



MEMORANDUM

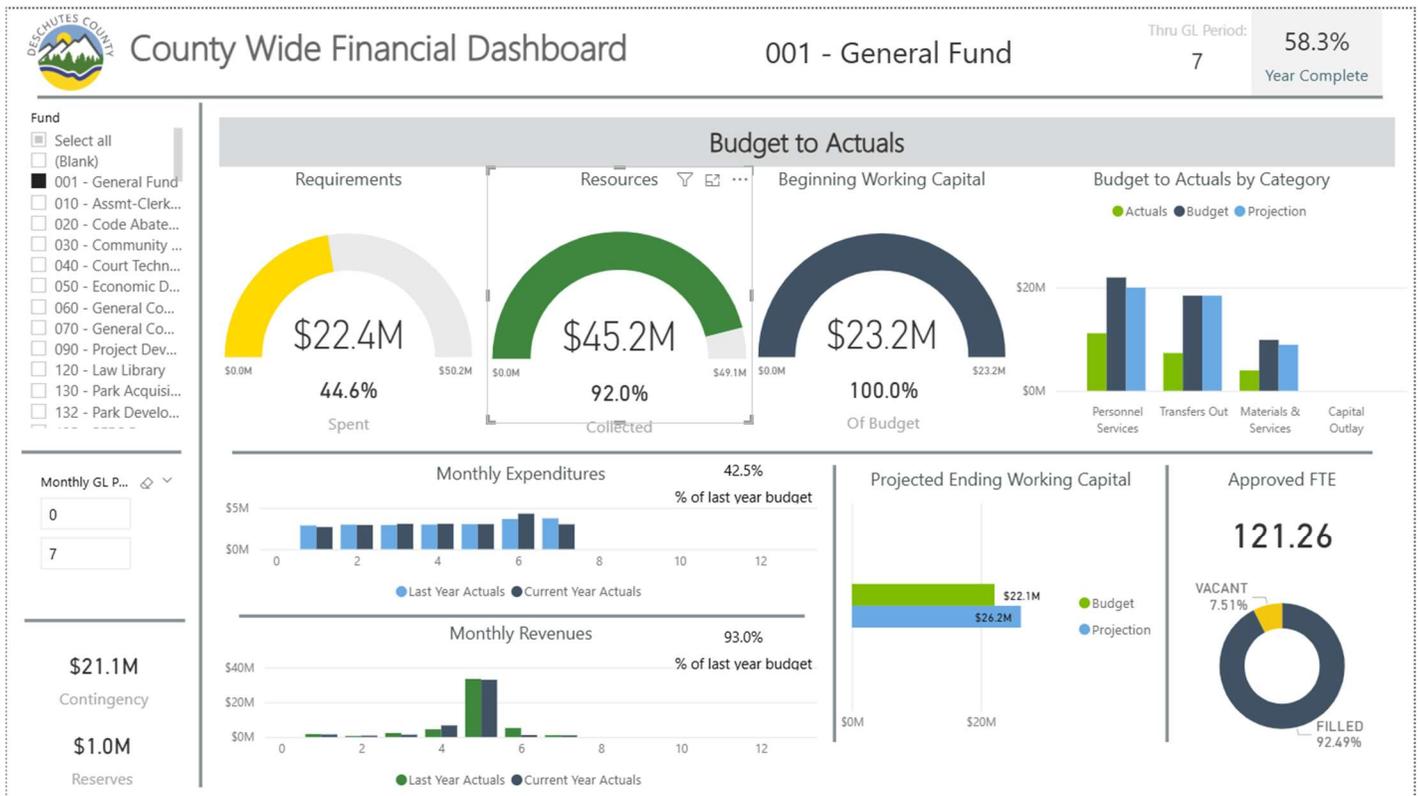
DATE: February 25, 2026
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for January 2026

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of January 31, 2026.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$45.2M or 92% of budget. By comparison, last year revenue YTD was \$48.0M or 92.3% of budget.
- *Expenses* YTD are \$22.4M and 44.6% of budget. By comparison, last year expenses YTD were \$22.4M and 42.3% of budget.
- *Beginning Fund Balance* is \$23.2M or 100% of the budgeted \$23.2M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County’s major funds with actual revenue and expense data compared to budget through January 31, 2026.

Position Control Summary FY26													July - June Percent Unfilled
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	
Assessor	Filled	32.00	32.00	31.00	31.00	31.00	32.00	33.00					
	Unfilled	3.26	3.26	4.26	4.26	4.26	3.26	2.26					10.06%
Clerk	Filled	9.48	9.48	9.48	9.48	9.48	8.48	8.48					
	Unfilled	1.00	1.00	1.00	1.00	1.00	2.00	2.00					12.27%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52					
	Unfilled	-	-	-	-	-	-	-					0.00%
DA	Filled	58.85	57.05	57.05	57.85	56.65	55.65	55.65					
	Unfilled	2.45	4.25	4.05	3.25	3.95	4.95	4.85					6.51%
Tax	Filled	6.50	5.50	6.50	6.50	6.50	6.50	6.50					
	Unfilled	-	1.00	-	-	-	-	-					2.20%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
Total General Fund	Filled	115.35	112.55	112.55	113.35	112.15	111.15	112.15	-	-	-	-	
	Unfilled	6.71	9.51	9.31	8.51	9.21	10.21	9.11	-	-	-	-	7.35%
Justice Court	Filled	4.60	3.60	3.60	3.60	3.60	3.60	3.60					
	Unfilled	-	1.00	1.00	1.00	1.00	2.00	2.00					23.39%
Community Justice	Filled	40.60	41.20	42.20	41.80	40.80	39.40	39.40					
	Unfilled	6.40	5.80	5.80	6.20	7.20	8.60	3.00					13.09%
Sheriff	Filled	235.50	236.50	236.50	234.50	237.50	238.50	239.50					
	Unfilled	35.50	34.50	34.50	36.50	33.50	21.50	20.50					11.55%
Health Svcs	Filled	376.43	371.58	372.50	379.55	378.80	379.40	377.40					
	Unfilled	42.20	47.05	46.13	39.08	39.83	39.23	30.88					9.74%
CDD	Filled	52.00	51.00	51.00	52.00	51.00	49.00	49.00					
	Unfilled	1.00	2.00	3.00	2.00	3.00	5.00	5.00					5.59%
Road	Filled	57.00	56.00	59.00	59.00	58.00	57.00	57.00					
	Unfilled	4.00	5.00	2.00	2.00	3.00	4.00	4.00					5.62%
Adult P&P	Filled	32.63	32.00	31.00	30.00	29.50	29.50	29.50					
	Unfilled	3.38	4.00	4.00	5.00	5.50	5.50	1.00					11.70%
Solid Waste	Filled	45.00	44.00	45.00	44.00	45.00	46.00	46.00					
	Unfilled	3.00	4.00	3.00	4.00	3.00	2.00	2.00					6.25%
Victims Assistance	Filled	5.50	5.50	6.50	6.00	6.00	6.00	6.00					
	Unfilled	4.00	4.00	3.00	2.50	2.00	2.00	1.00					30.83%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
Fair & Expo	Filled	12.50	12.50	11.50	10.50	10.50	10.50	10.50					
	Unfilled	5.00	5.00	6.00	7.00	7.00	7.00	7.00					35.92%
Natural Resource	Filled	3.00	3.00	3.00	3.00	3.00	2.00	2.00					
	Unfilled	-	-	-	-	-	1.00	1.00					9.52%
ISF - Facilities	Filled	25.75	25.75	25.75	25.75	25.75	25.75	25.75					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00					7.21%
ISF - Admin	Filled	8.75	8.75	8.75	8.75	8.75	8.75	8.75					
	Unfilled	0.50	0.50	0.50	0.50	0.50	0.50	0.50					5.41%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
ISF - Finance	Filled	13.00	13.00	14.00	14.00	14.00	14.00	14.00					
	Unfilled	1.00	1.00	-	-	-	-	-					2.04%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00					
	Unfilled	-	-	-	-	-	-	-					0.00%
ISF - HR	Filled	8.00	8.00	8.00	8.00	9.00	10.00	10.00					
	Unfilled	3.00	3.00	3.00	3.00	2.00	1.00	1.00					20.78%
ISF - IT	Filled	19.00	19.00	19.00	19.00	20.00	20.00	20.00					
	Unfilled	1.00	2.00	2.00	2.00	1.00	1.00	1.00					6.85%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25					
	Unfilled	-	-	-	-	-	-	-					0.00%
911	Filled	56.00	56.00	57.00	57.00	56.00	57.00	56.00					
	Unfilled	5.00	5.00	4.00	4.00	5.00	4.00	5.00					7.49%
Total:													
	Filled	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	1,122.80	1,121.80	-	-	-	-	
	Unfilled	123.69	135.36	129.24	125.29	124.74	116.54	95.99	-	-	-	-	
	Total	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34	1,239.34	1,217.79	-	-	-	-	
	% Unfilled	9.90%	10.82%	10.33%	10.02%	9.98%	9.40%	7.88%					9.77%

January Changes:

- DA .10 LMTD position 2888 expired 12/31/25 (0.10)
- Juvenile reduced 6.60 FTE eff. 12/31/25 (6.60)
- Juvenile added 1.00 LMTD Behavioral Health Specialist, expired 6/30/27 1.00
- AP&P reduced 4.50 FTE (4.50)
- HS reduced 10.35 FTE, eff. 12/31/25 (10.35)
- VA 1.00 LMTD position 3189 exp. 12/31/25 (1.00)
- (21.55)



Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD January 31, 2026

Fund Number	Fund	Total Personnel Costs				Overtime		
		Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	\$ 21,938,488	\$ 11,131,384	\$ 19,977,755	\$ 1,960,733	\$ 70,800	\$ 21,058	\$ 49,742
030	030 - Juvenile	7,570,565	3,943,461	7,151,953	418,612	150,000	66,808	83,192
160	160/170 - TLT	284,576	157,124	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	348,670	712,409	62,483	-	429	(429)
255	255 - Sheriff's Office	53,660,246	28,980,555	53,833,648	(173,402)	2,365,500	1,378,766	986,734
274	274 - Health Services	62,723,644	33,238,407	62,670,208	53,436	179,900	124,048	55,852
295	295 - CDD	8,953,882	4,782,300	8,721,034	232,848	28,750	17,978	10,772
325	325 - Road	10,434,868	5,411,748	9,836,894	597,974	200,000	57,653	142,347
355	355 - Adult P&P	6,078,686	3,097,438	5,607,465	471,221	10,000	1,892	8,108
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	3,527,590	6,742,398	-	150,000	59,008	90,992
615	615 - Fair & Expo	2,018,500	831,907	1,577,043	441,457	40,000	35,418	4,582
616	616 - Annual County Fair	284,780	146,710	273,136	11,644	2,500	3,077	(577)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	82,810	158,281	14,434	4,000	814	3,186
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	312,822	571,013	4,398	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	5,662,879	10,309,080	755,314	400,000	181,269	218,731
	999 - All Other Funds	19,917,527	9,989,338	19,934,294	(16,767)	61,700	12,928	48,772
	Total	\$ 213,195,572	\$ 111,645,143	\$ 208,361,187	\$ 4,834,385	\$ 3,663,260	\$ 1,961,146	\$ 1,702,114



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	47,226,179	49,169,365	104%	48,948,514	45,107,793	92%	50,127,823	102%
030 - Juvenile	926,504	1,091,010	118%	1,097,772	541,677	49%	1,316,772	120%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	9,535,465	77%	13,359,400	107%
200 - ARPA	9,726,687	9,722,588	100%	984,959	229,988	23%	229,988	23%
220 - Justice Court	506,200	525,739	104%	682,597	307,126	45%	684,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,313,989	58,815,187	87%	66,382,429	99%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	3,510,075	30%	12,970,577	110%
274 - Health Services	69,034,749	67,097,990	97%	64,903,436	31,732,934	49%	64,485,334	99%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	5,649,044	57%	10,082,004	102%
325 - Road	27,585,291	28,539,189	103%	27,423,030	16,993,969	62%	28,069,784	102%
355 - Adult P&P	6,323,657	6,499,960	103%	6,403,959	4,486,954	70%	6,279,106	98%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	423,868	31%	1,561,698	113%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	14,100,964	64%	22,540,206	102%
615 - Fair & Expo	3,206,000	3,094,772	97%	2,627,500	1,577,007	60%	2,870,797	109%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,819,824	106%	2,832,342	107%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	89,768	77%	142,800	122%
618 - RV Park	489,000	550,566	113%	493,800	315,838	64%	552,714	112%
619 - RV Park Reserve	45,000	60,431	134%	58,000	41,681	72%	65,800	113%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	2,156,208	63%	3,450,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	23,564,132	54%	41,436,509	95%
705 - 911	14,733,900	15,112,121	103%	15,281,100	12,563,905	82%	15,411,300	101%
999 - Other	60,974,212	58,869,234	97%	49,103,744	34,461,166	70%	49,285,103	100%
TOTAL RESOURCES	402,444,366	414,134,876	103%	392,757,255	269,024,573	68%	394,137,489	100%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	33,458,125	27,885,291	83%	31,785,188	15,064,708	47%	28,881,046	91%
030 - Juvenile	9,381,846	8,396,293	89%	9,623,329	4,904,879	51%	9,141,937	95%
160/170 - TLT	5,897,854	5,862,939	99%	3,944,828	2,587,664	66%	3,952,748	100%
200 - ARPA	987,540	983,441	100%	984,959	229,988	23%	229,989	23%
220 - Justice Court	863,097	849,040	98%	1,051,837	478,413	45%	989,354	94%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,944,938	35,826,349	52%	68,318,340	99%
270 - OHP & Capital Reserves	-	-	-	-	-	-	-	999%
274 - Health Services	84,148,302	76,486,004	91%	82,633,056	42,030,344	51%	85,539,688	104%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	5,865,086	54%	10,650,703	98%
325 - Road	19,655,197	18,084,696	92%	19,713,342	9,426,367	48%	19,180,458	97%
355 - Adult P&P	8,371,685	7,310,310	87%	7,825,835	3,845,301	49%	7,207,465	92%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	3,332,606	18%	13,611,184	72%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	8,452,768	45%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	4,130,328	2,037,175	49%	3,590,043	87%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,544,360	93%	2,722,261	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	268,633	46%	552,484	95%
619 - RV Park Reserve	170,000	-	0%	170,000	15,278	9%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,896,844	44%	6,550,972	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	16,325,882	38%	38,298,411	90%
705 - 911	17,254,619	14,334,091	83%	17,381,915	8,759,818	50%	16,626,601	96%
999 - Other	108,891,467	68,035,264	62%	99,971,539	41,807,400	42%	94,825,447	95%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	450,573,561	206,870,112	46%	431,285,831	96%



Budget to Actuals - Countywide Summary

All Departments

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,249,642	156%	22,133,320	46,058,997	26,216,771	118%
030 - Juvenile	977,419	2,127,478	218%	1,934,538	2,624,969	2,634,930	136%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	3,612,305	1,500,000	100%
200 - ARPA	-	0	999%	-	-	(1)	
220 - Justice Court	23,624	(0)	0%	22,177	57,039	86,760	391%
255 - Sheriff's Office	16,386,036	22,631,133	138%	24,320,093	47,615,126	24,015,131	99%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	42,201,444	42,468,914	39,684,812	94%
274 - Health Services	8,014,338	10,724,410	134%	8,264,312	640,404	8,746,135	106%
295 - CDD	38,691	887,535	999%	742,717	994,589	1,000,487	135%
325 - Road	3,206,945	5,731,344	179%	3,750,751	7,210,788	4,930,389	131%
355 - Adult P&P	905,760	2,143,438	237%	1,304,759	3,125,290	1,798,277	138%
465 - Road CIP	11,340,452	17,787,235	157%	9,750,027	19,194,163	15,338,530	157%
610 - Solid Waste	1,921,897	4,412,870	230%	2,955,737	7,722,105	3,297,442	112%
615 - Fair & Expo	126,731	577,955	456%	387,635	883,418	1,223,717	316%
616 - Annual County Fair	66,317	324,216	489%	11,678	462,597	199,297	999%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	3,031,660	3,912,119	3,079,960	102%
618 - RV Park	132,760	339,929	256%	207,811	362,867	298,559	144%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,813,562	1,859,632	1,821,362	100%
670 - Risk Management	5,931,013	7,435,437	125%	4,276,673	6,692,001	4,329,971	101%
675 - Health Benefits	7,895,427	12,105,614	153%	13,170,569	19,343,863	15,243,712	116%
705 - 911	11,850,746	15,149,495	128%	13,048,680	18,953,582	13,934,194	107%
999 - Other	70,001,484	109,331,736	156%	68,320,529	109,223,240	72,413,102	106%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	223,148,672	343,018,007	241,793,537	108%



Budget to Actuals Report

General Fund - Fund 001

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	11,000	11,483	104%	11,000	6,648	60%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	39,030,082	95%	42,057,000	102%	861,000 A
Property Taxes - Prior	328,000	448,776	137%	338,000	347,370	103%	349,871	104%	11,871
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	3,491,584	85%	4,294,993	104%	183,822 B
Assessor	849,000	868,511	102%	821,000	478,611	58%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	908,645	68%	1,331,240	100%	-
District Attorney	427,077	511,255	120%	267,027	185,818	70%	267,027	100%	-
Tax Office	146,200	152,257	104%	142,700	99,541	70%	142,700	100%	-
Veterans	305,086	220,206	72%	194,448	100,724	52%	201,448	104%	7,000 C
Property Management	70,000	75,275	108%	97,000	57,917	60%	97,000	100%	-
Non-Departmental	-	636,279		438,928	400,853	91%	554,544	126%	115,616 D
TOTAL RESOURCES	47,226,179	49,169,365	104%	48,948,514	45,107,793	92%	50,127,823	102%	1,179,309

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	96,193	91,103	95%	100,980	55,349	55%	100,535	100%
Assessor	6,709,361	5,883,228	88%	6,898,967	3,522,155	51%	6,375,282	92%	523,685 F
Clerk	2,719,443	2,407,704	89%	2,416,514	1,012,427	42%	2,130,837	88%	285,677 G
District Attorney	13,369,290	12,488,557	93%	14,203,623	7,163,915	50%	13,109,312	92%	1,094,311 H
Medical Examiner	466,854	396,143	85%	465,653	197,181	42%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	630,205	60%	1,026,833	97%	27,251 I
Veterans	1,068,340	985,944	92%	1,012,065	523,143	52%	984,688	97%	27,377 J
Property Management	596,494	576,461	97%	640,822	353,239	55%	638,835	100%	1,987 K
Non-Departmental	7,367,108	4,031,528	55%	4,992,480	1,607,094	32%	4,049,071	81%	943,409
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	31,785,188	15,064,708	47%	28,881,046	91%	2,904,142

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	5,519,522	5,476,511	99%	131,500	70,000	53%	131,500	100%
Transfers Out	(19,887,132)	(19,003,472)	96%	(18,411,148)	(7,303,729)	40%	(18,411,148)	100%	-
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(18,279,648)	(7,233,729)	40%	(18,279,648)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,492,530	15,492,530	100%	23,249,642	23,249,642	100%	23,249,642	100%
Resources over Requirements	13,768,054	21,284,074		17,163,326	30,043,084		21,246,777		4,083,451
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(18,279,648)	(7,233,729)		(18,279,648)		-
TOTAL FUND BALANCE	\$ 14,892,974	\$ 23,249,642	156%	\$ 22,133,320	\$ 46,058,997	208%	\$ 26,216,771	118%	\$ 4,083,451 L

A Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted. Additionally, the County is expecting higher than usual penalties from late filings.

B PILT funds received were \$600K more than budget of \$500K; interest earnings projected to be higher than budget.

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

D Expecting new opioid settlement funds.

E Projected personnel savings estimated at 0.6% based on YTD actual vacancy rate.

F Projected personnel savings estimated at 9.2% based on YTD actual vacancy rate.

G Projected personnel savings estimated at 16.8% based on YTD actual vacancy rate.

H Projected personnel savings estimated at 8.9% based on YTD actual vacancy rate.

I Projected personnel savings estimated at 2.6% based on YTD actual vacancy rate.

J Projected personnel savings estimated at 3.5% based on YTD actual vacancy rate.

K Projected personnel savings estimated at 0.4% based on YTD actual vacancy rate.

L Out of the total ending fund balance, \$13,878,810 is the required contingency balance, \$722,488 are restricted Opioid Settlement Funds and \$1.0 million is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	477,421	503,583	105%	480,000	123,627	26%	480,000	100%	-
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	31,267	28%	112,772	100%	-
Miscellaneous	6,811	26,728	392%	111,000	221,143	199%	350,000	315%	239,000 A
Leases	97,500	97,594	100%	101,000	59,207	59%	101,000	100%	-
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	21,060	28%	45,000	60%	(30,000) B
Gen Fund-Opioid Settlement	-	-	-	74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	67,782	119%	101,000	177%	44,000
Expungements	40,000	68,236	171%	40,000	9,379	23%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	-	0%	(35,000) C
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	7,452	62%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760	-	1,000	-	1,000 D
Food Subsidy	10,000	5,790	58%	-	-	-	-	-	-
TOTAL RESOURCES	926,504	1,091,010	118%	1,097,772	541,677	49%	1,316,772	120%	219,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,497,894	6,686,218	89%	7,570,565	3,943,461	52%	7,151,953	94%
Materials and Services	1,863,952	1,690,256	91%	2,052,764	961,419	47%	1,989,984	97%	62,780 F
Capital Outlay	20,000	19,819	99%	-	-	-	-	-	-
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	9,623,329	4,904,879	51%	9,141,937	95%	481,392

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	4,905,542	58%	8,409,500	100%
Transfers Out	-	-	-	(1,324)	(772)	58%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(44,076)	58%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	4,860,693	58%	8,332,617	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,364,608	1,364,608	100%	2,127,478	2,127,478	100%	2,127,478	100%
Resources over Requirements	(8,455,342)	(7,305,284)	-	(8,525,557)	(4,363,203)	-	(7,825,165)	-	700,392
Net Transfers - In (Out)	8,068,153	8,068,153	-	8,332,617	4,860,693	-	8,332,617	-	-
TOTAL FUND BALANCE	\$ 977,419	\$ 2,127,478	218%	\$ 1,934,538	\$ 2,624,969	136%	\$ 2,634,930	136%	\$700,392

- A** Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.
- B** Out of County detention usage down compared to FY 25 and projected use.
- C** DOC proposed cutting due to funding shortfalls.
- D** Work crew contract for cleanup services.
- E** Projected personnel savings estimated at 6.3% based on YTD actual vacancy rate.
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD January 31, 2026 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	9,306,529	75%	12,940,000	105%	600,000 A
Interest on Investments	68,000	98,403	145%	108,000	81,269	75%	118,400	110%	10,400
Miscellaneous	-	1,460		1,000	666	67%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	147,000		300,000		300,000 B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	9,535,465	77%	13,359,400	107%	910,400

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	VCO	3,376,105	3,355,769	99%	3,462,934	2,310,756	67%	3,470,854	100%
Administrative	287,388	280,559	98%	325,976	168,774	52%	325,976	100%	-
Interfund Charges	186,611	186,611	100%	113,168	66,015	58%	113,168	100%	-
Software	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,944,828	2,587,664	66%	3,952,748	100%	(7,920)

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)	(11,667)	58%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(43,750)	58%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(219,667)	58%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(233,637)	58%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(261,885)	58%	(471,446)	105%	(22,500) D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(570,666)	58%	(1,030,785)	105%	(52,500)
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(612,390)	58%	(1,877,291)	179%	(827,480)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	(751,625)	50%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(2,130,209)	58%	(3,651,787)	100%	-
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(4,835,496)	57%	(9,406,652)	111%	(902,480)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,163,809	3,163,809	100%	1,500,000	1,500,000	100%	1,500,000	100%
Resources over Requirements	6,502,946	6,775,441		8,504,172	6,947,801		9,406,652		902,480
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(4,835,496)		(9,406,652)		(902,480)
TOTAL FUND BALANCE	\$ 1,163,809	\$ 1,500,000	129%	\$ 1,500,000	\$ 3,612,305	241%	\$ 1,500,000	100%	\$0 E

- A** Lodging Tax revenue up 3.9% from FY25, up 5.6% compared to FY26 budget.
- B** Estimated Certificate of Authority Fee revenue.
- C** TLT Approved Ballot Measures:
 1975: 5% -General Fund, discretionary
 1980: 1% -To promote tourism and pay for public services to persons the County generally does not tax otherwise
 1987: 1% -To promote tourism and to pay for the construction of a welcome center complex
 2013: 1% -70% to promote tourism at DCF&E, 30% is available to fund other county services such as public safety, health and human services and county infrastructure (though the County has allocated the 30% to the Fair & Expo Reserve Fund since approval)
- D** The balance of the 1% F&E TLT is transferred to F&E reserves.
- E** Remaining funds will be reserved in the TLT fund to cover one year's worth of debt service of \$1.5 million.



Budget to Actuals Report

ARPA – Fund 200

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

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

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Infrastructure	-	(149,988)		625,719	16,695	3%	16,696	3%
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	213,293	59%	213,293	59%	145,947 B
Administrative	46,860	92,716	198%	-	-	-	-	-	-
Negative Economic Impacts	-	-	-	-	-	-	-	-	-
Public Health	212,733	201,482	95%	-	-	-	-	-	-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	229,988	23%	229,989	23%	754,970

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	298,942	298,942	100%	-	-	-	-	-
Resources over Requirements	8,739,147	8,739,147		-	-	-	(1)		(1)
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-	-	-		-
TOTAL FUND BALANCE	-	-	-	-	-	-	(\$ 1)	(\$ 1)	(\$ 1)

A It is anticipated that Deschutes River Conservancy will not spend the remaining \$600K until the Fall of 2026.

B Mountain View Community Development has spent all funds.



Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	504,200	523,360	104%	674,597	301,023	45%	674,597	100%	- A
Other	-	-		7,300	4,660	64%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	1,443	206%	2,800	400%	2,100
TOTAL RESOURCES	506,200	525,739	104%	682,597	307,126	45%	684,697	100%	2,100

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	641,713	632,704	99%	774,892	348,670	45%	712,409	92%
Materials and Services	221,384	216,336	98%	276,945	129,743	47%	276,945	100%	-
TOTAL REQUIREMENTS	863,097	849,040	98%	1,051,837	478,413	45%	989,354	94%	62,483

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TLT	380,521	323,301	85%	400,521	233,637	58%	400,521	100%
Transfers Out	-	-		(9,104)	(5,311)	58%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,301	85%	391,417	228,327	58%	391,417	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	-	-		-	-		0	0%
Resources over Requirements	(356,897)	(323,301)		(369,240)	(171,287)		(304,657)		64,583
Net Transfers - In (Out)	380,521	323,301		391,417	228,327		391,417		-
TOTAL FUND BALANCE	\$ 23,624	\$ 0	0%	\$ 22,177	\$ 57,039	257%	\$ 86,760	391%	\$64,583

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

B Projected personnel savings estimated at 17.2% based on YTD actual vacancy rate. Includes 1.00 FTE approved on Resolution No. 2025-045 for traffic camera citations.



Budget to Actuals Report

Sheriff's Office - Fund 255

FY26 YTD January 31, 2026 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	38,824,419	93%	41,687,000	100%	157,000	A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	15,452,710	93%	16,592,000	100%	19,000	A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	8,032,989	3,508,937	44%	6,425,429	80%	(1,607,560)	B
LED #1 Interest	400,000	745,621	186%	504,000	496,288	98%	904,000	179%	400,000	C
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	250,568	81%	310,000	100%	-	
LED #2 Interest	150,000	296,571	198%	239,000	180,740	76%	339,000	142%	100,000	C
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	101,525	81%	125,000	100%	-	
LED #1 Foreclosed Properties	-	767		-	-		-		-	
LED #2 Foreclosed Properties	-	306		-	-		-		-	
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,313,989	58,815,187	87%	66,382,429	99%	(931,560)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Digital Forensics	1,419,216	1,441,638	102%	1,518,547	889,855	59%	1,599,344	105%	(80,797)
Concealed Handgun Licenses	592,803	511,534	86%	681,414	344,905	51%	649,244	95%	32,170	D
Rickard Ranch	610,205	404,885	66%	489,653	316,720	65%	577,336	118%	(87,683)	D
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	3,189,215	58%	5,708,885	104%	(225,761)	E
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	563,829	41%	951,624	70%	408,143	D
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	1,616,829	43%	3,471,886	92%	303,442	E
Detective	4,710,801	4,009,608	85%	5,097,713	2,303,612	45%	4,237,450	83%	860,263	E
Patrol	15,307,105	14,861,899	97%	14,967,896	9,213,816	62%	17,519,950	117%	(2,552,054)	D
Records	875,606	855,082	98%	1,056,150	542,234	51%	993,528	94%	62,622	D
Adult Jail	25,112,557	23,173,027	92%	27,312,459	14,051,343	51%	26,877,590	98%	434,869	E
Court Security	649,844	549,212	85%	679,401	375,408	55%	691,996	102%	(12,595)	D
Emergency Services	888,223	697,226	78%	863,808	442,797	51%	866,881	100%	(3,073)	E
Special Services	3,055,000	2,733,323	89%	2,895,912	1,210,244	42%	2,206,553	76%	689,359	E
Training	1,765,299	1,124,946	64%	1,505,100	527,716	35%	1,000,220	66%	504,880	E
Other Law Enforcement	959,055	675,545	70%	858,666	237,826	28%	565,853	66%	292,813	E
Non - Departmental	-	500,875	999%	400,000	(0)	0%	400,000	100%	-	
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,944,938	35,826,349	52%	68,318,340	99%	626,598	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TLT	3,751,787	3,751,787	100%	3,651,787	2,130,209	58%	3,651,787	100%
Transfer In - Video Lottery	-	-		2,500	2,500	100%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(7,804)	10%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	(129,750)	50%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	1,995,155	60%	3,319,909	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,566,862	15,566,861	100%	22,631,133	22,631,133	100%	22,631,133	100%
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	22,988,838		(1,935,911)		(304,962)
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,995,155		3,319,909		-
TOTAL FUND BALANCE	\$ 16,386,036	\$ 22,631,133	138%	\$ 24,320,093	\$ 47,615,126	196%	\$ 24,015,131	99%	(\$304,962)

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



Budget to Actuals Report

OHP & Capital Reserves - Fund 270

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	2,624,986	24%	10,608,507	97%	(313,693)
Interest on Investments	576,000	1,029,885	179%	907,000	885,089	98%	1,348,400	149%	441,400
OHP Capitation	690,000	776,151	112%	-	-		1,013,670		1,013,670
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	3,510,075	30%	12,970,577	110%	1,141,377
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Expenditures	-	-		-	-		-	0%	(0)
TOTAL REQUIREMENTS	-	-		-	-		-	999%	(0)
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	32,000	32,000	100%	-	-		-		-
Transfers Out	(4,266,163)	(1,186,341)	28%	(8,586,594)	-	0%	(12,244,603)	143%	(3,658,009) ^A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(8,586,594)	-	0%	(12,244,603)	143%	(3,658,009)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	38,958,838	38,958,838	100%	38,958,838	100%	0
Resources over Requirements	6,016,100	13,901,753		11,829,200	3,510,075		12,970,577		1,141,377
Net Transfers - In (Out)	(4,234,163)	(1,154,341)		(8,586,594)	-		(12,244,603)		(3,658,009)
TOTAL FUND BALANCE	\$ 27,993,362	\$ 38,958,838	139%	\$ 42,201,444	\$ 42,468,914	101%	\$ 39,684,812	94%	(\$2,516,632)

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



Budget to Actuals Report

Health Services - Fund 274

FY26 YTD January 31, 2026 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	28,477,273	22,424,512	79%	26,639,991	11,333,598	43%	25,857,893	97%	(782,098)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	10,183,507	59%	17,506,465	101%	99,036
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	2,138,251	38%	5,826,281	103%	146,061
State Miscellaneous	7,330,050	10,099,940	138%	4,795,605	2,034,844	42%	4,819,780	101%	24,175
Local Grants	2,763,131	2,662,346	96%	1,891,887	1,446,054	76%	1,729,884	91%	(162,003)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,525,251	87%	1,688,132	97%	(58,374)
Medicaid	627,276	1,417,080	226%	1,168,850	843,210	72%	1,719,565	147%	550,715
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	74,083	7%	1,094,794	100%	(175)
Other	1,293,235	837,210	65%	1,047,130	468,783	45%	1,178,717	113%	131,587
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	442,035	45%	803,731	82%	(178,219)
Interest on Investments	317,000	717,053	226%	752,000	332,464	44%	570,500	76%	(181,500)
Patient Fees	761,626	847,673	111%	740,630	407,647	55%	702,501	95%	(38,129)
State - Medicare	195,057	437,817	224%	380,938	214,074	56%	380,811	100%	(127)
Vital Records	318,000	363,086	114%	325,000	189,105	58%	375,000	115%	50,000
Liquor Revenue	177,574	157,079	88%	177,799	68,046	38%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	31,981	44%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
TOTAL RESOURCES	69,034,749	67,097,990	97%	64,903,436	31,732,934	49%	64,485,334	99%	(418,102)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	0	999%	-	-	-	-	-
Personnel Services	58,905,375	56,722,488	96%	62,723,644	33,238,407	53%	62,670,208	100%	53,436
Materials and Services	23,310,927	19,088,068	82%	16,732,570	8,731,155	52%	16,433,855	98%	298,715
Capital Outlay	1,932,000	675,448	35%	3,176,842	60,782	2%	6,435,625	203%	(3,258,783)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	82,633,056	42,030,344	51%	85,539,688	104%	(2,906,632)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	8,586,594	-	0%	12,244,604	143%
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TLT	276,572	276,572	100%	376,572	219,667	58%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(263,579)	43%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	15,269,524	213,404	1%	19,076,079	125%	3,806,555

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,456,527	12,456,527	100%	10,724,408	10,724,410	100%	10,724,410	100%
Resources over Requirements	(15,113,553)	(9,388,014)	-	(17,729,620)	(10,297,410)	-	(21,054,354)	-	(3,324,734)
Net Transfers - In (Out)	10,671,364	7,655,897	-	15,269,524	213,404	-	19,076,079	-	3,806,555
TOTAL FUND BALANCE	\$ 8,014,338	\$ 10,724,410	134%	\$ 8,264,312	\$ 640,404	8%	\$ 8,746,135	106%	\$481,823



Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	317,000	717,053	226%	752,000	332,464	44%	570,500	76%	(181,500)
State Miscellaneous	-	-		350,000	65,635	19%	350,000	100%	-
Vital Records	-	-		325,000	189,105	58%	375,000	115%	50,000
Other	511,588	320,554	63%	256,035	14,784	6%	250,209	98%	(5,826)
State Grant	132,289	133,091	101%	12,380	6,375	51%	12,305	99%	(75)
Local Grants	-	-		-	53,766		53,766		53,766
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	662,131	39%	1,611,780	95%	(83,635)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,890,669	7,654,588	97%	9,660,203	5,084,256	53%	9,406,777	97%
Materials and Services	8,988,940	8,825,581	98%	9,919,235	5,614,179	57%	9,798,958	99%	120,277
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,632,600)	(4,374,864)	25%	(17,632,600)	100%	-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	6,323,570	325%	1,573,135	81%	373,703

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	-	-		175,000	-	0%	175,000	100%
Transfers Out	(377,446)	(377,446)	100%	(394,712)	(230,249)	58%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(230,249)	105%	(219,712)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,470,762	3,470,762	100%	3,500,029	3,500,029	100%	3,500,029	100%
Resources over Requirements	(180,876)	406,713		(251,423)	(5,661,440)		38,645		290,068
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(230,249)		(219,712)		-
TOTAL FUND BALANCE	\$ 2,912,441	\$ 3,500,029	120%	\$ 3,028,894	(\$ 2,391,659)	-79%	\$ 3,318,962	110%	\$290,068

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD January 31, 2026 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	21,305,001	14,799,346	69%	20,609,400	8,668,005	42%	20,291,948	98%	(317,452)
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	9,986,322	59%	17,112,095	101%	95,666
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	2,113,802	37%	5,767,148	102%	121,828
State Miscellaneous	6,861,414	9,161,437	134%	3,507,005	1,799,368	51%	3,545,816	101%	38,811
Local Grants	2,427,949	2,166,426	89%	1,315,702	922,726	70%	990,169	75%	(325,533) A
Medicaid	627,276	1,417,080	226%	1,168,850	843,210	72%	1,719,565	147%	550,715
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	74,083	9%	830,239	100%	-
Patient Fees	575,975	728,616	127%	661,110	352,217	53%	595,248	90%	(65,862)
State - Medicare	195,057	437,817	224%	380,938	214,074	56%	380,811	100%	(127)
Liquor Revenue	177,574	157,079	88%	177,799	68,046	38%	177,799	100%	-
Other	6,241	44,050	706%	10	8,169	999%	8,180	999%	8,170
Federal Grants	824,623	197,998	24%	-	-	-	-	-	-
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,312,802	25,050,024	49%	51,419,018	100%	106,216

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	11,474,916	11,474,916	100%	13,817,629	3,454,407	25%	13,817,629	100%
Personnel Services	37,998,825	36,558,069	96%	40,892,775	21,943,792	54%	41,785,421	102%	(892,646) B
Materials and Services	11,393,406	7,617,493	67%	4,958,227	2,443,295	49%	4,960,867	100%	(2,640) C
Capital Outlay	1,932,000	666,797	35%	3,176,842	60,782	2%	6,435,625	203%	(3,258,783)
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	62,845,473	27,902,276	44%	66,999,542	107%	(4,154,069)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	3,962,859	987,408	25%	8,278,257	-	0%	11,986,374	145%
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545 E
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	(33,330)	15%	(216,000)	100%	-
TOTAL TRANSFERS	6,262,132	3,342,457	53%	9,458,493	115,215	1%	13,315,155	141%	3,856,662

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,946,976	4,946,976	100%	4,118,021	4,118,022	100%	4,118,022	100%
Resources over Requirements	(8,212,047)	(4,171,410)	-	(11,532,671)	(2,852,252)	-	(15,580,524)	-	(4,047,853)
Net Transfers - In (Out)	6,262,132	3,342,457	-	9,458,493	115,215	-	13,315,155	-	3,856,662
TOTAL FUND BALANCE	\$ 2,997,062	\$ 4,118,022	137%	\$ 2,043,843	\$ 1,380,986	68%	\$ 1,852,653	91%	(\$191,190)

- A** CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.
- B** Personnel projection assumes an average of 7% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.
- C** Additional expense for Telecare contract. Budget adjustment forthcoming.
- D** Includes estimated transfer to cover costs for additional space in the Bend area as well as funds to cover estimated pay equity adjustments to personnel. Purchase and remodel options will be forthcoming for Board consideration, as will a budget adjustment if supported.
- E** Fund 276 funds previously held in Advance Payments and will be used in accordance with BH IGA requirements.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD January 31, 2026 (unaudited)

58.3%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	7,039,983	7,492,075	106%	6,018,211	2,659,218	44%	5,553,640	92%	(464,571) A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,525,251	87%	1,688,132	97%	(58,374)
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	442,035	45%	803,731	82%	(178,219) B
State Miscellaneous	468,636	938,503	200%	938,600	169,840	18%	923,964	98%	(14,636) C
Other	775,406	472,606	61%	791,085	445,830	56%	920,328	116%	129,243 D
Local Grants	335,182	495,920	148%	576,185	469,561	81%	685,949	119%	109,764 E
OHP Capitation	360,000	357,039	99%	391,000	197,185	50%	394,370	101%	3,370
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,555	100%	(175)
Patient Fees	185,651	119,057	64%	79,520	55,430	70%	107,253	135%	27,733
Federal Grants	162,746	171,517	105%	72,532	31,981	44%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	24,449	70%	59,133	169%	24,233
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
Vital Records	318,000	363,086	114%	-	-	-	-	-	-
TOTAL RESOURCES	13,012,098	13,319,775	102%	11,895,219	6,020,779	51%	11,454,536	96%	(440,683)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,788,266	3,788,266	100%	3,814,971	920,457	24%	3,814,971	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,170,666	6,210,359	51%	11,478,010	94%	692,656 F
Materials and Services	2,928,582	2,644,994	90%	1,855,108	673,682	36%	1,674,030	90%	181,078
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	17,840,745	7,804,498	44%	16,967,011	95%	873,734

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 - TLT	276,572	276,572	100%	376,572	219,667	58%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	258,230	84%	(50,107)
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers Out	(1,173,640)	(1,165,061)	99%	-	-	-	-	-	-
TOTAL TRANSFERS	4,786,678	4,690,886	98%	6,030,743	328,437	5%	5,980,636	99%	(50,107)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,789	4,038,789	100%	3,106,358	3,106,359	100%	3,106,359	100%	1
Resources over Requirements	(6,720,631)	(5,623,316)		(5,945,526)	(1,783,718)		(5,512,475)		433,051
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	328,437		5,980,636		(50,107)
TOTAL FUND BALANCE	\$ 2,104,836	\$ 3,106,359	148%	\$ 3,191,575	\$ 1,651,078	52%	\$ 3,574,520	112%	\$382,945

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



Budget to Actuals Report

Community Development - Fund 295

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Code Enforcement	1,003,933	1,148,109	114%	1,085,878	586,503	54%	1,066,678	98%	(19,200)
Admin - Operations	144,238	139,218	97%	144,500	97,026	67%	164,000	113%	19,500 A
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,858,589	57%	3,338,870	103%	95,700 A
Electrical	918,502	882,298	96%	1,039,420	604,658	58%	1,049,420	101%	10,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	700,407	61%	1,259,627	110%	115,335 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,303,950	59%	2,290,985	104%	85,000 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	497,910	47%	912,424	86%	(147,500) B
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	5,649,044	57%	10,082,004	102%	158,835

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Code Enforcement	801,574	759,220	95%	870,608	482,129	55%	850,514	98%
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	2,024,840	56%	3,575,557	98%	64,568 D
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,407,540	61%	2,655,172	116%	(356,329) C
Electrical	612,818	626,628	102%	809,673	276,838	34%	525,051	65%	284,622 C
Onsite Wastewater	724,202	707,052	98%	841,118	450,307	54%	857,122	102%	(16,004)
Current Planning	1,410,470	1,289,259	91%	1,556,999	793,354	51%	1,402,345	90%	154,654 D
Long Range Planning	757,012	786,973	104%	841,562	430,078	51%	784,942	93%	56,620 D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	5,865,086	54%	10,650,703	98%	208,225

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	511,000	81%	967,597	153%
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626) E
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	(166,000)	999%	(248,396)	999%	(248,396)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-	-	-	-	-
Transfers in - General Fund	100,000	21,876	22%	-	-	-	-	-	-
Transfers In - TLT	100,000	100,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(21,904)	58%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	323,096	41%	681,651	86%	(109,290)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	752,366	752,366	100%	887,535	887,535	100%	887,535	100%
Resources over Requirements	(590,007)	260,895		(935,759)	(216,042)		(568,699)		367,060
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	323,096		681,651		(109,290)
TOTAL FUND BALANCE	\$ 38,691	\$ 887,535	999%	\$ 742,717	\$ 994,589	134%	\$ 1,000,487	135%	\$257,770

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



Budget to Actuals Report

Road - Fund 325

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	13,173,710	60%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	2,401,500	100%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	672,274	41%	1,792,616	109%	150,000
Sale of Equip & Material	486,300	605,063	124%	431,000	284,233	66%	433,230	101%	2,230
Forest Receipts	-	-	-	426,750	-	0%	857,000	201%	430,250
Interest on Investments	158,000	301,549	191%	299,000	183,342	61%	318,800	107%	19,800
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	176,709	98%	176,710	98%	(3,290)
Miscellaneous	61,132	91,058	149%	63,164	45,749	72%	64,164	102%	1,000
Mineral Lease Royalties	50,000	179,852	360%	50,000	10,288	21%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
Assessment Payments (P&I)	5,000	2,571	51%	-	1,602	-	2,200	-	2,200
State Miscellaneous	-	-	-	-	7,657	-	7,658	-	7,658
IF Capital Projects - Revenue	-	121,966	-	-	36,906	-	36,906	-	36,906
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	16,993,969	62%	28,069,784	102%	646,754

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,662,228	9,437,147	98%	10,434,868	5,411,748	52%	9,836,894	94%
Materials and Services	9,992,969	8,647,549	87%	9,278,474	4,014,619	43%	9,343,564	101%	(65,090)
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	9,426,367	48%	19,180,458	97%	532,884

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,088,158)	63%	(9,690,281)	100%
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,088,158)	63%	(9,690,281)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,997,546	5,997,546	100%	5,731,344	5,731,344	100%	5,731,344	100%
Resources over Requirements	7,930,094	10,454,493	-	7,709,688	7,567,602	-	8,889,326	-	1,179,638
Net Transfers - In (Out)	(10,720,695)	(10,720,695)	-	(9,690,281)	(6,088,158)	-	(9,690,281)	-	-
TOTAL FUND BALANCE	\$ 3,206,945	\$ 5,731,344	179%	\$ 3,750,751	\$ 7,210,788	192%	\$ 4,930,389	131%	\$1,179,638

^A Projected personnel savings estimated at 6.3% based on YTD actual vacancy rate.



Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	4,915,459	3,419,877	70%	4,562,804	93%	(352,655) A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	1,096,157	115%	146,157 B
DOC Measure 57	259,307	253,517	98%	270,000	350,544	130%	350,545	130%	80,545 C
Interest on Investments	73,000	125,990	173%	101,000	51,878	51%	97,300	96%	(3,700)
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-
Interfund- Sheriff	60,000	60,000	100%	60,000	35,000	58%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	3,217	643%	5,300	999%	4,800 D
Oregon BOPPPS	-	12,632		-	-		-		-
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,403,959	4,486,954	70%	6,279,106	98%	(124,853)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,387,456	5,599,770	88%	6,078,686	3,097,438	51%	5,607,465	92%
Materials and Services	1,984,229	1,710,539	86%	1,747,149	747,863	43%	1,600,000	92%	147,149 F
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	7,825,835	3,845,301	49%	7,207,465	92%	618,370

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	703,369	703,369	100%	673,300	392,758	58%	673,300	100%
Transfers Out	-	-		(13,297)	(7,757)	58%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(44,803)	58%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	340,199	58%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,326,824	2,326,824	100%	2,143,437	2,143,438	100%	2,143,438	100%
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	641,653		(928,359)		493,517
Net Transfers - In (Out)	626,964	626,964		583,198	340,199		583,198		-
TOTAL FUND BALANCE	\$ 905,760	\$ 2,143,438	237%	\$ 1,304,759	\$ 3,125,290	240%	\$ 1,798,277	138%	\$493,518

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Final JRP Allocation based on formula and competitive funding.
- C** Final M57 Allocation based on legislative changes.
- D** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
- E** Projected personnel savings estimated at 7.7% based on YTD actual vacancy rate.
- F** Based on reduced funding from the state working on strategy to reduce materials and services.



Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	881,339	890,115	101%	884,712	-	0%	890,398	101%	5,686
Interest on Investments	476,000	608,922	128%	500,000	423,868	85%	671,300	134%	171,300
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	423,868	31%	1,561,698	113%	176,986

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	134,492	134,492	100%	111,704	65,161	58%	111,704	100%
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	3,267,445	17%	13,499,480	71%	5,411,517
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	3,332,606	18%	13,611,184	72%	5,411,517

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%
TOTAL TRANSFERS	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,675,284	15,675,284	100%	17,787,235	17,787,235	100%	17,787,235	100%
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(2,908,738)		(12,049,486)		5,588,503
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	4,315,667		9,600,781		-
TOTAL FUND BALANCE	\$ 11,340,452	\$ 17,787,235	157%	\$ 9,750,027	\$ 19,194,163	197%	\$ 15,338,530	157%	\$5,588,503



Budget to Actuals Report

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

FY26 YTD January 31, 2026

58.33%
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	7,051	18%	7,051	18%	32,949
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844	63,014	8%	216,224	27%	594,620
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,500,000	138%	(415,000)
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	51,209	1%	3,094,792	64%	1,751,661
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		0%	1,023,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							-
Slurry Seal 2024		11,489							-
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	192,686	55%	157,314
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	862,729	22%	2,140,900	53%	1,871,400
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	96,000	107%	(6,000)
Powell Butte Hwy: McGrath Rd to US20	2,290,000	2,228,991		350,000		0%		0%	350,000
Slurry Seal 2025	350,000	381,083		500,000		0%		0%	500,000
Hamby Road School Zone Improvements	-	111,715							-
ODOT ARTS Program - Driver Speed Feedback Signs	24,161	24,161					79,126		(79,126)
Lazy River Dr Mailbox Improvements	150,000	108,477							-
Asphalt Leveling 2024	200,000	381,916							-
Paving of Skyline Ranch Rd: Century Dr to City limits				1,370,000			370,000	27%	1,000,000
Tumalo Rd		774		1,760,000	2,096,301	119%	2,096,301	119%	(336,301)
Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP				83,400			83,400	100%	-
Buckhorn Rd: MP 1.6 to Lower Bridge Way				250,000	82		150,000	60%	100,000
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000	77	0%	250,000	83%	50,000
Signage improvements	125,839			150,000	594	0%	190,000	127%	(40,000)
Cline Falls Hwy-Coopers Hawk Safety Imp							-		-
La Pine School Zone Improvements							500,000		(500,000)
Slurry Seal 2026				740,000		0%	-	0%	740,000
Indian Ford Rd				300,000		0%	-		300,000
Knott Rd/Baker Rd: US 97 Interchange							1,300,000		(1,300,000)
Paving of 6th & Dorrance Meadow							210,000		(210,000)
Skid Pad Paving									-
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%		0%	100,000
TOTAL CAPITAL OUTLAY	\$ 16,189,012	\$ 8,268,355	51%	\$ 18,910,997	3,267,445	17%	13,499,480	71%	\$ 5,411,517



Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	6,863,847	60%	11,440,000	100%	- A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	3,591,123	76%	4,710,000	100%	- A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	2,494,665	61%	4,070,000	100%	- A
Franchise 5% Fees	635,000	772,676	122%	750,000	346,111	46%	750,000	100%	- B
Yard Debris	440,000	499,699	114%	450,000	349,363	78%	450,000	100%	- C
State Grants	-	-	-	250,000	-	0%	483,000	193%	233,000 D
Miscellaneous	170,000	193,390	114%	185,000	124,649	67%	185,000	100%	-
Interest on Investments	62,000	225,339	363%	168,000	169,952	101%	248,500	148%	80,500 E
Special Waste	645,000	150,613	23%	167,500	142,356	85%	167,500	100%	-
Recyclables	7,000	16,984	243%	8,000	12,693	159%	30,000	375%	22,000 F
Leases	1	1	100%	1	1	100%	1	100%	-
Local Grants	-	13,455	-	-	6,205	-	6,205	-	6,205 G
Other Inter-fund Services	-	40,000	-	-	-	-	-	-	-
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	14,100,964	64%	22,540,206	102%	341,705

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,739,145	5,263,056	92%	6,742,398	3,527,590	52%	6,742,398	100%
Materials and Services	8,994,999	7,689,612	85%	9,460,502	4,103,592	43%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	89,325	19%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	732,260	32%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	8,452,768	45%	18,981,700	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,338,962)	50%	(4,673,934)	100%
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,338,962)	50%	(4,673,934)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,038,781	4,038,781	100%	4,412,870	4,412,870	100%	4,412,870	100%
Resources over Requirements	2,447,257	4,938,229	-	3,216,801	5,648,197	-	3,558,506	-	341,705
Net Transfers - In (Out)	(4,564,141)	(4,564,141)	-	(4,673,934)	(2,338,962)	-	(4,673,934)	-	-
TOTAL FUND BALANCE	\$ 1,921,897	\$ 4,412,870	230%	\$ 2,955,737	\$ 7,722,105	261%	\$ 3,297,442	112%	\$341,705

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD disposal tons are running ~4% greater than last year-to-date. Franchise disposal fee payments of \$78K were not received from Republic Services (Wilderness) by closing.
- B** Annual fees due April 15, 2026; received monthly installments from Republic.
- C** Yard Debris revenue is seasonal with higher utilization in summer months.
- D** State Grants funding for the Recycling Modernization Act (RMA) CAA year one Contamination Reduction Program is projected to be higher than budget.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated battery proceeds and projected RMA CAA glass funding.
- G** Local Grants include remaining funds for the Bend EventCycle Solutions grant.



Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	634,430	52%	1,250,000	102%	27,500
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	100,000	74%	(35,000)
Other Inter-fund Services	-	-		60,000	35,000	58%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	35,720	75%	91,000	192%	43,500
Camping Fee	37,500	42,171	112%	37,500	23,296	62%	54,000	144%	16,500
Miscellaneous	5,000	23,714	474%	19,000	5,409	28%	14,000	74%	(5,000)
Interest on Investments	16,000	23,482	147%	6,000	15,574	260%	22,300	372%	16,300
Interfund Payment	-	-		-	497		497		497
Storage	45,000	-	0%	-	-		-		-
Events Revenue	1,390,000	1,336,756	96%	1,100,000	784,081	71%	1,279,000	116%	179,000
TOTAL RESOURCES	3,206,000	3,094,772	97%	2,627,500	1,577,007	60%	2,870,797	109%	243,297

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,851,584	1,633,354	88%	1,843,250	831,907	45%	1,504,022	82%
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	73,021	42%	102,229 A
Materials and Services	1,917,689	1,646,515	86%	1,287,378	823,993	64%	1,228,000	95%	59,378
Materials and Services - F&B	781,750	860,402	110%	741,450	342,043	46%	702,000	95%	39,450
Debt Service	99,700	99,208	100%	83,000	39,232	47%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	4,130,328	2,037,175	49%	3,590,043	87%	540,285

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	985,256	977,269	99%	952,541	555,649	58%	1,005,041	106%
Transfers In - County Fair	196,900	196,900	100%	310,000	180,833	58%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	20,417	58%	35,000	100%	-
Transfers In - TLT	25,744	25,744	100%	25,744	15,017	58%	25,744	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(6,287)	58%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	765,630	58%	1,365,008	104%	52,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	531,770	531,770	100%	577,955	577,955	100%	577,955	100%
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(460,167)		(719,246)		783,582
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	765,630		1,365,008		52,500
TOTAL FUND BALANCE	\$ 126,731	\$ 577,955	456%	\$ 387,635	\$ 883,418	228%	\$ 1,223,717	316%	\$836,082

A Projected personnel savings estimated at 17% based on YTD actual vacancy rate.



Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	106%	57,067
Concessions and Catering	797,500	831,939	104%	841,500	895,170	106%	895,170	106%	53,670
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,545	101%	3,545
Commercial Exhibitors	115,000	138,741	121%	132,500	130,230	98%	130,230	98%	(2,270)
Fair Sponsorship	99,000	139,900	141%	125,500	143,800	115%	143,800	115%	18,300
State Grant	53,167	53,167	100%	53,167	87,943	165%	87,943	165%	34,776 A
Rodeo Sponsorship	30,000	49,610	165%	45,000	37,150	83%	37,150	83%	(7,850)
R/V Camping/Horse Stall Rental	18,500	35,974	194%	30,000	38,319	128%	38,319	128%	8,319
Interest on Investments	23,000	25,894	113%	18,000	15,582	87%	28,100	156%	10,100
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%	500	22%	(1,750)
Miscellaneous	-	1,284		-	824		824		824
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,819,824	106%	2,832,342	107%	175,975

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	229,798	243,949	106%	284,780	146,710	52%	273,136	96%
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,397,650	98%	2,449,125	100%	-
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,544,360	93%	2,722,261	100%	11,644

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TLT 1%	75,000	75,000	100%	75,000	43,750	58%	75,000	100%
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(180,833)	58%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(137,083)	58%	(235,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	509,451	509,451	100%	324,216	324,216	100%	324,216	100%
Resources over Requirements	(321,234)	(63,335)		(77,538)	275,464		110,081		187,619
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(137,083)		(235,000)		-
TOTAL FUND BALANCE	\$ 66,317	\$ 324,216	489%	\$ 11,678	\$ 462,597	999%	\$ 199,297	999%	\$ 187,619

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

B Projected personnel based on overage to date.



Budget to Actuals Report

Annual County Fair - Fund 616

CY26 YTD January 31, 2026 (unaudited)

	Fair 2025	Fair 2026 Actuals to Date	2026 Projection
RESOURCES			
Gate Receipts	\$ 1,007,067	\$ -	\$ -
Carnival	458,545	-	-
Commercial Exhibitors	514,293	-	-
Livestock Entry Fees	4,685	-	-
R/V Camping/Horse Stall Rental	37,879	-	-
Merchandise Sales	500	-	-
Concessions and Catering	512,108	-	-
Fair Sponsorship	171,892	-	-
TOTAL FAIR REVENUES	\$ 2,706,968	\$ -	\$ -
OTHER RESOURCES			
State Grant	141,110	-	-
Interest	25,943	1,608	26,448
Miscellaneous	824	-	-
TOTAL RESOURCES	\$ 2,874,844	\$ 1,608	\$ 26,448
REQUIREMENTS			
Personnel	254,155	17,664	298,548
Materials & Services	2,539,670	11,801	90,803
TOTAL REQUIREMENTS	\$ 2,793,825	\$ 29,465	\$ 389,351
TRANSFERS			
Transfer In - TRT 1%	75,000	6,250	75,000
Transfer Out - F&E Reserve	-	-	-
Transfer Out - Fair & Expo	(253,450)	(25,833)	(309,998)
TOTAL TRANSFERS	\$ (178,450)	\$ (19,583)	\$ (234,998)
Net Fair	\$ (97,431)	\$ (47,440)	\$ (597,901)
Beginning Fund Balance on Jan 1	\$ 613,654	\$ 516,223	\$ 516,223
Ending Balance	\$ 516,223	\$ 468,783	\$ (81,678)



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	88,000	135,080	154%	117,000	89,768	77%	142,800	122%	25,800
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	89,768	77%	142,800	122%	25,800

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	475,000	256,097	54%	475,000	105,596	22%	475,000	100%
Capital Outlay	785,000	31,257	4%	790,000	64,652	8%	790,000	100%	- ^A
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	170,248	13%	1,265,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TLT 1%	465,396	459,544	99%	448,946	261,885	58%	471,446	105%
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,544	99%	448,946	261,885	58%	471,446	105%	22,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,179,332	3,179,332	100%	3,730,714	3,730,714	100%	3,730,714	100%
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(80,480)		(1,122,200)		25,800
Net Transfers - In (Out)	615,396	609,544		448,946	261,885		471,446		22,500
TOTAL FUND BALANCE	\$ 2,622,728	\$ 3,730,714	142%	\$ 3,031,660	\$ 3,912,119	129%	\$ 3,079,960	102%	\$48,300

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



Budget to Actuals Report

RV Park - Fund 618

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	265,033	59%	478,033	106%	28,033
Cancellation Fees	7,000	30,627	438%	17,500	9,205	53%	16,205	93%	(1,295)
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	22,402	204%	31,702	288%	20,702
Interest on Investments	8,000	12,072	151%	8,000	8,534	107%	13,700	171%	5,700
Washer / Dryer	5,000	6,978	140%	5,000	6,318	126%	7,918	158%	2,918
Miscellaneous	2,500	2,797	112%	1,500	3,338	223%	3,988	266%	2,488
Vending Machines	1,500	1,060	71%	800	1,008	126%	1,168	146%	368
TOTAL RESOURCES	489,000	550,566	113%	493,800	315,838	64%	552,714	112%	58,914

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	159,210	150,138	94%	172,715	82,810	48%	158,281	92%
Materials and Services	344,054	207,824	60%	355,503	184,907	52%	338,103	95%	17,400
Debt Service	223,600	223,299	100%	56,100	915	2%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	268,633	46%	552,484	95%	31,834

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	93,333	58%	160,000	100%
Transfers In - TLT Fund	20,000	20,000	100%	20,000	11,667	58%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(129,267)	58%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(24,267)	58%	(41,600)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	312,766	312,766	100%	339,929	339,929	100%	339,929	100%
Resources over Requirements	(237,864)	(30,695)		(90,518)	47,205		230		90,748
Net Transfers - In (Out)	57,858	57,858		(41,600)	(24,267)		(41,600)		-
TOTAL FUND BALANCE	\$ 132,760	\$ 339,929	256%	\$ 207,811	\$ 362,867	175%	\$ 298,559	144%	\$90,748



Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	45,000	60,431	134%	58,000	41,681	72%	65,800	113%	7,800
TOTAL RESOURCES	45,000	60,431	134%	58,000	41,681	72%	65,800	113%	7,800

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	-	0%	100,000	15,278	15%	100,000	100%
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- ^A
TOTAL REQUIREMENTS	170,000	-	0%	170,000	15,278	9%	170,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	122,142	122,142	100%	221,600	129,267	58%	221,600	100%
TOTAL TRANSFERS	122,142	122,142	100%	221,600	129,267	58%	221,600	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,521,389	1,521,389	100%	1,703,962	1,703,962	100%	1,703,962	100%
Resources over Requirements	(125,000)	60,431		(112,000)	26,403		(104,200)		7,800
Net Transfers - In (Out)	122,142	122,142		221,600	129,267		221,600		-
TOTAL FUND BALANCE	\$ 1,518,531	\$ 1,703,962	112%	\$ 1,813,562	\$ 1,859,632	103%	\$ 1,821,362	100%	\$7,800

^A Capital Outlay appropriations are a placeholder.



Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	672,739	61%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	548,991	58%	941,127	100%	A
Property Damage	419,983	419,983	100%	430,181	250,939	58%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	333,869	92%	364,469	100%	B
Vehicle	250,030	250,030	100%	245,300	143,092	58%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	163,882	75%	267,900	122%	48,900
Skid Car Training	30,000	46,926	156%	45,000	28,432	63%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	13,714	34%	40,000	100%	-
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	550	18%	3,000	100%	-
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	2,156,208	63%	3,450,306	101%	48,900

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,243,506	62%	2,000,000	100%
General Liability	1,500,000	752,821	50%	1,880,000	419,250	22%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	477,296	47%	1,020,712	100%	4,398
Vehicle	700,000	242,431	35%	800,000	174,908	22%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	473,440	79%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	108,445	43%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	2,896,844	44%	6,550,972	100%	4,398

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(2,800)	58%	(4,800)	100%
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(2,800)	58%	(4,800)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,168,164	8,168,164	100%	7,435,437	7,435,437	100%	7,435,437	100%
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(740,636)		(3,100,666)		53,298
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(2,800)		(4,800)		-
TOTAL FUND BALANCE	\$ 5,931,013	\$ 7,435,437	125%	\$ 4,276,673	\$ 6,692,001	156%	\$ 4,329,971	101%	\$53,298

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

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



Budget to Actuals Report

Health Benefits - Fund 675

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	19,330,391	54%	32,901,200	92%	(2,918,800) A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	1,817,497	58%	3,939,500	126%	816,666
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	911,939	59%	1,560,400	100%	4,143
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	443,389	35%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	337,062	42%	600,000	75%	(200,000) B
Prescription Rebates	626,446	1,180,698	188%	666,008	384,349	58%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	339,505	140%	501,000	207%	259,000
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	23,564,132	54%	41,436,509	95%	(2,038,991)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	32,172,026	29,641,211	92%	35,790,482	13,579,970	38%	32,988,814	92%
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	2,098,017	41%	4,195,642	82%	912,654
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	634,134	43%	1,086,657	74%	380,145
Wellness	104,230	39,199	38%	44,965	13,761	31%	27,298	61%	17,667
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	16,325,882	38%	38,298,411	90%	4,112,134

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,859,732	3,859,732	100%	12,105,614	12,105,614	100%	12,105,614	100%
Resources over Requirements	4,035,695	8,245,882		1,064,955	7,238,249		3,138,098		2,073,143
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 7,895,427	\$ 12,105,614	153%	\$ 13,170,569	\$ 19,343,863	147%	\$ 15,243,712	116%	\$2,073,143 C

A Reflects a 1% increase to departments.

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

C Deschutes County Administrative Policy No. F-13 sets forth the appropriate level of reserves. The reserve is comprised of two parts: 1) Claims Reserve at 1.5 times the valuation amount, and 2) Contingency Reserve at 150% of the value of the Claims Reserve. The level of reserve is set at \$8 million (\$3.2 million claim reserve and \$4.8 million contingency reserve requirements). The reserve requirement amount should be compared to the Total Fund Balance amount in this report.



Budget to Actuals Report

911 - Fund 705 and 710

FY26 YTD January 31, 2026 (unaudited)

58.3%

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,239,514	94%	12,068,000	100%	48,000 A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	486,110	27%	1,800,500	100%	- B
Interest on Investments	426,000	601,311	141%	468,000	376,582	80%	550,200	118%	82,200
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	144,972	78%	185,600	100%	-
User Fee	148,600	157,106	106%	157,000	147,447	94%	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	73,741	78%	95,000	100%	-
State Reimbursement	93,000	101,948	110%	80,000	33,000	41%	80,000	100%	- D
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	41,200	97%	42,500	100%	-
Miscellaneous	36,500	42,421	116%	36,000	21,341	59%	36,000	100%	-
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	12,563,905	82%	15,411,300	101%	130,200

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	10,237,093	9,569,368	93%	11,064,394	5,662,879	51%	10,309,080	93%
Materials and Services	4,267,026	3,221,390	75%	4,377,521	2,719,955	62%	4,437,521	101%	(60,000)
Capital Outlay	2,750,500	1,543,333	56%	1,940,000	376,985	19%	1,880,000	97%	60,000
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	8,759,818	50%	16,626,601	96%	755,314

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,371,465	14,371,465	100%	15,149,495	15,149,495	100%	15,149,495	100%
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	3,804,087		(1,215,301)		885,514
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 11,850,746	\$ 15,149,495	128%	\$ 13,048,680	\$ 18,953,582	145%	\$ 13,934,194	107%	\$885,514

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.
- B** Telephone tax payments are received quarterly.
- C** Invoices are mailed in the Spring.
- D** State GIS reimbursements are received quarterly.
- E** Projected personnel savings estimated at 7.5% based on YTD actual vacancy rate.