



MEMORANDUM

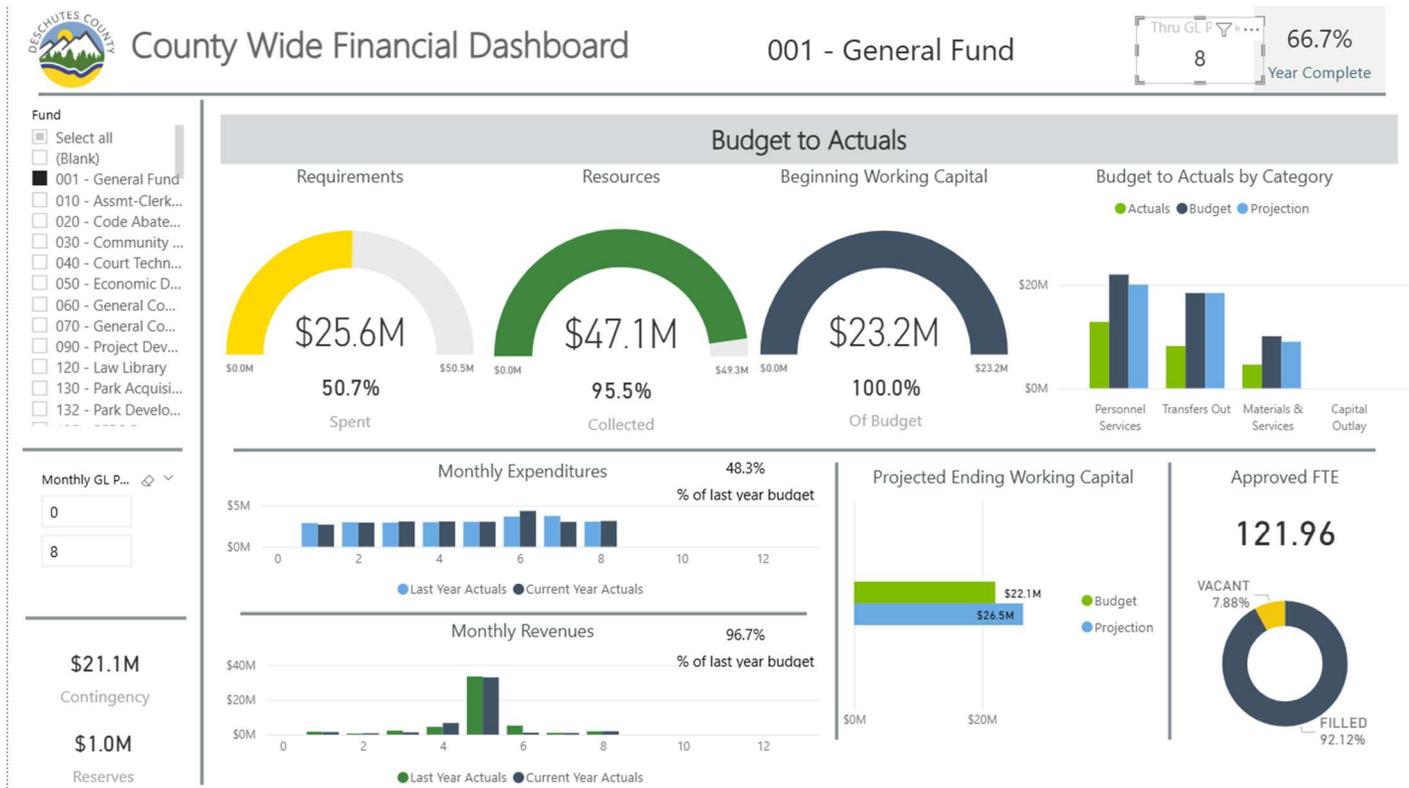
DATE: March 30, 2026
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for February 2026

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of February 28, 2026.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$47.1M or 95.5% of budget. By comparison, last year revenue YTD was \$50.1M or 96.3% of budget.
- *Expenses* YTD are \$25.6M and 50.7% of budget. By comparison, last year expenses YTD were \$25.5M and 48.2% of budget.
- *Beginning Fund Balance* is \$23.2M or 100% of the budgeted \$23.2M 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 February 28, 2026.

Position Control Summary FY26

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	July - June Percent Unfilled
Assessor	Filled	32.00	32.00	31.00	31.00	31.00	32.00	33.00	33.00				
	Unfilled	3.26	3.26	4.26	4.26	4.26	3.26	2.26	2.26				9.60%
Clerk	Filled	9.48	9.48	9.48	9.48	9.48	8.48	8.48	8.48				
	Unfilled	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00				13.12%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
DA	Filled	58.85	57.05	57.05	57.85	56.65	55.65	55.65	56.85				
	Unfilled	2.45	4.25	4.05	3.25	3.95	4.95	4.85	3.85				6.49%
Tax	Filled	6.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50				
	Unfilled	-	1.00	-	-	-	-	-	-				1.92%
Veterans¹	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
Total General Fund	Filled	115.35	112.55	112.55	113.35	112.15	111.15	112.15	113.35	-	-	-	
	Unfilled	6.71	9.51	9.31	8.51	9.21	10.21	9.11	8.11	-	-	-	7.26%
Justice Court	Filled	4.60	3.60	3.60	3.60	3.60	3.60	3.60	5.60				
	Unfilled	-	1.00	1.00	1.00	1.00	2.00	2.00	-				20.10%
Community Justice	Filled	40.60	41.20	42.20	41.80	40.80	39.40	39.40	39.40				
	Unfilled	6.40	5.80	5.80	6.20	7.20	8.60	3.00	3.00				12.41%
Sheriff	Filled	235.50	236.50	236.50	234.50	237.50	238.50	239.50	238.50				
	Unfilled	35.50	34.50	34.50	36.50	33.50	21.50	20.50	21.50				11.15%
Health Svcs	Filled	376.43	371.58	372.50	379.55	378.80	379.40	377.40	376.90				
	Unfilled	42.20	47.05	46.13	39.08	39.83	39.23	30.88	31.38				9.49%
CDD	Filled	52.00	51.00	51.00	52.00	51.00	49.00	49.00	50.00				
	Unfilled	1.00	2.00	3.00	2.00	3.00	5.00	5.00	4.00				5.81%
Road	Filled	57.00	56.00	59.00	59.00	58.00	57.00	57.00	57.00				
	Unfilled	4.00	5.00	2.00	2.00	3.00	4.00	4.00	4.00				5.74%
Adult P&P	Filled	32.63	32.00	31.00	30.00	29.50	29.50	29.50	29.50				
	Unfilled	3.38	4.00	4.00	5.00	5.50	5.50	1.00	1.00				10.76%
Solid Waste	Filled	45.00	44.00	45.00	44.00	45.00	46.00	46.00	46.00				
	Unfilled	3.00	4.00	3.00	4.00	3.00	2.00	2.00	2.00				5.99%
Victims Assistance	Filled	5.50	5.50	6.50	6.00	6.00	6.00	6.00	6.00				
	Unfilled	4.00	4.00	3.00	2.50	2.00	2.00	1.00	1.00				29.10%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
Fair & Expo	Filled	12.50	12.50	11.50	10.50	10.50	10.50	10.50	11.50				
	Unfilled	5.00	5.00	6.00	7.00	7.00	7.00	7.00	6.00				35.71%
Natural Resource	Filled	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00				
	Unfilled	-	-	-	-	-	1.00	1.00	1.00				12.50%
ISF - Facilities	Filled	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75				
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00				7.21%
ISF - Admin	Filled	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75				
	Unfilled	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50				5.41%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
ISF - Finance	Filled	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00				
	Unfilled	1.00	1.00	-	-	-	-	-	-				1.79%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
ISF - HR	Filled	8.00	8.00	8.00	8.00	9.00	10.00	10.00	10.00				
	Unfilled	3.00	3.00	3.00	3.00	2.00	1.00	1.00	1.00				19.32%
ISF - IT	Filled	19.00	19.00	19.00	19.00	20.00	20.00	20.00	20.00				
	Unfilled	1.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00				6.59%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25				
	Unfilled	-	-	-	-	-	-	-	-				0.00%
911	Filled	56.00	56.00	57.00	57.00	56.00	57.00	56.00	56.00				
	Unfilled	5.00	5.00	4.00	4.00	5.00	4.00	5.00	5.00				7.58%
Total:													
	Filled	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	1,122.80	1,121.80	1,125.50	-	-	-	
	Unfilled	123.69	135.36	129.24	125.29	124.74	116.54	95.99	92.49	-	-	-	
	Total	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34	1,239.34	1,217.79	1,217.99	-	-	-	
	% Unfilled	9.90%	10.82%	10.33%	10.02%	9.98%	9.40%	7.88%	7.59%				9.50%

January changes:

DA added Position #2579 LTD .20 Eff. 2/1/26 - 8/31/27

0.20

1,217.79

1,217.99

0.20



Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD February 28, 2026

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	\$ 21,984,088	\$ 12,835,436	\$ 20,058,698	\$ 1,925,390	\$ 70,800	\$ 23,520	\$ 47,280
030	030 - Juvenile	7,570,565	4,514,917	7,120,170	450,395	150,000	75,832	74,168
160	160/170 - TLT	284,576	180,519	284,586	⊗ (10)	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	395,245	697,391	77,501	-	884	⊗ (884)
255	255 - Sheriff's Office	53,660,246	33,265,329	53,833,648	⊗ (173,402)	2,365,500	1,533,465	832,035
274	274 - Health Services	62,759,326	38,191,331	62,469,138	290,188	179,900	136,918	42,982
295	295 - CDD	8,953,882	5,455,043	8,555,534	398,348	28,750	20,108	8,642
325	325 - Road	10,434,868	6,204,950	9,797,345	637,523	200,000	63,511	136,489
355	355 - Adult P&P	6,078,686	3,545,091	5,570,823	507,863	10,000	2,086	7,914
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	4,043,742	6,742,398	-	150,000	69,971	80,029
615	615 - Fair & Expo	2,018,500	937,643	1,517,034	501,466	40,000	37,258	2,742
616	616 - Annual County Fair	284,780	165,632	268,326	16,454	2,500	3,107	⊗ (607)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	96,073	157,150	15,565	4,000	1,110	2,890
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	359,673	571,001	4,410	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	6,497,621	10,319,088	745,306	400,000	204,834	195,166
	999 - All Other Funds	19,943,427	11,521,315	19,960,194	⊗ (16,767)	61,700	16,877	44,823
	Total	\$ 213,302,754	\$ 128,209,562	\$ 207,922,524	\$ 5,380,230	\$ 3,663,260	\$ 2,189,481	\$ 1,473,779



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD February 28, 2026 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	47,226,179	49,169,365	104%	49,178,624	47,035,721	96%	50,545,533	103%
030 - Juvenile	926,504	1,091,010	118%	1,097,772	782,909	71%	1,323,972	121%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	10,237,853	82%	13,242,500	106%
200 - ARPA	9,726,687	9,722,588	100%	984,959	229,988	23%	229,988	23%
220 - Justice Court	506,200	525,739	104%	682,597	351,202	51%	684,897	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,313,989	61,060,590	91%	66,382,029	99%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	3,639,160	31%	12,041,407	102%
274 - Health Services	69,034,749	67,097,990	97%	65,116,436	37,344,547	57%	64,232,160	99%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	6,640,172	67%	10,372,004	105%
325 - Road	27,585,291	28,539,189	103%	27,423,030	19,085,071	70%	27,994,274	102%
355 - Adult P&P	6,323,657	6,499,960	103%	6,403,959	4,501,581	70%	6,283,724	98%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	1,374,797	99%	1,591,298	115%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	14,950,936	67%	24,294,306	109%
615 - Fair & Expo	3,206,000	3,094,772	97%	2,627,500	1,759,107	67%	2,946,297	112%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,821,172	106%	2,831,042	107%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	101,746	87%	147,700	126%
618 - RV Park	489,000	550,566	113%	493,800	338,472	69%	540,318	109%
619 - RV Park Reserve	45,000	60,431	134%	58,000	47,382	82%	68,500	118%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	2,417,735	71%	3,448,706	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	27,283,803	63%	41,484,609	95%
705 - 911	14,733,900	15,112,121	103%	15,281,100	13,589,825	89%	15,463,100	101%
999 - Other	60,974,212	58,869,234	97%	49,129,644	37,363,005	76%	49,691,245	101%
TOTAL RESOURCES	402,444,366	414,134,876	103%	393,226,265	292,956,775	75%	395,839,609	101%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD February 28, 2026 (unaudited)

66.7%

Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	33,458,125	27,885,291	83%	32,041,198	17,409,334	54%	29,056,328	91%
030 - Juvenile	9,381,846	8,396,293	89%	9,623,329	5,613,574	58%	9,025,170	94%
160/170 - TLT	5,897,854	5,862,939	99%	3,944,828	2,818,916	71%	3,913,767	99%
200 - ARPA	987,540	983,441	100%	984,959	229,988	23%	229,988	23%
220 - Justice Court	863,097	849,040	98%	1,051,837	539,479	51%	974,336	93%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,944,938	40,905,949	59%	67,753,340	98%
270 - OHP & Capital Reserves	-	-		-	-		-	999%
274 - Health Services	84,148,302	76,486,004	91%	82,668,738	48,315,306	58%	84,923,427	103%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	6,676,608	61%	10,482,503	97%
325 - Road	19,655,197	18,084,696	92%	19,713,342	10,586,244	54%	18,273,193	93%
355 - Adult P&P	8,371,685	7,310,310	87%	7,825,835	4,443,993	57%	7,270,823	93%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	3,554,557	19%	13,518,252	71%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	9,884,470	52%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	4,130,328	2,366,906	57%	3,620,034	88%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,604,711	95%	2,717,451	99%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	182,689	14%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	303,773	52%	544,940	93%
619 - RV Park Reserve	170,000	-	0%	170,000	20,415	12%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	3,133,815	48%	6,021,197	92%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	20,344,595	48%	38,298,411	90%
705 - 911	17,254,619	14,334,091	83%	17,381,915	9,846,162	57%	16,636,609	96%
999 - Other	108,891,467	68,035,264	62%	99,997,439	47,146,632	47%	94,235,392	94%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	450,891,153	236,928,114	53%	427,911,861	95%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD February 28, 2026 (unaudited)

66.7%

Year Complete

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(18,279,648)	(8,093,553)	44%	(18,279,648)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	5,555,078	67%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,250)	99%	(8,504,172)	(5,418,906)	64%	(9,328,733)	110%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-		-	
220 - Justice Court	380,521	323,301	85%	391,417	260,945	67%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	2,298,356	69%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(11,788,483)	137%
274 - Health Services	10,671,364	7,655,897	72%	15,269,524	211,892	1%	18,619,958	122%
295 - CDD	(123,668)	(125,725)	102%	790,941	319,967	40%	241,151	30%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,091,371)	63%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	388,799	67%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	8,780,485	91%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,340,956)	50%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	875,005	67%	1,359,261	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(156,667)	67%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,544	99%	448,946	299,297	67%	468,983	104%
618 - RV Park	57,858	57,858	100%	(41,600)	(27,733)	67%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	147,733	67%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(3,200)	67%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,877,671	16,562,074	104%	9,744,588	7,459,647	77%	11,723,900	120%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD February 28, 2026 (unaudited)

66.7%

Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,249,642	156%	22,107,420	44,782,477	26,459,199	120%
030 - Juvenile	977,419	2,127,478	218%	1,934,538	2,851,891	2,758,897	143%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	3,500,030	1,500,000	100%
200 - ARPA	-	-	999%	-	-	-	
220 - Justice Court	23,624	-	0%	22,177	72,668	101,978	460%
255 - Sheriff's Office	16,386,036	22,631,133	138%	24,320,093	45,084,130	24,579,731	101%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	42,201,444	42,597,999	39,211,762	93%
274 - Health Services	8,014,338	10,724,410	134%	8,441,630	(34,457)	8,653,101	103%
295 - CDD	38,691	887,535	999%	742,717	1,171,066	1,018,187	137%
325 - Road	3,206,945	5,731,344	179%	3,750,751	8,138,801	5,762,144	154%
355 - Adult P&P	905,760	2,143,438	237%	1,304,759	2,589,824	1,739,537	133%
465 - Road CIP	11,340,452	17,787,235	157%	9,750,027	19,923,142	14,640,766	150%
610 - Solid Waste	1,921,897	4,412,870	230%	2,955,737	7,138,379	5,051,542	171%
615 - Fair & Expo	126,731	577,955	456%	387,635	845,161	1,263,479	326%
616 - Annual County Fair	66,317	324,216	489%	11,678	384,011	202,807	999%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	3,031,660	3,949,068	3,082,397	102%
618 - RV Park	132,760	339,929	256%	207,811	346,894	293,707	141%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,813,562	1,878,663	1,824,062	101%
670 - Risk Management	5,931,013	7,435,437	125%	4,276,673	6,716,158	4,858,146	114%
675 - Health Benefits	7,895,427	12,105,614	153%	13,170,569	19,044,823	15,291,812	116%
705 - 911	11,850,746	15,149,495	128%	13,048,680	18,893,159	13,975,986	107%
999 - Other	70,001,484	109,331,736	156%	68,320,529	107,018,322	74,600,387	109%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	223,300,090	336,892,207	246,869,627	111%



Budget to Actuals Report

General Fund - Fund 001

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	11,000	11,483	104%	11,000	6,648	60%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	40,326,177	98%	42,057,000	102%	861,000 A
Property Taxes - Prior	328,000	448,776	137%	338,000	376,746	111%	349,871	104%	11,871
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	3,966,111	96%	4,482,593	109%	371,422 B
Assessor	849,000	868,511	102%	821,000	480,969	59%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	1,025,507	77%	1,331,240	100%	-
District Attorney	427,077	511,255	120%	497,137	186,328	37%	497,137	100%	-
Tax Office	146,200	152,257	104%	142,700	99,825	70%	142,700	100%	-
Veterans	305,086	220,206	72%	194,448	100,724	52%	201,448	104%	7,000 C
Property Management	70,000	75,275	108%	97,000	65,833	68%	97,000	100%	-
Non-Departmental	-	636,279	-	438,928	400,853	91%	554,544	126%	115,616 D
TOTAL RESOURCES	47,226,179	49,169,365	104%	49,178,624	47,035,721	96%	50,545,533	103%	1,366,909

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	96,193	91,103	95%	100,980	63,136	63%	100,768	100%
Assessor	6,709,361	5,883,228	88%	6,898,967	4,047,964	59%	6,429,926	93%	469,041 F
Clerk	2,719,443	2,407,704	89%	2,442,414	1,189,889	49%	2,152,438	88%	289,976 G
District Attorney	13,369,290	12,488,557	93%	14,433,733	8,256,728	57%	13,314,886	92%	1,118,847 H
Medical Examiner	466,854	396,143	85%	465,653	220,534	47%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	704,729	67%	1,031,984	98%	22,100 I
Veterans	1,068,340	985,944	92%	1,012,065	600,034	59%	982,538	97%	29,527 J
Property Management	596,494	576,461	97%	640,822	404,981	63%	638,635	100%	2,187
Non-Departmental	7,367,108	4,031,528	55%	4,992,480	1,921,338	38%	3,939,500	79%	1,052,980 K
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	32,041,198	17,409,334	54%	29,056,328	91%	2,984,870

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	5,519,522	5,476,511	99%	131,500	70,000	53%	131,500	100%
Transfers Out	(19,887,132)	(19,003,472)	96%	(18,411,148)	(8,163,553)	44%	(18,411,148)	100%	-
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(18,279,648)	(8,093,553)	44%	(18,279,648)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,492,530	15,492,530	100%	23,249,642	23,249,642	100%	23,249,642	100%
Resources over Requirements	13,768,054	21,284,074	-	17,137,426	29,626,387	-	21,489,205	-	4,351,779
Net Transfers - In (Out)	(14,367,610)	(13,526,961)	-	(18,279,648)	(8,093,553)	-	(18,279,648)	-	-
TOTAL FUND BALANCE	\$ 14,892,974	\$ 23,249,642	156%	\$ 22,107,420	\$ 44,782,477	203%	\$ 26,459,199	120%	\$4,351,779 L

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted. Additionally, the County is expecting higher than usual penalties from late filings.
- B** PILT funds received were \$600K more than budget of \$500K; interest earnings projected to be higher than budget.
- C** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly.
- D** Expecting new opioid settlement funds.
- E** Projected personnel savings estimated at 0.3% based on YTD actual vacancy rate.
- F** Projected personnel savings estimated at 8.3% based on YTD actual vacancy rate.
- G** Projected personnel savings estimated at 16.9% based on YTD actual vacancy rate.
- H** Projected personnel savings estimated at 9.3% based on YTD actual vacancy rate.
- I** Projected personnel savings estimated at 2.2% based on YTD actual vacancy rate.
- J** Projected personnel savings estimated at 3.8% based on YTD actual vacancy rate.
- K** Projected personnel savings estimated at 0.5% based on YTD actual vacancy rate.
- L** Out of the total ending fund balance, \$13,878,810 is the required contingency balance, \$722,488 are restricted Opioid Settlement Funds and \$1.0 million is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	477,421	503,583	105%	480,000	263,623	55%	480,000	100%	-
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	31,267	28%	112,772	100%	-
Leases	97,500	97,594	100%	101,000	76,123	75%	101,000	100%	-
Miscellaneous	6,811	26,728	392%	111,000	269,477	243%	350,000	315%	239,000 A
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	32,220	43%	45,000	60%	(30,000) B
Gen Fund-Opioid Settlement	-	-	-	74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	77,758	136%	108,200	190%	51,200
Expungements	40,000	68,236	171%	40,000	23,398	58%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	-	0%	(35,000) C
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	8,283	69%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760	-	1,000	-	1,000 D
Food Subsidy	10,000	5,790	58%	-	-	-	-	-	-
TOTAL RESOURCES	926,504	1,091,010	118%	1,097,772	782,909	71%	1,323,972	121%	226,200

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,497,894	6,686,218	89%	7,570,565	4,517,524	60%	7,120,170	94%
Materials and Services	1,863,952	1,690,256	91%	2,052,764	1,096,050	53%	1,905,000	93%	147,764 F
Capital Outlay	20,000	19,819	99%	-	-	-	-	-	-
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	9,623,329	5,613,574	58%	9,025,170	94%	598,159

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	5,606,333	67%	8,409,500	100%
Transfers Out	-	-	-	(1,324)	(883)	67%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(50,373)	67%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	5,555,078	67%	8,332,617	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,364,608	1,364,608	100%	2,127,478	2,127,478	100%	2,127,478	100%
Resources over Requirements	(8,455,342)	(7,305,284)	-	(8,525,557)	(4,830,665)	-	(7,701,198)	-	824,359
Net Transfers - In (Out)	8,068,153	8,068,153	100%	8,332,617	5,555,078	67%	8,332,617	100%	-
TOTAL FUND BALANCE	\$ 977,419	\$ 2,127,478	218%	\$ 1,934,538	\$ 2,851,891	147%	\$ 2,758,897	143%	\$824,359

- A** Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.
- B** Out of County detention usage down compared to FY 25 and projected use.
- C** DOC proposed cutting due to funding shortfalls.
- D** Work crew contract for cleanup services.
- E** Projected personnel savings estimated at 6.6% based on YTD actual vacancy rate.
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	9,976,044	81%	12,816,600	104%	476,600 A
Interest on Investments	68,000	98,403	145%	108,000	91,378	85%	124,900	116%	16,900
Miscellaneous	-	1,460		1,000	780	78%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	169,650		300,000		300,000 B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	10,237,853	82%	13,242,500	106%	793,500

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	VCO	3,376,105	3,355,769	99%	3,462,934	2,508,654	72%	3,437,525	99%
Administrative	287,388	280,559	98%	325,976	192,697	59%	320,954	98%	5,022
Interfund Charges	186,611	186,611	100%	113,168	75,445	67%	113,168	100%	-
Software	47,750	40,000	84%	42,750	42,120	99%	42,120	99%	630
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,944,828	2,818,916	71%	3,913,767	99%	31,061

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - CDD	(100,000)	(100,000)	100%	-	-		-	
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(13,333)	67%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(50,000)	67%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(251,048)	67%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(267,014)	67%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(299,297)	67%	(468,983)	104%	(20,037) K
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(652,190)	67%	(1,025,038)	105%	(46,753)
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(699,874)	67%	(1,807,582)	172%	(757,771)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	(751,625)	50%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(2,434,525)	67%	(3,651,787)	100%	-
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(5,418,906)	64%	(9,328,733)	110%	(824,561)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,163,809	3,163,809	100%	1,500,000	1,500,000	100%	1,500,000	100%
Resources over Requirements	6,502,946	6,775,441		8,504,172	7,418,937		9,328,733		824,561
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(5,418,906)		(9,328,733)		(824,561)
TOTAL FUND BALANCE	\$ 1,163,809	\$ 1,500,000	129%	\$ 1,500,000	\$ 3,500,030	233%	\$ 1,500,000	100%	\$0 E

- A** Lodging Tax revenue up 3% from FY25, up 4.7% compared to FY26 budget.
- B** Estimated Certificate of Authority Fee revenue.
- C** TLT Approved Ballot Measures:
 1975: 5% -General Fund, discretionary
 1980: 1% -To promote tourism and pay for public services to persons the County generally does not tax otherwise
 1987: 1% -To promote tourism and to pay for the construction of a welcome center complex
 2013: 1% -70% to promote tourism at DCF&E, 30% is available to fund other county services such as public safety, health and human services and county infrastructure (though the County has allocated the 30% to the Fair & Expo Reserve Fund since approval)
- D** The balance of the 1% F&E TLT is transferred to F&E reserves.
- E** Remaining funds will be reserved in the TLT fund to cover one year's worth of debt service of \$1.5 million.



Budget to Actuals Report

ARPA – Fund 200

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	229,988	23%	229,988	23%	(754,971)
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-	-	-	-	-
Interest on Investments	183,392	183,392	100%	-	-	-	-	-	-
TOTAL RESOURCES	9,726,687	9,722,588	100%	984,959	229,988	23%	229,988	23%	(754,971)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Infrastructure	-	(149,988)		625,719	16,695	3%	16,695	3%
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	213,293	59%	213,293	59%	145,947 B
Administrative	46,860	92,716	198%	-	-	-	-	-	-
Negative Economic Impacts	-	-	-	-	-	-	-	-	-
Public Health	212,733	201,482	95%	-	-	-	-	-	-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	229,988	23%	229,988	23%	754,971

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out -Campus Improvement	(4,756,307)	(4,756,307)	100%	-	-	-	-	-
Transfers Out - General Fund	(4,281,782)	(4,281,782)	100%	-	-	-	-	-	-
TOTAL TRANSFERS	(9,038,089)	(9,038,089)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	298,942	298,942	100%	-	-	-	-	-
Resources over Requirements	8,739,147	8,739,147		-	-	-	-	-	0
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-	-	-	-	\$0

- A** It is anticipated that Deschutes River Conservancy will not spend the remaining \$600K until the Fall of 2026.
- B** Mountain View Community Development has spent all funds.



Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	504,200	523,360	104%	674,597	344,580	51%	674,597	100%	- ^A
Other	-	-		7,300	4,955	68%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	1,667	238%	3,000	429%	2,300
TOTAL RESOURCES	506,200	525,739	104%	682,597	351,202	51%	684,897	100%	2,300

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	641,713	632,704	99%	774,892	395,245	51%	697,391	90%	77,501 ^B
Materials and Services	221,384	216,336	98%	276,945	144,234	52%	276,945	100%	-
TOTAL REQUIREMENTS	863,097	849,040	98%	1,051,837	539,479	51%	974,336	93%	77,501

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TLT	380,521	323,301	85%	400,521	267,014	67%	400,521	100%	-
Transfers Out	-	-		(9,104)	(6,069)	67%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,301	85%	391,417	260,945	67%	391,417	100%	-

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	-	-		-	-		-	99%	0
Resources over Requirements	(356,897)	(323,301)		(369,240)	(188,277)		(289,439)		79,801
Net Transfers - In (Out)	380,521	323,301		391,417	260,945		391,417		-
TOTAL FUND BALANCE	\$ 23,624	-	0%	\$ 22,177	\$ 72,668	328%	\$ 101,978	460%	\$79,801

A Reflects increased citation revenue for City of Redmond traffic cameras.

B Projected personnel savings estimated at 18.6% based on YTD actual vacancy rate. Includes 1.00 FTE approved on Resolution No. 2025-045 for traffic camera citations.



Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	40,092,355	97%	41,687,000	100%	157,000
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	15,961,678	96%	16,592,000	100%	19,000
Sheriff's Office Revenues	7,034,935	8,294,428	118%	8,032,989	3,797,135	47%	6,425,029	80%	(1,607,960)
LED #1 Interest	400,000	745,621	186%	504,000	601,680	119%	904,000	179%	400,000
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	278,635	90%	310,000	100%	-
LED #2 Interest	150,000	296,571	198%	239,000	216,186	90%	339,000	142%	100,000
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	112,921	90%	125,000	100%	-
LED #1 Foreclosed Properties	-	767	-	-	-	-	-	-	-
LED #2 Foreclosed Properties	-	306	-	-	-	-	-	-	-
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,313,989	61,060,590	91%	66,382,029	99%	(931,960)

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	1,008,672	66%	1,599,344	105%	(80,797)
Concealed Handgun Licenses	592,803	511,534	86%	681,414	387,239	57%	649,244	95%	32,170
Rickard Ranch	610,205	404,885	66%	489,653	322,241	66%	577,336	118%	(87,683)
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	3,695,002	67%	5,683,885	104%	(200,761)
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	626,360	46%	951,624	70%	408,143
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	1,844,226	49%	3,451,886	91%	323,442
Detective	4,710,801	4,009,608	85%	5,097,713	2,657,437	52%	4,237,450	83%	860,263
Patrol	15,307,105	14,861,899	97%	14,967,896	10,499,195	70%	17,049,950	114%	(2,082,054)
Records	875,606	855,082	98%	1,056,150	642,525	61%	993,528	94%	62,622
Adult Jail	25,112,557	23,173,027	92%	27,312,459	16,035,928	59%	26,827,590	98%	484,869
Court Security	649,844	549,212	85%	679,401	435,461	64%	691,996	102%	(12,595)
Emergency Services	888,223	697,226	78%	863,808	498,592	58%	866,881	100%	(3,073)
Special Services	3,055,000	2,733,323	89%	2,895,912	1,400,117	48%	2,206,553	76%	689,359
Training	1,765,299	1,124,946	64%	1,505,100	589,061	39%	1,000,220	66%	504,880
Other Law Enforcement	959,055	675,545	70%	858,666	263,894	31%	565,853	66%	292,813
Non - Departmental	-	500,875	999%	400,000	-	0%	400,000	100%	-
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,944,938	40,905,949	59%	67,753,340	98%	1,191,598

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - TLT	3,751,787	3,751,787	100%	3,651,787	2,434,525	67%	3,651,787	100%	-
Transfer In - Video Lottery	-	-	-	2,500	2,500	100%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(8,919)	12%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	(129,750)	50%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	2,298,356	69%	3,319,909	100%	-

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	15,566,862	15,566,861	100%	22,631,133	22,631,133	100%	22,631,133	100%	0
Resources over Requirements	(2,580,013)	3,629,499	-	(1,630,949)	20,154,641	-	(1,371,311)	-	259,638
Net Transfers - In (Out)	3,399,187	3,434,772	-	3,319,909	2,298,356	-	3,319,909	-	-
TOTAL FUND BALANCE	\$ 16,386,036	\$ 22,631,133	138%	\$ 24,320,093	\$ 45,084,130	185%	\$ 24,579,731	101%	\$ 259,638

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.
- B** Reflects CJC IMME (MJ) Grant repayment and reduced IMME funding for FY26.
- C** Reflects increased LED interest based on YoY trends.
- D** Reflects projected personnel savings and potential wage equity impacts.
- E** Reflects projected personnel savings, potential wage equity impacts and projected M&S savings.



Budget to Actuals Report

OHP & Capital Reserves - Fund 270

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	2,624,986	24%	10,608,507	97%	(313,693)
Interest on Investments	576,000	1,029,885	179%	907,000	1,014,174	112%	1,432,900	158%	525,900
OHP Capitation	690,000	776,151	112%	-	-	-	-	-	-
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	3,639,160	31%	12,041,407	102%	212,207

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-	-	-	-	-	-	999%	-
TOTAL REQUIREMENTS	-	-	-	-	-	-	-	999%	-

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	32,000	32,000	100%	-	-	-	-	-	-
Transfers Out	(4,266,163)	(1,186,341)	28%	(8,586,594)	-	0%	(11,788,483)	137%	(3,201,889) ^A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(11,788,483)	137%	(3,201,889)

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	26,211,425	26,211,425	100%	38,958,838	38,958,838	100%	38,958,838	100%	0
Resources over Requirements	6,016,100	13,901,753	-	11,829,200	3,639,160	-	12,041,407	-	212,207
Net Transfers - In (Out)	(4,234,163)	(1,154,341)	-	(8,586,594)	-	-	(11,788,483)	-	(3,201,889)
TOTAL FUND BALANCE	\$ 27,993,362	\$ 38,958,838	139%	\$ 42,201,444	\$ 42,597,999	101%	\$ 39,211,762	93%	(\$2,989,682)

^A Includes purchase and closing costs for Wyatt Building, budget adjustment forthcoming.



Budget to Actuals Report

Health Services - Fund 274

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	28,477,273	22,424,512	79%	26,852,991	12,985,539	48%	25,901,598	96%	(951,393)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	11,533,868	66%	17,598,458	101%	191,029
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	3,251,511	57%	5,641,868	99%	(38,352)
State Miscellaneous	7,330,050	10,099,940	138%	4,795,605	2,369,577	49%	4,778,198	100%	(17,407)
Local Grants	2,763,131	2,662,346	96%	1,891,887	1,773,514	94%	1,754,184	93%	(137,703)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,590,144	91%	1,713,239	98%	(33,267)
Medicaid	627,276	1,417,080	226%	1,168,850	936,841	80%	1,477,258	126%	308,408
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	84,667	8%	1,094,794	100%	(175)
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	549,248	56%	827,453	84%	(154,497)
Other	1,293,235	837,210	65%	1,047,130	823,131	79%	1,176,038	112%	128,908
Interest on Investments	317,000	717,053	226%	752,000	362,761	48%	559,800	74%	(192,200)
Patient Fees	761,626	847,673	111%	740,630	464,695	63%	710,594	96%	(30,036)
State - Medicare	195,057	437,817	224%	380,938	278,364	73%	425,100	112%	44,162
Vital Records	318,000	363,086	114%	325,000	228,832	70%	342,298	105%	17,298
Liquor Revenue	177,574	157,079	88%	177,799	79,872	45%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	31,981	44%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
TOTAL RESOURCES	69,034,749	67,097,990	97%	65,116,436	37,344,547	57%	64,232,160	99%	(884,276)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	58,905,375	56,722,488	96%	62,759,326	38,192,967	61%	62,469,138	100%	290,188
Materials and Services	23,310,927	19,088,068	82%	16,735,814	10,058,077	60%	16,427,559	98%	308,255
Capital Outlay	1,932,000	675,448	35%	3,176,842	64,262	2%	6,029,974	190%	(2,853,132)
Administration Allocation	-	-	999%	(3,244)	-	0%	(3,244)	100%	-
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	82,668,738	48,315,306	58%	84,923,427	103%	(2,254,689)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	8,586,594	-	0%	11,788,483	137%	3,201,889
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TLT	276,572	276,572	100%	376,572	251,048	67%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(296,471)	49%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	15,269,524	211,892	1%	18,619,958	122%	3,350,434

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	10,724,408	10,724,410	100%	10,724,410	100%	2
Resources over Requirements	(15,113,553)	(9,388,014)	-	(17,552,302)	(10,970,759)	-	(20,691,267)	-	(3,138,965)
Net Transfers - In (Out)	10,671,364	7,655,897	-	15,269,524	211,892	-	18,619,958	-	3,350,434
TOTAL FUND BALANCE	\$ 8,014,338	\$ 10,724,410	134%	\$ 8,441,630	(\$ 34,457)	0%	\$ 8,653,101	103%	\$ 211,471



Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	317,000	717,053	226%	752,000	362,761	48%	559,800	74%	(192,200)
State Miscellaneous	-	-		350,000	65,635	19%	350,000	100%	-
Vital Records	-	-		325,000	228,832	70%	342,298	105%	17,298
Other	511,588	320,554	63%	256,035	195,389	76%	250,830	98%	(5,205)
State Grant	132,289	133,091	101%	12,380	6,375	51%	12,305	99%	(75)
Local Grants	-	-		-	53,766		53,766		53,766
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	912,759	54%	1,568,999	93%	(126,416)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,890,669	7,654,588	97%	9,660,203	5,843,192	60%	9,335,966	97%
Materials and Services	8,988,940	8,825,581	98%	9,922,479	6,447,058	65%	9,785,225	99%	137,254
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,635,844)	(8,775,552)	50%	(17,635,844)		-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	3,514,697	181%	1,485,347	76%	461,491

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	-	-		175,000	-	0%	175,000	100%
Transfers Out	(377,446)	(377,446)	100%	(394,712)	(263,141)	67%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(263,141)	120%	(219,712)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,470,762	3,470,762	100%	3,500,029	3,500,029	100%	3,500,029	100%
Resources over Requirements	(180,876)	406,713		(251,423)	(2,601,938)		83,652		335,075
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(263,141)		(219,712)		-
TOTAL FUND BALANCE	\$ 2,912,441	\$ 3,500,029	120%	\$ 3,028,894	\$ 634,949	21%	\$ 3,363,969	111%	\$335,075

^A Personnel projections assume 5% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	21,305,001	14,799,346	69%	20,822,400	9,885,134	47%	20,343,524	98%	(478,876)
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	11,336,683	67%	17,204,088	101%	187,659
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	3,213,168	57%	5,582,725	99%	(62,595)
State Miscellaneous	6,861,414	9,161,437	134%	3,507,005	2,114,048	60%	3,504,234	100%	(2,771)
Local Grants	2,427,949	2,166,426	89%	1,315,702	1,126,081	86%	1,014,469	77%	(301,233)
Medicaid	627,276	1,417,080	226%	1,168,850	936,841	80%	1,477,258	126%	308,408
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	84,667	10%	830,239	100%	-
Patient Fees	575,975	728,616	127%	661,110	402,350	61%	616,797	93%	(44,313)
State - Medicare	195,057	437,817	224%	380,938	278,364	73%	425,100	112%	44,162
Liquor Revenue	177,574	157,079	88%	177,799	79,872	45%	177,799	100%	-
Other	6,241	44,050	706%	10	4,869	999%	4,880	999%	4,870
Federal Grants	824,623	197,998	24%	-	-	-	-	-	-
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,525,802	29,462,078	57%	51,181,113	99%	(344,689)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	6,908,797	50%	13,817,629	100%	-
Personnel Services	37,998,825	36,558,069	96%	40,928,457	25,232,166	62%	41,579,242	102%	(650,785)
Materials and Services	11,393,406	7,617,493	67%	4,958,227	2,886,947	58%	4,975,269	100%	(17,042)
Capital Outlay	1,932,000	666,797	35%	3,176,842	64,262	2%	6,029,974	190%	(2,853,132)
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	62,881,155	35,092,170	56%	66,402,114	106%	(3,520,959)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	3,962,859	987,408	25%	8,278,257	-	0%	11,497,946	139%	3,219,689
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	(33,330)	15%	(216,000)	100%	-
TOTAL TRANSFERS	6,262,132	3,342,457	53%	9,458,493	115,215	1%	12,826,727	136%	3,368,234

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	4,118,021	4,118,022	100%	4,118,022	100%	1
Resources over Requirements	(8,212,047)	(4,171,410)	-	(11,355,353)	(5,630,092)	-	(15,221,001)	-	(3,865,648)
Net Transfers - In (Out)	6,262,132	3,342,457	-	9,458,493	115,215	-	12,826,727	-	3,368,234
TOTAL FUND BALANCE	\$ 2,997,062	\$ 4,118,022	137%	\$ 2,221,161	(\$ 1,396,855)	-63%	\$ 1,723,748	78%	(\$497,413)

- A** CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds; COHC YAT received revenue to be earned in FY27.
- B** Personnel projection assumes an average of 7% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.
- C** Additional expense for Telecare contract. Budget adjustment forthcoming.
- D** Includes purchase and closing costs for Wyatt Building, as well as funds to cover estimated pay equity adjustments to personnel. Budget adjustment for Wyatt Building purchase forthcoming.
- E** Fund 276 funds previously held in Advance Payments and will be used in accordance with BH IGA requirements.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	7,039,983	7,492,075	106%	6,018,211	3,094,030	51%	5,545,769	92%	(472,442) A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,590,144	91%	1,713,239	98%	(33,267)
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	549,248	56%	827,453	84%	(154,497) B
State Miscellaneous	468,636	938,503	200%	938,600	189,894	20%	923,964	98%	(14,636) C
Other	775,406	472,606	61%	791,085	622,873	79%	920,328	116%	129,243 D
Local Grants	335,182	495,920	148%	576,185	593,667	103%	685,949	119%	109,764 E
OHP Capitation	360,000	357,039	99%	391,000	197,185	50%	394,370	101%	3,370
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,555	100%	(175)
Patient Fees	185,651	119,057	64%	79,520	62,345	78%	93,797	118%	14,277
Federal Grants	162,746	171,517	105%	72,532	31,981	44%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	38,343	110%	59,143	169%	24,243
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
Vital Records	318,000	363,086	114%	-	-	-	-	-	-
TOTAL RESOURCES	13,012,098	13,319,775	102%	11,895,219	6,969,710	59%	11,482,048	97%	(413,171)

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	3,788,266	3,788,266	100%	3,814,971	1,866,756	49%	3,814,971	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,170,666	7,117,610	58%	11,553,930	95%	616,736 F
Materials and Services	2,928,582	2,644,994	90%	1,855,108	724,072	39%	1,667,065	90%	188,043
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	17,840,745	9,708,438	54%	17,035,966	95%	804,779

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	5,130,442	5,130,442	100%	5,237,064	-	0%	5,237,064	100%	-
Transfers In - TLT	276,572	276,572	100%	376,572	251,048	67%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	290,537	94%	(17,800)
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers Out	(1,173,640)	(1,165,061)	99%	-	-	-	-	-	-
TOTAL TRANSFERS	4,786,678	4,690,886	98%	6,030,743	359,818	6%	6,012,943	100%	(17,800)

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,038,789	4,038,789	100%	3,106,358	3,106,359	100%	3,106,359	100%	1
Resources over Requirements	(6,720,631)	(5,623,316)	-	(5,945,526)	(2,738,728)	-	(5,553,918)	-	391,608
Net Transfers - In (Out)	4,786,678	4,690,886	-	6,030,743	359,818	-	6,012,943	-	(17,800)
TOTAL FUND BALANCE	\$ 2,104,836	\$ 3,106,359	148%	\$ 3,191,575	\$ 727,449	23%	\$ 3,565,384	112%	\$373,809

- A** Decrease in projected state grant award due to vacancies. Majority of funds will roll over into FY27 for future use.
- B** Medicaid tracking lower than budgeted.
- C** Projected Medicaid Administrative Claim funding less than budgeted.
- D** Additional revenue includes PacificSource Immunization Quality Improvement Program Grant (\$200k), revenue from sale of equipment and van for the clinic (\$83K), and rollover of unspent Bend La Pine School funds from Healthy Schools Program.
- E** Projections include \$100k originally budgeted to be received in State Grant for regional modernization work.
- F** Personnel projection assumes an average of 4% vacancy and pay equity estimates.



Budget to Actuals Report

Community Development - Fund 295

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Code Enforcement	1,003,933	1,148,109	114%	1,085,878	682,459	63%	1,091,678	101%	5,800
Admin - Operations	144,238	139,218	97%	144,500	112,189	78%	164,000	113%	19,500 A
Building Safety	3,414,568	3,293,374	96%	3,243,170	2,177,614	67%	3,413,870	105%	170,700 A
Electrical	918,502	882,298	96%	1,039,420	695,803	67%	1,084,420	104%	45,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	817,076	71%	1,259,627	110%	115,335 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,485,653	67%	2,355,187	107%	149,202 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	669,378	63%	1,003,222	95%	(56,702) B
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	6,640,172	67%	10,372,004	105%	448,835

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Code Enforcement	801,574	759,220	95%	870,608	539,198	62%	850,514	98%
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	2,319,883	64%	3,575,557	98%	64,568 D
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,587,312	69%	2,503,172	109%	(204,329) C
Electrical	612,818	626,628	102%	809,673	318,733	39%	511,551	63%	298,122 C
Onsite Wastewater	724,202	707,052	98%	841,118	507,327	60%	855,422	102%	(14,304)
Current Planning	1,410,470	1,289,259	91%	1,556,999	908,646	58%	1,402,345	90%	154,654 D
Long Range Planning	757,012	786,973	104%	841,562	495,509	59%	783,942	93%	57,620 D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	6,676,608	61%	10,482,503	97%	376,425

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	511,000	81%	740,597	117%
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626) E
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	(166,000)	999%	(461,896)	999%	(461,896)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-	-	-	-	-
Transfers in - General Fund	100,000	21,876	22%	-	-	-	-	-	-
Transfers In - TLT	100,000	100,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(25,033)	67%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	319,967	40%	241,151	30%	(549,790)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	752,366	752,366	100%	887,535	887,535	100%	887,535	100%
Resources over Requirements	(590,007)	260,895	-	(935,759)	(36,435)	-	(110,499)	-	825,260
Net Transfers - In (Out)	(123,668)	(125,725)	-	790,941	319,967	-	241,151	-	(549,790)
TOTAL FUND BALANCE	\$ 38,691	\$ 887,535	999%	\$ 742,717	\$ 1,171,066	158%	\$ 1,018,187	137%	\$ 275,470

- A** Revenue collection is anticipated to be higher than budgeted.
- B** Projection reflects higher percentage of advanced planning fees being remitted to the cities than budgeted.
- C** Projection reflects payroll allocation revisions between the Building Safety and Electrical Divisions.
- D** Projection reflects cost savings from unfilled positions and use of Oregon Paid Leave.
- E** Projected transfers to/from reserves as a result of payroll revisions between the Building Safety and Electrical Divisions.



Budget to Actuals Report

Road - Fund 325

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	15,096,630	69%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	2,401,500	100%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	814,200	50%	1,720,306	105%	77,690
Sale of Equip & Material	486,300	605,063	124%	431,000	284,233	66%	433,230	101%	2,230
Forest Receipts	-	-	-	426,750	-	0%	857,000	201%	430,250
Interest on Investments	158,000	301,549	191%	299,000	205,532	69%	315,600	106%	16,600
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	176,709	98%	176,710	98%	(3,290)
Miscellaneous	61,132	91,058	149%	63,164	46,720	74%	64,164	102%	1,000
Mineral Lease Royalties	50,000	179,852	360%	50,000	13,232	26%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
State Miscellaneous	-	-	-	-	7,657	-	7,658	-	7,658
IF Capital Projects - Revenue	-	121,966	-	-	36,906	-	36,906	-	36,906
Assessment Payments (P&I)	5,000	2,571	51%	-	1,752	-	2,200	-	2,200
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	19,085,071	70%	27,994,274	102%	571,244

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,662,228	9,437,147	98%	10,434,868	6,204,950	59%	9,797,345	94%	637,523 ^A
Materials and Services	9,992,969	8,647,549	87%	9,278,474	4,381,294	47%	8,475,848	91%	802,626
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	10,586,244	54%	18,273,193	93%	1,440,149

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,091,371)	63%	(9,690,281)	100%	-
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,091,371)	63%	(9,690,281)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,997,546	5,997,546	100%	5,731,344	5,731,344	100%	5,731,344	100%	0
Resources over Requirements	7,930,094	10,454,493	-	7,709,688	8,498,828	-	9,721,081	-	2,011,393
Net Transfers - In (Out)	(10,720,695)	(10,720,695)	-	(9,690,281)	(6,091,371)	-	(9,690,281)	-	-
TOTAL FUND BALANCE	\$ 3,206,945	\$ 5,731,344	179%	\$ 3,750,751	\$ 8,138,801	217%	\$ 5,762,144	154%	\$2,011,393

^A Projected personnel savings estimated at 6.7% based on YTD actual vacancy rate.



Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	4,915,459	3,419,877	70%	4,562,804	93%	(352,655) A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	1,096,157	115%	146,157 B
DOC Measure 57	259,307	253,517	98%	270,000	350,544	130%	350,545	130%	80,545 C
Interest on Investments	73,000	125,990	173%	101,000	61,105	60%	97,800	97%	(3,200)
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	91,118	105%	4,118
Interfund- Sheriff	60,000	60,000	100%	60,000	40,000	67%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	3,617	723%	5,300	999%	4,800 D
Oregon BOPPPS	-	12,632		-	-		-		-
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,403,959	4,501,581	70%	6,283,724	98%	(120,235)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,387,456	5,599,770	88%	6,078,686	3,545,091	58%	5,570,823	92%
Materials and Services	1,984,229	1,710,539	86%	1,747,149	898,902	51%	1,700,000	97%	47,149 F
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	7,825,835	4,443,993	57%	7,270,823	93%	555,012

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	703,369	703,369	100%	673,300	448,867	67%	673,300	100%
Transfers Out	-	-		(13,297)	(8,865)	67%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(51,203)	67%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	388,799	67%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,326,824	2,326,824	100%	2,143,437	2,143,438	100%	2,143,438	100%
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	57,588		(987,099)		434,777
Net Transfers - In (Out)	626,964	626,964		583,198	388,799		583,198		-
TOTAL FUND BALANCE	\$ 905,760	\$ 2,143,438	237%	\$ 1,304,759	\$ 2,589,824	198%	\$ 1,739,537	133%	\$434,778

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Final JRP Allocation based on formula and competitive funding.
- C** Final M57 Allocation based on legislative changes.
- D** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
- E** Projected personnel savings estimated at 8.3% based on YTD actual vacancy rate.
- F** Based on reduced funding from the state working on strategy to reduce materials and services.



Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	881,339	890,115	101%	884,712	890,398	101%	890,398	101%	5,686
Interest on Investments	476,000	608,922	128%	500,000	484,399	97%	700,900	140%	200,900
Miscellaneous	-	-	-	-	-	-	-	-	-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	1,374,797	99%	1,591,298	115%	206,586

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	134,492	134,492	100%	111,704	74,469	67%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	3,480,088	18%	13,406,548	71%	5,504,449
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	3,554,557	19%	13,518,252	71%	5,504,449

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	8,780,485	91%	(820,296)
TOTAL TRANSFERS	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	8,780,485	91%	(820,296)

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	15,675,284	15,675,284	100%	17,787,235	17,787,235	100%	17,787,235	100%	0
Resources over Requirements	(14,966,165)	(6,903,810)	-	(17,637,989)	(2,179,760)	-	(11,926,954)	-	5,711,035
Net Transfers - In (Out)	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	8,780,485	91%	(820,296)
TOTAL FUND BALANCE	\$ 11,340,452	\$ 17,787,235	157%	\$ 9,750,027	\$ 19,923,142	204%	\$ 14,640,766	150%	\$ 4,890,739



Budget to Actuals Report

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

FY26 YTD February 28, 2026

66.67%
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	7,051	18%	7,051	18%	32,949
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844	63,014	8%	216,225	27%	594,619
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,500,000	138%	(415,000)
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	56,266	1%	3,094,792	64%	1,751,661
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		0%	1,023,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							-
Slurry Seal 2024		11,489							-
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	192,686	55%	157,314
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	862,729	22%	2,140,900	53%	1,871,400
Burgess Rd/Day Rd Traffic Signal	50,000			90,000	3,184	4%	96,000	107%	(6,000)
Powell Butte Hwy: McGrath Rd to US20	2,290,000	2,228,991		350,000		0%		0%	350,000
Slurry Seal 2025	350,000	381,083		500,000		0%		0%	500,000
Hamby Road School Zone Improvements	-	111,715							-
ODOT ARTS Program - Driver Speed Feedback Signs	24,161	24,161			41,193		41,193		(41,193)
Lazy River Dr Mailbox Improvements	150,000	108,477							-
Asphalt Leveling 2024	200,000	381,916							-
Paving of Skyline Ranch Rd: Century Dr to City limits				1,370,000			370,000	27%	1,000,000
Tumalo Rd		774		1,760,000	2,096,301	119%	2,096,301	119%	(336,301)
Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP				83,400			83,400	100%	-
Buckhorn Rd: MP 1.6 to Lower Bridge Way				250,000	82		150,000	60%	100,000
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000	77	0%	250,000	83%	50,000
Signage improvements	125,839			150,000	163,467	109%	190,000	127%	(40,000)
Cline Falls Hwy-Coopers Hawk Safety Imp							-		-
La Pine School Zone Improvements							-		-
Slurry Seal 2026					336		445,000		(445,000)
Indian Ford Rd				740,000		0%	-	0%	740,000
Knott Rd/Baker Rd: US 97 Interchange				300,000		0%	-		300,000
Paving of 6th & Dorrance Meadow							1,300,000		(1,300,000)
Skid Pad Paving							210,000		(210,000)
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%		0%	100,000
TOTAL CAPITAL OUTLAY	\$ 16,189,012	\$ 8,268,355	51%	\$ 18,910,997	3,480,088	18%	13,406,548	71%	\$ 5,504,449



Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	6,941,752	61%	11,600,000	101%	160,000	A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	3,965,759	84%	5,700,000	121%	990,000	A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	2,725,240	67%	4,400,000	108%	330,000	A
Franchise 5% Fees	635,000	772,676	122%	750,000	392,726	52%	800,000	107%	50,000	B
Yard Debris	440,000	499,699	114%	450,000	366,883	82%	550,000	122%	100,000	C
State Grants	-	-	-	250,000	-	0%	483,000	193%	233,000	D
Miscellaneous	170,000	193,390	114%	185,000	142,173	77%	196,000	106%	11,000	
Interest on Investments	62,000	225,339	363%	168,000	193,386	115%	264,100	157%	96,100	E
Special Waste	645,000	150,613	23%	167,500	202,562	121%	265,000	158%	97,500	F
Recyclables	7,000	16,984	243%	8,000	14,249	178%	30,000	375%	22,000	G
Leases	1	1	100%	1	1	100%	1	100%	-	
Local Grants	-	13,455	-	-	6,205	-	6,205	-	6,205	H
Other Inter-fund Services	-	40,000	-	-	-	-	-	-	-	
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	14,950,936	67%	24,294,306	109%	2,095,805	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	4,043,742	60%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	4,971,779	53%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	136,689	29%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	732,260	32%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	9,884,470	52%	18,981,700	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,340,956)	50%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,340,956)	50%	(4,673,934)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,781	4,038,781	100%	4,412,870	4,412,870	100%	4,412,870	100%	0
Resources over Requirements	2,447,257	4,938,229	-	3,216,801	5,066,466	-	5,312,606	-	2,095,805
Net Transfers - In (Out)	(4,564,141)	(4,564,141)	-	(4,673,934)	(2,340,956)	-	(4,673,934)	-	-
TOTAL FUND BALANCE	\$ 1,921,897	\$ 4,412,870	230%	\$ 2,955,737	\$ 7,138,379	242%	\$ 5,051,542	171%	\$2,095,805

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running ~5% greater than last year-to-date with a larger than budgeted influx of commercial waste. Franchise disposal fee payments of \$951K were not received from Republic Services (Bend Garbage, High Country, Wilderness) and Cascade Disposal by closing.
- B** Annual fees due April 15, 2026; received monthly installments from Republic.
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running ~28% higher than last year-to-date.
- D** State Grants funding for the Recycling Modernization Act (RMA) CAA year one Contamination Reduction Program is projected to be higher than budget.
- E** Investment Income projected to come in higher than budget.
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects; fiscal YTD is running higher than budget for contaminated soil and commercial hazardous waste.
- G** Recyclables revenue is positively impacted by larger than anticipated battery proceeds and projected RMA CAA glass funding.
- H** Local Grants include remaining funds for the Bend EventCycle Solutions grant.



Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	1,390,000	1,336,756	96%	1,100,000	859,362	78%	1,354,000	123%	254,000
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	733,390	60%	1,261,000	103%	38,500
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	89,000	66%	(46,000)
Other Inter-fund Services	-	-	-	60,000	40,000	67%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	35,720	75%	91,000	192%	43,500
Camping Fee	37,500	42,171	112%	37,500	23,296	62%	54,000	144%	16,500
Miscellaneous	5,000	23,714	474%	19,000	5,446	29%	12,000	63%	(7,000)
Interest on Investments	16,000	23,482	147%	6,000	18,395	307%	24,800	413%	18,800
Interfund Payment	-	-	-	-	497	-	497	-	497
Storage	45,000	-	0%	-	-	-	-	-	-
TOTAL RESOURCES	3,206,000	3,094,772	97%	2,627,500	1,759,107	67%	2,946,297	112%	318,797

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,851,584	1,633,354	88%	1,843,250	937,643	51%	1,458,617	79%	384,633 A
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	58,417	33%	116,833 A
Materials and Services	1,917,689	1,646,515	86%	1,287,378	957,727	74%	1,291,000	100%	(3,622)
Materials and Services - F&B	781,750	860,402	110%	741,450	432,305	58%	729,000	98%	12,450
Debt Service	99,700	99,208	100%	83,000	39,232	47%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	4,130,328	2,366,906	57%	3,620,034	88%	510,294

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	985,256	977,269	99%	952,541	635,027	67%	999,294	105%	46,753
Transfers In - County Fair	196,900	196,900	100%	310,000	206,667	67%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	23,333	67%	35,000	100%	-
Transfers In - TLT	25,744	25,744	100%	25,744	17,163	67%	25,744	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(7,185)	67%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	875,005	67%	1,359,261	104%	46,753

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	531,770	531,770	100%	577,955	577,955	100%	577,955	100%	0
Resources over Requirements	(1,632,162)	(1,172,951)	-	(1,502,828)	(607,799)	-	(673,737)	-	829,091
Net Transfers - In (Out)	1,227,123	1,219,136	-	1,312,508	875,005	-	1,359,261	-	46,753
TOTAL FUND BALANCE	\$ 126,731	\$ 577,955	456%	\$ 387,635	\$ 845,161	218%	\$ 1,263,479	326%	\$875,844

A Projected personnel savings estimated at 18.8% based on YTD actual vacancy rate.



Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	106%	57,067
Concessions and Catering	797,500	831,939	104%	841,500	895,170	106%	895,170	106%	53,670
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,545	101%	3,545
Commercial Exhibitors	115,000	138,741	121%	132,500	130,230	98%	130,230	98%	(2,270)
Fair Sponsorship	99,000	139,900	141%	125,500	143,800	115%	143,800	115%	18,300
State Grant	53,167	53,167	100%	53,167	87,943	165%	87,943	165%	34,776 ^A
Rodeo Sponsorship	30,000	49,610	165%	45,000	37,150	83%	37,150	83%	(7,850)
R/V Camping/Horse Stall Rental	18,500	35,974	194%	30,000	38,319	128%	38,319	128%	8,319
Interest on Investments	23,000	25,894	113%	18,000	16,930	94%	26,800	149%	8,800
Livestock Entry Fees	2,000	3,130	157%	3,450	4,694	136%	4,694	136%	1,244
Merchandise Sales	2,500	1,608	64%	2,250	500	22%	500	22%	(1,750)
Miscellaneous	-	1,284		-	824		824		824
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,821,172	106%	2,831,042	107%	174,675

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	229,798	243,949	106%	284,780	165,632	58%	268,326	94%
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,439,079	100%	2,449,125	100%	
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,604,711	95%	2,717,451	99%	16,454

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TLT 1%	75,000	75,000	100%	75,000	50,000	67%	75,000	100%
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(206,667)	67%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(156,667)	67%	(235,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	509,451	509,451	100%	324,216	324,216	100%	324,216	100%
Resources over Requirements	(321,234)	(63,335)		(77,538)	216,461		113,591		191,129
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(156,667)		(235,000)		-
TOTAL FUND BALANCE	\$ 66,317	\$ 324,216	489%	\$ 11,678	\$ 384,011	999%	\$ 202,807	999%	\$191,129

^A Additional state grant funds received in November due to legislative change.

^B Projected personnel based on overage to date.



Budget to Actuals Report

Annual County Fair - Fund 616

CY26 YTD February 28, 2026 (unaudited)

	Fair 2025	Fair 2026 Actuals to Date	2026 Projection
RESOURCES			
Gate Receipts	\$ 1,007,067	\$ -	\$ -
Carnival	458,545	-	-
Commercial Exhibitors	514,293	-	-
Livestock Entry Fees	4,685	-	-
R/V Camping/Horse Stall Rental	37,879	-	-
Merchandise Sales	500	-	-
Concessions and Catering	512,108	-	-
Fair Sponsorship	171,892	-	-
TOTAL FAIR REVENUES	\$ 2,706,968	\$ -	\$ -
OTHER RESOURCES			
State Grant	141,110	-	79,782
Interest	25,943	1,608	26,448
Miscellaneous	824	-	-
TOTAL RESOURCES	\$ 2,874,844	\$ 1,608	\$ 106,230
REQUIREMENTS			
Personnel	254,155	36,586	294,650
Materials & Services	2,539,670	50,230	122,050
TOTAL REQUIREMENTS	\$ 2,793,825	\$ 86,816	\$ 416,700
TRANSFERS			
Transfer In - TRT 1%	75,000	12,500	75,000
Transfer Out - F&E Reserve	-	-	-
Transfer Out - Fair & Expo	(253,450)	(51,667)	(309,999)
TOTAL TRANSFERS	\$ (178,450)	\$ (39,167)	\$ (234,999)
Net Fair	\$ (97,431)	\$ (124,375)	\$ (545,469)
Beginning Fund Balance on Jan 1	\$ 613,654	\$ 516,223	\$ 516,223
Ending Balance	\$ 516,223	\$ 391,848	\$ (29,245)



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	88,000	135,080	154%	117,000	101,746	87%	147,700	126%	30,700
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	101,746	87%	147,700	126%	30,700

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	475,000	256,097	54%	475,000	118,037	25%	475,000	100%	-
Capital Outlay	785,000	31,257	4%	790,000	64,652	8%	790,000	100%	- ^A
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	182,689	14%	1,265,000	100%	-

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TLT 1%	465,396	459,544	99%	448,946	299,297	67%	468,983	104%	20,037
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,544	99%	448,946	299,297	67%	468,983	104%	20,037

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,179,332	3,179,332	100%	3,730,714	3,730,714	100%	3,730,714	100%	0
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(80,943)		(1,117,300)		30,700
Net Transfers - In (Out)	615,396	609,544		448,946	299,297		468,983		20,037
TOTAL FUND BALANCE	\$ 2,622,728	\$ 3,730,714	142%	\$ 3,031,660	\$ 3,949,068	130%	\$ 3,082,397	102%	\$50,737

^A Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction.



Budget to Actuals Report

RV Park - Fund 618

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	278,978	62%	459,978	102%	9,978
Cancellation Fees	7,000	30,627	438%	17,500	9,799	56%	15,399	88%	(2,101)
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	28,895	263%	37,595	342%	26,595
Interest on Investments	8,000	12,072	151%	8,000	9,614	120%	14,000	175%	6,000
Washer / Dryer	5,000	6,978	140%	5,000	6,692	134%	7,942	159%	2,942
Miscellaneous	2,500	2,797	112%	1,500	3,478	232%	4,228	282%	2,728
Vending Machines	1,500	1,060	71%	800	1,016	127%	1,176	147%	376
TOTAL RESOURCES	489,000	550,566	113%	493,800	338,472	69%	540,318	109%	46,518

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	159,210	150,138	94%	172,715	96,073	56%	157,150	91%
Materials and Services	344,054	207,824	60%	355,503	206,785	58%	331,690	93%	23,813
Debt Service	223,600	223,299	100%	56,100	915	2%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	303,773	52%	544,940	93%	39,378

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	106,667	67%	160,000	100%
Transfers In - TLT Fund	20,000	20,000	100%	20,000	13,333	67%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(147,733)	67%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(27,733)	67%	(41,600)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	312,766	312,766	100%	339,929	339,929	100%	339,929	100%
Resources over Requirements	(237,864)	(30,695)		(90,518)	34,699		(4,622)		85,896
Net Transfers - In (Out)	57,858	57,858		(41,600)	(27,733)		(41,600)		-
TOTAL FUND BALANCE	\$ 132,760	\$ 339,929	256%	\$ 207,811	\$ 346,894	167%	\$ 293,707	141%	\$85,896



Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	45,000	60,431	134%	58,000	47,382	82%	68,500	118%	10,500
TOTAL RESOURCES	45,000	60,431	134%	58,000	47,382	82%	68,500	118%	10,500

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	-	0%	100,000	20,415	20%	100,000	100%
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- ^A
TOTAL REQUIREMENTS	170,000	-	0%	170,000	20,415	12%	170,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	122,142	122,142	100%	221,600	147,733	67%	221,600	100%
TOTAL TRANSFERS	122,142	122,142	100%	221,600	147,733	67%	221,600	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,521,389	1,521,389	100%	1,703,962	1,703,962	100%	1,703,962	100%
Resources over Requirements	(125,000)	60,431		(112,000)	26,967		(101,500)		10,500
Net Transfers - In (Out)	122,142	122,142		221,600	147,733		221,600		-
TOTAL FUND BALANCE	\$ 1,518,531	\$ 1,703,962	112%	\$ 1,813,562	\$ 1,878,663	104%	\$ 1,824,062	101%	\$10,500

^A Capital Outlay appropriations are a placeholder.



Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	768,628	69%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	627,418	67%	941,127	100%	A
Property Damage	419,983	419,983	100%	430,181	286,787	67%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	337,191	93%	364,469	100%	B
Vehicle	250,030	250,030	100%	245,300	163,533	67%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	184,599	84%	272,800	125%	53,800
Skid Car Training	30,000	46,926	156%	45,000	30,432	68%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	18,541	46%	35,000	88%	(5,000)
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	605	20%	2,500	83%	(500)
Miscellaneous	200	88,568	999%	2,000	-	0%	1,000	50%	(1,000)
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	2,417,735	71%	3,448,706	101%	47,300

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,359,348	68%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	420,990	22%	1,300,000	69%	580,000
Insurance Administration	831,187	807,561	97%	1,025,110	543,557	53%	1,021,197	100%	3,913
Vehicle	700,000	242,431	35%	800,000	219,683	27%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	481,792	80%	650,000	108%	(49,740)
Unemployment	200,000	75,887	38%	250,000	108,445	43%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	3,133,815	48%	6,021,197	92%	534,173

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(3,200)	67%	(4,800)	100%	-
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(3,200)	67%	(4,800)	100%	-

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	8,168,164	8,168,164	100%	7,435,437	7,435,437	100%	7,435,437	100%	0
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(716,080)		(2,572,491)		581,473
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(3,200)		(4,800)		-
TOTAL FUND BALANCE	\$ 5,931,013	\$ 7,435,437	125%	\$ 4,276,673	\$ 6,716,158	157%	\$ 4,858,146	114%	\$581,473

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

FY26 YTD February 28, 2026 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	22,199,983	62%	32,901,200	92%	(2,918,800) A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	2,162,613	69%	3,939,500	126%	816,666
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	1,046,059	67%	1,560,400	100%	4,143
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	699,022	55%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	389,968	49%	600,000	75%	(200,000) B
Prescription Rebates	626,446	1,180,698	188%	666,008	390,080	59%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	396,078	164%	549,100	227%	307,100
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	27,283,803	63%	41,484,609	95%	(1,990,891)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	32,172,026	29,641,211	92%	35,790,482	17,141,399	48%	32,988,814	92%
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	2,450,911	48%	4,195,642	82%	912,654
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	737,430	50%	1,086,657	74%	380,145
Wellness	104,230	39,199	38%	44,965	14,854	33%	27,298	61%	17,667
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	20,344,595	48%	38,298,411	90%	4,112,134

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,859,732	3,859,732	100%	12,105,614	12,105,614	100%	12,105,614	100%
Resources over Requirements	4,035,695	8,245,882		1,064,955	6,939,209		3,186,198		2,121,243
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 7,895,427	\$ 12,105,614	153%	\$ 13,170,569	\$ 19,044,823	145%	\$ 15,291,812	116%	\$2,121,243 C

A Reflects a 1% increase to departments.

B Budget estimate is based on claims which are difficult to predict.

C 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

FY26 YTD February 28, 2026 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,606,575	97%	12,068,000	100%	48,000 A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	966,022	54%	1,800,500	100%	- B
Interest on Investments	426,000	601,311	141%	468,000	434,934	93%	599,000	128%	131,000
Police RMS User Fees	255,000	274,257	108%	274,200	-	0%	274,200	100%	- C
Contract Payments	179,300	184,671	103%	185,600	179,652	97%	185,600	100%	-
User Fee	148,600	157,106	106%	157,000	224,099	143%	160,000	102%	3,000
Data Network Reimbursement	106,500	119,919	113%	122,300	-	0%	122,300	100%	-
Property Taxes - Prior Yr	90,000	123,969	138%	95,000	81,963	86%	95,000	100%	- D
State Reimbursement	93,000	101,948	110%	80,000	33,000	41%	80,000	100%	-
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	41,590	98%	42,500	100%	-
Miscellaneous	36,500	42,421	116%	36,000	21,991	61%	36,000	100%	-
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	13,589,825	89%	15,463,100	101%	182,000

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	10,237,093	9,569,368	93%	11,064,394	6,497,621	59%	10,319,088	93%	745,306 E
Materials and Services	4,267,026	3,221,390	75%	4,377,521	2,949,848	67%	4,437,521	101%	(60,000)
Capital Outlay	2,750,500	1,543,333	56%	1,940,000	398,692	21%	1,880,000	97%	60,000
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	9,846,162	57%	16,636,609	96%	745,306

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	515,000	515,000	100%	630,000	630,000	100%	630,000	100%	-
Transfers Out	(515,000)	(515,000)	100%	(630,000)	(630,000)	100%	(630,000)	100%	-
TOTAL TRANSFERS	-	-	-	-	-	-	-	-	-

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	14,371,465	14,371,465	100%	15,149,495	15,149,495	100%	15,149,495	100%	0
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	3,743,664		(1,173,509)		927,306
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 11,850,746	\$ 15,149,495	128%	\$ 13,048,680	\$ 18,893,159	145%	\$ 13,975,986	107%	\$927,306

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.
- B** Telephone tax payments are received quarterly.
- C** Invoices are mailed in the Spring.
- D** State GIS reimbursements are received quarterly.
- E** Projected personnel savings estimated at 7.4% based on YTD actual vacancy rate.