



**MEMORANDUM**

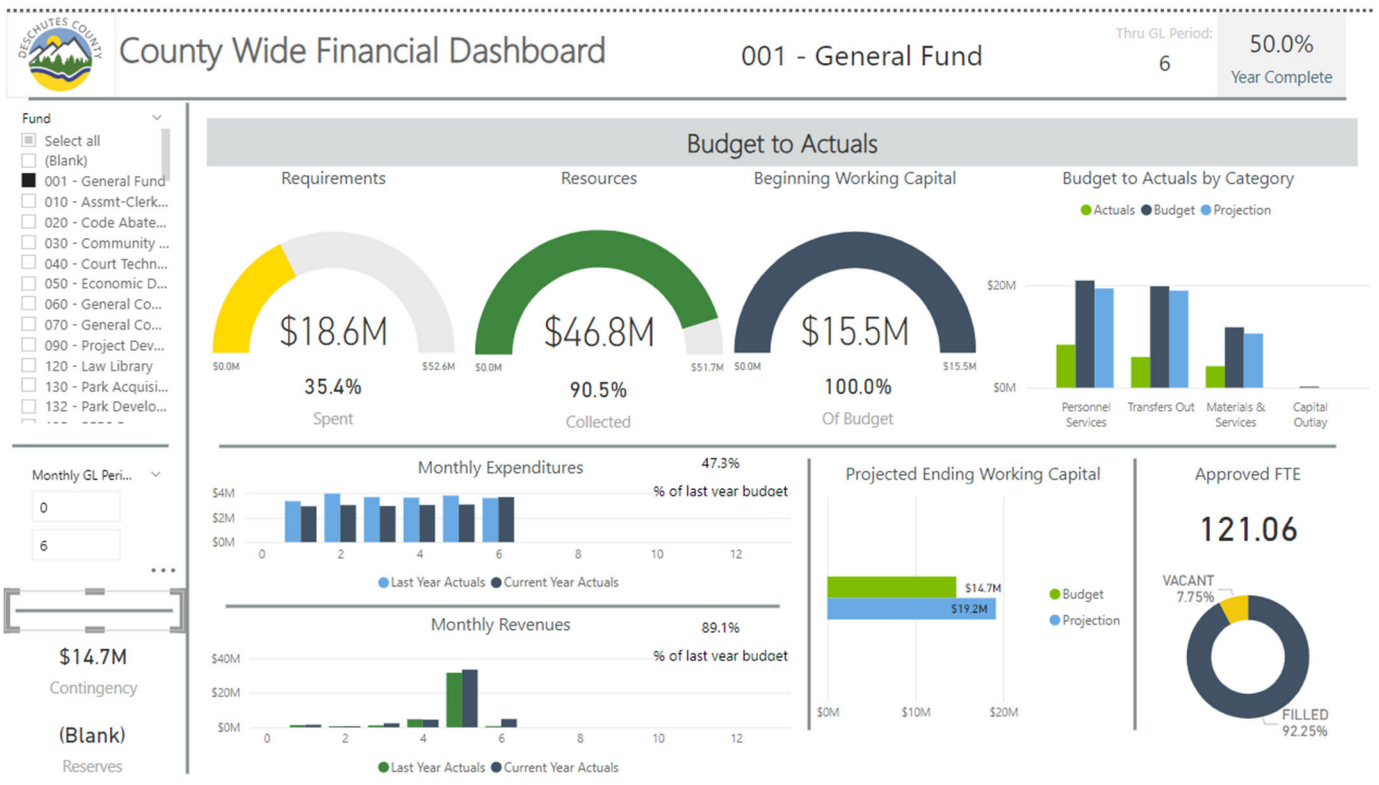
**DATE:** January 22, 2025  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for December 2024

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

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$46.8M or 90.5% of budget. By comparison, last year revenue YTD was \$39.6M and 89.0% of budget.
- *Expenses* YTD are \$18.6M and 35.4% of budget. By comparison, last year expenses YTD were \$21.8M and 47.2% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through December 31, 2024.

# Position Control Summary

Position Control Summary FY25														July - June
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	28.63	28.63	28.63	28.63	29.63	29.63							
	Unfilled	6.64	6.64	6.64	6.64	5.64	5.64							17.87%
Clerk	Filled	10.48	9.48	8.48	8.48	8.48	8.48							
	Unfilled	-	1.00	2.00	2.00	2.00	2.00							14.31%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52							
	Unfilled	-	-	-	-	-	-							0.00%
DA	Filled	57.70	58.70	58.70	58.90	58.55	58.55							
	Unfilled	3.40	2.40	2.60	1.40	1.75	1.75							3.65%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50							
	Unfilled	-	-	-	-	-	-							0.00%
Veterans'	Filled	4.00	5.00	5.00	5.00	5.00	5.00							
	Unfilled	1.00	-	-	-	-	-							3.33%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-	-	-							0.00%
Total General Fund	Filled	110.83	111.83	110.83	111.03	111.68	111.68	-	-	-	-	-	-	
	Unfilled	11.04	10.04	11.24	10.04	9.39	9.39	-	-	-	-	-	-	8.38%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60							
	Unfilled	-	-	-	-	-	-							0.00%
Community Justice	Filled	43.00	44.00	42.00	45.00	45.00	45.00							
	Unfilled	6.00	5.00	7.00	4.00	4.00	4.00							10.20%
Sheriff	Filled	225.75	228.50	230.50	229.50	230.50	227.50							
	Unfilled	45.25	42.50	40.50	41.50	40.50	43.50							15.61%
Houseless Effort	Filled	-	-	-	-	-	-							
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00							100.00%
Health Svcs	Filled	384.93	379.53	381.83	376.03	381.43	384.23							
	Unfilled	35.38	40.78	39.48	45.28	40.88	40.08							9.56%
CDD	Filled	46.00	49.00	48.00	49.00	49.00	50.00							
	Unfilled	5.00	2.00	3.00	2.00	2.00	2.00							5.21%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00							
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00							3.28%
Adult P&P	Filled	31.63	34.63	34.63	34.63	34.63	34.63							
	Unfilled	8.13	5.13	5.13	5.13	5.13	5.13							14.15%
Solid Waste	Filled	39.00	38.00	39.00	40.00	40.00	40.00							
	Unfilled	5.00	6.00	5.00	4.00	4.00	4.00							10.61%
Victims Assistance	Filled	7.50	7.50	7.50	8.50	8.50	8.50							
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00							15.79%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00							
	Unfilled	-	-	-	-	-	-							0.00%
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50							
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00							22.86%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00							
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00							33.33%
ISF - Facilities	Filled	24.75	24.75	25.75	25.75	25.75	26.75							
	Unfilled	3.00	3.00	2.00	2.00	2.00	1.00							7.81%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	9.75	9.75							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - Finance	Filled	12.00	13.00	13.00	13.00	12.00	12.00							
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00							10.71%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00							
	Unfilled	-	-	-	-	-	-							0.00%
ISF - HR	Filled	9.80	9.80	9.00	10.00	9.00	8.00							
	Unfilled	1.20	1.20	2.00	1.00	2.00	3.00							15.76%
ISF - IT	Filled	18.00	18.00	18.00	18.00	18.00	18.00							
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00							10.00%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	2.25							
	Unfilled	-	-	-	-	-	1.00							5.13%
911	Filled	56.15	56.15	57.53	57.00	57.00	58.00							
	Unfilled	4.85	4.85	3.48	4.00	4.00	3.00							6.61%
<b>Total:</b>														
	Filled	1,113.43	1,118.78	1,121.65	1,121.53	1,126.58	1,127.38	-	-	-	-	-	-	
	Unfilled	138.84	133.49	131.81	130.94	126.89	129.09	-	-	-	-	-	-	
	Total	1,252.26	1,252.26	1,253.46	1,252.46	1,253.46	1,256.46	A	-	-	-	-	-	
	% Unfilled	11.09%	10.66%	10.52%	10.45%	10.12%	10.27%							10.52%

A 2.0 FTE increase in HS; 1.0 increase in CDD



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

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 20,942,691	\$ 8,417,136	\$ 19,383,366	\$ 1,559,325	\$ 69,100	\$ 15,909	\$ 53,191
030 - Juvenile	7,517,894	3,099,873	6,724,135	793,759	100,000	60,028	39,972
160/170 - TRT	234,588	115,479	234,588	-	-	-	-
200 - ARPA	836,621	410,908	410,908	425,713	-	-	-
220 - Justice Court	622,013	292,170	627,534	(5,521)	-	-	-
255 - Sheriff's Office	50,003,178	22,901,618	46,823,736	3,179,442	2,869,000	1,172,167	1,696,833
274 - Health Services	58,744,852	26,647,017	57,781,303	963,549	107,726	74,785	32,941
295 - CDD	8,005,434	3,567,600	7,653,520	351,914	13,000	16,434	(3,434)
325 - Road	9,556,843	4,299,358	9,180,646	376,197	200,000	53,455	146,545
355 - Adult P&P	6,387,456	2,655,397	5,487,360	900,096	10,000	5,031	4,969
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	2,356,287	5,739,145	-	150,000	47,808	102,192
615 - Fair & Expo	2,039,023	794,898	1,599,934	439,089	40,000	37,063	2,937
616 - Annual County Fair	229,798	118,837	239,836	(10,038)	-	2,444	(2,444)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	73,190	153,000	6,210	5,000	1,818	3,182
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	245,321	512,329	(15,410)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	4,474,492	9,508,930	728,163	485,000	123,035	361,965
999 - All Other Funds	18,606,752	7,873,130	18,606,752	0	50,600	15,529	35,071
<b>Total</b>	<b>\$ 200,359,510</b>	<b>\$ 88,342,711</b>	<b>\$ 190,667,022</b>	<b>\$ 9,692,488</b>	<b>\$ 4,099,426</b>	<b>\$ 1,625,505</b>	<b>\$ 2,473,921</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	41,733,299	89%	47,448,240	101%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	293,127	32%	952,004	103%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	8,218,844	68%	12,036,895	99%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	5,732,630	66%
220 - Justice Court	525,540	529,969	101%	506,200	252,297	50%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	63,747,262	56,542,745	89%	63,531,735	100%
274 - Health Services	60,343,687	61,045,659	101%	68,109,541	30,676,086	45%	68,627,858	101%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	4,693,291	50%	9,376,154	100%
325 - Road	26,673,711	27,151,594	102%	27,479,906	14,645,029	53%	27,424,114	100%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	3,456,063	55%	6,392,273	101%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	267,632	20%	1,420,939	105%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	9,735,107	49%	19,923,301	101%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	1,271,274	40%	2,716,235	85%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,586,777	110%	2,601,253	111%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	158,169	180%	219,912	250%
618 - RV Park	530,800	534,892	101%	489,000	223,033	46%	461,800	94%
619 - RV Park Reserve	34,300	45,518	133%	45,000	28,648	64%	56,400	125%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	1,968,004	58%	3,606,677	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	19,572,640	46%	43,104,326	101%
705 - 911	14,034,323	14,405,107	103%	14,733,900	11,652,188	79%	14,735,015	100%
999 - Other	81,793,214	71,303,509	87%	66,998,812	27,135,094	41%	69,985,639	104%
<b>TOTAL RESOURCES</b>	<b>388,398,682</b>	<b>374,760,913</b>	<b>96%</b>	<b>399,523,175</b>	<b>240,647,167</b>	<b>60%</b>	<b>400,860,300</b>	<b>100%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	25,420,807	23,850,628	94%	32,771,291	12,619,730	39%	29,969,117	91%
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	3,890,335	41%	8,531,818	91%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	4,319,715	75%	5,687,487	99%
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	664,130	15%	2,025,010	47%
220 - Justice Court	828,370	816,713	99%	819,797	410,975	50%	825,318	101%
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,327,275	29,397,231	44%	63,144,869	95%
274 - Health Services	72,307,648	67,056,125	93%	83,714,875	35,666,798	43%	80,422,817	96%
295 - CDD	10,269,561	8,898,411	87%	9,991,245	4,460,750	45%	9,590,181	96%
325 - Road	17,124,761	15,805,727	92%	19,549,812	8,358,174	43%	19,396,369	99%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	3,473,214	41%	7,416,593	89%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	2,980,609	18%	13,831,270	85%
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	6,363,001	37%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	1,778,502	37%	4,245,617	88%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,409,568	90%	2,667,893	100%
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	78,120	6%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	338,643	47%	688,333	95%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	2,570,699	46%	5,684,897	102%
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	13,735,067	35%	38,819,094	100%
705 - 911	15,113,760	13,427,592	89%	17,254,619	7,248,362	42%	16,526,456	96%
999 - Other	93,331,824	64,265,927	69%	104,386,845	26,309,618	25%	107,179,093	103%
<b>TOTAL REQUIREMENTS</b>	<b>420,011,695</b>	<b>361,670,659</b>	<b>86%</b>	<b>450,358,130</b>	<b>167,073,240</b>	<b>37%</b>	<b>435,403,976</b>	<b>97%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,982,525)	(916,278)	6%	(13,801,507)	92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	4,034,077	50%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(4,215,973)	50%	(8,413,771)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(3,919,112)	85%	(4,922,145)	106%
220 - Justice Court	364,688	286,744	79%	380,521	190,260	50%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	1,716,644	51%	3,399,187	100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(337,832)	-3%	8,260,274	77%
295 - CDD	466,530	(195,589)	-42%	909,332	57,618	6%	598,211	66%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	313,482	50%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,282,071)	50%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	589,562	50%	1,166,401	99%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(60,950)	50%	(121,900)	100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	371,198	63%	586,943	99%
618 - RV Park	128,436	128,436	100%	57,858	28,929	50%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	61,071	50%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(2,250)	50%	(4,500)	100%
705 - 911	-	-	-	-	-	-	-	-
999 - Other	15,698,545	12,491,080	80%	6,809,479	6,460,986	62%	8,650,672	79%
<b>TOTAL TRANSFERS</b>	-	0		-	(0)	0	(0)	0%



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,492,530	131%	14,663,304	43,689,820	19,170,146	131%
030 - Juvenile	710,902	1,364,608	192%	977,419	1,801,477	1,852,947	190%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	2,846,965	1,099,446	94%
200 - ARPA	-	298,942	999%	-	1,253,521	(915,584)	
220 - Justice Court	61,858	(0)	0%	66,924	31,582	62,103	93%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	44,429,019	19,352,914	118%
274 - Health Services	7,480,011	12,456,527	167%	7,522,557	7,127,984	8,937,842	119%
295 - CDD	1,975,730	752,366	38%	1,071,691	1,042,525	1,137,850	106%
325 - Road	2,370,201	5,997,546	253%	3,206,945	10,195,039	3,304,596	103%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	2,623,155	1,929,468	213%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	12,962,307	13,896,286	123%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	5,128,818	2,076,857	108%
615 - Fair & Expo	32,617	531,770	999%	78,731	614,103	168,789	214%
616 - Annual County Fair	228,205	509,451	223%	66,317	625,710	320,911	484%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,630,579	2,726,187	105%
618 - RV Park	135,220	312,766	231%	132,760	226,084	144,091	109%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,611,108	1,529,931	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,563,219	6,085,444	102%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	9,697,305	8,144,964	103%
705 - 911	12,122,906	14,371,465	119%	11,850,746	18,775,291	12,580,024	106%
999 - Other	104,968,103	128,248,177	122%	101,227,972	135,412,674	91,973,526	91%
<b>TOTAL FUND BALANCE</b>	<b>175,574,090</b>	<b>237,836,324</b>	<b>135%</b>	<b>190,559,719</b>	<b>311,288,285</b>	<b>195,578,739</b>	<b>103%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	36,999,228	93%	39,392,000	99%	(212,000) A
Property Taxes - Prior	318,000	422,862	133%	328,000	297,542	91%	328,000	100%	
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	2,591,875	69%	3,920,475	104%	142,300
Assessor	775,350	815,379	105%	849,000	269,035	32%	849,000	100%	
Clerk	1,259,595	1,269,890	101%	1,426,160	679,500	48%	1,426,160	100%	
BOPTA	10,200	10,800	106%	11,000	3,456	31%	11,000	100%	
District Attorney	552,048	470,285	85%	427,077	252,807	59%	483,577	113%	56,500
Tax Office	136,000	147,228	108%	146,200	59,444	41%	146,200	100%	
Veterans	261,179	194,448	74%	284,978	54,262	19%	284,978	100%	B
Property Management	215,000	215,000	100%	70,000	35,500	51%	70,000	100%	
Non-Departmental	-	7,630		-	490,649		536,850		536,850 C
<b>TOTAL RESOURCES</b>	<b>44,408,216</b>	<b>45,560,565</b>	<b>103%</b>	<b>46,924,590</b>	<b>41,733,299</b>	<b>89%</b>	<b>47,448,240</b>	<b>101%</b>	<b>523,650</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Assessor	6,189,597	5,587,737	90%	6,709,361	2,791,301	42%	5,887,910	88%	821,451 D
Clerk	2,351,515	2,087,269	89%	2,719,443	1,225,300	45%	2,626,743	97%	92,700 E
BOPTA	97,522	79,788	82%	93,993	44,918	48%	95,212	101%	(1,219) F
District Attorney	11,636,672	11,237,086	97%	13,369,290	5,760,050	43%	12,880,405	96%	488,885 G
Medical Examiner	461,224	391,213	85%	466,854	164,979	35%	466,854	100%	
Tax Office	940,770	871,901	93%	1,041,642	553,650	53%	1,056,724	101%	(15,082) H
Veterans	934,283	872,565	93%	1,093,340	424,089	39%	1,043,302	95%	50,038 I
Property Management	539,558	510,327	95%	584,094	274,094	47%	591,922	101%	(7,828) J
Non-Departmental	2,269,666	2,212,743	97%	6,693,274	1,381,349	21%	5,320,045	79%	1,373,229
<b>TOTAL REQUIREMENTS</b>	<b>25,420,807</b>	<b>23,850,628</b>	<b>94%</b>	<b>32,771,291</b>	<b>12,619,730</b>	<b>39%</b>	<b>29,969,117</b>	<b>91%</b>	<b>2,802,174</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	103,790	103,790	100%	4,821,854	5,084,173	105%	5,148,273	107%	326,419 K
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(6,000,450)	30%	(18,949,780)	96%	854,599 L
<b>TOTAL TRANSFERS</b>	<b>(20,963,314)</b>	<b>(20,201,737)</b>	<b>96%</b>	<b>(14,982,525)</b>	<b>(916,278)</b>	<b>6%</b>	<b>(13,801,507)</b>	<b>92%</b>	<b>1,181,018</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,826,000	13,984,330	101%	15,492,530	15,492,530	100%	15,492,530	100%	(0)
Resources over Requirements	18,987,409	21,709,937		14,153,299	29,113,568		17,479,123		3,325,824
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,982,525)	(916,278)		(13,801,507)		1,181,018
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,850,095</b>	<b>\$ 15,492,530</b>	<b>131%</b>	<b>\$ 14,663,304</b>	<b>\$ 43,689,820</b>	<b>298%</b>	<b>\$ 19,170,146</b>	<b>131%</b>	<b>\$ 4,506,842 M</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 14.8%
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8%
- F** Projected Personnel based on overage to date
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 3.7%
- H** Projected Personnel based on overage to date
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 5%
- J** Projected Personnel based on overage to date
- K** \$3,498,234 transferred from the ARPA fund for revenue replacement recategorization.
- L** Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.
- M** Opioid Settlement Funds, \$1,340,608 are unallocated recategorized ARPA funds and \$500K is Emergency Reserves.





# Budget to Actuals Report

## Juvenile - Fund 030

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	118,913	25%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	22,013	20%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	48,797	50%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	41,400	64%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	52,000	100%	-
Interest on Investments	37,500	54,078	144%	49,000	38,541	79%	74,500	152%	25,500
Expungements	40,000	53,599	134%	40,000	10,411	26%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	6,986	58%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	3,828	38%	10,000	100%	-
Miscellaneous	16,500	19,289	117%	6,811	2,239	33%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	4,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,014,168</b>	<b>1,042,664</b>	<b>103%</b>	<b>926,504</b>	<b>293,127</b>	<b>32%</b>	<b>952,004</b>	<b>103%</b>	<b>25,500</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	3,099,873	41%	6,724,135	89%
Materials and Services	1,599,048	1,452,785	91%	1,863,952	790,462	42%	1,807,683	97%	56,269 <b>B</b>
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>8,481,279</b>	<b>7,884,757</b>	<b>93%</b>	<b>9,381,846</b>	<b>3,890,335</b>	<b>41%</b>	<b>8,531,818</b>	<b>91%</b>	<b>850,028</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	4,071,856	50%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(37,779)	50%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,678,013</b>	<b>6,678,013</b>	<b>100%</b>	<b>8,068,153</b>	<b>4,034,077</b>	<b>50%</b>	<b>8,068,153</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,364,608	1,364,608	100%	1,364,608	100%
Resources over Requirements	(7,467,111)	(6,842,093)	-	(8,455,342)	(3,597,208)	-	(7,579,814)	-	875,528
Net Transfers - In (Out)	6,678,013	6,678,013	-	8,068,153	4,034,077	-	8,068,153	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 710,902</b>	<b>\$ 1,364,608</b>	<b>192%</b>	<b>\$ 977,419</b>	<b>\$ 1,801,477</b>	<b>184%</b>	<b>\$ 1,852,947</b>	<b>190%</b>	<b>\$875,528</b>

**A** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8.8%

**B** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## TRT - Fund 160/170

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	8,162,608	67%	11,923,395	99%	(176,605) <b>A</b>
Interest on Investments	121,790	112,678	93%	68,000	56,031	82%	113,000	166%	45,000
Miscellaneous	-	641		-	205		500		500
<b>TOTAL RESOURCES</b>	<b>12,751,790</b>	<b>12,485,782</b>	<b>98%</b>	<b>12,168,000</b>	<b>8,218,844</b>	<b>68%</b>	<b>12,036,895</b>	<b>99%</b>	<b>(131,105)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,307,981	98%	3,236,105	2,061,165	64%	3,187,538	98%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- <b>C</b>
Administrative	262,395	260,555	99%	265,588	125,245	47%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	93,306	50%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	47,750	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>6,902,223</b>	<b>6,827,243</b>	<b>99%</b>	<b>5,736,054</b>	<b>4,319,715</b>	<b>75%</b>	<b>5,687,487</b>	<b>99%</b>	<b>48,567</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(10,000)	50%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(50,000)	50%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(138,286)	50%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(190,260)	50%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(221,198)	50%	(436,943)	99%	5,453 <b>D</b>
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(460,835)	50%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(481,500)	50%	(950,278)	99%	12,722
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(750,500)	50%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(1,875,894)	50%	(3,751,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(8,575,254)</b>	<b>(7,022,091)</b>	<b>82%</b>	<b>(8,431,946)</b>	<b>(4,215,973)</b>	<b>50%</b>	<b>(8,413,771)</b>	<b>100%</b>	<b>18,175</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%
Resources over Requirements	5,849,567	5,658,538		6,431,946	3,899,128		6,349,408		(82,538)
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(4,215,973)		(8,413,771)		18,175
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,801,675</b>	<b>\$ 3,163,809</b>	<b>176%</b>	<b>\$ 1,163,809</b>	<b>\$ 2,846,965</b>	<b>245%</b>	<b>\$ 1,099,446</b>	<b>94%</b>	<b>(\$64,363)</b>

- A** Room tax revenue down 1% from FY24.
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Beginning Working Capital came in higher due to FY24 courthouse debt service being lower than budget. Remaining funds will be reserved in the TRT fund to build reserves to cover one year's worth of debt service.



# Budget to Actuals Report

## ARPA – Fund 200

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	-	0%	(4,622,145)
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	3,888,833	5,354,430	138%	5,354,430	138%	1,465,597
Interest on Investments	319,460	297,738	93%	134,000	183,392	137%	378,200	282%	244,200
<b>TOTAL RESOURCES</b>	<b>14,458,597</b>	<b>4,060,299</b>	<b>28%</b>	<b>8,644,978</b>	<b>5,537,822</b>	<b>64%</b>	<b>5,732,630</b>	<b>66%</b>	<b>(2,912,348)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	603,295	31%	1,000,629	51%
Administrative	1,719,694	142,552	8%	1,010,306	54,345	5%	353,287	35%	657,019
Infrastructure	766,410	896,225	117%	916,000	(193,904)	-21%	470,700	51%	445,300
Public Health	560,926	400,898	71%	415,127	200,394	48%	200,394	48%	214,733
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
<b>TOTAL REQUIREMENTS</b>	<b>9,837,656</b>	<b>3,762,562</b>	<b>38%</b>	<b>4,321,775</b>	<b>664,130</b>	<b>15%</b>	<b>2,025,010</b>	<b>47%</b>	<b>2,296,765</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(5,022,145)	(400,000)	8%	(4,622,145)	(3,919,112)	85%	(4,922,145)	106%
<b>TOTAL TRANSFERS</b>	<b>(5,022,145)</b>	<b>(400,000)</b>	<b>8%</b>	<b>(4,622,145)</b>	<b>(3,919,112)</b>	<b>85%</b>	<b>(4,922,145)</b>	<b>106%</b>	<b>(300,000)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%
Resources over Requirements	4,620,941	297,738		4,323,203	4,873,692		3,707,620		(615,583)
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	(3,919,112)		(4,922,145)		(300,000)
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 298,942</b>	<b>999%</b>	<b>-</b>	<b>\$ 1,253,521</b>	<b>999%</b>	<b>(\$ 915,584)</b>		<b>(\$915,584)</b>

<sup>A</sup> All funds recategorized under Revenue Replacement (\$3,498,234) and funds approved for the DA's Office and Victim's Assistance Program under the Community Violence Intervention ARPA project (\$420,878) were transferred to the General Fund.



# Budget to Actuals Report

## Justice Court - Fund 220

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	528,051	101%	504,200	251,206	50%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	1,090	55%	2,700	135%	700
<b>TOTAL RESOURCES</b>	<b>525,540</b>	<b>529,969</b>	<b>101%</b>	<b>506,200</b>	<b>252,297</b>	<b>50%</b>	<b>506,900</b>	<b>100%</b>	<b>700</b>
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	652,767	644,229	99%	622,013	292,170	47%	627,534	101%	(5,521)
Materials and Services	175,603	172,484	98%	197,784	118,805	60%	197,784	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>828,370</b>	<b>816,713</b>	<b>99%</b>	<b>819,797</b>	<b>410,975</b>	<b>50%</b>	<b>825,318</b>	<b>101%</b>	<b>(5,521)</b>
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT	364,688	286,744	79%	380,521	190,260	50%	380,521	100%	-
<b>TOTAL TRANSFERS</b>	<b>364,688</b>	<b>286,744</b>	<b>79%</b>	<b>380,521</b>	<b>190,260</b>	<b>50%</b>	<b>380,521</b>	<b>100%</b>	<b>-</b>
Resources over Requirements	(302,830)	(286,744)		(313,597)	(158,679)		(318,418)		(4,821)
Net Transfers - In (Out)	364,688	286,744		380,521	190,260		380,521		-
<b>TOTAL</b>	<b>\$ 61,858</b>	<b>\$ 0</b>	<b>0%</b>	<b>\$ 66,924</b>	<b>\$ 31,582</b>	<b>47%</b>	<b>\$ 62,103</b>	<b>93%</b>	<b>(\$4,821)</b>

<sup>A</sup> One time yearly software maintenance fee paid in July for entire fiscal year



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	36,918,744	92%	39,711,000	99%	(355,974) <b>A</b>
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	14,755,942	92%	15,847,000	99%	(111,353) <b>B</b>
Sheriff's Office Revenues	4,583,572	5,873,866	128%	6,751,935	4,116,499	61%	7,064,035	105%	312,100 <b>C</b>
LED #1 Interest	264,000	515,925	195%	400,000	272,214	68%	363,500	91%	(36,500)
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	269,199	90%	300,000	100%	-
LED #2 Interest	65,000	149,987	231%	150,000	99,976	67%	126,200	84%	(23,800)
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	110,169	92%	120,000	100%	-
<b>TOTAL RESOURCES</b>	<b>58,558,288</b>	<b>60,325,051</b>	<b>103%</b>	<b>63,747,262</b>	<b>56,542,745</b>	<b>89%</b>	<b>63,531,735</b>	<b>100%</b>	<b>(215,527)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	751,782	53%	1,444,216	102%
Rickard Ranch	334,232	309,436	93%	610,205	186,639	31%	410,205	67%	200,000 <b>D</b>
Concealed Handgun Licenses	624,277	447,501	72%	592,803	213,683	36%	492,803	83%	100,000 <b>D</b>
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	2,783,880	53%	5,430,244	104%	(200,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	602,893	47%	1,231,834	96%	50,000 <b>D</b>
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	1,739,439	42%	4,077,483	98%	75,000 <b>D</b>
Detective	4,773,538	4,175,876	87%	4,710,801	2,082,026	44%	4,373,401	93%	337,400 <b>D</b>
Patrol	16,270,641	14,471,496	89%	15,307,105	7,227,746	47%	15,183,605	99%	123,500 <b>D</b>
Records	855,590	705,173	82%	875,606	340,936	39%	750,606	86%	125,000 <b>D</b>
Adult Jail	23,784,474	20,951,689	88%	24,939,557	10,602,034	43%	23,118,051	93%	1,821,506 <b>D</b>
Court Security	600,590	570,292	95%	649,844	198,754	31%	424,844	65%	225,000 <b>D</b>
Emergency Services	808,931	668,053	83%	888,223	415,332	47%	938,223	106%	(50,000)
Special Services	2,779,458	2,926,535	105%	2,945,000	1,340,202	46%	2,945,000	100%	-
Training	1,537,498	1,205,912	78%	1,765,299	600,668	34%	1,515,299	86%	250,000 <b>D</b>
Other Law Enforcement	634,835	908,232	143%	959,055	311,217	32%	809,055	84%	150,000 <b>D</b>
Non - Departmental	50,000	100,000	200%	-	-	0%	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>65,641,097</b>	<b>59,140,333</b>	<b>90%</b>	<b>66,327,275</b>	<b>29,397,231</b>	<b>44%</b>	<b>63,144,869</b>	<b>95%</b>	<b>3,182,406</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	1,875,894	50%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(30,000)	32%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(129,250)	50%	(258,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,377,587</b>	<b>3,380,929</b>	<b>100%</b>	<b>3,399,187</b>	<b>1,716,644</b>	<b>51%</b>	<b>3,399,187</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	15,566,862	15,566,861	100%	15,566,861	100%
Resources over Requirements	(7,082,809)	1,184,718		(2,580,013)	27,145,514		386,866		2,966,879
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	1,716,644		3,399,187		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,295,992</b>	<b>\$ 15,566,861</b>	<b>213%</b>	<b>\$ 16,386,036</b>	<b>\$ 44,429,019</b>	<b>271%</b>	<b>\$ 19,352,914</b>	<b>118%</b>	<b>\$2,966,878</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- C** Marijuana grant awarded more than was originally budgeted; budget adjustment forthcoming.
- D** Projected personnel savings due to unfilled positions.



# Budget to Actuals Report

## Health Services - Fund 274

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,712,977	87%	27,602,065	9,730,356	35%	25,441,933	92%	(2,160,132)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	8,361,040	48%	17,506,388	100%	(23,017)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	4,694,582	64%	9,755,623	133%	2,425,573
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	2,658,661	56%	5,467,020	114%	678,276
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,188,183	43%	3,013,567	109%	250,436
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,079,839	66%	1,774,828	108%	136,936
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	529,516	33%	973,675	61%	(613,442)
Other	1,061,371	2,326,567	219%	1,285,235	613,331	49%	778,940	63%	(506,295)
Federal Grants	1,440,560	1,321,402	92%	987,369	224,750	23%	389,587	39%	(597,782)
Patient Fees	1,087,790	890,377	82%	761,626	377,363	50%	744,160	98%	(17,466)
Medicaid	431,000	1,201,524	279%	627,276	306,897	49%	927,312	148%	300,036
Vital Records	315,000	336,256	107%	318,000	155,929	49%	325,000	102%	7,000
Interest on Investments	262,007	737,122	281%	317,000	395,677	125%	781,100	246%	464,100
State - Medicare	209,500	300,513	143%	195,057	207,288	106%	375,385	192%	180,328
Liquor Revenue	177,574	188,547	106%	177,574	60,247	34%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	63,500	50%	127,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	28,927	39%	26,765	36%	(48,235)
<b>TOTAL RESOURCES</b>	<b>60,343,687</b>	<b>61,045,659</b>	<b>101%</b>	<b>68,109,541</b>	<b>30,676,086</b>	<b>45%</b>	<b>68,627,858</b>	<b>101%</b>	<b>518,317</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	52,118,863	51,416,037	99%	58,744,852	26,647,017	45%	57,781,303	98%
Materials and Services	19,836,301	15,061,997	76%	23,038,065	8,928,596	39%	22,503,370	98%	534,695
Capital Outlay	347,500	578,091	166%	1,932,000	91,185	5%	138,185	7%	1,793,815
Administration Allocation	4,984	(0)	0%	(42)	-	0%	(42)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>72,307,648</b>	<b>67,056,125</b>	<b>93%</b>	<b>83,714,875</b>	<b>35,666,798</b>	<b>43%</b>	<b>80,422,817</b>	<b>96%</b>	<b>3,292,058</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	6,914,116	96%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	1,946,413	46%	(2,319,750)
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In - TRT	368,417	368,417	100%	276,572	138,286	50%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,996,086)	(1,381,260)	69%	(1,781,969)	89%	214,117
<b>TOTAL TRANSFERS</b>	<b>8,026,456</b>	<b>5,947,879</b>	<b>74%</b>	<b>10,671,364</b>	<b>(337,832)</b>	<b>-3%</b>	<b>8,260,274</b>	<b>77%</b>	<b>(2,411,090)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	12,456,527	12,456,527	100%	12,472,527	100%
Resources over Requirements	(11,963,961)	(6,010,466)	-	(15,605,334)	(4,990,712)	-	(11,794,959)	-	3,810,375
Net Transfers - In (Out)	8,026,456	5,947,879	-	10,671,364	(337,832)	-	8,260,274	-	(2,411,090)
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,480,011</b>	<b>\$ 12,456,527</b>	<b>167%</b>	<b>\$ 7,522,557</b>	<b>\$ 7,127,984</b>	<b>95%</b>	<b>\$ 8,937,842</b>	<b>119%</b>	<b>\$1,415,285</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Other	9,000	167,850	999%	511,588	482,732	94%	281,775	55%	(229,813) <b>A</b>
OHP Capitation	435,349	435,349	100%	474,674	228,620	48%	474,674	100%	-
Interest on Investments	262,007	737,122	281%	317,000	395,677	125%	781,100	246%	464,100
State Grant	160,000	148,958	93%	132,289	194,578	147%	131,723	100%	(566) <b>A</b>
<b>TOTAL RESOURCES</b>	<b>866,356</b>	<b>1,489,279</b>	<b>172%</b>	<b>1,435,551</b>	<b>1,301,607</b>	<b>91%</b>	<b>1,669,272</b>	<b>116%</b>	<b>233,721</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,539,032	97%	7,890,669	3,571,567	45%	7,791,378	99%
Materials and Services	7,671,421	7,578,213	99%	8,932,448	4,238,455	47%	8,867,988	99%	64,460
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,206,690)	-	0%	(15,194,081)	100%	(12,609)
<b>TOTAL REQUIREMENTS</b>	<b>1,851,306</b>	<b>1,571,436</b>	<b>85%</b>	<b>1,616,427</b>	<b>7,810,022</b>	<b>483%</b>	<b>1,465,285</b>	<b>91%</b>	<b>151,142</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(176,223)	47%	(377,446)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(218,924)</b>	<b>(233,924)</b>	<b>107%</b>	<b>(377,446)</b>	<b>(176,223)</b>	<b>47%</b>	<b>(377,446)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,470,762	3,470,762	100%	3,470,762	100%
Resources over Requirements	(984,950)	(82,157)	-	(180,876)	(6,508,415)	-	203,988	-	384,863
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(176,223)	-	(377,446)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,461,670</b>	<b>\$ 3,470,762</b>	<b>141%</b>	<b>\$ 2,912,441</b>	<b>(\$ 3,213,876)</b>	<b>-110%</b>	<b>\$ 3,297,304</b>	<b>113%</b>	<b>\$384,863</b>

**A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.

**B** Personnel projections assume 3% vacancy.





# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,679,278	82%	20,955,001	6,846,691	33%	18,334,796	87%	(2,620,205) <b>A</b>
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	7,990,836	48%	16,694,731	100%	-
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	4,634,252	68%	8,943,177	130%	2,081,763 <b>B</b>
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	2,639,234	55%	5,432,308	114%	668,049
Local Grants	1,348,943	1,395,962	103%	2,427,949	692,054	29%	2,471,821	102%	43,872
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	197,998	24%	(626,625) <b>C</b>
Medicaid	431,000	1,201,524	279%	627,276	306,897	49%	927,312	148%	300,036 <b>D</b>
Patient Fees	448,500	679,928	152%	575,975	311,012	54%	577,371	100%	1,396
State - Medicare	209,500	300,513	143%	195,057	207,288	106%	375,385	192%	180,328 <b>E</b>
Liquor Revenue	177,574	188,547	106%	177,574	60,247	34%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	63,500	50%	127,000	100%	-
Other	631,245	688,382	109%	6,241	6,532	105%	9,689	155%	3,448
<b>TOTAL RESOURCES</b>	<b>48,537,475</b>	<b>47,412,198</b>	<b>98%</b>	<b>54,237,100</b>	<b>23,956,540</b>	<b>44%</b>	<b>54,269,162</b>	<b>100%</b>	<b>32,062</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	9,546,200	9,546,201	100%	11,468,519	-	0%	11,455,910	100%
Personnel Services	33,370,785	32,911,255	99%	37,956,176	16,955,179	45%	37,500,487	99%	455,689 <b>F</b>
Materials and Services	9,740,566	5,397,546	55%	11,393,406	4,122,294	36%	11,170,153	98%	223,253
Capital Outlay	160,250	234,772	147%	1,932,000	91,185	5%	138,185	7%	1,793,815 <b>G</b>
<b>TOTAL REQUIREMENTS</b>	<b>52,817,801</b>	<b>48,089,773</b>	<b>91%</b>	<b>62,750,101</b>	<b>21,168,657</b>	<b>34%</b>	<b>60,264,735</b>	<b>96%</b>	<b>2,485,366</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	1,643,109	41%
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) <b>H</b>
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(39,976)	9%	(239,462)	54%	205,538
<b>TOTAL TRANSFERS</b>	<b>3,559,797</b>	<b>944,720</b>	<b>27%</b>	<b>6,262,132</b>	<b>615,166</b>	<b>10%</b>	<b>3,842,463</b>	<b>61%</b>	<b>(2,419,669)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,989,589	4,679,830	117%	4,946,976	4,946,976	100%	4,962,976	100%
Resources over Requirements	(4,280,326)	(677,575)	-	(8,513,001)	2,787,883	-	(5,995,572)	-	2,517,428
Net Transfers - In (Out)	3,559,797	944,720	-	6,262,132	615,166	-	3,842,463	-	(2,419,669)
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,269,060</b>	<b>\$ 4,946,976</b>	<b>151%</b>	<b>\$ 2,696,108</b>	<b>\$ 8,350,025</b>	<b>310%</b>	<b>\$ 2,809,867</b>	<b>104%</b>	<b>\$113,759</b>

- A** Projections include \$401K one-time funds through HB5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous.
- B** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- C** Budget assumes approval of a one-year No Cost Extension for SAMHSA System of Care Grant that was denied. Projections remove award and related County General Fund match.
- D** Medicaid tracking higher than budgeted.
- E** Medicare tracking higher than budgeted.
- F** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally
- G** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- H** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.





# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,884,742	105%	6,514,775	2,689,087	41%	6,975,414	107%	460,639 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,079,839	66%	1,774,828	108%	136,936 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	529,516	33%	973,675	61%	(613,442) C
Other	421,126	1,470,335	349%	767,406	124,067	17%	487,476	67%	(279,930) D
State Miscellaneous	868,711	602,044	69%	468,636	60,330	13%	812,446	173%	343,810 E
OHP Capitation	-	117,506		360,000	141,584	39%	336,983	94%	(23,017)
Local Grants	218,951	639,098	292%	335,182	496,129	148%	541,746	162%	206,564 F
Vital Records	315,000	336,256	107%	318,000	155,929	49%	325,000	102%	7,000
Patient Fees	639,290	210,450	33%	185,651	66,350	36%	166,789	90%	(18,862)
Federal Grants	155,000	135,003	87%	162,746	26,752	16%	191,589	118%	28,843
State Shared- Family Planning	158,000	83,152	53%	75,000	28,927	39%	26,765	36%	(48,235) G
OHP Fee for Service	20,250	32,173	159%	24,485	19,427	79%	34,712	142%	10,227
<b>TOTAL RESOURCES</b>	<b>10,939,856</b>	<b>12,144,182</b>	<b>111%</b>	<b>12,436,890</b>	<b>5,417,939</b>	<b>44%</b>	<b>12,689,424</b>	<b>102%</b>	<b>252,534</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	3,092,162	3,087,195	100%	3,738,129	-	0%	3,738,129	100%
Personnel Services	11,978,565	11,965,751	100%	12,898,007	6,120,271	47%	12,489,438	97%	408,569 H
Materials and Services	2,424,314	2,086,239	86%	2,712,212	567,847	21%	2,465,230	91%	246,982
Capital Outlay	143,500	255,731	178%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,638,541</b>	<b>17,394,916</b>	<b>99%</b>	<b>19,348,348</b>	<b>6,688,118</b>	<b>35%</b>	<b>18,692,798</b>	<b>97%</b>	<b>655,550</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%
Transfers In - OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	138,286	50%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,173,640)	(1,165,061)	99%	(1,165,061)	99%	8,579
<b>TOTAL TRANSFERS</b>	<b>4,685,583</b>	<b>5,237,083</b>	<b>112%</b>	<b>4,786,678</b>	<b>(776,775)</b>	<b>-16%</b>	<b>4,795,257</b>	<b>100%</b>	<b>8,579</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,762,383	4,052,440	108%	4,038,789	4,038,789	100%	4,038,789	100%
Resources over Requirements	(6,698,685)	(5,250,734)		(6,911,458)	(1,270,179)		(6,003,374)		908,084
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(776,775)		4,795,257		8,579
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,749,281</b>	<b>\$ 4,038,789</b>	<b>231%</b>	<b>\$ 1,914,009</b>	<b>\$ 1,991,835</b>	<b>104%</b>	<b>\$ 2,830,672</b>	<b>148%</b>	<b>\$916,663</b>

- A** Additional \$342K for Opioid Prevention Funds forthcoming, Awarded Garrett Lee Smith +93K.
- B** In September, Board approved an additional 8% fee increase effective October 1, 2024.
- C** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024 and MAC funding originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- D** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- E** Medicaid Administrative Claim (MAC) was originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- F** Public Health received 2023 Quality Incentive Metric funds
- G** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024.
- H** Personnel projection assumes an average of 2% vacancy.
- I** Opioid Settlement Funds transferring from Health Services to Fund 001



# Budget to Actuals Report

## Community Development - Fund 295

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Admin - Operations	157,300	148,681	95%	144,238	71,164	49%	166,238	115%	22,000	A
Code Compliance	1,124,181	840,865	75%	1,003,933	547,039	54%	1,038,433	103%	34,500	A
Building Safety	3,991,388	3,372,838	85%	3,414,568	1,651,701	48%	3,348,168	98%	(66,400)	B
Electrical	902,175	796,598	88%	918,502	433,195	47%	913,502	99%	(5,000)	B
Onsite Wastewater	923,880	909,862	98%	1,028,065	407,134	40%	983,131	96%	(44,934)	B
Current Planning	2,304,562	1,708,739	74%	1,916,960	1,015,907	53%	1,935,860	101%	18,900	A
Long Range Planning	1,057,354	746,065	71%	974,972	567,150	58%	990,822	102%	15,850	A
<b>TOTAL RESOURCES</b>	<b>10,460,840</b>	<b>8,523,648</b>	<b>81%</b>	<b>9,401,238</b>	<b>4,693,291</b>	<b>50%</b>	<b>9,376,154</b>	<b>100%</b>	<b>(25,084)</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	1,670,465	47%	3,487,966	98%	64,127
Code Compliance	743,931	655,434	88%	801,574	338,108	42%	740,976	92%	60,598	C
Building Safety	2,088,542	1,863,677	89%	2,133,076	911,858	43%	1,984,280	93%	148,796	C
Electrical	583,718	560,356	96%	612,818	288,744	47%	615,191	100%	(2,373)	
Onsite Wastewater	865,670	732,454	85%	724,202	310,116	43%	689,598	95%	34,604	C
Current Planning	1,857,735	1,416,212	76%	1,410,470	572,832	41%	1,287,180	91%	123,290	C
Long Range Planning	888,677	714,855	80%	757,012	368,627	49%	784,990	104%	(27,978)	C
<b>TOTAL REQUIREMENTS</b>	<b>10,269,561</b>	<b>8,898,411</b>	<b>87%</b>	<b>9,991,245</b>	<b>4,460,750</b>	<b>45%</b>	<b>9,590,181</b>	<b>96%</b>	<b>401,064</b>	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In - CDD Building Reserve	-	-		622,630	-	0%	522,630	84%	(100,000)
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	-	0%	192,193	86%	(30,007)	D
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)	
Transfers in - General Fund	100,000	48,181	48%	100,000	7,618	8%	50,000	50%	(50,000)	
Transfers In - TRT	-	-		100,000	50,000	50%	100,000	100%	-	
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-	
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	-	0%	(266,612)	100%	388	E
<b>TOTAL TRANSFERS</b>	<b>466,530</b>	<b>(195,589)</b>	<b>-42%</b>	<b>909,332</b>	<b>57,618</b>	<b>6%</b>	<b>598,211</b>	<b>66%</b>	<b>(311,121)</b>	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	752,366	752,366	100%	753,666	100%
Resources over Requirements	191,279	(374,763)		(590,007)	232,541		(214,027)		375,980
Net Transfers - In (Out)	466,530	(195,589)		909,332	57,618		598,211		(311,121)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,975,730</b>	<b>\$ 752,366</b>	<b>38%</b>	<b>\$ 1,071,691</b>	<b>\$ 1,042,525</b>	<b>97%</b>	<b>\$ 1,137,850</b>	<b>106%</b>	<b>\$66,159</b>

- A** Increase is related to CDD's increased fees, effective November 1st.
- B** YTD revenue collection is lower than anticipated due to reduced building valuations and permitting volumes.
- C** Net increases/decreases are the result of increased HBF costs, 2 new FTE, unfilled positions, FMLA savings and standard M&S adjustments.
- D** Transfer from reserves for one new FTE and contribution to contingency requirement.
- E** Transfer to reserves reduced general divisions contingency requirement.



# Budget to Actuals Report

## Road - Fund 325

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	10,955,297	51%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	416,736	30%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	1,002,372	101%	14,309
Sale of Equip & Material	614,500	370,308	60%	486,300	240,751	50%	486,300	100%	-
Interest on Investments	138,031	195,226	141%	158,000	156,563	99%	300,400	190%	142,400
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	32,518	53%	65,132	107%	4,000
Mineral Lease Royalties	50,000	131,078	262%	50,000	4,020	8%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	755	15%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-	-	-	121,966	-	121,966	-	121,966
<b>TOTAL RESOURCES</b>	<b>26,673,711</b>	<b>27,151,594</b>	<b>102%</b>	<b>27,479,906</b>	<b>14,645,029</b>	<b>53%</b>	<b>27,424,114</b>	<b>100%</b>	<b>(55,792)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,406,468	8,507,587	101%	9,556,843	4,299,358	45%	9,180,646	96%
Materials and Services	8,600,033	7,244,549	84%	9,992,969	4,058,815	41%	10,215,724	102%	(222,755)
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,124,761</b>	<b>15,805,727</b>	<b>92%</b>	<b>19,549,812</b>	<b>8,358,174</b>	<b>43%</b>	<b>19,396,369</b>	<b>99%</b>	<b>153,443</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,700,000)</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>(10,720,695)</b>	<b>(2,089,362)</b>	<b>19%</b>	<b>(10,720,695)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,521,251	7,351,679	133%	5,997,546	5,997,546	100%	5,997,546	100%
Resources over Requirements	9,548,950	11,345,867	-	7,930,094	6,286,855	-	8,027,745	-	97,651
Net Transfers - In (Out)	(12,700,000)	(12,700,000)	-	(10,720,695)	(2,089,362)	-	(10,720,695)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,370,201</b>	<b>\$ 5,997,546</b>	<b>253%</b>	<b>\$ 3,206,945</b>	<b>\$ 10,195,039</b>	<b>318%</b>	<b>\$ 3,304,596</b>	<b>103%</b>	<b>\$97,651</b>

<sup>A</sup> Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.7%



# Budget to Actuals Report

## Adult P&P - Fund 355

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	2,358,901	50%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	728,909	62%	1,167,810	100%	-
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	61,851	85%	124,600	171%	51,600
Interfund- Sheriff	50,000	50,000	100%	60,000	30,000	50%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,463	893%	4,884	977%	4,384 <b>A</b>
Oregon BOPPPS	20,318	7,686	38%	-	12,632	-	12,632	-	12,632 <b>B</b>
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,535,606</b>	<b>5,818,189</b>	<b>105%</b>	<b>6,323,657</b>	<b>3,456,063</b>	<b>55%</b>	<b>6,392,273</b>	<b>101%</b>	<b>68,616</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	2,655,397	42%	5,487,360	86%
Materials and Services	1,818,521	1,788,936	98%	1,984,229	817,817	41%	1,929,233	97%	54,996 <b>D</b>
<b>TOTAL REQUIREMENTS</b>	<b>7,576,032</b>	<b>7,028,249</b>	<b>93%</b>	<b>8,371,685</b>	<b>3,473,214</b>	<b>41%</b>	<b>7,416,593</b>	<b>89%</b>	<b>955,092</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	351,685	50%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(38,202)	50%	(76,405)	100%	-
<b>TOTAL TRANSFERS</b>	<b>510,950</b>	<b>525,950</b>	<b>103%</b>	<b>626,964</b>	<b>313,482</b>	<b>50%</b>	<b>626,964</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,326,824	2,326,824	100%	2,326,824	100%
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	(17,151)	-	(1,024,320)	-	1,023,708
Net Transfers - In (Out)	510,950	525,950	103%	626,964	313,482	50%	626,964	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,470,524</b>	<b>\$ 2,326,824</b>	<b>158%</b>	<b>\$ 905,760</b>	<b>\$ 2,623,155</b>	<b>290%</b>	<b>\$ 1,929,468</b>	<b>213%</b>	<b>\$1,023,708</b>

- A** Reimbursement for hosting event for Oregon Association of Community Corrections Directors.
- B** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- C** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- D** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,704,116	2,342,101	137%	881,339	-	0%	881,339	100%	-
Interest on Investments	475,310	580,958	122%	476,000	267,632	56%	539,600	113%	63,600
Miscellaneous	-	28,774		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,179,426</b>	<b>2,951,833</b>	<b>135%</b>	<b>1,357,339</b>	<b>267,632</b>	<b>20%</b>	<b>1,420,939</b>	<b>105%</b>	<b>63,600</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	132,770	132,770	100%	134,492	67,246	50%	134,492	100%
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	2,913,363	18%	13,696,778	85%	2,492,234
<b>TOTAL REQUIREMENTS</b>	<b>24,142,169</b>	<b>23,124,456</b>	<b>96%</b>	<b>16,323,504</b>	<b>2,980,609</b>	<b>18%</b>	<b>13,831,270</b>	<b>85%</b>	<b>2,492,234</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
<b>TOTAL TRANSFERS</b>	<b>12,500,000</b>	<b>12,500,000</b>	<b>100%</b>	<b>10,631,333</b>	<b>-</b>	<b>0%</b>	<b>10,631,333</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(2,712,976)		(12,410,331)		2,555,834
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	-		10,631,333		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,549,637</b>	<b>\$ 15,675,284</b>	<b>164%</b>	<b>\$ 11,340,452</b>	<b>\$ 12,962,307</b>	<b>114%</b>	<b>\$ 13,896,286</b>	<b>123%</b>	<b>\$2,555,834</b>



# Budget to Actuals Report

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

FY25 YTD December 31, 2024

**50.00%**  
Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%	-	202,867		202,867		(202,867)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	842,965	77%	858,000	78%	237,760
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	-	0%	160,000	100%	-
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	471,376	91%	48,624
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	435,837	23%	1,791,900	93%	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	43,124	3%	1,650,000	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000	-	0%	85,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	121,527	5%	2,417,752	100%	-
Local Road Pavement Preservation	-	-		-	-		-		-
Paving Of Horse Butte Rd	-	-		630,000	-	0%	630,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	12%	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	296,180	18%	1,650,000	100%	-
Burgess Rd/Day Rd Traffic Signal	-	-		50,000	-	0%	50,000	100%	-
Powell Butte Hwy: McGrath Rd to US20	-	-		2,290,000	-	0%	2,290,000	100%	-
Slurry Seal 2025	-	-		350,000	-	0%	350,000	100%	-
Hamby Road School Zone Improvements	-	-		-	75,442		80,000		(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs	-	-		24,161	24,161	100%	24,161	100%	0
Lazy River Dr Mailbox Improvements	-	-		150,000	108,477	72%	108,477	72%	41,523
Asphalt Leveling 2024	-	-		200,000	-	0%	200,000	100%	-
FY 23 Guardrail Improvements	-	-		-	-		-		-
Signage improvements	-	-		125,839	-	0%	60,839	48%	65,000
Sidewalk Ramp Improvements	-	-		100,000	-	0%	85,000	85%	15,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,972,458</b>	<b>\$ 7,069,335</b>	<b>89%</b>	<b>\$ 16,189,012</b>	<b>2,913,363</b>	<b>18%</b>	<b>13,696,778</b>	<b>85%</b>	<b>\$ 2,492,234</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	4,655,081	47%	9,940,000	100%	A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	2,327,917	52%	4,450,000	100%	A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	1,883,274	55%	3,420,000	100%	A
Special Waste	30,000	103,947	346%	645,000	105,630	16%	645,000	100%	B
Franchise 5% Fees	565,000	646,761	114%	635,000	282,860	45%	635,000	100%	C
Yard Debris	400,000	456,528	114%	440,000	260,685	59%	440,000	100%	D
Miscellaneous	173,000	290,694	168%	170,000	104,481	61%	170,000	100%	
Interest on Investments	60,410	147,126	244%	62,000	105,472	170%	206,800	334%	144,800 E
Recyclables	7,000	7,669	110%	7,000	9,708	139%	16,500	236%	9,500
Leases	1	1	100%	1	-	0%	1	100%	
Other Inter-fund Services	-	-		-	-		-		
<b>TOTAL RESOURCES</b>	<b>15,995,411</b>	<b>17,733,226</b>	<b>111%</b>	<b>19,769,001</b>	<b>9,735,107</b>	<b>49%</b>	<b>19,923,301</b>	<b>101%</b>	<b>154,300</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	2,356,287	41%	5,739,145	100%
Materials and Services	7,683,911	7,307,004	95%	8,994,999	3,229,052	36%	8,994,999	100%	-
Capital Outlay	309,000	246,763	80%	282,000	24,971	9%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	752,691	33%	2,305,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>14,404,534</b>	<b>13,823,996</b>	<b>96%</b>	<b>17,321,744</b>	<b>6,363,001</b>	<b>37%</b>	<b>17,321,744</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-		-	
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(2,282,071)	50%	(4,564,141)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(1,703,962)</b>	<b>(2,613,962)</b>	<b>153%</b>	<b>(4,564,141)</b>	<b>(2,282,071)</b>	<b>50%</b>	<b>(4,564,141)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	4,038,781	4,038,781	100%	4,039,441	100%
Resources over Requirements	1,590,877	3,909,230		2,447,257	3,372,107		2,601,557		154,300
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(2,282,071)		(4,564,141)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,303,300</b>	<b>\$ 4,038,781</b>	<b>175%</b>	<b>\$ 1,921,897</b>	<b>\$ 5,128,818</b>	<b>267%</b>	<b>\$ 2,076,857</b>	<b>108%</b>	<b>\$154,960</b>

- 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 tons are running 5% greater than last year-to-date. Franchise disposal fee payments of \$504K were not received from Republic Services (Bend Garbage, High Country) by closing.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Annual fees due April 15, 2025; received monthly installments from Republic.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 1% under last year-to-date.
- E** Investment Income projected to come in higher than budget.





# Budget to Actuals Report

## Fair & Expo - Fund 615

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,565,820	158%	1,535,000	603,700	39%	1,441,090	94%	(93,910)
Events Revenue	1,050,000	979,919	93%	1,390,000	536,268	39%	972,000	70%	(418,000)
Rights & Signage	105,000	106,016	101%	110,000	55,300	50%	116,000	105%	6,000
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	55,000	81%	(12,500) <b>A</b>
Storage	50,000	51,099	102%	45,000	-	0%	26,000	58%	(19,000)
Camping Fee	22,500	33,694	150%	37,500	14,474	39%	59,974	160%	22,474
Interest on Investments	22,000	24,619	112%	16,000	9,292	58%	18,600	116%	2,600
Miscellaneous	3,000	7,001	233%	5,000	22,240	445%	27,571	551%	22,571
<b>TOTAL RESOURCES</b>	<b>2,343,500</b>	<b>2,843,093</b>	<b>121%</b>	<b>3,206,000</b>	<b>1,271,274</b>	<b>40%</b>	<b>2,716,235</b>	<b>85%</b>	<b>(489,765)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	766,654	41%	1,476,536	80%
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	123,398	66%	64,041
Materials and Services	1,492,986	1,334,327	89%	1,917,689	584,106	30%	1,689,882	88%	227,807
Materials and Services - F&B	514,200	852,112	166%	781,750	348,980	45%	856,101	110%	(74,351)
Debt Service	100,190	100,139	100%	99,700	50,519	51%	99,700	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,734,327</b>	<b>3,867,176</b>	<b>104%</b>	<b>4,838,162</b>	<b>1,778,502</b>	<b>37%</b>	<b>4,245,617</b>	<b>88%</b>	<b>592,545</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	481,500	50%	950,278	99%
Transfers In - County Fair	-	-	-	196,900	98,450	50%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	15,000	50%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(5,388)	50%	(10,777)	100%	-
<b>TOTAL TRANSFERS</b>	<b>875,681</b>	<b>1,008,090</b>	<b>115%</b>	<b>1,179,123</b>	<b>589,562</b>	<b>50%</b>	<b>1,166,401</b>	<b>99%</b>	<b>(12,722)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%
Resources over Requirements	(1,390,827)	(1,024,083)	-	(1,632,162)	(507,228)	-	(1,529,382)	-	102,780
Net Transfers - In (Out)	875,681	1,008,090	115%	1,179,123	589,562	50%	1,166,401	99%	(12,722)
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,617</b>	<b>\$ 531,770</b>	<b>999%</b>	<b>\$ 78,731</b>	<b>\$ 614,103</b>	<b>780%</b>	<b>\$ 168,789</b>	<b>214%</b>	<b>\$90,058</b>

**A** Cascade Futurity's horse stall rental was billed \$30,000 after the event based on usage (billed but not yet received).

**B** Projected Personnel savings based on FY24/FY25 average vacancy rate of 26.27%





# Budget to Actuals Report

## Annual County Fair - Fund 616

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	832,575	104%	832,576	104%	35,076
Gate Receipts	775,000	1,046,188	135%	780,000	923,260	118%	923,260	118%	143,260
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	124,960	126%	124,960	126%	25,960
State Grant	53,167	53,167	100%	53,167	635	1%	635	1%	(52,532)
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	13,926	61%	28,400	123%	5,400
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	1,608	64%	(892)
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,324,117</b>	<b>2,460,606</b>	<b>106%</b>	<b>2,350,667</b>	<b>2,586,777</b>	<b>110%</b>	<b>2,601,253</b>	<b>111%</b>	<b>250,586</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	226,531	189,056	83%	229,798	118,837	52%	239,836	104%
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,290,732	94%	2,428,057	99%	14,046
<b>TOTAL REQUIREMENTS</b>	<b>2,582,856</b>	<b>2,438,099</b>	<b>94%</b>	<b>2,671,901</b>	<b>2,409,568</b>	<b>90%</b>	<b>2,667,893</b>	<b>100%</b>	<b>4,008</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(98,450)	50%	(196,900)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(34,503)</b>	<b>(34,503)</b>	<b>100%</b>	<b>(121,900)</b>	<b>(60,950)</b>	<b>50%</b>	<b>(121,900)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%
Resources over Requirements	(258,739)	22,507		(321,234)	177,209		(66,640)		254,594
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(60,950)		(121,900)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 228,205</b>	<b>\$ 509,451</b>	<b>223%</b>	<b>\$ 66,317</b>	<b>\$ 625,710</b>	<b>944%</b>	<b>\$ 320,911</b>	<b>484%</b>	<b>\$254,594</b>

<sup>A</sup> Projected Personnel based on overage to date



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY24 YTD December 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 1,042,896	\$ 926,552	\$ 926,552
Carnival	245,809	468,142	468,142
Commercial Exhibitors	436,160	463,575	463,575
Livestock Entry Fees	1,940	3,139	3,139
R/V Camping/Horse Stall Rental	31,449	35,788	35,788
Merchandise Sales	1,899	1,608	1,608
Concessions and Catering	512,899	506,742	506,742
Fair Sponsorship	117,183	147,752	147,752
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,390,235</b>	<b>\$ 2,553,296</b>	<b>\$ 2,553,296</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	635	635
Interest	19,504	27,388	27,388
Miscellaneous	114	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,463,020</b>	<b>\$ 2,581,319</b>	<b>\$ 2,581,319</b>
<b>REQUIREMENTS</b>			
Personnel	175,531	222,365	222,365
Materials & Services	2,124,162	2,524,960	2,524,960
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,299,693</b>	<b>\$ 2,747,324</b>	<b>\$ 2,747,324</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	75,000	75,000
Transfer Out - F&E Reserve	(170,608)	(54,753)	(54,753)
Transfer Out - Fair & Expo	-	(98,450)	(98,450)
<b>TOTAL TRANSFERS</b>	<b>\$ (95,608)</b>	<b>\$ (78,203)</b>	<b>\$ (78,203)</b>
<b>Net Fair</b>	<b>\$ 67,719</b>	<b>\$ (244,209)</b>	<b>\$ (244,209)</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 952,421</b>	<b>\$ 1,020,140</b>	<b>\$ 1,020,140</b>
<b>Ending Balance</b>	<b>\$ 1,020,140</b>	<b>\$ 775,931</b>	<b>\$ 775,931</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	64,800	94,239	145%	88,000	64,057	73%	125,800	143%	37,800
Miscellaneous	-	130,809		-	94,112		94,112		94,112
<b>TOTAL RESOURCES</b>	<b>64,800</b>	<b>225,047</b>	<b>347%</b>	<b>88,000</b>	<b>158,169</b>	<b>180%</b>	<b>219,912</b>	<b>250%</b>	<b>131,912</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	343,555	274,247	80%	475,000	51,488	11%	475,000	100%
Capital Outlay	746,445	191,682	26%	785,000	26,632	3%	785,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>1,090,000</b>	<b>465,928</b>	<b>43%</b>	<b>1,260,000</b>	<b>78,120</b>	<b>6%</b>	<b>1,260,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	462,119	453,481	98%	442,396	221,198	50%	436,943	99%
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
<b>TOTAL TRANSFERS</b>	<b>824,187</b>	<b>662,984</b>	<b>80%</b>	<b>592,396</b>	<b>371,198</b>	<b>63%</b>	<b>586,943</b>	<b>99%</b>	<b>(5,453)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	80,049		(1,040,088)		131,912
Net Transfers - In (Out)	824,187	662,984		592,396	371,198		586,943		(5,453)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,391,825</b>	<b>\$ 3,179,332</b>	<b>133%</b>	<b>\$ 2,599,728</b>	<b>\$ 3,630,579</b>	<b>140%</b>	<b>\$ 2,726,187</b>	<b>105%</b>	<b>\$126,459</b>

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



# Budget to Actuals Report

## RV Park - Fund 618

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	192,411	43%	409,000	91%	(41,000)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	4,228	28%	11,000	73%	(4,000)
Interest on Investments	2,300	8,447	367%	8,000	6,597	82%	14,000	175%	6,000
Cancellation Fees	7,000	13,820	197%	7,000	13,520	193%	17,000	243%	10,000
Washer / Dryer	5,000	5,575	112%	5,000	4,447	89%	7,000	140%	2,000
Miscellaneous	2,500	4,335	173%	2,500	1,101	44%	2,300	92%	(200)
Vending Machines	1,500	1,352	90%	1,500	728	49%	1,500	100%	-
<b>TOTAL RESOURCES</b>	<b>530,800</b>	<b>534,892</b>	<b>101%</b>	<b>489,000</b>	<b>223,033</b>	<b>46%</b>	<b>461,800</b>	<b>94%</b>	<b>(27,200)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	73,190	46%	153,000	96%
Materials and Services	303,173	202,217	67%	344,054	96,829	28%	311,733	91%	32,321
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>617,131</b>	<b>517,201</b>	<b>84%</b>	<b>726,864</b>	<b>338,643</b>	<b>47%</b>	<b>688,333</b>	<b>95%</b>	<b>38,531</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	80,000	50%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	10,000	50%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(61,071)	50%	(122,142)	100%	-
<b>TOTAL TRANSFERS</b>	<b>128,436</b>	<b>128,436</b>	<b>100%</b>	<b>57,858</b>	<b>28,929</b>	<b>50%</b>	<b>57,858</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	312,766	312,766	100%	312,766	100%
Resources over Requirements	(86,331)	17,690		(237,864)	(115,611)		(226,533)		11,331
Net Transfers - In (Out)	128,436	128,436		57,858	28,929		57,858		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 135,220</b>	<b>\$ 312,766</b>	<b>231%</b>	<b>\$ 132,760</b>	<b>\$ 226,084</b>	<b>170%</b>	<b>\$ 144,091</b>	<b>109%</b>	<b>\$11,331</b>



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	28,648	64%	56,400	125%	11,400
<b>TOTAL RESOURCES</b>	<b>34,300</b>	<b>45,518</b>	<b>133%</b>	<b>45,000</b>	<b>28,648</b>	<b>64%</b>	<b>56,400</b>	<b>125%</b>	<b>11,400</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	37,958	38%	100,000	-	0%	100,000	100%
Capital Outlay	74,000	7,294	10%	70,000	-	0%	70,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>174,000</b>	<b>45,252</b>	<b>26%</b>	<b>170,000</b>	<b>-</b>	<b>0%</b>	<b>170,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	61,071	50%	122,142	100%
<b>TOTAL TRANSFERS</b>	<b>51,564</b>	<b>51,564</b>	<b>100%</b>	<b>122,142</b>	<b>61,071</b>	<b>50%</b>	<b>122,142</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%
Resources over Requirements	(139,700)	266		(125,000)	28,648		(113,600)		11,400
Net Transfers - In (Out)	51,564	51,564		122,142	61,071		122,142		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,284,317</b>	<b>\$ 1,521,389</b>	<b>118%</b>	<b>\$ 1,518,531</b>	<b>\$ 1,611,108</b>	<b>106%</b>	<b>\$ 1,529,931</b>	<b>101%</b>	<b>\$11,400</b>

<sup>A</sup> Capital Outlay appropriations are a placeholder



# Budget to Actuals Report

## Risk Management - Fund 670

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	586,040	52%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	471,707	50%	1,040,000	110%	96,586 <b>A</b>
Property Damage	418,028	418,028	100%	419,983	209,992	50%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	325,309	90%	362,214	100%	- <b>B</b>
Interest on Investments	200,000	274,605	137%	254,000	140,114	55%	277,500	109%	23,500
Vehicle	226,710	226,710	100%	250,030	125,015	50%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	23,698	79%	30,000	100%	-
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	385	19%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	85,743	999%	88,000	999%	87,800 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>3,714,303</b>	<b>3,841,634</b>	<b>103%</b>	<b>3,398,791</b>	<b>1,968,004</b>	<b>58%</b>	<b>3,606,677</b>	<b>106%</b>	<b>207,886</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,212,256	61%	2,200,000	110%
General Liability	1,200,000	994,706	83%	1,500,000	559,454	37%	1,500,000	100%	-
Insurance Administration	714,197	672,304	94%	799,487	362,229	45%	814,897	102%	(15,410)
Vehicle	400,000	299,851	75%	700,000	82,527	12%	600,000	86%	100,000
Property Damage	300,250	474,866	158%	400,255	327,175	82%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	27,057	14%	150,000	75%	50,000
<b>TOTAL REQUIREMENTS</b>	<b>4,744,447</b>	<b>4,502,990</b>	<b>95%</b>	<b>5,599,742</b>	<b>2,570,699</b>	<b>46%</b>	<b>5,684,897</b>	<b>102%</b>	<b>(85,155)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(2,250)	50%	(4,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(503,459)</b>	<b>(493,787)</b>	<b>98%</b>	<b>(4,500)</b>	<b>(2,250)</b>	<b>50%</b>	<b>(4,500)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,000,000	9,323,307	117%	8,168,164	8,168,164	100%	8,168,164	100%
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(602,695)	-	(2,078,220)	-	122,731
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(2,250)	-	(4,500)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,466,397</b>	<b>\$ 8,168,164</b>	<b>126%</b>	<b>\$ 5,962,713</b>	<b>\$ 7,563,219</b>	<b>127%</b>	<b>\$ 6,085,444</b>	<b>102%</b>	<b>\$122,731</b>

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

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

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



# Budget to Actuals Report

## Health Benefits - Fund 675

FY25 YTD December 31, 2024 (unaudited)

**50.0%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	15,893,122	45%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	1,169,311	38%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	829,297	53%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	225,782	21%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,049,536	131%	1,049,537	131%	249,537 B
Prescription Rebates	280,000	382,550	137%	626,446	293,442	47%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	112,149	53%	211,200	100%	-
<b>TOTAL RESOURCES</b>	<b>30,654,045</b>	<b>31,873,028</b>	<b>104%</b>	<b>42,854,789</b>	<b>19,572,640</b>	<b>46%</b>	<b>43,104,326</b>	<b>101%</b>	<b>249,537</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	27,285,660	92%	32,172,026	11,613,355	36%	32,172,026	100%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	1,546,113	31%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	558,355	35%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	17,243	17%	104,230	100%	- E
<b>TOTAL REQUIREMENTS</b>	<b>35,687,213</b>	<b>34,121,294</b>	<b>96%</b>	<b>38,819,094</b>	<b>13,735,067</b>	<b>35%</b>	<b>38,819,094</b>	<b>100%</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	3,859,732	3,859,732	100%	3,859,732	100%
Resources over Requirements	(5,033,168)	(2,248,266)		4,035,695	5,837,573		4,285,232		249,537
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,074,575</b>	<b>\$ 3,859,732</b>	<b>359%</b>	<b>\$ 7,895,427</b>	<b>\$ 9,697,305</b>	<b>123%</b>	<b>\$ 8,144,964</b>	<b>103%</b>	<b>\$249,537 F</b>

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase will be applied starting August 1, 2024. This will result in a total increase of 30% compared to FY24.
- B** Budget estimate is based on claims which are difficult to predict
- C** Claims are anticipated to be higher than what was originally budgeted.
- D** Projection reflects savings from formulary change recommended by the EBAC.
- E** Projected savings from removing the Wellness program as recommended by the EBAC.
- F** 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

FY25 YTD December 31, 2024 (unaudited)

**50.0%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	10,686,908	92%	11,493,915	99%	(62,085) <b>A</b>
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	484,256	27%	1,800,500	100%	- <b>B</b>
Interest on Investments	312,321	462,829	148%	426,000	273,445	64%	489,200	115%	63,200
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	- <b>C</b>
Contract Payments	167,765	172,636	103%	179,300	30,718	17%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	6,375	4%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	36,250	39%	93,000	100%	- <b>D</b>
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	80,293	89%	90,000	100%	-
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	37,530	88%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	16,414	45%	36,500	100%	-
<b>TOTAL RESOURCES</b>	<b>14,034,323</b>	<b>14,405,107</b>	<b>103%</b>	<b>14,733,900</b>	<b>11,652,188</b>	<b>79%</b>	<b>14,735,015</b>	<b>100%</b>	<b>1,115</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	4,474,492	44%	9,508,930	93%
Materials and Services	4,250,715	3,275,322	77%	4,267,026	1,740,854	41%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,033,016	38%	2,750,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,113,760</b>	<b>13,427,592</b>	<b>89%</b>	<b>17,254,619</b>	<b>7,248,362</b>	<b>42%</b>	<b>16,526,456</b>	<b>96%</b>	<b>728,163</b>

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	14,371,465	14,371,465	100%	14,371,465	100%
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	4,403,826		(1,791,441)		729,278
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,122,906</b>	<b>\$ 14,371,465</b>	<b>119%</b>	<b>\$ 11,850,746</b>	<b>\$ 18,775,291</b>	<b>158%</b>	<b>\$ 12,580,024</b>	<b>106%</b>	<b>\$729,278</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Telephone tax payments are received quarterly.
- C** Invoices are mailed in the Spring.
- D** State GIS reimbursements are received quarterly.