,700
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	338,018	113%	338,018	113%	38,018
LED #2 Interest	65,000	149,987	231%	150,000	210,198	140%	251,600	168%	101,600
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	138,532	115%	138,532	115%	18,532
TOTAL RESOURCES	58,558,288	60,325,051	103%	64,030,262	61,084,046	95%	63,323,685	99%	(706,577)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,221,145	1,286,784	105%	1,419,216	1,079,764	76%	1,469,216	104%	(50,000)
Rickard Ranch	334,232	309,436	93%	610,205	280,918	46%	435,205	71%	175,000 D
Concealed Handgun Licenses	624,277	447,501	72%	592,803	341,223	58%	517,803	87%	75,000 D
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	4,109,805	79%	5,480,244	105%	(250,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	918,590	72%	1,271,834	99%	10,000 D
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	2,637,049	64%	4,022,483	97%	130,000 D
Detective	4,773,538	4,175,876	87%	4,710,801	2,954,086	63%	4,135,801	88%	575,000 D
Patrol	16,270,641	14,471,496	89%	15,307,105	10,601,351	69%	14,887,105	97%	420,000 D
Records	855,590	705,173	82%	875,606	549,392	63%	775,606	89%	100,000 D
Adult Jail	23,784,474	20,951,689	88%	25,112,557	16,425,293	65%	23,468,051	93%	1,644,506 D
Court Security	600,590	570,292	95%	649,844	378,200	58%	599,844	92%	50,000 D
Emergency Services	808,931	668,053	83%	888,223	558,945	63%	858,223	97%	30,000 D
Special Services	2,779,458	2,926,535	105%	3,055,000	2,024,618	66%	2,755,000	90%	300,000 D
Training	1,537,498	1,205,912	78%	1,765,299	831,811	47%	1,365,299	77%	400,000 D
Other Law Enforcement	634,835	908,232	143%	959,055	447,699	47%	809,055	84%	150,000 D
Non - Departmental	50,000	100,000	200%	-	(0)		-		-
TOTAL REQUIREMENTS	65,641,097	59,140,333	90%	66,610,275	44,138,745	66%	62,850,769	94%	3,759,506

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	2,813,840	75%	3,751,787	100%	-
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(30,000)	32%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(129,250)	50%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,399,187	2,654,590	78%	3,399,187	100%	-

FUND BALANCE

	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)	16,945,300		472,916		3,052,929
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	2,654,590		3,399,187		-
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,566,861	213%	\$ 16,386,036	\$ 35,166,752	215%	\$ 19,438,964	119%	\$3,052,928

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 March 31, 2025 (unaudited)

75.0%

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	20,335,600	72%	22,455,030	80%	(5,775,574)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	12,662,118	72%	17,002,060	97%	(527,345)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	7,246,814	99%	9,643,921	132%	2,313,871
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	4,233,413	88%	5,612,876	117%	824,132
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,519,130	55%	2,775,185	100%	12,054
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,552,531	95%	1,667,510	102%	29,618
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	802,630	51%	1,040,970	66%	(546,147)
Other	1,061,371	2,326,567	219%	1,293,235	802,732	62%	773,209	60%	(520,026)
Federal Grants	1,440,560	1,321,402	92%	987,369	254,682	26%	380,381	39%	(606,988)
Patient Fees	1,087,790	890,377	82%	761,626	565,968	74%	752,948	99%	(8,678)
Medicaid	431,000	1,201,524	279%	627,276	819,139	131%	1,340,611	214%	713,335
Vital Records	315,000	336,256	107%	318,000	254,877	80%	333,190	105%	15,190
Interest on Investments	262,007	737,122	281%	317,000	570,721	180%	772,100	244%	455,100
State - Medicare	209,500	300,513	143%	195,057	295,176	151%	376,260	193%	181,203
Liquor Revenue	177,574	188,547	106%	177,574	95,634	54%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	95,250	56%	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	52,135,557	76%	65,301,965	95%	(3,486,115)

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	40,772,047	69%	56,160,357	95%	2,666,025
Materials and Services	19,836,301	15,061,997	76%	23,299,078	12,938,043	56%	19,125,804	82%	4,173,275
Capital Outlay	347,500	578,091	166%	1,932,000	72,785	4%	678,184	35%	1,253,816
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	84,057,460	53,782,875	64%	75,964,345	90%	8,093,116

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%	2,203,068	52%	(2,063,095)
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In - TRT	368,417	368,417	100%	276,572	207,429	75%	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)	(1,509,704)	76%	(1,622,816)	81%	373,270
TOTAL TRANSFERS	8,026,456	5,947,879	74%	10,671,364	(397,133)	-4%	8,676,082	81%	(1,995,282)

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)	(1,647,319)	-	(10,662,380)	-	4,607,001
Net Transfers - In (Out)	8,026,456	5,947,879	-	10,671,364	(397,133)	-	8,676,082	-	(1,995,282)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 7,858,511	\$ 10,412,075	132%	\$ 10,470,230	133%	\$ 2,611,719



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD March 31, 2025 (unaudited)

75.0%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Other	9,000	167,850	999%	511,588	483,282	94%	246,321	48%	(265,267) A
OHP Capitation	435,349	435,349	100%	474,674	344,772	73%	457,240	96%	(17,434)
Interest on Investments	262,007	737,122	281%	317,000	570,721	180%	772,100	244%	455,100
State Grant	160,000	148,958	93%	132,289	87,751	66%	131,689	100%	(600) A
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	1,486,527	104%	1,607,350	112%	171,799

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,769,513	6,539,032	97%	7,890,669	5,490,063	70%	7,629,114	97%	261,555 B
Materials and Services	7,671,421	7,578,213	99%	8,977,091	6,459,979	72%	8,842,184	98%	134,907
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	4,337,541	268%	1,219,965	75%	396,462

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)	(264,335)	70%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(264,335)	70%	(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)	(2,851,014)		387,386		568,261
Net Transfers - In (Out)	(218,924)	(233,924)		(377,446)	(264,335)		(377,446)		-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,912,441	\$ 355,414	12%	\$ 3,480,702	120%	\$568,261

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 March 31, 2025 (unaudited)

75.0%
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	15,668,072	74%	15,020,088	71%	(6,284,913) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	12,088,688	72%	16,192,318	97%	(502,413) B
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	6,929,869	101%	8,580,725	125%	1,719,311 C
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	4,207,394	88%	5,575,992	117%	811,733
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,077,660	44%	2,198,297	91%	(229,652) D
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	197,998	24%	(626,625) E
Medicaid	431,000	1,201,524	279%	627,276	819,139	131%	1,340,611	214%	713,335 F
Patient Fees	448,500	679,928	152%	575,975	470,037	82%	628,166	109%	52,191
State - Medicare	209,500	300,513	143%	195,057	295,176	151%	376,260	193%	181,203 G
Liquor Revenue	177,574	188,547	106%	177,574	95,634	54%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	95,250	75%	127,000	100%	-
Other	631,245	688,382	109%	6,241	24,510	393%	24,615	394%	18,374
TOTAL RESOURCES	48,537,475	47,412,198	98%	54,587,100	41,969,427	77%	50,439,644	92%	(4,147,456)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,474,916	5,697,964	50%	11,474,916	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,998,825	26,110,743	69%	36,112,528	95%	1,886,297 H
Materials and Services	9,740,566	5,397,546	55%	11,393,406	5,441,797	48%	7,564,212	66%	3,829,194 I
Capital Outlay	160,250	234,772	147%	1,932,000	72,785	4%	678,184	35%	1,253,816 J
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,799,147	37,323,289	59%	55,829,840	89%	6,969,307
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	1,899,764	48%	(2,063,095)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) K
Transfers In- Acute Care Service	-	-		626,000	625,142	100%	625,142	100%	(858)
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
TOTAL TRANSFERS	3,559,797	944,720	27%	6,262,132	574,833	9%	4,258,271	68%	(2,003,861)
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)	4,646,138		(5,390,196)		2,821,851
Net Transfers - In (Out)	3,559,797	944,720		6,262,132	574,833		4,258,271		(2,003,861)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,946,976	151%	\$ 2,997,062	\$ 10,167,947	339%	\$ 3,815,051	127%	\$817,990

- 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 March 31, 2025 (unaudited)

75.0%

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	4,579,777	67%	7,303,253	108%	509,939 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,552,531	95%	1,667,510	102%	29,618 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	802,630	51%	1,040,970	66%	(546,147) C
Other	421,126	1,470,335	349%	775,406	294,940	38%	502,273	65%	(273,133) D
State Miscellaneous	868,711	602,044	69%	468,636	316,945	68%	1,063,196	227%	594,560 E
OHP Capitation	-	117,506		360,000	228,658	64%	352,502	98%	(7,498)
Local Grants	218,951	639,098	292%	335,182	441,470	132%	576,888	172%	241,706 F
Vital Records	315,000	336,256	107%	318,000	254,877	80%	333,190	105%	15,190
Patient Fees	639,290	210,450	33%	185,651	95,930	52%	124,782	67%	(60,869)
Federal Grants	155,000	135,003	87%	162,746	56,685	35%	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	26,018	106%	36,884	151%	12,399
TOTAL RESOURCES	10,939,856	12,144,182	111%	12,765,429	8,679,602	68%	13,254,971	104%	489,542
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,776,417	1,914,537	51%	3,776,417	100%	-
Personnel Services	11,978,565	11,965,751	100%	12,936,888	9,171,241	71%	12,418,715	96%	518,173 H
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,036,267	35%	2,719,408	93%	209,174
Capital Outlay	143,500	255,731	178%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,641,887	12,122,046	62%	18,914,540	96%	727,347
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	207,429	75%	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 I
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,786,678	(707,632)	-15%	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)	(3,442,444)		(5,659,569)		1,216,889
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(707,632)		4,795,257		8,579
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 1,949,009	(\$ 111,286)	-6%	\$ 3,174,477	163%	\$1,225,468

A Awarded OHA Strategic Prevention Framework funding and additional Tobacco Prevention funding. Budget adjustment forthcoming (\$92K for FY25).

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 March 31, 2025 (unaudited)

75.0%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	157,300	148,681	95%	144,238	104,210	72%	139,460	97%	(4,778)
Code Compliance	1,124,181	840,865	75%	1,003,933	770,182	77%	1,038,433	103%	34,500
Building Safety	3,991,388	3,372,838	85%	3,414,568	2,368,902	69%	3,243,168	95%	(171,400)
Electrical	902,175	796,598	88%	918,502	635,047	69%	866,502	94%	(52,000)
Onsite Wastewater	923,880	909,862	98%	1,028,065	700,385	68%	917,657	89%	(110,408)
Current Planning	2,304,562	1,708,739	74%	1,916,960	1,539,545	80%	2,030,860	106%	113,900
Long Range Planning	1,057,354	746,065	71%	974,972	814,313	84%	1,089,522	112%	114,550
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	6,932,584	74%	9,325,602	99%	(75,636)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,241,288	2,955,422	91%	3,552,093	2,521,117	71%	3,449,251	97%	102,842
Code Compliance	743,931	655,434	88%	801,574	533,903	67%	753,776	94%	47,798
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,406,504	66%	1,945,834	91%	187,242
Electrical	583,718	560,356	96%	612,818	445,931	73%	621,030	101%	(8,212)
Onsite Wastewater	865,670	732,454	85%	724,202	482,205	67%	686,998	95%	37,204
Current Planning	1,857,735	1,416,212	76%	1,410,470	901,743	64%	1,248,640	89%	161,830
Long Range Planning	888,677	714,855	80%	757,012	562,012	74%	783,514	104%	(26,502)
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,991,245	6,853,416	69%	9,489,043	95%	502,202

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	-	-		622,630	522,174	84%	567,736	91%	(54,894)
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	196,140	88%	234,152	105%	11,952
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)
Transfers In - TRT	-	-		100,000	75,000	75%	100,000	100%	-
Transfers in - General Fund	100,000	48,181	48%	100,000	11,805	12%	50,000	50%	(50,000)
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(497,000)	186%	(497,000)	186%	(230,000)
TOTAL TRANSFERS	466,530	(195,589)	-42%	909,332	308,119	34%	454,888	50%	(454,444)

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)	79,169		(163,441)		426,566
Net Transfers - In (Out)	466,530	(195,589)		909,332	308,119		454,888		(454,444)
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 1,071,691	\$ 1,139,654	106%	\$ 1,045,113	98%	(\$26,578)

- 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 March 31, 2025 (unaudited)

75.0%

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	16,772,258	78%	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	689,324	50%	1,548,806	113%	180,615
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	737,293	75%	(250,770)
Sale of Equip & Material	614,500	370,308	60%	486,300	260,194	54%	725,000	149%	238,700
Interest on Investments	138,031	195,226	141%	158,000	228,920	145%	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	64,304	105%	65,132	107%	4,000
Mineral Lease Royalties	50,000	131,078	262%	50,000	177,589	355%	177,589	355%	127,589
Assessment Payments (P&I)	6,000	11,471	191%	5,000	2,096	42%	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	21,033,072	77%	27,708,539	101%	228,633

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	6,625,949	69%	9,245,943	97%	310,900 A
Materials and Services	8,600,033	7,244,549	84%	9,992,969	5,361,861	54%	9,193,266	92%	799,703
Capital Outlay	118,260	53,591	45%	-	-		-		-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	11,987,811	61%	18,439,208	94%	1,110,604

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	9,045,261		9,269,331		1,339,237
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	\$ 8,637,779	269%	\$ 4,546,182	142%	\$1,339,237

A Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.7%.



Budget to Actuals Report

Adult P&P - Fund 355

FY25 YTD March 31, 2025 (unaudited)

75.0%

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	3,538,352	75%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 A
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	94,822	130%	126,500	173%	53,500 B
Interfund- Sheriff	50,000	50,000	100%	60,000	45,000	75%	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	4,463	893%	4,884	977%	4,384 C
Oregon BOPPPS	20,318	7,686	38%	-	12,632		12,632		12,632 D
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-		-		-
Electronic Monitoring Fee	500	258	52%	-	-		-		-
TOTAL RESOURCES	5,535,606	5,818,189	105%	6,323,657	5,318,764	84%	6,570,552	104%	246,895

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,757,511	5,239,314	91%	6,387,456	4,086,413	64%	5,541,673	87%	845,783 E
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,273,676	64%	1,833,000	92%	151,229 F
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	5,360,088	64%	7,374,673	88%	997,012

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	601,369	112%	703,369	527,527	75%	703,369	100%	-
Transfers In- Health Services	50,000	-	0%	-	-		-		-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(57,304)	75%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	470,223	75%	626,964	100%	-

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)	(41,324)		(804,121)		1,243,907
Net Transfers - In (Out)	510,950	525,950		626,964	470,223		626,964		-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 905,760	\$ 2,755,723	304%	\$ 2,149,667	237%	\$1,243,907

A Carry over from fiscal year 2024.

B Mentor contract launched March 2025 (funds being moved to FY26 and FY27)

C Reimbursement for hosting event for Oregon Association of Community Corrections Directors.

D Additional funding provided by parole board for hearings conducted by County staff.

E Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%

F Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD March 31, 2025 (unaudited)

75.0%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Miscellaneous	1,704,116	2,342,101	137%	881,339	890,115	101%	890,115	101%	8,776
Interest on Investments	475,310	580,958	122%	476,000	432,172	91%	561,600	118%	85,600
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	1,322,287	97%	1,451,715	107%	94,376

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	132,770	132,770	100%	134,492	100,869	75%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	3,475,930	21%	10,692,047	66%	5,496,965
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	3,576,799	22%	10,826,539	66%	5,496,965

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%	(1,544,671)
TOTAL TRANSFERS	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
Beginning Fund Balance	19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%	(0)
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(2,254,512)		(9,374,824)		5,591,341
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	4,315,667		9,086,662		(1,544,671)
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,340,452	\$ 17,736,438	156%	\$ 15,387,122	136%	\$4,046,670



Budget to Actuals Report
Road CIP (Fund 465) - Capital Outlay Summary by Project
FY25 YTD March 31, 2025

75.00%
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	1,039	1%	135,000	25,000
Paving Tumalo Rd/Deschutes Mkt Rd		-		520,000	471,376	91%	527,518	(7,518)
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	571,438	30%	1,791,900	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	162,710	10%	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	130,023	5%	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	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	578,769	35%	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	826	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
TOTAL CAPITAL OUTLAY	\$ 7,972,458	\$ 7,069,335	89%	\$ 16,189,012	3,475,930	21%	10,692,047	\$ 5,496,965



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD March 31, 2025 (unaudited)

75.0%

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	7,625,711	77%	10,170,000	102%	230,000 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	3,179,814	71%	4,195,000	94%	(255,000) A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	2,600,562	76%	3,625,000	106%	205,000 A
Special Waste	30,000	103,947	346%	645,000	125,870	20%	160,000	25%	(485,000) B
Franchise 5% Fees	565,000	646,761	114%	635,000	634,641	100%	750,000	118%	115,000 C
Yard Debris	400,000	456,528	114%	440,000	313,671	71%	450,000	102%	10,000 D
Miscellaneous	173,000	290,694	168%	170,000	137,224	81%	175,000	103%	5,000
Interest on Investments	60,410	147,126	244%	62,000	164,280	265%	213,100	344%	151,100 E
Recyclables	7,000	7,669	110%	7,000	12,800	183%	15,000	214%	8,000 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-		-	20,000		20,000		20,000
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	14,814,573	75%	19,773,101	100%	4,100

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	4,108,983	3,967,708	97%	5,739,145	3,664,018	64%	5,274,668	92%	464,477 H
Materials and Services	7,683,911	7,307,004	95%	8,994,999	4,902,416	55%	8,007,955	89%	987,044 I
Capital Outlay	309,000	246,763	80%	282,000	73,394	26%	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	9,392,519	54%	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)	(2,285,606)	50%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,285,606)	50%	(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	5,422,054		3,902,878		1,455,621
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(2,285,606)		(4,564,141)		-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,921,897	\$ 7,175,229	373%	\$ 3,378,178	176%	\$1,456,281

- 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 5.3% 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** Other Inter-fund Services includes unbudgeted Risk reimbursement for Negus security.
- H** Personnel savings based on FY25 YTD average vacancy rate of 10.1% 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 March 31, 2025 (unaudited)

75.0%

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	916,098	60%	1,335,000	87%	(200,000)
Events Revenue	1,050,000	979,919	93%	1,390,000	845,322	61%	1,152,000	83%	(238,000)
Rights & Signage	105,000	106,016	101%	110,000	70,300	64%	93,000	85%	(17,000)
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	52,000	77%	(15,500)
Storage	50,000	51,099	102%	45,000	-	0%	-	0%	(45,000)
Camping Fee	22,500	33,694	150%	37,500	15,180	40%	61,000	163%	23,500
Interest on Investments	22,000	24,619	112%	16,000	15,886	99%	20,200	126%	4,200
Miscellaneous	3,000	7,001	233%	5,000	21,314	426%	23,000	460%	18,000
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	1,914,102	60%	2,736,200	85%	(469,800)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,156,101	62%	1,519,098	82%	332,486
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	92,158	49%	95,281
Materials and Services	1,492,986	1,334,327	89%	1,917,689	921,756	48%	1,450,000	76%	467,689
Materials and Services - F&B	514,200	852,112	166%	781,750	549,443	70%	763,000	98%	18,750
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	2,706,062	56%	3,923,956	81%	914,206

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,009,023	988,867	98%	963,000	722,250	75%	987,104	103%	24,104
Transfers In - County Fair	-	-		196,900	147,675	75%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	22,500	75%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(8,083)	75%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	884,342	75%	1,203,227	102%	24,104

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)	(791,961)		(1,187,756)		444,406
Net Transfers - In (Out)	875,681	1,008,090		1,179,123	884,342		1,203,227		24,104
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 78,731	\$ 624,152	793%	\$ 547,241	695%	\$468,510

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 March 31, 2025 (unaudited)

75.0%

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	118,860	120%	124,960	126%	25,960
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	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	19,687	86%	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	2,638,968	112%	2,652,521	113%	301,854

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	176,255	77%	240,589	105%	(10,791) A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,327,764	95%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,504,020	94%	2,668,646	100%	3,255

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	56,250	75%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(147,675)	75%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(91,425)	75%	(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)	134,949		(16,125)		305,109
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(91,425)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 66,317	\$ 552,974	834%	\$ 371,426	560%	\$305,109

A Projected Personnel based on overage to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY25 YTD March 31, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
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	(6,000)	(6,000)
TOTAL FAIR REVENUES	\$ 2,553,296	\$ (6,000)	\$ 2,396,700
OTHER RESOURCES			
State Grant	635	53,167	106,334
Interest	27,388	5,761	23,761
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,581,319	\$ 52,928	\$ 2,526,795
REQUIREMENTS			
Personnel	222,365	57,419	203,492
Materials & Services	2,524,960	6,897	2,326,219
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 64,316	\$ 2,529,712
TRANSFERS			
Transfer In - TRT 1%	75,000	18,750	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(49,225)	(49,225)
TOTAL TRANSFERS	\$ (78,203)	\$ (30,475)	\$ 25,775
Net Fair	\$ (244,209)	\$ (41,863)	\$ 22,858
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931
Ending Balance	\$ 775,931	\$ 734,068	\$ 798,789



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD March 31, 2025 (unaudited)

75.0%
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	99,032	113%	130,500	148%	42,500
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	193,144	219%	224,612	255%	136,612

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	343,555	274,247	80%	475,000	109,902	23%	475,000	100%	-
Capital Outlay	746,445	191,682	26%	785,000	31,257	4%	785,000	100%	- A
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	141,159	11%	1,260,000	100%	-

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT 1%	462,119	453,481	98%	442,396	331,797	75%	452,726	102%	10,330
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	481,797	81%	602,726	102%	10,330

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025					
	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)	51,986		(1,035,388)		136,612
Net Transfers - In (Out)	824,187	662,984		592,396	481,797		602,726		10,330
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,599,728	\$ 3,713,114	143%	\$ 2,746,670	106%	\$146,942

A 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 March 31, 2025 (unaudited)

75.0%

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	306,293	68%	451,000	100%	1,000
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	8,998	112%	12,200	153%	4,200
Cancellation Fees	7,000	13,820	197%	7,000	22,536	322%	24,000	343%	17,000
Washer / Dryer	5,000	5,575	112%	5,000	5,128	103%	6,000	120%	1,000
Miscellaneous	2,500	4,335	173%	2,500	1,406	56%	2,500	100%	-
Vending Machines	1,500	1,352	90%	1,500	750	50%	1,200	80%	(300)
TOTAL RESOURCES	530,800	534,892	101%	489,000	357,390	73%	509,178	104%	20,178

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	91,328	92,389	101%	159,210	111,714	70%	156,310	98%	2,900
Materials and Services	303,173	202,217	67%	344,054	155,606	45%	285,000	83%	59,054
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	435,944	60%	664,910	91%	61,954

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	120,000	75%	160,000	100%	-
Transfers In - TRT Fund	20,000	20,000	100%	20,000	15,000	75%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(91,607)	75%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	43,394	75%	57,858	100%	-

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025					
	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)	(78,554)		(155,732)		82,132
Net Transfers - In (Out)	128,436	128,436		57,858	43,394		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 132,760	\$ 277,605	209%	\$ 214,892	162%	\$82,132



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD March 31, 2025 (unaudited)

75.0%

Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
34,300	45,518	133%	45,000	44,180	98%	58,200	129%	13,200
34,300	45,518	133%	45,000	44,180	98%	58,200	129%	13,200

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
100,000	37,958	38%	100,000	-	0%	100,000	100%	-
74,000	7,294	10%	70,000	-	0%	70,000	100%	-
174,000	45,252	26%	170,000	-	0%	170,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
51,564	51,564	100%	122,142	91,607	75%	122,142	100%	-
51,564	51,564	100%	122,142	91,607	75%	122,142	100%	-

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%	0
(139,700)	266		(125,000)	44,180		(111,800)		13,200
51,564	51,564		122,142	91,607		122,142		-
\$ 1,284,317	\$ 1,521,389	118%	\$ 1,518,531	\$ 1,657,176	109%	\$ 1,531,731	101%	\$13,200

A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD March 31, 2025 (unaudited)

75.0%

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	879,268	79%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	707,561	75%	1,040,000	110%	96,586 A
Property Damage	418,028	418,028	100%	419,983	314,987	75%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	338,414	93%	362,214	100%	- B
Interest on Investments	200,000	274,605	137%	254,000	211,957	83%	281,300	111%	27,300
Vehicle	226,710	226,710	100%	250,030	187,523	75%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	37,362	125%	39,000	130%	9,000
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	770	39%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	85,743	999%	88,000	999%	87,800 C
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	2,763,584	81%	3,609,477	106%	210,686

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,690,655	85%	2,150,000	108%	(150,000)
General Liability	1,200,000	994,706	83%	1,500,000	743,780	50%	1,100,000	73%	400,000
Insurance Administration	714,197	672,304	94%	799,487	566,354	71%	806,564	101%	(7,077)
Vehicle	400,000	299,851	75%	700,000	160,998	23%	500,000	71%	200,000
Property Damage	300,250	474,866	158%	400,255	328,587	82%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	64,020	32%	140,000	70%	60,000
Clerk	-	-	-	-	584	999%	-	-	-
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	3,554,979	63%	5,116,564	91%	483,178

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)	(3,375)	75%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(3,375)	75%	(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)	(791,395)	-	(1,507,087)	-	693,864
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(3,375)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,962,713	\$ 7,373,394	124%	\$ 6,656,577	112%	\$693,864

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 March 31, 2025 (unaudited)

75.0%

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	24,502,168	69%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	2,045,369	66%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,175,581	76%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	649,898	61%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,287,816	161%	1,306,250	163%	506,250 B
Prescription Rebates	280,000	382,550	137%	626,446	438,094	70%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	201,639	95%	211,200	100%	-
TOTAL RESOURCES	30,654,045	31,873,028	104%	42,854,789	30,300,565	71%	43,361,039	101%	506,250

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	29,797,663	27,285,660	92%	32,172,026	19,117,613	59%	32,172,026	100%	- C
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	2,751,995	56%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	874,073	55%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	26,876	26%	104,230	100%	- E
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	38,819,094	22,770,557	59%	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	7,530,008		4,541,945		506,250
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 7,895,427	\$ 11,389,740	144%	\$ 8,401,677	106%	\$506,250 F

- 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 March 31, 2025 (unaudited)

75.0%

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	11,147,525	96%	11,493,915	99%	(62,085) A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	971,418	54%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	443,539	104%	572,400	134%	146,400
Police RMS User Fees	244,435	255,485	105%	255,000	210,910	83%	255,000	100%	- C
Contract Payments	167,765	172,636	103%	179,300	168,676	94%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	145,216	98%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	87,901	83%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	85,448	92%	93,000	100%	- D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	101,131	112%	101,131	112%	11,131
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	39,224	92%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	24,472	67%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	13,425,459	91%	14,829,346	101%	95,446

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,032,045	8,712,047	96%	10,237,093	6,953,148	68%	9,618,628	94%	618,465
Materials and Services	4,250,715	3,275,322	77%	4,267,026	2,687,802	63%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,288,831	47%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	10,929,781	63%	16,636,154	96%	618,465

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)	2,495,678		(1,806,808)		713,911
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 11,850,746	\$ 16,867,143	142%	\$ 12,564,657	106%	\$ 713,911

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