MEMORANDUM

DATE: September 22, 2025

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

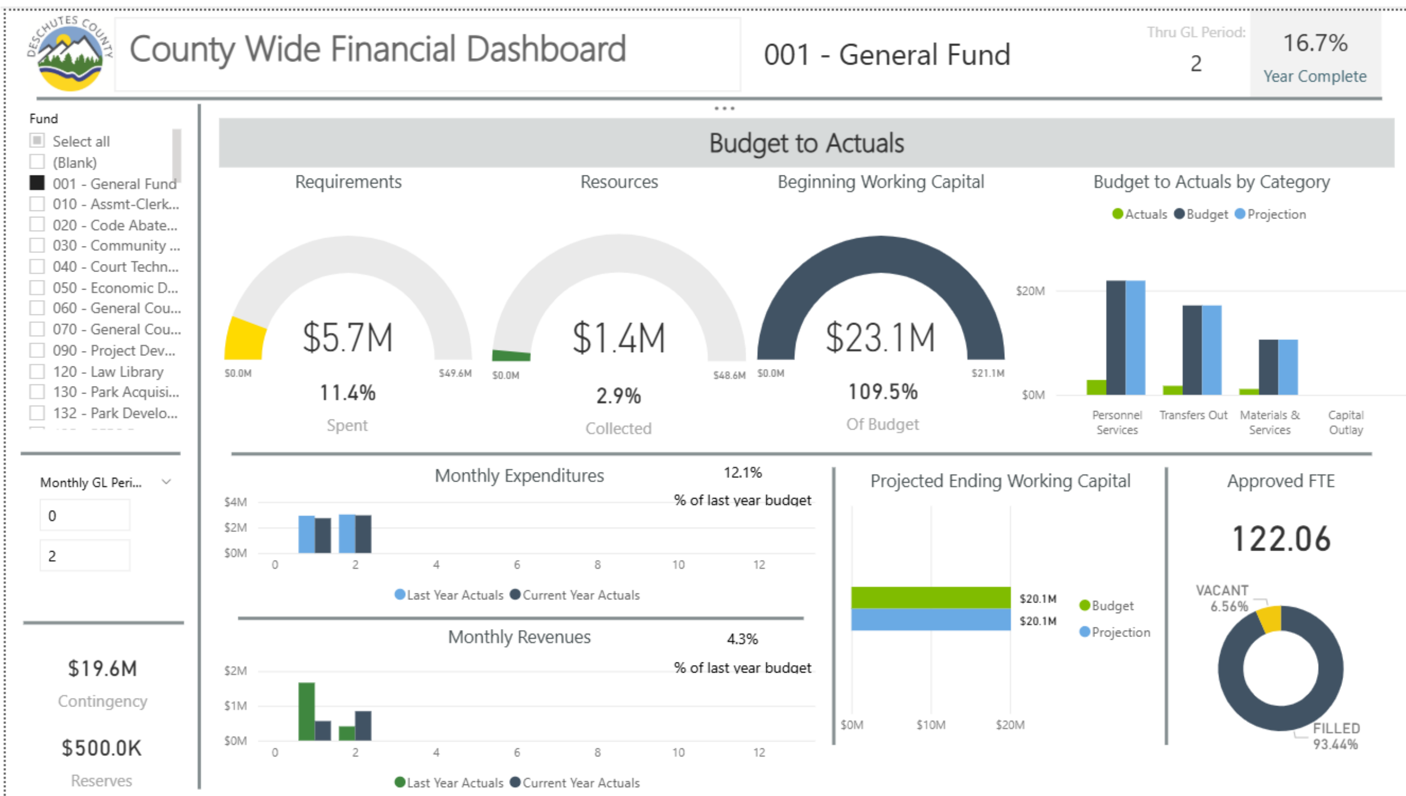
SUBJECT: Finance Report for August 2025

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is $1.4M or 2.9% of budget. By comparison, last year revenue YTD was $1.9M or 4.1% of budget.
- *Expenses* YTD are $5.7M and 11.4% of budget. By comparison, last year expenses YTD were $5.9M and 12.1% of budget.
- *Beginning Fund Balance* is $23.1M or 109.5% 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 August 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										
	Unfilled	3.26	3.26										9.25%
Clerk	Filled	9.48	9.48										
	Unfilled	1.00	1.00										9.54%
BOPTA	Filled	0.52	0.52										
	Unfilled	-	-										0.00%
DA	Filled	58.85	57.05										
	Unfilled	2.45	4.25										5.46%
Tax	Filled	6.50	5.50										
	Unfilled	-	1.00										7.69%
Veterans'	Filled	5.00	5.00										
	Unfilled	-	-										0.00%
Property Mgmt	Filled	3.00	3.00										
	Unfilled	-	-										0.00%
Total General Fund	Filled	115.35	112.55	-	-	-	-	-	-	-	-	-	
	Unfilled	6.71	9.51	-	-	-	-	-	-	-	-	-	**6.64%**
Justice Court	Filled	4.60	3.60										
	Unfilled	-	1.00										**10.87%**
Community Justice	Filled	40.60	41.20										
	Unfilled	6.40	5.80										**12.98%**
Sheriff	Filled	235.50	236.50										
	Unfilled	35.50	34.50										**12.92%**
Health Srvcs	Filled	376.43	371.58										
	Unfilled	42.20	47.05										**10.66%**
CDD	Filled	52.00	51.00										
	Unfilled	1.00	2.00										**2.83%**
Road	Filled	57.00	56.00										
	Unfilled	4.00	5.00										**7.38%**
Adult P&P	Filled	32.63	32.00										
	Unfilled	3.38	4.00										**10.24%**
Solid Waste	Filled	45.00	44.00										
	Unfilled	3.00	4.00										**7.29%**
Victims Assistance	Filled	5.50	5.50										
	Unfilled	4.00	4.00										**42.11%**
GIS Dedicated	Filled	2.00	2.00										
	Unfilled	-	-										**0.00%**
Fair & Expo	Filled	12.50	12.50										
	Unfilled	5.00	5.00										**28.57%**
Natural Resource	Filled	3.00	3.00										
	Unfilled	-	-										**0.00%**
ISF - Facilities	Filled	25.75	25.75										
	Unfilled	2.00	2.00										**7.21%**
ISF - Admin	Filled	8.75	8.75										
	Unfilled	0.50	0.50										**5.41%**
ISF - BOCC	Filled	3.00	3.00										
	Unfilled	-	-										**0.00%**
ISF - Finance	Filled	13.00	13.00										
	Unfilled	1.00	1.00										**7.14%**
ISF - Legal	Filled	7.00	7.00										
	Unfilled	-	-										**0.00%**
ISF - HR	Filled	8.00	8.00										
	Unfilled	3.00	3.00										**27.27%**
ISF - IT	Filled	19.00	19.00										
	Unfilled	1.00	2.00										**7.32%**
ISF - Risk	Filled	3.25	3.25										
	Unfilled	-	-										**0.00%**
911	Filled	56.00	56.00										
	Unfilled	5.00	5.00										**8.20%**
Total:													
	Filled	1,125.86	1,115.18	-	-	-	-	-	-	-	-	-	
	Unfilled	123.69	135.36	-	-	-	-	-	-	-	-	-	
	Total	1,249.54	1,250.54 [A]	-	-	-	-	-	-	-	-	-	
	% Unfilled	**9.90%**	**10.82%**										**10.36%**

A 1.0 FTE increase in ISF-IT for an Applications Systems Analyst III, Limited Duration, per Resolution No. 2025-031.

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

		Total Personnel Costs				Overtime		
Fund Number	Fund	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	$ 21,878,293	$ 2,843,205	$ 21,878,293	$ -	$ 70,800	$ 18,055	$ 52,745
030	030 - Juvenile	7,952,601	988,561	7,952,601	-	150,000	15,802	134,198
160	160/170 - TRT	284,576	40,037	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	680,892	92,610	680,892	-	-	-	-
255	255 - Sheriff's Office	53,651,796	7,197,558	53,651,796	-	2,365,500	376,401	1,989,099
274	274 - Health Services	64,152,894	8,425,939	63,857,420	295,474	179,900	31,706	148,194
295	295 - CDD	8,960,882	1,230,187	8,993,114	(32,232)	28,750	4,280	24,470
325	325 - Road	10,434,868	1,404,925	10,454,963	(20,095)	200,000	24,227	175,773
355	355 - Adult P&P	6,363,227	837,587	6,363,227	-	10,000	683	9,317
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	872,655	6,742,398	-	150,000	16,500	133,500
615	615 - Fair & Expo	2,018,500	238,999	2,018,500	-	40,000	18,118	21,882
616	616 - Annual County Fair	284,780	46,817	284,780	-	2,500	2,401	99
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	18,325	172,715	-	4,000	281	3,719
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	79,541	575,411	-	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	1,430,450	11,064,394	-	400,000	34,067	365,933
	999 - All Other Funds	19,917,527	2,489,381	19,917,527	-	61,700	3,063	58,637
	Total	$ 215,135,754	$ 28,236,776	$ 214,892,607	$ 243,147	$ 3,663,260	$ 545,584	$ 3,117,676

Budget to Actuals - Countywide Summary

16.7% Year Complete

All Departments

FY26 YTD August 31, 2025 (unaudited)

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%
001 - General Fund	47,226,179	48,860,230	103%	48,569,324	1,405,707	3%	48,576,324	100%
030 - Juvenile	926,504	1,089,492	118%	1,012,772	155,066	15%	1,125,292	111%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	4,318,538	35%	12,849,000	103%
200 - ARPA	9,726,687	9,640,284	99%	984,959	519,683	53%	984,959	100%
220 - Justice Court	506,200	525,739	104%	542,597	99,506	18%	542,597	100%
255 - Sheriff's Office	64,030,262	65,683,588	103%	67,205,539	1,167,396	2%	67,205,539	100%
274 - Health Services	69,034,749	66,297,975	96%	65,210,754	4,907,767	8%	64,398,767	99%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	1,859,772	19%	10,004,169	101%
325 - Road	27,585,291	28,539,189	103%	27,423,030	3,474,402	13%	27,435,865	100%
355 - Adult P&P	6,323,657	6,474,077	102%	6,888,500	1,332,512	19%	6,081,051	88%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	117,671	8%	1,384,712	100%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	3,757,039	17%	22,204,706	100%
615 - Fair & Expo	3,206,000	3,065,966	96%	3,677,500	440,452	12%	3,281,000	89%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,648,814	100%	2,716,376	102%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	24,958	21%	117,000	100%
618 - RV Park	489,000	550,566	113%	493,800	134,736	27%	519,579	105%
619 - RV Park Reserve	45,000	60,431	134%	58,000	11,460	20%	58,000	100%
670 - Risk Management	3,398,791	3,560,379	105%	3,401,406	718,506	21%	3,401,406	100%
675 - Health Benefits	42,854,789	42,583,511	99%	43,475,500	5,968,668	14%	43,475,500	100%
705 - 911	14,733,900	15,114,610	103%	15,281,100	158,467	1%	15,281,100	100%
999 - Other	66,990,312	60,966,075	91%	60,989,947	7,381,729	12%	60,986,947	100%
TOTAL RESOURCES	402,444,366	400,240,536	99%	393,943,477	40,602,849	10%	392,629,889	100%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	33,458,125	27,753,041	83%	32,454,372	3,956,435	12%	32,454,372	100%
030 - Juvenile	9,381,846	8,395,583	89%	10,005,365	1,251,776	13%	10,005,365	100%
160/170 - TLT	5,897,854	5,866,504	99%	3,787,748	571,075	15%	3,787,748	100%
200 - ARPA	987,540	901,136	91%	984,959	96,762	10%	984,959	100%
220 - Justice Court	863,097	848,978	98%	911,837	131,894	14%	911,837	100%
255 - Sheriff's Office	66,610,275	62,032,950	93%	68,836,488	9,006,013	13%	68,836,488	100%
274 - Health Services	84,148,302	76,480,381	91%	85,239,096	10,413,145	12%	84,176,942	99%
295 - CDD	9,991,245	9,641,286	96%	10,858,928	1,589,879	15%	10,897,910	100%
325 - Road	19,655,197	17,976,718	91%	19,713,342	2,952,819	15%	19,733,437	100%
355 - Adult P&P	8,371,685	7,309,804	87%	8,310,376	1,044,325	13%	8,110,376	98%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	133,453	1%	18,722,701	98%
610 - Solid Waste	17,321,744	15,304,121	88%	18,981,700	1,455,813	8%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,530	88%	5,180,328	505,981	10%	4,796,500	93%
616 - Annual County Fair	2,671,901	2,735,980	102%	2,733,905	2,101,722	77%	2,733,905	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	-	0%	1,265,000	100%
618 - RV Park	726,864	581,252	80%	584,318	71,914	12%	556,516	95%
619 - RV Park Reserve	170,000	-	0%	170,000	-	0%	170,000	100%
670 - Risk Management	5,631,442	4,358,595	77%	6,555,370	979,033	15%	6,555,370	100%
675 - Health Benefits	38,819,094	35,056,943	90%	42,410,545	2,407,363	6%	42,410,545	100%
705 - 911	17,254,619	14,333,116	83%	17,381,915	2,064,801	12%	17,381,915	100%
999 - Other	108,891,467	67,970,672	62%	93,718,811	7,233,796	8%	93,676,381	100%
TOTAL REQUIREMENTS	453,273,963	370,504,790	82%	449,107,104	47,968,000	11%	447,149,967	100%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	(14,367,610)	(13,527,898)	94%	(17,064,685)	(1,719,647)	10%	(17,064,685)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	1,388,770	17%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,435,685)	99%	(8,504,172)	(1,166,820)	14%	(9,061,252)	107%
200 - ARPA	(9,038,089)	(9,038,090)	100%	-	-		-	
220 - Justice Court	380,521	323,238	85%	391,417	65,236	17%	391,417	100%
255 - Sheriff's Office	3,399,187	3,433,619	101%	3,319,909	606,402	18%	3,319,909	100%
274 - Health Services	10,671,364	6,469,556	61%	17,813,229	105,747	1%	17,045,482	96%
295 - CDD	(123,668)	(125,725)	102%	790,941	-	0%	790,941	100%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,426)	0%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	97,200	17%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	-	0%	9,600,781	100%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(3,989)	0%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	218,751	17%	1,312,508	100%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(39,167)	17%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,543	99%	448,946	74,824	17%	448,946	100%
618 - RV Park	57,858	57,858	100%	(41,600)	(6,933)	17%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	36,933	17%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(800)	17%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	11,643,508	16,592,662	143%	(2,600,674)	349,920	-13%	(1,275,847)	49%
TOTAL TRANSFERS	-	-		-	-		-	

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026			
ENDING FUND BALANCE	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,071,821	155%	20,120,267	18,794,646	20,127,267	100%
030 - Juvenile	977,419	2,126,671	218%	1,040,024	2,418,731	1,486,041	143%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	4,080,642	1,500,000	100%
200 - ARPA	-	-	999%	-	422,921	-	
220 - Justice Court	23,624	-	0%	22,177	32,848	22,177	100%
255 - Sheriff's Office	16,386,036	22,651,119	138%	20,188,960	15,530,015	20,188,960	100%
274 - Health Services	8,014,338	8,743,678	109%	7,529,160	3,106,320	7,600,046	101%
295 - CDD	38,691	888,339	999%	900,299	1,158,232	942,317	105%
325 - Road	3,206,945	5,839,323	182%	2,440,000	6,354,480	3,857,191	158%
355 - Adult P&P	905,760	2,118,061	234%	861,322	2,503,447	807,030	94%
465 - Road CIP	11,340,452	17,787,235	157%	7,349,914	17,771,453	10,050,027	137%
610 - Solid Waste	1,921,897	4,456,699	232%	1,984,768	6,753,937	3,067,794	155%
615 - Fair & Expo	126,731	549,343	433%	212,680	655,977	200,008	94%
616 - Annual County Fair	66,317	324,220	489%	58,462	832,145	118,471	203%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,713	142%	2,914,946	3,813,348	2,914,946	100%
618 - RV Park	132,760	339,939	256%	66,882	382,727	120,463	180%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,639,600	1,752,356	1,639,600	100%
670 - Risk Management	5,931,013	7,365,448	124%	5,841,236	7,104,121	5,841,236	100%
675 - Health Benefits	7,895,427	11,386,300	144%	8,564,955	14,733,321	11,364,955	133%
705 - 911	11,850,746	15,152,959	128%	10,813,185	12,766,815	12,572,977	116%
999 - Other	97,994,846	137,735,181	141%	106,977,433	137,253,692	108,666,334	102%
TOTAL FUND BALANCE	187,011,044	267,471,010	143%	201,026,270	258,222,173	213,087,840	106%

Budget to Actuals Report

General Fund - Fund 001

FY26 YTD August 31, 2025 (unaudited)

16.7%
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	47,945	0%	41,196,000	100%	-	A
Property Taxes - Prior	328,000	459,989	140%	338,000	103,674	31%	338,000	100%	-	
Other General Revenues	4,059,656	4,351,209	107%	3,792,176	485,430	13%	3,792,176	100%	-	
Assessor	849,000	868,511	102%	821,000	6,380	1%	821,000	100%	-	
Clerk	1,426,160	1,583,352	111%	1,331,240	250,037	19%	1,331,240	100%	-	
District Attorney	427,077	511,255	120%	206,832	86,013	42%	206,832	100%	-	
Tax Office	146,200	152,257	104%	142,700	9,291	7%	142,700	100%	-	
Veterans	305,086	220,206	72%	194,448	-	0%	201,448	104%	7,000	B
Property Management	70,000	75,275	108%	97,000	16,083	17%	97,000	100%	-	
Non-Departmental	-	636,279		438,928	400,853	91%	438,928	100%	-	
TOTAL RESOURCES	47,226,179	48,848,280	103%	48,569,324	1,405,707	3%	48,576,324	100%	7,000	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
PVAB	96,193	91,103	95%	100,980	19,527	19%	100,980	100%	-	
Assessor	6,709,361	5,882,758	88%	6,898,967	1,066,627	15%	6,898,967	100%	-	
Clerk	2,719,443	2,407,606	89%	2,416,514	226,477	9%	2,416,514	100%	-	
District Attorney	13,369,290	12,487,474	93%	14,143,428	1,829,917	13%	14,143,428	100%	-	
Medical Examiner	466,854	396,143	85%	465,653	25,342	5%	465,653	100%	-	
Tax Office	1,065,042	1,024,545	96%	1,054,084	175,728	17%	1,054,084	100%	-	
Veterans	1,068,340	985,878	92%	1,012,065	149,246	15%	1,012,065	100%	-	
Property Management	596,494	576,409	97%	640,822	91,949	14%	640,822	100%	-	
Non-Departmental	7,367,108	3,889,175	53%	5,721,859	371,622	6%	5,721,859	100%	-	
TOTAL REQUIREMENTS	33,458,125	27,741,091	83%	32,454,372	3,956,435	12%	32,454,372	100%	-	
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)	(19,004,409)	96%	(17,126,185)	(1,719,647)	10%	(17,126,185)	100%	-	
TOTAL TRANSFERS	(14,367,610)	(13,527,898)	94%	(17,064,685)	(1,719,647)	10%	(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	23,065,022	109%	21,070,000	100%	-	C
Resources over Requirements	13,768,054	21,107,189		16,114,952	(2,550,728)		16,121,952		7,000	
Net Transfers - In (Out)	(14,367,610)	(13,527,898)		(17,064,685)	(1,719,647)		(17,064,685)		-	
TOTAL FUND BALANCE	$ 14,892,974	$ 23,071,821	155%	$ 20,120,267	$ 18,794,646	93%	$ 20,127,267	100%	$7,000	D

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

B Oregon Dept. of Veteran's Affairs grant reimbursed quarterly

C Final Beginning Fund Balance will be determined after the final close of FY25

D Out of the total ending fund balance, $13,594,731 are required contingency balances, $663,000 are restricted Opioid Settlement Funds, $567,963 are recategorized ARPA funds that haven't been allocated and $500K is Emergency Reserves.

Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
OYA Basic & Diversion	477,421	503,583	105%	480,000	-	0%	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	16,916	17%	101,000	100%	-	
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	5,940	8%	75,000	100%	-	
Gen Fund-Opioid Settlement	-	-		74,000	-	0%	74,000	100%	-	
Interest on Investments	49,000	87,043	178%	57,000	16,518	29%	57,000	100%	-	
Expungements	40,000	68,236	171%	40,000	-	0%	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	111,615	429%	137,520	529%	111,520	A
OJD Court Fac/Sec SB 1065	12,000	16,284	136%	12,000	3,317	28%	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	1,089,492	118%	1,012,772	155,066	15%	1,125,292	111%	112,520	

REQUIREMENTS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance
Personnel Services	7,497,894	6,685,508	89%	7,952,601	988,561	12%	7,952,601	100%	-
Materials and Services	1,863,952	1,690,256	91%	2,052,764	263,215	13%	2,052,764	100%	-
Capital Outlay	20,000	19,819	99%	-	-		-		-
TOTAL REQUIREMENTS	9,381,846	8,395,583	89%	10,005,365	1,251,776	13%	10,005,365	100%	-

TRANSFERS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	1,401,583	17%	8,409,500	100%	-
Transfers Out	-	-		(1,324)	(221)	17%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(12,593)	17%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	1,388,770	17%	8,332,617	100%	-

FUND BALANCE	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Beginning Fund Balance	1,364,608	1,364,608	100%	1,700,000	2,126,671	125%	2,033,497	120%	333,497	C
Resources over Requirements	(8,455,342)	(7,306,091)		(8,992,593)	(1,096,710)		(8,880,073)		112,520	
Net Transfers - In (Out)	8,068,153	8,068,153		8,332,617	1,388,770		8,332,617		-	
TOTAL FUND BALANCE	$ 977,419	$ 2,126,671	218%	$ 1,040,024	$ 2,418,731	233%	$ 1,486,041	143%	$446,017	

A Deferred revenue from FY25 for COHC grant.

B Work crew contract for cleanup services.

C Fund balanced based on closeout of FY25 (Materials and services reduction along with vacancy savings from FY25).

Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Lodging Taxes	12,332,800	12,539,364	102%	12,341,000	4,300,363	35%	12,341,000	100%	-	
Interest on Investments	68,000	98,403	145%	108,000	18,175	17%	108,000	100%	-	
Certificate of Authority Revenue	-	-		-	-		400,000		400,000	A
Miscellaneous	-	614		-	-		-		-	
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	4,318,538	35%	12,849,000	103%	400,000	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
VCO	3,376,105	3,359,350	100%	3,305,854	460,800	14%	3,305,854	100%	-	B
Administrative	287,388	280,544	98%	325,976	49,294	15%	325,976	100%	-	
Interfund Charges	186,611	186,611	100%	113,168	18,861	17%	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	5,866,504	99%	3,787,748	571,075	15%	3,787,748	100%	-	

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)	(3,333)	17%	(20,000)	100%	-	
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(12,500)	17%	(75,000)	100%	-	
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(62,762)	17%	(376,572)	100%	-	
Transfer Out - Justice Court	(380,521)	(323,238)	85%	(400,521)	(66,754)	17%	(400,521)	100%	-	
Transfer Out - F&E Reserve	(465,396)	(459,543)	99%	(448,946)	(74,824)	17%	(448,946)	100%	-	C
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(163,048)	17%	(978,285)	100%	-	
Transfer Out - General County Reserve	(921,670)	(925,531)	100%	(1,049,811)	(174,969)	17%	(1,606,891)	153%	(557,080)	
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)	(608,631)	17%	(3,651,787)	100%	-	
TOTAL TRANSFERS	(8,502,946)	(8,435,685)	99%	(8,504,172)	(1,166,820)	14%	(9,061,252)	107%	(557,080)	

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	6,771,876		8,661,252	3,747,463		9,061,252		400,000	
Net Transfers - In (Out)	(8,502,946)	(8,435,685)		(8,504,172)	(1,166,820)		(9,061,252)		(557,080)	
TOTAL FUND BALANCE	$ 1,163,809	$ 1,500,000	129%	$ 1,500,000	$ 4,080,642	272%	$ 1,500,000	100%	$-	D

A Estimated Certificate of Authority Fee revenue
B Payments to VCO based on a percent of TLT collections
C The balance of the 1% F&E TLT is transferred to F&E reserves
D 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 August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,834,747	98%	984,959	519,683	53%	984,959	100%	-
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-		-		-
Interest on Investments	183,392	183,392	100%	-	-		-		-
TOTAL RESOURCES	9,726,687	9,640,284	99%	984,959	519,683	53%	984,959	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Infrastructure	-	(149,988)		625,719	6,115	1%	625,719	100%	-
Services to Disproportionately Impacted Communities	727,947	756,925	104%	359,240	90,646	25%	359,240	100%	-
Negative Economic Impacts	-	-		-	-		-		-
Administrative	46,860	92,716	198%	-	-		-		-
Public Health	212,733	201,482	95%	-	-		-		-
TOTAL REQUIREMENTS	987,540	901,136	91%	984,959	96,762	10%	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)	(9,038,090)	100%	-	-		-		-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	298,942	298,942	100%	-	-		-		-
Resources over Requirements	8,739,147	8,739,148		-	422,921		-		-
Net Transfers - In (Out)	(9,038,089)	(9,038,090)		-	-		-		-
TOTAL FUND BALANCE	-	$-		-	$ 422,921	999%	-		$-

Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance
Court Fines & Fees	504,200	523,360	104%	534,597	97,349	18%	534,597	100%	-
Other	-	-		7,300	1,815	25%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	342	49%	700	100%	-
TOTAL RESOURCES	506,200	525,739	104%	542,597	99,506	18%	542,597	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	641,713	632,641	99%	680,892	92,610	14%	680,892	100%	-
Materials and Services	221,384	216,336	98%	230,945	39,285	17%	230,945	100%	- A
TOTAL REQUIREMENTS	863,097	848,978	98%	911,837	131,894	14%	911,837	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TRT	380,521	323,238	85%	400,521	66,754	17%	400,521	100%	-
Transfers Out	-	-		(9,104)	(1,517)	17%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,238	85%	391,417	65,236	17%	391,417	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	-	-		-	-		-	0%	-
Resources over Requirements	(356,897)	(323,238)		(369,240)	(32,388)		(369,240)		-
Net Transfers - In (Out)	380,521	323,238		391,417	65,236		391,417		-
TOTAL FUND BALANCE	$ 23,624	$ 0	0%	$ 22,177	$ 32,848	148%	$ 22,177	100%	$0

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

Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
LED #1 Property Tax Current	40,066,974	39,848,942	99%	41,530,000	45,741	0%	41,530,000	100%	-
LED #2 Property Tax Current	15,958,353	15,927,104	100%	16,573,000	18,282	0%	16,573,000	100%	-
Sheriff's Office Revenues	7,034,935	8,274,910	118%	7,924,539	838,160	11%	7,924,539	100%	-
LED #1 Interest	400,000	745,621	186%	504,000	91,026	18%	504,000	100%	-
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	98,703	32%	310,000	100%	-
LED #2 Interest	150,000	296,571	198%	239,000	35,391	15%	239,000	100%	-
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	40,093	32%	125,000	100%	-
LED #1 Foreclosed Properties	-	767		-	-		-		-
LED #2 Foreclosed Properties	-	306		-	-		-		-
TOTAL RESOURCES	64,030,262	65,677,588	103%	67,205,539	1,167,396	2%	67,205,539	100%	-
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Digital Forensics	1,419,216	1,441,291	102%	1,518,547	274,187	18%	1,518,547	100%	-
Concealed Handgun Licenses	592,803	511,225	86%	681,414	94,352	14%	681,414	100%	-
Rickard Ranch	610,205	404,707	66%	489,653	64,370	13%	489,653	100%	-
Sheriff's Services	5,230,244	5,517,314	105%	5,483,124	949,206	17%	5,483,124	100%	-
Civil/Special Units	1,281,834	1,164,272	91%	1,359,767	122,042	9%	1,359,767	100%	-
Automotive/Communications	4,152,483	3,833,518	92%	3,775,328	372,564	10%	3,775,328	100%	-
Detective	4,710,801	4,007,925	85%	5,097,713	566,173	11%	5,097,713	100%	-
Patrol	15,307,105	14,856,156	97%	14,967,896	2,314,169	15%	14,967,896	100%	-
Records	875,606	854,723	98%	1,056,150	128,754	12%	1,056,150	100%	-
Adult Jail	25,112,557	23,163,023	92%	27,212,459	3,440,316	13%	27,212,459	100%	-
Court Security	649,844	549,005	84%	670,951	97,169	14%	670,951	100%	-
Emergency Services	888,223	697,060	78%	863,808	58,046	7%	863,808	100%	-
Special Services	3,055,000	2,726,723	89%	2,895,912	316,423	11%	2,895,912	100%	-
Training	1,765,299	1,123,641	64%	1,505,100	124,238	8%	1,505,100	100%	-
Other Law Enforcement	959,055	675,493	70%	858,666	84,002	10%	858,666	100%	-
Non - Departmental	-	500,875	999%	400,000	(0)	0%	400,000	100%	-
TOTAL REQUIREMENTS	66,610,275	62,026,950	93%	68,836,488	9,006,013	13%	68,836,488	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	608,631	17%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(2,230)	3%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(258,500)	100%	(259,500)	-	0%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,433,619	101%	3,319,909	606,402	18%	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	22,762,230	123%	18,500,000	100%	- A
Resources over Requirements	(2,580,013)	3,650,639		(1,630,949)	(7,838,617)		(1,630,949)		-
Net Transfers - In (Out)	3,399,187	3,433,619		3,319,909	606,402		3,319,909		-
TOTAL FUND BALANCE	$ 16,386,036	$ 22,651,119	138%	$ 20,188,960	$ 15,530,015	77%	$ 20,188,960	100%	$0

A Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

Health Services - Fund 274

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Grant	28,477,273	22,424,441	79%	26,868,127	407,895	2%	25,987,131	97%	(880,996)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	2,942,370	17%	17,407,429	100%	-
OHP Fee for Service	4,788,744	6,429,640	134%	5,680,220	505,577	9%	5,680,220	100%	-
State Miscellaneous	7,330,050	10,107,552	138%	4,912,787	474,047	10%	4,858,717	99%	(54,070)
Local Grants	2,763,131	2,192,648	79%	2,053,887	27,225	1%	1,968,803	96%	(85,084)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	70,438	4%	1,746,506	100%	-
Medicaid	627,276	1,417,080	226%	1,168,850	128,948	11%	1,168,850	100%	-
Interfund Contract- Gen Fund	169,000	127,000	75%	1,094,969	21,167	2%	1,094,969	100%	-
State - Medicaid/Medicare	1,587,117	1,119,530	71%	981,950	100,105	10%	981,950	100%	-
Other	1,293,235	769,358	59%	847,130	21,860	3%	1,055,200	125%	208,070
Interest on Investments	317,000	717,053	226%	752,000	107,086	14%	752,000	100%	-
Patient Fees	761,626	842,003	111%	740,630	39,015	5%	740,630	100%	-
State - Medicare	195,057	435,583	223%	380,938	25,918	7%	380,938	100%	-
Vital Records	318,000	363,086	114%	325,000	36,117	11%	325,000	100%	-
Liquor Revenue	177,574	157,079	88%	177,799	-	0%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	-	0%	72,625	100%	93
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-
TOTAL RESOURCES	69,034,749	66,297,975	96%	65,210,754	4,907,767	8%	64,398,767	99%	(811,987)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Administration Allocation	-	-	0%	-	-		-		-
Personnel Services	58,905,375	56,716,865	96%	64,152,894	8,425,939	13%	63,857,420	100%	295,474
Materials and Services	23,310,927	19,088,068	82%	15,909,360	1,935,035	12%	15,852,680	100%	56,680
Capital Outlay	1,932,000	675,448	35%	5,176,842	52,172	1%	4,466,842	86%	710,000
TOTAL REQUIREMENTS	84,148,302	76,480,381	91%	85,239,096	10,413,145	12%	84,176,942	99%	1,062,154
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- OHP Mental Health	4,266,163	-	0%	11,130,299	-	0%	10,362,552	93%	(767,747)
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	62,762	17%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(65,785)	11%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	6,469,556	61%	17,813,229	105,747	1%	17,045,482	96%	(767,747)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	9,744,273	8,505,951	87%	10,332,739	106%	588,466
Resources over Requirements	(15,113,553)	(10,182,405)		(20,028,342)	(5,505,378)		(19,778,175)		250,167
Net Transfers - In (Out)	10,671,364	6,469,556		17,813,229	105,747		17,045,482		(767,747)
TOTAL FUND BALANCE	$ 8,014,338	$ 8,743,678	109%	$ 7,529,160	$ 3,106,320	41%	$ 7,600,046	101%	$70,886

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

16.7%
Year Complete

RESOURCES	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Interest on Investments	317,000	717,053	226%	752,000	107,086	14%	752,000	100%	-	
State Miscellaneous	-	-		350,000	-	0%	350,000	100%	-	
Vital Records	-	-		325,000	36,117	11%	325,000	100%	-	
Other	511,588	252,702	49%	256,035	8,498	3%	256,753	100%	718	
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	1,564,499	109%	1,695,415	151,701	9%	1,696,133	100%	718	

REQUIREMENTS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Personnel Services	7,890,669	7,648,965	97%	9,660,203	1,278,019	13%	9,660,203	100%	-	A
Materials and Services	8,988,940	8,825,581	98%	9,893,148	1,610,801	16%	9,894,137	100%	(989)	
Capital Outlay	-	8,651	999%	-	-		-		-	
Administration Allocation	(15,263,182)	(15,138,583)	99%	(17,606,513)	-	0%	(17,606,513)	100%	-	
TOTAL REQUIREMENTS	1,616,427	1,344,614	83%	1,946,838	2,888,820	148%	1,947,827	100%	(989)	

TRANSFERS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Transfers In- General Fund	-	-		175,000	-	0%	175,000	100%	-	
Transfers Out	(377,446)	(377,446)	100%	(394,712)	(65,785)	17%	(394,712)	100%	-	
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(65,785)	30%	(219,712)	100%	-	

FUND BALANCE	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Beginning Fund Balance	3,470,762	3,470,762	100%	3,375,000	3,313,098	98%	3,437,711	102%	62,711	B
Resources over Requirements	(180,876)	219,885		(251,423)	(2,737,120)		(251,694)		(271)	
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(65,785)		(219,712)		-	
TOTAL FUND BALANCE	$ 2,912,441	$ 3,313,201	114%	$ 2,903,865	$ 510,193	18%	$ 2,966,305	102%	$62,440	

A Personnel projections assume 5% vacancy.

B Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Grant	21,305,001	14,799,202	69%	20,697,708	398,491	2%	20,283,756	98%	(413,952) A
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	2,909,401	17%	17,016,429	100%	-
OHP Fee for Service	4,764,259	6,395,965	134%	5,645,320	501,953	9%	5,645,320	100%	-
State Miscellaneous	6,861,414	9,167,445	134%	3,624,187	474,047	13%	3,566,317	98%	(57,870)
Local Grants	2,427,949	1,696,728	70%	1,477,702	-	0%	1,299,702	88%	(178,000)
Medicaid	627,276	1,417,080	226%	1,168,850	128,948	11%	1,168,850	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	830,239	21,167	3%	830,239	100%	-
Patient Fees	575,975	722,977	126%	661,110	32,566	5%	661,110	100%	-
State - Medicare	195,057	435,583	223%	380,938	25,918	7%	380,938	100%	-
Liquor Revenue	177,574	157,079	88%	177,799	-	0%	177,799	100%	-
Other	6,241	44,050	706%	10	400	999%	400	999%	390
Federal Grants	824,623	197,998	24%	-	-		-		-
TOTAL RESOURCES	54,587,100	51,412,613	94%	51,680,292	4,492,890	9%	51,030,860	99%	(649,432)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Administration Allocation	11,474,916	11,351,672	99%	13,817,629	-	0%	13,817,629	100%	-
Personnel Services	37,998,825	36,558,069	96%	41,950,930	5,580,124	13%	41,679,863	99%	271,067
Materials and Services	11,393,406	7,617,493	67%	4,221,104	321,590	8%	4,141,699	98%	79,405
Capital Outlay	1,932,000	666,797	35%	5,176,842	52,172	1%	4,466,842	86%	710,000
TOTAL REQUIREMENTS	62,799,147	56,194,030	89%	65,166,505	5,953,886	9%	64,106,033	98%	1,060,472

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- OHP Mental Health	3,962,859	-	0%	10,821,962	-	0%	10,054,215	93%	(767,747)
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	100%	-
TOTAL TRANSFERS	6,262,132	2,355,049	38%	12,002,198	-	0%	11,234,451	94%	(767,747)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	3,554,722	2,184,524	61%	3,834,709	108%	279,987 B
Resources over Requirements	(8,212,047)	(4,781,418)		(13,486,213)	(1,460,996)		(13,075,173)		411,040
Net Transfers - In (Out)	6,262,132	2,355,049		12,002,198	-		11,234,451		(767,747)
TOTAL FUND BALANCE	$ 2,997,062	$ 2,520,607	84%	$ 2,070,707	$ 723,528	35%	$ 1,993,987	96%	($76,720)

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

B Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
State Grant	7,039,983	7,492,148	106%	6,158,039	9,404	0%	5,690,995	92%	(467,044)	A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	70,438	4%	1,746,506	100%	-	
State - Medicaid/Medicare	1,587,117	1,119,530	71%	981,950	100,105	10%	981,950	100%	-	
State Miscellaneous	468,636	940,108	201%	938,600	-	0%	942,400	100%	3,800	
Other	775,406	472,606	61%	591,085	12,962	2%	798,047	135%	206,962	B
Local Grants	335,182	495,920	148%	576,185	27,225	5%	669,101	116%	92,916	C
OHP Capitation	360,000	357,039	99%	391,000	32,969	8%	391,000	100%	-	
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,730	100%	-	
Patient Fees	185,651	119,026	64%	79,520	6,449	8%	79,520	100%	-	
Federal Grants	162,746	171,517	105%	72,532	-	0%	72,625	100%	93	D
OHP Fee for Service	24,485	33,675	138%	34,900	3,624	10%	34,900	100%	-	
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-	
Vital Records	318,000	363,086	114%	-	-		-		-	
TOTAL RESOURCES	13,012,098	13,320,864	102%	11,835,047	263,176	2%	11,671,774	99%	(163,273)	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	3,788,266	3,786,911	100%	3,788,884	-	0%	3,788,884	100%	-	
Personnel Services	13,015,881	12,509,831	96%	12,541,761	1,567,795	13%	12,517,354	100%	24,407	E
Materials and Services	2,928,582	2,644,994	90%	1,795,108	2,643	0%	1,816,844	101%	(21,736)	
TOTAL REQUIREMENTS	19,732,729	18,941,737	96%	18,125,753	1,570,438	9%	18,123,082	100%	2,671	
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	62,762	17%	376,572	100%	-	
Transfers In- OHP Mental Health	303,304	-	0%	308,337	-	0%	308,337	100%	-	
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	4,491,953	94%	6,030,743	171,532	3%	6,030,743	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,038,789	4,038,789	100%	2,814,551	3,008,329	107%	3,060,319	109%	245,768	F
Resources over Requirements	(6,720,631)	(5,620,873)		(6,290,706)	(1,307,262)		(6,451,308)		(160,602)	
Net Transfers - In (Out)	4,786,678	4,491,953		6,030,743	171,532		6,030,743		-	
TOTAL FUND BALANCE	$ 2,104,836	$ 2,909,870	138%	$ 2,554,588	$ 1,872,599	73%	$ 2,639,754	103%	$85,166	

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 Slight increase in originally budgeted NEHA award

E Personnel projection assumes an average of 4% vacancy.

F Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

Community Development - Fund 295

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Admin - Operations	144,238	139,218	97%	144,500	22,890	16%	146,500	101%	2,000	A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	216,337	20%	1,085,878	100%	-	
Building Safety	3,414,568	3,293,374	96%	3,243,170	636,648	20%	3,280,170	101%	37,000	A
Electrical	918,502	882,298	96%	1,039,420	189,711	18%	1,041,420	100%	2,000	A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	162,209	14%	1,144,292	100%	-	
Current Planning	1,916,960	2,290,585	119%	2,205,985	410,105	19%	2,245,985	102%	40,000	A
Long Range Planning	974,972	1,177,134	121%	1,059,924	221,872	21%	1,059,924	100%	-	
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	1,859,772	19%	10,004,169	101%	81,000	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	3,552,093	3,478,625	98%	3,640,125	568,665	16%	3,671,409	101%	(31,284)	B
Code Compliance	801,574	759,159	95%	870,608	130,587	15%	871,608	100%	(1,000)	
Building Safety	2,133,076	1,993,855	93%	2,298,843	372,188	16%	2,629,028	114%	(330,185)	C
Electrical	612,818	626,628	102%	809,673	80,751	10%	484,987	60%	324,686	C
Onsite Wastewater	724,202	706,986	98%	841,118	120,432	14%	844,318	100%	(3,200)	
Current Planning	1,410,470	1,289,132	91%	1,556,999	200,123	13%	1,553,948	100%	3,051	D
Long Range Planning	757,012	786,901	104%	841,562	117,133	14%	842,612	100%	(1,050)	
TOTAL REQUIREMENTS	9,991,245	9,641,286	96%	10,858,928	1,589,879	15%	10,897,910	100%	(38,982)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	-	0%	633,865	100%	-
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	194,626	100%	-
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)	-	0%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	-	0%	790,941	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	752,366	752,366	100%	1,045,117	888,339	85%	1,045,117	100%	-
Resources over Requirements	(590,007)	261,698		(935,759)	269,893		(893,741)		42,018
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	-		790,941		-
TOTAL FUND BALANCE	$ 38,691	$ 888,339	999%	$ 900,299	$ 1,158,232	129%	$ 942,317	105%	$42,018

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 reflects addition of new FTE.

Budget to Actuals Report

Road - Fund 325

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	3,354,785	15%	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	48,277	3%	1,642,616	100%	-
Sale of Equip & Material	486,300	605,063	124%	431,000	90	0%	431,000	100%	-
Forest Receipts	-	-		426,750	-	0%	426,750	100%	-
Interest on Investments	158,000	301,549	191%	299,000	59,794	20%	299,000	100%	-
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	5,633	9%	63,164	100%	-
Mineral Lease Royalties	50,000	179,852	360%	50,000	707	1%	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%	-	350		2,200		2,200
State Miscellaneous	-	-		-	4,764		10,635		10,635
IF Capital Projects - Revenue	-	121,966		-	-		-		-
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	3,474,402	13%	27,435,865	100%	12,835

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	9,662,228	9,436,210	98%	10,434,868	1,404,925	13%	10,454,963	100%	(20,095)	A
Materials and Services	9,992,969	8,540,507	85%	9,278,474	1,547,893	17%	9,278,474	100%	-	
TOTAL REQUIREMENTS	19,655,197	17,976,718	91%	19,713,342	2,952,819	15%	19,733,437	100%	(20,095)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,426)	0%	(9,690,281)	100%	-
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,426)	0%	(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	5,839,323	132%	5,845,044	132%	1,424,451
Resources over Requirements	7,930,094	10,562,472		7,709,688	521,583		7,702,428		(7,260)
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(6,426)		(9,690,281)		-
TOTAL FUND BALANCE	$ 3,206,945	$ 5,839,323	182%	$ 2,440,000	$ 6,354,480	260%	$ 3,857,191	158%	$1,417,191

A Increase to On-Call for Rich Owens, will be offset by unfilled positions

Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD August 31, 2025 (unaudited)

16.7%
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%	294,947	109%	24,947	B
Interest on Investments	73,000	125,990	173%	101,000	19,943	20%	101,000	100%	-	
Gen Fund-Opioid Settlement	50,000	-	0%	87,000	-	0%	87,000	100%	-	
Interfund- Sheriff	60,000	60,000	100%	60,000	10,000	17%	60,000	100%	-	
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-	
Miscellaneous	500	18,306	999%	500	1,200	240%	5,300	999%	4,800	C
Oregon BOPPPS	-	12,632		-	-		-		-	
TOTAL RESOURCES	6,323,657	6,474,077	102%	6,888,500	1,332,512	19%	6,081,051	88%	(807,449)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	6,387,456	5,599,265	88%	6,363,227	837,587	13%	6,363,227	100%	-	
Materials and Services	1,984,229	1,710,539	86%	1,947,149	206,738	11%	1,747,149	90%	200,000	D
TOTAL REQUIREMENTS	8,371,685	7,309,804	87%	8,310,376	1,044,325	13%	8,110,376	98%	200,000	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	703,369	703,369	100%	673,300	112,217	17%	673,300	100%	-
Transfers Out	-	-		(13,297)	(2,216)	17%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(12,801)	17%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	97,200	17%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	2,326,824	2,326,824	100%	1,700,000	2,118,061	125%	2,253,157	133%	553,157	E
Resources over Requirements	(2,048,028)	(835,727)		(1,421,876)	288,187		(2,029,325)		(607,449)	
Net Transfers - In (Out)	626,964	626,964		583,198	97,200		583,198		-	
TOTAL FUND BALANCE	$ 905,760	$ 2,118,061	234%	$ 861,322	$ 2,503,447	291%	$ 807,030	94%	($54,292)	

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 Based on reduced funding from the state working on strategy to reduce materials and services.

E Fund balanced based on closeout of FY25 (Materials and services reduction along with vacancy savings from FY25).

Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 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	117,671	24%	500,000	100%	-
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	117,671	8%	1,384,712	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	134,492	134,492	100%	111,704	18,617	17%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	114,836	1%	18,610,997	98%	300,000
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	133,453	1%	18,722,701	98%	300,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	10,631,333	9,015,761	85%	9,600,781	-	0%	9,600,781	100%	-
TOTAL TRANSFERS	10,631,333	9,015,761	85%	9,600,781	-	0%	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)	(15,782)		(17,337,989)		300,000
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	-		9,600,781		-
TOTAL FUND BALANCE	$ 11,340,452	$ 17,787,235	157%	$ 7,349,914	$ 17,771,453	242%	$ 10,050,027	137%	$2,700,113

Budget to Actuals Report

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

FY26 YTD August 31, 2025

16.67%
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000		0%	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		0%	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	763	0%	350,000	100%	-
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	111,922	3%	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%	350,000	100%	-
Slurry Seal 2025	350,000	381,083		500,000		0%	500,000	100%	-
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	2,151		1,760,000	100%	-
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%	150,000	100%	-
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	114,836	1%	18,610,997	98%	$ 300,000

Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	1,651,998	14%	11,440,000	100%	-	A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	970,503	21%	4,710,000	100%	-	A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	771,972	19%	4,070,000	100%	-	A
Franchise 5% Fees	635,000	772,676	122%	750,000	101,554	14%	750,000	100%	-	
Yard Debris	440,000	499,699	114%	450,000	113,061	25%	450,000	100%	-	
State Grants	-	-		250,000	-	0%	250,000	100%	-	
Miscellaneous	170,000	193,390	114%	185,000	38,978	21%	185,000	100%	-	
Interest on Investments	62,000	225,339	363%	168,000	38,439	23%	168,000	100%	-	
Special Waste	645,000	150,613	23%	167,500	59,630	36%	167,500	100%	-	
Recyclables	7,000	16,984	243%	8,000	4,699	59%	8,000	100%	-	
Leases	1	1	100%	1	-	0%	1	100%	-	
Local Grants	-	13,455		-	6,205		6,205		6,205	B
Other Inter-fund Services	-	40,000		-	-		-		-	
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	3,757,039	17%	22,204,706	100%	6,205	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	5,739,145	5,262,515	92%	6,742,398	872,655	13%	6,742,398	100%	-
Materials and Services	8,994,999	7,646,323	85%	9,460,502	576,206	6%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	6,952	1%	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	15,304,121	88%	18,981,700	1,455,813	8%	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)	(3,989)	0%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(3,989)	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	4,456,699	129%	4,518,722	131%	1,076,821	C
Resources over Requirements	2,447,257	4,982,059		3,216,801	2,301,226		3,223,006		6,205	
Net Transfers - In (Out)	(4,564,141)	(4,564,141)		(4,673,934)	(3,989)		(4,673,934)		-	
TOTAL FUND BALANCE	$ 1,921,897	$ 4,456,699	232%	$ 1,984,768	$ 6,753,937	340%	$ 3,067,794	155%	$1,083,026	

A Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running ~1% greater than last year-to-date. Franchise disposal fee payment of $358K was not received from Republic Services (High Country) by closing.

B Local Grants include remaining funds for the Bend EventCycle Solutions grant.

C Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance
Events Revenue	1,390,000	1,336,756	96%	2,150,000	165,037	8%	1,687,000	78%	(463,000)
Food & Beverage	1,535,000	1,451,593	95%	1,222,500	226,012	18%	1,233,000	101%	10,500
Rights & Signage	110,000	83,900	76%	135,000	23,000	17%	137,000	101%	2,000
Other Inter-fund Services	-	-		60,000	10,000	17%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	-	0%	97,000	204%	49,500
Camping Fee	37,500	42,171	112%	37,500	11,800	31%	44,000	117%	6,500
Miscellaneous	5,000	23,714	474%	19,000	644	3%	17,000	89%	(2,000)
Interest on Investments	16,000	23,482	147%	6,000	3,462	58%	6,000	100%	-
Interfund Payment	-	-		-	497		-		-
Storage	45,000	-	0%	-	-		-		-
TOTAL RESOURCES	3,206,000	3,065,966	96%	3,677,500	440,452	12%	3,281,000	89%	(396,500)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	1,851,584	1,633,161	88%	1,843,250	238,999	13%	1,843,250	100%	-
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	175,250	100%	-
Materials and Services	1,917,689	1,646,515	86%	2,337,378	208,010	9%	1,964,000	84%	373,378
Materials and Services - F&B	781,750	860,402	110%	741,450	58,971	8%	731,000	99%	10,450
Debt Service	99,700	99,208	100%	83,000	-	0%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	4,267,530	88%	5,180,328	505,981	10%	4,796,500	92%	383,828

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	163,048	17%	978,285	100%	-
Transfers In - County Fair	196,900	196,900	100%	310,000	51,667	17%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	5,833	17%	35,000	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(1,796)	17%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	218,751	17%	1,312,508	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	531,770	531,770	100%	403,000	502,755	125%	403,000	100%	- A
Resources over Requirements	(1,632,162)	(1,201,564)		(1,502,828)	(65,529)		(1,515,500)		(12,672)
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	218,751		1,312,508		-
TOTAL FUND BALANCE	$ 126,731	$ 549,343	433%	$ 212,680	$ 655,977	308%	$ 200,008	111%	$12,672

A Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Gate Receipts	780,000	923,260	118%	950,000	1,002,064	105%	1,002,064	105%	52,064
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	458,585	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	81,300	65%	81,300	65%	(44,200)
State Grant	53,167	53,167	100%	53,167	3,620	7%	56,787	107%	3,620
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	5,355	30%	18,000	100%	-
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%	2,250	100%	-
Miscellaneous	-	1,284		-	-		-		-
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,648,814	100%	2,716,376	102%	60,009

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	229,798	243,946	106%	284,780	46,817	16%	284,780	100%	-
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,054,905	84%	2,449,125	100%	-
TOTAL REQUIREMENTS	2,671,901	2,735,980	102%	2,733,905	2,101,722	77%	2,733,905	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TLT 1%	75,000	75,000	100%	75,000	12,500	17%	75,000	100%	-
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(51,667)	17%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(39,167)	17%	(235,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	509,451	509,451	100%	371,000	324,220	87%	371,000	100%	- A
Resources over Requirements	(321,234)	(63,331)		(77,538)	547,092		(17,529)		60,009
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(39,167)		(235,000)		-
TOTAL FUND BALANCE	$ 66,317	$ 324,220	489%	$ 58,462	$ 832,145	999%	$ 118,471	203%	$60,009

A Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report
Annual County Fair - Fund 616
CY25 YTD August 31, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	$ 926,552	$ 1,002,052	$ 1,002,052
Carnival	468,142	458,465	458,465
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	2,250
Concessions and Catering	506,742	510,775	510,775
Fair Sponsorship	147,752	109,392	171,250
TOTAL FAIR REVENUES	**$ 2,553,296**	**$ 2,631,200**	**$ 2,694,808**
OTHER RESOURCES			
State Grant	635	56,787	109,954
Interest	27,388	17,323	29,323
Miscellaneous	-	-	-
TOTAL RESOURCES	**$ 2,581,319**	**$ 2,705,310**	**$ 2,834,085**
REQUIREMENTS			
Personnel	222,365	171,926	276,396
Materials & Services	2,524,960	2,130,914	2,518,517
TOTAL REQUIREMENTS	**$ 2,747,324**	**$ 2,302,840**	**$ 2,794,913**
TRANSFERS			
Transfer In - TRT 1%	75,000	50,000	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(150,117)	(150,117)
TOTAL TRANSFERS	**$ (78,203)**	**$ (100,117)**	**$ (75,117)**
Net Fair	**$ (244,209)**	**$ 302,353**	**$ (35,945)**
Beginning Fund Balance on Jan 1	**$ 1,020,140**	**$ 775,931**	**$ 775,931**
Ending Balance	**$ 775,931**	**$ 1,078,284**	**$ 739,987**

Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD August 31, 2025 (unaudited)

16.7%
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	24,958	21%	117,000	100%	-
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	24,958	21%	117,000	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Materials and Services	475,000	256,097	54%	475,000	-	0%	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	-	0%	1,265,000	100%	-	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TLT 1%	465,396	459,543	99%	448,946	74,824	17%	448,946	100%	-
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,543	99%	448,946	74,824	17%	448,946	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,179,332	3,179,332	100%	3,614,000	3,713,566	103%	3,614,000	100%	-	B
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	24,958		(1,148,000)		-	
Net Transfers - In (Out)	615,396	609,543		448,946	74,824		448,946		-	
TOTAL FUND BALANCE	$ 2,622,728	$ 3,730,713	142%	$ 2,914,946	$ 3,813,348	131%	$ 2,914,946	100%	$-	

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

B Final Beginning Fund Balance will be determined after the final close of FY24

Budget to Actuals Report

RV Park - Fund 618

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	121,711	27%	473,575	105%	23,575
Cancellation Fees	7,000	30,627	438%	17,500	4,612	26%	18,464	106%	964
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	-	0%	11,000	100%	-
Interest on Investments	8,000	12,072	151%	8,000	2,393	30%	8,000	100%	-
Washer / Dryer	5,000	6,978	140%	5,000	2,944	59%	6,024	120%	1,024
Miscellaneous	2,500	2,797	112%	1,500	2,324	155%	1,558	104%	58
Vending Machines	1,500	1,060	71%	800	752	94%	958	120%	158
TOTAL RESOURCES	489,000	550,566	113%	493,800	134,736	27%	519,579	105%	25,779

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	159,210	150,128	94%	172,715	18,325	11%	172,715	100%	-
Materials and Services	344,054	207,824	60%	355,503	53,590	15%	327,701	92%	27,802
Debt Service	223,600	223,299	100%	56,100	-	0%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,252	80%	584,318	71,914	12%	556,516	95%	27,802

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	26,667	17%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	3,333	17%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(36,933)	17%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(6,933)	17%	(41,600)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	312,766	312,766	100%	199,000	326,839	164%	199,000	100%	- A
Resources over Requirements	(237,864)	(30,685)		(90,518)	62,822		(36,937)		53,581
Net Transfers - In (Out)	57,858	57,858		(41,600)	(6,933)		(41,600)		-
TOTAL FUND BALANCE	$ 132,760	$ 339,939	256%	$ 66,882	$ 382,727	572%	$ 120,463	180%	$53,581

A Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD August 31, 2025 (unaudited)

16.7%
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	11,460	20%	58,000	100%	-	
TOTAL RESOURCES	45,000	60,431	134%	58,000	11,460	20%	58,000	100%	-	
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	36,933	17%	221,600	100%	-	
TOTAL TRANSFERS	122,142	122,142	100%	221,600	36,933	17%	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%	1,530,000	100%	-	B
Resources over Requirements	(125,000)	60,431		(112,000)	11,460		(112,000)		-	
Net Transfers - In (Out)	122,142	122,142		221,600	36,933		221,600		-	
TOTAL FUND BALANCE	$ 1,518,531	$ 1,703,962	112%	$ 1,639,600	$ 1,752,356	107%	$ 1,639,600	100%	$0	

A Capital Outlay appropriations are a placeholder

B Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report
Risk Management - Fund 670
FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	192,213	17%	1,111,329	100%	-	
General Liability	943,414	943,414	100%	941,127	156,855	17%	941,127	100%	-	A
Property Damage	419,983	419,983	100%	430,181	71,697	17%	430,181	100%	-	
Unemployment	362,214	345,948	96%	364,469	205,508	56%	364,469	100%	-	B
Vehicle	250,030	250,030	100%	245,300	40,883	17%	245,300	100%	-	
Interest on Investments	254,000	284,190	112%	219,000	47,939	22%	219,000	100%	-	
Skid Car Training	30,000	46,926	156%	45,000	2,866	6%	45,000	100%	-	
Claims Reimbursement	20,000	7,085	35%	40,000	270	1%	40,000	100%	-	
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	275	9%	3,000	100%	-	
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-	C
TOTAL RESOURCES	3,398,791	3,560,379	105%	3,401,406	718,506	21%	3,401,406	100%	-	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	403,770	20%	2,000,000	100%	-	
General Liability	1,500,000	752,821	50%	2,000,000	7,315	0%	2,000,000	100%	-	
Insurance Administration	831,187	807,514	97%	905,110	127,583	14%	905,110	100%	-	
Vehicle	700,000	242,431	35%	800,000	(15,432)	-2%	800,000	100%	-	
Property Damage	400,255	386,590	97%	600,260	437,216	73%	600,260	100%	-	
Unemployment	200,000	75,887	38%	250,000	18,581	7%	250,000	100%	-	
TOTAL REQUIREMENTS	5,631,442	4,358,595	77%	6,555,370	979,033	15%	6,555,370	100%	-	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(800)	17%	(4,800)	100%	-	
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(800)	17%	(4,800)	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	8,168,164	8,168,164	100%	9,000,000	7,365,448	82%	9,000,000	100%	-	
Resources over Requirements	(2,232,651)	(798,216)		(3,153,964)	(260,527)		(3,153,964)		-	
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(800)		(4,800)		-	
TOTAL FUND BALANCE	$ 5,931,013	$ 7,365,448	124%	$ 5,841,236	$ 7,104,121	122%	$ 5,841,236	100%	$-	

A Includes reimbursement from State for higher general liability insurance related to aid and assist.

B Unemployment collected on first $25K of employee's salary in fiscal year.

C Revenue from State of Oregon for additional layer of excess general liability insurance related to liability related to "aid and assist" population.

Budget to Actuals Report
Health Benefits - Fund 675
FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	4,886,134	14%	35,820,000	100%	-	A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	285,050	9%	3,122,834	100%	-	
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	260,073	17%	1,556,257	100%	-	
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	58,316	5%	1,268,401	100%	-	
Claims Reimbursement & Other	800,000	1,417,607	177%	800,000	395,951	49%	800,000	100%	-	B
Prescription Rebates	626,446	872,383	139%	666,008	-	0%	666,008	100%	-	
Interest on Investments	211,200	307,732	146%	242,000	83,144	34%	242,000	100%	-	
TOTAL RESOURCES	42,854,789	42,583,511	99%	43,475,500	5,968,668	14%	43,475,500	100%	-	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Health Benefits	32,172,026	29,588,150	92%	35,790,482	1,930,601	5%	35,790,482	100%	-	
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	344,403	7%	5,108,296	100%	-	
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	128,158	9%	1,466,802	100%	-	
Wellness	104,230	39,199	38%	44,965	4,200	9%	44,965	100%	-	
TOTAL REQUIREMENTS	38,819,094	35,056,943	90%	42,410,545	2,407,363	6%	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	11,172,016	149%	10,300,000	137%	2,800,000	D
Resources over Requirements	4,035,695	7,526,568		1,064,955	3,561,305		1,064,955		-	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 7,895,427	$ 11,386,300	144%	$ 8,564,955	$ 14,733,321	172%	$ 11,364,955	133%	$2,800,000	

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.

D Final Beginning Fund Balance will be determined after the final close of FY25

Budget to Actuals Report

911 - Fund 705 and 710

FY26 YTD August 31, 2025 (unaudited)

16.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Property Taxes - Current Yr	11,556,000	11,535,115	100%	12,020,000	13,241	0%	12,020,000	100%	-	A
Telephone User Tax	1,800,500	1,454,281	81%	1,800,500	-	0%	1,800,500	100%	-	B
Interest on Investments	426,000	601,311	141%	468,000	93,236	20%	468,000	100%	-	
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	-	0%	185,600	100%	-	
User Fee	148,600	157,106	106%	157,000	3,250	2%	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	29,213	31%	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	541	1%	42,500	100%	-	
Miscellaneous	36,500	42,421	116%	36,000	2,486	7%	36,000	100%	-	
TOTAL RESOURCES	14,733,900	14,634,801	99%	15,281,100	158,467	1%	15,281,100	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	10,237,093	9,568,393	93%	11,064,394	1,430,450	13%	11,064,394	100%	-
Materials and Services	4,267,026	3,221,006	75%	4,437,521	620,034	14%	4,437,521	100%	-
Capital Outlay	2,750,500	1,543,717	56%	1,880,000	14,318	1%	1,880,000	100%	-
TOTAL REQUIREMENTS	17,254,619	14,333,116	83%	17,381,915	2,064,801	12%	17,381,915	100%	-

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	14,673,150	114%	14,673,792	114%	1,759,792
Resources over Requirements	(2,520,719)	301,684		(2,100,815)	(1,906,334)		(2,100,815)		-
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	$ 11,850,746	$ 14,673,150	124%	$ 10,813,185	$ 12,766,815	118%	$ 12,572,977	116%	$1,759,792

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