MEMORANDUM

DATE: November 24, 2025

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

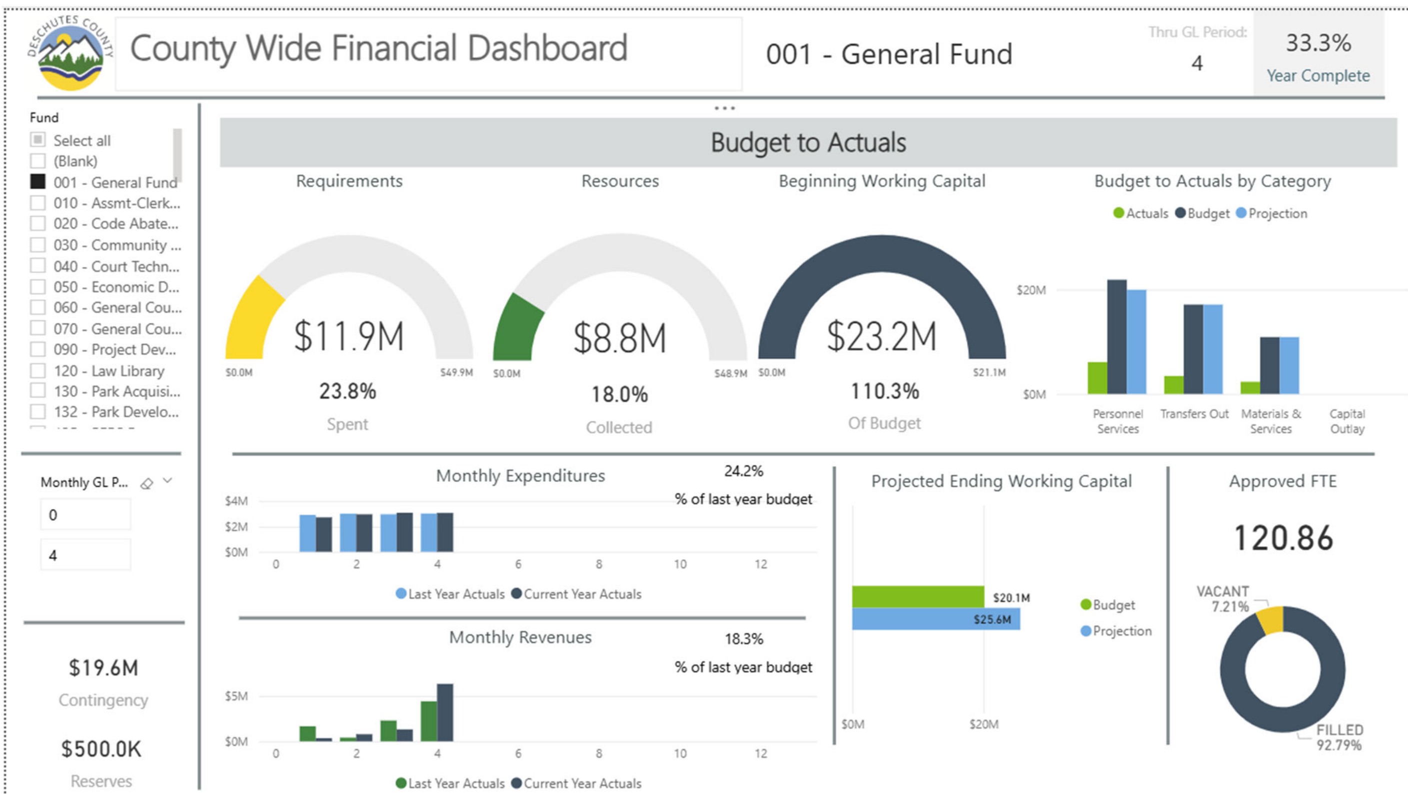
SUBJECT: Finance Report for October 2025

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is $8.8M or 18.0% of budget. By comparison, last year revenue YTD was $8.6M or 17.9% of budget.
- *Expenses* YTD are $11.9M and 23.8% of budget. By comparison, last year expenses YTD were $11.9M and 24.0% of budget.
- *Beginning Fund Balance* is $23.2M or 110.3% of the budgeted $21.1M 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 October 31, 2025.

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								
	Unfilled	3.26	3.26	4.26	4.26								10.66%
Clerk	Filled	9.48	9.48	9.48	9.48								
	Unfilled	1.00	1.00	1.00	1.00								9.54%
BOPTA	Filled	0.52	0.52	0.52	0.52								
	Unfilled	-	-	-	-								0.00%
DA	Filled	58.85	57.05	57.05	57.85								
	Unfilled	2.45	4.25	4.05	3.25								5.72%
Tax	Filled	6.50	5.50	6.50	6.50								
	Unfilled	-	1.00	-	-								3.85%
Veterans'	Filled	5.00	5.00	5.00	5.00								
	Unfilled	-	-	-	-								0.00%
Property Mgmt	Filled	3.00	3.00	3.00	3.00								
	Unfilled	-	-	-	-								0.00%
Total General Fund	Filled	115.35	112.55	112.55	113.35	-	-	-	-	-	-	-	
	Unfilled	6.71	9.51	9.31	8.51	-	-	-	-	-	-	-	**6.98%**
Justice Court	Filled	4.60	3.60	3.60	3.60								
	Unfilled	-	1.00	1.00	1.00								**16.30%**
Community Justice	Filled	40.60	41.20	42.20	41.80								
	Unfilled	6.40	5.80	5.80	6.20								**12.74%**
Sheriff	Filled	235.50	236.50	236.50	234.50								
	Unfilled	35.50	34.50	34.50	36.50								**13.01%**
Health Srvcs	Filled	376.43	371.58	372.50	377.80								
	Unfilled	42.20	47.05	46.13	39.08								**10.43%**
CDD	Filled	52.00	51.00	51.00	52.00								
	Unfilled	1.00	2.00	3.00	2.00								**3.74%**
Road	Filled	57.00	56.00	59.00	59.00								
	Unfilled	4.00	5.00	2.00	2.00								**5.33%**
Adult P&P	Filled	32.63	32.00	31.00	30.00								
	Unfilled	3.38	4.00	4.00	5.00								**11.53%**
Solid Waste	Filled	45.00	44.00	45.00	44.00								
	Unfilled	3.00	4.00	3.00	4.00								**7.29%**
Victims Assistance	Filled	5.50	5.50	6.50	6.00								
	Unfilled	4.00	4.00	3.00	2.50								**36.49%**
GIS Dedicated	Filled	2.00	2.00	2.00	2.00								
	Unfilled	-	-	-	-								**0.00%**
Fair & Expo	Filled	12.50	12.50	11.50	10.50								
	Unfilled	5.00	5.00	6.00	7.00								**32.86%**
Natural Resource	Filled	3.00	3.00	3.00	3.00								
	Unfilled	-	-	-	-								**0.00%**
ISF - Facilities	Filled	25.75	25.75	25.75	25.75								
	Unfilled	2.00	2.00	2.00	2.00								**7.21%**
ISF - Admin	Filled	8.75	8.75	8.75	8.75								
	Unfilled	0.50	0.50	0.50	0.50								**5.41%**
ISF - BOCC	Filled	3.00	3.00	3.00	3.00								
	Unfilled	-	-	-	-								**0.00%**
ISF - Finance	Filled	13.00	13.00	14.00	14.00								
	Unfilled	1.00	1.00	-	-								**3.57%**
ISF - Legal	Filled	7.00	7.00	7.00	7.00								
	Unfilled	-	-	-	-								**0.00%**
ISF - HR	Filled	8.00	8.00	8.00	8.00								
	Unfilled	3.00	3.00	3.00	3.00								**27.27%**
ISF - IT	Filled	19.00	19.00	19.00	19.00								
	Unfilled	1.00	2.00	2.00	2.00								**8.43%**
ISF - Risk	Filled	3.25	3.25	3.25	3.25								
	Unfilled	-	-	-	-								**0.00%**
911	Filled	56.00	56.00	57.00	57.00								
	Unfilled	5.00	5.00	4.00	4.00								**7.38%**
Total:													
	Filled	1,125.86	1,115.18	1,122.10	1,123.30	-	-	-	-	-	-	-	
	Unfilled	123.69	135.36	129.24	125.29	-	-	-	-	-	-	-	
	Total	1,249.54	1,250.54	1,251.34	1,248.59 A	-	-	-	-	-	-	-	
	% Unfilled	**9.90%**	**10.82%**	**10.33%**	**10.03%**								**10.27%**

A 1.75 FTE decrease to Health Services due to expiration of limited duration positions.
1.00 FTE decrease to Victim's Assistance due to expiration of limited duration positions.

Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD October 31, 2025

Fund Number	Fund	Total Personnel Costs: Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Overtime: Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	$ 21,878,293	$ 6,094,954	$ 19,955,662	$ 1,922,631	$ 70,800	$ 19,103	$ 51,697
030	030 - Juvenile	7,952,601	2,181,705	7,201,672	750,929	150,000	36,078	113,922
160	160/170 - TRT	284,576	87,016	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	680,892	189,508	624,201	56,691	-	164	(164)
255	255 - Sheriff's Office	53,651,796	15,656,626	53,577,444	74,352	2,365,500	778,770	1,586,730
274	274 - Health Services	64,152,894	18,328,268	62,267,153	1,885,741	179,900	67,943	111,957
295	295 - CDD	8,960,882	2,648,657	9,038,316	(77,434)	28,750	10,468	18,282
325	325 - Road	10,434,868	3,019,371	9,974,832	460,036	200,000	43,152	156,848
355	355 - Adult P&P	6,363,227	1,762,502	5,814,879	548,348	10,000	1,067	8,933
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	1,994,657	6,742,398	-	150,000	34,026	115,974
615	615 - Fair & Expo	2,018,500	533,917	1,798,169	220,331	40,000	27,536	12,464
616	616 - Annual County Fair	284,780	94,372	291,917	(7,137)	2,500	2,825	(325)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	47,146	165,799	6,916	4,000	737	3,263
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	172,773	571,567	3,844	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	3,111,125	10,334,568	729,826	400,000	74,581	325,419
	999 - All Other Funds	19,917,527	5,445,295	19,917,527	-	61,700	6,591	55,109
	Total	$ 215,135,754	$ 61,367,890	$ 208,560,680	$ 6,575,074	$ 3,663,260	$ 1,103,042	$ 2,560,218

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	47,226,179	49,169,365	104%	48,888,319	8,815,290	18%	50,260,864	103%
030 - Juvenile	926,504	1,091,010	118%	1,012,772	367,780	36%	1,368,172	135%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	7,533,060	61%	13,449,000	108%
200 - ARPA	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%
220 - Justice Court	506,200	525,739	104%	542,597	191,557	35%	543,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,205,539	10,457,178	16%	67,412,539	100%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	482,181	4%	12,457,802	105%
274 - Health Services	69,034,749	67,097,990	97%	65,210,754	13,479,253	21%	63,868,101	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	3,549,431	36%	10,172,169	103%
325 - Road	27,585,291	28,539,189	103%	27,423,030	7,924,332	29%	27,449,065	100%
355 - Adult P&P	6,323,657	6,499,960	103%	6,888,500	1,357,950	20%	6,137,349	89%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	229,129	17%	1,493,212	108%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	8,463,811	38%	22,247,806	100%
615 - Fair & Expo	3,206,000	3,094,772	97%	3,677,500	1,008,691	27%	2,653,997	72%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,713,296	102%	2,807,124	106%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	50,813	43%	130,000	111%
618 - RV Park	489,000	550,566	113%	493,800	231,144	47%	512,859	104%
619 - RV Park Reserve	45,000	60,431	134%	58,000	23,309	40%	59,700	103%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	1,336,172	39%	3,431,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	12,668,914	29%	43,669,200	100%
705 - 911	14,733,900	15,112,121	103%	15,281,100	1,928,323	13%	15,341,500	100%
999 - Other	60,974,212	58,869,234	97%	49,160,747	16,357,239	33%	49,157,747	100%
TOTAL RESOURCES	402,444,366	414,134,876	103%	394,262,472	99,688,535	25%	395,608,168	100%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	33,458,125	27,885,291	83%	32,773,367	8,422,490	26%	30,850,736	94%
030 - Juvenile	9,381,846	8,396,293	89%	10,005,365	2,749,465	27%	9,254,436	92%
160/170 - TLT	5,897,854	5,862,939	99%	3,787,748	1,906,500	50%	3,952,748	104%
200 - ARPA	987,540	983,441	100%	984,959	163,639	17%	984,959	100%
220 - Justice Court	863,097	849,040	98%	911,837	264,885	29%	855,146	94%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,836,488	19,611,667	28%	68,762,136	100%
270 - OHP & Capital Reserves	-	-		-	-		-	999%
274 - Health Services	84,148,302	76,486,004	91%	85,239,096	23,360,973	27%	85,444,459	100%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	3,314,419	31%	10,950,032	101%
325 - Road	19,655,197	18,084,696	92%	19,713,342	5,784,588	29%	19,256,113	98%
355 - Adult P&P	8,371,685	7,310,310	87%	8,310,376	2,217,892	27%	7,419,994	89%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	2,367,192	12%	18,054,649	95%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	4,222,653	22%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	5,180,328	1,290,758	25%	3,748,169	72%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,452,991	90%	2,741,042	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	67,613	5%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	183,730	31%	582,965	100%
619 - RV Park Reserve	170,000	-	0%	170,000	-	0%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,164,990	33%	6,551,526	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	9,165,353	22%	42,410,545	100%
705 - 911	17,254,619	14,334,091	83%	17,381,915	4,551,501	26%	16,652,089	96%
999 - Other	108,891,467	68,035,264	62%	93,830,811	22,092,080	24%	93,903,032	100%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	449,538,099	116,355,379	26%	442,791,476	98%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(17,064,685)	(3,439,295)	20%	(17,064,685)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	2,777,539	33%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,250)	99%	(8,504,172)	(2,333,641)	27%	(9,496,252)	112%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-		-	
220 - Justice Court	380,521	323,301	85%	391,417	130,472	33%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	1,212,803	37%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(12,051,503)	108%
274 - Health Services	10,671,364	7,655,897	72%	17,813,229	102,723	1%	18,734,433	105%
295 - CDD	(123,668)	(125,725)	102%	790,941	(12,517)	-2%	790,941	100%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(4,328,519)	45%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	194,399	33%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(7,978)	0%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	437,503	33%	1,365,008	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(78,333)	33%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,544	99%	448,946	149,649	33%	471,446	105%
618 - RV Park	57,858	57,858	100%	(41,600)	(13,867)	33%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	73,867	33%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(1,600)	33%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,877,671	16,562,074	104%	8,529,625	821,127	10%	9,446,705	111%
TOTAL TRANSFERS	-	-		-	-		-	

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD October 31, 2025 (unaudited)

33.3%
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%	20,120,267	20,203,147	25,595,085	127%
030 - Juvenile	977,419	2,127,478	218%	1,040,024	2,523,332	2,573,831	247%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	4,792,919	1,500,000	100%
200 - ARPA	-	-		-	356,043	-	
220 - Justice Court	23,624	-	0%	22,177	57,144	79,968	361%
255 - Sheriff's Office	16,386,036	22,631,133	138%	20,188,960	14,689,447	24,601,445	122%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	36,284,703	39,441,019	39,365,137	108%
274 - Health Services	8,014,338	10,724,410	134%	7,529,160	945,414	7,882,485	105%
295 - CDD	38,691	887,535	999%	900,299	1,110,031	900,613	100%
325 - Road	3,206,945	5,731,344	179%	2,440,000	3,542,569	4,234,015	174%
355 - Adult P&P	905,760	2,143,438	237%	861,322	1,477,896	1,443,991	168%
465 - Road CIP	11,340,452	17,787,235	157%	7,349,914	19,964,838	10,826,579	147%
610 - Solid Waste	1,921,897	4,412,870	230%	1,984,768	8,646,050	3,005,042	151%
615 - Fair & Expo	126,731	577,955	456%	212,680	733,390	848,791	399%
616 - Annual County Fair	66,317	324,216	489%	58,462	506,188	155,298	266%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	2,914,946	3,863,563	3,067,160	105%
618 - RV Park	132,760	339,929	256%	66,882	373,476	228,223	341%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,639,600	1,801,138	1,815,262	111%
670 - Risk Management	5,931,013	7,435,437	125%	5,841,236	6,605,019	4,310,417	74%
675 - Health Benefits	7,895,427	12,105,614	153%	8,564,955	15,609,175	13,364,269	156%
705 - 911	11,850,746	15,149,495	128%	10,813,185	12,526,317	13,838,906	128%
999 - Other	70,001,484	109,331,736	156%	70,692,730	104,418,021	72,080,612	102%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	201,026,270	264,186,136	231,717,128	115%

Budget to Actuals Report

General Fund - Fund 001

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
PVAB	11,000	11,483	104%	11,000	-	0%	11,000	100%	-	
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	5,800,361	14%	42,057,000	102%	861,000	A
Property Taxes - Prior	328,000	448,776	137%	338,000	249,638	74%	338,000	100%	-	
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	1,567,724	38%	4,500,100	109%	388,929	B
Assessor	849,000	868,511	102%	821,000	11,619	1%	821,000	100%	-	
Clerk	1,426,160	1,583,352	111%	1,331,240	521,944	39%	1,331,240	100%	-	
District Attorney	427,077	511,255	120%	206,832	154,932	75%	206,832	100%	-	
Tax Office	146,200	152,257	104%	142,700	24,440	17%	142,700	100%	-	
Veterans	305,086	220,206	72%	194,448	50,362	26%	201,448	104%	7,000	C
Property Management	70,000	75,275	108%	97,000	33,417	34%	97,000	100%	-	
Non-Departmental	-	636,279		438,928	400,853	91%	554,544	126%	115,616	
TOTAL RESOURCES	47,226,179	49,169,365	104%	48,888,319	8,815,290	18%	50,260,864	103%	1,372,545	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
PVAB	96,193	91,103	95%	100,980	33,706	33%	100,336	99%	644	D
Assessor	6,709,361	5,883,228	88%	6,898,967	2,011,286	29%	6,379,065	92%	519,902	E
Clerk	2,719,443	2,407,704	89%	2,416,514	553,640	23%	2,149,232	89%	267,282	F
District Attorney	13,369,290	12,488,557	93%	14,143,428	3,929,941	28%	13,064,325	92%	1,079,103	G
Medical Examiner	466,854	396,143	85%	465,653	73,230	16%	465,653	100%	-	
Tax Office	1,065,042	1,024,623	96%	1,054,084	375,989	36%	1,023,241	97%	30,843	H
Veterans	1,068,340	985,944	92%	1,012,065	299,140	30%	988,126	98%	23,939	I
Property Management	596,494	576,461	97%	640,822	195,768	31%	639,904	100%	918	J
Non-Departmental	7,367,108	4,031,528	55%	6,040,854	949,791	16%	6,040,854	100%	-	
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	32,773,367	8,422,490	26%	30,850,736	94%	1,922,631	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In	5,519,522	5,476,511	99%	61,500	-	0%	61,500	100%	-	
Transfers Out	(19,887,132)	(19,003,472)	96%	(17,126,185)	(3,439,295)	20%	(17,126,185)	100%	-	
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(17,064,685)	(3,439,295)	20%	(17,064,685)	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	15,492,530	15,492,530	100%	21,070,000	23,249,642	110%	23,249,642	110%	2,179,642	
Resources over Requirements	13,768,054	21,284,074		16,114,952	392,800		19,410,128		3,295,176	
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(17,064,685)	(3,439,295)		(17,064,685)		-	
TOTAL FUND BALANCE	$ 14,892,974	$ 23,249,642	156%	$ 20,120,267	$ 20,203,147	100%	$ 25,595,085	127%	$5,474,818	K

- **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** Projected Personnel savings estimated at 0.8% based on YTD actual vacancy rate.
- **E** Projected Personnel savings estimated at 9.3% based on YTD actual vacancy rate.
- **F** Projected Personnel savings estimated at 16.3% based on YTD actual vacancy rate.
- **G** Projected Personnel savings estimated at 8.6% based on YTD actual vacancy rate.
- **H** Projected Personnel savings estimated at 4.2% based on YTD actual vacancy rate.
- **I** Projected Personnel savings estimated at 3.1% based on YTD actual vacancy rate.
- **J** Projected Personnel savings estimated at 0.2% based on YTD actual vacancy rate.
- **K** Out of the total ending fund balance, $13,594,731 are required contingency balances, $663,000 are restricted Opioid Settlement Funds, $616,610 are recategorized ARPA funds that haven't been allocated and $500K is Emergency Reserves.

Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
OYA Basic & Diversion	477,421	503,583	105%	480,000	123,627	26%	480,000	100%	-
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	-	0%	112,772	100%	-
Leases	97,500	97,594	100%	101,000	33,832	33%	101,000	100%	-
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	16,920	23%	75,000	100%	-
Gen Fund-Opioid Settlement	-	-		74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	36,290	64%	87,400	153%	30,400
Expungements	40,000	68,236	171%	40,000	9,379	23%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	35,000	100%	-
Miscellaneous	6,811	26,728	392%	26,000	142,239	547%	350,000	999%	324,000 A
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	4,732	39%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760		1,000		1,000 B
Food Subsidy	10,000	5,790	58%	-	-		-		-
TOTAL RESOURCES	926,504	1,091,010	118%	1,012,772	367,780	36%	1,368,172	135%	355,400
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	7,497,894	6,686,218	89%	7,952,601	2,181,705	27%	7,201,672	91%	750,929 C
Materials and Services	1,863,952	1,690,256	91%	2,052,764	567,760	28%	2,052,764	100%	-
Capital Outlay	20,000	19,819	99%	-	-		-		-
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	10,005,365	2,749,465	27%	9,254,436	92%	750,929
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	2,803,167	33%	8,409,500	100%	-
Transfers Out	-	-		(1,324)	(441)	33%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(25,186)	33%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	2,777,539	33%	8,332,617	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,364,608	1,364,608	100%	1,700,000	2,127,478	125%	2,127,478	125%	427,478
Resources over Requirements	(8,455,342)	(7,305,284)		(8,992,593)	(2,381,685)		(7,886,264)		1,106,329
Net Transfers - In (Out)	8,068,153	8,068,153		8,332,617	2,777,539		8,332,617		-
TOTAL FUND BALANCE	$ 977,419	$ 2,127,478	218%	$ 1,040,024	$ 2,523,332	243%	$ 2,573,831	247%	$1,533,807

A Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.

B Work crew contract for cleanup services.

C Projected Personnel savings estimated at 9.8% based on YTD actual vacancy rate.

Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	7,426,491	60%	12,940,000	105%	600,000	A
Interest on Investments	68,000	98,403	145%	108,000	46,866	43%	108,000	100%	-	
Miscellaneous	-	1,460		1,000	153	15%	1,000	100%	-	
Certificate of Authority Revenue	-	-		-	59,550		400,000		400,000	B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	7,533,060	61%	13,449,000	108%	1,000,000	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
VCO	3,376,105	3,355,769	99%	3,305,854	1,729,653	52%	3,470,854	105%	(165,000)	C
Administrative	287,388	280,559	98%	325,976	97,005	30%	325,976	100%	-	
Interfund Charges	186,611	186,611	100%	113,168	37,723	33%	113,168	100%	-	
Software	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-	
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-	
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,787,748	1,906,500	50%	3,952,748	104%	(165,000)	

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)	(6,667)	33%	(20,000)	100%	-	
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(25,000)	33%	(75,000)	100%	-	
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(125,524)	33%	(376,572)	100%	-	
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(133,507)	33%	(400,521)	100%	-	
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(149,649)	33%	(471,446)	105%	(22,500)	D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(326,095)	33%	(1,030,785)	105%	(52,500)	
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(349,937)	33%	(1,966,891)	187%	(917,080)	
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	-	0%	(1,503,250)	100%	-	
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(1,217,262)	33%	(3,651,787)	100%	-	
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(2,333,641)	27%	(9,496,252)	112%	(992,080)	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,163,809	3,163,809	100%	1,342,920	1,500,000	112%	1,500,000	112%	157,080	
Resources over Requirements	6,502,946	6,775,441		8,661,252	5,626,559		9,496,252		835,000	
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(2,333,641)		(9,496,252)		(992,080)	
TOTAL FUND BALANCE	$ 1,163,809	$ 1,500,000	129%	$ 1,500,000	$ 4,792,919	320%	$ 1,500,000	100%	$-	E

A Lodging Tax revenue up 4.9% from FY25, up 6.6% compared to FY26 budget.

B Estimated Certificate of Authority Fee revenue.

C Payments to VCO based on a percent of TLT collections.

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 October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	519,683	53%	984,959	100%	-
Interest on Investments	183,392	183,392	100%	-	-		-		-
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-		-		-
TOTAL RESOURCES	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Infrastructure	-	(149,988)		625,719	7,725	1%	625,719	100%	-
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	155,915	43%	359,240	100%	-
Administrative	46,860	92,716	198%	-	-		-		-
Public Health	212,733	201,482	95%	-	-		-		-
Negative Economic Impacts	-	-		-	-		-		-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	163,639	17%	984,959	100%	-

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		-	356,043		-		-
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-		-		-
TOTAL FUND BALANCE	-	-		-	$ 356,043	999%	-		$-

Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Court Fines & Fees	504,200	523,360	104%	534,597	187,288	35%	534,597	100%	-
Other	-	-		7,300	3,535	48%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	734	105%	1,800	257%	1,100
TOTAL RESOURCES	506,200	525,739	104%	542,597	191,557	35%	543,697	100%	1,100
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	641,713	632,704	99%	680,892	189,508	28%	624,201	92%	56,691 A
Materials and Services	221,384	216,336	98%	230,945	75,377	33%	230,945	100%	-
TOTAL REQUIREMENTS	863,097	849,040	98%	911,837	264,885	29%	855,146	94%	56,691
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TRT	380,521	323,301	85%	400,521	133,507	33%	400,521	100%	-
Transfers Out	-	-		(9,104)	(3,035)	33%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,301	85%	391,417	130,472	33%	391,417	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	-	-		-	-		-	0%	-
Resources over Requirements	(356,897)	(323,301)		(369,240)	(73,328)		(311,449)		57,791
Net Transfers - In (Out)	380,521	323,301		391,417	130,472		391,417		-
TOTAL FUND BALANCE	$ 23,624	-	0%	$ 22,177	$ 57,144	258%	$ 79,968	361%	$57,791

A Projected Personnel savings estimated at 7.7% based on YTD actual vacancy rate.

Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	5,751,404	14%	41,687,000	100%	157,000	A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	2,289,252	14%	16,592,000	100%	19,000	A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	7,924,539	1,986,808	25%	7,955,539	100%	31,000	
LED #1 Interest	400,000	745,621	186%	504,000	147,282	29%	504,000	100%	-	
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	161,810	52%	310,000	100%	-	
LED #2 Interest	150,000	296,571	198%	239,000	54,843	23%	239,000	100%	-	
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	65,780	53%	125,000	100%	-	
LED #1 Foreclosed Properties	-	767		-	-		-		-	
LED #2 Foreclosed Properties	-	306		-	-		-		-	
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,205,539	10,457,178	16%	67,412,539	100%	207,000	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	510,794	34%	1,537,958	101%	(19,411)	B
Concealed Handgun Licenses	592,803	511,534	86%	681,414	214,937	32%	679,547	100%	1,867	B
Rickard Ranch	610,205	404,885	66%	489,653	146,285	30%	525,468	107%	(35,815)	B
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	1,897,621	35%	5,948,291	108%	(465,167)	B
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	258,256	19%	950,022	70%	409,745	B
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	918,565	24%	3,656,600	97%	118,728	B
Detective	4,710,801	4,009,608	85%	5,097,713	1,197,020	23%	4,082,354	80%	1,015,359	B
Patrol	15,307,105	14,861,899	97%	14,967,896	4,954,810	33%	17,418,525	116%	(2,450,629)	B
Records	875,606	855,082	98%	1,056,150	279,210	26%	959,213	91%	96,937	B
Adult Jail	25,112,557	23,173,027	92%	27,212,459	7,722,996	28%	27,092,237	100%	120,222	B
Court Security	649,844	549,212	85%	670,951	204,267	30%	675,458	101%	(4,507)	B
Emergency Services	888,223	697,226	78%	863,808	267,639	31%	908,159	105%	(44,351)	B
Special Services	3,055,000	2,733,323	89%	2,895,912	636,616	22%	2,324,129	80%	571,783	B
Training	1,765,299	1,124,946	64%	1,505,100	259,478	17%	997,929	66%	507,171	B
Other Law Enforcement	959,055	675,545	70%	858,666	143,172	17%	606,246	71%	252,420	B
Non - Departmental	-	500,875	999%	400,000	-	0%	400,000	100%	-	
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,836,488	19,611,667	28%	68,762,136	100%	74,352	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	1,217,262	33%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(4,459)	6%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	-	0%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	1,212,803	37%	3,319,909	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	15,566,862	15,566,861	100%	18,500,000	22,631,133	122%	22,631,133	122%	4,131,133
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	(9,154,489)		(1,349,597)		281,352
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,212,803		3,319,909		-
TOTAL FUND BALANCE	$ 16,386,036	$ 22,631,133	138%	$ 20,188,960	$ 14,689,447	73%	$ 24,601,445	122%	$4,412,485

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 projected personnel savings and potential wage equity impacts.

Budget to Actuals Report

OHP & Capital Reserves - Fund 270

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	-	0%	10,922,200	100%	-
Interest on Investments	576,000	1,029,885	179%	907,000	482,181	53%	1,191,900	131%	284,900
OHP Capitation	690,000	776,151	112%	-	-		343,702		343,702
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	482,181	4%	12,457,802	105%	628,602
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Expenditures	-	-		-	-		-	0%	-
TOTAL REQUIREMENTS	-	-		-	-		-	0%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	32,000	32,000	100%	-	-		-		-
Transfers Out	(4,266,163)	(1,186,341)	28%	(11,130,299)	-	0%	(12,051,503)	108%	(921,204) A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(12,051,503)	108%	(921,204)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	35,585,802	38,958,838	109%	38,958,838	109%	3,373,036
Resources over Requirements	6,016,100	13,901,753		11,829,200	482,181		12,457,802		628,602
Net Transfers - In (Out)	(4,234,163)	(1,154,341)		(11,130,299)	-		(12,051,503)		(921,204)
TOTAL FUND BALANCE	$ 27,993,362	$ 38,958,838	139%	$ 36,284,703	$ 39,441,019	109%	$ 39,365,137	108%	$3,080,434

A Includes estimated costs for additional space in the Bend area. Purchase and remodel options will be forthcoming for Board consideration.

Budget to Actuals Report

Health Services - Fund 274

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
State Grant	28,477,273	22,424,512	79%	26,868,127	3,737,584	14%	26,264,523	98%	(603,604)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	5,862,161	34%	17,411,818	100%	4,389
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	1,304,262	23%	5,589,090	98%	(91,130)
State Miscellaneous	7,330,050	10,099,940	138%	4,912,787	958,020	20%	4,660,524	95%	(252,263)
Local Grants	2,763,131	2,662,346	96%	2,053,887	27,225	1%	1,504,149	73%	(549,738)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	174,689	10%	1,746,506	100%	-
Medicaid	627,276	1,417,080	226%	1,168,850	415,075	36%	1,475,023	126%	306,173
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	42,333	4%	1,094,969	100%	-
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	264,527	27%	801,486	82%	(180,464)
Other	1,293,235	837,210	65%	847,130	30,249	4%	1,166,276	138%	319,146
Interest on Investments	317,000	717,053	226%	752,000	196,702	26%	547,700	73%	(204,300)
Patient Fees	761,626	847,673	111%	740,630	211,783	29%	669,070	90%	(71,560)
State - Medicare	195,057	437,817	224%	380,938	124,825	33%	380,687	100%	(251)
Vital Records	318,000	363,086	114%	325,000	100,583	31%	325,000	100%	-
Liquor Revenue	177,574	157,079	88%	177,799	27,736	16%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	1,500	2%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-
TOTAL RESOURCES	69,034,749	67,097,990	97%	65,210,754	13,479,253	21%	63,868,101	98%	(1,342,653)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Administration Allocation	-	-	0%	-	-		-		-
Personnel Services	58,905,375	56,722,488	96%	64,152,894	18,328,268	29%	62,267,153	97%	1,885,741
Materials and Services	23,310,927	19,088,068	82%	15,909,360	4,980,533	31%	16,750,292	105%	(840,932)
Capital Outlay	1,932,000	675,448	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	85,239,096	23,360,973	27%	85,444,459	100%	(205,363)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	11,130,299	-	0%	12,051,503	108%	921,204
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	125,524	33%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(131,571)	22%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	17,813,229	102,723	1%	18,734,433	105%	921,204

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	9,744,273	10,724,410	110%	10,724,410	110%	980,137
Resources over Requirements	(15,113,553)	(9,388,014)		(20,028,342)	(9,881,720)		(21,576,358)		(1,548,016)
Net Transfers - In (Out)	10,671,364	7,655,897		17,813,229	102,723		18,734,433		921,204
TOTAL FUND BALANCE	$ 8,014,338	$ 10,724,410	134%	$ 7,529,160	$ 945,414	13%	$ 7,882,485	105%	$353,325

Budget to Actuals Report
Health Services - Admin - Fund 274
FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	317,000	717,053	226%	752,000	196,702	26%	547,700	73%	(204,300)
State Miscellaneous	-	-		350,000	-	0%	350,000	100%	-
Vital Records	-	-		325,000	100,583	31%	325,000	100%	-
Other	511,588	320,554	63%	256,035	10,051	4%	248,346	97%	(7,689)
State Grant	132,289	133,091	101%	12,380	-	0%	12,380	100%	-
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	307,336	18%	1,483,426	87%	(211,989)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	7,890,669	7,654,588	97%	9,660,203	2,801,067	29%	9,607,269	99%	52,934 A
Materials and Services	8,988,940	8,825,581	98%	9,893,148	3,202,679	32%	9,885,838	100%	7,310
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,606,513)	(4,374,864)	25%	(17,606,513)	100%	-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	1,628,881	84%	1,886,594	97%	60,244
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)	(131,571)	33%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(131,571)	60%	(219,712)	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,470,762	3,470,762	100%	3,375,000	3,500,029	104%	3,500,029	104%	125,029
Resources over Requirements	(180,876)	406,713		(251,423)	(1,321,545)		(403,168)		(151,745)
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(131,571)		(219,712)		-
TOTAL FUND BALANCE	$ 2,912,441	$ 3,500,029	120%	$ 2,903,865	$ 2,046,914	70%	$ 2,877,149	99%	($26,716)

A Personnel projections assume 5% vacancy and pay equity estimates.

Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
State Grant	21,305,001	14,799,346	69%	20,697,708	2,643,711	13%	20,603,405	100%	(94,303)	A
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	5,763,450	34%	17,016,429	100%	-	
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	1,284,956	23%	5,529,968	98%	(115,352)	
State Miscellaneous	6,861,414	9,161,437	134%	3,624,187	937,618	26%	3,736,573	103%	112,386	
Local Grants	2,427,949	2,166,426	89%	1,477,702	-	0%	918,654	62%	(559,048)	B
Medicaid	627,276	1,417,080	226%	1,168,850	415,075	36%	1,475,023	126%	306,173	
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	42,333	5%	830,239	100%	-	
Patient Fees	575,975	728,616	127%	661,110	186,063	28%	589,187	89%	(71,923)	
State - Medicare	195,057	437,817	224%	380,938	124,825	33%	380,687	100%	(251)	
Liquor Revenue	177,574	157,079	88%	177,799	27,736	16%	177,799	100%	-	
Other	6,241	44,050	706%	10	4,695	999%	4,705	999%	4,695	
Federal Grants	824,623	197,998	24%	-	-		-		-	
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,680,292	11,430,461	22%	51,262,669	99%	(417,623)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	3,454,407	25%	13,817,629	100%	-	
Personnel Services	37,998,825	36,558,069	96%	41,950,930	12,095,373	29%	41,119,383	98%	831,547	C
Materials and Services	11,393,406	7,617,493	67%	4,221,104	1,407,855	33%	5,206,204	123%	(985,100)	D
Capital Outlay	1,932,000	666,797	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)	
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	65,166,505	17,009,806	26%	66,570,230	102%	(1,403,725)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In- OHP Mental Health	3,962,859	987,408	25%	10,821,962	-	0%	11,770,787	109%	948,825	E
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-	
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-	
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-	
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	100%	-	
TOTAL TRANSFERS	6,262,132	3,342,457	53%	12,002,198	-	0%	12,951,023	108%	948,825	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	3,554,722	4,118,022	116%	4,118,022	116%	563,300
Resources over Requirements	(8,212,047)	(4,171,410)		(13,486,213)	(5,579,345)		(15,307,561)		(1,821,348)
Net Transfers - In (Out)	6,262,132	3,342,457		12,002,198	-		12,951,023		948,825
TOTAL FUND BALANCE	$ 2,997,062	$ 4,118,022	137%	$ 2,070,707	($ 1,461,323)	-71%	$ 1,761,484	85%	($309,223)

A DCHS is working with OHA to determine amounts of FY25 State Grant carryover & FY26 base awards.

B CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.

C Personnel projection assumes an average of 7% vacancy and pay equity estimates.

D Due to consistent personnel vacancy within crisis services, projected increased costs for Temp-Help labor. Internal budget adjustment forthcoming moving budgeted personnel expenses to materials & services.

E Includes estimated costs for additional space in the Bend area. Purchase and remodel options will be forthcoming for Board consideration.

Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
State Grant	7,039,983	7,492,075	106%	6,158,039	1,093,873	18%	5,648,738	92%	(509,301)	A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	174,689	10%	1,746,506	100%	-	
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	264,527	27%	801,486	82%	(180,464)	
State Miscellaneous	468,636	938,503	200%	938,600	20,402	2%	573,951	61%	(364,649)	
Other	775,406	472,606	61%	591,085	15,503	3%	913,225	154%	322,140	B
Local Grants	335,182	495,920	148%	576,185	27,225	5%	585,495	102%	9,310	C
OHP Capitation	360,000	357,039	99%	391,000	98,711	25%	395,389	101%	4,389	
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,730	100%	-	
Patient Fees	185,651	119,057	64%	79,520	25,720	32%	79,883	100%	363	
Federal Grants	162,746	171,517	105%	72,532	1,500	2%	53,481	74%	(19,051)	
OHP Fee for Service	24,485	34,134	139%	34,900	19,307	55%	59,122	169%	24,222	
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%	11,835,047	1,741,456	15%	11,122,006	94%	(713,041)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	3,788,266	3,788,266	100%	3,788,884	920,457	24%	3,788,884	100%	-	
Personnel Services	13,015,881	12,509,831	96%	12,541,761	3,431,829	27%	11,540,501	92%	1,001,260	D
Materials and Services	2,928,582	2,644,994	90%	1,795,108	370,000	21%	1,658,250	92%	136,858	
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	18,125,753	4,722,286	26%	16,987,635	94%	1,138,118	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Fund	5,130,442	5,130,442	100%	5,237,064	-	0%	5,237,064	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	125,524	33%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	280,716	91%	(27,621)
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	234,294	4%	6,003,122	100%	(27,621)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	4,038,789	4,038,789	100%	2,814,551	3,106,359	110%	3,106,359	110%	291,808
Resources over Requirements	(6,720,631)	(5,623,316)		(6,290,706)	(2,980,830)		(5,865,629)		425,077
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	234,294		6,003,122		(27,621)
TOTAL FUND BALANCE	$ 2,104,836	$ 3,106,359	148%	$ 2,554,588	$ 359,823	14%	$ 3,243,852	127%	$689,264

A DCHS is working with OHA to determine amounts of FY25 State Grant carryover & FY26 base awards.

B Includes PacificSource Immunization Quality Improvement Program Grant ($200k). Budget adjustment forthcoming.

C Projections include $100k originally budgeted to be received in State Grant for regional modernization work.

D Personnel projection assumes an average of 4% vacancy and pay equity estimates.

Budget to Actuals Report

Community Development - Fund 295

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	144,238	139,218	97%	144,500	53,965	37%	154,500	107%	10,000	A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	368,638	34%	1,085,878	100%	-	
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,207,368	37%	3,295,170	102%	52,000	A
Electrical	918,502	882,298	96%	1,039,420	392,488	38%	1,041,420	100%	2,000	A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	385,487	34%	1,194,292	104%	50,000	A
Current Planning	1,916,960	2,290,585	119%	2,205,985	809,064	37%	2,340,985	106%	135,000	A
Long Range Planning	974,972	1,177,134	121%	1,059,924	332,421	31%	1,059,924	100%	-	
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	3,549,431	36%	10,172,169	103%	249,000	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	1,136,742	31%	3,672,444	101%	(32,319)	B
Code Compliance	801,574	759,220	95%	870,608	280,548	32%	843,824	97%	26,784	
Building Safety	2,133,076	1,994,118	93%	2,298,843	796,285	35%	2,675,379	116%	(376,536)	C
Electrical	612,818	626,628	102%	809,673	159,743	20%	517,290	64%	292,383	C
Onsite Wastewater	724,202	707,052	98%	841,118	255,189	30%	844,318	100%	(3,200)	
Current Planning	1,410,470	1,289,259	91%	1,556,999	448,756	29%	1,437,535	92%	119,464	D
Long Range Planning	757,012	786,973	104%	841,562	237,155	28%	959,242	114%	(117,680)	D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	3,314,419	31%	10,950,032	101%	(91,104)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	-	0%	828,491	131%	194,626
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-		-		-
Transfers in - General Fund	100,000	21,876	22%	-	-		-		-
Transfers In - TRT	100,000	100,000	100%	-	-		-		-
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	-		-		-
Transfers Out	-	-		(37,550)	(12,517)	33%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	(12,517)	-2%	790,941	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	752,366	752,366	100%	1,045,117	887,535	85%	887,535	85%	(157,582)
Resources over Requirements	(590,007)	260,895		(935,759)	235,012		(777,863)		157,896
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	(12,517)		790,941		-
TOTAL FUND BALANCE	$ 38,691	$ 887,535	999%	$ 900,299	$ 1,110,031	123%	$ 900,613	100%	$314

A Revenue collection is anticipated to be higher than budgeted.

B Projection reflects increased cost in retiree health benefits.

C Projections reflect payroll allocation revisions between the Building Safety and Electrical Divisions.

D Projection includes 1.0 FTE Principal Planner transferred from Current Planning to Long Range Planning.

Budget to Actuals Report

Road - Fund 325

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	7,487,152	34%	21,908,000	100%	-	
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	-	0%	2,401,500	100%	-	
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	239,153	15%	1,642,616	100%	-	
Sale of Equip & Material	486,300	605,063	124%	431,000	36,908	9%	431,000	100%	-	
Forest Receipts	-	-		426,750	-	0%	426,750	100%	-	
Interest on Investments	158,000	301,549	191%	299,000	124,367	42%	312,200	104%	13,200	
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	-	0%	180,000	100%	-	
Miscellaneous	61,132	91,058	149%	63,164	21,280	34%	63,164	100%	-	
Mineral Lease Royalties	50,000	179,852	360%	50,000	4,066	8%	50,000	100%	-	
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-	
Assessment Payments (P&I)	5,000	2,571	51%	-	1,197		2,200		2,200	
State Miscellaneous	-	-		-	10,210		10,635		10,635	
IF Capital Projects - Revenue	-	121,966		-	-		-		-	
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	7,924,332	29%	27,449,065	100%	26,035	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	9,662,228	9,437,147	98%	10,434,868	3,019,371	29%	9,974,832	96%	460,036	A
Materials and Services	9,992,969	8,647,549	87%	9,278,474	2,765,217	30%	9,281,281	100%	(2,807)	
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	5,784,588	29%	19,256,113	98%	457,229	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(4,328,519)	45%	(9,690,281)	100%	-	
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(4,328,519)	45%	(9,690,281)	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	5,997,546	5,997,546	100%	4,420,593	5,731,344	130%	5,731,344	130%	1,310,751	
Resources over Requirements	7,930,094	10,454,493		7,709,688	2,139,744		8,192,952		483,264	
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(4,328,519)		(9,690,281)		-	
TOTAL FUND BALANCE	$ 3,206,945	$ 5,731,344	179%	$ 2,440,000	$ 3,542,569	145%	$ 4,234,015	174%	$1,794,015	

A Projected Personnel savings estimated at 5.3% based on YTD actual vacancy rate.

Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	5,400,000	1,167,413	22%	4,562,804	84%	(837,196)	A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	78,359	8%	950,000	100%	-	
DOC Measure 57	259,307	253,517	98%	270,000	55,598	21%	350,545	130%	80,545	B
Interest on Investments	73,000	125,990	173%	101,000	34,564	34%	101,700	101%	700	
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-	
Interfund- Sheriff	60,000	60,000	100%	60,000	20,000	33%	60,000	100%	-	
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-	
Miscellaneous	500	18,306	999%	500	2,017	403%	5,300	999%	4,800	C
Oregon BOPPPS	-	12,632		-	-		-		-	
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,888,500	1,357,950	20%	6,137,349	89%	(751,151)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	6,387,456	5,599,770	88%	6,363,227	1,762,502	28%	5,814,879	91%	548,348	D
Materials and Services	1,984,229	1,710,539	86%	1,947,149	455,389	23%	1,605,115	82%	342,034	E
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	8,310,376	2,217,892	27%	7,419,994	89%	890,382	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	703,369	703,369	100%	673,300	224,433	33%	673,300	100%	-
Transfers Out	-	-		(13,297)	(4,432)	33%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(25,602)	33%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	194,399	33%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	2,326,824	2,326,824	100%	1,700,000	2,143,438	126%	2,143,438	126%	443,438
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(859,941)		(1,282,645)		139,231
Net Transfers - In (Out)	626,964	626,964		583,198	194,399		583,198		-
TOTAL FUND BALANCE	$ 905,760	$ 2,143,438	237%	$ 861,322	$ 1,477,896	172%	$ 1,443,991	168%	$582,669

A Final Grant In Aid Allocation based on legislative changes.
B Final M57 Allocation based on legislative changes.
C Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
D Projected Personnel savings estimated at 8.6% based on YTD actual vacancy rate.
E 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 October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Miscellaneous	881,339	890,115	101%	884,712	-	0%	884,712	100%	-
Interest on Investments	476,000	608,922	128%	500,000	229,129	46%	608,500	122%	108,500
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	229,129	17%	1,493,212	108%	108,500
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	134,492	134,492	100%	111,704	37,235	33%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	2,329,957	12%	17,942,945	95%	968,052
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	2,367,192	12%	18,054,649	95%	968,052
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-
TOTAL TRANSFERS	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	15,675,284	15,675,284	100%	15,387,122	17,787,235	116%	17,787,235	116%	2,400,113
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(2,138,063)		(16,561,437)		1,076,552
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	4,315,667		9,600,781		-
TOTAL FUND BALANCE	$ 11,340,452	$ 17,787,235	157%	$ 7,349,914	$ 19,964,838	272%	$ 10,826,579	147%	$3,476,665

Budget to Actuals Report

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

FY26 YTD October 31, 2025

33.33%
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%	40,000	100%	-
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844		0%	810,844	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,085,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	45,823	1%	4,846,453	100%	-
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	7,158	2%	350,000	100%	-
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	177,978	4%	4,012,300	100%	-
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	90,000	100%	-
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							-
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			1,370,000	100%	-
Tumalo Rd		774		1,760,000	2,091,948		2,091,948	119%	(331,948)
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			250,000	100%	-
Lower Bridge Way Repair				100,000			100,000	100%	-
S Century Dr Bridge # 16181 Rehab				300,000			300,000	100%	-
Signage improvements	125,839			150,000		0%	-	0%	150,000
Cline Falls Hwy-Coopers Hawk Safety Imp							100,000		(100,000)
La Pine School Zone Improvements							50,000		(50,000)
Slurry Seal 2026							500,000		(500,000)
Indian Ford Rd				740,000			740,000	100%	-
Knott Rd/Baker Rd: US 97 Interchange				300,000			-		300,000
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%	100,000	100%	-
TOTAL CAPITAL OUTLAY	$ 16,189,012	$ 8,268,355	51%	$ 18,910,997	2,329,957	12%	17,942,945	95%	$ 968,052

Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	4,022,960	35%	11,440,000	100%	-	A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	2,154,803	46%	4,710,000	100%	-	A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	1,577,193	39%	4,070,000	100%	-	A
Franchise 5% Fees	635,000	772,676	122%	750,000	202,481	27%	750,000	100%	-	B
Yard Debris	440,000	499,699	114%	450,000	233,783	52%	450,000	100%	-	C
State Grants	-	-		250,000	-	0%	250,000	100%	-	
Miscellaneous	170,000	193,390	114%	185,000	80,055	43%	185,000	100%	-	
Interest on Investments	62,000	225,339	363%	168,000	88,550	53%	204,100	121%	36,100	D
Special Waste	645,000	150,613	23%	167,500	90,083	54%	167,500	100%	-	
Recyclables	7,000	16,984	243%	8,000	7,698	96%	15,000	188%	7,000	E
Leases	1	1	100%	1	-	0%	1	100%	-	
Local Grants	-	13,455		-	6,205		6,205		6,205	F
Other Inter-fund Services	-	40,000		-	-		-		-	
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	8,463,811	38%	22,247,806	100%	49,305	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	1,994,657	30%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	2,166,118	23%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	61,877	13%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	-	0%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	4,222,653	22%	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)	(7,978)	0%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(7,978)	0%	(4,673,934)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,038,781	4,038,781	100%	3,441,901	4,412,870	128%	4,412,870	128%	970,969	G
Resources over Requirements	2,447,257	4,938,229		3,216,801	4,241,159		3,266,106		49,305	
Net Transfers - In (Out)	(4,564,141)	(4,564,141)		(4,673,934)	(7,978)		(4,673,934)		-	
TOTAL FUND BALANCE	$ 1,921,897	$ 4,412,870	230%	$ 1,984,768	$ 8,646,050	436%	$ 3,005,042	151%	$1,020,274	

- **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 disposal tons are running ~5% greater than last year-to-date.
- **B** Annual fees due April 15, 2026; received monthly installments from Republic.
- **C** Yard Debris revenue is seasonal with higher utilization in summer months.
- **D** Investment Income projected to come in higher than budget.
- **E** Recyclables revenue is positively impacted by larger than anticipated battery proceeds.
- **F** Local Grants include remaining funds for the Bend EventCycle Solutions grant.
- **G** Delayed FY25 siting efforts, equipment orders and other project costs positively impacted the Beginning Fund Balance.

Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Events Revenue	1,390,000	1,336,756	96%	2,150,000	392,022	18%	1,023,000	48%	(1,127,000)	A
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	491,573	40%	1,264,000	103%	41,500	
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	134,000	99%	(1,000)	
Other Inter-fund Services	-	-		60,000	20,000	33%	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	15,196	41%	46,000	123%	8,500	
Miscellaneous	5,000	23,714	474%	19,000	2,608	14%	16,000	84%	(3,000)	
Interest on Investments	16,000	23,482	147%	6,000	8,074	135%	18,500	308%	12,500	
Interfund Payment	-	-		-	497		497		497	
Storage	45,000	-	0%	-	-		1,000		1,000	
TOTAL RESOURCES	3,206,000	3,094,772	97%	3,677,500	1,008,691	27%	2,653,997	72%	(1,023,503)	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	1,851,584	1,633,354	88%	1,843,250	533,917	29%	1,681,336	91%	161,914	B
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	116,833	67%	58,417	B
Materials and Services	1,917,689	1,646,515	86%	2,337,378	480,383	21%	1,159,000	50%	1,178,378	A
Materials and Services - F&B	781,750	860,402	110%	741,450	276,459	37%	708,000	95%	33,450	
Debt Service	99,700	99,208	100%	83,000	-	0%	83,000	100%	-	
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	5,180,328	1,290,758	25%	3,748,169	72%	1,432,159	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	326,095	33%	1,030,785	105%	52,500	
Transfers In - County Fair	196,900	196,900	100%	310,000	103,333	33%	310,000	100%	-	
Transfers In - Park Fund	30,000	30,000	100%	35,000	11,667	33%	35,000	100%	-	
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(3,592)	33%	(10,777)	100%	-	
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	437,503	33%	1,365,008	104%	52,500	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	531,770	531,770	100%	403,000	577,955	143%	577,955	143%	174,955	
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(282,068)		(1,094,172)		408,656	
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	437,503		1,365,008		52,500	
TOTAL FUND BALANCE	$ 126,731	$ 577,955	456%	$ 212,680	$ 733,390	345%	$ 848,791	399%	$636,111	

A Reflects zero event production revenue or expense since no self-produced events are planned.

B Projected Personnel savings estimated at 11.8% based on YTD actual vacancy rate.

Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance	
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	886,997	105%	886,997	105%	45,497	
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,585	101%	3,585	
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	135,800	108%	135,800	108%	10,300	
State Grant	53,167	53,167	100%	53,167	3,620	7%	79,782	150%	26,615	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	10,374	58%	28,000	156%	10,000	
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		-	-		-		-	
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,713,296	102%	2,807,124	106%	150,757	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	229,798	243,949	106%	284,780	94,372	33%	291,917	103%	(7,137)	B
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,358,619	96%	2,449,125	100%	-	
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,452,991	90%	2,741,042	100%	(7,137)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TLT 1%	75,000	75,000	100%	75,000	25,000	33%	75,000	100%	-
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(103,333)	33%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(78,333)	33%	(235,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	509,451	509,451	100%	371,000	324,216	87%	324,216	87%	(46,784)
Resources over Requirements	(321,234)	(63,335)		(77,538)	260,305		66,082		143,620
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(78,333)		(235,000)		-
TOTAL FUND BALANCE	$ 66,317	$ 324,216	489%	$ 58,462	$ 506,188	866%	$ 155,298	266%	$96,836

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
CY25 YTD October 31, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	$ 926,552	$ 1,007,067	$ 1,007,067
Carnival	468,142	458,545	458,545
Commercial Exhibitors	463,575	507,453	507,453
Livestock Entry Fees	3,139	4,685	4,685
R/V Camping/Horse Stall Rental	35,788	37,879	37,879
Merchandise Sales	1,608	500	500
Concessions and Catering	506,742	510,775	510,775
Fair Sponsorship	147,752	163,892	163,892
TOTAL FAIR REVENUES	**$ 2,553,296**	**$ 2,690,795**	**$ 2,690,795**
OTHER RESOURCES			
State Grant	635	56,787	136,569
Interest	27,388	22,342	27,942
Miscellaneous	-	-	-
TOTAL RESOURCES	**$ 2,581,319**	**$ 2,769,924**	**$ 2,855,306**
REQUIREMENTS			
Personnel	222,365	219,481	258,703
Materials & Services	2,524,960	2,513,052	2,567,838
TOTAL REQUIREMENTS	**$ 2,747,324**	**$ 2,732,533**	**$ 2,826,541**
TRANSFERS			
Transfer In - TRT 1%	75,000	62,500	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(201,783)	(253,450)
TOTAL TRANSFERS	**$ (78,203)**	**$ (139,283)**	**$ (178,450)**
Net Fair	**$ (244,209)**	**$ (101,893)**	**$ (149,686)**
Beginning Fund Balance on Jan 1	**$ 1,020,140**	**$ 775,931**	**$ 775,931**
Ending Balance	**$ 775,931**	**$ 674,038**	**$ 626,246**

Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	88,000	135,080	154%	117,000	50,813	43%	130,000	111%	13,000
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	50,813	43%	130,000	111%	13,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	475,000	256,097	54%	475,000	67,613	14%	475,000	100%	-
Capital Outlay	785,000	31,257	4%	790,000	-	0%	790,000	100%	- A
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	67,613	5%	1,265,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TLT 1%	465,396	459,544	99%	448,946	149,649	33%	471,446	105%	22,500
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,544	99%	448,946	149,649	33%	471,446	105%	22,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,179,332	3,179,332	100%	3,614,000	3,730,714	103%	3,730,714	103%	116,714
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(16,799)		(1,135,000)		13,000
Net Transfers - In (Out)	615,396	609,544		448,946	149,649		471,446		22,500
TOTAL FUND BALANCE	$ 2,622,728	$ 3,730,714	142%	$ 2,914,946	$ 3,863,563	133%	$ 3,067,160	105%	$152,214

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 October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	204,099	45%	452,115	100%	2,115
Cancellation Fees	7,000	30,627	438%	17,500	7,355	42%	18,450	105%	950
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	5,624	51%	16,624	151%	5,624
Interest on Investments	8,000	12,072	151%	8,000	4,927	62%	12,500	156%	4,500
Washer / Dryer	5,000	6,978	140%	5,000	5,144	103%	7,944	159%	2,944
Miscellaneous	2,500	2,797	112%	1,500	3,000	200%	4,040	269%	2,540
Vending Machines	1,500	1,060	71%	800	996	125%	1,186	148%	386
TOTAL RESOURCES	489,000	550,566	113%	493,800	231,144	47%	512,859	104%	19,059
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	159,210	150,138	94%	172,715	47,146	27%	165,799	96%	6,916
Materials and Services	344,054	207,824	60%	355,503	136,584	38%	361,066	102%	(5,563)
Debt Service	223,600	223,299	100%	56,100	-	0%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	183,730	31%	582,965	100%	1,353
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	53,333	33%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	6,667	33%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(73,867)	33%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(13,867)	33%	(41,600)	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	312,766	312,766	100%	199,000	339,929	171%	339,929	171%	140,929
Resources over Requirements	(237,864)	(30,695)		(90,518)	47,414		(70,106)		20,412
Net Transfers - In (Out)	57,858	57,858		(41,600)	(13,867)		(41,600)		-
TOTAL FUND BALANCE	$ 132,760	$ 339,929	256%	$ 66,882	$ 373,476	558%	$ 228,223	341%	$161,341

Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	45,000	60,431	134%	58,000	23,309	40%	59,700	103%	1,700
TOTAL RESOURCES	45,000	60,431	134%	58,000	23,309	40%	59,700	103%	1,700
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	100,000	-	0%	100,000	-	0%	100,000	100%	-
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- A
TOTAL REQUIREMENTS	170,000	-	0%	170,000	-	0%	170,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - RV Park Ops	122,142	122,142	100%	221,600	73,867	33%	221,600	100%	-
TOTAL TRANSFERS	122,142	122,142	100%	221,600	73,867	33%	221,600	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,521,389	1,521,389	100%	1,530,000	1,703,962	111%	1,703,962	111%	173,962
Resources over Requirements	(125,000)	60,431		(112,000)	23,309		(110,300)		1,700
Net Transfers - In (Out)	122,142	122,142		221,600	73,867		221,600		-
TOTAL FUND BALANCE	$ 1,518,531	$ 1,703,962	112%	$ 1,639,600	$ 1,801,138	110%	$ 1,815,262	111%	$175,662

A Capital Outlay appropriations are a placeholder.

Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	384,548	35%	1,111,329	100%	-	
General Liability	943,414	943,414	100%	941,127	313,709	33%	941,127	100%	-	A
Property Damage	419,983	419,983	100%	430,181	143,394	33%	430,181	100%	-	
Unemployment	362,214	345,948	96%	364,469	308,364	85%	364,469	100%	-	B
Vehicle	250,030	250,030	100%	245,300	81,767	33%	245,300	100%	-	
Interest on Investments	254,000	284,190	112%	219,000	95,847	44%	248,900	114%	29,900	
Skid Car Training	30,000	46,926	156%	45,000	6,332	14%	45,000	100%	-	
Claims Reimbursement	20,000	77,121	386%	40,000	1,827	5%	40,000	100%	-	
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	385	13%	3,000	100%	-	
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-	
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	1,336,172	39%	3,431,306	101%	29,900	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	924,589	46%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	364,579	19%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	260,623	25%	1,021,266	100%	3,844
Vehicle	700,000	242,431	35%	800,000	94,138	12%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	467,723	78%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	53,339	21%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	2,164,990	33%	6,551,526	100%	3,844

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(1,600)	33%	(4,800)	100%	-
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(1,600)	33%	(4,800)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	8,168,164	8,168,164	100%	9,000,000	7,435,437	83%	7,435,437	83%	(1,564,563)
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(828,818)		(3,120,220)		33,744
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(1,600)		(4,800)		-
TOTAL FUND BALANCE	$ 5,931,013	$ 7,435,437	125%	$ 5,841,236	$ 6,605,019	113%	$ 4,310,417	74%	($1,530,819)

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 October 31, 2025 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	10,692,654	30%	35,820,000	100%	-	A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	851,830	27%	3,122,834	100%	-	
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	516,855	33%	1,556,257	100%	-	
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	116,952	9%	1,268,401	100%	-	
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	7,305	1%	800,000	100%	-	B
Prescription Rebates	626,446	1,180,698	188%	666,008	308,315	46%	666,008	100%	-	
Interest on Investments	211,200	307,732	146%	242,000	175,003	72%	435,700	180%	193,700	
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	12,668,914	29%	43,669,200	100%	193,700	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Health Benefits	32,172,026	29,641,211	92%	35,790,482	7,833,239	22%	35,790,482	100%	-
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	990,873	19%	5,108,296	100%	-
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	331,763	23%	1,466,802	100%	-
Wellness	104,230	39,199	38%	44,965	9,477	21%	44,965	100%	-
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	9,165,353	22%	42,410,545	100%	-
TOTAL	-	-		-	-		-		-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,859,732	3,859,732	100%	7,500,000	12,105,614	161%	12,105,614	161%	4,605,614	
Resources over Requirements	4,035,695	8,245,882		1,064,955	3,503,561		1,258,655		193,700	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 7,895,427	$ 12,105,614	153%	$ 8,564,955	$ 15,609,175	182%	$ 13,364,269	156%	$4,799,314	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 October 31, 2025 (unaudited)

33.3%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	1,665,007	14%	12,068,000	100%	48,000	A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	-	0%	1,800,500	100%	-	B
Interest on Investments	426,000	601,311	141%	468,000	177,434	38%	480,400	103%	12,400	
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	6,438	3%	185,600	100%	-	
User Fee	148,600	157,106	106%	157,000	6,500	4%	157,000	100%	-	
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	47,829	50%	95,000	100%	-	
State Reimbursement	93,000	101,948	110%	80,000	16,500	21%	80,000	100%	-	D
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	990	2%	42,500	100%	-	
Miscellaneous	36,500	42,421	116%	36,000	7,627	21%	36,000	100%	-	
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	1,928,323	13%	15,341,500	100%	60,400	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	10,237,093	9,569,368	93%	11,064,394	3,111,125	28%	10,334,568	93%	729,826	E
Materials and Services	4,267,026	3,221,390	75%	4,437,521	1,347,667	30%	4,437,521	100%	-	
Capital Outlay	2,750,500	1,543,333	56%	1,880,000	92,709	5%	1,880,000	100%	-	
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	4,551,501	26%	16,652,089	96%	729,826	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	515,000	515,000	100%	630,000	-	0%	630,000	100%	-
Transfers Out	(515,000)	(515,000)	100%	(630,000)	-	0%	(630,000)	100%	-
TOTAL TRANSFERS	-	-		-	-		-		-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	14,371,465	14,371,465	100%	12,914,000	15,149,495	117%	15,149,495	117%	2,235,495
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	(2,623,178)		(1,310,589)		790,226
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	$ 11,850,746	$ 15,149,495	128%	$ 10,813,185	$ 12,526,317	116%	$ 13,838,906	128%	$3,025,721

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.