



MEMORANDUM

DATE: October 21, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for September 2024

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

Budget to Actuals Report

General Fund

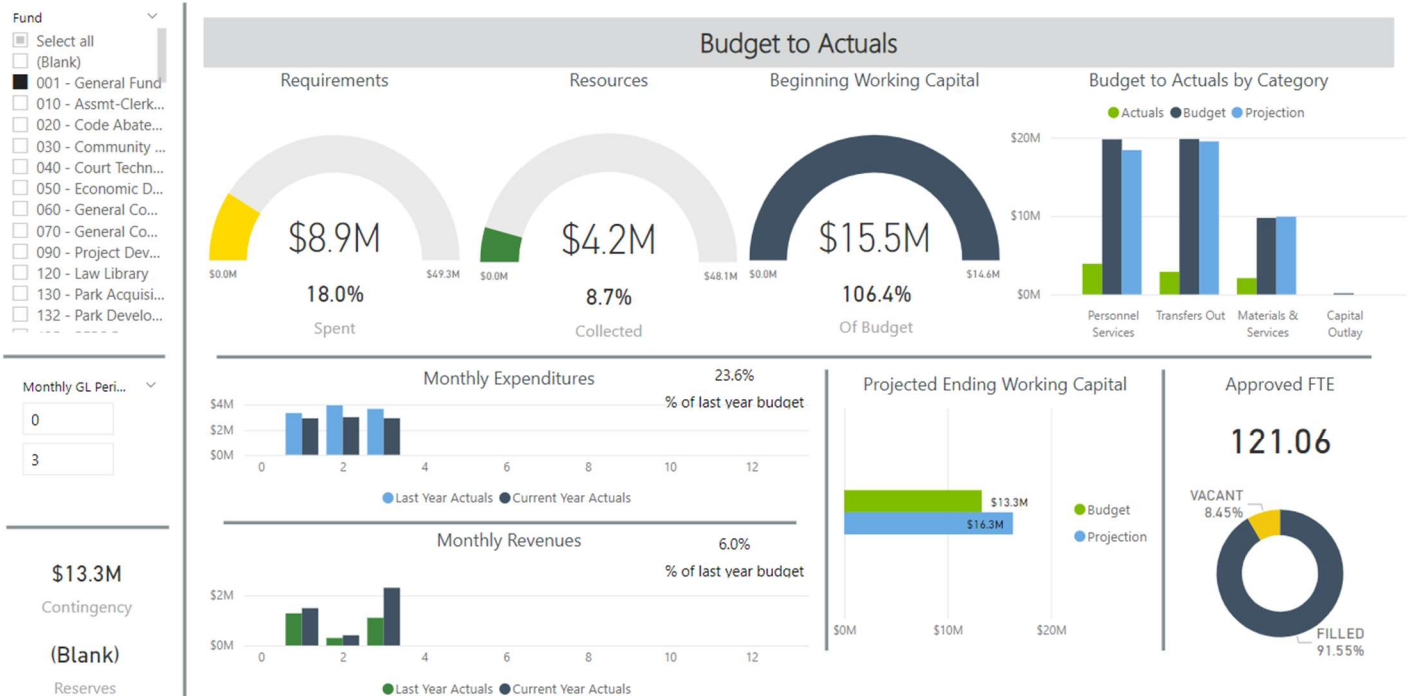
- *Revenue* YTD in the General Fund is \$4.2M or 8.7% of budget. By comparison, last year revenue YTD was \$2.7M and 6.0% of budget.
- *Expenses* YTD are \$8.9M and 18.0% of budget. By comparison, last year expenses YTD were \$10.9M and 23.6% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 3 25.0%
Year Complete



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 September 30, 2024.

Position Control Summary

Position Control Summary FY25														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	28.63	28.63	28.63										
	Unfilled	6.64	6.64	6.64										18.82%
Clerk	Filled	10.48	9.48	8.48										
	Unfilled	-	1.00	2.00										9.54%
BOPTA	Filled	0.52	0.52	0.52										
	Unfilled	-	-	-										0.00%
DA	Filled	57.70	58.70	58.70										
	Unfilled	3.40	2.40	2.60										4.58%
Tax	Filled	6.50	6.50	6.50										
	Unfilled	-	-	-										0.00%
Veterans'	Filled	4.00	5.00	5.00										
	Unfilled	1.00	-	-										6.67%
Property Mgmt	Filled	3.00	3.00	3.00										
	Unfilled	-	-	-										0.00%
Total General Fund	Filled	110.83	111.83	110.83	-	-	-	-	-	-	-	-	-	
	Unfilled	11.04	10.04	11.24	-	-	-	-	-	-	-	-	-	8.83%
Justice Court	Filled	4.60	4.60	4.60										
	Unfilled	-	-	-										0.00%
Community Justice	Filled	43.00	44.00	42.00										
	Unfilled	6.00	5.00	7.00										12.24%
Sheriff	Filled	225.75	228.50	230.50										
	Unfilled	45.25	42.50	40.50										15.77%
Houseless Effort	Filled	-	-	-										
	Unfilled	1.00	1.00	1.00										100.00%
Health Svcs	Filled	384.93	379.53	381.83										
	Unfilled	35.38	40.78	39.48										9.16%
CDD	Filled	46.00	49.00	48.00										
	Unfilled	5.00	2.00	3.00										6.54%
Road	Filled	59.00	59.00	59.00										
	Unfilled	2.00	2.00	2.00										3.28%
Adult P&P	Filled	31.63	34.63	34.63										
	Unfilled	8.13	5.13	5.13										15.41%
Solid Waste	Filled	39.00	38.00	39.00										
	Unfilled	5.00	6.00	5.00										12.12%
Victims Assistance	Filled	7.50	7.50	7.50										
	Unfilled	2.00	2.00	2.00										21.05%
GIS Dedicated	Filled	2.00	2.00	2.00										
	Unfilled	-	-	-										0.00%
Fair & Expo	Filled	13.50	13.50	13.50										
	Unfilled	4.00	4.00	4.00										22.86%
Natural Resource	Filled	2.00	2.00	2.00										
	Unfilled	1.00	1.00	1.00										33.33%
ISF - Facilities	Filled	24.75	24.75	25.75										
	Unfilled	3.00	3.00	2.00										9.61%
ISF - Admin	Filled	9.75	9.75	9.75										
	Unfilled	-	-	-										0.00%
ISF - BOCC	Filled	3.00	3.00	3.00										
	Unfilled	-	-	-										0.00%
ISF - Finance	Filled	12.00	13.00	13.00										
	Unfilled	2.00	1.00	1.00										9.52%
ISF - Legal	Filled	7.00	7.00	7.00										
	Unfilled	-	-	-										0.00%
ISF - HR	Filled	9.80	9.80	9.00										
	Unfilled	1.20	1.20	2.00										13.33%
ISF - IT	Filled	18.00	18.00	18.00										
	Unfilled	2.00	2.00	2.00										10.00%
ISF - Risk	Filled	3.25	3.25	3.25										
	Unfilled	-	-	-										0.00%
911	Filled	56.15	56.15	57.53										
	Unfilled	4.85	4.85	3.48										7.20%
Total:														
	Filled	1,113.43	1,118.78	1,121.65	-	-	-	-	-	-	-	-	-	
	Unfilled	138.84	133.49	131.81	-	-	-	-	-	-	-	-	-	
	Total	1,252.26	1,252.26	1,253.46	-	-	-	-	-	-	-	-	-	
	% Unfilled	11.09%	10.66%	10.52%										10.75%

A 1.0 FTE increase in Health Services and a 0.20 FTE increase in DA



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD September 30, 2024

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 19,763,485	\$ 3,905,200	\$ 18,392,925	\$ 1,370,560	\$ 69,100	\$ 12,038	\$ 57,062
030 - Juvenile	7,517,894	1,430,431	6,764,009	753,885	100,000	26,102	73,898
160/170 - TRT	234,588	54,478	234,588	-	-	-	-
200 - ARPA	836,621	190,092	836,621	-	-	-	-
220 - Justice Court	622,013	143,009	637,982	⊗ (15,969)	-	-	-
255 - Sheriff's Office	49,758,736	10,632,330	47,258,736	2,500,000	2,849,000	578,581	2,270,419
274 - Health Services	58,414,062	12,617,704	57,421,303	992,759	107,726	32,651	75,075
295 - CDD	7,963,984	1,684,113	8,104,220	⊗ (140,236)	13,000	10,165	2,835
325 - Road	9,556,843	2,038,219	9,247,371	309,472	200,000	33,411	166,589
355 - Adult P&P	6,387,456	1,244,999	5,452,225	935,231	10,000	1,481	8,519
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	1,114,402	5,739,145	-	150,000	27,217	122,783
615 - Fair & Expo	2,039,023	397,032	1,676,105	362,918	40,000	28,861	11,139
616 - Annual County Fair	229,798	55,423	233,873	⊗ (4,075)	-	2,196	⊗ (2,196)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	34,879	158,727	483	5,000	1,479	3,521
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	112,775	506,914	⊗ (9,995)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	2,097,425	9,536,196	700,897	485,000	54,159	430,841
999 - All Other Funds	18,606,752	3,753,151	18,606,752	-	50,600	7,925	42,675
Total	\$ 198,563,622	\$ 41,505,666	\$ 190,807,692	\$ 7,755,930	\$ 4,079,426	\$ 816,266	\$ 3,263,160



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	44,408,216	45,560,565	103%	46,948,469	3,032,538	6%	47,468,030	101%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	48,063	5%	946,064	102%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	6,131,721	50%	12,190,920	100%
200 - ARPA	14,458,597	4,460,299	31%	8,644,978	5,446,449	63%	10,990,225	127%
220 - Justice Court	525,540	529,969	101%	506,200	138,987	27%	506,980	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	62,902,748	2,283,736	4%	63,635,888	101%
274 - Health Services	60,343,687	61,061,342	101%	68,445,652	14,532,068	21%	67,157,591	98%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	2,644,493	28%	9,415,838	100%
325 - Road	26,673,711	27,151,594	102%	27,479,906	8,014,127	29%	27,273,479	99%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	2,214,990	35%	6,366,801	101%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	135,285	10%	1,422,479	105%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	5,308,345	27%	19,903,601	101%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	798,616	25%	2,734,011	85%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,524,632	107%	3,129,075	133%
617 - Fair & Expo Capital Reserve	64,800	225,047	347%	88,000	123,616	140%	212,132	241%
618 - RV Park	530,800	534,892	101%	489,000	175,465	36%	541,069	111%
619 - RV Park Reserve	34,300	45,518	133%	45,000	13,317	30%	53,270	118%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	1,035,287	30%	3,510,437	103%
675 - Health Benefits	30,654,045	31,873,028	104%	36,843,787	8,863,118	24%	42,476,143	115%
705 - 911	14,034,323	14,405,107	103%	14,733,900	201,000	1%	14,757,530	100%
999 - Other	81,793,214	71,303,509	87%	66,998,812	12,419,053	19%	66,798,812	100%
TOTAL RESOURCES	388,398,682	375,176,596	97%	393,027,649	76,084,907	19%	401,490,375	102%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	25,420,807	23,848,872	94%	29,532,836	5,982,529	20%	28,296,676	96%
030 - Juvenile	8,481,279	7,884,059	93%	9,381,846	1,839,642	20%	8,613,202	92%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	3,263,246	57%	5,736,054	100%
200 - ARPA	9,837,656	3,762,562	38%	4,022,833	215,970	5%	4,022,833	100%
220 - Justice Court	828,370	816,713	99%	819,797	196,658	24%	835,766	102%
255 - Sheriff's Office	65,641,097	59,134,113	90%	65,576,861	14,224,090	22%	63,526,861	97%
274 - Health Services	72,307,648	67,048,771	93%	83,478,173	15,850,639	19%	80,239,068	96%
295 - CDD	10,269,561	8,897,111	87%	9,946,795	2,148,456	22%	10,087,031	101%
325 - Road	17,124,761	15,804,587	92%	19,549,812	4,608,998	24%	19,240,340	98%
355 - Adult P&P	7,576,032	7,027,531	93%	8,371,685	1,606,726	19%	7,399,483	88%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	1,144,111	7%	13,442,144	82%
610 - Solid Waste	14,404,534	13,823,336	96%	17,321,744	2,526,449	15%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	891,572	18%	4,460,251	92%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,228,686	83%	2,661,930	100%
617 - Fair & Expo Capital Reserve	1,090,000	465,928	43%	1,260,000	52,331	4%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	90,560	12%	722,520	99%
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	1,970,207	35%	5,679,482	101%
675 - Health Benefits	35,687,213	34,121,294	96%	33,701,342	5,282,887	16%	39,890,824	118%
705 - 911	15,113,760	13,426,372	89%	17,254,619	2,921,095	17%	16,553,722	96%
999 - Other	93,331,824	64,286,994	69%	107,023,566	8,085,595	8%	106,823,566	100%
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	443,308,136	75,130,446	17%	436,983,497	99%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(18,665,737)	(1,710,505)	9%	(18,334,719)	98%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	2,017,038	25%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(1,732,737)	21%	(8,431,946)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
220 - Justice Court	364,688	286,744	79%	380,521	95,130	25%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,493,287	937,947	27%	3,493,287	100%
274 - Health Services	8,026,456	5,947,879	74%	12,268,215	(312,345)	-3%	8,090,796	66%
295 - CDD	466,530	(195,589)	-42%	461,542	25,000	5%	917,529	199%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	156,741	25%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(1,141,035)	25%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	294,781	25%	1,179,123	100%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(30,475)	25%	(121,900)	100%
617 - Fair & Expo Capital Reserve	824,187	662,984	80%	592,396	260,599	44%	592,396	100%
618 - RV Park	128,436	128,436	100%	57,858	14,465	25%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	30,536	25%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(1,125)	25%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	12,491,080	80%	9,249,530	3,185,348	34%	12,639,944	137%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,494,286	131%	13,308,000	10,833,790	16,330,921	123%
030 - Juvenile	710,902	1,365,306	192%	762,811	1,562,729	1,738,285	228%
160/170 - TRT	1,801,675	3,163,809	176%	-	4,299,548	1,186,729	999%
200 - ARPA	-	698,942	999%	-	5,929,420	3,044,189	999%
220 - Justice Court	61,858	-	0%	66,924	37,459	51,735	77%
255 - Sheriff's Office	7,295,992	15,573,081	213%	13,199,149	4,570,674	19,175,395	145%
274 - Health Services	7,480,011	12,479,564	167%	7,265,299	10,848,649	7,488,883	103%
295 - CDD	1,975,730	753,666	38%	915,985	1,274,703	1,000,002	109%
325 - Road	2,370,201	5,998,686	253%	2,433,105	7,314,453	3,311,130	136%
355 - Adult P&P	1,470,524	2,327,543	158%	1,078,936	3,092,548	1,921,825	178%
465 - Road CIP	9,549,637	15,675,284	164%	11,199,218	14,666,458	14,286,952	128%
610 - Solid Waste	2,303,300	4,039,441	175%	1,824,861	5,680,302	2,057,157	113%
615 - Fair & Expo	32,617	531,770	999%	124,826	733,595	(15,347)	-12%
616 - Annual County Fair	228,205	509,451	223%	156,866	774,922	865,204	552%
617 - Fair & Expo Capital Reserve	2,391,825	3,179,332	133%	2,556,396	3,511,216	2,723,860	107%
618 - RV Park	135,220	312,766	231%	67,994	412,135	189,173	278%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,510,555	1,565,242	1,526,801	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,794,549	7,232,119	5,994,619	103%
675 - Health Benefits	1,074,575	3,859,732	359%	8,232,761	7,439,963	6,445,051	78%
705 - 911	12,122,906	14,372,685	119%	10,639,355	11,652,591	12,576,493	118%
999 - Other	104,968,103	128,227,110	122%	85,178,719	135,715,916	93,151,026	109%
TOTAL FUND BALANCE	175,574,090	238,252,007	136%	166,316,309	239,148,432	195,050,083	117%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	31,071	0%	39,604,000	100%	- A
Property Taxes - Prior	318,000	422,862	133%	328,000	181,513	55%	328,000	100%	-
Other General Revenues	3,480,844	3,846,799	111%	3,745,554	1,924,229	51%	3,785,415	101%	39,861
Assessor	775,350	815,379	105%	849,000	15,610	2%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	350,387	25%	1,426,160	100%	-
BOPTA	10,200	10,800	106%	11,000	-	0%	11,000	100%	-
District Attorney	552,048	470,285	85%	483,577	77,072	16%	483,577	100%	-
Tax Office	136,000	147,228	108%	146,200	12,706	9%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	5,000	2%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	18,000	26%	70,000	100%	-
Non-Departmental	-	7,630	-	-	416,952	-	479,700	-	479,700 C
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,948,469	3,032,538	6%	47,468,030	101%	519,561

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	6,189,597	5,586,985	90%	6,709,361	1,432,916	21%	5,941,627	89%
Clerk	2,351,515	2,087,049	89%	2,719,443	484,555	18%	2,633,161	97%	86,282 E
BOPTA	97,522	79,788	82%	93,993	24,740	26%	95,518	102%	(1,525) F
District Attorney	11,636,672	11,236,432	97%	13,361,690	2,650,420	20%	13,005,965	97%	355,725 G
Medical Examiner	461,224	391,213	85%	466,854	50,689	11%	466,854	100%	-
Tax Office	940,770	871,771	93%	1,041,642	296,470	28%	1,059,954	102%	(18,312) H
Veterans	934,283	872,565	93%	1,093,340	196,044	18%	1,038,375	95%	54,965 I
Property Management	539,558	510,327	95%	584,094	129,351	22%	592,803	101%	(8,709) J
Non-Departmental	2,269,666	2,212,743	97%	3,462,419	717,344	21%	3,462,419	100%	-
TOTAL REQUIREMENTS	25,420,807	23,848,872	94%	29,532,836	5,982,529	20%	28,296,676	96%	1,236,160

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	1,138,642	1,165,061	102%	1,165,061	102%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(2,875,566)	15%	(19,499,780)	98%	304,599
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(18,665,737)	(1,710,505)	9%	(18,334,719)	98%	331,018

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	14,558,104	15,494,286	106%	15,494,286	106%
Resources over Requirements	18,987,409	21,711,693	-	17,415,633	(2,949,990)	-	19,171,354	-	1,755,721
Net Transfers - In (Out)	(20,963,314)	(20,201,737)	-	(18,665,737)	(1,710,505)	-	(18,334,719)	-	331,018
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,494,286	131%	\$ 13,308,000	\$ 10,833,790	81%	\$ 16,330,921	123%	\$3,022,921

- A** Current year taxes received primarily in November, February and May
- 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 15.3%
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.8%
- F** Projected Personnel based on overage to date
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.1%
- H** Projected Personnel based on overage to date
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 6.7%
- J** Projected Personnel based on overage to date
- K** Previously received opioid settlements being transferred to the General Fund from Health Services.



Budget to Actuals Report

Juvenile - Fund 030

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	-	0%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	-	0%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	32,531	33%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	19,440	30%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	52,000	100%	-
Interest on Investments	37,500	54,078	144%	49,000	17,141	35%	68,560	140%	19,560
Expungements	-	-	-	40,000	-	0%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	3,541	30%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	1,754	18%	10,000	100%	-
Miscellaneous	56,500	72,888	129%	6,811	(26,345)	-387%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	4,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	48,063	5%	946,064	102%	19,560

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	1,430,431	19%	6,764,009	90%
Materials and Services	1,599,048	1,452,087	91%	1,863,952	409,211	22%	1,849,193	99%	14,759 B
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,481,279	7,884,059	93%	9,381,846	1,839,642	20%	8,613,202	92%	768,644

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	2,035,928	25%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(18,890)	25%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	2,017,038	25%	8,068,153	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,150,000	1,337,270	116%	1,337,270	116%
Resources over Requirements	(7,467,111)	(6,841,395)	-	(8,455,342)	(1,791,579)	-	(7,667,138)	-	788,204
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	2,017,038	-	8,068,153	-	-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,365,306	192%	\$ 762,811	\$ 1,562,729	205%	\$ 1,738,285	228%	\$975,474

- A** Projected Personnel savings based on FY24/FY25 average vacancy rate of 9.9%
- B** Materials and services projections based on current spending trends.



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD September 30, 2024 (unaudited)

25.0%
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	6,108,720	50%	12,100,000	100%	-
Interest on Investments	121,790	112,678	93%	68,000	22,797	34%	90,420	133%	22,420
Miscellaneous	-	641		-	205		500		500
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	6,131,721	50%	12,190,920	100%	22,920

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,307,981	98%	3,236,105	1,113,150	34%	3,236,105	100%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- B
Administrative	262,395	260,555	99%	265,588	63,444	24%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	46,653	25%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	47,750	100%	-
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,736,054	3,263,246	57%	5,736,054	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(5,000)	25%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(18,750)	25%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(25,000)	25%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(69,143)	25%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(95,130)	25%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(110,599)	25%	(442,396)	100%	- C
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(230,417)	25%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(240,750)	25%	(963,000)	100%	-
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	-	0%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(937,947)	25%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,431,946)	(1,732,737)	21%	(8,431,946)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	2,000,000	3,163,809	158%	3,163,809	158%
Resources over Requirements	5,849,567	5,658,538		6,431,946	2,868,475		6,454,866		22,920
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(1,732,737)		(8,431,946)		-
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	-	\$ 4,299,548	999%	\$ 1,186,729	999%	\$ 1,186,729

- A** Payments to COVA based on a percent of TRT collections
- B** Includes contributions of \$2M to Sunriver Service District
- C** The balance of the 1% F&E TRT is transferred to F&E reserves
- D** Beginning Working Capital came in higher due to FY24 courthouse debt service being lower than budget. The excess funds of \$1,163,809 will be reserved in the TRT fund to build reserves to cover one year's worth of debt service.



Budget to Actuals Report

ARPA – Fund 200

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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	4,162,562	44%	3,888,833	5,354,430	138%	6,000,000	154%	2,111,167
Interest on Investments	319,460	297,738	93%	134,000	92,019	69%	368,080	275%	234,080
TOTAL RESOURCES	14,458,597	4,460,299	31%	8,644,978	5,446,449	63%	10,990,225	127%	2,345,247

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	79,969	4%	1,956,342	100%
Infrastructure	766,410	896,225	117%	916,000	25,878	3%	916,000	100%	-
Administrative	1,719,694	142,552	8%	711,364	16,780	2%	711,364	100%	-
Public Health	560,926	400,898	71%	415,127	93,344	22%	415,127	100%	-
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	24,000	100%	-
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,022,833	215,970	5%	4,022,833	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	-	698,942	999%	698,942	999%
Resources over Requirements	4,620,941	697,738		4,622,145	5,230,479		6,967,392		2,345,247
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	-		(4,622,145)		-
TOTAL FUND BALANCE	-	\$ 698,942	999%	-	\$ 5,929,420	999%	\$ 3,044,189	999%	\$3,044,189



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	528,051	101%	504,200	138,417	27%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	569	28%	2,780	139%	780
TOTAL RESOURCES	525,540	529,969	101%	506,200	138,987	27%	506,980	100%	780

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	143,009	23%	637,982	103%
Materials and Services	175,603	172,484	98%	197,784	53,648	27%	197,784	100%	-
TOTAL REQUIREMENTS	828,370	816,713	99%	819,797	196,658	24%	835,766	102%	(15,969)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	95,130	25%	380,521	100%
TOTAL TRANSFERS	364,688	286,744	79%	380,521	95,130	25%	380,521	100%	-

Resources over Requirements	(302,830)	(286,744)		(313,597)	(57,671)		(328,786)		(15,189)
Net Transfers - In (Out)	364,688	286,744		380,521	95,130		380,521		-
TOTAL □	\$ 61,858	-	0%	\$ 66,924	\$ 37,459	56%	\$ 51,735	77%	(\$15,189)

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 September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,089,085	100%	40,066,974	29,670	0%	40,066,974	100%	- A
LED #2 Property Tax Current	15,189,654	15,221,137	100%	15,958,353	11,858	0%	15,958,353	100%	- B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	5,907,421	1,912,296	32%	6,823,251	116%	915,830 C
LED #1 Interest	264,000	515,925	195%	400,000	69,263	17%	275,670	69%	(124,330)
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	168,579	56%	300,000	100%	-
LED #2 Interest	65,000	149,987	231%	150,000	23,047	15%	91,640	61%	(58,360)
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	69,024	58%	120,000	100%	-
TOTAL RESOURCES	58,558,288	60,325,051	103%	62,902,748	2,283,736	4%	63,635,888	101%	733,140

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	406,074	29%	1,419,216	100%
Rickard Ranch	334,232	309,436	93%	610,205	80,828	13%	610,205	100%	-
Concealed Handgun Licenses	624,277	447,501	72%	592,803	106,457	18%	592,803	100%	-
Sheriff's Services	5,771,949	5,290,087	92%	5,260,244	1,243,435	24%	5,260,244	100%	-
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	274,415	21%	1,281,834	100%	-
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	888,375	21%	4,152,483	100%	-
Detective	4,773,538	4,175,876	87%	4,773,401	1,038,594	22%	4,773,401	100%	-
Patrol	16,270,641	14,471,496	89%	15,308,605	3,668,055	24%	14,908,605	97%	400,000 D
Records	855,590	705,173	82%	875,606	169,611	19%	875,606	100%	-
Adult Jail	23,784,474	20,951,689	88%	24,095,043	4,940,145	21%	22,445,043	93%	1,650,000 D
Court Security	600,590	570,292	95%	649,844	97,349	15%	649,844	100%	-
Emergency Services	808,931	668,053	83%	888,223	215,622	24%	888,223	100%	-
Special Services	2,779,458	2,926,535	105%	2,945,000	653,807	22%	2,945,000	100%	-
Training	1,537,498	1,205,912	78%	1,765,299	245,073	14%	1,765,299	100%	-
Other Law Enforcement	634,835	908,232	143%	959,055	196,251	20%	959,055	100%	-
Non - Departmental	50,000	100,000	200%	-	-	999%	-	-	-
TOTAL REQUIREMENTS	65,641,097	59,134,113	90%	65,576,861	14,224,090	22%	63,526,861	97%	2,050,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	937,947	25%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	-	-	-	-	-	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	-	0%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,493,287	937,947	27%	3,493,287	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	12,379,975	15,573,081	126%	15,573,081	126%
Resources over Requirements	(7,082,809)	1,190,938	-	(2,674,113)	(11,940,354)	-	109,027	-	2,783,140
Net Transfers - In (Out)	3,377,587	3,380,929	-	3,493,287	937,947	-	3,493,287	-	-
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,573,081	213%	\$ 13,199,149	\$ 4,570,674	35%	\$ 19,175,395	145%	\$5,976,246

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Deflection Grant is a new grant in the amount of \$844,500 and not originally budgeted; budget adjustment forthcoming
- D** Projected personnel savings due to unfilled positions



Budget to Actuals Report

Health Services - Fund 274

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,712,977	87%	27,505,398	4,304,458	16%	25,063,633	91%	(2,441,765)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	4,105,511	23%	17,506,388	100%	(23,017)
State Miscellaneous	5,793,079	5,045,370	87%	7,330,050	4,087,506	56%	9,456,313	129%	2,126,263
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	1,006,130	21%	4,830,174	101%	41,430
Local Grants	1,567,894	2,035,060	130%	2,845,832	13,185	0%	2,954,954	104%	109,122
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	70,092	4%	1,750,095	107%	112,203
Other	1,061,371	2,326,567	219%	1,635,312	8,954	1%	527,343	32%	(1,107,969)
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	205,767	13%	1,278,935	81%	(308,182)
Federal Grants	1,440,560	1,321,402	92%	987,369	2	0%	381,587	39%	(605,782)
Patient Fees	1,087,790	890,377	82%	761,626	153,838	20%	763,022	100%	1,396
Medicaid	431,000	1,201,524	279%	627,276	193,190	31%	927,312	148%	300,036
Vital Records	315,000	336,256	107%	318,000	67,316	21%	318,000	100%	-
Interest on Investments	262,007	737,122	281%	317,000	175,644	55%	702,580	222%	385,580
State - Medicare	209,500	300,513	143%	195,057	78,205	40%	375,385	192%	180,328
Liquor Revenue	177,574	188,547	106%	177,574	16,106	9%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	31,750	25%	127,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	14,414	19%	17,296	23%	(57,704)
TOTAL RESOURCES	60,343,687	61,061,342	101%	68,445,652	14,532,068	21%	67,157,591	98%	(1,288,061)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	4,984	-	0%	36,938	-	0%	-	0%
Personnel Services	52,118,863	51,416,037	99%	58,414,062	12,617,704	22%	57,421,303	98%	992,759
Materials and Services	19,836,301	15,054,643	76%	23,095,173	3,232,935	14%	22,729,580	98%	365,593
Capital Outlay	347,500	578,091	166%	1,932,000	-	0%	88,185	5%	1,843,815
TOTAL REQUIREMENTS	72,307,648	67,048,771	93%	83,478,173	15,850,639	19%	80,239,068	96%	3,239,105

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%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	5,858,016	-	0%	2,015,931	34%	(3,842,085)
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	69,143	25%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,961,088)	(1,253,172)	64%	(1,987,507)	101%	(26,419)
TOTAL TRANSFERS	8,026,456	5,947,879	74%	12,268,215	(312,345)	-3%	8,090,796	66%	(4,177,419)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	10,029,605	12,479,564	124%	12,479,564	124%
Resources over Requirements	(11,963,961)	(5,987,428)	-	(15,032,521)	(1,318,571)	-	(13,081,477)	-	1,951,044
Net Transfers - In (Out)	8,026,456	5,947,879	-	12,268,215	(312,345)	-	8,090,796	-	(4,177,419)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,479,564	167%	\$ 7,265,299	\$ 10,848,649	149%	\$ 7,488,883	103%	\$ 223,584



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Other	9,000	167,850	999%	511,588	6,829	1%	36,612	7%	(474,976)
OHP Capitation	435,349	435,349	100%	474,674	113,677	24%	474,674	100%	-
Interest on Investments	262,007	737,122	281%	317,000	175,644	55%	702,580	222%	385,580
State Grant	160,000	148,958	93%	132,289	188,678	143%	131,686	100%	(603)
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	484,828	34%	1,345,552	94%	(89,999)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,539,032	97%	7,824,220	1,662,342	21%	7,816,512	100%
Materials and Services	7,671,421	7,570,859	99%	8,880,859	2,110,670	24%	8,811,521	99%	69,338
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,155,101)	-	0%	(15,192,039)	100%	36,938
TOTAL REQUIREMENTS	1,851,306	1,564,081	84%	1,549,978	3,773,012	243%	1,435,994	93%	113,984

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)	(88,112)	23%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(88,112)	23%	(377,446)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,419,300	3,456,464	101%	3,478,117	102%
Resources over Requirements	(984,950)	(74,802)	-	(114,427)	(3,288,184)	-	(90,442)	-	23,985
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(88,112)	-	(377,446)	-	-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,478,117	141%	\$ 2,927,428	\$ 80,169	3%	\$ 3,010,229	103%	\$82,802

^A Personnel projections assume 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,679,278	82%	20,858,334	3,174,902	15%	18,337,026	88%	(2,521,308) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	3,935,670	24%	16,694,731	100%	-
State Miscellaneous	4,924,368	4,443,326	90%	6,861,414	4,065,386	59%	8,981,527	131%	2,120,113 B
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	999,055	21%	4,795,462	101%	31,203
Local Grants	1,348,943	1,395,962	103%	2,457,949	-	0%	2,466,924	100%	8,975 C
Federal Grants	1,285,560	1,186,400	92%	824,623	2	0%	203,606	25%	(621,017)
Medicaid	431,000	1,201,524	279%	627,276	193,190	31%	927,312	148%	300,036
Patient Fees	448,500	679,928	152%	575,975	120,286	21%	577,371	100%	1,396
State - Medicare	209,500	300,513	143%	195,057	78,205	40%	375,385	192%	180,328
Liquor Revenue	177,574	188,547	106%	177,574	16,106	9%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	31,750	25%	127,000	100%	-
Other	631,245	688,382	109%	6,241	-	0%	3,750	60%	(2,491)
TOTAL RESOURCES	48,537,475	47,427,881	98%	54,170,433	12,614,552	23%	53,667,668	99%	(502,765)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,455,910	-	0%	11,455,910	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,477,912	8,008,042	21%	36,916,752	99%	561,160 D
Materials and Services	9,740,566	5,397,546	55%	11,547,419	859,081	7%	11,499,884	100%	47,535
Capital Outlay	160,250	234,772	147%	1,932,000	-	0%	88,185	5%	1,843,815 E
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,413,241	8,867,123	14%	59,960,731	96%	2,452,510

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	5,554,712	-	0%	1,712,627	31%	(3,842,085)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) F
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers Out	(481,000)	(562,749)	117%	(445,000)	-	0%	(445,000)	100%	-
TOTAL TRANSFERS	3,559,797	944,720	27%	7,823,985	621,684	8%	3,672,985	47%	(4,151,000)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	2,943,669	4,984,311	169%	4,962,658	169%	2,018,989
Resources over Requirements	(4,280,326)	(661,892)	-	(8,242,808)	3,747,429	-	(6,293,063)	-	1,949,745
Net Transfers - In (Out)	3,559,797	944,720	-	7,823,985	621,684	-	3,672,985	-	(4,151,000)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,962,658	152%	\$ 2,524,847	\$ 9,353,423	370%	\$ 2,342,581	93%	(\$182,266)

- A** Projections include \$401K one-time funds through HB 5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous. DCHS is working with OHA to determine amounts of state grant carryover.
- B** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- C** Increase for Choice Model funding (+84K).
- D** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- E** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- F** 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 September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,884,742	105%	6,514,775	940,879	14%	6,594,921	101%	80,146
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	70,092	4%	1,750,095	107%	112,203
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	205,767	13%	1,278,935	81%	(308,182)
Other	421,126	1,470,335	349%	1,117,483	2,125	0%	486,981	44%	(630,502)
State Miscellaneous	868,711	602,044	69%	468,636	22,119	5%	474,786	101%	6,150
Local Grants	218,951	639,098	292%	387,883	13,185	3%	488,030	126%	100,147
OHP Capitation	-	117,506		360,000	56,164	16%	336,983	94%	(23,017)
Vital Records	315,000	336,256	107%	318,000	67,316	21%	318,000	100%	-
Patient Fees	639,290	210,450	33%	185,651	33,552	18%	185,651	100%	-
Federal Grants	155,000	135,003	87%	162,746	-	0%	177,981	109%	15,235
State Shared- Family Planning	158,000	83,152	53%	75,000	14,414	19%	17,296	23%	(57,704)
OHP Fee for Service	20,250	32,173	159%	24,485	7,076	29%	34,712	142%	10,227
TOTAL RESOURCES	10,939,856	12,144,182	111%	12,839,668	1,432,688	11%	12,144,371	95%	(695,297)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,736,129	-	0%	3,736,129	100%	-
Personnel Services	11,978,565	11,965,751	100%	13,111,930	2,947,320	22%	12,688,039	97%	423,891
Materials and Services	2,424,314	2,086,239	86%	2,666,896	263,184	10%	2,418,176	91%	248,720
Capital Outlay	143,500	255,731	178%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,514,955	3,210,504	16%	18,842,344	97%	672,611

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	69,143	25%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,138,642)	(1,165,061)	102%	(1,165,061)	102%	(26,419)
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,821,676	(845,918)	-18%	4,795,257	99%	(26,419)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,762,383	4,052,440	108%	3,666,636	4,038,789	110%	4,038,789	110%	372,153
Resources over Requirements	(6,698,685)	(5,250,734)		(6,675,287)	(1,777,816)		(6,697,973)		(22,686)
Net Transfers - In (Out)	4,685,583	5,237,083		4,821,676	(845,918)		4,795,257		(26,419)
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 1,813,025	\$ 1,415,056	78%	\$ 2,136,073	118%	\$323,048

- A** DCHS is working with OHA to determine amounts of state grant carryover.
- 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.
- 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** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024.
- F** Personnel projection assumes an average of 2% vacancy.



Budget to Actuals Report

Community Development - Fund 295

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	35,064	24%	144,238	100%	-
Code Compliance	1,124,181	840,865	75%	1,003,933	314,676	31%	1,003,933	100%	-
Building Safety	3,991,388	3,372,838	85%	3,414,568	956,812	28%	3,429,168	100%	14,600
Electrical	902,175	796,598	88%	918,502	231,856	25%	918,502	100%	-
Onsite Wastewater	923,880	909,862	98%	1,028,065	199,913	19%	1,028,065	100%	-
Current Planning	2,304,562	1,708,739	74%	1,916,960	559,063	29%	1,916,960	100%	-
Long Range Planning	1,057,354	746,065	71%	974,972	347,108	36%	974,972	100%	-
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	2,644,493	28%	9,415,838	100%	14,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,954,122	91%	3,552,093	800,714	23%	3,572,366	101%
Code Compliance	743,931	655,434	88%	801,574	151,815	19%	805,976	101%	(4,402) A
Building Safety	2,088,542	1,863,677	89%	2,133,076	454,615	21%	2,155,280	101%	(22,204) B
Electrical	583,718	560,356	96%	612,818	140,764	23%	653,791	107%	(40,973) B
Onsite Wastewater	865,670	732,454	85%	679,752	145,033	21%	692,848	102%	(13,096) A
Current Planning	1,857,735	1,416,212	76%	1,410,470	278,524	20%	1,435,680	102%	(25,210) A
Long Range Planning	888,677	714,855	80%	757,012	176,992	23%	771,090	102%	(14,078) A
TOTAL REQUIREMENTS	10,269,561	8,897,111	87%	9,946,795	2,148,456	22%	10,087,031	101%	(140,236)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%
Transfers In - TRT	-	-	-	100,000	25,000	25%	100,000	100%	-
Transfers in - General Fund	100,000	48,181	48%	100,000	-	0%	100,000	100%	-
Transfers In - CDD Building Reserve	-	-	-	68,628	-	0%	665,366	970%	596,738 C
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	61,412	-	0%	231,281	377%	169,869 C
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	-	-	-	(179,118)	999%	(179,118) D
TOTAL TRANSFERS	466,530	(195,589)	-42%	461,542	25,000	5%	917,529	199%	455,987

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	1,000,000	753,666	75%	753,666	75%
Resources over Requirements	191,279	(373,463)	-	(545,557)	496,037	-	(671,193)	-	(125,636)
Net Transfers - In (Out)	466,530	(195,589)	-	461,542	25,000	-	917,529	-	455,987
TOTAL FUND BALANCE	\$ 1,975,730	\$ 753,666	38%	\$ 915,985	\$ 1,274,703	139%	\$ 1,000,002	109%	\$84,017

- A** Projections reflect net increase resulting from the increased HBF costs, and offset by a decrease in unfilled positions.
- B** Projections reflect net increase resulting from the increased HBF costs, and offset by a decrease in unfilled positions and the addition of one new FTE.
- C** Transfer from reserves for one new FTE and contribution to contingency requirement.
- D** Transfer to reserves reduced general divisions contingency requirement.



Budget to Actuals Report

Road - Fund 325

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	5,204,244	24%	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	309,341	23%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	-	0%	988,063	100%	-
Sale of Equip & Material	614,500	370,308	60%	486,300	8,709	2%	486,300	100%	-
Interest on Investments	138,031	195,226	141%	158,000	72,885	46%	291,540	185%	133,540
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	16,306	27%	61,132	100%	-
Mineral Lease Royalties	50,000	131,078	262%	50,000	707	1%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	455	9%	5,000	100%	-
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,479,906	8,014,127	29%	27,273,479	99%	(206,427)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	2,038,219	21%	9,247,371	97%	309,472 ^A
Materials and Services	8,600,033	7,243,409	84%	9,992,969	2,570,779	26%	9,992,969	100%	-
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,124,761	15,804,587	92%	19,549,812	4,608,998	24%	19,240,340	98%	309,472

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%	-
TOTAL TRANSFERS	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,521,251	7,351,679	133%	5,223,706	5,998,686	115%	5,998,686	115%	774,980
Resources over Requirements	9,548,950	11,347,007		7,930,094	3,405,129		8,033,139		103,045
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	(2,089,362)		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,998,686	253%	\$ 2,433,105	\$ 7,314,453	301%	\$ 3,311,130	136%	\$878,025

^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 September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	1,179,451	25%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	728,909	62%	1,167,810	100%	-
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	27,940	38%	111,760	153%	38,760
Interfund- Sheriff	50,000	50,000	100%	60,000	15,000	25%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,384	877%	4,884	977%	4,384
Oregon BOPPPS	20,318	7,686	38%	-	-	-	-	-	-
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	2,214,990	35%	6,366,801	101%	43,144

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	1,244,999	19%	5,452,225	85%
Materials and Services	1,818,521	1,788,217	98%	1,984,229	361,727	18%	1,947,258	98%	36,971
TOTAL REQUIREMENTS	7,576,032	7,027,531	93%	8,371,685	1,606,726	19%	7,399,483	88%	972,202

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	175,842	25%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(19,101)	25%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	156,741	25%	626,964	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,500,000	2,327,543	93%	2,327,543	93%
Resources over Requirements	(2,040,426)	(1,209,342)	-	(2,048,028)	608,264	-	(1,032,682)	-	1,015,346
Net Transfers - In (Out)	510,950	525,950	-	626,964	156,741	-	626,964	-	-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,327,543	158%	\$ 1,078,936	\$ 3,092,548	287%	\$ 1,921,825	178%	\$842,889

- A** Reimbursement for hosting event for Oregon Association of Community Corrections Directors.
- B** Projected Personnel savings based on FY24/FY25 average vacancy rate of 16.2%
- C** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,704,116	2,342,101	137%	881,339	-	0%	881,339	100%	-
Interest on Investments	475,310	580,958	122%	476,000	135,285	28%	541,140	114%	65,140
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	135,285	10%	1,422,479	105%	65,140

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	132,770	132,770	100%	134,492	33,623	25%	134,492	100%
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	1,110,488	7%	13,307,652	82%	2,881,360
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	1,144,111	7%	13,442,144	82%	2,881,360

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,012,380	23,347,907	123%	15,534,050	15,675,284	101%	15,675,284	101%
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(1,008,826)		(12,019,665)		2,946,500
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	-		10,631,333		-
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,199,218	\$ 14,666,458	131%	\$ 14,286,952	128%	\$3,087,734



Budget to Actuals Report

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

FY25 YTD September 30, 2024

25.00%
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%		172,370				-
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	816,037	74%	858,000	78%	237,760
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000		0%	160,000	100%	-
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	1,305	0%	535,000	103%	(15,000)
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	45,503	2%	1,791,900	93%	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000		0%	1,650,000	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	85,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	12,323	1%	2,417,752	100%	-
Local Road Pavement Preservation	-	-		-			-		-
Paving Of Horse Butte Rd	-	-		630,000		0%	630,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000		0%	-	0%	2,520,000
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	26,928	2%	1,650,000	100%	-
Burgess Rd/Day Rd Traffic Signal				50,000		0%	50,000	100%	-
Powell Butte Hwy: McGrath Rd to US20				2,290,000		0%	2,290,000	100%	-
Slurry Seal 2025				350,000		0%	350,000	100%	-
Hamby Road School Zone Improvements				-	11,449		80,000		(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	100%	-
Lazy River Dr Mailbox Improvements				150,000	411	0%	150,000	100%	-
Asphalt Leveling 2024				200,000			200,000	100%	-
FY 23 Guardrail Improvements	-	-		-			-		-
Signage improvements				125,839		0%	60,839	48%	65,000
Sidewalk Ramp Improvements				100,000		0%	85,000	85%	15,000
TOTAL CAPITAL OUTLAY	\$ 7,972,458	\$ 7,069,335	89%	\$ 16,189,012	1,110,488	7%	\$ 13,307,652	82%	\$ 2,881,360



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	2,573,498	26%	9,940,000	100%	- A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	1,260,147	28%	4,450,000	100%	- A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	1,047,118	31%	3,420,000	100%	- A
Special Waste	30,000	103,947	346%	645,000	36,439	6%	645,000	100%	-
Franchise 5% Fees	565,000	646,761	114%	635,000	144,455	23%	635,000	100%	- B
Yard Debris	400,000	456,528	114%	440,000	140,337	32%	440,000	100%	-
Miscellaneous	173,000	290,694	168%	170,000	52,558	31%	170,000	100%	-
Interest on Investments	60,410	147,126	244%	62,000	49,149	79%	196,600	317%	134,600 C
Recyclables	7,000	7,669	110%	7,000	4,644	66%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	5,308,345	27%	19,903,601	101%	134,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	1,114,402	19%	5,739,145	100%
Materials and Services	7,683,911	7,306,344	95%	8,994,999	1,387,076	15%	8,994,999	100%	-
Capital Outlay	309,000	246,763	80%	282,000	24,971	9%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	-	0%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,336	96%	17,321,744	2,526,449	15%	17,321,744	100%	-

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)	(1,141,035)	25%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(1,141,035)	25%	(4,564,141)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	3,941,745	4,039,441	102%	4,039,441	102%
Resources over Requirements	1,590,877	3,909,890		2,447,257	2,781,896		2,581,857		134,600
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(1,141,035)		(4,564,141)		-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,039,441	175%	\$ 1,824,861	\$ 5,680,302	311%	\$ 2,057,157	113%	\$232,296

- 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 0.3% greater than last year-to-date.
- B** Annual fees due April 15, 2025; received monthly installment from Republic
- C** Investment Income projected to come in higher than budget



Budget to Actuals Report

Fair & Expo - Fund 615

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,565,820	158%	1,535,000	394,968	26%	1,649,241	107%	114,241
Events Revenue	1,050,000	979,919	93%	1,390,000	290,812	21%	772,115	56%	(617,885)
Rights & Signage	105,000	106,016	101%	110,000	55,300	50%	123,700	112%	13,700
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	55,000	81%	(12,500) A
Storage	50,000	51,099	102%	45,000	-	0%	44,800	100%	(200)
Camping Fee	22,500	33,694	150%	37,500	11,693	31%	57,193	153%	19,693
Interest on Investments	22,000	24,619	112%	16,000	5,247	33%	20,990	131%	4,990
Miscellaneous	3,000	7,001	233%	5,000	10,596	212%	10,972	219%	5,972
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	798,616	25%	2,734,011	85%	(471,989)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	377,659	20%	1,514,719	82%
Personnel Services - F&B	148,510	80,916	54%	187,439	19,373	10%	161,386	86%	26,053
Materials and Services	1,492,986	1,334,327	89%	1,917,689	279,641	15%	1,831,266	95%	86,423
Materials and Services - F&B	514,200	852,112	166%	781,750	214,899	27%	853,180	109%	(71,430)
Debt Service	100,190	100,139	100%	99,700	-	0%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	891,572	18%	4,460,251	92%	377,911

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	240,750	25%	963,000	100%
Transfers In - County Fair	-	-	-	196,900	49,225	25%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	7,500	25%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(2,694)	25%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	294,781	25%	1,179,123	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	577,865	531,770	92%	531,770	92%
Resources over Requirements	(1,390,827)	(1,024,083)	-	(1,632,162)	(92,956)	-	(1,726,240)	-	(94,078)
Net Transfers - In (Out)	875,681	1,008,090	-	1,179,123	294,781	-	1,179,123	-	-
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 124,826	\$ 733,595	588%	(\$ 15,347)	-12%	(\$140,173)

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 22.9%



Budget to Actuals Report

Annual County Fair - Fund 616

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	828,021	104%	1,314,795	165%	517,295
Gate Receipts	775,000	1,046,188	135%	780,000	916,426	117%	916,912	118%	136,912
Carnival	430,000	245,809	57%	430,000	449,198	104%	450,559	105%	20,559
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	99,960	101%	141,020	142%	42,020
State Grant	53,167	53,167	100%	53,167	635	1%	53,167	100%	-
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	7,114	31%	28,450	124%	5,450
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%	2,500	100%	-
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	2,524,632	107%	3,129,075	133%	778,408

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	55,423	24%	233,873	102%	(4,075) ^A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,173,262	89%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,228,686	83%	2,661,930	100%	9,971

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	18,750	25%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(49,225)	25%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(30,475)	25%	(121,900)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	600,000	509,451	85%	519,959	87%	(80,041)
Resources over Requirements	(258,739)	22,507		(321,234)	295,946		467,145		788,379
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(30,475)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 156,866	\$ 774,922	494%	\$ 865,204	552%	\$708,338

^A Projected Personnel based on overage to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD September 30, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ 919,718	\$ 919,718
Carnival	245,809	449,198	449,198
Commercial Exhibitors	436,160	459,657	452,741
Livestock Entry Fees	1,940	3,139	3,139
R/V Camping/Horse Stall Rental	31,449	35,788	35,788
Merchandise Sales	1,899	1,608	1,608
Concessions and Catering	512,899	506,105	988,605
Fair Sponsorship	117,183	122,752	158,100
TOTAL FAIR REVENUES	\$ 2,390,235	\$ 2,497,963	\$ 3,008,896
OTHER RESOURCES			
State Grant	53,167	635	53,802
Interest	19,504	20,575	25,591
Miscellaneous	114	-	-
TOTAL RESOURCES	\$ 2,463,020	\$ 2,519,173	\$ 3,088,289
REQUIREMENTS			
Personnel	175,531	160,266	210,357
Materials & Services	2,124,162	2,361,569	2,435,201
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 2,521,835	\$ 2,645,558
TRANSFERS			
Transfer In - TRT 1%	75,000	62,500	81,250
Transfer Out - F&E Reserve	(170,608)	(54,753)	(54,753)
Transfer Out - Fair & Expo	-	(65,633)	(147,673)
TOTAL TRANSFERS	\$ (95,608)	\$ (57,886)	\$ (121,176)
Net Fair	\$ 67,719	\$ (60,548)	\$ 321,555
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 959,592	\$ 1,341,695



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	64,800	94,239	145%	88,000	29,504	34%	118,020	134%	30,020
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	123,616	140%	212,132	241%	124,132

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	343,555	274,247	80%	475,000	45,268	10%	475,000	100%
Capital Outlay	746,445	191,682	26%	785,000	7,063	1%	785,000	100%	- ^A
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	52,331	4%	1,260,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	462,119	453,481	98%	442,396	110,599	25%	442,396	100%
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
TOTAL TRANSFERS	824,187	662,984	80%	592,396	260,599	44%	592,396	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,592,838	2,757,229	106%	3,136,000	3,179,332	101%	3,179,332	101%
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	71,285		(1,047,868)		124,132
Net Transfers - In (Out)	824,187	662,984		592,396	260,599		592,396		-
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,556,396	\$ 3,511,216	137%	\$ 2,723,860	107%	\$167,464

^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 September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	155,070	34%	484,570	108%	34,570
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	-	0%	15,000	100%	-
Interest on Investments	2,300	8,447	367%	8,000	3,107	39%	12,430	155%	4,430
Cancellation Fees	7,000	13,820	197%	7,000	12,162	174%	17,904	256%	10,904
Washer / Dryer	5,000	5,575	112%	5,000	3,698	74%	6,818	136%	1,818
Miscellaneous	2,500	4,335	173%	2,500	739	30%	2,433	97%	(67)
Vending Machines	1,500	1,352	90%	1,500	690	46%	1,914	128%	414
TOTAL RESOURCES	530,800	534,892	101%	489,000	175,465	36%	541,069	111%	52,069

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	34,879	22%	158,727	100%
Materials and Services	303,173	202,217	67%	344,054	55,681	16%	340,193	99%	3,861
Debt Service	222,630	222,596	100%	223,600	-	0%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	90,560	12%	722,520	99%	4,344

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	40,000	25%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	5,000	25%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(30,536)	25%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	14,465	25%	57,858	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	248,000	312,766	126%	312,766	126%
Resources over Requirements	(86,331)	17,690		(237,864)	84,905		(181,451)		56,413
Net Transfers - In (Out)	128,436	128,436		57,858	14,465		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 67,994	\$ 412,135	606%	\$ 189,173	278%	\$121,179



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	13,317	30%	53,270	118%	8,270
TOTAL RESOURCES	34,300	45,518	133%	45,000	13,317	30%	53,270	118%	8,270

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	30,536	25%	122,142	100%
TOTAL TRANSFERS	51,564	51,564	100%	122,142	30,536	25%	122,142	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,513,413	1,521,389	101%	1,521,389	101%
Resources over Requirements	(139,700)	266		(125,000)	13,317		(116,730)		8,270
Net Transfers - In (Out)	51,564	51,564		122,142	30,536		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,510,555	\$ 1,565,242	104%	\$ 1,526,801	101%	\$16,246

- A** Capital Outlay appropriations are a placeholder
- B** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	292,795	26%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	235,854	25%	1,040,000	110%	96,586 ^A
Property Damage	418,028	418,028	100%	419,983	104,996	25%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	266,384	74%	362,214	100%	- ^B
Interest on Investments	200,000	274,605	137%	254,000	67,265	26%	269,060	106%	15,060
Vehicle	226,710	226,710	100%	250,030	62,508	25%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	5,266	18%	30,000	100%	-
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	220	11%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	1,035,287	30%	3,510,437	103%	111,646

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	918,128	46%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	481,841	32%	1,500,000	100%	-
Insurance Administration	714,197	672,304	94%	799,487	175,956	22%	809,482	101%	(9,995)
Vehicle	400,000	299,851	75%	700,000	63,703	9%	600,000	86%	100,000
Property Damage	300,250	474,866	158%	400,255	330,578	83%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	-	0%	150,000	75%	50,000
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	1,970,207	35%	5,679,482	101%	(79,740)

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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)	(1,125)	25%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(1,125)	25%	(4,500)	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	8,000,000	9,323,307	117%	8,000,000	8,168,164	102%	8,168,164	102%	168,164
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(934,920)	-	(2,169,045)	-	31,906
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(1,125)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,794,549	\$ 7,232,119	125%	\$ 5,994,619	103%	\$200,070

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



Budget to Actuals Report

Health Benefits - Fund 675

FY25 YTD September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	26,288,364	102%	30,548,182	7,383,257	24%	35,507,169	116%	4,958,987
COIC Premiums	1,963,363	2,228,565	114%	2,747,427	400,545	15%	3,091,915	113%	344,488
Employee Co-Pay	1,247,416	1,406,479	113%	1,492,623	380,296	25%	1,556,257	104%	63,634
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,039,555	117,492	11%	1,061,802	102%	22,247
Prescription Rebates	280,000	382,550	137%	550,000	-	0%	550,000	100%	-
Interest on Investments	120,000	208,021	173%	366,000	44,402	12%	152,000	42%	(214,000)
Claims Reimbursement & Other	124,944	317,060	254%	100,000	537,127	537%	557,000	557%	457,000
TOTAL RESOURCES	30,654,045	31,873,028	104%	36,843,787	8,863,118	24%	42,476,143	115%	5,632,356

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	27,285,660	92%	26,303,391	4,290,572	16%	32,276,256	123%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	5,733,434	768,630	13%	5,839,677	102%	(106,243)
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,490,287	217,581	15%	1,600,661	107%	(110,374)
Wellness	186,274	123,528	66%	174,230	6,104	4%	174,230	100%	-
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	33,701,342	5,282,887	16%	39,890,824	118%	(6,189,482)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	5,090,316	3,859,732	76%	3,859,732	76%
Resources over Requirements	(5,033,168)	(2,248,266)		3,142,445	3,580,231		2,585,319		(557,126)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 8,232,761	\$ 7,439,963	90%	\$ 6,445,051	78%	(\$1,787,710)

- 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 will be applied starting August 1, 2024. This will result in a total increase of 30% compared to FY24.
- B** Budget estimate is based on claims which are difficult to predict
- C** Claims are anticipated to be higher than what was originally budgeted.
- D** Amounts are paid 1 month in arrears
- E** Final Beginning Fund Balance will be determined after the final close of FY24
- 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 September 30, 2024 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	8,588	0%	11,556,000	100%	- A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	-	0%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	112,507	26%	449,630	106%	23,630
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	- C
Contract Payments	167,765	172,636	103%	179,300	-	0%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	3,125	2%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	19,750	21%	93,000	100%	- D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	50,175	56%	90,000	100%	-
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	519	1%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	6,335	17%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	201,000	1%	14,757,530	100%	23,630

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	2,097,425	20%	9,536,196	93%
Materials and Services	4,250,715	3,274,102	77%	4,267,026	766,446	18%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	57,224	2%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,426,372	89%	17,254,619	2,921,095	17%	16,553,722	96%	700,897

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	13,160,074	14,372,685	109%	14,372,685	109%
Resources over Requirements	(1,079,437)	978,735		(2,520,719)	(2,720,095)		(1,796,192)		724,527
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,372,685	119%	\$ 10,639,355	\$ 11,652,591	110%	\$ 12,576,493	118%	\$ 1,937,138

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly