



MEMORANDUM

DATE: June 24, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for May 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of May 31, 2024.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$44.5M or 100.0% of budget. By comparison, last year revenue YTD was \$42.0M and 96.0% of budget.
- *Expenses* YTD are \$40.6M and 87.9% of budget. By comparison, last year expenses YTD were \$39.9M and 88.0% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

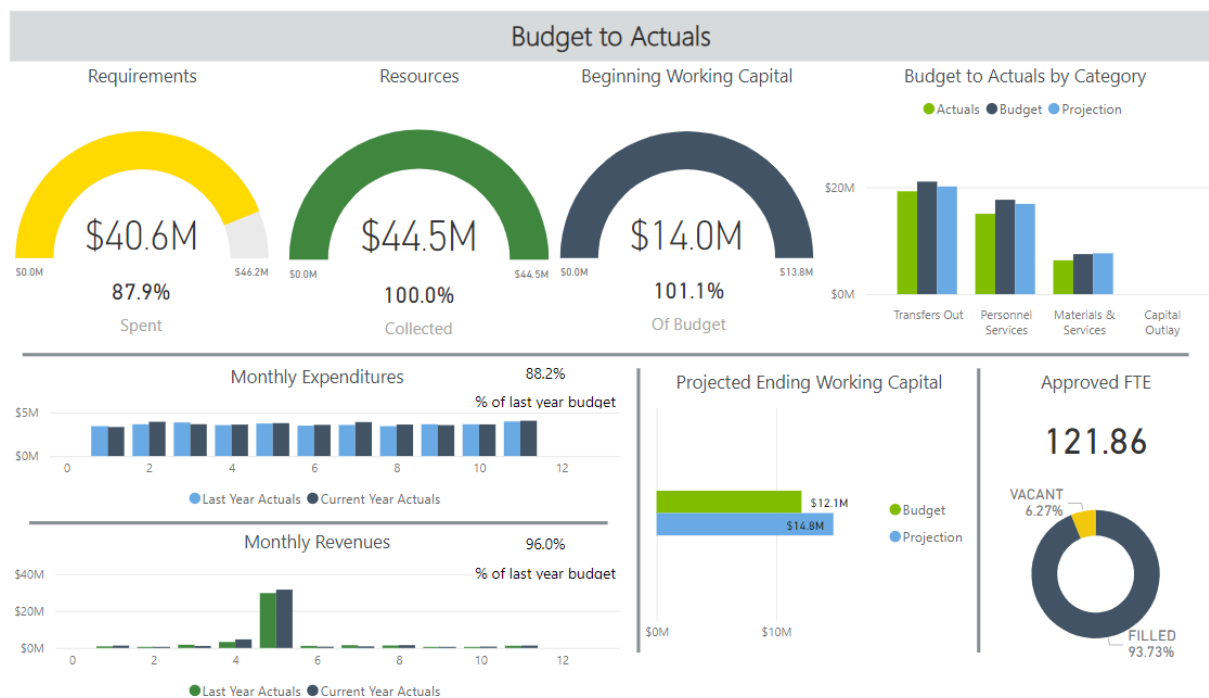
001 - General Fund

Thru GL Period: 11
 91.7%
 Year Complete

- Fund
- Select all
 - (Blank)
 - 001 - General Fund
 - 010 - Assmt-Clerk...
 - 020 - Code Abate...
 - 030 - Community ...
 - 040 - Court Techn...
 - 050 - Economic D...
 - 060 - General Cou...
 - 070 - General Cou...
 - 090 - Project Dev...
 - 120 - Law Library
 - 130 - Park Acquisi...
 - 132 - Park Develo...

Monthly GL Peri...
 0
 11

\$12.1M
 Contingency
 (Blank)
 Reserves



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 May 31, 2024.

Position Control Summary

Position Control Summary FY24														July - June
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	31.63	31.63	31.63	31.63	30.00	31.00	30.63	30.63	31.63	31.63	31.63		
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64	4.64	3.64	3.64	3.64		11.40%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48	10.48	10.48	10.48	10.48		
	Unfilled	1.00	-	-	0.58	0.58	-	-	-	-	-	-		1.88%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52	0.52	0.52	0.52	0.52		
	Unfilled	-	-	0.42	0.42	0.42	-	-	-	-	-	-		21.99%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10	58.10	59.10	58.10	59.10		
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00	3.00	2.00	3.00	2.00		3.65%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50		
	Unfilled	-	-	-	-	-	-	-	-	-	-	-		0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00		
	Unfilled	-	-	-	-	-	-	-	-	1.00	1.00	1.00		5.45%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
	Unfilled	1.00	1.00	1.00	-	-	-	-	-	-	-	-		9.09%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	114.23	115.23	114.23	115.23	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	7.64	6.64	7.64	6.64	-	5.83%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60	3.60	3.60	4.60	4.60		
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00	-	-		7.91%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00	47.00	46.00	44.00	43.00		
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00	2.00	3.00	5.00	6.00		7.24%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75	228.75	230.75	229.75	228.75		
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25	42.25	40.25	41.25	42.25		15.09%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33	395.23	397.23	388.33	385.58		
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68	25.78	23.78	34.68	37.43		7.82%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00	44.00	42.00	47.00	47.00		
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00	14.00	16.00	11.00	11.00		16.24%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00	60.00	60.00	60.00	60.00		
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00	2.00	2.00	2.00	2.00		6.16%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75	32.75	32.75	32.75	32.00		
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00	7.00	7.00	7.00	7.75		16.64%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00	36.00	38.00	38.00	38.00		
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00	5.00	3.00	3.00	3.00		19.51%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50	9.00		
	Unfilled	3.00	2.00	2.00	-	-	-	-	-	-	-	0.50		7.18%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
	Unfilled	-	-	-	-	-	-	-	-	-	-	-		0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50	11.50	12.50	13.50	13.50	13.50		
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00	5.00	4.00	4.00	4.00		31.20%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00		
	Unfilled	-	-	-	-	-	-	-	-	-	-	-		0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75	23.75	23.75	23.75	23.75	23.75		
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00		12.57%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75	8.75	9.75	9.75	9.75		
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	-	-	-		4.66%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00		
	Unfilled	-	-	-	-	-	-	-	-	-	-	-		0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	13.00	13.00		
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	-	-		7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00		
	Unfilled	-	-	-	-	-	-	-	-	-	-	-		0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80	9.80	8.80	8.80	8.80	9.80		
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20	1.20	1.20	1.20	0.20		9.27%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	18.00	18.00		
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00	-	-		2.07%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25		
	Unfilled	-	-	-	-	-	-	-	-	-	-	-		0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57	56.10	56.10	53.53	53.53	55.53	55.15		
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91	6.48	6.48	4.48	4.85		8.78%
Total:														
	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	1,124.63	1,130.63	1,128.73	1,124.35	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	127.34	121.34	125.24	129.61	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	1,251.96	1,251.96	1,253.96	1,253.96	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%	10.17%	9.69%	9.99%	10.34%		10.48%



Budget to Actuals - Total Personnel and Overtime Report
FY24 YTD May 31, 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	\$ 17,670,095	\$ 15,055,419	\$ 16,897,933	\$ 772,162	\$ 72,800	\$ 15,608	\$ 57,192
030 - Juvenile	6,852,966	5,752,183	6,432,818	420,148	50,000	81,562	⊗ (31,562)
160/170 - TRT	228,267	207,390	228,267	-	-	-	-
200 - ARPA	928,596	792,885	928,596	-	-	-	-
220 - Justice Court	651,767	580,007	647,679	4,088	-	-	-
255 - Sheriff's Office	47,515,968	39,987,737	43,042,471	4,473,497	1,989,500	2,373,527	⊗ (384,027)
274 - Health Services	50,668,863	45,664,869	51,641,176	⊗ (972,313)	200	98,590	⊗ (98,390)
295 - CDD	8,219,303	6,448,491	7,184,271	1,035,032	38,000	13,586	24,414
325 - Road	8,406,468	7,518,996	8,393,090	13,378	100,000	191,120	⊗ (91,120)
355 - Adult P&P	5,807,511	4,668,459	5,148,960	658,551	9,000	7,415	1,585
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	3,465,800	3,977,608	131,375	95,000	71,813	23,187
615 - Fair & Expo	1,896,951	1,393,257	1,500,493	396,458	40,000	79,970	⊗ (39,970)
616 - Annual County Fair	276,531	164,747	192,827	83,704	-	1,182	⊗ (1,182)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	79,807	90,296	1,032	5,500	2,673	2,827
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	409,186	459,801	⊗ (7,338)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	7,740,448	8,651,341	380,704	445,000	265,622	179,378
999 - All Other Funds	16,265,342	13,509,135	16,240,042	25,300	38,000	38,400	⊗ (400)
Total	\$ 179,073,447	\$ 153,438,817	\$ 171,657,669	\$ 7,415,778	\$ 2,883,000	\$ 3,241,069	\$ (358,069)



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	44,425,350	100%	45,399,905	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	806,941	80%	1,033,882	102%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	11,659,123	91%	12,335,134	97%
200 - ARPA	105,186	14,955,890	999%	14,458,597	9,785,325	68%	9,790,352	68%
220 - Justice Court	525,032	518,001	99%	525,540	489,069	93%	526,610	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	58,788,248	100%	59,199,295	101%
274 - Health Services	57,787,985	55,638,108	96%	60,343,687	60,154,100	100%	60,691,196	101%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	7,664,652	73%	8,471,532	81%
325 - Road	24,889,063	25,698,009	103%	26,673,711	23,578,957	88%	26,693,626	100%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	5,887,523	106%	5,919,085	107%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	2,520,811	116%	2,998,300	138%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	16,059,035	100%	17,634,401	110%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	2,485,902	106%	2,647,625	113%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,462,482	106%	2,464,318	106%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	216,375	334%	221,369	342%
618 - RV Park	642,252	579,826	90%	530,800	472,388	89%	482,425	91%
619 - RV Park Reserve	6,298	21,589	343%	34,300	41,413	121%	43,960	128%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	3,554,570	106%	3,852,624	115%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	28,048,896	92%	31,188,835	102%
705 - 911	13,744,678	14,120,981	103%	14,034,323	13,739,929	98%	14,262,152	102%
999 - Other	62,651,873	65,511,028	105%	81,766,214	63,529,559	78%	80,023,453	98%
TOTAL RESOURCES	332,985,219	348,711,997	105%	388,021,723	356,370,649	92%	385,880,079	99%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	24,337,373	23,057,601	95%	25,155,807	21,385,790	85%	24,547,995	98%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	7,088,637	84%	7,964,707	94%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	6,353,319	92%	6,789,404	98%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	3,515,338	36%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	734,234	89%	818,282	100%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	52,585,592	80%	61,168,600	93%
274 - Health Services	70,979,127	62,912,108	89%	72,307,648	58,656,438	81%	68,287,981	94%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	7,967,878	78%	8,933,573	87%
325 - Road	16,188,996	13,822,550	85%	17,124,761	13,055,319	76%	16,408,103	96%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	6,304,490	83%	6,957,720	92%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	18,294,341	77%	24,142,169	102%
610 - Solid Waste	11,754,672	10,769,061	92%	14,404,234	10,651,425	74%	14,160,297	98%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	3,288,311	88%	3,554,338	95%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,323,455	90%	2,363,441	92%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	433,392	40%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	436,322	71%	523,989	85%
619 - RV Park Reserve	100,000	5,532	6%	174,000	45,252	26%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	3,647,319	77%	4,510,329	95%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	28,502,793	87%	34,820,938	107%
705 - 911	17,709,497	13,390,020	76%	15,113,760	12,190,003	81%	14,733,056	97%
999 - Other	108,884,843	63,570,653	58%	92,903,865	53,200,935	57%	81,948,670	88%
TOTAL REQUIREMENTS	446,705,009	353,764,458	79%	415,843,094	310,660,580	75%	393,650,799	95%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,963,314)	(19,155,917)	91%	(20,053,234)	96%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	6,162,750	92%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(6,572,550)	77%	(8,073,092)	94%
200 - ARPA	-	-		(5,022,145)	(400,000)	8%	(400,000)	8%
220 - Justice Court	263,217	224,696	85%	364,688	334,290	92%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	3,076,832	91%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	5,921,114	74%	6,194,205	77%
295 - CDD	(911,585)	(835,505)	92%	466,530	(12,934)	-3%	139,324	30%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(12,700,000)	100%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	422,543	83%	510,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	10,000,000	80%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(1,703,962)	(1,962,793)	115%	(1,703,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	942,546	108%	994,494	114%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(31,625)	92%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	623,974	76%	657,158	80%
618 - RV Park	(81,566)	(81,566)	100%	128,436	131,059	102%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	47,267	92%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(121,201)	79%	(553,403)	361%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	15,348,586	13,294,645	87%	11,921,775	78%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,984,330	124%	12,115,095	17,867,973	14,783,006	122%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,409,743	1,275,876	179%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	3,260,616	2,000,000	111%
200 - ARPA	-	401,204	999%	-	6,271,191	38,349	999%
220 - Justice Court	22,066	-	0%	67,858	89,125	73,016	108%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	20,280,702	12,409,496	170%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	19,937,889	11,116,534	149%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,006,558	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	5,175,317	4,937,202	208%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	3,016,511	2,483,249	169%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	17,574,377	14,704,038	148%
610 - Solid Waste	556,359	2,743,514	493%	2,303,600	6,188,331	4,513,656	196%
615 - Fair & Expo	315,960	547,764	173%	32,617	687,901	635,545	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	628,848	587,821	258%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,164,186	2,545,755	106%
618 - RV Park	82,920	166,640	201%	135,220	333,766	253,512	187%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,512,987	1,391,083	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	9,109,356	8,112,199	125%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	5,654,101	2,475,895	65%
705 - 911	8,926,080	13,393,950	150%	12,122,906	14,943,876	12,923,046	107%
999 - Other	56,596,539	109,244,434	193%	105,016,103	132,508,620	112,957,611	108%
TOTAL FUND BALANCE	125,670,346	225,270,989	179%	178,997,732	270,621,974	211,216,889	118%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	38,071,283	102%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	356,025	112%	358,932	113%	40,932
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	3,438,374	99%	3,833,614	110%	352,770
Assessor	964,246	713,767	74%	775,350	582,911	75%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	1,122,669	89%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	7,543	74%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	513,528	93%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	116,278	85%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	145,836	56%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	64,167	30%	70,000	33%	(145,000) C
Non-Departmental	-	-	-	-	6,735	-	7,000	-	7,000
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	44,425,350	100%	45,399,905	102%	991,689

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	5,005,507	81%	5,714,966	92%
Clerk	2,432,710	2,098,659	86%	2,351,515	1,886,144	80%	2,275,004	97%	76,511 E
BOPTA	92,177	82,488	89%	97,522	71,898	74%	84,240	86%	13,282 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	9,972,887	86%	11,474,842	99%	161,830 G
Medical Examiner	438,702	320,660	73%	461,224	333,071	72%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	793,426	84%	907,644	96%	33,126 H
Veterans	809,390	758,902	94%	919,283	791,700	86%	941,603	102%	(22,320) I
Property Management	508,359	418,433	82%	539,558	454,396	84%	513,056	95%	26,502 J
Non-Departmental	2,260,456	2,237,744	99%	2,019,666	2,076,761	103%	2,175,416	108%	(155,750)
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,155,807	21,385,790	85%	24,547,995	98%	607,812

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	95,677	92%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(19,251,594)	91%	(20,157,024)	96%	910,080 L
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,963,314)	(19,155,917)	91%	(20,053,234)	96%	910,080

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%
Resources over Requirements	19,135,335	19,977,233	-	19,252,409	23,039,560	-	20,851,910	-	1,599,501
Net Transfers - In (Out)	(20,871,416)	(19,890,038)	-	(20,963,314)	(19,155,917)	-	(20,053,234)	-	910,080
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,115,095	\$ 17,867,973	147%	\$ 14,783,006	122%	\$2,667,911

- A** Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Due to the USSC Tyler v. Hennepin ruling on foreclosed property proceeds, Property Management will not receive the anticipated \$145,000.
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.4%
- E** Projected Personnel based on vacancy savings to date
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.6%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel based on overage to date
- J** Projected Personnel based on vacancy savings to date
- K** Final payment to the General Fund from Finance Reserves for ERP Implementation
- L** Estimating Behavioral Health will return approximately \$850K of County General Funds in FY24.



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
OYA Basic & Diversion	525,049	459,333	87%	476,611	334,513	70%	477,422	100%	811	A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	73,988	69%	112,772	106%	5,943	B
Leases	86,000	90,228	105%	90,228	86,020	95%	90,228	100%	-	
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	89,500	100%	89,500	100%	-	
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	70,380	94%	75,000	100%	-	C
Miscellaneous	42,500	66,375	156%	56,500	41,121	73%	56,500	100%	-	
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	40,019	77%	52,000	100%	-	
Interest on Investments	6,815	29,441	432%	37,500	49,170	131%	52,460	140%	14,960	
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	10,458	70%	13,000	87%	(2,000)	D
Food Subsidy	10,000	13,116	131%	10,000	8,710	87%	10,000	100%	-	
Contract Payments	8,000	5,285	66%	5,000	3,062	61%	5,000	100%	-	
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	806,941	80%	1,033,882	102%	19,714	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	5,752,183	84%	6,432,818	94%	420,148
Materials and Services	1,527,992	1,394,956	91%	1,599,048	1,307,188	82%	1,502,624	94%	96,424	F
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	-	G
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	7,088,637	84%	7,964,707	94%	516,572	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	6,232,061	92%	6,798,630	100%	-
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-	
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(69,311)	92%	(75,617)	100%	-	
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	6,162,750	92%	6,678,013	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%	28,688
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(6,281,696)	-	(6,930,825)	-	536,286	
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	6,162,750	92%	6,678,013	100%	-	
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,409,743	198%	\$ 1,275,876	179%	\$564,974	

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Out of county utilization increased and likely on track with budgeted revenue. Flucuates depending on other County needs.
- D** Based on fees and current trends.
- E** Projected Personnel savings based on FY24 average vacancy rate of 7.2%
- F** Materials and services projections based on current spending trends.
- G** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	11,554,109	91%	12,220,000	97%	(410,000) A
Interest on Investments	50,408	95,656	190%	121,790	104,464	86%	114,583	94%	(7,207)
Miscellaneous	-	161		-	550		551		551
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	11,659,123	91%	12,335,134	97%	(416,656)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,675,886	3,417,576	93%	3,378,641	2,914,221	86%	3,265,822	97%
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	213,310	81%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	195,788	92%	213,587	100%	-
Software	47,251	46,125	98%	47,600	30,000	63%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	6,353,319	92%	6,789,404	98%	112,819

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(18,326)	92%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(68,750)	92%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(334,290)	92%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(337,711)	92%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(423,599)	92%	(447,655)	97%	14,464 D
Transfer Out - General County Reserve	-	-		(723,720)	(663,410)	92%	(1,716,198)	237%	(992,478) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(924,924)	92%	(975,271)	97%	33,752
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	(454,075)	24%	(454,076)	24%	1,446,424 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(3,347,465)	92%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(6,572,550)	77%	(8,073,092)	94%	502,162

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%
Resources over Requirements	508,064	926,457		5,849,567	5,305,804		5,545,730		(303,837)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(6,572,550)		(8,073,092)		502,162
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 3,260,616	181%	\$ 2,000,000	111%	\$198,325

- A** Room tax revenue down 2.7% from FY23
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	-	0%	-	0%	(4,622,145)
Interest on Investments	105,186	293,106	279%	319,460	268,333	84%	273,360	86%	(46,100)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	9,785,325	68%	9,790,352	68%	(4,668,245)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	2,075,045	32%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	128,661	7%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	806,219	105%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	355,413	63%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	150,000	59%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	3,515,338	36%	9,753,207	99%	84,449

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	6,269,987		37,145		(4,583,796)
Net Transfers - In (Out)	-	-		(5,022,145)	(400,000)		(400,000)		4,622,145
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 6,271,191	999%	\$ 38,349	999%	\$38,349



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	487,433	93%	525,000	100%	-
Interest on Investments	32	513	999%	540	1,637	303%	1,610	298%	1,070
TOTAL RESOURCES	525,032	518,001	99%	525,540	489,069	93%	526,610	100%	1,070

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	580,007	89%	647,679	99%
Materials and Services	161,535	150,549	93%	170,603	154,227	90%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	734,234	89%	818,282	100%	4,088

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	334,290	92%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	334,290	92%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(245,165)		(291,672)		5,158
Net Transfers - In (Out)	263,217	224,696		364,688	334,290		364,688		-
TOTAL	\$ 22,066	-	0%	\$ 67,858	\$ 89,125	131%	\$ 73,016	108%	\$ 5,158

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,424,303	100%	38,006,062	37,963,319	100%	38,110,562	100%	104,500 A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	15,172,284	100%	15,231,154	100%	41,500 B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	4,599,149	100%	4,754,752	104%	171,180
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	306,781	93%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	478,786	181%	498,159	189%	234,159
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	130,909	109%	131,100	109%	11,100
LED #2 Interest	22,716	73,353	323%	65,000	137,019	211%	143,568	221%	78,568
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	58,788,248	100%	59,199,295	101%	641,007

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	1,129,842	93%	1,333,895	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	394,979	63%	463,496	74%	160,781
Rickard Ranch	264,871	278,671	105%	334,232	278,558	83%	387,055	116%	(52,823)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	4,762,057	83%	5,340,863	93%	431,086
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	967,003	95%	1,077,376	106%	(58,355)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	3,582,191	78%	4,492,281	98%	82,637
Detective	3,583,825	4,105,995	115%	4,773,538	3,737,166	78%	4,283,807	90%	489,731
Patrol	14,880,315	14,858,735	100%	16,270,641	12,892,385	79%	15,837,610	97%	433,031
Records	904,493	687,442	76%	855,590	616,183	72%	710,403	83%	145,187
Adult Jail	22,809,320	20,842,708	91%	23,784,474	18,625,989	78%	20,562,118	86%	3,222,356
Court Security	424,769	598,098	141%	600,590	527,822	88%	580,920	97%	19,670
Emergency Services	829,997	545,477	66%	808,931	581,558	72%	712,922	88%	96,009
Special Services	2,047,792	2,374,496	116%	2,779,458	2,625,253	94%	2,857,618	103%	(78,160)
Training	1,907,588	1,986,740	104%	1,537,498	1,102,446	72%	1,394,231	91%	143,267
Other Law Enforcement	820,836	958,658	117%	634,835	762,160	120%	1,084,005	171%	(449,170)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	52,585,592	80%	61,168,600	93%	4,472,497

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	3,347,465	92%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	(6,500)	100%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(264,133)	99%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	3,076,832	91%	3,377,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	6,202,656	-	(1,969,305)	-	5,113,504
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,377,587	3,076,832	-	3,377,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 20,280,702	278%	\$ 12,409,496	170%	\$ 5,113,504

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,757,820	23,548,921	99%	20,785,817	87%	(2,972,003)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	16,236,494	98%	17,416,057	106%	921,943
State Miscellaneous	8,901,719	7,751,386	87%	5,793,079	4,419,960	76%	5,326,827	92%	(466,252)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	5,017,924	101%	5,316,230	107%	368,649
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,217,821	141%	2,074,226	132%	506,332
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,420,262	96%	1,517,060	103%	38,154
Federal Grants	2,615,634	2,390,105	91%	1,440,560	952,286	66%	1,353,559	94%	(87,001)
Patient Fees	615,644	748,534	122%	1,087,790	777,497	71%	839,259	77%	(248,531)
Other	1,169,317	1,976,339	169%	1,061,371	2,115,266	199%	2,294,741	216%	1,233,370
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	1,013,839	98%	1,142,602	110%	108,111
Medicaid	430,863	746,146	173%	431,000	1,004,311	233%	1,000,818	232%	569,818
Vital Records	300,000	354,158	118%	315,000	293,921	93%	334,388	106%	19,388
Interest on Investments	97,750	390,781	400%	262,007	668,929	255%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	254,317	121%	266,394	127%	56,894
Liquor Revenue	177,574	161,412	91%	177,574	143,311	81%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	69,042	44%	67,054	42%	(90,946)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	60,343,687	60,154,100	100%	60,691,196	101%	347,509

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	-	-	-	4,984	-	0%	-	0%	4,984
Personnel Services	50,658,752	48,187,764	95%	50,668,863	45,664,869	90%	51,641,176	102%	(972,313)
Materials and Services	19,393,800	14,220,207	73%	21,286,301	12,822,819	60%	16,437,107	77%	4,849,194
Capital Outlay	926,575	504,137	54%	347,500	168,600	49%	209,698	60%	137,802
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	72,307,648	58,656,288	81%	68,287,981	94%	4,019,667

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	6,215,022	92%	5,923,314	87%	(856,826)
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	221,283	10%	830,397	38%	(1,380,176)
Transfers In - TRT	418,417	418,417	100%	368,417	337,711	92%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(852,903)	64%	(927,923)	70%	404,751
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	5,921,114	74%	6,194,205	77%	(1,832,251)

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%	1,101,598
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	1,497,812	-	(7,596,785)	-	4,367,176
Net Transfers - In (Out)	8,007,942	5,850,465	73%	8,026,456	5,921,114	74%	6,194,205	77%	(1,832,251)
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 19,938,039	267%	\$ 11,116,534	149%	\$ 3,636,523



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	429,323	99%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	668,929	255%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	337,634	211%	145,279	91%	(14,721) A
Other	160,495	33,725	21%	9,000	140,941	999%	141,613	999%	132,613 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	1,576,827	182%	1,373,831	159%	507,475

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	5,806,164	89%	6,657,527	102%
Materials and Services	6,998,683	6,732,321	96%	7,571,421	6,939,775	92%	7,612,530	101%	(41,109)
Capital Outlay	12,000	-	0%	43,750	120	0%	21,670	50%	22,080
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,633,378)	-	0%	(12,633,378)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	12,746,058	849%	1,658,349	110%	(157,043)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(290,154)	97%	(315,174)	105%	(15,000)
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(290,154)	133%	(233,924)	107%	(15,000)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,844	103%
Resources over Requirements	(1,061,752)	(70,758)		(634,950)	(11,169,231)		(284,518)		350,432
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(290,154)		(233,924)		(15,000)
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 7,672,542)	-273%	\$ 3,268,402	116%	\$456,732

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections over budget due to increased health and benefit charges. Budget adjustment to move contingency to personnel services expected at fiscal year-end. Projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,967,689	17,977,474	100%	14,642,992	81%	(3,324,697) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	15,747,622	98%	16,886,708	105%	827,943 B
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	4,990,325	101%	5,286,364	107%	359,033
State Miscellaneous	8,027,373	7,063,393	88%	4,924,368	4,105,333	83%	4,806,795	98%	(117,573) C
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,570,198	116%	1,417,285	105%	68,342 D
Federal Grants	2,017,169	1,636,693	81%	1,285,560	860,103	67%	1,213,292	94%	(72,268) E
Other	719,670	730,175	101%	631,245	626,695	99%	679,167	108%	47,922
Patient Fees	519,344	607,872	117%	448,500	588,702	131%	637,574	142%	189,074 F
Medicaid	430,863	746,146	173%	431,000	1,004,311	233%	1,000,818	232%	569,818 G
State - Medicare	337,614	234,401	69%	209,500	254,317	121%	266,394	127%	56,894
Liquor Revenue	177,574	161,412	91%	177,574	143,311	81%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,537,475	47,868,391	99%	47,141,963	97%	(1,395,512)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	8,265,132	8,265,132	100%	9,546,200	-	0%	9,546,200	100%	-
Personnel Services	32,453,031	31,307,705	96%	32,270,785	29,234,682	91%	33,089,180	103%	(818,395) H
Materials and Services	9,948,652	5,531,099	56%	11,390,566	4,204,868	37%	6,501,744	57%	4,888,822 I
Capital Outlay	497,443	312,691	63%	160,250	126,659	79%	119,290	74%	40,960
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,367,801	33,566,209	63%	49,256,414	92%	4,111,387

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	2,045,428	92%	1,374,613	62%	(856,826) J
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	429,182	24%	(1,380,176) K
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749) L
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	1,482,679	42%	1,241,046	35%	(2,318,751)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%	690,241
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	14,302,182	-	(2,114,451)	-	2,715,875
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	1,482,679	-	1,241,046	-	(2,318,751)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 20,464,691	753%	\$ 3,806,425	140%	\$1,087,365

- A** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Capitation coming in higher than budgeted. OHP enrollment redetermination budgeted at 13%, and revised estimates projected to be 8.9%.
- C** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Additional funds received for COHC QIM (\$387K). Grant funds will be reconciled at end of year, and projections include estimated adjustments for anticipated unearned revenue, including: COHC Older Adults projected under budget by (\$211K) and City of Bend MCAT (\$68K). Exact amounts will be finalized at fiscal year-end.
- E** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- F** Patient fees trending higher than budgeted.
- G** CCBHC rebased rates increasing revenue above budgeted amounts.
- H** Personnel projections over budget due to increased health and benefit charges, lower than budgeted vacancy rates, and workforce stipends. Budget adjustment to move contingency to personnel services expected at fiscal year-end.
- I** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- J** An estimated \$856,826 of County General Fund allocated to Behavioral Health is anticipated to be returned. Final amounts will be calculated in July after all local match payments are solidified.
- K** Only \$165K of originally-budgeted \$1.4M for La Pine Community Health Clinic anticipated in FY24. Remainder expected to be incurred during FY25.
- L** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,630,131	5,233,812	93%	5,997,546	107%	367,415 A
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,420,262	96%	1,517,060	103%	38,154
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	1,013,839	98%	1,142,602	110%	108,111 B
State Miscellaneous	874,346	687,993	79%	868,711	314,627	36%	520,032	60%	(348,679) C
Patient Fees	96,300	140,662	146%	639,290	188,795	30%	201,685	32%	(437,605) D
Other	289,152	1,212,439	419%	421,126	1,347,631	320%	1,473,961	350%	1,052,835 E
Vital Records	300,000	354,158	118%	315,000	293,921	93%	334,388	106%	19,388
Local Grants	856,892	792,463	92%	218,951	647,624	296%	656,941	300%	437,990 F
State Shared- Family Planning	125,000	152,985	122%	158,000	69,042	44%	67,054	42%	(90,946)
Federal Grants	144,060	161,233	112%	155,000	92,184	59%	140,267	90%	(14,733)
OHP Fee for Service	18,260	31,245	171%	20,250	27,598	136%	29,866	147%	9,616
OHP Capitation	-	-	-	-	59,549	-	94,000	-	94,000 G
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,939,856	10,708,882	98%	12,175,402	111%	1,235,546

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,092,162	-	0%	3,087,178	100%	4,984
Personnel Services	11,466,901	10,786,883	94%	11,878,565	10,624,023	89%	11,894,469	100%	(15,904) H
Materials and Services	2,446,466	1,956,788	80%	2,324,314	1,678,176	72%	2,322,833	100%	1,481
Capital Outlay	417,132	191,446	46%	143,500	41,821	29%	68,738	48%	74,762
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,438,541	12,344,020	71%	17,373,218	100%	65,323

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	4,169,594	92%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	337,711	92%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	221,283	69%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500 I
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	4,728,588	101%	5,187,083	111%	501,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,052,440	108%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,635,138)	-	(5,197,816)	-	1,300,869
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	4,728,588	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 7,145,890	367%	\$ 4,041,707	207%	\$2,092,426

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted, primarily in the new Family Connects Oregon program.
- E** Projections include Opioid Settlement Payments.
- F** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- G** As of April 2024, Health Services will receive a new Medicaid per member per month payment for perinatal care continuum (PCC) program.
- H** Projections include anticipated 3% vacancy.
- I** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	120,467	77%	141,200	90%	(16,100)
Code Compliance	1,171,592	915,867	78%	1,124,181	755,630	67%	844,452	75%	(279,729) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	3,069,526	77%	3,440,742	86%	(550,646) A
Electrical	1,022,005	769,054	75%	902,175	724,788	80%	789,675	88%	(112,500) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	817,816	89%	906,740	98%	(17,140) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	1,489,897	65%	1,595,415	69%	(709,147) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	686,528	65%	753,308	71%	(304,046) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	7,664,652	73%	8,471,532	81%	(1,989,308)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	2,664,805	82%	2,954,251	91%
Code Compliance	805,614	714,049	89%	743,931	575,492	77%	649,912	87%	94,019 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,647,835	79%	1,840,484	88%	248,058 B
Electrical	641,837	538,383	84%	583,718	496,444	85%	559,355	96%	24,363 B
Onsite Wastewater	753,369	754,829	100%	865,670	663,098	77%	742,215	86%	123,455 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	1,276,664	69%	1,468,101	79%	389,634 B
Long Range Planning	998,739	893,682	89%	888,677	643,539	72%	719,255	81%	169,422 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	7,967,878	78%	8,933,573	87%	1,335,988

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	174,282	34%	286,084	56%
Transfers in - General Fund	160,000	139,916	87%	100,000	40,103	40%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670		86,721	53,519	62%	81,877	94%	(4,844)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(98,549)	92%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(182,289)	149%	(221,093)	180%	(98,341) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(12,934)	-3%	139,324	30%	(327,206)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,717	100%
Resources over Requirements	442,215	(10,734)		191,279	(303,226)		(462,041)		(653,320)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	(12,934)		139,324		(327,206)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,006,558	51%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	19,209,254	93%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	628,862	43%	1,410,112	97%	(39,903)
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	1,002,906	131%	239,735
Federal Reimbursements	-	7,641		689,703	342,290	50%	367,290	53%	(322,413)
Sale of Equip & Material	426,000	385,036	90%	614,500	332,245	54%	476,000	77%	(138,500)
Interest on Investments	54,172	105,203	194%	138,031	181,851	132%	201,000	146%	62,969
Miscellaneous	77,610	65,385	84%	73,808	43,517	59%	46,948	64%	(26,860)
Mineral Lease Royalties	50,000	105,306	211%	50,000	128,833	258%	128,833	258%	78,833
Assessment Payments (P&I)	-	5,175		6,000	11,326	189%	18,000	300%	12,000
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	23,578,957	88%	26,693,626	100%	19,915

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	7,518,996	89%	8,393,090	100%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	5,482,733	64%	7,948,168	92%	651,865
Capital Outlay	140,025	90,004	64%	118,260	53,591	45%	66,845	57%	51,415
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	13,055,319	76%	16,408,103	96%	716,658

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(12,700,000)	100%	(12,700,000)	100%
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	(12,700,000)	100%	(12,700,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%
Resources over Requirements	8,700,067	11,875,459		9,548,950	10,523,638		10,285,523		736,573
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(12,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 5,175,317	218%	\$ 4,937,202	208%	\$2,567,001

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 6.2%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	4,143,196	101%	4,143,986	101%	27,522
CJC Justice Reinvestment	892,038	943,172	106%	943,172	1,196,648	127%	1,196,648	127%	253,476
DOC Measure 57	244,606	271,606	111%	256,815	259,307	101%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	79,546	106%	81,560	108%	6,330
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	50,000	100%	50,000	100%	-
Interfund- Sheriff	50,000	50,000	100%	50,000	45,833	92%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	111,969	495%	116,000	513%	93,393
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Miscellaneous	500	2,099	420%	500	766	153%	766	153%	266
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	5,887,523	106%	5,919,085	107%	383,479

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,807,511	4,668,459	80%	5,148,960	89%
Materials and Services	1,883,614	1,739,432	92%	1,768,521	1,636,031	93%	1,808,760	102%	(40,239)
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	6,304,490	83%	6,957,720	92%	618,312

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	491,667	92%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	50,000	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(69,124)	92%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	422,543	83%	510,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	(416,966)	-	(1,038,635)	-	1,001,791
Net Transfers - In (Out)	267,532	267,532	100%	510,950	422,543	83%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 3,016,511	205%	\$ 2,483,249	169%	\$1,012,725

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium. We received competitive grant funds on top of formula allocation.
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium. We received grant funding for house through contracted provider.
- E** Credit for firearm buyback from supplier and old restitution payment.
- F** Projected Personnel savings based on FY24 average vacancy rate of 16.6%
- G** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	1,778,246	104%	2,374,169	139%	670,053
Interest on Investments	124,563	337,583	271%	475,310	538,060	113%	604,890	127%	129,580
Miscellaneous	-	317,508		-	19,241		19,241		19,241
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	2,335,547	107%	2,998,300	138%	818,874

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	127,640	127,640	100%	132,770	121,706	92%	132,770	100%
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	18,172,635	77%	24,009,399	102%	(369,342)
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	18,294,341	77%	24,142,169	102%	(369,342)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	14,230,313	12,238,662	86%	12,500,000	10,000,000	80%	12,500,000	100%
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	10,000,000	80%	12,500,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(15,958,794)		(21,143,869)		449,532
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	10,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 17,389,113	175%	\$ 14,704,038	148%	\$4,785,059

- A** Actual payment higher than budget
- B** End of year budget adjustment will be done to move appropriation from contingency.



Budget to Actuals Report

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

FY24 YTD May 31, 2024

91.67%

Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	6,639,405	130%	\$ 6,639,405	130%	\$ (1,520,095)
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	2,313,913	147%	2,693,318	172%	(1,123,518)
Transportation System Plan Update	-	51,980			20,450		20,450		(20,450)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	539,539	77%	555,000	79%	149,116
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	751,155	53%	1,020,900	72%	396,529
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,157,696	463%	1,157,696	463%	(907,696)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	726,343	27%	1,950,000	74%	692,402
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	-	0%	160,000
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%		386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	323,233	54%	380,000	64%	215,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	75,371	6%	159,140	12%	1,130,860
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	-	0%	556,000
Slurry Seal 2023	300,000	1,165	0%		357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	1,000,000	100%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	117,533	39%	180,000	60%	120,000
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	-	0%	200,000
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,454,940	455%	(1,134,940)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,272,506	105%	(62,506)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	-	0%	460,000
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	3,050	0%	2,600,000	87%	400,000
Paving Of Spring River Rd: S Centur	-	-		510,000	1,702	0%	901,332	177%	(391,332)
Slurry Seal 2024	-	-		300,000	843	0%	240,000	80%	60,000
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	-	0%	240,000
S Century Dr / Spring River Rd Roun	-	-		177,000	244	0%	10,000	6%	167,000
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	-	0%	169,000
Local Access Road Bridges	150,000	-		150,000	-	0%	-	0%	150,000
Radar Speed Sign Replacements	-	-		30,907	30,907	100%	30,907	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	-	0%	119,093
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	18,172,635	77%	\$ 24,009,399	102%	(\$ 369,342)



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	8,048,353	101%	8,859,000	111%	859,000	A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	2,896,464	84%	3,200,000	93%	(250,000)	A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	3,615,715	109%	3,950,000	119%	640,000	A
Franchise 5% Fees	305,000	363,105	119%	565,000	602,389	107%	645,000	114%	80,000	B
Yard Debris	290,000	305,516	105%	400,000	415,725	104%	465,000	116%	65,000	C
Miscellaneous	70,000	140,837	201%	173,000	240,135	139%	260,000	150%	87,000	D
Interest on Investments	30,498	43,342	142%	60,410	133,719	221%	148,000	245%	87,590	E
Special Waste	15,000	62,756	418%	30,000	99,716	332%	100,000	333%	70,000	F
Recyclables	12,000	7,060	59%	7,000	6,817	97%	7,400	106%	400	
Leases	1	1	100%	1	1	100%	1	100%	-	
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	16,059,035	100%	17,634,401	110%	1,638,990	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	3,465,800	84%	3,977,608	97%	131,375
Materials and Services	6,473,358	5,716,762	88%	7,683,911	6,164,170	80%	7,615,966	99%	67,945	H
Capital Outlay	264,000	181,603	69%	309,000	257,940	83%	264,383	86%	44,617	H
Debt Service	1,739,630	1,731,017	100%	2,302,340	763,514	33%	2,302,340	100%	-	
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,404,234	10,651,425	74%	14,160,297	98%	243,937	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In - SW Capital & Equipment Reserve	-	-	-	910,000	-	0%	910,000	100%	-
Transfers Out - SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,962,793)	75%	(2,613,962)	100%	-	
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(1,703,962)	(1,962,793)	115%	(1,703,962)	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%	327,129
Resources over Requirements	2,748,827	3,130,814		1,591,177	5,407,610		3,474,104		1,882,927	
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(1,703,962)	(1,962,793)		(1,703,962)		-	
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 2,303,600	\$ 6,188,331	269%	\$ 4,513,656	196%	\$2,210,056	

- 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 actual is running higher than the budgeted 3% reduction. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running in line with last year-to-date
- D** Miscellaneous revenue exceeds expectation for rock, restitution, fire reimbursement and other revenue
- E** Investment Income projected to come in higher than budget
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris, remediation of tanker truck accident, Hwy 97 bypass asbestos, etc.)
- G** Delayed hiring of new positions and change from Personnel On Call to M&S Temp Labor for Sr. Advisor services positively impacted projection
- H** Backhoe and grader equipment originally budgeted as capital, but processed as M&S Road Dept. transfer



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	890,322	85%	1,001,720	95%	(48,280) A
Food & Beverage	745,000	1,048,507	141%	991,000	1,355,113	137%	1,386,422	140%	395,422 B
Rights & Signage	105,000	97,159	93%	105,000	91,416	87%	96,416	92%	(8,584)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	63,075	63%	(36,925)
Storage	65,000	45,551	70%	50,000	51,099	102%	51,099	102%	1,099
Camping Fee	20,000	23,500	118%	22,500	18,287	81%	22,608	100%	108
Interest on Investments	5,221	15,485	297%	22,000	22,521	102%	20,391	93%	(1,609)
Miscellaneous	3,554	3,536	99%	3,000	5,843	195%	5,893	196%	2,893
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	2,485,902	106%	2,647,625	113%	304,125

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	1,319,723	75%	1,413,436	81%
Personnel Services - F&B	170,247	85,623	50%	148,510	73,534	50%	87,057	59%	61,453 D
Materials and Services	965,684	1,168,404	121%	1,222,986	1,088,177	89%	1,190,052	97%	32,934
Materials and Services - F&B	603,950	661,314	109%	514,200	750,758	146%	763,603	149%	(249,403) E
Debt Service	101,270	101,267	100%	100,190	56,119	56%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	3,288,311	88%	3,554,338	95%	179,989

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	924,924	92%	975,271	97%
Transfers In - Park Fund	30,000	30,000	100%	30,000	27,500	92%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(9,878)	6%	(10,777)	7%	152,565
TOTAL TRANSFERS	704,127	621,827	88%	875,681	942,546	108%	994,494	114%	118,813

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(802,409)		(906,713)		484,114
Net Transfers - In (Out)	704,127	621,827		875,681	942,546		994,494		118,813
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 687,901	999%	\$ 635,545	999%	\$602,928

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 25.2%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,042,896	135%	1,042,896	135%	267,896
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	76,527	83%	76,527	83%	(15,973)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	36,092	120%	36,092	120%	6,092
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	23,605	175%	25,440	188%	11,940
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,462,482	106%	2,464,318	106%	140,201

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	164,747	60%	192,827	70%	83,704 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,158,708	94%	2,170,614	94%	135,711
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,323,455	90%	2,363,441	92%	219,415

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	68,750	92%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(100,375)	92%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(31,625)	92%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	139,027		100,877		359,616
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(31,625)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 628,848	276%	\$ 587,821	258%	\$359,616

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD May 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ -	\$ 780,000
Carnival	245,809	-	430,000
Commercial Exhibitors	436,160	-	430,000
Livestock Entry Fees	1,940	-	2,000
R/V Camping/Horse Stall Rental	31,449	-	18,500
Merchandise Sales	1,899	-	2,500
Concessions and Catering	512,899	-	482,500
Fair Sponsorship	117,183	(13,098)	115,902
TOTAL FAIR REVENUES	\$ 2,390,235	\$ (13,098)	\$ 2,261,402
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	11,236	25,236
Miscellaneous	114	-	-
TOTAL RESOURCES	\$ 2,463,020	\$ (1,863)	\$ 2,339,804
REQUIREMENTS			
Personnel	175,531	80,617	196,874
Materials & Services	2,124,162	122,223	2,458,227
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 202,840	\$ 2,655,101
TRANSFERS			
Transfer In - TRT 1%	75,000	31,250	75,000
Transfer Out - F&E Reserve	(170,608)	(45,625)	(109,500)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (95,608)	\$ (14,375)	\$ (34,500)
Net Fair	\$ 67,719	\$ (219,078)	\$ (349,797)
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 801,063	\$ 670,343



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	85,567	132%	90,560	140%	25,760
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	216,375	334%	221,369	342%	156,569

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	266,290	78%	343,555	100%
Capital Outlay	375,000	383,000	102%	746,445	167,101	22%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	433,392	40%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	423,599	92%	447,655	97%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	-	0%	-	0%	(152,565)
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	100,375	92%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	623,974	76%	657,158	80%	(167,029)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(217,016)		(868,632)		156,569
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	623,974		657,158		(167,029)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,164,186	132%	\$ 2,545,755	106%	\$ 153,930

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



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	423,244	85%	431,944	86%	(68,056)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	21,682	173%	21,682	173%	9,182
Cancellation Fees	14,000	8,636	62%	7,000	10,727	153%	10,827	155%	3,827
Washer / Dryer	4,200	5,560	132%	5,000	4,229	85%	4,979	100%	(21)
Miscellaneous	3,750	2,907	78%	2,500	3,801	152%	4,161	166%	1,661
Interest on Investments	552	2,764	501%	2,300	7,627	332%	7,534	328%	5,234
Vending Machines	1,750	1,492	85%	1,500	1,078	72%	1,298	87%	(202)
TOTAL RESOURCES	642,252	579,826	90%	530,800	472,388	89%	482,425	91%	(48,375)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	79,807	87%	90,296	99%
Materials and Services	259,755	192,620	74%	303,173	190,204	63%	211,063	70%	92,110
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	436,322	71%	523,989	85%	93,142

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	18,326	92%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(47,267)	92%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	131,059	102%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	36,067		(41,564)		44,767
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	131,059		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 333,766	247%	\$ 253,512	187%	\$118,292



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	41,413	121%	43,960	128%	9,660
TOTAL RESOURCES	6,298	21,589	343%	34,300	41,413	121%	43,960	128%	9,660

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	18,610	19%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	26,642	36%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	45,252	26%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	47,267	92%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	47,267	92%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	(3,839)		(130,040)		9,660
Net Transfers - In (Out)	261,750	261,566		51,564	47,267		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,512,987	118%	\$ 1,391,083	108%	\$106,766

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	1,061,859	96%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	857,846	92%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	344,787	78%	439,989	100%	- ^A
Property Damage	419,566	419,566	100%	418,028	383,192	92%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	207,818	92%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	249,499	125%	263,480	132%	63,480
Claims Reimbursement	25,000	6,476	26%	20,000	399,903	999%	405,000	999%	385,000
Skid Car Training	10,000	8,899	89%	10,000	45,426	454%	47,000	470%	37,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	1,540	77%	2,000	100%	-
Miscellaneous	180	-	0%	200	2,700	999%	3,000	999%	2,800
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	3,554,570	106%	3,852,624	115%	488,280

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	1,645,019	88%	1,756,583	93%
General Liability	3,000,000	470,875	16%	1,200,000	582,523	49%	1,051,078	88%	148,922
Insurance Administration	607,558	602,676	99%	714,197	605,703	85%	713,650	100%	547
Vehicle	200,000	194,089	97%	400,000	253,501	63%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	451,138	150%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	109,645	44%	125,000	50%	125,000
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	3,647,529	77%	4,510,329	95%	234,118

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Claims Reimbursement	-	-	-	-	-	-	(399,903)	999%
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(3,201)	91%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	- ^B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	- ^B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(121,201)	79%	(553,403)	361%	(399,903)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(92,959)	-	(657,705)	-	722,398
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(121,201)	-	(553,403)	-	(399,903)
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 9,109,146	141%	\$ 8,112,199	125%	\$1,645,802

- A** Unemployment collected on first \$25K of employee's salary in fiscal year
- B** Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	23,323,424	90%	26,140,505	101%	241,471	A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	1,814,926	92%	1,919,000	98%	(44,363)	A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	1,278,362	102%	1,379,000	111%	131,584	B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	740,522	73%	839,720	82%	(179,568)	A
Prescription Rebates	175,000	528,990	302%	280,000	382,550	137%	382,550	137%	102,550	C
Claims Reimbursement & Other	55,000	109,282	199%	124,944	317,060	254%	317,060	254%	192,116	
Interest on Investments	95,686	176,071	184%	120,000	192,052	160%	211,000	176%	91,000	
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	28,048,896	92%	31,188,835	102%	534,790	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	23,298,096	87%	27,991,505	105%	(1,293,842)
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	3,965,666	92%	5,213,997	122%	(926,000)	E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	1,126,811	80%	1,429,162	101%	(13,883)	F
Wellness	179,549	161,200	90%	186,274	112,009	60%	186,274	100%	-	F
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	28,502,583	87%	34,820,938	107%	(2,233,725)	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	(453,686)		(3,632,103)		(1,698,935)
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 5,654,311	148%	\$ 2,475,895	65%	(\$1,333,680)

- A** Health Insurance costs were budgeted at an 11% increase, but the actual increase is 29.35%
- B** The Employee Co-Pay rates increased on January 1, 2024
- C** Budget estimate is based on claims which are difficult to predict
- D** Projection reflects unanticipated large claims
- E** Industry spike in quantity and cost of specific drug category. Amounts are paid 1 month in arrears
- F** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD May 31, 2024 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,989,230	101%	11,001,603	101%	69,603 A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	1,467,581	80%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	422,926	135%	444,909	142%	132,588
Police RMS User Fees	237,221	244,437	103%	244,435	194,939	80%	244,435	100%	- C
Contract Payments	153,292	167,764	109%	167,765	172,636	103%	174,000	104%	6,235
User Fee	140,445	146,863	105%	148,820	151,203	102%	154,000	103%	5,180
Data Network Reimbursement	120,874	158,228	131%	145,852	78,109	54%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	97,500	105%	97,500	105%	4,500 D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	99,896	111%	99,723	111%	9,723
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	40,134	99%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	25,776	80%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	13,739,929	98%	14,262,152	102%	227,829

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	7,740,448	86%	8,651,341	96%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	3,115,277	73%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	1,334,278	73%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	12,190,003	81%	14,733,056	97%	380,704

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	1,750,000	1,750,000	100%	1,950,000	-	0%	1,950,000	100%
Transfers Out	(1,809,900)	(1,809,900)	100%	(1,950,000)	-	0%	(1,950,000)	100%	-
TOTAL TRANSFERS	(59,900)	(59,900)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	1,549,926		(470,904)		608,533
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 14,943,876	123%	\$ 12,923,046	107%	\$800,140

- 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
- E** Projected Personnel savings based on FY24 average vacancy rate of 8.8%