MEMORANDUM

DATE: December 17, 2025

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

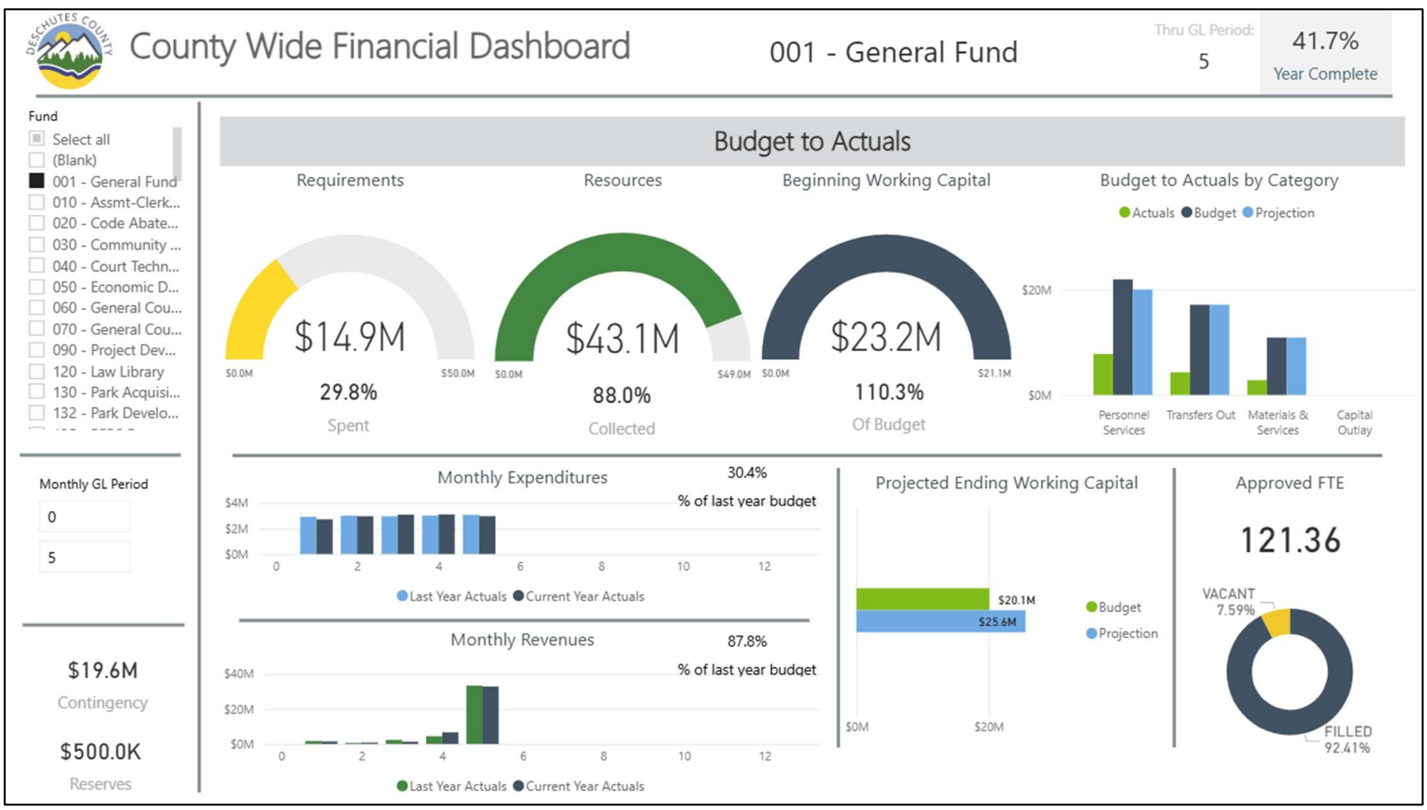
SUBJECT: Finance Report for November 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of November 30, 2025.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is $43.1M or 88.0% of budget. By comparison, last year revenue YTD was $42.0M or 87.4% of budget.
- *Expenses* YTD are $14.9M and 29.8% of budget. By comparison, last year expenses YTD were $14.9M and 30.3% of budget.
- *Beginning Fund Balance* is $23.2M or 110.3% of the budgeted $21.1M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through November 30, 2025.

Position Control Summary FY26

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	July - June Percent Unfilled
Assessor	Filled	32.00	32.00	31.00	31.00	31.00							
	Unfilled	3.26	3.26	4.26	4.26	4.26							10.95%
Clerk	Filled	9.48	9.48	9.48	9.48	9.48							
	Unfilled	1.00	1.00	1.00	1.00	1.00							9.54%
BOPTA	Filled	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							
	Unfilled	2.45	4.25	4.05	3.25	3.95							5.88%
Tax	Filled	6.50	5.50	6.50	6.50	6.50							
	Unfilled	-	1.00	-	-	-							3.08%
Veterans'	Filled	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							
	Unfilled	-	-	-	-	-							0.00%
Total General Fund	Filled	115.35	112.55	112.55	113.35	112.15	-	-	-	-	-	-	
	Unfilled	6.71	9.51	9.31	8.51	9.21	-	-	-	-	-	-	**7.10%**
Justice Court	Filled	4.60	3.60	3.60	3.60	3.60							
	Unfilled	-	1.00	1.00	1.00	1.00							**17.39%**
Community Justice	Filled	40.60	41.20	42.20	41.80	40.80							
	Unfilled	6.40	5.80	5.80	6.20	7.20							**13.19%**
Sheriff	Filled	235.50	236.50	236.50	234.50	237.50							
	Unfilled	35.50	34.50	34.50	36.50	33.50							**12.88%**
Health Srvcs	Filled	376.43	371.58	372.50	379.55	378.80							
	Unfilled	42.20	47.05	46.13	39.08	39.83							**10.24%**
CDD	Filled	52.00	51.00	51.00	52.00	51.00							
	Unfilled	1.00	2.00	3.00	2.00	3.00							**4.10%**
Road	Filled	57.00	56.00	59.00	59.00	58.00							
	Unfilled	4.00	5.00	2.00	2.00	3.00							**5.25%**
Adult P&P	Filled	32.63	32.00	31.00	30.00	29.50							
	Unfilled	3.38	4.00	4.00	5.00	5.50							**12.36%**
Solid Waste	Filled	45.00	44.00	45.00	44.00	45.00							
	Unfilled	3.00	4.00	3.00	4.00	3.00							**7.08%**
Victims Assistance	Filled	5.50	5.50	6.50	6.00	6.00							
	Unfilled	4.00	4.00	3.00	2.50	2.00							**34.44%**
GIS Dedicated	Filled	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							
	Unfilled	5.00	5.00	6.00	7.00	7.00							**34.29%**
Natural Resource	Filled	3.00	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-	-							**0.00%**
ISF - Facilities	Filled	25.75	25.75	25.75	25.75	25.75							
	Unfilled	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							
	Unfilled	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							
	Unfilled	-	-	-	-	-							**0.00%**
ISF - Finance	Filled	13.00	13.00	14.00	14.00	14.00							
	Unfilled	1.00	1.00	-	-	-							**2.86%**
ISF - Legal	Filled	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							
	Unfilled	3.00	3.00	3.00	3.00	2.00							**25.45%**
ISF - IT	Filled	19.00	19.00	19.00	19.00	20.00							
	Unfilled	1.00	2.00	2.00	2.00	1.00							**7.69%**
ISF - Risk	Filled	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							
	Unfilled	5.00	5.00	4.00	4.00	5.00							**7.54%**
Total:													
	Filled	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	-	-	-	-	-	-	
	Unfilled	123.69	135.36	129.24	125.29	124.74	-	-	-	-	-	-	
	Total	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34 A	-	-	-	-	-	-	
	% Unfilled	**9.90%**	**10.82%**	**10.33%**	**10.02%**	**9.98%**							**10.21%**

A 0.50 FTE reduction to the District Attorney's Office due to expiration of limited duration position.
0.50 FTE reduction to Victim's Assistance due to expiration of limited duration position.

Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD November 30, 2025

		Total Personnel Costs				Overtime		
Fund Number	Fund	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001	001 - General Fund	$ 21,938,488	$ 7,775,611	$ 20,015,395	$ 1,923,093	$ 70,800	$ 19,911	$ 50,889
030	030 - Juvenile	7,952,601	2,767,528	7,182,043	770,558	150,000	46,287	103,713
160	160/170 - TRT	284,576	110,435	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	249,183	735,545	39,347	-	164	(164)
255	255 - Sheriff's Office	53,651,796	20,401,347	53,577,444	74,352	2,365,500	972,689	1,392,811
274	274 - Health Services	63,600,394	23,316,118	63,381,043	219,351	179,900	80,180	99,720
295	295 - CDD	8,960,882	3,378,431	9,021,161	(60,279)	28,750	13,180	15,570
325	325 - Road	10,434,868	3,830,498	9,956,864	478,004	200,000	50,258	149,742
355	355 - Adult P&P	6,363,227	2,206,035	5,721,869	641,358	10,000	1,285	8,715
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	2,506,527	6,742,398	-	150,000	43,282	106,718
615	615 - Fair & Expo	2,018,500	635,056	1,799,811	218,689	40,000	31,026	8,974
616	616 - Annual County Fair	284,780	111,557	285,453	(673)	2,500	2,835	(335)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	60,049	164,309	8,406	4,000	737	3,263
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	219,400	571,582	3,829	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	3,965,126	10,342,286	722,108	400,000	98,828	301,172
	999 - All Other Funds	19,917,527	6,932,825	19,917,527	-	61,700	7,788	53,912
	Total	$ 214,737,449	$ 78,465,724	$ 209,699,306	$ 5,038,143	$ 3,663,260	$ 1,368,451	$ 2,294,809

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%
001 - General Fund	47,226,179	49,169,365	104%	48,948,514	43,127,944	88%	50,321,059	103%
030 - Juvenile	926,504	1,091,010	118%	1,012,772	470,673	46%	1,368,172	135%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	8,173,100	66%	13,549,000	109%
200 - ARPA	9,726,687	9,722,588	100%	984,959	519,683	53%	984,959	100%
220 - Justice Court	506,200	525,739	104%	682,597	192,084	28%	683,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,205,539	56,403,334	84%	67,412,539	100%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	615,146	5%	12,144,109	103%
274 - Health Services	69,034,749	67,097,990	97%	65,210,754	21,950,886	34%	63,949,939	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	4,383,889	44%	10,201,669	103%
325 - Road	27,585,291	28,539,189	103%	27,423,030	12,655,136	46%	27,485,971	100%
355 - Adult P&P	6,323,657	6,499,960	103%	6,888,500	1,916,409	28%	6,137,349	89%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	295,770	21%	1,493,212	108%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	9,697,777	44%	22,247,806	100%
615 - Fair & Expo	3,206,000	3,094,772	97%	3,677,500	1,325,065	36%	2,825,997	77%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,797,082	105%	2,812,862	106%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	63,919	55%	130,000	111%
618 - RV Park	489,000	550,566	113%	493,800	249,138	50%	519,957	105%
619 - RV Park Reserve	45,000	60,431	134%	58,000	29,442	51%	59,700	103%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	1,616,804	48%	3,431,306	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	15,763,507	36%	43,669,200	100%
705 - 911	14,733,900	15,112,121	103%	15,281,100	11,932,506	78%	15,341,500	100%
999 - Other	60,974,212	58,869,234	97%	49,160,747	21,487,023	44%	49,157,747	100%
TOTAL RESOURCES	402,444,366	414,134,876	103%	394,462,667	215,666,316	55%	395,927,750	100%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	33,458,125	27,885,291	83%	32,833,562	10,571,155	32%	30,910,469	94%
030 - Juvenile	9,381,846	8,396,293	89%	10,005,365	3,463,683	35%	9,234,807	92%
160/170 - TLT	5,897,854	5,862,939	99%	3,787,748	2,221,100	59%	3,952,748	104%
200 - ARPA	987,540	983,441	100%	984,959	163,639	17%	984,959	100%
220 - Justice Court	863,097	849,040	98%	1,051,837	333,896	32%	1,012,490	96%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,836,488	25,469,723	37%	68,762,136	100%
270 - OHP & Capital Reserves	-	-		-	-		-	999%
274 - Health Services	84,148,302	76,486,004	91%	85,239,096	29,517,498	35%	86,207,299	101%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	4,168,234	38%	10,932,877	101%
325 - Road	19,655,197	18,084,696	92%	19,713,342	6,982,464	35%	19,238,145	98%
355 - Adult P&P	8,371,685	7,310,310	87%	8,310,376	2,746,041	33%	7,344,018	88%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	2,722,335	14%	16,689,133	88%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	5,244,300	28%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	5,180,328	1,547,888	30%	3,776,811	73%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,479,629	91%	2,734,578	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	104,364	8%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	212,202	36%	578,599	99%
619 - RV Park Reserve	170,000	-	0%	170,000	10,077	6%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	2,385,575	36%	6,551,541	100%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	10,714,823	25%	42,410,545	100%
705 - 911	17,254,619	14,334,091	83%	17,381,915	5,707,117	33%	16,659,807	96%
999 - Other	108,891,467	68,035,264	62%	93,830,811	29,203,125	31%	93,496,025	100%
TOTAL REQUIREMENTS	453,273,963	371,017,159	82%	449,738,294	145,968,869	32%	441,893,687	98%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

TRANSFERS	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(17,064,685)	(4,299,119)	25%	(17,064,685)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	3,471,924	42%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,250)	99%	(8,504,172)	(3,668,676)	43%	(9,396,252)	110%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-		-	
220 - Justice Court	380,521	323,301	85%	391,417	163,090	42%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	1,386,254	42%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(12,463,366)	112%
274 - Health Services	10,671,364	7,655,897	72%	17,813,229	101,212	1%	19,146,296	107%
295 - CDD	(123,668)	(125,725)	102%	790,941	(15,646)	-2%	790,941	100%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,081,732)	63%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	242,999	42%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	4,315,667	45%	9,600,781	100%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(9,973)	0%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	546,878	42%	1,365,008	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(97,917)	42%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,544	99%	448,946	187,061	42%	471,446	105%
618 - RV Park	57,858	57,858	100%	(41,600)	(17,333)	42%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	92,333	42%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(2,000)	42%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,877,671	16,562,074	104%	8,529,625	3,684,977	43%	9,346,705	110%
TOTAL TRANSFERS	-	-		-	-		-	

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,249,642	156%	20,120,267	51,507,312	25,595,547	127%
030 - Juvenile	977,419	2,127,478	218%	1,040,024	2,606,391	2,593,460	249%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	3,783,324	1,700,000	113%
200 - ARPA	-	-	999%	-	356,043	-	
220 - Justice Court	23,624	-	0%	22,177	21,279	62,624	282%
255 - Sheriff's Office	16,386,036	22,631,133	138%	20,188,960	54,950,997	24,601,445	122%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	36,284,703	39,573,984	38,639,581	106%
274 - Health Services	8,014,338	10,724,410	134%	7,529,160	3,259,010	7,613,346	101%
295 - CDD	38,691	887,535	999%	900,299	1,087,544	947,268	105%
325 - Road	3,206,945	5,731,344	179%	2,440,000	5,322,285	4,288,889	176%
355 - Adult P&P	905,760	2,143,438	237%	861,322	1,556,806	1,519,967	176%
465 - Road CIP	11,340,452	17,787,235	157%	7,349,914	19,676,336	12,192,095	166%
610 - Solid Waste	1,921,897	4,412,870	230%	1,984,768	8,856,374	3,005,042	151%
615 - Fair & Expo	126,731	577,955	456%	212,680	902,010	992,149	466%
616 - Annual County Fair	66,317	324,216	489%	58,462	543,752	167,500	287%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,714	142%	2,914,946	3,877,329	3,067,160	105%
618 - RV Park	132,760	339,929	256%	66,882	359,532	239,687	358%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,639,600	1,815,660	1,815,262	111%
670 - Risk Management	5,931,013	7,435,437	125%	5,841,236	6,664,667	4,310,402	74%
675 - Health Benefits	7,895,427	12,105,614	153%	8,564,955	17,154,297	13,364,269	156%
705 - 911	11,850,746	15,149,495	128%	10,813,185	21,374,884	13,831,188	128%
999 - Other	70,001,484	109,331,736	156%	70,692,730	105,277,869	72,387,619	102%
TOTAL FUND BALANCE	187,011,044	280,852,980	150%	201,026,270	350,527,686	232,934,499	116%

Budget to Actuals Report

General Fund - Fund 001

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
PVAB	11,000	11,483	104%	11,000	3,660	33%	11,000	100%	-	
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	38,283,340	93%	42,057,000	102%	861,000	A
Property Taxes - Prior	328,000	448,776	137%	338,000	303,939	90%	338,000	100%	-	
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	2,897,703	70%	4,500,100	109%	388,929	B
Assessor	849,000	868,511	102%	821,000	267,807	33%	821,000	100%	-	
Clerk	1,426,160	1,583,352	111%	1,331,240	636,545	48%	1,331,240	100%	-	
District Attorney	427,077	511,255	120%	267,027	176,525	66%	267,027	100%	-	
Tax Office	146,200	152,257	104%	142,700	65,878	46%	142,700	100%	-	
Veterans	305,086	220,206	72%	194,448	50,362	26%	201,448	104%	7,000	C
Property Management	70,000	75,275	108%	97,000	41,333	43%	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	43,127,944	88%	50,321,059	103%	1,372,545	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
PVAB	96,193	91,103	95%	100,980	40,758	40%	100,298	99%	682	E
Assessor	6,709,361	5,883,228	88%	6,898,967	2,484,301	36%	6,348,457	92%	550,510	F
Clerk	2,719,443	2,407,704	89%	2,416,514	729,614	30%	2,148,805	89%	267,709	G
District Attorney	13,369,290	12,488,557	93%	14,203,623	4,984,540	35%	13,128,488	92%	1,075,135	H
Medical Examiner	466,854	396,143	85%	465,653	100,087	21%	465,653	100%	-	
Tax Office	1,065,042	1,024,623	96%	1,054,084	486,011	46%	1,051,824	100%	2,260	I
Veterans	1,068,340	985,944	92%	1,012,065	372,162	37%	986,697	97%	25,368	J
Property Management	596,494	576,461	97%	640,822	248,529	39%	639,393	100%	1,429	K
Non-Departmental	7,367,108	4,031,528	55%	6,040,854	1,125,154	19%	6,040,854	100%	-	
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	32,833,562	10,571,155	32%	30,910,469	94%	1,923,093	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In	5,519,522	5,476,511	99%	61,500	-	0%	61,500	100%	-	
Transfers Out	(19,887,132)	(19,003,472)	96%	(17,126,185)	(4,299,119)	25%	(17,126,185)	100%	-	
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(17,064,685)	(4,299,119)	25%	(17,064,685)	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	15,492,530	15,492,530	100%	21,070,000	23,249,642	110%	23,249,642	110%	2,179,642	
Resources over Requirements	13,768,054	21,284,074		16,114,952	32,556,789		19,410,590		3,295,638	
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(17,064,685)	(4,299,119)		(17,064,685)		-	
TOTAL FUND BALANCE	$ 14,892,974	$ 23,249,642	156%	$ 20,120,267	$ 51,507,312	256%	$ 25,595,547	127%	$5,475,280	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 0.9% based on YTD actual vacancy rate.

F Projected personnel savings estimated at 9.7% based on YTD actual vacancy rate.

G Projected personnel savings estimated at 16.1% based on YTD actual vacancy rate.

H Projected personnel savings estimated at 8.5% based on YTD actual vacancy rate.

I Projected personnel based on overage to date.

J Projected personnel savings estimated at 3.2% based on YTD actual vacancy rate.

K Projected personnel savings estimated at 0.3% based on YTD actual vacancy rate.

L Out of the total ending fund balance, $13,594,731 are required contingency balances, $663,000 are restricted Opioid Settlement Funds, $616,610 are recategorized ARPA funds that haven't been allocated and $500K is Emergency Reserves.

Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 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%	-	
Leases	97,500	97,594	100%	101,000	42,291	42%	101,000	100%	-	
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	20,160	27%	75,000	100%	-	
Gen Fund-Opioid Settlement	-	-		74,000	-	0%	74,000	100%	-	
Interest on Investments	49,000	87,043	178%	57,000	46,700	82%	87,400	153%	30,400	
Expungements	40,000	68,236	171%	40,000	9,379	23%	40,000	100%	-	
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	35,000	100%	-	
Miscellaneous	6,811	26,728	392%	26,000	190,596	733%	350,000	999%	324,000	A
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	5,893	49%	12,000	100%	-	
Contract Payments	4,000	-	0%	-	760		1,000		1,000	B
Food Subsidy	10,000	5,790	58%	-	-		-		-	
TOTAL RESOURCES	926,504	1,091,010	118%	1,012,772	470,673	46%	1,368,172	135%	355,400	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	7,497,894	6,686,218	89%	7,952,601	2,767,528	35%	7,182,043	90%	770,558	C
Materials and Services	1,863,952	1,690,256	91%	2,052,764	696,155	34%	2,052,764	100%	-	
Capital Outlay	20,000	19,819	99%	-	-		-		-	
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	10,005,365	3,463,683	35%	9,234,807	92%	770,558	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	3,503,958	42%	8,409,500	100%	-
Transfers Out	-	-		(1,324)	(552)	42%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(31,483)	42%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	3,471,924	42%	8,332,617	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,364,608	1,364,608	100%	1,700,000	2,127,478	125%	2,127,478	125%	427,478
Resources over Requirements	(8,455,342)	(7,305,284)		(8,992,593)	(2,993,010)		(7,866,635)		1,125,958
Net Transfers - In (Out)	8,068,153	8,068,153		8,332,617	3,471,924		8,332,617		-
TOTAL FUND BALANCE	$ 977,419	$ 2,127,478	218%	$ 1,040,024	$ 2,606,391	251%	$ 2,593,460	249%	$1,553,436

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

B Work crew contract for cleanup services.

C Projected personnel savings estimated at 9.9% based on YTD actual vacancy rate.

Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	8,041,090	65%	12,940,000	105%	600,000	A
Interest on Investments	68,000	98,403	145%	108,000	59,084	55%	108,000	100%	-	
Miscellaneous	-	1,460		1,000	326	33%	1,000	100%	-	
Certificate of Authority Revenue	-	-		-	72,600		300,000		300,000	B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	8,173,100	66%	13,349,000	107%	900,000	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
VCO	3,376,105	3,355,769	99%	3,305,854	2,011,018	61%	3,470,854	105%	(165,000)	C
Administrative	287,388	280,559	98%	325,976	120,809	37%	325,976	100%	-	
Interfund Charges	186,611	186,611	100%	113,168	47,153	42%	113,168	100%	-	
Software	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-	
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-	
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,787,748	2,221,100	59%	3,952,748	104%	(165,000)	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfer Out - CDD	(100,000)	(100,000)	100%	-	-		-		-	
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(8,333)	42%	(20,000)	100%	-	
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(31,250)	42%	(75,000)	100%	-	
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(156,905)	42%	(376,572)	100%	-	
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(166,884)	42%	(400,521)	100%	-	
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(187,061)	42%	(471,446)	105%	(22,500)	D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(407,619)	42%	(1,030,785)	105%	(52,500)	
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(437,421)	42%	(1,866,891)	178%	(817,080)	
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)	(1,521,578)	42%	(3,651,787)	100%	-	
TOTAL TRANSFERS	(8,502,946)	(8,439,250)	99%	(8,504,172)	(3,668,676)	43%	(9,396,252)	110%	(892,080)	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,163,809	3,163,809	100%	1,342,920	1,500,000	112%	1,500,000	112%	157,080	
Resources over Requirements	6,502,946	6,775,441		8,661,252	5,952,000		9,396,252		735,000	
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(3,668,676)		(9,396,252)		(892,080)	
TOTAL FUND BALANCE	$ 1,163,809	$ 1,500,000	129%	$ 1,500,000	$ 3,783,324	252%	$ 1,500,000	100%	$-	E

A Lodging Tax revenue up 5.2% from FY25, up 6.9% compared to FY26 budget.
B Estimated Certificate of Authority Fee revenue.
C Payments to VCO based on a percent of TLT collections.
D The balance of the 1% F&E TLT is transferred to F&E reserves.
E Remaining funds will be reserved in the TLT fund to cover one year’s worth of debt service of $1.5 million.

Budget to Actuals Report

ARPA – Fund 200

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	519,683	53%	984,959	100%	-
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	519,683	53%	984,959	100%	-
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Infrastructure	-	(149,988)		625,719	7,725	1%	625,719	100%	-
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	155,915	43%	359,240	100%	-
Administrative	46,860	92,716	198%	-	-		-		-
Negative Economic Impacts	-	-		-	-		-		-
Public Health	212,733	201,482	95%	-	-		-		-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	163,639	17%	984,959	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out -Campus	(4,756,307)	(4,756,307)	100%	-	-		-		-
Transfers Out - General Fund	(4,281,782)	(4,281,782)	100%	-	-		-		-
TOTAL TRANSFERS	(9,038,089)	(9,038,089)	100%	-	-		-		-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	298,942	298,942	100%	-	-		-		-
Resources over Requirements	8,739,147	8,739,147		-	356,043		-		-
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-		-		-
TOTAL FUND BALANCE	-	-		-	$ 356,043	999%	-		$-

Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance	
Court Fines & Fees	504,200	523,360	104%	674,597	187,288	28%	674,597	100%	-	A
Other	-	-		7,300	3,830	52%	7,300	100%	-	
Interest on Investments	2,000	2,380	119%	700	966	138%	1,800	257%	1,100	
TOTAL RESOURCES	506,200	525,739	104%	682,597	192,084	28%	683,697	100%	1,100	

REQUIREMENTS	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance	
Personnel Services	641,713	632,704	99%	774,892	249,183	32%	735,545	95%	39,347	B
Materials and Services	221,384	216,336	98%	276,945	84,713	31%	276,945	100%	-	
TOTAL REQUIREMENTS	863,097	849,040	98%	1,051,837	333,896	32%	1,012,490	96%	39,347	

TRANSFERS	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance
Transfers In - TRT	380,521	323,301	85%	400,521	166,884	42%	400,521	100%	-
Transfers Out	-	-		(9,104)	(3,793)	42%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,301	85%	391,417	163,090	42%	391,417	100%	-

FUND BALANCE	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	-	-		-	-		-	999%	-
Resources over Requirements	(356,897)	(323,301)		(369,240)	(141,812)		(328,793)		40,447
Net Transfers - In (Out)	380,521	323,301		391,417	163,090		391,417		-
TOTAL FUND BALANCE	$ 23,624	$ 0	0%	$ 22,177	$ 21,279	96%	$ 62,624	282%	$40,447

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

B Projected personnel savings estimated at 5.3% 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 November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026						
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	38,093,526	92%	41,687,000	100%	157,000	A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	15,161,805	91%	16,592,000	100%	19,000	A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	7,924,539	2,511,900	32%	7,955,539	100%	31,000	
LED #1 Interest	400,000	745,621	186%	504,000	246,375	49%	504,000	100%	-	
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	212,407	69%	310,000	100%	-	
LED #2 Interest	150,000	296,571	198%	239,000	91,212	38%	239,000	100%	-	
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	86,110	69%	125,000	100%	-	
LED #1 Foreclosed Properties	-	767		-	-		-		-	
LED #2 Foreclosed Properties	-	306		-	-		-		-	
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,205,539	56,403,334	84%	67,412,539	100%	207,000	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	646,771	43%	1,537,958	101%	(19,411)	B
Concealed Handgun Licenses	592,803	511,534	86%	681,414	260,696	38%	679,547	100%	1,867	B
Rickard Ranch	610,205	404,885	66%	489,653	205,537	42%	525,468	107%	(35,815)	B
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	2,300,231	42%	5,948,291	108%	(465,167)	B
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	429,211	32%	950,022	70%	409,745	B
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	1,152,453	31%	3,656,600	97%	118,728	B
Detective	4,710,801	4,009,608	85%	5,097,713	1,576,864	31%	4,082,354	80%	1,015,359	B
Patrol	15,307,105	14,861,899	97%	14,967,896	6,592,575	44%	17,418,525	116%	(2,450,629)	B
Records	875,606	855,082	98%	1,056,150	366,379	35%	959,213	91%	96,937	B
Adult Jail	25,112,557	23,173,027	92%	27,212,459	9,898,429	36%	27,092,237	100%	120,222	B
Court Security	649,844	549,212	85%	670,951	263,899	39%	675,458	101%	(4,507)	B
Emergency Services	888,223	697,226	78%	863,808	325,102	38%	908,159	105%	(44,351)	B
Special Services	3,055,000	2,733,323	89%	2,895,912	861,387	30%	2,324,129	80%	571,783	B
Training	1,765,299	1,124,946	64%	1,505,100	412,527	27%	997,929	66%	507,171	B
Other Law Enforcement	959,055	675,545	70%	858,666	177,662	21%	606,246	71%	252,420	B
Non - Departmental	-	500,875	999%	400,000	0	0%	400,000	100%	-	
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,836,488	25,469,723	37%	68,762,136	100%	74,352	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	1,521,578	42%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(5,574)	7%	(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	1,386,254	42%	3,319,909	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	15,566,862	15,566,861	100%	18,500,000	22,631,133	122%	22,631,133	122%	4,131,133
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	30,933,611		(1,349,597)		281,352
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	1,386,254		3,319,909		-
TOTAL FUND BALANCE	$ 16,386,036	$ 22,631,133	138%	$ 20,188,960	$ 54,950,997	272%	$ 24,601,445	122%	$4,412,485

A Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.

B Reflects projected personnel savings and potential wage equity impacts.

Budget to Actuals Report
OHP & Capital Reserves - Fund 270
FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	-	0%	10,608,507	97%	(313,693)
Interest on Investments	576,000	1,029,885	179%	907,000	615,146	68%	1,191,900	131%	284,900
OHP Capitation	690,000	776,151	112%	-	-		343,702		343,702
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	615,146	5%	12,144,109	103%	314,909
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Expenditures	-	-		-	-		-	999%	-
TOTAL REQUIREMENTS	-	-		-	-		-	999%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	32,000	32,000	100%	-	-		-		-
Transfers Out	(4,266,163)	(1,186,341)	28%	(11,130,299)	-	0%	(12,463,366)	112%	(1,333,067) A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(12,463,366)	112%	(1,333,067)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	35,585,802	38,958,838	109%	38,958,838	109%	3,373,036
Resources over Requirements	6,016,100	13,901,753		11,829,200	615,146		12,144,109		314,909
Net Transfers - In (Out)	(4,234,163)	(1,154,341)		(11,130,299)	-		(12,463,366)		(1,333,067)
TOTAL FUND BALANCE	$ 27,993,362	$ 38,958,838	139%	$ 36,284,703	$ 39,573,984	109%	$ 38,639,581	106%	$2,354,878

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 November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
State Grant	28,477,273	22,424,512	79%	26,868,127	8,331,203	31%	26,119,706	97%	(748,421)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	7,187,110	41%	17,411,818	100%	4,389
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	1,843,119	32%	5,826,248	103%	146,028
State Miscellaneous	7,330,050	10,099,940	138%	4,912,787	1,006,615	20%	4,414,544	90%	(498,243)
Local Grants	2,763,131	2,662,346	96%	2,053,887	839,717	41%	1,703,636	83%	(350,251)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	629,241	36%	1,746,506	100%	-
Medicaid	627,276	1,417,080	226%	1,168,850	571,620	49%	1,476,642	126%	307,792
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	52,917	5%	1,094,969	100%	-
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	322,170	33%	801,975	82%	(179,975)
Other	1,293,235	837,210	65%	847,130	314,925	37%	1,174,294	139%	327,164
Interest on Investments	317,000	717,053	226%	752,000	239,818	32%	547,700	73%	(204,300)
Patient Fees	761,626	847,673	111%	740,630	274,553	37%	664,934	90%	(75,696)
State - Medicare	195,057	437,817	224%	380,938	165,393	43%	380,687	100%	(251)
Vital Records	318,000	363,086	114%	325,000	128,812	40%	355,000	109%	30,000
Liquor Revenue	177,574	157,079	88%	177,799	42,175	24%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	1,500	2%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-
TOTAL RESOURCES	69,034,749	67,097,990	97%	65,210,754	21,950,886	34%	63,949,939	98%	(1,260,815)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Administration Allocation	-	0	999%	-	-		-		-
Personnel Services	58,905,375	56,722,488	96%	63,600,394	23,316,118	37%	63,381,043	100%	219,351
Materials and Services	23,310,927	19,088,068	82%	16,461,860	6,148,780	37%	16,398,813	100%	63,047
Capital Outlay	1,932,000	675,448	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)
Clerk	-	-		-	429	999%	429	999%	(429)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	85,239,096	29,517,498	35%	86,207,299	101%	(968,203)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	11,130,299	-	0%	12,463,366	112%	1,333,067
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	156,905	42%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(164,463)	27%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	17,813,229	101,212	1%	19,146,296	107%	1,333,067

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	9,744,273	10,724,410	110%	10,724,410	110%	980,137
Resources over Requirements	(15,113,553)	(9,388,014)		(20,028,342)	(7,566,612)		(22,257,360)		(2,229,018)
Net Transfers - In (Out)	10,671,364	7,655,897		17,813,229	101,212		19,146,296		1,333,067
TOTAL FUND BALANCE	$ 8,014,338	$ 10,724,410	134%	$ 7,529,160	$ 3,259,010	43%	$ 7,613,346	101%	$84,186

Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
Interest on Investments	317,000	717,053	226%	752,000	239,818	32%	547,700	73%	(204,300)
State Miscellaneous	-	-		350,000	-	0%	350,000	100%	-
Vital Records	-	-		325,000	128,812	40%	355,000	109%	30,000
Other	511,588	320,554	63%	256,035	10,268	4%	248,967	97%	(7,068)
State Grant	132,289	133,091	101%	12,380	5,313	43%	12,305	99%	(75)
Local Grants	-	-		-	-		53,766		53,766
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	384,211	23%	1,567,738	92%	(127,677)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	7,890,669	7,654,588	97%	9,660,203	3,558,795	37%	9,659,269	100%	934	A
Materials and Services	8,988,940	8,825,581	98%	9,893,148	3,971,754	40%	9,876,018	100%	17,130	
Capital Outlay	-	8,651	999%	-	-		-		-	
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,606,513)	(4,374,864)	25%	(17,606,513)	100%	-	
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	3,155,685	162%	1,928,774	99%	18,064	

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)	(164,463)	42%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(164,463)	75%	(219,712)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,470,762	3,470,762	100%	3,375,000	3,500,029	104%	3,500,029	104%	125,029
Resources over Requirements	(180,876)	406,713		(251,423)	(2,771,474)		(361,036)		(109,613)
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(164,463)		(219,712)		-
TOTAL FUND BALANCE	$ 2,912,441	$ 3,500,029	120%	$ 2,903,865	$ 564,092	19%	$ 2,919,281	101%	$15,416

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 November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
State Grant	21,305,001	14,799,346	69%	20,697,708	6,738,196	33%	20,501,854	99%	(195,854)	
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	7,088,399	42%	17,016,429	100%	-	
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	1,819,988	32%	5,767,126	102%	121,806	
State Miscellaneous	6,861,414	9,161,437	134%	3,624,187	983,052	27%	3,483,881	96%	(140,306)	
Local Grants	2,427,949	2,166,426	89%	1,477,702	520,165	35%	976,159	66%	(501,543)	A
Medicaid	627,276	1,417,080	226%	1,168,850	571,620	49%	1,476,642	126%	307,792	
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	52,917	6%	830,239	100%	-	
Patient Fees	575,975	728,616	127%	661,110	242,051	37%	589,187	89%	(71,923)	
State - Medicare	195,057	437,817	224%	380,938	165,393	43%	380,687	100%	(251)	
Liquor Revenue	177,574	157,079	88%	177,799	42,175	24%	177,799	100%	-	
Other	6,241	44,050	706%	10	4,960	999%	5,843	999%	5,833	
Federal Grants	824,623	197,998	24%	-	-		-		-	
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,680,292	18,228,915	35%	51,205,846	99%	(474,446)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	3,454,407	25%	13,817,629	100%	-	
Personnel Services	37,998,825	36,558,069	96%	41,398,430	15,360,995	37%	41,895,650	101%	(497,220)	B
Materials and Services	11,393,406	7,617,493	67%	4,773,604	1,768,722	37%	4,966,043	104%	(192,439)	C
Capital Outlay	1,932,000	666,797	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)	
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	65,166,505	20,636,295	32%	67,106,336	103%	(1,939,831)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In- OHP Mental Health	3,962,859	987,408	25%	10,821,962	-	0%	12,194,337	113%	1,372,375	D
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-	
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-	
Transfers In- Acute Care Service	626,000	621,684	99%	-	-		-		-	
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	100%	-	
TOTAL TRANSFERS	6,262,132	3,342,457	53%	12,002,198	-	0%	13,374,573	111%	1,372,375	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	4,946,976	4,946,976	100%	3,554,722	4,118,022	116%	4,118,022	116%	563,300
Resources over Requirements	(8,212,047)	(4,171,410)		(13,486,213)	(2,407,380)		(15,900,490)		(2,414,277)
Net Transfers - In (Out)	6,262,132	3,342,457		12,002,198	-		13,374,573		1,372,375
TOTAL FUND BALANCE	$ 2,997,062	$ 4,118,022	137%	$ 2,070,707	$ 1,710,642	83%	$ 1,592,105	77%	($478,602)

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 Increase in anticipated expenditures due to reimbursement to Mosiac Medical for early termination of lease agreement at Kingwood. 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.

Budget to Actuals Report
Health Services - Public Health - Fund 274
FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
State Grant	7,039,983	7,492,075	106%	6,158,039	1,587,693	26%	5,605,547	91%	(552,492)	A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	629,241	36%	1,746,506	100%	-	
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	322,170	33%	801,975	82%	(179,975)	B
State Miscellaneous	468,636	938,503	200%	938,600	23,563	3%	580,663	62%	(357,937)	C
Other	775,406	472,606	61%	591,085	299,697	51%	919,484	156%	328,399	D
Local Grants	335,182	495,920	148%	576,185	319,551	55%	673,711	117%	97,526	E
OHP Capitation	360,000	357,039	99%	391,000	98,711	25%	395,389	101%	4,389	
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,730	100%	-	
Patient Fees	185,651	119,057	64%	79,520	32,503	41%	75,747	95%	(3,773)	
Federal Grants	162,746	171,517	105%	72,532	1,500	2%	53,481	74%	(19,051)	
OHP Fee for Service	24,485	34,134	139%	34,900	23,131	66%	59,122	169%	24,222	
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-	
Vital Records	318,000	363,086	114%	-	-		-		-	
TOTAL RESOURCES	13,012,098	13,319,775	102%	11,835,047	3,337,760	28%	11,176,355	94%	(658,692)	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	3,788,266	3,788,266	100%	3,788,884	920,457	24%	3,788,884	100%	-	
Personnel Services	13,015,881	12,509,831	96%	12,541,761	4,396,328	35%	11,826,124	94%	715,637	F
Materials and Services	2,928,582	2,644,994	90%	1,795,108	408,733	23%	1,557,181	87%	237,927	
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	18,125,753	5,725,518	32%	17,172,189	95%	953,564	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In- General Fund	5,130,442	5,130,442	100%	5,237,064	-	0%	5,237,064	100%	-	
Transfers In - TRT	276,572	276,572	100%	376,572	156,905	42%	376,572	100%	-	
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	269,029	87%	(39,308)	
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	265,675	4%	5,991,435	99%	(39,308)	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,038,789	4,038,789	100%	2,814,551	3,106,359	110%	3,106,359	110%	291,808	
Resources over Requirements	(6,720,631)	(5,623,316)		(6,290,706)	(2,387,758)		(5,995,834)		294,872	
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	265,675		5,991,435		(39,308)	
TOTAL FUND BALANCE	$ 2,104,836	$ 3,106,359	148%	$ 2,554,588	$ 984,276	39%	$ 3,101,960	121%	$547,372	

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 November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	144,238	139,218	97%	144,500	62,198	43%	156,500	108%	12,000	A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	467,761	43%	1,085,878	100%	-	
Building Safety	3,414,568	3,293,374	96%	3,243,170	1,465,671	45%	3,339,170	103%	96,000	A
Electrical	918,502	882,298	96%	1,039,420	472,433	45%	1,042,420	100%	3,000	A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	432,269	38%	1,189,292	104%	45,000	A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,038,241	47%	2,340,985	106%	135,000	A
Long Range Planning	974,972	1,177,134	121%	1,059,924	445,318	42%	1,047,424	99%	(12,500)	
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	4,383,889	44%	10,201,669	103%	278,500	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	1,438,235	40%	3,690,204	101%	(50,079)	B
Code Compliance	801,574	759,220	95%	870,608	348,504	40%	876,824	101%	(6,216)	
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,003,956	44%	2,715,479	118%	(416,636)	C
Electrical	612,818	626,628	102%	809,673	197,630	24%	532,290	66%	277,383	C
Onsite Wastewater	724,202	707,052	98%	841,118	322,688	38%	914,293	109%	(73,175)	
Current Planning	1,410,470	1,289,259	91%	1,556,999	557,972	36%	1,386,045	89%	170,954	D
Long Range Planning	757,012	786,973	104%	841,562	299,249	36%	817,742	97%	23,820	D
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	4,168,234	38%	10,932,877	101%	(73,949)	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	-	0%	828,491	131%	194,626	
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626)	
Transfers In - CDD Operating Fund	131,502	-	0%	-	-		-		-	
Transfers in - General Fund	100,000	21,876	22%	-	-		-		-	
Transfers In - TRT	100,000	100,000	100%	-	-		-		-	
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	-		-		-	
Transfers Out	-	-		(37,550)	(15,646)	42%	(37,550)	100%	-	
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	(15,646)	-2%	790,941	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	752,366	752,366	100%	1,045,117	887,535	85%	887,535	85%	(157,582)	
Resources over Requirements	(590,007)	260,895		(935,759)	215,655		(731,208)		204,551	
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	(15,646)		790,941		-	
TOTAL FUND BALANCE	$ 38,691	$ 887,535	999%	$ 900,299	$ 1,087,544	121%	$ 947,268	105%	$46,969	

A Revenue collection is anticipated to be higher than budgeted.

B Projection reflects increased cost in retiree health benefits.

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

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

Budget to Actuals Report

Road - Fund 325

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	9,385,457	43%	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	308,139	19%	1,642,616	100%	-
Sale of Equip & Material	486,300	605,063	124%	431,000	277,197	64%	431,000	100%	-
Forest Receipts	-	-		426,750	-	0%	426,750	100%	-
Interest on Investments	158,000	301,549	191%	299,000	141,191	47%	312,200	104%	13,200
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	65,405	36%	180,000	100%	-
Miscellaneous	61,132	91,058	149%	63,164	26,296	42%	63,164	100%	-
Mineral Lease Royalties	50,000	179,852	360%	50,000	4,067	8%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
Assessment Payments (P&I)	5,000	2,571	51%	-	1,322		2,200		2,200
State Miscellaneous	-	-		-	7,657		10,635		10,635
IF Capital Projects - Revenue	-	121,966		-	36,906		36,906		36,906
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	12,655,136	46%	27,485,971	100%	62,941

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	9,662,228	9,437,147	98%	10,434,868	3,830,498	37%	9,956,864	95%	478,004 A
Materials and Services	9,992,969	8,647,549	87%	9,278,474	3,151,965	34%	9,281,281	100%	(2,807)
TOTAL REQUIREMENTS	19,655,197	18,084,696	92%	19,713,342	6,982,464	35%	19,238,145	98%	475,197

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,081,732)	63%	(9,690,281)	100%	-
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(6,081,732)	63%	(9,690,281)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	5,997,546	5,997,546	100%	4,420,593	5,731,344	130%	5,731,344	130%	1,310,751
Resources over Requirements	7,930,094	10,454,493		7,709,688	5,672,672		8,247,826		538,138
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(6,081,732)		(9,690,281)		-
TOTAL FUND BALANCE	$ 3,206,945	$ 5,731,344	179%	$ 2,440,000	$ 5,322,285	218%	$ 4,288,889	176%	$1,848,889

A Projected personnel savings estimated at 5.4% based on YTD actual vacancy rate.

Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance	
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	5,400,000	1,167,413	22%	4,562,804	84%	(837,196)	A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	950,000	100%	-	
DOC Measure 57	259,307	253,517	98%	270,000	55,598	21%	350,545	130%	80,545	B
Interest on Investments	73,000	125,990	173%	101,000	39,544	39%	101,700	101%	700	
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-	
Interfund- Sheriff	60,000	60,000	100%	60,000	25,000	42%	60,000	100%	-	
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-	
Miscellaneous	500	18,306	999%	500	2,417	483%	5,300	999%	4,800	C
Oregon BOPPPS	-	12,632		-	-		-		-	
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,888,500	1,916,409	28%	6,137,349	89%	(751,151)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	6,387,456	5,599,770	88%	6,363,227	2,206,035	35%	5,721,869	90%	641,358	D
Materials and Services	1,984,229	1,710,539	86%	1,947,149	540,006	28%	1,622,149	83%	325,000	E
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	8,310,376	2,746,041	33%	7,344,018	88%	966,358	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	703,369	703,369	100%	673,300	280,542	42%	673,300	100%	-
Transfers Out	-	-		(13,297)	(5,540)	42%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(32,002)	42%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	242,999	42%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	2,326,824	2,326,824	100%	1,700,000	2,143,438	126%	2,143,438	126%	443,438
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(829,632)		(1,206,669)		215,207
Net Transfers - In (Out)	626,964	626,964		583,198	242,999		583,198		-
TOTAL FUND BALANCE	$ 905,760	$ 2,143,438	237%	$ 861,322	$ 1,556,806	181%	$ 1,519,967	176%	$658,645

A Final Grant In Aid Allocation based on legislative changes.
B Final M57 Allocation based on legislative changes.
C Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
D Projected personnel savings estimated at 9.8% based on YTD actual vacancy rate.
E Based on reduced funding from the state working on strategy to reduce materials and services.

Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
State Miscellaneous	881,339	890,115	101%	884,712	-	0%	884,712	100%	-
Interest on Investments	476,000	608,922	128%	500,000	295,770	59%	608,500	122%	108,500
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	295,770	21%	1,493,212	108%	108,500

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	134,492	134,492	100%	111,704	46,543	42%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	2,675,792	14%	16,577,429	88%	2,333,568
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	2,722,335	14%	16,689,133	88%	2,333,568

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	15,675,284	15,675,284	100%	15,387,122	17,787,235	116%	17,787,235	116%	2,400,113
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(2,426,565)		(15,195,921)		2,442,068
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	4,315,667		9,600,781		-
TOTAL FUND BALANCE	$ 11,340,452	$ 17,787,235	157%	$ 7,349,914	$ 19,676,336	268%	$ 12,192,095	166%	$4,842,181

Budget to Actuals Report

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

FY26 YTD November 30, 2025

41.67%
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	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		0%	516,224	64%	294,620
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,085,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	47,823	1%	4,846,453	100%	-
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		0%	1,023,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							-
Slurry Seal 2024		11,489							-
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	350,000	100%	-
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	338,228	8%	3,070,000	77%	942,300
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	90,000	100%	-
Powell Butte Hwy: McGrath Rd to US20	2,290,000	2,228,991		350,000		0%		0%	350,000
Slurry Seal 2025	350,000	381,083		500,000		0%		0%	500,000
Hamby Road School Zone Improvements	-	111,715							-
ODOT ARTS Program - Driver Speed Feedback Signs	24,161	24,161							-
Lazy River Dr Mailbox Improvements	150,000	108,477							-
Asphalt Leveling 2024	200,000	381,916							-
Paving of Skyline Ranch Rd: Century Dr to City limits				1,370,000			1,370,000	100%	-
Tumalo Rd		774		1,760,000	2,096,301		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			250,000	100%	-
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000			300,000	100%	-
Signage improvements	125,839			150,000		0%	-	0%	150,000
Cline Falls Hwy-Coopers Hawk Safety Imp							100,000		(100,000)
La Pine School Zone Improvements							50,000		(50,000)
Slurry Seal 2026							500,000		(500,000)
Indian Ford Rd				740,000			740,000	100%	-
Knott Rd/Baker Rd: US 97 Interchange				300,000			-		300,000
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%	100,000	100%	-
TOTAL CAPITAL OUTLAY	$ 16,189,012	$ 8,268,355	51%	$ 18,910,997	2,675,792	14%	16,577,429	88%	$ 2,333,568

Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	4,307,228	38%	11,440,000	100%	-	A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	2,681,896	57%	4,710,000	100%	-	A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	1,887,931	46%	4,070,000	100%	-	A
Franchise 5% Fees	635,000	772,676	122%	750,000	202,481	27%	750,000	100%	-	B
Yard Debris	440,000	499,699	114%	450,000	293,577	65%	450,000	100%	-	C
State Grants	-	-		250,000	-	0%	250,000	100%	-	
Miscellaneous	170,000	193,390	114%	185,000	95,702	52%	185,000	100%	-	
Interest on Investments	62,000	225,339	363%	168,000	118,091	70%	204,100	121%	36,100	D
Special Waste	645,000	150,613	23%	167,500	94,776	57%	167,500	100%	-	
Recyclables	7,000	16,984	243%	8,000	9,889	124%	15,000	188%	7,000	E
Leases	1	1	100%	1	-	0%	1	100%	-	
Local Grants	-	13,455		-	6,205		6,205		6,205	F
Other Inter-fund Services	-	40,000		-	-		-		-	
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	9,697,777	44%	22,247,806	100%	49,305	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	2,506,527	37%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	2,661,366	28%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	76,407	16%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	-	0%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,347,950	89%	18,981,700	5,244,300	28%	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)	(9,973)	0%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(9,973)	0%	(4,673,934)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,038,781	4,038,781	100%	3,441,901	4,412,870	128%	4,412,870	128%	970,969	G
Resources over Requirements	2,447,257	4,938,229		3,216,801	4,453,477		3,266,106		49,305	
Net Transfers - In (Out)	(4,564,141)	(4,564,141)		(4,673,934)	(9,973)		(4,673,934)		-	
TOTAL FUND BALANCE	$ 1,921,897	$ 4,412,870	230%	$ 1,984,768	$ 8,856,374	446%	$ 3,005,042	151%	$1,020,274	

A Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD disposal tons are running ~5% greater than last year-to-date. Franchise disposal fee payments of $772K were not received from Republic Services (Bend Garbage, High Country, 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 Investment Income projected to come in higher than budget.

E Recyclables revenue is positively impacted by larger than anticipated battery proceeds.

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

G Delayed FY25 siting efforts, equipment orders and other project costs positively impacted the Beginning Fund Balance.

Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Events Revenue	1,390,000	1,336,756	96%	2,150,000	624,572	29%	1,207,000	56%	(943,000)
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	558,534	46%	1,257,000	103%	34,500
Rights & Signage	110,000	83,900	76%	135,000	43,000	32%	123,000	91%	(12,000)
Other Inter-fund Services	-	-		60,000	25,000	42%	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	3,711	20%	15,000	79%	(4,000)
Interest on Investments	16,000	23,482	147%	6,000	10,734	179%	18,500	308%	12,500
Interfund Payment	-	-		-	497		497		497
Storage	45,000	-	0%	-	-		-		-
TOTAL RESOURCES	3,206,000	3,094,772	97%	3,677,500	1,325,065	36%	2,825,997	77%	(851,503)
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	1,851,584	1,633,354	88%	1,843,250	635,056	34%	1,697,582	92%	145,668 A
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	102,229	58%	73,021 A
Materials and Services	1,917,689	1,646,515	86%	2,337,378	601,510	26%	1,186,000	51%	1,151,378
Materials and Services - F&B	781,750	860,402	110%	741,450	311,321	42%	708,000	95%	33,450
Debt Service	99,700	99,208	100%	83,000	-	0%	83,000	100%	-
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	5,180,328	1,547,888	30%	3,776,811	73%	1,403,517
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	407,619	42%	1,030,785	105%	52,500
Transfers In - County Fair	196,900	196,900	100%	310,000	129,167	42%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	14,583	42%	35,000	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(4,490)	42%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	546,878	42%	1,365,008	104%	52,500
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	531,770	531,770	100%	403,000	577,955	143%	577,955	143%	174,955
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(222,823)		(950,814)		552,014
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	546,878		1,365,008		52,500
TOTAL FUND BALANCE	$ 126,731	$ 577,955	456%	$ 212,680	$ 902,010	424%	$ 992,149	466%	$779,469

A Projected personnel savings estimated at 11.2% based on YTD actual vacancy rate.

Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	106%	57,067	
Concessions and Catering	797,500	831,939	104%	841,500	888,330	106%	888,330	106%	46,830	
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	135,800	108%	135,800	108%	10,300	
State Grant	53,167	53,167	100%	53,167	83,403	157%	83,403	157%	30,236	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	12,220	68%	28,000	156%	10,000	
Livestock Entry Fees	2,000	3,130	157%	3,450	4,694	136%	4,694	136%	1,244	
Merchandise Sales	2,500	1,608	64%	2,250	500	22%	500	22%	(1,750)	
Miscellaneous	-	1,284		-	824		824		824	
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,797,082	105%	2,812,862	106%	156,495	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	229,798	243,949	106%	284,780	111,557	39%	285,453	100%	(673)	B
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,368,073	97%	2,449,125	100%	-	
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,479,629	91%	2,734,578	100%	(673)	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfer In - TLT 1%	75,000	75,000	100%	75,000	31,250	42%	75,000	100%	-	
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(129,167)	42%	(310,000)	100%	-	
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(97,917)	42%	(235,000)	100%	-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	509,451	509,451	100%	371,000	324,216	87%	324,216	87%	(46,784)	
Resources over Requirements	(321,234)	(63,335)		(77,538)	317,452		78,284		155,822	
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(97,917)		(235,000)		-	
TOTAL FUND BALANCE	$ 66,317	$ 324,216	489%	$ 58,462	$ 543,752	930%	$ 167,500	287%	$109,038	

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

B Projected personnel based on overage to date.

Budget to Actuals Report
Annual County Fair - Fund 616
CY25 YTD November 30, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	$ 926,552	$ 1,007,067	$ 1,007,067
Carnival	468,142	458,545	458,545
Commercial Exhibitors	463,575	507,453	507,453
Livestock Entry Fees	3,139	4,685	4,685
R/V Camping/Horse Stall Rental	35,788	37,879	37,879
Merchandise Sales	1,608	500	500
Concessions and Catering	506,742	512,108	512,108
Fair Sponsorship	147,752	163,892	170,732
TOTAL FAIR REVENUES	**$ 2,553,296**	**$ 2,692,128**	**$ 2,698,968**
OTHER RESOURCES			
State Grant	635	136,570	136,570
Interest	27,388	24,188	26,988
Miscellaneous	-	824	824
TOTAL RESOURCES	**$ 2,581,319**	**$ 2,853,709**	**$ 2,863,349**
REQUIREMENTS			
Personnel	222,365	236,666	256,277
Materials & Services	2,524,960	2,522,563	2,569,490
TOTAL REQUIREMENTS	**$ 2,747,324**	**$ 2,759,229**	**$ 2,825,767**
TRANSFERS			
Transfer In - TRT 1%	75,000	68,750	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(227,617)	(253,450)
TOTAL TRANSFERS	**$ (78,203)**	**$ (158,867)**	**$ (178,450)**
Net Fair	**$ (244,209)**	**$ (64,386)**	**$ (140,868)**
Beginning Fund Balance on Jan 1	**$ 1,020,140**	**$ 775,931**	**$ 775,931**
Ending Balance	**$ 775,931**	**$ 711,545**	**$ 635,064**

Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	88,000	135,080	154%	117,000	63,919	55%	130,000	111%	13,000
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	63,919	55%	130,000	111%	13,000
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	475,000	256,097	54%	475,000	104,364	22%	475,000	100%	-
Capital Outlay	785,000	31,257	4%	790,000	-	0%	790,000	100%	- A
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	104,364	8%	1,265,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TLT 1%	465,396	459,544	99%	448,946	187,061	42%	471,446	105%	22,500
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,544	99%	448,946	187,061	42%	471,446	105%	22,500
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,179,332	3,179,332	100%	3,614,000	3,730,714	103%	3,730,714	103%	116,714
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(40,445)		(1,135,000)		13,000
Net Transfers - In (Out)	615,396	609,544		448,946	187,061		471,446		22,500
TOTAL FUND BALANCE	$ 2,622,728	$ 3,730,714	142%	$ 2,914,946	$ 3,877,329	133%	$ 3,067,160	105%	$152,214

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

Budget to Actuals Report

RV Park - Fund 618

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	215,850	48%	454,850	101%	4,850
Cancellation Fees	7,000	30,627	438%	17,500	7,729	44%	17,529	100%	29
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	9,606	87%	21,906	199%	10,906
Interest on Investments	8,000	12,072	151%	8,000	6,173	77%	12,500	156%	4,500
Washer / Dryer	5,000	6,978	140%	5,000	5,623	112%	7,923	158%	2,923
Miscellaneous	2,500	2,797	112%	1,500	3,153	210%	4,063	271%	2,563
Vending Machines	1,500	1,060	71%	800	1,004	126%	1,186	148%	386
TOTAL RESOURCES	489,000	550,566	113%	493,800	249,138	50%	519,957	105%	26,157

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	159,210	150,138	94%	172,715	60,049	35%	164,309	95%	8,406
Materials and Services	344,054	207,824	60%	355,503	152,153	43%	358,190	101%	(2,687)
Debt Service	223,600	223,299	100%	56,100	-	0%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	212,202	36%	578,599	99%	5,719

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	66,667	42%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	8,333	42%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(92,333)	42%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(17,333)	42%	(41,600)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	312,766	312,766	100%	199,000	339,929	171%	339,929	171%	140,929
Resources over Requirements	(237,864)	(30,695)		(90,518)	36,937		(58,642)		31,876
Net Transfers - In (Out)	57,858	57,858		(41,600)	(17,333)		(41,600)		-
TOTAL FUND BALANCE	$ 132,760	$ 339,929	256%	$ 66,882	$ 359,532	538%	$ 239,687	358%	$172,805

Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	45,000	60,431	134%	58,000	29,442	51%	59,700	103%	1,700
TOTAL RESOURCES	45,000	60,431	134%	58,000	29,442	51%	59,700	103%	1,700
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	100,000	-	0%	100,000	10,077	10%	100,000	100%	-
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- A
TOTAL REQUIREMENTS	170,000	-	0%	170,000	10,077	6%	170,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - RV Park Ops	122,142	122,142	100%	221,600	92,333	42%	221,600	100%	-
TOTAL TRANSFERS	122,142	122,142	100%	221,600	92,333	42%	221,600	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,521,389	1,521,389	100%	1,530,000	1,703,962	111%	1,703,962	111%	173,962
Resources over Requirements	(125,000)	60,431		(112,000)	19,365		(110,300)		1,700
Net Transfers - In (Out)	122,142	122,142		221,600	92,333		221,600		-
TOTAL FUND BALANCE	$ 1,518,531	$ 1,703,962	112%	$ 1,639,600	$ 1,815,660	111%	$ 1,815,262	111%	$175,662

A Capital Outlay appropriations are a placeholder.

Budget to Actuals Report

Risk Management - Fund 670

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	480,798	43%	1,111,329	100%	-	
General Liability	943,414	943,414	100%	941,127	392,136	42%	941,127	100%	-	A
Property Damage	419,983	419,983	100%	430,181	179,242	42%	430,181	100%	-	
Unemployment	362,214	345,948	96%	364,469	322,401	88%	364,469	100%	-	B
Vehicle	250,030	250,030	100%	245,300	102,208	42%	245,300	100%	-	
Interest on Investments	254,000	284,190	112%	219,000	118,490	54%	248,900	114%	29,900	
Skid Car Training	30,000	46,926	156%	45,000	14,432	32%	45,000	100%	-	
Claims Reimbursement	20,000	77,121	386%	40,000	6,711	17%	40,000	100%	-	
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	385	13%	3,000	100%	-	
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-	
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	1,616,804	48%	3,431,306	101%	29,900	

REQUIREMENTS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,022,442	51%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	379,329	20%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	327,816	32%	1,021,281	100%	3,829
Vehicle	700,000	242,431	35%	800,000	134,905	17%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	467,745	78%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	53,339	21%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	2,385,575	36%	6,551,541	100%	3,829

TRANSFERS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(2,000)	42%	(4,800)	100%	-
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(2,000)	42%	(4,800)	100%	-

FUND BALANCE	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance
Beginning Fund Balance	8,168,164	8,168,164	100%	9,000,000	7,435,437	83%	7,435,437	83%	(1,564,563)
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(768,771)		(3,120,235)		33,729
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(2,000)		(4,800)		-
TOTAL FUND BALANCE	$ 5,931,013	$ 7,435,437	125%	$ 5,841,236	$ 6,664,667	114%	$ 4,310,402	74%	($1,530,834)

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 November 30, 2025 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	13,595,972	38%	35,820,000	100%	-	A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	1,143,152	37%	3,122,834	100%	-	
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	644,502	41%	1,556,257	100%	-	
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	144,908	11%	1,268,401	100%	-	
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	7,305	1%	800,000	100%	-	B
Prescription Rebates	626,446	1,180,698	188%	666,008	-	0%	666,008	100%	-	
Interest on Investments	211,200	307,732	146%	242,000	227,667	94%	435,700	180%	193,700	
TOTAL RESOURCES	42,854,789	43,355,886	101%	43,475,500	15,763,507	36%	43,669,200	100%	193,700	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Health Benefits	32,172,026	29,641,211	92%	35,790,482	8,926,174	25%	35,790,482	100%	-
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	1,327,971	26%	5,108,296	100%	-
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	450,173	31%	1,466,802	100%	-
Wellness	104,230	39,199	38%	44,965	10,505	23%	44,965	100%	-
TOTAL REQUIREMENTS	38,819,094	35,110,004	90%	42,410,545	10,714,823	25%	42,410,545	100%	-
TOTAL	-	-		-	-		-		-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,859,732	3,859,732	100%	7,500,000	12,105,614	161%	12,105,614	161%	4,605,614	
Resources over Requirements	4,035,695	8,245,882		1,064,955	5,048,683		1,258,655		193,700	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 7,895,427	$ 12,105,614	153%	$ 8,564,955	$ 17,154,297	200%	$ 13,364,269	156%	$4,799,314	C

A Reflects a 1% increase to departments.

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

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

Budget to Actuals Report

911 - Fund 705 and 710

FY26 YTD November 30, 2025 (unaudited)

41.7%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,027,923	92%	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	239,921	51%	480,400	103%	12,400	
Police RMS User Fees	255,000	274,257	108%	274,200	-	0%	274,200	100%	-	C
Contract Payments	179,300	184,671	103%	185,600	31,407	17%	185,600	100%	-	
User Fee	148,600	157,106	106%	157,000	6,500	4%	157,000	100%	-	
Data Network Reimbursement	106,500	119,919	113%	122,300	-	0%	122,300	100%	-	
Property Taxes - Prior Yr	90,000	123,969	138%	95,000	62,559	66%	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	36,435	86%	42,500	100%	-	
Miscellaneous	36,500	42,421	116%	36,000	8,652	24%	36,000	100%	-	
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	11,932,506	78%	15,341,500	100%	60,400	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	10,237,093	9,569,368	93%	11,064,394	3,965,126	36%	10,342,286	93%	722,108	E
Materials and Services	4,267,026	3,221,390	75%	4,437,521	1,502,515	34%	4,437,521	100%	-	
Capital Outlay	2,750,500	1,543,333	56%	1,880,000	239,476	13%	1,880,000	100%	-	
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	5,707,117	33%	16,659,807	96%	722,108	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In	515,000	515,000	100%	630,000	-	0%	630,000	100%	-	
Transfers Out	(515,000)	(515,000)	100%	(630,000)	-	0%	(630,000)	100%	-	
TOTAL TRANSFERS	-	-		-	-		-		-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	14,371,465	14,371,465	100%	12,914,000	15,149,495	117%	15,149,495	117%	2,235,495	
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	6,225,389		(1,318,307)		782,508	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 11,850,746	$ 15,149,495	128%	$ 10,813,185	$ 21,374,884	198%	$ 13,831,188	128%	$3,018,003	

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 7.3% based on YTD actual vacancy rate.