



## MEMORANDUM

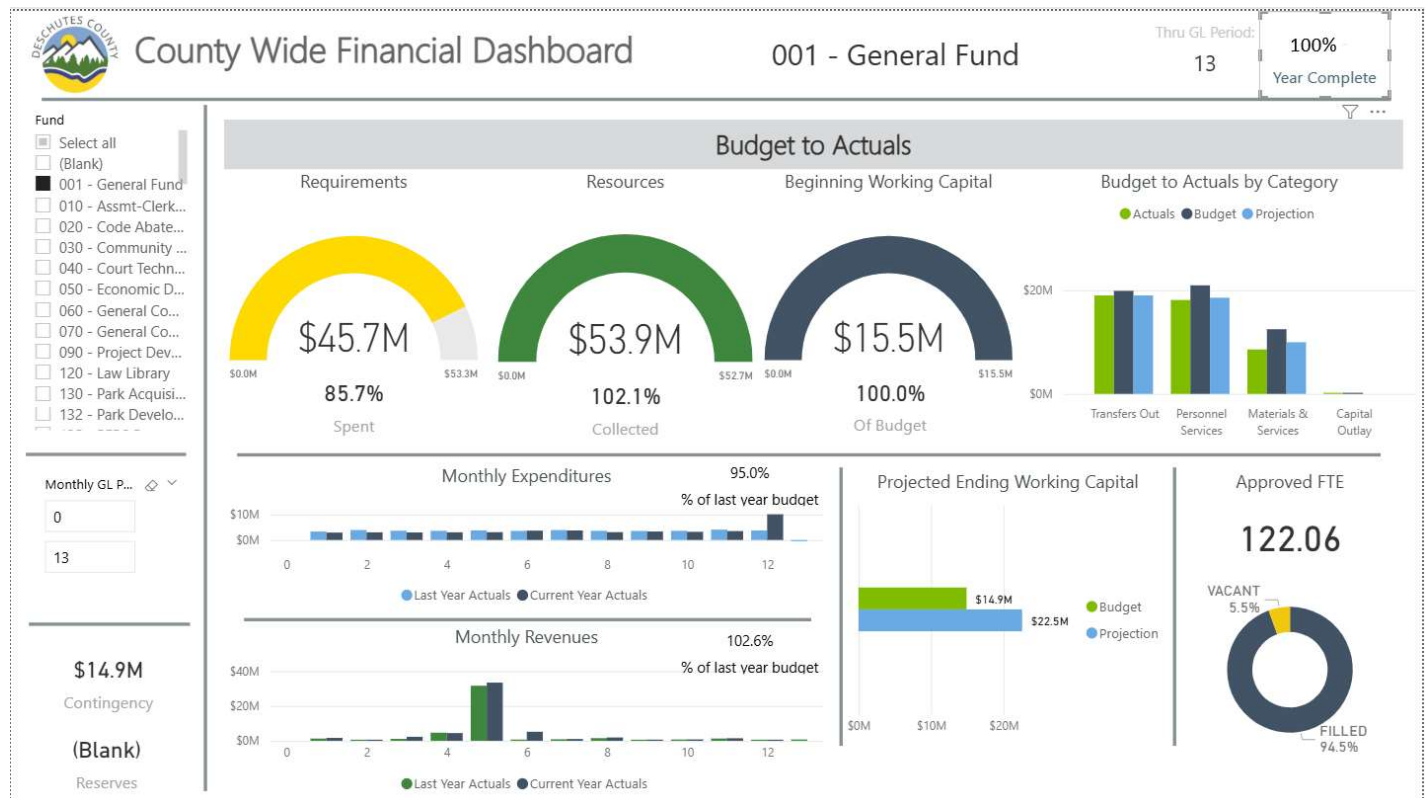
**DATE:** July 21, 2025  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Preliminary Finance Report for June 2025

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

### Budget to Actuals Report

#### General Fund

- *Revenue* YTD in the General Fund is \$53.9M or 102.1% of budget. By comparison, last year revenue YTD was \$45.7M or 100% of budget.
- *Expenses* YTD are \$45.7M and 85.7% of budget. By comparison, last year expenses YTD were \$44.2M and 95% 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 June 30, 2025.

Position Control Summary FY25												
												July - June Percent Unfilled
Org		Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	
Assessor	Filled	28.63	28.63	29.63	29.63	29.63	30.00	30.00	31.00	32.00	32.00	15.30%
	Unfilled	6.64	6.64	5.64	5.64	5.64	5.26	5.26	4.26	3.26	3.26	
Clerk	Filled	8.48	8.48	8.48	8.48	9.48	9.48	9.48	9.48	9.48	9.48	11.92%
	Unfilled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
DA	Filled	58.70	58.90	58.55	58.55	58.55	59.05	59.05	59.05	59.05	58.85	2.96%
	Unfilled	2.60	1.40	1.75	1.75	1.75	1.25	1.25	1.25	1.25	1.45	
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	1.67%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
GF ARPA	Filled	-	-	-	-	-	-	-	-	-	-	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
Total General Fund	Filled	110.83	111.03	111.68	111.68	112.68	113.55	113.55	114.55	115.55	115.35	7.03%
	Unfilled	11.24	10.04	9.39	9.39	8.39	7.51	7.51	6.51	5.51	5.71	
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
Community Justice	Filled	42.00	45.00	45.00	45.00	43.00	43.00	42.00	41.00	41.00	40.00	12.59%
	Unfilled	7.00	4.00	4.00	4.00	6.00	6.00	7.00	8.00	8.00	9.00	
Sheriff	Filled	230.50	229.50	230.50	227.50	230.50	232.50	231.50	229.50	230.50	236.50	15.03%
	Unfilled	40.50	41.50	40.50	43.50	40.50	38.50	39.50	41.50	40.50	34.50	
Houseless Effort	Filled	-	-	-	-	-	-	-	-	-	-	100.00%
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	-	-	
Health Svcs	Filled	381.83	376.03	381.43	384.23	388.43	386.78	386.78	387.28	385.08	379.18	9.38%
	Unfilled	39.48	45.28	40.88	40.08	35.88	38.53	38.53	37.03	39.23	45.13	
CDD	Filled	48.00	49.00	49.00	50.00	50.00	49.00	51.00	51.00	51.00	51.00	4.65%
	Unfilled	3.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	2.00	
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	56.00	61.00	58.00	3.55%
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00	-	3.00	
Adult P&P	Filled	34.63	34.63	34.63	34.63	34.63	32.63	33.63	33.63	33.63	33.63	14.78%
	Unfilled	5.13	5.13	5.13	5.13	5.13	7.13	6.13	6.13	6.13	6.13	
Solid Waste	Filled	39.00	40.00	40.00	40.00	38.00	41.00	41.00	42.00	38.00	40.00	9.85%
	Unfilled	5.00	4.00	4.00	4.00	6.00	3.00	3.00	2.00	6.00	4.00	
Victims Assistance	Filled	7.50	8.50	8.50	8.50	7.50	7.50	7.50	6.50	5.50	5.50	22.81%
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	4.00	4.00	
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	16.67%
	Unfilled	-	-	-	-	1.00	1.00	1.00	1.00	-	-	
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	12.50	12.50	23.81%
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	
Natural Resource	Filled	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	16.67%
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	-	-	
ISF - Facilities	Filled	25.75	25.75	25.75	26.75	26.75	26.75	26.75	26.75	26.75	25.75	6.01%
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	
ISF - Admin	Filled	9.75	9.75	9.75	9.75	8.75	8.75	8.75	9.25	9.25	8.75	1.75%
	Unfilled	-	-	-	-	0.50	0.50	0.50	-	-	0.50	
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
ISF - Finance	Filled	13.00	13.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00	13.00	5.95%
	Unfilled	1.00	1.00	2.00	2.00	-	-	-	-	-	1.00	
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	0.00%
	Unfilled	-	-	-	-	-	-	-	-	-	-	
ISF - HR	Filled	9.00	10.00	9.00	8.00	8.00	8.00	8.00	8.00	7.00	8.00	22.27%
	Unfilled	2.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	3.00	
ISF - IT	Filled	18.00	18.00	18.00	18.00	19.00	18.00	17.00	17.00	18.00	19.00	10.00%
	Unfilled	2.00	2.00	2.00	2.00	1.00	2.00	3.00	3.00	2.00	1.00	
ISF - Risk	Filled	3.25	3.25	3.25	2.25	3.25	3.25	3.25	3.25	3.25	3.25	2.56%
	Unfilled	-	-	-	1.00	-	-	-	-	-	-	
911	Filled	57.53	57.00	57.00	58.00	58.00	60.00	57.00	56.00	54.00	56.00	6.72%
	Unfilled	3.48	4.00	4.00	3.00	3.00	1.00	4.00	5.00	7.00	5.00	
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	1,125.60	1,125.00	
	Unfilled	131.81	130.94	126.89	129.09	121.39	120.16	124.16	128.16	130.36	130.96	
	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	1,255.96	1,255.96	
	% Unfilled	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%	9.88%	10.20%	10.38%	10.43%	10.27%



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

Fund Number	Fund	Total Personnel Costs				Overtime		
		Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	\$ 20,955,691	\$ 18,120,888	\$ 18,565,535	\$ 2,390,156	\$ 69,100	\$ 28,100	\$ 41,000
030	030 - Juvenile	7,497,894	6,493,091	6,653,241	844,653	100,000	118,936	✗ (18,936)
160	160/170 - TRT	246,388	238,751	242,106	4,282	-	28	✗ (28)
200	200 - ARPA	607,211	422,413	422,414	184,797	-	-	-
220	220 - Justice Court	641,713	615,758	631,687	10,026	-	-	-
255	255 - Sheriff's Office	50,136,178	46,438,576	45,414,636	4,721,542	2,869,000	2,361,539	507,461
274	274 - Health Services	58,905,375	55,211,791	56,434,408	2,470,967	107,726	173,714	✗ (65,988)
295	295 - CDD	8,005,434	7,544,222	7,721,986	283,448	13,000	20,144	✗ (7,144)
325	325 - Road	9,662,228	9,159,402	9,402,014	260,214	200,000	120,692	79,308
355	355 - Adult P&P	6,387,456	5,449,567	5,584,620	802,836	10,000	12,350	✗ (2,350)
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	5,739,145	5,107,223	5,265,000	474,145	150,000	121,533	28,467
615	615 - Fair & Expo	2,039,023	1,620,995	1,662,173	376,850	40,000	59,555	✗ (19,555)
616	616 - Annual County Fair	229,798	236,383	242,401	✗ (12,603)	-	2,505	✗ (2,505)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	159,210	146,714	151,094	8,116	5,000	2,787	2,213
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	528,619	505,897	518,473	10,146	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	10,237,093	9,309,496	9,545,685	691,408	485,000	249,175	235,826
	999 - All Other Funds	18,663,752	16,352,368	18,543,148	120,604	50,600	32,236	18,365
	<b>Total</b>	<b>\$ 200,642,208</b>	<b>\$ 182,973,534</b>	<b>\$ 187,000,621</b>	<b>\$ 13,641,587</b>	<b>\$ 4,099,426</b>	<b>\$ 3,303,292</b>	<b>\$ 796,134</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD June 30, 2025 (unaudited)

**100.0%**

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	44,408,216	45,560,565	103%	47,226,179	48,387,799	102%	49,079,155
030 - Juvenile	1,014,168	1,042,664	103%	926,504	987,855	107%	1,136,276
160/170 - TRT	12,751,790	12,485,782	98%	12,400,800	12,638,380	102%	12,638,380
200 - ARPA	14,458,597	4,060,299	28%	9,726,687	10,159,967	104%	10,559,967
220 - Justice Court	525,540	529,969	101%	506,200	525,739	104%	526,260
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	65,179,067	102%	64,362,378
274 - Health Services	60,343,687	61,045,659	101%	69,034,749	66,898,536	97%	66,398,796
295 - CDD	10,460,840	8,523,648	81%	9,401,238	9,902,984	105%	9,919,650
325 - Road	26,673,711	27,151,594	102%	27,585,291	27,564,636	100%	28,445,351
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	6,608,034	104%	6,649,754
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,499,037	110%	1,499,037
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	20,032,809	101%	20,292,701
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	2,909,761	91%	2,909,818
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,642,217	112%	2,652,746
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	229,192	260%	229,212
618 - RV Park	530,800	534,892	101%	489,000	549,772	112%	549,819
619 - RV Park Reserve	34,300	45,518	133%	45,000	60,431	134%	60,431
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	3,560,447	105%	3,673,625
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	40,606,858	95%	41,896,902
705 - 911	14,034,323	14,405,107	103%	14,733,900	14,634,801	99%	15,022,301
999 - Other	81,793,214	71,303,509	87%	66,990,312	52,048,816	78%	72,036,284
TOTAL RESOURCES	388,398,682	374,760,913	96%	402,444,366	387,627,138	96%	410,538,844



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD June 30, 2025 (unaudited)

**100.0%**

Year Complete

### REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	25,420,807	23,850,628	94%	33,458,125	26,738,525	80%	28,538,465
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	8,164,759	87%	8,409,821
160/170 - TRT	6,902,223	6,827,243	99%	5,897,854	5,605,801	95%	5,860,905
200 - ARPA	9,837,656	3,762,562	38%	987,540	815,108	83%	831,437
220 - Justice Court	828,370	816,713	99%	863,097	828,113	96%	844,042
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	59,704,932	90%	61,836,644
274 - Health Services	72,307,648	67,056,125	93%	84,148,302	73,176,090	87%	76,272,728
295 - CDD	10,269,561	8,898,411	87%	9,991,245	9,391,542	94%	9,581,943
325 - Road	17,124,761	15,805,727	92%	19,655,197	17,549,078	89%	18,556,923
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	7,124,737	85%	7,401,749
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	8,231,737	50%	8,466,591
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	14,485,052	84%	15,568,826
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	4,021,476	83%	4,063,695
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,683,924	100%	2,689,942
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	287,354	23%	1,260,000
618 - RV Park	617,131	517,201	84%	726,864	580,025	80%	688,682
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000
670 - Risk Management	4,744,447	4,502,990	95%	5,631,442	4,294,339	76%	4,523,767
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	32,296,000	83%	35,569,212
705 - 911	15,113,760	13,427,592	89%	17,254,619	14,043,286	81%	16,563,211
999 - Other	93,331,824	64,265,927	69%	108,891,467	59,337,458	54%	99,112,815
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	453,273,963	349,359,337	77%	406,811,399



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD June 30, 2025 (unaudited)

**100.0%**

Year Complete

### TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,367,610)	(13,532,469)	94%	(13,491,239)
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	8,068,153	100%	8,068,153
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,502,946)	(8,431,946)	99%	(8,441,285)
200 - ARPA	(5,022,145)	(400,000)	8%	(9,038,089)	(9,038,089)	100%	(9,038,089)
220 - Justice Court	364,688	286,744	79%	380,521	380,521	100%	380,521
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	3,440,417	101%	3,399,187
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	6,469,556	61%	7,990,719
295 - CDD	466,530	(195,589)	-42%	(123,668)	(127,952)	103%	(95,179)
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(10,720,695)	100%	(10,720,695)
355 - Adult P&P	510,950	525,950	103%	626,964	626,964	100%	626,964
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,426,641)	75%	(4,564,141)
615 - Fair & Expo	875,681	1,008,090	115%	1,227,123	1,179,123	96%	1,219,247
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(121,900)	100%	(121,900)
617 - Fair & Expo Capital	824,187	662,984	80%	615,396	592,396	96%	609,591
618 - RV Park	128,436	128,436	100%	57,858	57,858	100%	57,858
619 - RV Park Reserve	51,564	51,564	100%	122,142	122,142	100%	122,142
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(4,500)	100%	(4,500)
705 - 911	-	-		-	-		-
999 - Other	15,698,545	12,491,080	80%	11,643,508	15,835,729	136%	14,915,984
TOTAL TRANSFERS	-	(0)		-	(0)		(0)



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD June 30, 2025 (unaudited)

**100.0%**

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%	14,892,974	23,609,334	22,541,980	151%
030 - Juvenile	710,902	1,364,608	192%	977,419	2,255,858	2,159,216	221%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	1,764,443	1,500,000	129%
200 - ARPA	-	298,942	999%	-	605,711	989,382	999%
220 - Justice Court	61,858	(0)	0%	23,624	78,147	62,739	266%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	24,481,413	21,491,783	131%
274 - Health Services	7,480,011	12,456,527	167%	8,014,338	12,648,530	10,573,314	132%
295 - CDD	1,975,730	752,366	38%	38,691	1,135,856	996,194	999%
325 - Road	2,370,201	5,997,546	253%	3,206,945	5,292,408	5,165,279	161%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	2,437,085	2,201,793	243%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	17,573,917	17,794,392	157%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,159,897	4,199,175	218%
615 - Fair & Expo	32,617	531,770	999%	126,731	599,177	597,140	471%
616 - Annual County Fair	228,205	509,451	223%	66,317	345,844	350,355	528%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,622,728	3,713,566	2,758,135	105%
618 - RV Park	135,220	312,766	231%	132,760	340,371	231,761	175%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,703,962	1,533,962	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,931,013	7,429,772	7,313,522	123%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	12,170,590	10,187,422	129%
705 - 911	12,122,906	14,371,465	119%	11,850,746	14,962,980	12,830,555	108%
999 - Other	104,968,103	128,248,177	122%	97,994,846	136,673,298	108,283,357	110%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	187,011,044	275,982,159	233,761,457	125%





# Budget to Actuals Report

## General Fund - Fund 001

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
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	39,978,464	101%	39,978,464	101%
Property Taxes - Prior	318,000	422,862	133%	328,000	459,989	140%	460,056	140%
Other General Revenues	3,480,844	3,846,799	111%	4,059,656	4,345,436	107%	4,499,120	111%
Assessor	775,350	815,379	105%	849,000	632,734	75%	855,184	101%
Clerk	1,259,595	1,269,890	101%	1,426,160	1,369,242	96%	1,538,922	108%
District Attorney	552,048	470,285	85%	427,077	593,675	139%	593,676	139%
Tax Office	136,000	147,228	108%	146,200	116,953	80%	146,200	100%
Veterans	261,179	194,448	74%	305,086	171,594	56%	284,978	93%
Property Management	215,000	215,000	100%	70,000	75,275	108%	75,275	108%
Non-Departmental	-	7,630		-	636,279		636,279	
TOTAL RESOURCES	44,408,216	45,560,565	103%	47,226,179	48,387,799	102%	49,079,155	104%

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
PVAB	97,522	79,788	82%	96,193	89,183	93%	95,335	99%
Assessor	6,189,597	5,587,737	90%	6,709,361	5,710,114	85%	6,027,121	90%
Clerk	2,351,515	2,087,269	89%	2,719,443	2,372,747	87%	2,573,921	95%
District Attorney	11,636,672	11,237,086	97%	13,369,290	12,160,918	91%	12,734,423	95%
Medical Examiner	461,224	391,213	85%	466,854	348,975	75%	466,854	100%
Tax Office	940,770	871,901	93%	1,065,042	1,005,774	94%	1,056,567	99%
Veterans	934,283	872,565	93%	1,068,340	958,077	90%	1,009,816	95%
Property Management	539,558	510,327	95%	596,494	563,034	94%	591,415	99%
Non-Departmental	2,269,666	2,212,743	97%	7,367,108	3,529,703	48%	3,983,013	54%
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	33,458,125	26,738,525	80%	28,538,465	85%

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Transfers In	103,790	103,790	100%	5,519,522	5,469,713	99%	5,510,943	100%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,887,132)	(19,002,182)	96%	(19,002,182)	96%
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(14,367,610)	(13,532,469)	94%	(13,491,239)	94%

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%
Resources over Requirements	18,987,409	21,709,937		13,768,054	21,649,273		20,540,690	
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,367,610)	(13,532,469)		(13,491,239)	
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 14,892,974	\$ 23,609,334	159%	\$ 22,541,980	151%

- 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 June 30, 2025 (unaudited)

**100.0%**  
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	368,764	77%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	73,009	65%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	97,594	100%	97,594	100%	94 <b>A</b>
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	100,080	154%	100,080	154%	35,080 <b>B</b>
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	53,359	103%	53,359	103%	1,359 <b>C</b>
Interest on Investments	37,500	54,078	144%	49,000	87,043	178%	87,043	178%	38,043
Expungements	40,000	53,599	134%	40,000	51,383	128%	51,383	128%	11,383 <b>D</b>
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	16,284	136%	16,284	136%	4,284 <b>E</b>
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) <b>F</b>
Miscellaneous	16,500	19,289	117%	6,811	134,550	999%	134,550	999%	127,739 <b>G</b>
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) <b>H</b>
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-		-		-
<b>TOTAL RESOURCES</b>	<b>1,014,168</b>	<b>1,042,664</b>	<b>103%</b>	<b>926,504</b>	<b>987,855</b>	<b>107%</b>	<b>1,136,276</b>	<b>123%</b>	<b>209,772</b>

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,852,966	6,402,707	93%	7,497,894	6,493,091	87%	6,653,241	89%	844,653 <b>I</b>
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,651,849	89%	1,736,580	93%	127,372 <b>J</b>
Capital Outlay	29,265	29,265	100%	20,000	19,819	99%	20,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>8,481,279</b>	<b>7,884,757</b>	<b>93%</b>	<b>9,381,846</b>	<b>8,164,759</b>	<b>87%</b>	<b>8,409,821</b>	<b>90%</b>	<b>972,025</b>

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	8,143,712	100%	8,143,712	100%	-
Transfers Out	(45,000)	(45,000)	100%	-	-		-		-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(75,559)	100%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,678,013</b>	<b>6,678,013</b>	<b>100%</b>	<b>8,068,153</b>	<b>8,068,153</b>	<b>100%</b>	<b>8,068,153</b>	<b>100%</b>	<b>-</b>

### 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%	<b>0</b>
Resources over Requirements	(7,467,111)	(6,842,093)		(8,455,342)	(7,176,903)		(7,273,545)		1,181,797
Net Transfers - In (Out)	6,678,013	6,678,013		8,068,153	8,068,153		8,068,153		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 710,902</b>	<b>\$ 1,364,608</b>	<b>192%</b>	<b>\$ 977,419</b>	<b>\$ 2,255,858</b>	<b>231%</b>	<b>\$ 2,159,216</b>	<b>221%</b>	<b>\$1,181,797</b>

- A** Rounding for budget entry. Minimal difference.
- B** Central Oregon Health Council grant award.
- C** Collection rate increased for DOC crime fees.
- D** Increase in automatic expungements.
- E** Fee collection higher than anticipated for OJD fees.
- F** No longer part of school lunch program. Administrative burden outweighed revenue received.
- G** Central Oregon Health Council grant award.
- H** No longer offering Adult Work Crew so unable to take on contracted work crew projects.
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8.8%
- J** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## TRT - Fund 160/170

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Room Taxes	12,630,000	12,372,463	98%	12,332,800	12,538,517	102%	12,538,518	205,718 <b>A</b>
Interest on Investments	121,790	112,678	93%	68,000	99,249	146%	99,249	31,249
Miscellaneous	-	641		-	614		614	614
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,400,800	12,638,380	102%	12,638,380	237,580

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
VCO	3,378,641	3,307,981	98%	3,376,105	3,127,329	93%	3,356,026	20,079 <b>B</b>
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	- <b>C</b>
Administrative	262,395	260,555	99%	287,388	251,861	88%	278,268	9,120
Interfund Charges	213,587	213,587	100%	186,611	186,611	100%	186,611	-
Software	47,600	45,120	95%	47,750	40,000	84%	40,000	7,750
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,897,854	5,605,801	95%	5,860,905	36,949

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(20,000)	100%	(20,000)	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(75,000)	100%	(75,000)	-
Transfer Out - CDD	-	-		(100,000)	(100,000)	100%	(100,000)	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(276,572)	100%	(276,572)	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(380,521)	100%	(380,521)	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(465,396)	(442,396)	95%	(459,591)	5,805 <b>D</b>
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(921,670)	100%	(873,690)	47,980
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(1,011,000)	(963,000)	95%	(1,003,124)	7,876
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(1,501,000)	100%	(1,501,000)	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(3,751,787)	100%	(3,751,787)	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,502,946)	(8,431,946)	99%	(8,441,285)	61,661

### FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	0
Resources over Requirements	5,849,567	5,658,538		6,502,946	7,032,579		6,777,475	274,529
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,502,946)	(8,431,946)		(8,441,285)	61,661
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	\$ 1,163,809	\$ 1,764,443	152%	\$ 1,500,000	\$336,191 <b>E</b>

- A** Room tax revenue is up 1.3% from FY24, up 3.6% compared to FY25 original budget.
- B** Payments to VCO 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 June 30, 2025 (unaudited)

100.0%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	4,921,150	5,354,430	109%	5,754,430	117%	833,280
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	4,622,145	100%	4,622,145	100%	-
Interest on Investments	319,460	297,738	93%	183,392	183,392	100%	183,392	100%	(0)
TOTAL RESOURCES	14,458,597	4,060,299	28%	9,726,687	10,159,967	104%	10,559,967	109%	833,280

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	727,947	711,619	98%	727,947	100%	0
Public Health	560,926	400,898	71%	212,733	212,732	100%	212,733	100%	(0)
Negative Economic Impacts	252,363	150,000	59%	-	-		-		-
Infrastructure	766,410	896,225	117%	-	(156,103)		(156,103)		156,103
Administrative	1,719,694	142,552	8%	46,860	46,860	100%	46,860	100%	0
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	987,540	815,108	83%	831,437	84%	156,103

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Capital Reserve Fund	(5,022,145)	(400,000)	8%	-	-		-		-
Transfers Out - General Fund	-	-		(4,281,782)	(4,281,782)	100%	(4,281,782)	100%	(0) <b>B</b>
Transfers Out -Campus Improvement	-	-		(4,756,307)	(4,756,307)	100%	(4,756,307)	100%	- <b>A</b>
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(9,038,089)	(9,038,089)	100%	(9,038,089)	100%	(0)

### 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		8,739,147	9,344,858		9,728,530		989,383
Net Transfers - In (Out)	(5,022,145)	(400,000)		(9,038,089)	(9,038,089)		(9,038,089)		(0)
TOTAL FUND BALANCE	-	\$ 298,942	999%	-	\$ 605,711	999%	\$ 989,382	999%	\$989,382

**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 June 30, 2025 (unaudited)

**100.0%**  
Year Complete

### RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
525,000	528,051	101%	504,200	523,360	104%	523,360	104%	19,160
540	1,917	355%	2,000	2,380	119%	2,900	145%	900
525,540	529,969	101%	506,200	525,739	104%	526,260	104%	20,060

### REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
652,767	644,229	99%	641,713	615,758	96%	631,687	98%	10,026
175,603	172,484	98%	221,384	212,355	96%	212,355	96%	9,029
828,370	816,713	99%	863,097	828,113	96%	844,042	98%	19,055

### TRANSFERS

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

### Resources over Requirements

	(302,830)	(286,744)		(356,897)	(302,374)		(317,782)	39,115	
	364,688	286,744		380,521	380,521		380,521	-	
	\$ 61,858	(\$ 0)	0%	\$ 23,624	\$ 78,147	331%	\$ 62,739	266%	\$39,115

**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 June 30, 2025 (unaudited)

100.0%

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	39,848,942	99%	39,848,942	99%	(218,032) A
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,927,104	100%	15,927,104	100%	(31,249) B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	7,776,389	111%	6,954,857	99%	(80,078) C
LED #1 Interest	264,000	515,925	195%	400,000	745,621	186%	745,622	186%	345,622
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	413,618	138%	418,460	139%	118,460
LED #2 Interest	65,000	149,987	231%	150,000	296,571	198%	296,571	198%	146,571
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	169,749	141%	169,749	141%	49,749
LED #1 Foreclosed Properties	-	-		-	767		767		767
LED #2 Foreclosed Properties	-	-		-	306		306		306
TOTAL RESOURCES	58,558,288	60,325,051	103%	64,030,262	65,179,067	102%	64,362,378	101%	332,116

### 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	1,405,719	99%	1,459,216	103%	(40,000)
Rickard Ranch	334,232	309,436	93%	610,205	393,961	65%	425,205	70%	185,000 D
Concealed Handgun Licenses	624,277	447,501	72%	592,803	496,696	84%	517,803	87%	75,000 D
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	5,385,725	103%	5,530,244	106%	(300,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	1,144,573	89%	1,181,834	92%	100,000 D
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	3,626,955	87%	3,812,483	92%	340,000 D
Detective	4,773,538	4,175,876	87%	4,710,801	3,897,496	83%	4,040,801	86%	670,000 D
Patrol	16,270,641	14,471,496	89%	15,307,105	14,413,829	94%	14,657,105	96%	650,000 D
Records	855,590	705,173	82%	875,606	785,207	90%	815,606	93%	60,000 D
Adult Jail	23,784,474	20,951,689	88%	25,112,557	22,439,932	89%	23,293,051	93%	1,819,506 D
Court Security	600,590	570,292	95%	649,844	534,202	82%	564,844	87%	85,000 D
Emergency Services	808,931	668,053	83%	888,223	685,910	77%	808,223	91%	80,000 D
Special Services	2,779,458	2,926,535	105%	3,055,000	2,626,019	86%	2,705,000	89%	350,000 D
Training	1,537,498	1,205,912	78%	1,765,299	1,099,143	62%	1,190,299	67%	575,000 D
Other Law Enforcement	634,835	908,232	143%	959,055	668,689	70%	734,055	77%	225,000 D
Non - Departmental	50,000	100,000	200%	-	100,875	999%	100,875	999%	(100,875) D
TOTAL REQUIREMENTS	65,641,097	59,140,333	90%	66,610,275	59,704,932	90%	61,836,644	93%	4,773,631

### 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	3,751,787	100%	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)	(258,500)	100%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,399,187	3,440,417	101%	3,399,187	100%	-

### 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)	5,474,134		2,525,734		5,105,747
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	3,440,417		3,399,187		-
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,566,861	213%	\$ 16,386,036	\$ 24,481,413	149%	\$ 21,491,783	131%	\$ 5,105,747

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 June 30, 2025 (unaudited)

100.0%

Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	23,757,820	20,712,977	87%	28,477,273	25,682,946	90%	22,798,781	80%	(5,678,492)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	17,116,677	98%	17,257,966	98%	(271,439)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	8,759,633	120%	9,599,814	131%	2,269,764
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	5,659,649	118%	5,890,467	123%	1,101,723
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,741,296	63%	2,778,422	101%	15,291
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,716,989	105%	1,732,290	106%	94,398
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	1,075,192	68%	1,092,031	69%	(495,086)
Other	1,061,371	2,326,567	219%	1,293,235	932,718	72%	794,248	61%	(498,987)
Federal Grants	1,440,560	1,321,402	92%	987,369	316,570	32%	377,455	38%	(609,914)
Patient Fees	1,087,790	890,377	82%	761,626	781,978	103%	819,615	108%	57,989
Medicaid	431,000	1,201,524	279%	627,276	1,364,512	218%	1,392,182	222%	764,906
Vital Records	315,000	336,256	107%	318,000	339,729	107%	339,729	107%	21,729
Interest on Investments	262,007	737,122	281%	317,000	717,053	226%	717,100	226%	400,100
State - Medicare	209,500	300,513	143%	195,057	406,703	209%	432,982	222%	237,925
Liquor Revenue	177,574	188,547	106%	177,574	130,750	74%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	127,000	75%	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%	69,034,749	66,898,536	97%	66,398,796	96%	(2,635,953)

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	4,984	(0)	0%	-	(0)		-		-
Personnel Services	52,118,863	51,416,037	99%	58,905,375	55,211,791	94%	56,434,408	96%	2,470,967
Materials and Services	19,836,301	15,061,997	76%	23,310,927	17,293,928	74%	19,094,838	82%	4,216,089
Capital Outlay	347,500	578,091	166%	1,932,000	670,371	35%	743,482	38%	1,188,518
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	84,148,302	73,176,090	87%	76,272,728	91%	7,875,574

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	6,914,116	96%	6,914,116	96%	(304,599)
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	1,521,163	36%	(2,745,000)
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	276,572	100%	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)	(1,622,815)	81%	(1,622,816)	81%	373,270
TOTAL TRANSFERS	8,026,456	5,947,879	74%	10,671,364	6,469,556	61%	7,990,719	75%	(2,680,645)

### 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)		(15,113,553)	(6,277,553)		(9,873,932)		5,239,621
Net Transfers - In (Out)	8,026,456	5,947,879		10,671,364	6,469,556		7,990,719		(2,680,645)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 8,014,338	\$ 12,648,530	158%	\$ 10,573,314	132%	\$2,558,976





# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Other	9,000	167,850	999%	511,588	483,558	95%	247,920	48%	(263,668) <b>A</b>
OHP Capitation	435,349	435,349	100%	474,674	461,653	97%	461,135	97%	(13,539)
Interest on Investments	262,007	737,122	281%	317,000	717,053	226%	717,100	226%	400,100
State Grant	160,000	148,958	93%	132,289	339,487	257%	131,689	100%	(600) <b>A</b>
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	2,001,751	139%	1,557,844	109%	122,293

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,769,513	6,539,032	97%	7,890,669	7,437,735	94%	7,657,180	97%	233,489
Materials and Services	7,671,421	7,578,213	99%	8,988,940	8,608,247	96%	8,890,252	99%	98,688
Capital Outlay	43,750	87,587	200%	-	8,651	999%	25,141	999%	(25,141)
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,263,182)	(11,316,641)	74%	(15,263,182)	100%	-
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,616,427	4,737,991	293%	1,309,391	81%	307,036

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)	(377,446)	100%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(377,446)	100%	(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)	(2,736,240)		248,453		429,329
Net Transfers - In (Out)	(218,924)	(233,924)		(377,446)	(377,446)		(377,446)		-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,912,441	\$ 357,076	12%	\$ 3,341,769	115%	\$429,329

**A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.





# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
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	19,150,669	90%	15,164,429	71%	(6,140,572) <b>A</b>
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	16,297,985	98%	16,439,792	98%	(254,939) <b>B</b>
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	8,227,246	120%	8,804,373	128%	1,942,959 <b>C</b>
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	5,627,858	118%	5,855,948	123%	1,091,689
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,299,826	54%	2,229,627	92%	(198,322) <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	1,364,512	218%	1,392,182	222%	764,906 <b>F</b>
Patient Fees	448,500	679,928	152%	575,975	666,013	116%	695,298	121%	119,323
State - Medicare	209,500	300,513	143%	195,057	406,703	209%	432,982	222%	237,925 <b>G</b>
Liquor Revenue	177,574	188,547	106%	177,574	130,750	74%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	127,000	100%	127,000	100%	-
Other	631,245	688,382	109%	6,241	36,859	591%	39,965	640%	33,724
<b>TOTAL RESOURCES</b>	<b>48,537,475</b>	<b>47,412,198</b>	<b>98%</b>	<b>54,587,100</b>	<b>53,533,418</b>	<b>98%</b>	<b>51,557,168</b>	<b>94%</b>	<b>(3,029,932)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,474,916	8,499,997	74%	11,474,916	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,998,825	35,566,489	94%	36,200,191	95%	1,798,634 <b>H</b>
Materials and Services	9,740,566	5,397,546	55%	11,393,406	6,839,193	60%	7,529,291	66%	3,864,115 <b>I</b>
Capital Outlay	160,250	234,772	147%	1,932,000	661,720	34%	718,341	37%	1,213,659 <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>51,567,398</b>	<b>82%</b>	<b>55,922,739</b>	<b>89%</b>	<b>6,876,408</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	1,217,859	31%	(2,745,000)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	1,783,674	85%	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>2,355,049</b>	<b>38%</b>	<b>3,572,908</b>	<b>57%</b>	<b>(2,689,224)</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)	1,966,019	-	(4,365,571)	-	3,846,476
Net Transfers - In (Out)	3,559,797	944,720	-	6,262,132	2,355,049	-	3,572,908	-	(2,689,224)
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,269,060</b>	<b>\$ 4,946,976</b>	<b>151%</b>	<b>\$ 2,997,062</b>	<b>\$ 9,268,044</b>	<b>309%</b>	<b>\$ 4,154,313</b>	<b>139%</b>	<b>\$1,157,252</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
- F** Includes revenue for retroactive rate increase for Open Card members.
- G** Medicare tracking higher than budgeted.
- H** 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.
- 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 June 30, 2025 (unaudited)

**100.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	5,630,131	5,884,742	105%	7,039,983	6,192,790	88%	7,502,663	107%	462,680 <b>A</b>
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,716,989	105%	1,732,290	106%	94,398 <b>B</b>
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	1,075,192	68%	1,092,031	69%	(495,086) <b>C</b>
Other	421,126	1,470,335	349%	775,406	412,302	53%	506,363	65%	(269,043) <b>D</b>
State Miscellaneous	868,711	602,044	69%	468,636	532,386	114%	795,441	170%	326,805 <b>E</b>
OHP Capitation	-	117,506		360,000	357,039	99%	357,039	99%	(2,961)
Local Grants	218,951	639,098	292%	335,182	441,470	132%	548,795	164%	213,613 <b>F</b>
Vital Records	315,000	336,256	107%	318,000	339,729	107%	339,729	107%	21,729
Patient Fees	639,290	210,450	33%	185,651	115,965	62%	124,317	67%	(61,334)
Federal Grants	155,000	135,003	87%	162,746	118,572	73%	179,457	110%	16,711
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860) <b>G</b>
Interfund Contract- Gen Fund	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	31,792	130%	34,519	141%	10,034
<b>TOTAL RESOURCES</b>	<b>10,939,856</b>	<b>12,144,182</b>	<b>111%</b>	<b>13,012,098</b>	<b>11,363,368</b>	<b>87%</b>	<b>13,283,784</b>	<b>102%</b>	<b>271,686</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,788,266	2,816,644	74%	3,788,266	100%	-
Personnel Services	11,978,565	11,965,751	100%	13,015,881	12,207,567	94%	12,577,037	97%	438,844
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,846,489	63%	2,675,295	91%	253,287
Capital Outlay	143,500	255,731	178%	-	-		-		-
<b>TOTAL REQUIREMENTS</b>	<b>17,638,541</b>	<b>17,394,916</b>	<b>99%</b>	<b>19,732,729</b>	<b>16,870,700</b>	<b>85%</b>	<b>19,040,598</b>	<b>96%</b>	<b>692,131</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	5,130,442	100%	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	276,572	100%	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
<b>TOTAL TRANSFERS</b>	<b>4,685,583</b>	<b>5,237,083</b>	<b>112%</b>	<b>4,786,678</b>	<b>4,491,953</b>	<b>94%</b>	<b>4,795,257</b>	<b>100%</b>	<b>8,579</b>
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)		(6,720,631)	(5,507,333)		(5,756,814)		963,817
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	4,491,953		4,795,257		8,579 <b>H</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,749,281</b>	<b>\$ 4,038,789</b>	<b>231%</b>	<b>\$ 2,104,836</b>	<b>\$ 3,023,410</b>	<b>144%</b>	<b>\$ 3,077,232</b>	<b>146%</b>	<b>\$972,396</b>

- A** Awarded OHA Strategic Prevention Framework funding and additional Tobacco Prevention funding. 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** Opioid Settlement Funds transferring from Health Services to Fund 001.



# Budget to Actuals Report

## Community Development - Fund 295

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
Year Complete

### RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	157,300	148,681	95%	144,238	139,218	97%	139,220	97%	(5,018)
Code Compliance	1,124,181	840,865	75%	1,003,933	1,148,109	114%	1,148,109	114%	144,176 <b>A</b>
Building Safety	3,991,388	3,372,838	85%	3,414,568	3,293,374	96%	3,293,374	96%	(121,194) <b>B</b>
Electrical	902,175	796,598	88%	918,502	882,298	96%	882,298	96%	(36,204) <b>B</b>
Onsite Wastewater	923,880	909,862	98%	1,028,065	972,267	95%	972,267	95%	(55,798) <b>B</b>
Current Planning	2,304,562	1,708,739	74%	1,916,960	2,290,585	119%	2,290,585	119%	373,625 <b>A</b>
Long Range Planning	1,057,354	746,065	71%	974,972	1,177,134	121%	1,193,797	122%	218,825 <b>A</b>
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	9,902,984	105%	9,919,650	106%	518,412

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,241,288	2,955,422	91%	3,552,093	3,409,828	96%	3,441,792	97%	110,301 <b>C</b>
Code Compliance	743,931	655,434	88%	801,574	738,834	92%	752,073	94%	49,501 <b>C</b>
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,931,488	91%	1,987,920	93%	145,156 <b>C</b>
Electrical	583,718	560,356	96%	612,818	607,831	99%	628,732	103%	(15,914)
Onsite Wastewater	865,670	732,454	85%	724,202	685,271	95%	706,863	98%	17,339 <b>C</b>
Current Planning	1,857,735	1,416,212	76%	1,410,470	1,255,367	89%	1,282,336	91%	128,134 <b>C</b>
Long Range Planning	888,677	714,855	80%	757,012	762,923	101%	782,227	103%	(25,215) <b>C</b>
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,991,245	9,391,542	94%	9,581,943	96%	409,302

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	-	-		622,630	550,874	88%	581,472	93%	(41,158) <b>D</b>
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	220,025	99%	222,200	100%	- <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	19,649	20%	19,649	20%	(80,351)
Transfers In - TRT	-	-		100,000	100,000	100%	100,000	100%	-
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(1,300,000)	(1,018,500)	78%	(1,018,500)	78%	281,500 <b>E</b>
TOTAL TRANSFERS	466,530	(195,589)	-42%	(123,668)	(127,952)	103%	(95,179)	77%	28,489

### 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)	511,443		337,707		927,714
Net Transfers - In (Out)	466,530	(195,589)		(123,668)	(127,952)		(95,179)		28,489
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 38,691	\$ 1,135,856	999%	\$ 996,194	999%	\$ 957,503

**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 June 30, 2025 (unaudited)

**100.0%**  
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	22,010,232	102%	22,010,232	102%	525,459
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%	1,473,576	1,000,018	68%	1,773,100	120%	299,524
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	756,316	77%	756,316	77%	(231,747)
Sale of Equip & Material	614,500	370,308	60%	486,300	605,063	124%	659,442	136%	173,142
Interest on Investments	138,031	195,226	141%	158,000	301,549	191%	301,549	191%	143,549
Federal Reimbursements	689,703	342,290	50%	137,000	94,531	69%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	91,058	149%	97,913	160%	36,781
Mineral Lease Royalties	50,000	131,078	262%	50,000	179,852	360%	179,853	360%	129,853
Assessment Payments (P&I)	6,000	11,471	191%	5,000	2,571	51%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-		-	121,966		121,966		121,966
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,585,291	27,564,636	100%	28,445,351	103%	860,060

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,662,228	9,159,402	95%	9,402,014	97%	260,214 A
Materials and Services	8,600,033	7,244,549	84%	9,992,969	8,389,677	84%	9,154,909	92%	838,060
Capital Outlay	118,260	53,591	45%	-	-		-		-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,655,197	17,549,078	89%	18,556,923	94%	1,098,274

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(10,720,695)	100%	(10,720,695)	100%	-
TOTAL TRANSFERS	(12,700,000)	(12,700,000)	100%	(10,720,695)	(10,720,695)	100%	(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	10,015,557		9,888,428		1,958,334
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	(10,720,695)		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,997,546	253%	\$ 3,206,945	\$ 5,292,408	165%	\$ 5,165,279	161%	\$1,958,334

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 June 30, 2025 (unaudited)

100.0%

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	4,717,803	101%	4,717,803	101%	24,472 A
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 B
DOC Measure 57	256,815	259,307	101%	259,307	309,115	119%	309,115	119%	49,808 C
Interest on Investments	75,230	87,583	116%	73,000	125,990	173%	126,000	173%	53,000 D
Interfund- Sheriff	50,000	50,000	100%	60,000	60,000	100%	60,000	100%	-
Other Inter-fund Services	-	-		50,000	-	0%	22,000	44%	(28,000) E
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 F
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%	-	-		-		-
TOTAL RESOURCES	5,535,606	5,818,189	105%	6,323,657	6,608,034	104%	6,649,754	105%	326,097

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,757,511	5,239,314	91%	6,387,456	5,449,567	85%	5,584,620	87%	802,836 G
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,675,170	84%	1,817,129	92%	167,100 H
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	7,124,737	85%	7,401,749	88%	969,936

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	601,369	112%	703,369	703,369	100%	703,369	100%	-
Transfers In- Health Services	50,000	-	0%	-	-		-		-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(76,405)	100%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	626,964	100%	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)	(516,703)		(751,995)		1,296,033
Net Transfers - In (Out)	510,950	525,950		626,964	626,964		626,964		-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 905,760	\$ 2,437,085	269%	\$ 2,201,793	243%	\$1,296,033

- 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 Contract started later than anticipated. More funds for FY 26.
- F Additional funding provided by parole board for hearings conducted by County staff.
- G Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- H Materials and services projections based on current spending trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
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	608,922	128%	608,922	128%	132,922
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	1,499,037	110%	1,499,037	110%	141,698

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	132,770	132,770	100%	134,492	134,492	100%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	8,097,245	50%	8,332,099	51%	7,856,913
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	8,231,737	50%	8,466,591	52%	7,856,913

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662	85%	(1,544,671)
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	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)	(6,732,700)		(6,967,554)		7,998,611
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	8,631,333		9,086,662		(1,544,671)
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,340,452	\$ 17,573,917	155%	\$ 17,794,392	157%	\$ 6,453,940



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

**100.00%**  
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%		218,471		218,471	(218,471)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	845,205	77%	845,205	250,555
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	139,480	87%	139,480	20,520
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	471,376	48,624
Hamhook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	1,710,574	89%	1,791,900	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	236,994	14%	265,000	1,385,000
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	206,953	9%	230,000	2,187,752
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
Slurry Seal 2024	240,000	219,129			11,489		11,489	(11,489)
La Pine Uic Stormwater Improvements	-	-		240,000		0%	-	240,000
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	697,963	42%	740,000	910,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000	2,179,295	95%	2,270,000	20,000
Slurry Seal 2025				350,000	380,728	109%	380,728	(30,728)
Hamby Road School Zone Improvements				-	111,715		111,715	(111,715)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	-
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	41,523
Asphalt Leveling 2024				200,000	1,107	1%	381,916	(181,916)
Tumalo Rd					774		774	(774)
FY 23 Guardrail Improvements	-	-		-			-	-
Signage improvements				125,839		0%	-	125,839
Sidewalk Ramp Improvements		-		100,000		0%	-	100,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 8,212,458</b>	<b>\$ 7,288,465</b>	<b>89%</b>	<b>\$ 16,189,012</b>	<b>7,636,169</b>	<b>47%</b>	<b>8,332,099</b>	<b>\$ 7,856,913</b>





# Budget to Actuals Report

## Solid Waste - Fund 610

FY25 YTD June 30, 2025 (unaudited)

100.0%

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	9,960,834	100%	10,220,300	103%	280,300 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	4,430,669	100%	4,430,800	100%	(19,200) A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	3,722,944	109%	3,723,000	109%	303,000 A
Special Waste	30,000	103,947	346%	645,000	150,613	23%	150,700	23%	(494,300) B
Franchise 5% Fees	565,000	646,761	114%	635,000	772,676	122%	772,700	122%	137,700 C
Yard Debris	400,000	456,528	114%	440,000	499,699	114%	499,700	114%	59,700 D
Miscellaneous	173,000	290,694	168%	170,000	193,390	114%	193,500	114%	23,500
Interest on Investments	60,410	147,126	244%	62,000	225,339	363%	225,340	363%	163,340 E
Recyclables	7,000	7,669	110%	7,000	16,984	243%	17,000	243%	10,000 F
Leases	1	1	100%	1	1	100%	1	100%	-
Other Inter-fund Services	-	-	-	-	40,000	-	40,000	-	40,000 G
Local Grants	-	-	-	-	19,660	-	19,660	-	19,660 G
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	20,032,809	101%	20,292,701	103%	523,700

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	4,108,983	3,967,708	97%	5,739,145	5,107,223	89%	5,265,000	92%	474,145 H
Materials and Services	7,683,911	7,307,004	95%	8,994,999	6,982,547	78%	7,908,000	88%	1,086,999 I
Capital Outlay	309,000	246,763	80%	282,000	90,226	32%	90,226	32%	191,774 J
Debt Service	2,302,640	2,302,520	100%	2,305,600	2,305,057	100%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,996	96%	17,321,744	14,485,052	84%	15,568,826	90%	1,752,918

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)	(3,426,641)	75%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,426,641)	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	5,547,757	-	4,723,875	-	2,276,618
Net Transfers - In (Out)	(1,703,962)	(2,613,962)	-	(4,564,141)	(3,426,641)	-	(4,564,141)	-	-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,921,897	\$ 6,159,897	321%	\$ 4,199,175	218%	\$2,277,278

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running 6.3% greater than last year-to-date. Franchise disposal fee payment of \$259K was not received from Cascade Disposal by closing and is included as an accrual.
- 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 9% greater than 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 inter-fund reimbursements from Road and Risk.
- H** Personnel savings based on FY25 YTD average vacancy rate of 9.85%; factors multiple positions on leave and delayed starts.
- 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.
- J** Postponed vehicle delivery and software implementation are projected to move capital costs to next fiscal year.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY25 YTD June 30, 2025 (unaudited)

100.0%

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	1,412,204	92%	1,412,204	92%	(122,796)
Events Revenue	1,050,000	979,919	93%	1,390,000	1,221,090	88%	1,221,090	88%	(168,910)
Rights & Signage	105,000	106,016	101%	110,000	82,300	75%	82,300	75%	(27,700)
Horse Stall Rental	100,000	74,925	75%	67,500	104,350	155%	104,350	155%	36,850 <b>A</b>
Storage	50,000	51,099	102%	45,000	-	0%	-	0%	(45,000)
Camping Fee	22,500	33,694	150%	37,500	42,960	115%	43,000	115%	5,500
Interest on Investments	22,000	24,619	112%	16,000	23,482	147%	23,500	147%	7,500
Miscellaneous	3,000	7,001	233%	5,000	23,374	467%	23,374	467%	18,374
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	2,909,761	91%	2,909,818	91%	(296,182)

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,592,751	86%	1,632,514	88%	219,070 <b>B</b>
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	29,659	16%	157,780
Materials and Services	1,492,986	1,334,327	89%	1,917,689	1,478,863	77%	1,479,411	77%	438,278
Materials and Services - F&B	514,200	852,112	166%	781,750	822,411	105%	822,411	105%	(40,661)
Debt Service	100,190	100,139	100%	99,700	99,208	100%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	4,021,476	83%	4,063,695	84%	774,467

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,009,023	988,867	98%	1,011,000	963,000	95%	1,003,124	99%	(7,876)
Transfers In - County Fair	-	-		196,900	196,900	100%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	30,000	100%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(10,777)	100%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,227,123	1,179,123	96%	1,219,247	99%	(7,876)

### 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)	(1,111,716)		(1,153,877)		478,285
Net Transfers - In (Out)	875,681	1,008,090		1,227,123	1,179,123		1,219,247		(7,876)
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 126,731	\$ 599,177	473%	\$ 597,140	471%	\$470,409

**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 June 30, 2025 (unaudited)

**100.0%**  
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	123,491	125%	125,150	126%	26,150
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	37,220	124%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	25,894	113%	25,900	113%	2,900
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		-	635		635		635
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,642,217	112%	2,652,746	113%	302,079

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	236,383	103%	242,401	105%	(12,603) <b>A</b>
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,447,541	100%	2,447,541	100%	(5,438)
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,683,924	100%	2,689,942	101%	(18,041)

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	75,000	100%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(196,900)	100%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(121,900)	100%	(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)	(41,707)		(37,196)		284,038
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(121,900)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 66,317	\$ 345,844	522%	\$ 350,355	528%	\$284,038

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



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY25 YTD June 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	(7,946)	170,500
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,553,296</b>	<b>\$ (7,946)</b>	<b>\$ 2,573,200</b>
<b>OTHER RESOURCES</b>			
State Grant	635	53,167	106,334
Interest	27,388	9,936	21,936
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,581,319</b>	<b>\$ 55,157</b>	<b>\$ 2,701,469</b>
<b>REQUIREMENTS</b>			
Personnel	222,365	117,546	217,729
Materials & Services	2,524,960	110,805	2,297,322
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,747,324</b>	<b>\$ 228,351</b>	<b>\$ 2,515,051</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	37,500	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(98,450)	(98,450)
<b>TOTAL TRANSFERS</b>	<b>\$ (78,203)</b>	<b>\$ (60,950)</b>	<b>\$ (23,450)</b>
<b>Net Fair</b>	<b>\$ (244,209)</b>	<b>\$ (234,145)</b>	<b>\$ 162,968</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>\$ 541,786</b>	<b>\$ 938,900</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
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	135,080	154%	135,100	154%	47,100
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	229,192	260%	229,212	260%	141,212
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	343,555	274,247	80%	475,000	256,097	54%	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	287,354	23%	1,260,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT 1%	462,119	453,481	98%	465,396	442,396	95%	459,591	99%	(5,805)
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%	615,396	592,396	96%	609,591	99%	(5,805)
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)	(58,162)		(1,030,788)		141,212
Net Transfers - In (Out)	824,187	662,984		615,396	592,396		609,591		(5,805)
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,622,728	\$ 3,713,566	142%	\$ 2,758,135	105%	\$135,407

<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 June 30, 2025 (unaudited)

100.0%

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	484,406	108%	484,406	108%	34,406
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	12,391	83%	12,391	83%	(2,609)
Interest on Investments	2,300	8,447	367%	8,000	12,072	151%	12,100	151%	4,100
Cancellation Fees	7,000	13,820	197%	7,000	30,610	437%	30,610	437%	23,610
Washer / Dryer	5,000	5,575	112%	5,000	6,978	140%	6,978	140%	1,978
Miscellaneous	2,500	4,335	173%	2,500	2,280	91%	2,300	92%	(200)
Vending Machines	1,500	1,352	90%	1,500	1,034	69%	1,034	69%	(466)
TOTAL RESOURCES	530,800	534,892	101%	489,000	549,772	112%	549,819	112%	60,819

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	91,328	92,389	101%	159,210	146,714	92%	151,094	95%	8,116
Materials and Services	303,173	202,217	67%	344,054	210,012	61%	313,988	91%	30,066
Debt Service	222,630	222,596	100%	223,600	223,299	100%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	580,025	80%	688,682	95%	38,182

### TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%	-
Transfers In - TRT Fund	20,000	20,000	100%	20,000	20,000	100%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(122,142)	100%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	57,858	100%	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)	(30,253)		(138,863)		99,001
Net Transfers - In (Out)	128,436	128,436		57,858	57,858		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 132,760	\$ 340,371	256%	\$ 231,761	175%	\$99,001



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY25 YTD June 30, 2025 (unaudited)

**100.0%**  
Year Complete

### RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
34,300	45,518	133%	45,000	60,431	134%	60,431	134%	15,431
34,300	45,518	133%	45,000	60,431	134%	60,431	134%	15,431

### 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	122,142	100%	122,142	100%	-
51,564	51,564	100%	122,142	122,142	100%	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)	60,431		(109,569)		15,431
51,564	51,564		122,142	122,142		122,142		-
\$ 1,284,317	\$ 1,521,389	118%	\$ 1,518,531	\$ 1,703,962	112%	\$ 1,533,962	101%	\$15,431

**A** Capital Outlay appropriations are a placeholder





# Budget to Actuals Report

## Risk Management - Fund 670

FY25 YTD June 30, 2025 (unaudited)

100.0%

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	1,172,530	105%	1,172,530	105%	55,580
General Liability	935,832	935,832	100%	943,414	943,414	100%	1,040,000	110%	96,586 <b>A</b>
Property Damage	418,028	418,028	100%	419,983	419,983	100%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	345,948	96%	362,214	100%	- <b>B</b>
Interest on Investments	200,000	274,605	137%	254,000	284,190	112%	284,200	112%	30,200
Vehicle	226,710	226,710	100%	250,030	250,030	100%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	46,994	157%	47,000	157%	17,000
Claims Reimbursement	369,959	429,840	116%	20,000	7,085	35%	7,100	36%	(12,900)
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	1,705	85%	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	3,560,447	105%	3,673,625	108%	274,834

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	2,081,337	104%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	751,821	50%	800,000	53%	700,000
Insurance Administration	714,197	672,304	94%	831,187	792,443	95%	821,041	99%	10,146
Vehicle	400,000	299,851	75%	700,000	241,926	35%	241,926	35%	458,074
Property Damage	300,250	474,866	158%	400,255	350,341	88%	365,000	91%	35,255
Unemployment	250,000	127,637	51%	200,000	75,887	38%	95,000	48%	105,000
Clerk	-	-	-	-	584	999%	800	999%	(800)
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,631,442	4,294,339	76%	4,523,767	80%	1,107,675

### 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)	(4,500)	100%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(4,500)	100%	(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)	-	(2,232,651)	(733,892)	-	(850,142)	-	1,382,509
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(4,500)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,931,013	\$ 7,429,772	125%	\$ 7,313,522	123%	\$1,382,509

**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 June 30, 2025 (unaudited)

100.0%

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	33,152,003	93%	34,152,003	96%	(1,355,166) <b>A</b>
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	2,920,793	94%	3,210,793	104%	118,878 <b>A</b>
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,552,278	100%	1,552,278	100%	(3,979)
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	741,077	70%	741,077	70%	(320,725)
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,417,607	177%	1,417,650	177%	617,650 <b>B</b>
Prescription Rebates	280,000	382,550	137%	626,446	515,369	82%	515,369	82%	(111,078)
Interest on Investments	120,000	208,021	173%	211,200	307,732	146%	307,733	146%	96,533
TOTAL RESOURCES	30,654,045	31,873,028	104%	42,854,789	40,606,858	95%	41,896,902	98%	(957,887)

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	29,797,663	27,285,660	92%	32,172,026	27,280,009	85%	30,066,340	93%	2,105,686 <b>C</b>
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	3,756,916	76%	4,087,002	83%	855,175 <b>D</b>
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	1,220,885	76%	1,311,640	82%	289,021
Wellness	186,274	123,528	66%	104,230	38,190	37%	104,230	100%	- <b>E</b>
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	38,819,094	32,296,000	83%	35,569,212	92%	3,249,882
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	8,310,858		6,327,690		2,291,995
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 7,895,427	\$ 12,170,590	154%	\$ 10,187,422	129%	\$ 2,291,995 <b>F</b>

**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 June 30, 2025 (unaudited)

100.0%

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	11,535,115	100%	11,556,000	100%	- A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	1,454,281	81%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	601,311	141%	601,611	141%	175,611
Police RMS User Fees	244,435	255,485	105%	255,000	274,257	108%	280,000	110%	25,000 C
Contract Payments	167,765	172,636	103%	179,300	184,671	103%	185,300	103%	6,000
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	101,948	110%	105,000	113%	12,000 D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	123,969	138%	123,969	138%	33,969
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	39,803	94%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	42,421	116%	42,421	116%	5,921
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	14,634,801	99%	15,022,301	102%	288,401

### REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,032,045	8,712,047	96%	10,237,093	9,309,496	91%	9,545,685	93%	691,408
Materials and Services	4,250,715	3,275,322	77%	4,267,026	3,200,770	75%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,533,019	56%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	14,043,286	81%	16,563,211	96%	691,408

### 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)	591,515		(1,540,910)		979,809
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 11,850,746	\$ 14,962,980	126%	\$ 12,830,555	108%	\$ 979,809

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.