



MEMORANDUM

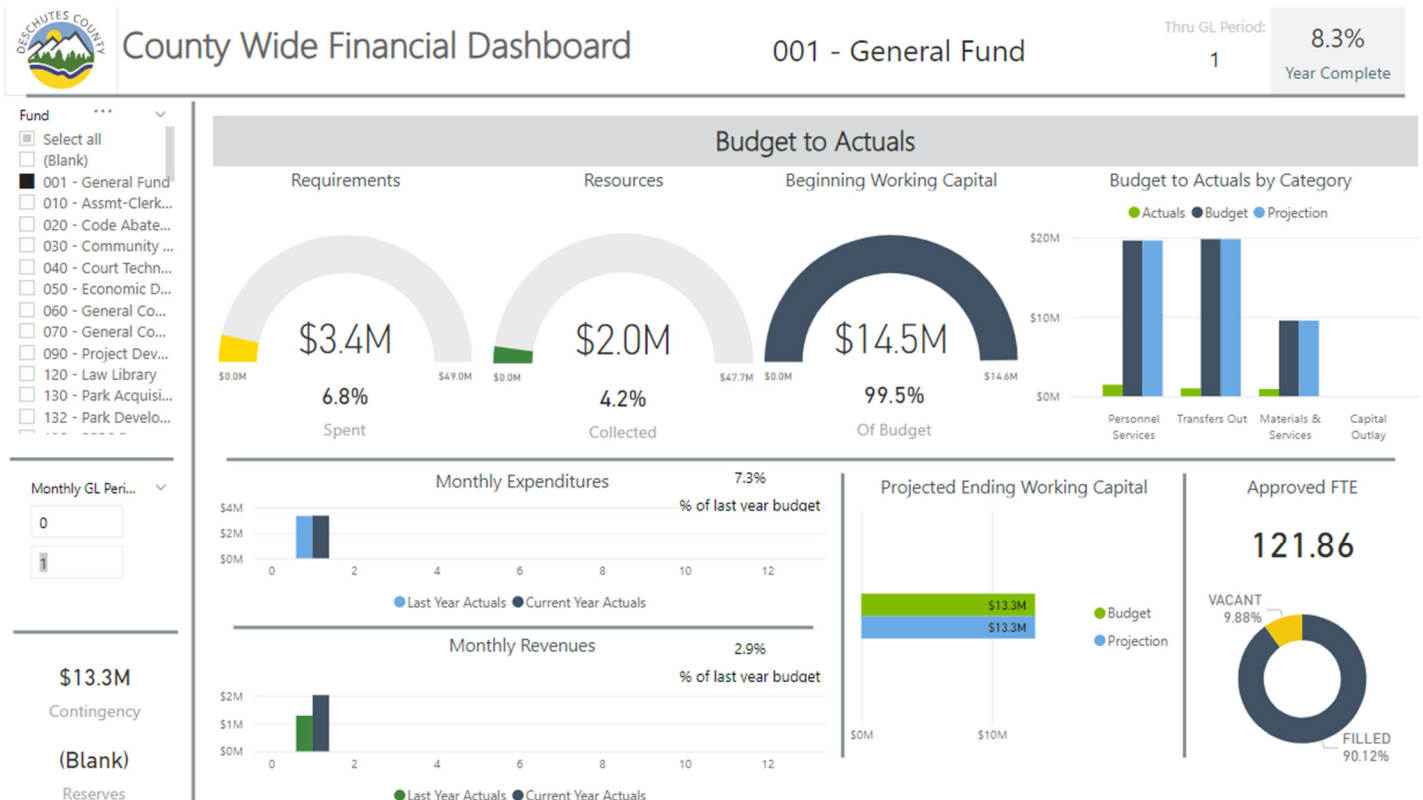
DATE: August 19, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for July 2024

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$2.0M or 4.2% of budget. By comparison, last year revenue YTD was \$683.5K and 1.5% of budget.
- *Expenses* YTD are \$3.4M and 6.8% of budget. By comparison, last year expenses YTD were \$3.6M and 7.9% of budget.
- *Beginning Fund Balance* is \$14.5M or 99.5% of the budgeted \$14.6M 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 July 31, 2024.



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD July 31, 2024

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 19,629,085	\$ 1,449,681	\$ 19,629,085	\$ -	\$ 69,100	\$ 9,538	\$ 59,562
030 - Juvenile	7,517,894	524,578	7,517,894	-	100,000	12,691	87,309
160/170 - TRT	234,588	19,805	234,588	-	-	-	-
200 - ARPA	836,621	66,534	836,621	-	-	-	-
220 - Justice Court	622,013	51,919	622,013	-	-	-	-
255 - Sheriff's Office	49,758,736	3,847,131	49,758,736	-	2,849,000	210,710	2,638,290
274 - Health Services	58,034,555	4,545,231	58,404,555	⊗ (370,000)	107,726	19,268	88,458
295 - CDD	7,963,984	599,750	7,915,746	48,238	13,000	3,946	9,054
325 - Road	9,556,843	736,176	9,556,843	-	200,000	13,047	186,953
355 - Adult P&P	6,387,456	441,763	6,387,456	-	10,000	302	9,698
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	392,597	5,739,145	-	150,000	10,098	139,902
615 - Fair & Expo	2,039,023	134,498	2,039,023	-	40,000	5,309	34,691
616 - Annual County Fair	229,798	19,649	229,798	-	-	705	⊗ (705)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	14,231	159,210	-	5,000	590	4,410
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	41,054	496,919	-	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	766,006	10,237,093	-	485,000	26,453	458,547
999 - All Other Funds	18,606,752	1,372,896	18,606,752	-	50,600	2,830	47,770
Total	\$ 198,049,715	\$ 15,023,498	\$ 198,371,477	\$ (321,762)	\$ 4,079,426	\$ 315,489	\$ 3,763,937



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	44,408,216	44,897,990	101%	46,587,060	1,924,164	4%	46,594,760	100%
030 - Juvenile	1,014,168	862,606	85%	926,504	36,617	4%	926,504	100%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	1,551,793	13%	12,168,000	100%
200 - ARPA	14,458,597	9,814,729	68%	8,644,978	30,492	0%	8,644,978	100%
220 - Justice Court	525,540	529,969	101%	506,200	53,603	11%	506,200	100%
255 - Sheriff's Office	58,558,288	60,501,990	103%	62,902,748	620,585	1%	62,902,748	100%
274 - Health Services	60,343,687	64,998,263	108%	67,970,442	2,765,827	4%	68,253,881	100%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	818,682	9%	9,401,238	100%
325 - Road	26,673,711	27,129,596	102%	27,479,906	4,434,940	16%	27,139,939	99%
355 - Adult P&P	5,535,606	5,907,709	107%	6,323,657	1,457,477	23%	6,328,041	100%
465 - Road CIP	2,179,426	3,127,563	144%	1,357,339	46,285	3%	1,357,339	100%
610 - Solid Waste	15,995,411	17,732,741	111%	19,769,001	1,584,166	8%	19,769,001	100%
615 - Fair & Expo	2,343,500	2,805,249	120%	2,721,000	42,961	2%	2,721,000	100%
616 - Annual County Fair	2,324,117	2,457,294	106%	2,350,667	560,203	24%	2,726,091	116%
617 - Fair & Expo Capital Reserve	64,800	225,047	347%	88,000	9,316	11%	88,000	100%
618 - RV Park	530,800	534,892	101%	489,000	39,247	8%	487,092	100%
619 - RV Park Reserve	34,300	45,518	133%	45,000	4,336	10%	45,000	100%
670 - Risk Management	3,714,303	3,811,697	103%	3,398,791	356,160	10%	3,398,791	100%
675 - Health Benefits	30,654,045	30,890,105	101%	36,843,787	2,894,772	8%	36,843,787	100%
705 - 911	14,034,323	13,912,327	99%	14,733,900	68,331	0%	14,733,900	100%
999 - Other	81,793,214	67,211,778	82%	66,998,812	4,862,650	7%	66,998,812	100%
TOTAL RESOURCES	388,398,682	378,406,492	97%	391,706,030	24,162,605	6%	392,035,102	100%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	25,420,807	23,386,239	92%	29,171,427	2,353,103	8%	29,171,427	100%
030 - Juvenile	8,481,279	7,725,945	91%	9,381,846	628,416	7%	9,381,846	100%
160/170 - TRT	6,902,223	6,825,971	99%	5,736,054	2,035,636	35%	5,736,054	100%
200 - ARPA	9,837,656	3,708,061	38%	4,022,833	68,944	2%	4,022,833	100%
220 - Justice Court	828,370	800,371	97%	819,797	73,573	9%	819,797	100%
255 - Sheriff's Office	65,641,097	58,135,891	89%	65,576,861	4,664,063	7%	65,576,861	100%
274 - Health Services	72,307,648	65,196,724	90%	83,194,980	5,420,137	7%	81,729,980	98%
295 - CDD	10,269,561	8,719,333	85%	9,946,795	764,757	8%	9,898,557	100%
325 - Road	17,124,761	15,555,463	91%	19,549,812	2,158,738	11%	19,549,812	100%
355 - Adult P&P	7,576,032	6,894,889	91%	8,371,685	529,899	6%	8,371,685	100%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	35,369	0%	16,323,504	100%
610 - Solid Waste	14,404,534	13,448,708	93%	17,321,744	611,470	4%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,808,518	102%	4,838,162	186,967	4%	4,860,145	100%
616 - Annual County Fair	2,582,856	2,424,279	94%	2,671,901	871,940	33%	2,671,901	100%
617 - Fair & Expo Capital Reserve	1,090,000	465,928	43%	1,260,000	20,237	2%	1,260,000	100%
618 - RV Park	617,131	525,100	85%	726,864	21,028	3%	725,986	100%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,440,875	94%	5,599,742	1,193,577	21%	5,599,742	100%
675 - Health Benefits	35,687,213	33,623,315	94%	33,701,342	524,442	2%	35,673,341	106%
705 - 911	15,113,760	13,195,925	87%	17,254,619	1,228,275	7%	17,254,619	100%
999 - Other	93,331,824	61,677,578	66%	107,023,566	2,890,354	3%	107,023,566	100%
TOTAL REQUIREMENTS	420,011,695	353,728,821	84%	442,663,534	26,280,927	6%	443,143,400	100%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,931,563)	100%	(18,665,737)	(905,302)	5%	(18,665,737)	100%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	672,346	8%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,128,829)	83%	(8,431,946)	(569,246)	7%	(8,431,946)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
220 - Justice Court	364,688	364,688	100%	380,521	31,710	8%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,493,287	312,649	9%	3,493,287	100%
274 - Health Services	8,026,456	6,512,034	81%	12,268,215	148,790	1%	9,908,525	81%
295 - CDD	466,530	(195,589)	-42%	461,542	-	0%	560,956	122%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	52,247	8%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(1,178)	0%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,028,246	117%	1,179,123	98,260	8%	1,179,123	100%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(10,158)	8%	(121,900)	100%
617 - Fair & Expo Capital Reserve	824,187	671,622	81%	592,396	186,866	32%	592,396	100%
618 - RV Park	128,436	128,436	100%	57,858	4,822	8%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	10,179	8%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(375)	8%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	12,656,751	81%	9,249,530	(31,610)	0%	11,509,806	124%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	14,564,517	123%	13,308,000	13,157,761	13,315,700	100%
030 - Juvenile	710,902	1,343,362	189%	762,811	1,423,918	956,183	125%
160/170 - TRT	1,801,675	3,058,344	170%	-	2,033,304	-	-
200 - ARPA	-	6,107,872	999%	-	6,069,419	-	-
220 - Justice Court	61,858	94,285	152%	66,924	11,740	66,924	100%
255 - Sheriff's Office	7,295,992	16,748,242	230%	13,199,149	13,017,335	13,199,149	100%
274 - Health Services	7,480,011	18,832,687	252%	7,073,282	15,935,986	7,502,937	106%
295 - CDD	1,975,730	931,444	47%	915,985	1,004,905	1,063,637	116%
325 - Road	2,370,201	6,225,812	263%	2,433,105	8,503,546	3,096,776	127%
355 - Adult P&P	1,470,524	2,549,705	173%	1,078,936	3,529,530	1,133,025	105%
465 - Road CIP	9,549,637	15,851,014	166%	11,199,218	15,861,930	11,516,182	103%
610 - Solid Waste	2,303,300	4,413,584	192%	1,824,861	5,402,023	2,313,621	127%
615 - Fair & Expo	32,617	572,741	999%	124,826	526,995	102,843	82%
616 - Annual County Fair	228,205	519,959	228%	156,866	198,063	452,249	288%
617 - Fair & Expo Capital Reserve	2,391,825	3,187,970	133%	2,556,396	3,363,915	2,608,366	102%
618 - RV Park	135,220	304,867	225%	67,994	327,907	123,831	182%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,510,555	1,535,904	1,518,531	101%
670 - Risk Management	6,466,397	8,200,341	127%	5,794,549	7,362,559	5,994,900	103%
675 - Health Benefits	1,074,575	3,374,788	314%	8,232,761	6,217,101	6,260,762	76%
705 - 911	12,122,906	14,110,352	116%	10,639,355	12,950,408	10,639,355	100%
999 - Other	104,968,103	127,076,301	121%	85,178,719	129,007,155	87,438,995	103%
TOTAL FUND BALANCE	175,574,090	249,589,576	142%	166,124,292	247,441,405	169,303,967	102%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	-	0%	39,604,000	100%	- A
Property Taxes - Prior	318,000	386,910	122%	328,000	90,398	28%	328,000	100%	-
Other General Revenues	3,480,844	3,605,674	104%	3,745,554	1,432,734	38%	3,745,554	100%	-
Assessor	775,350	584,395	75%	849,000	238,446	28%	849,000	100%	-
Clerk	1,259,595	1,229,503	98%	1,426,160	111,357	8%	1,426,160	100%	-
BOPTA	10,200	7,543	74%	11,000	3,257	30%	11,000	100%	-
District Attorney	552,048	539,157	98%	212,700	2,610	1%	212,700	100%	-
Tax Office	136,000	112,485	83%	146,200	38,634	26%	146,200	100%	-
Veterans	261,179	194,448	74%	194,446	-	0%	194,446	100%	- B
Property Management	215,000	70,000	33%	70,000	5,833	8%	70,000	100%	-
Non-Departmental	-	7,630		-	895		7,700		7,700
TOTAL RESOURCES	44,408,216	44,897,990	101%	46,587,060	1,924,164	4%	46,594,760	100%	7,700

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-		1,154,350	-	0%	1,154,350	100%
Assessor	6,189,597	5,478,094	89%	6,709,361	615,050	9%	6,709,361	100%	-
Clerk	2,351,515	2,053,705	87%	2,719,443	164,831	6%	2,719,443	100%	-
BOPTA	97,522	78,082	80%	93,993	13,187	14%	93,993	100%	-
District Attorney	11,636,672	10,971,525	94%	13,090,813	923,168	7%	13,090,813	100%	-
Medical Examiner	461,224	379,995	82%	466,854	1,058	0%	466,854	100%	-
Tax Office	940,770	854,182	91%	1,041,642	113,900	11%	1,041,642	100%	-
Veterans	934,283	859,434	92%	987,100	63,413	6%	987,100	100%	-
Property Management	539,558	498,484	92%	584,094	46,846	8%	584,094	100%	-
Non-Departmental	2,269,666	2,212,737	97%	2,323,777	411,650	18%	2,323,777	100%	-
TOTAL REQUIREMENTS	25,420,807	23,386,239	92%	29,171,427	2,353,103	8%	29,171,427	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	1,138,642	94,887	8%	1,138,642	100%
Transfers Out	(21,067,104)	(21,035,353)	100%	(19,804,379)	(1,000,189)	5%	(19,804,379)	100%	-
TOTAL TRANSFERS	(20,963,314)	(20,931,563)	100%	(18,665,737)	(905,302)	5%	(18,665,737)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	14,558,104	14,492,002	100%	14,558,104	100%
Resources over Requirements	18,987,409	21,511,751		17,415,633	(428,939)		17,423,333		7,700
Net Transfers - In (Out)	(20,963,314)	(20,931,563)		(18,665,737)	(905,302)		(18,665,737)		-
TOTAL FUND BALANCE	\$ 11,850,095	\$ 14,564,517	123%	\$ 13,308,000	\$ 13,157,761	99%	\$ 13,315,700	100%	\$ 7,700

- 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 FY24



Budget to Actuals Report

Juvenile - Fund 030

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	334,513	70%	477,421	-	0%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	73,988	69%	112,772	20,760	18%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	8,133	8%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,300	140%	65,000	-	0%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	40,019	77%	52,000	-	0%	52,000	100%	-
Interest on Investments	37,500	54,078	144%	49,000	5,375	11%	49,000	100%	-
Revenues Not Assigned	-	-	-	40,000	-	0%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	976	8%	12,000	100%	-
Food Subsidy	10,000	11,458	115%	10,000	1,355	14%	10,000	100%	-
Miscellaneous	56,500	44,852	79%	6,811	18	0%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	4,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	862,606	85%	926,504	36,617	4%	926,504	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,246,083	91%	7,517,894	524,578	7%	7,517,894	100%
Materials and Services	1,599,048	1,450,597	91%	1,863,952	103,839	6%	1,863,952	100%	-
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,481,279	7,725,945	91%	9,381,846	628,416	7%	9,381,846	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	678,643	8%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(6,297)	8%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	672,346	8%	8,068,153	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,150,000	1,343,372	117%	1,343,372	117%
Resources over Requirements	(7,467,111)	(6,863,340)	-	(8,455,342)	(591,800)	-	(8,455,342)	-	0
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	672,346	-	8,068,153	-	-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,343,362	189%	\$ 762,811	\$ 1,423,918	187%	\$ 956,183	125%	\$193,372

^A Final Beginning Fund Balance will be determined after the final close of FY24. Trending to be a bit higher than original projections due to personnel and materials and services savings from FY24.



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	1,547,199	13%	12,100,000	100%	-
Interest on Investments	121,790	112,678	93%	68,000	4,594	7%	68,000	100%	-
Miscellaneous	-	641		-	-		-		-
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	1,551,793	13%	12,168,000	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,312,662	98%	3,236,105	-	0%	3,236,105	100%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- B
Administrative	262,395	254,602	97%	265,588	20,085	8%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	15,551	8%	186,611	100%	-
Software	47,600	45,120	95%	47,750	-	0%	47,750	100%	-
TOTAL REQUIREMENTS	6,902,223	6,825,971	99%	5,736,054	2,035,636	35%	5,736,054	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(1,667)	8%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(6,250)	8%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	-	0%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(23,048)	8%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(364,688)	100%	(380,521)	(31,710)	8%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(462,119)	100%	(442,396)	(36,866)	8%	(442,396)	100%	- C
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(76,806)	8%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(1,009,023)	100%	(963,000)	(80,250)	8%	(963,000)	100%	-
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	-	0%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(312,649)	8%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,128,829)	83%	(8,431,946)	(569,246)	7%	(8,431,946)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	2,000,000	3,086,392	154%	2,000,000	100%
Resources over Requirements	5,849,567	5,659,811		6,431,946	(483,843)		6,431,946		0
Net Transfers - In (Out)	(8,575,254)	(7,128,829)		(8,431,946)	(569,246)		(8,431,946)		-
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,058,344	170%	-	\$ 2,033,304	999%	-	-	\$0

- A Payments to COVA based on a percent of TRT collections
- B Includes contributions of \$2M to Sunriver Service District
- C The balance of the 1% F&E TRT is transferred to F&E reserves
- D Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

ARPA – Fund 200

FY25 YTD July 31, 2024 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	4,622,145	100%	-
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	9,516,992	100%	3,888,833	-	0%	3,888,833	100%	-
Interest on Investments	319,460	297,738	93%	134,000	30,492	23%	134,000	100%	-
TOTAL RESOURCES	14,458,597	9,814,729	68%	8,644,978	30,492	0%	8,644,978	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,164,420	33%	1,956,342	28,141	1%	1,956,342	100%
Infrastructure	766,410	862,377	113%	916,000	2,410	0%	916,000	100%	-
Administrative	1,719,694	140,743	8%	711,364	5,929	1%	711,364	100%	-
Public Health	560,926	390,521	70%	415,127	32,464	8%	415,127	100%	-
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	24,000	100%	-
TOTAL REQUIREMENTS	9,837,656	3,708,061	38%	4,022,833	68,944	2%	4,022,833	100%	-

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	-	6,107,872	999%	-	-
Resources over Requirements	4,620,941	6,106,668		4,622,145	(38,453)		4,622,145		0
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	-		(4,622,145)		-
TOTAL FUND BALANCE	-	\$ 6,107,872	999%	-	\$ 6,069,419	999%	-	-	\$0

^A Unearned grant revenue will be deferred at FY24 year-end and recorded as Federal grant revenue in FY25, not Beginning Working Capital



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	528,051	101%	504,200	53,301	11%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	302	15%	2,000	100%	-
TOTAL RESOURCES	525,540	529,969	101%	506,200	53,603	11%	506,200	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	628,204	96%	622,013	51,919	8%	622,013	100%
Materials and Services	175,603	172,168	98%	197,784	21,654	11%	197,784	100%	- ^A
TOTAL REQUIREMENTS	828,370	800,371	97%	819,797	73,573	9%	819,797	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	364,688	100%	380,521	31,710	8%	380,521	100%
TOTAL TRANSFERS	364,688	364,688	100%	380,521	31,710	8%	380,521	100%	-

Resources over Requirements	(302,830)	(270,403)		(313,597)	(19,970)		(313,597)		0
Net Transfers - In (Out)	364,688	364,688		380,521	31,710		380,521		-
TOTAL □	\$ 61,858	\$ 94,285	152%	\$ 66,924	\$ 11,740	18%	\$ 66,924	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

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,050,896	100%	40,066,974	-	0%	40,066,974	100%	A
LED #2 Property Tax Current	15,189,654	15,207,285	100%	15,958,353	-	0%	15,958,353	100%	B
Sheriff's Office Revenues	4,583,572	6,102,846	133%	5,907,421	504,587	9%	5,907,421	100%	
LED #1 Interest	264,000	515,925	195%	400,000	31,591	8%	400,000	100%	
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	83,209	28%	300,000	100%	
LED #2 Interest	65,000	149,987	231%	150,000	10,720	7%	150,000	100%	
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	34,225	29%	120,000	100%	
TOTAL RESOURCES	58,558,288	60,501,990	103%	62,902,748	664,333	1%	62,902,748	100%	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,256,864	103%	1,419,216	219,009	15%	1,419,216	100%
Rickard Ranch	334,232	303,112	91%	610,205	30,464	5%	610,205	100%	
Concealed Handgun Licenses	624,277	436,508	70%	592,803	46,608	8%	592,803	100%	
Sheriff's Services	5,771,949	5,230,287	91%	5,260,244	398,510	8%	5,260,244	100%	
Civil/Special Units	1,019,021	1,044,761	103%	1,281,834	76,162	6%	1,281,834	100%	
Automotive/Communications	4,574,918	4,034,963	88%	4,152,483	207,594	5%	4,152,483	100%	
Detective	4,773,538	4,076,555	85%	4,773,401	348,999	7%	4,773,401	100%	
Patrol	16,270,641	14,303,953	88%	15,308,605	1,157,886	8%	15,308,605	100%	
Records	855,590	688,435	80%	875,606	60,276	7%	875,606	100%	
Adult Jail	23,784,474	20,538,498	86%	24,095,043	1,668,972	7%	24,095,043	100%	
Court Security	600,590	560,976	93%	649,844	38,278	6%	649,844	100%	
Emergency Services	808,931	649,995	80%	888,223	63,538	7%	888,223	100%	
Special Services	2,779,458	2,867,528	103%	2,945,000	236,971	8%	2,945,000	100%	
Training	1,537,498	1,185,980	77%	1,765,299	80,036	5%	1,765,299	100%	
Other Law Enforcement	634,835	957,475	151%	959,055	30,759	3%	959,055	100%	
Non - Departmental	50,000	-	0%	-	-	999%	-		
TOTAL REQUIREMENTS	65,641,097	58,135,891	89%	65,576,861	4,664,063	7%	65,576,861	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	312,649	8%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	-	-		-		
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	-	0%	(258,500)	100%	
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,493,287	312,649	9%	3,493,287	100%	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	12,379,975	16,748,164	135%	12,379,975	100%
Resources over Requirements	(7,082,809)	2,366,099		(2,674,113)	(3,999,730)		(2,674,113)		0
Net Transfers - In (Out)	3,377,587	3,380,929		3,493,287	312,649		3,493,287		
TOTAL FUND BALANCE	\$ 7,295,992	\$ 16,748,242	230%	\$ 13,199,149	\$ 13,061,083	99%	\$ 13,199,149	100%	\$0

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Health Services - Fund 274

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	26,002,318	109%	27,505,398	783,836	3%	27,842,660	101%	337,262
OHP Capitation	16,494,114	16,652,390	101%	17,529,405	1,308,462	7%	17,529,405	100%	-
State Miscellaneous	5,793,079	5,173,485	89%	7,330,050	49,147	1%	7,330,050	100%	-
OHP Fee for Service	4,947,581	5,509,866	111%	4,788,744	202,018	4%	4,788,744	100%	-
Local Grants	1,567,894	2,322,412	148%	2,845,832	-	0%	2,791,775	98%	(54,057)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	30,195	2%	1,637,892	100%	-
State - Medicaid/Medicare	1,034,491	1,049,170	101%	1,587,117	100,080	6%	1,587,117	100%	-
Other	1,061,371	2,326,123	219%	1,160,102	7,264	1%	1,160,336	100%	234
Federal Grants	1,440,560	952,286	66%	987,369	-	0%	987,369	100%	-
Patient Fees	1,087,790	833,110	77%	761,626	56,027	7%	761,626	100%	-
Medicaid	431,000	1,072,603	249%	627,276	128,921	21%	627,276	100%	-
Vital Records	315,000	336,256	107%	318,000	11,123	3%	318,000	100%	-
Interest on Investments	262,007	737,122	281%	317,000	63,950	20%	317,000	100%	-
State - Medicare	209,500	283,441	135%	195,057	17,072	9%	195,057	100%	-
Liquor Revenue	177,574	188,547	106%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	-	0%	127,000	100%	-
State Shared- Family Planning	158,000	75,420	48%	75,000	7,732	10%	75,000	100%	-
TOTAL RESOURCES	60,343,687	64,998,263	108%	67,970,442	2,765,827	4%	68,253,881	100%	283,439

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	4,984	-	0%	-	-	-	-	-
Personnel Services	52,118,863	50,006,196	96%	58,034,555	4,545,231	8%	58,404,555	101%	(370,000)
Materials and Services	19,836,301	15,009,598	76%	23,275,425	874,907	4%	23,275,425	100%	-
Capital Outlay	347,500	180,930	52%	1,885,000	-	0%	50,000	3%	1,835,000
TOTAL REQUIREMENTS	72,307,648	65,196,724	90%	83,194,980	5,420,137	7%	81,729,980	98%	1,465,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,780,140	100%	7,218,715	-	0%	7,218,715	100%
Transfers In- OHP Mental Health	2,210,573	241,400	11%	5,858,016	-	0%	3,498,326	60%	(2,359,690)
Transfers In- Acute Care Service	-	-	-	626,000	-	0%	626,000	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	23,048	8%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,961,088)	(124,257)	6%	(1,961,088)	100%	-
TOTAL TRANSFERS	8,026,456	6,512,034	81%	12,268,215	148,790	1%	9,908,525	81%	(2,359,690)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	10,029,605	18,441,507	184%	11,070,511	110%
Resources over Requirements	(11,963,961)	(198,461)	-	(15,224,538)	(2,654,311)	-	(13,476,099)	-	1,748,439
Net Transfers - In (Out)	8,026,456	6,512,034	81%	12,268,215	148,790	1%	9,908,525	81%	(2,359,690)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 18,832,687	252%	\$ 7,073,282	\$ 15,935,986	225%	\$ 7,502,937	106%	\$ 429,655



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	435,349	435,349	100%	474,674	38,020	8%	474,674	100%	-
Interest on Investments	262,007	737,122	281%	317,000	63,950	20%	317,000	100%	-
State Grant	160,000	337,634	211%	132,289	-	0%	132,289	100%	-
Other	9,000	167,325	999%	36,378	7,014	19%	36,612	101%	234
TOTAL RESOURCES	866,356	1,677,431	194%	960,341	108,985	11%	960,575	100%	234

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,366,884	94%	7,652,400	572,124	7%	7,652,400	100%
Materials and Services	7,671,421	7,665,326	100%	8,806,424	705,632	8%	8,806,424	100%	-
Capital Outlay	43,750	-	0%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	-	0%	(15,192,039)	-	0%	(15,192,039)	100%	-
TOTAL REQUIREMENTS	1,851,306	14,032,210	758%	1,266,785	1,277,756	101%	1,266,785	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	81,250	-	0%	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(29,371)	8%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(315,174)	144%	(377,446)	(29,371)	8%	(377,446)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,419,300	(8,879,615)	-260%	3,467,473	101%
Resources over Requirements	(984,950)	(12,354,779)	-	(306,444)	(1,168,772)	-	(306,210)	-	234
Net Transfers - In (Out)	(218,924)	(315,174)	-	(377,446)	(29,371)	-	(377,446)	-	-
TOTAL FUND BALANCE	\$ 2,461,670	(\$ 8,883,110)	-361%	\$ 2,735,411	(\$10,077,757)	-368%	\$ 2,783,818	102%	\$48,407

^A Personnel projections assume 4% vacancy.

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY25 YTD July 31, 2024 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	19,538,470	109%	20,858,334	746,678	4%	20,858,334	100%	-
OHP Capitation	16,058,765	16,099,534	100%	16,694,731	1,270,442	8%	16,694,731	100%	-
State Miscellaneous	4,924,368	4,587,786	93%	6,861,414	44,164	1%	6,861,414	100%	-
OHP Fee for Service	4,927,331	5,479,267	111%	4,764,259	200,443	4%	4,764,259	100%	-
Local Grants	1,348,943	1,670,129	124%	2,457,949	-	0%	2,403,892	98%	(54,057)
Federal Grants	1,285,560	860,103	67%	824,623	-	0%	824,623	100%	-
Medicaid	431,000	1,072,603	249%	627,276	128,921	21%	627,276	100%	-
Patient Fees	448,500	634,729	142%	575,975	43,958	8%	575,975	100%	-
State - Medicare	209,500	283,441	135%	195,057	17,072	9%	195,057	100%	-
Liquor Revenue	177,574	188,547	106%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	-	0%	127,000	100%	-
Other	631,245	688,382	109%	6,241	-	0%	6,241	100%	-
TOTAL RESOURCES	48,537,475	51,102,991	105%	54,170,433	2,451,677	5%	54,116,376	100%	(54,057)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	-	0%	11,455,910	-	0%	11,455,910	100%	-
Personnel Services	33,370,785	31,993,025	96%	37,270,225	2,908,256	8%	37,670,225	101%	(400,000) A
Materials and Services	9,740,566	5,112,765	52%	11,802,106	71,852	1%	11,802,106	100%	-
Capital Outlay	160,250	126,659	79%	1,885,000	-	0%	50,000	3%	1,835,000 B
TOTAL REQUIREMENTS	52,817,801	37,232,449	70%	62,413,241	2,980,107	5%	60,978,241	98%	1,435,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	-	0%	5,554,712	-	0%	3,195,022	58%	(2,359,690)
Transfers In- General Fund	2,231,439	2,231,439	100%	2,088,273	-	0%	2,088,273	100%	-
Transfers In- Acute Care Service	-	-	-	626,000	-	0%	626,000	100%	-
Transfers Out	(481,000)	(562,749)	117%	(445,000)	-	0%	(445,000)	100%	-
TOTAL TRANSFERS	3,559,797	1,668,690	47%	7,823,985	-	0%	5,464,295	70%	(2,359,690)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	2,943,669	20,130,370	684%	3,980,914	135%	1,037,245 C
Resources over Requirements	(4,280,326)	13,870,542	-	(8,242,808)	(528,430)	-	(6,861,865)	-	1,380,943
Net Transfers - In (Out)	3,559,797	1,668,690	-	7,823,985	-	-	5,464,295	-	(2,359,690)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 20,219,063	618%	\$ 2,524,847	\$ 19,601,940	776%	\$ 2,583,345	102%	\$58,498

- A** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- B** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY25 YTD July 31, 2024 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	6,126,214	109%	6,514,775	37,158	1%	6,852,037	105%	337,262
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	30,195	2%	1,637,892	100%	-
State - Medicaid/Medicare	1,034,491	1,049,170	101%	1,587,117	100,080	6%	1,587,117	100%	-
Other	421,126	1,470,416	349%	1,117,483	250	0%	1,117,483	100%	-
State Miscellaneous	868,711	585,700	67%	468,636	4,983	1%	468,636	100%	-
Local Grants	218,951	652,283	298%	387,883	-	0%	387,883	100%	-
OHP Capitation	-	117,506	-	360,000	-	0%	360,000	100%	-
Vital Records	315,000	336,256	107%	318,000	11,123	3%	318,000	100%	-
Patient Fees	639,290	198,381	31%	185,651	12,069	7%	185,651	100%	-
Federal Grants	155,000	92,184	59%	162,746	-	0%	162,746	100%	-
State Shared- Family Planning	158,000	75,420	48%	75,000	7,732	10%	75,000	100%	-
OHP Fee for Service	20,250	30,598	151%	24,485	1,575	6%	24,485	100%	-
TOTAL RESOURCES	10,939,856	12,217,842	112%	12,839,668	205,165	2%	13,176,930	103%	337,262

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	3,092,162	-	0%	3,736,129	-	0%	3,736,129	100%
Personnel Services	11,978,565	11,646,287	97%	13,111,930	1,064,850	8%	13,081,930	100%	30,000 ^A
Materials and Services	2,424,314	2,231,508	92%	2,666,896	97,423	4%	2,666,896	100%	-
Capital Outlay	143,500	54,271	38%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,638,541	13,932,066	79%	19,514,955	1,162,274	6%	19,484,955	100%	30,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%
Transfers In- OHP Mental Health	319,965	241,400	75%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	23,048	8%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,138,642)	(94,887)	8%	(1,138,642)	100%	-
TOTAL TRANSFERS	4,685,583	5,158,518	110%	4,821,676	178,161	4%	4,821,676	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,762,383	4,052,440	108%	3,666,636	7,190,752	196%	3,622,124	99%
Resources over Requirements	(6,698,685)	(1,714,224)	-	(6,675,287)	(957,109)	-	(6,308,025)	-	367,262
Net Transfers - In (Out)	4,685,583	5,158,518	-	4,821,676	178,161	-	4,821,676	-	-
TOTAL FUND BALANCE	\$ 1,749,281	\$ 7,496,734	429%	\$ 1,813,025	\$ 6,411,803	354%	\$ 2,135,775	118%	\$322,750

- ^A Personnel projections assume 4% vacancy.
- ^B Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Community Development - Fund 295

FY25 YTD July 31, 2024 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	9,513	7%	144,238	100%	-
Code Compliance	1,124,181	840,865	75%	1,003,933	86,578	9%	1,003,933	100%	-
Building Safety	3,991,388	3,372,838	85%	3,414,568	317,638	9%	3,414,568	100%	-
Electrical	902,175	796,598	88%	918,502	84,985	9%	918,502	100%	-
Onsite Wastewater	923,880	909,862	98%	1,028,065	49,321	5%	1,028,065	100%	-
Current Planning	2,304,562	1,708,739	74%	1,916,960	160,396	8%	1,916,960	100%	-
Long Range Planning	1,057,354	746,065	71%	974,972	110,250	11%	974,972	100%	-
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	818,682	9%	9,401,238	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,912,051	90%	3,552,093	296,399	8%	3,524,893	99%
Code Compliance	743,931	641,455	86%	801,574	54,515	7%	791,243	99%	10,331 A
Building Safety	2,088,542	1,818,452	87%	2,133,076	153,259	7%	2,099,510	98%	33,566 A
Electrical	583,718	546,234	94%	612,818	47,731	8%	635,677	104%	(22,859) A
Onsite Wastewater	865,670	717,375	83%	679,752	51,047	8%	679,752	100%	-
Current Planning	1,857,735	1,386,701	75%	1,410,470	102,204	7%	1,410,470	100%	-
Long Range Planning	888,677	697,066	78%	757,012	59,602	8%	757,012	100%	-
TOTAL REQUIREMENTS	10,269,561	8,719,333	85%	9,946,795	764,757	8%	9,898,557	100%	48,238

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	131,502	100%
Transfers in - General Fund	100,000	48,181	48%	100,000	-	0%	100,000	100%	-
Transfers In - TRT	-	-	-	100,000	-	0%	100,000	100%	-
Transfers In - CDD Building Reserve	-	-	-	68,628	-	0%	148,148	216%	79,520 B
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	61,412	-	0%	81,306	132%	19,894 B
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	-	-	-	-	-	-
TOTAL TRANSFERS	466,530	(195,589)	-42%	461,542	-	0%	560,956	122%	99,414

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	1,000,000	950,979	95%	1,000,000	100%
Resources over Requirements	191,279	(195,685)	-	(545,557)	53,925	-	(497,319)	-	48,238
Net Transfers - In (Out)	466,530	(195,589)	-	461,542	-	-	560,956	-	99,414
TOTAL FUND BALANCE	\$ 1,975,730	\$ 931,444	47%	\$ 915,985	\$ 1,004,905	110%	\$ 1,063,637	116%	\$147,652

- A** Projections reflect unfilled positions and the addition of one new FTE.
- B** Transfer from reserves for one new FTE
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Road - Fund 325

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	1,934,101	9%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	70,571	5%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	-	0%	988,063	100%	-
Sale of Equip & Material	614,500	370,308	60%	486,300	10	0%	486,300	100%	-
Interest on Investments	138,031	195,226	141%	158,000	25,190	16%	158,000	100%	-
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	48,692	66%	61,132	3,434	6%	61,132	100%	-
Mineral Lease Royalties	50,000	131,078	262%	50,000	-	0%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	155	3%	5,000	100%	-
TOTAL RESOURCES	26,673,711	27,129,596	102%	27,479,906	4,434,940	16%	27,139,939	99%	(339,967)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,287,378	99%	9,556,843	736,176	8%	9,556,843	100%	-
Materials and Services	8,600,033	7,214,494	84%	9,992,969	1,422,562	14%	9,992,969	100%	-
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,124,761	15,555,463	91%	19,549,812	2,158,738	11%	19,549,812	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%	-
TOTAL TRANSFERS	(12,700,000)	(12,700,000)	100%	(10,720,695)	-	0%	(10,720,695)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,521,251	7,351,679	133%	5,223,706	6,227,344	119%	6,227,344	119%	1,003,638 ^A
Resources over Requirements	9,548,950	11,574,133		7,930,094	2,276,202		7,590,127		(339,967)
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	-		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 6,225,812	263%	\$ 2,433,105	\$ 8,503,546	349%	\$ 3,096,776	127%	\$663,671

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



Budget to Actuals Report

Adult P&P - Fund 355

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	1,179,451	25%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,196,648	127%	1,167,810	-	0%	1,167,810	100%	-
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	9,335	13%	73,000	100%	-
Interfund- Sheriff	50,000	50,000	100%	60,000	5,000	8%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	111,969	495%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,384	877%	4,884	977%	4,384 ^A
Oregon BOPPPS	20,318	7,686	38%	-	-	-	-	-	-
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
TOTAL RESOURCES	5,535,606	5,907,709	107%	6,323,657	1,457,477	23%	6,328,041	100%	4,384

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,107,255	89%	6,387,456	441,763	7%	6,387,456	100%
Materials and Services	1,818,521	1,787,634	98%	1,984,229	88,135	4%	1,984,229	100%	-
TOTAL REQUIREMENTS	7,576,032	6,894,889	91%	8,371,685	529,899	6%	8,371,685	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	58,614	8%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(6,367)	8%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	52,247	8%	626,964	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,500,000	2,549,705	102%	2,549,705	102%
Resources over Requirements	(2,040,426)	(987,179)	-	(2,048,028)	927,578	-	(2,043,644)	-	4,384
Net Transfers - In (Out)	510,950	525,950	-	626,964	52,247	-	626,964	-	-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,549,705	173%	\$ 1,078,936	\$ 3,529,530	327%	\$ 1,133,025	105%	\$54,089

A Reimbursement for hosting event for Oregon Association of Community Corrections Directors.

B Final Beginning Fund Balance will be determined after the final close of FY24. Trending to be a bit higher than original projections due to personnel savings from FY24.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Revenue Not Assigned	-	-		881,339	-	0%	881,339	100%	-
Interest on Investments	475,310	580,958	122%	476,000	46,285	10%	476,000	100%	-
State Miscellaneous	1,704,116	2,342,101	137%	-	-		-		-
Miscellaneous	-	204,504		-	-		-		-
TOTAL RESOURCES	2,179,426	3,127,563	144%	1,357,339	46,285	3%	1,357,339	100%	-

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	11,208	8%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	24,161	0%	16,189,012	100%	-
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	35,369	0%	16,323,504	100%	-

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,534,050	15,851,014	102%	15,851,014	102%	316,964 ^A
Resources over Requirements	(21,962,743)	(19,996,893)		(14,966,165)	10,916		(14,966,165)		0
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	-		10,631,333		-
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,851,014	166%	\$ 11,199,218	\$ 15,861,930	142%	\$ 11,516,182	103%	\$316,964

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



Budget to Actuals Report

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

FY25 YTD July 31, 2024

8.33%
Year Completed

	Fiscal Year 2024		Fiscal Year 2025				\$ Variance	
	Actuals	%	Budget	Actuals	%	Projection		%
Terrebonne Refinement Plan	6,639,405						\$ -	
Hunnel Rd: Loco Rd to Tumalo Rd	2,359,304	88%					-	
Transportation System Plan Update	20,450	100%					-	
Gribbling Rd Bridge	542,198	98%					-	
Smith Rock Way Bridge Replace	991,531	97%					-	
Deschutes Mkt Rd/Hamehook Round	1,151,371	99%					-	
Powell Butte Hwy/Butler Market RB	1,551,099	80%	1,095,760		1,095,760	100%	-	
Wilcox Ave Bridge #2171-03 Replacement	-		160,000		160,000	100%	-	
Paving Tumalo Rd/Deschutes Mkt Rd	-		520,000		520,000	100%	-	
Paving of Rosland Rd: US 20 to Draf	386,480	100%					-	
Hamehook Rd Bridge #16181 Rehabilitation	367,224	97%	1,930,500		1,930,500	100%	-	
NW Lower Bridge Way: 43rd St to Holmes Rd	105,726	66%	1,650,000		1,650,000	100%	-	
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-		85,000		85,000	100%	-	
Slurry Seal 2023	357,325	100%					-	
Terrebonne Wastewater System Phase 1	1,000,000	100%					-	
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	197,240	110%	2,417,752		2,417,752	100%	-	
Local Road Pavement Preservation	-		200,000		200,000	100%	-	
US20: Locust St	1,000,000	100%					-	
Paving Butler Market - Hamehook to Powell Butte	1,454,940						-	
Old Bend Rdm Hwy - US 20 to Tumalo	1,272,506						-	
Paving Of Horse Butte Rd	-		630,000		630,000	100%	-	
Paving Of Obr Hwy: Tumalo To Helmho	2,303,234		2,520,000		2,520,000	100%	-	
Paving Of Spring River Rd: S Centur	849,783						-	
Slurry Seal 2024	219,129						-	
La Pine Uic Stormwater Improvements	-		240,000		240,000	100%	-	
S Century Dr / Spring River Rd Roun	244		1,650,000		1,650,000	100%	-	
Radar Speed Sign Replacements	30,907						-	
Burgess Rd/Day Rd Traffic Signal			50,000		50,000		-	
Powell Butte Hwy: McGrath Rd to US20			2,290,000		2,290,000		-	
Slurry Seal 2025			350,000		350,000		-	
ODOT ARTS Program - Driver Speed Feedback Signs			24,161	24,161	24,161		-	
FY 23 Guardrail Improvements	-		150,000		150,000	100%	-	
Signage improvements			125,839		125,839		-	
Sidewalk Ramp Improvements	-		100,000		100,000	100%	-	
TOTAL CAPITAL OUTLAY	\$ 22,800,097	95%	\$ 16,189,012	24,161	0%	\$ 16,189,012	100%	-



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	716,092	7%	9,940,000	100%	-	A
Commercial Disp. Fee	3,310,000	3,984,063	120%	4,450,000	392,596	9%	4,450,000	100%	-	A
Private Disposal Fees	3,450,000	3,236,962	94%	3,420,000	354,734	10%	3,420,000	100%	-	A
Special Waste	30,000	103,947	346%	645,000	3,111	0%	645,000	100%	-	
Franchise 5% Fees	565,000	646,761	114%	635,000	45,511	7%	635,000	100%	-	B
Yard Debris	400,000	456,528	114%	440,000	45,104	10%	440,000	100%	-	
Miscellaneous	173,000	290,694	168%	170,000	17,633	10%	170,000	100%	-	
Interest on Investments	60,410	147,126	244%	62,000	14,414	23%	62,000	100%	-	
Recyclables	7,000	7,669	110%	7,000	(5,029)	-72%	7,000	100%	-	A
Leases	1	1	100%	1	-	0%	1	100%	-	
TOTAL RESOURCES	15,995,411	17,732,741	111%	19,769,001	1,584,166	8%	19,769,001	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	4,108,983	3,850,309	94%	5,739,145	392,597	7%	5,739,145	100%	-
Materials and Services	7,683,911	7,030,589	91%	8,994,999	218,873	2%	8,994,999	100%	-	
Capital Outlay	309,000	265,290	86%	282,000	-	0%	282,000	100%	-	
Debt Service	2,302,640	2,302,520	100%	2,305,600	-	0%	2,305,600	100%	-	
TOTAL REQUIREMENTS	14,404,534	13,448,708	93%	17,321,744	611,470	4%	17,321,744	100%	-	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-		-		-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(1,178)	0%	(4,564,141)	100%	-	
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(1,178)	0%	(4,564,141)	100%	-	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Beginning Fund Balance	2,416,385	2,743,514	114%	3,941,745	4,430,505	112%	4,430,505	112%	488,760
Resources over Requirements	1,590,877	4,284,033		2,447,257	972,696		2,447,257		0	
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(1,178)		(4,564,141)		-	
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,413,584	192%	\$ 1,824,861	\$ 5,402,023	296%	\$ 2,313,621	127%	\$488,760	

- 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. Pending reclass adjustment between Recyclables and Commercial Disp Fee.
- B** Annual fees due April 15, 2025; received monthly installment from Republic
- C** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Fair & Expo - Fund 615

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,536,154	155%	1,535,000	2,209	0%	1,535,000	100%	-
Events Revenue	1,050,000	985,341	94%	1,390,000	11,768	1%	1,390,000	100%	-
Rights & Signage	105,000	92,416	88%	110,000	26,400	24%	110,000	100%	-
Horse Stall Rental	100,000	74,925	75%	67,500	-	0%	67,500	100%	-
Storage	50,000	51,099	102%	45,000	-	0%	45,000	100%	-
Camping Fee	22,500	33,694	150%	37,500	-	0%	37,500	100%	-
Interest on Investments	22,000	24,619	112%	16,000	2,066	13%	16,000	100%	-
Miscellaneous	3,000	7,001	233%	5,000	519	10%	5,000	100%	-
TOTAL RESOURCES	2,343,500	2,805,249	120%	3,206,000	42,961	1%	3,206,000	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,460,765	99%	1,851,584	129,899	7%	1,851,584	100%
Personnel Services - F&B	148,510	79,529	54%	187,439	4,599	2%	187,439	100%	-
Materials and Services	1,492,986	1,330,361	89%	1,917,689	50,777	3%	1,937,989	101%	(20,300)
Materials and Services - F&B	514,200	837,724	163%	781,750	1,693	0%	783,433	100%	(1,683)
Debt Service	100,190	100,139	100%	99,700	-	0%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,808,518	102%	4,838,162	186,967	4%	4,860,145	100%	(21,983)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	1,009,023	100%	963,000	80,250	8%	963,000	100%
Transfers In - County Fair	-	-	-	196,900	16,408	8%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	2,500	8%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(898)	8%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,028,246	117%	1,179,123	98,260	8%	1,179,123	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	577,865	572,741	99%	577,865	100%
Resources over Requirements	(1,390,827)	(1,003,269)	-	(1,632,162)	(144,006)	-	(1,654,145)	-	(21,983)
Net Transfers - In (Out)	875,681	1,028,246	-	1,179,123	98,260	-	1,179,123	-	-
TOTAL FUND BALANCE	\$ 32,617	\$ 572,741	999%	\$ 124,826	\$ 526,995	422%	\$ 102,843	82%	(\$21,983)

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



Budget to Actuals Report

Annual County Fair - Fund 616

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	11,500	1%	797,500	100%	-
Gate Receipts	775,000	1,042,896	135%	780,000	146,943	19%	780,000	100%	-
Carnival	430,000	245,809	57%	430,000	86,928	20%	430,000	100%	-
Commercial Exhibitors	118,200	114,091	97%	115,000	136,925	119%	448,650	390%	333,650
Fair Sponsorship	92,500	69,967	76%	99,000	94,440	95%	122,080	123%	23,080
State Grant	53,167	53,167	100%	53,167	-	0%	53,167	100%	-
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,010	147%	34,010	113%	4,010
Interest on Investments	13,500	25,831	191%	23,000	1,672	7%	23,000	100%	-
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	34,850	188%	32,250	174%	13,750
Merchandise Sales	2,500	1,899	76%	2,500	-	0%	2,500	100%	-
Livestock Entry Fees	2,000	1,920	96%	2,000	2,934	147%	2,934	147%	934
Miscellaneous	-	39	-	-	-	-	-	-	-
TOTAL RESOURCES	2,324,117	2,457,294	106%	2,350,667	560,203	24%	2,726,091	116%	375,424

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	226,531	183,190	81%	229,798	19,649	9%	229,798	100%
Materials and Services	2,356,325	2,241,088	95%	2,442,103	852,291	35%	2,442,103	100%	-
TOTAL REQUIREMENTS	2,582,856	2,424,279	94%	2,671,901	871,940	33%	2,671,901	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	6,250	8%	75,000	100%
Transfers Out	(109,503)	(109,503)	100%	-	-	-	-	-	-
Transfer Out - Fair & Expo	-	-	-	(196,900)	(16,408)	8%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(10,158)	8%	(121,900)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	521,447	521,447	100%	600,000	519,959	87%	519,959	87%
Resources over Requirements	(258,739)	33,015	-	(321,234)	(311,737)	-	54,190	-	375,424
Net Transfers - In (Out)	(34,503)	(34,503)	-	(121,900)	(10,158)	-	(121,900)	-	-
TOTAL FUND BALANCE	\$ 228,205	\$ 519,959	228%	\$ 156,866	\$ 198,063	126%	\$ 452,249	288%	\$ 295,383

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



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD July 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ 82,439	\$ 780,000
Carnival	245,809	24,283	430,000
Commercial Exhibitors	436,160	145,150	448,650
Livestock Entry Fees	1,940	2,914	2,914
R/V Camping/Horse Stall Rental	31,449	32,019	32,019
Merchandise Sales	1,899	-	2,500
Concessions and Catering	512,899	-	482,500
Fair Sponsorship	117,183	105,932	152,080
TOTAL FAIR REVENUES	\$ 2,390,235	\$ 392,737	\$ 2,330,664
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	15,134	23,494
Miscellaneous	114	-	-
TOTAL RESOURCES	\$ 2,463,020	\$ 407,871	\$ 2,407,325
REQUIREMENTS			
Personnel	175,531	118,626	202,111
Materials & Services	2,124,162	1,321,187	2,473,139
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 1,439,813	\$ 2,675,251
TRANSFERS			
Transfer In - TRT 1%	75,000	43,750	75,000
Transfer Out - F&E Reserve	(170,608)	(54,753)	(54,753)
Transfer Out - Fair & Expo	-	(16,408)	(98,448)
TOTAL TRANSFERS	\$ (95,608)	\$ (27,411)	\$ (78,201)
Net Fair	\$ 67,719	\$ (1,059,353)	\$ (346,127)
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ (39,213)	\$ 674,013



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD July 31, 2024 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	64,800	94,239	145%	88,000	9,316	11%	88,000	100%	-
Miscellaneous	-	130,809		-	-		-		-
TOTAL RESOURCES	64,800	225,047	347%	88,000	9,316	11%	88,000	100%	-

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	343,555	273,830	80%	475,000	13,174	3%	475,000	100%	-
Capital Outlay	746,445	192,098	26%	785,000	7,063	1%	785,000	100%	- ^A
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	20,237	2%	1,260,000	100%	-

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	462,119	462,119	100%	442,396	36,866	8%	442,396	100%	-
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
TOTAL TRANSFERS	824,187	671,622	81%	592,396	186,866	32%	592,396	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	2,592,838	2,757,229	106%	3,136,000	3,187,970	102%	3,187,970	102%	51,970 ^B
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	(10,920)		(1,172,000)		0
Net Transfers - In (Out)	824,187	671,622		592,396	186,866		592,396		-
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,187,970	133%	\$ 2,556,396	\$ 3,363,915	132%	\$ 2,608,366	102%	\$51,970

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

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	27,539	6%	440,039	98%	(9,961)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	-	0%	15,000	100%	-
Interest on Investments	2,300	8,447	367%	8,000	951	12%	8,000	100%	-
Cancellation Fees	7,000	13,820	197%	7,000	8,640	123%	15,053	215%	8,053
Washer / Dryer	5,000	5,575	112%	5,000	1,597	32%	5,000	100%	-
Miscellaneous	2,500	4,335	173%	2,500	150	6%	2,500	100%	-
Vending Machines	1,500	1,352	90%	1,500	370	25%	1,500	100%	-
TOTAL RESOURCES	530,800	534,892	101%	489,000	39,247	8%	487,092	100%	(1,908)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	88,108	96%	159,210	14,231	9%	159,210	100%
Materials and Services	303,173	214,396	71%	344,054	6,798	2%	343,176	100%	878
Debt Service	222,630	222,596	100%	223,600	-	0%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	525,100	85%	726,864	21,028	3%	725,986	100%	878

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	13,333	8%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	1,667	8%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(10,179)	8%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	4,822	8%	57,858	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	248,000	304,867	123%	304,867	123%
Resources over Requirements	(86,331)	9,791		(237,864)	18,218		(238,894)		(1,030)
Net Transfers - In (Out)	128,436	128,436		57,858	4,822		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 304,867	225%	\$ 67,994	\$ 327,907	482%	\$ 123,831	182%	\$55,837

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



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	4,336	10%	45,000	100%	-
TOTAL RESOURCES	34,300	45,518	133%	45,000	4,336	10%	45,000	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	18,610	19%	100,000	-	0%	100,000	100%
Capital Outlay	74,000	26,642	36%	70,000	-	0%	70,000	100%	-
TOTAL REQUIREMENTS	174,000	45,252	26%	170,000	-	0%	170,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	10,179	8%	122,142	100%
TOTAL TRANSFERS	51,564	51,564	100%	122,142	10,179	8%	122,142	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,513,413	1,521,389	101%	1,521,389	101%
Resources over Requirements	(139,700)	266		(125,000)	4,336		(125,000)		0
Net Transfers - In (Out)	51,564	51,564		122,142	10,179		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,510,555	\$ 1,535,904	102%	\$ 1,518,531	101%	\$7,976

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



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	97,600	9%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	78,618	8%	943,414	100%	-
Property Damage	418,028	418,028	100%	419,983	34,999	8%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	100,368	28%	362,214	100%	A
Interest on Investments	200,000	274,605	137%	254,000	23,575	9%	254,000	100%	-
Vehicle	226,710	226,710	100%	250,030	20,836	8%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	-	0%	30,000	100%	-
Claims Reimbursement	369,959	399,903	108%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	165	8%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,714,303	3,811,697	103%	3,398,791	356,160	10%	3,398,791	100%	-

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,880,000	1,901,810	101%	2,000,000	688,949	34%	2,000,000	100%	-
General Liability	1,200,000	994,706	83%	1,500,000	89,064	6%	1,500,000	100%	-
Insurance Administration	714,197	659,997	92%	799,487	58,561	7%	799,487	100%	-
Vehicle	400,000	299,851	75%	700,000	8,172	1%	700,000	100%	-
Property Damage	300,250	474,866	158%	400,255	348,832	87%	400,255	100%	-
Unemployment	250,000	109,645	44%	200,000	-	0%	200,000	100%	-
TOTAL REQUIREMENTS	4,744,447	4,440,875	94%	5,599,742	1,193,577	21%	5,599,742	100%	-

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(375)	8%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(375)	8%	(4,500)	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	8,000,000	9,323,307	117%	8,000,000	8,200,351	103%	8,200,351	103%	200,351 B
Resources over Requirements	(1,030,144)	(629,178)	-	(2,200,951)	(837,418)	-	(2,200,951)	-	0
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(375)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,200,341	127%	\$ 5,794,549	\$ 7,362,559	127%	\$ 5,994,900	103%	\$200,351

A Unemployment collected on first \$25K of employee's salary in fiscal year

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



Budget to Actuals Report

Health Benefits - Fund 675

FY25 YTD July 31, 2024 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	25,508,234	98%	30,548,182	2,473,277	8%	30,548,182	100%	-
COIC Premiums	1,963,363	2,025,772	103%	2,747,427	202,793	7%	2,747,427	100%	-
Employee Co-Pay	1,247,416	1,406,479	113%	1,492,623	129,704	9%	1,492,623	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,039,555	42,803	4%	1,039,555	100%	-
Prescription Rebates	280,000	382,550	137%	550,000	-	0%	550,000	100%	A
Interest on Investments	120,000	208,021	173%	366,000	14,631	4%	366,000	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	100,000	31,563	32%	100,000	100%	-
TOTAL RESOURCES	30,654,045	30,890,105	101%	36,843,787	2,894,772	8%	36,843,787	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	26,787,680	90%	26,303,391	517,260	2%	28,275,390	107%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	5,733,434	3,856	0%	5,733,434	100%	-
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,490,287	3,320	0%	1,490,287	100%	- C
Wellness	186,274	123,528	66%	174,230	6	0%	174,230	100%	- C
TOTAL REQUIREMENTS	35,687,213	33,623,315	94%	33,701,342	524,442	2%	35,673,341	106%	(1,971,999)
TOTAL □	-	-	-	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	5,090,316	3,846,771	76%	5,090,316	100%
Resources over Requirements	(5,033,168)	(2,733,210)	-	3,142,445	2,370,330	-	1,170,446	-	(1,971,999)
Net Transfers - In (Out)	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,374,788	314%	\$ 8,232,761	\$ 6,217,101	76%	\$ 6,260,762	76%	(\$1,971,999)

- A** Budget estimate is based on claims which are difficult to predict
- B** Budget for Dental inadvertently entered as \$219K vs. \$2.1M. A mid-year budget adjustment will be forthcoming.
- C** Amounts are paid 1 month in arrears
- D** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

911 - Fund 705 and 710

FY25 YTD July 31, 2024 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,932,000	11,014,581	101%	11,556,000	-	0%	11,556,000	100%	- A
Telephone User Tax	1,827,530	1,467,581	80%	1,800,500	-	0%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	39,109	9%	426,000	100%	-
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	- C
Contract Payments	167,765	172,636	103%	179,300	-	0%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	3,125	2%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	-	0%	93,000	100%	- D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	24,668	27%	90,000	100%	-
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	241	1%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	1,188	3%	36,500	100%	-
TOTAL RESOURCES	14,034,323	13,912,327	99%	14,733,900	68,331	0%	14,733,900	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,481,407	94%	10,237,093	766,006	7%	10,237,093	100%
Materials and Services	4,250,715	3,352,977	79%	4,267,026	439,112	10%	4,267,026	100%	-
Capital Outlay	1,831,000	1,361,542	74%	2,750,500	23,158	1%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,195,925	87%	17,254,619	1,228,275	7%	17,254,619	100%	-

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	13,160,074	14,110,352	107%	13,160,074	100%
Resources over Requirements	(1,079,437)	716,402		(2,520,719)	(1,159,944)		(2,520,719)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,110,352	116%	\$ 10,639,355	\$ 12,950,408	122%	\$ 10,639,355	100%	\$0

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Final Beginning Fund Balance will be determined after the final close of FY24