**MEMORANDUM**

**DATE:** August 25, 2025

**TO:** Board of County Commissioners

**FROM:** Robert Tintle, Chief Financial Officer

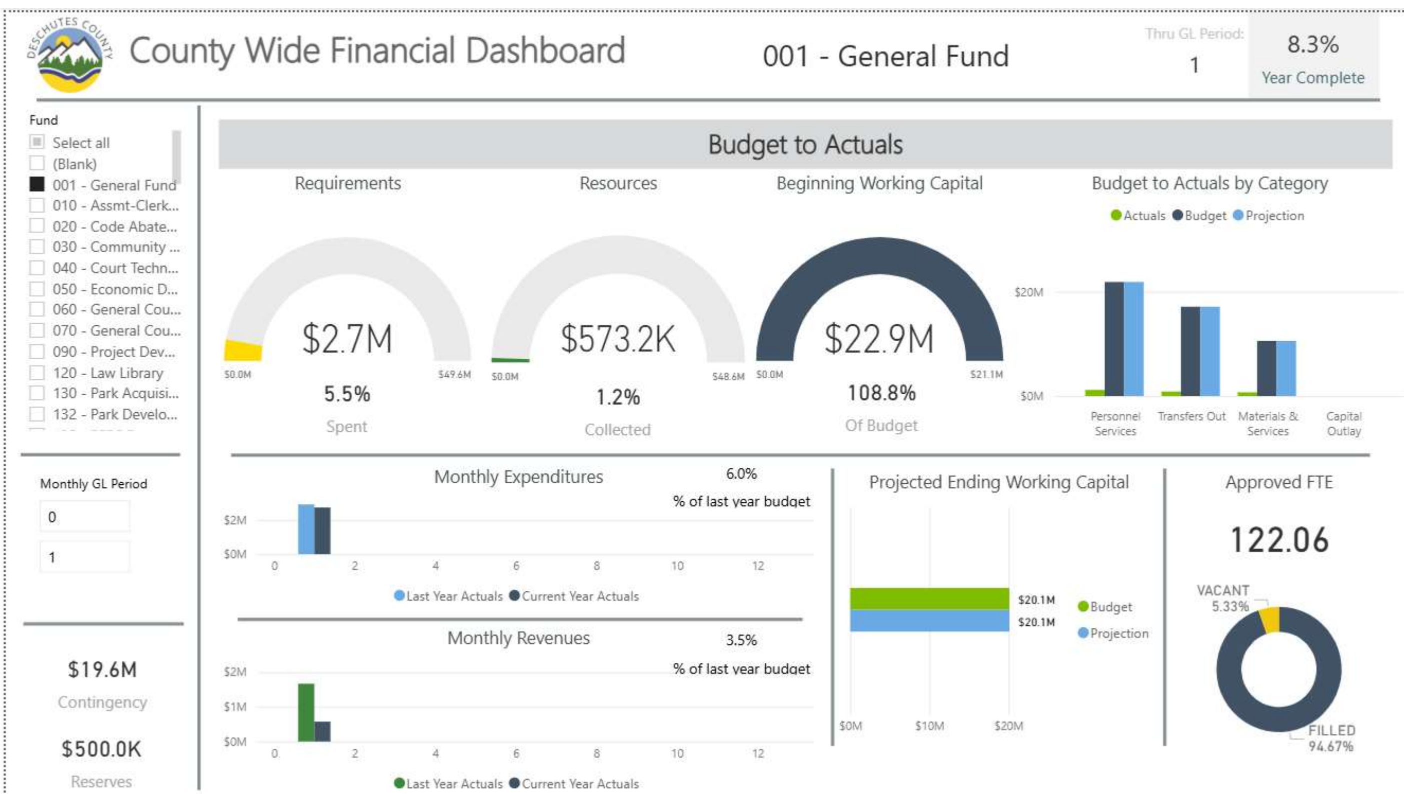
**SUBJECT:** Finance Report for July 2025

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

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is $573k or 1.2% of budget. By comparison, last year revenue YTD was $2.0M or 4.2% of budget.
- *Expenses* YTD are $2.7M and 5.5 % of budget. By comparison, last year expenses YTD were $3.4M and 6.8% of budget.
- *Beginning Fund Balance* is $22.9M or 108.8% 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 July 31, 2025.

## Position Control Summary FY26

| Org | | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | April | May | June | July - June Percent Unfilled |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Assessor** | Filled | 32.00 | | | | | | | | | | | | |
| | Unfilled | 3.26 | | | | | | | | | | | | 9.25% |
| **Clerk** | Filled | 9.48 | | | | | | | | | | | | |
| | Unfilled | 1.00 | | | | | | | | | | | | 9.54% |
| **BOPTA** | Filled | 0.52 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | 0.00% |
| **DA** | Filled | 58.85 | | | | | | | | | | | | |
| | Unfilled | 2.45 | | | | | | | | | | | | 4.00% |
| **Tax** | Filled | 6.50 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | 0.00% |
| **Veterans'** | Filled | 5.00 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | 0.00% |
| **Property Mgmt** | Filled | 3.00 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | 0.00% |
| **Total General Fund** | Filled | 115.35 | - | - | - | - | - | - | - | - | - | - | - | |
| | Unfilled | 6.71 | - | - | - | - | - | - | - | - | - | - | - | **5.50%** |
| **Justice Court** | Filled | 4.60 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | **0.00%** |
| **Community Justice** | Filled | 40.60 | | | | | | | | | | | | |
| | Unfilled | 6.40 | | | | | | | | | | | | **13.62%** |
| **Sheriff** | Filled | 235.50 | | | | | | | | | | | | |
| | Unfilled | 35.50 | | | | | | | | | | | | **13.10%** |
| **Health Srvcs** | Filled | 376.43 | | | | | | | | | | | | |
| | Unfilled | 42.20 | | | | | | | | | | | | **10.08%** |
| **CDD** | Filled | 52.00 | | | | | | | | | | | | |
| | Unfilled | 1.00 | | | | | | | | | | | | **1.89%** |
| **Road** | Filled | 57.00 | | | | | | | | | | | | |
| | Unfilled | 4.00 | | | | | | | | | | | | **6.56%** |
| **Adult P&P** | Filled | 32.63 | | | | | | | | | | | | |
| | Unfilled | 3.38 | | | | | | | | | | | | **9.38%** |
| **Solid Waste** | Filled | 45.00 | | | | | | | | | | | | |
| | Unfilled | 3.00 | | | | | | | | | | | | **6.25%** |
| **Victims Assistance** | Filled | 5.50 | | | | | | | | | | | | |
| | Unfilled | 4.00 | | | | | | | | | | | | **42.11%** |
| **GIS Dedicated** | Filled | 2.00 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | **0.00%** |
| **Fair & Expo** | Filled | 12.50 | | | | | | | | | | | | |
| | Unfilled | 5.00 | | | | | | | | | | | | **28.57%** |
| **Natural Resource** | Filled | 3.00 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | **0.00%** |
| **ISF - Facilities** | Filled | 25.75 | | | | | | | | | | | | |
| | Unfilled | 2.00 | | | | | | | | | | | | **7.21%** |
| **ISF - Admin** | Filled | 8.75 | | | | | | | | | | | | |
| | Unfilled | 0.50 | | | | | | | | | | | | **5.41%** |
| **ISF - BOCC** | Filled | 3.00 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | **0.00%** |
| **ISF - Finance** | Filled | 13.00 | | | | | | | | | | | | |
| | Unfilled | 1.00 | | | | | | | | | | | | **7.14%** |
| **ISF - Legal** | Filled | 7.00 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | **0.00%** |
| **ISF - HR** | Filled | 8.00 | | | | | | | | | | | | |
| | Unfilled | 3.00 | | | | | | | | | | | | **27.27%** |
| **ISF - IT** | Filled | 19.00 | | | | | | | | | | | | |
| | Unfilled | 1.00 | | | | | | | | | | | | **5.00%** |
| **ISF - Risk** | Filled | 3.25 | | | | | | | | | | | | |
| | Unfilled | - | | | | | | | | | | | | **0.00%** |
| **911** | Filled | 56.00 | | | | | | | | | | | | |
| | Unfilled | 5.00 | | | | | | | | | | | | **8.20%** |
| ***Total:*** | | | | | | | | | | | | | | |
| | **Filled** | 1,125.86 | - | - | - | - | - | - | - | - | - | - | - | |
| | **Unfilled** | 123.69 | - | - | - | - | - | - | - | - | - | - | - | |
| | **Total** | 1,249.54 | - | - | - | - | - | - | - | - | - | - | - | |
| | **% Unfilled** | **9.90%** | | | | | | | | | | | | **9.90%** |

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

| Fund Number | Fund | Total Personnel Costs: Budgeted Personnel Costs | Total Personnel Costs: Actual Personnel Costs | Total Personnel Costs: Projected Personnel Costs | Total Personnel Costs: Projection (Over) / Under Budget | Overtime: Budgeted OT | Overtime: Actual OT | Overtime: (Over) / Under Budget |
|---|---|---|---|---|---|---|---|---|
| 001 | 001 - General Fund | $ 21,878,293 | $ 1,173,240 | $ 21,878,293 | $ - | $ 70,800 | $ 8,979 | $ 61,821 |
| 030 | 030 - Juvenile | 7,952,601 | 406,577 | 7,952,601 | - | 150,000 | 8,512 | 141,488 |
| 160 | 160/170 - TRT | 284,576 | 16,486 | 284,576 | - | 110 | - | 110 |
| 200 | 200 - ARPA | - | - | - | - | - | - | - |
| 220 | 220 - Justice Court | 680,892 | 39,552 | 680,892 | - | - | - | - |
| 255 | 255 - Sheriff's Office | 53,651,796 | 2,993,258 | 53,651,796 | - | 2,365,500 | 158,355 | 2,207,145 |
| 274 | 274 - Health Services | 64,152,894 | 3,514,690 | 63,960,818 | 192,076 | 179,900 | 15,869 | 164,031 |
| 295 | 295 - CDD | 8,855,882 | 490,093 | 8,855,882 | - | 28,750 | 911 | 27,839 |
| 325 | 325 - Road | 10,434,868 | 579,370 | 10,434,868 | - | 200,000 | 7,958 | 192,042 |
| 355 | 355 - Adult P&P | 6,363,227 | 341,811 | 6,363,227 | - | 10,000 | 331 | 9,669 |
| 465 | 465 - Road CIP | - | - | - | - | - | - | - |
| 610 | 610 - Solid Waste | 6,742,398 | 344,268 | 6,742,398 | - | 150,000 | 9,381 | 140,619 |
| 615 | 615 - Fair & Expo | 2,018,500 | 94,950 | 1,983,000 | 35,500 | 40,000 | 5,421 | 34,579 |
| 616 | 616 - Annual County Fair | 284,780 | 17,716 | 284,780 | - | 2,500 | 467 | 2,033 |
| 617 | 617 - Fair & Expo Capital Reserve | - | - | - | - | - | - | - |
| 618 | 618 - RV Park | 172,715 | 7,963 | 172,715 | - | 4,000 | 281 | 3,719 |
| 619 | 619 - RV Park Reserve | - | - | - | - | - | - | - |
| 670 | 670 - Risk Management | 575,411 | 32,798 | 575,411 | - | - | - | - |
| 675 | 675 - Health Benefits | - | - | - | - | - | - | - |
| 705 | 705 - 911 | 11,064,394 | 597,019 | 11,064,394 | - | 400,000 | 16,579 | 383,421 |
| | 999 - All Other Funds | 19,917,527 | 1,019,974 | 19,917,527 | - | 61,700 | 1,112 | 60,588 |
| | Total | $ 215,030,754 | $ 11,669,766 | $ 214,803,178 | $ 227,576 | $ 3,663,260 | $ 234,156 | $ 3,429,104 |

# Budget to Actuals - Countywide Summary
## All Departments
FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2024 Budget | Fiscal Year 2024 Actuals | % | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Projection | % |
|---|---|---|---|---|---|---|---|---|
| 001 - General Fund | 47,226,179 | 48,829,228 | 103% | 48,569,324 | 573,193 | 1% | 48,576,324 | 100% |
| 030 - Juvenile | 926,504 | 991,515 | 107% | 1,012,772 | 74,816 | 7% | 1,012,772 | 100% |
| 160/170 - TLT | 12,400,800 | 12,638,380 | 102% | 12,449,000 | 1,730,323 | 14% | 12,849,000 | 103% |
| 200 - ARPA | 9,726,687 | 10,159,967 | 104% | 984,959 | - | 0% | 984,959 | 100% |
| 220 - Justice Court | 506,200 | 525,739 | 104% | 542,597 | 58,127 | 11% | 542,597 | 100% |
| 255 - Sheriff's Office | 64,030,262 | 65,775,319 | 103% | 67,205,539 | 684,606 | 1% | 67,205,539 | 100% |
| 274 - Health Services | 69,034,749 | 69,876,008 | 101% | 65,210,754 | 2,074,125 | 3% | 64,095,309 | 98% |
| 295 - CDD | 9,401,238 | 9,902,984 | 105% | 9,923,169 | 1,066,153 | 11% | 9,923,169 | 100% |
| 325 - Road | 27,585,291 | 28,539,189 | 103% | 27,423,030 | 2,019,226 | 7% | 27,435,865 | 100% |
| 355 - Adult P&P | 6,323,657 | 6,608,034 | 104% | 6,888,500 | 1,183,252 | 17% | 6,081,051 | 88% |
| 465 - Road CIP | 1,357,339 | 1,499,037 | 110% | 1,384,712 | 58,468 | 4% | 1,384,712 | 100% |
| 610 - Solid Waste | 19,769,001 | 20,292,385 | 103% | 22,198,501 | 1,669,214 | 8% | 22,198,501 | 100% |
| 615 - Fair & Expo | 3,206,000 | 2,912,625 | 91% | 3,677,500 | 19,473 | 1% | 3,593,000 | 98% |
| 616 - Annual County Fair | 2,350,667 | 2,642,768 | 112% | 2,656,367 | 909,156 | 34% | 2,656,367 | 100% |
| 617 - Fair & Expo Capital Reserve | 88,000 | 229,192 | 260% | 117,000 | 12,280 | 10% | 117,000 | 100% |
| 618 - RV Park | 489,000 | 550,559 | 113% | 493,800 | 55,281 | 11% | 494,589 | 100% |
| 619 - RV Park Reserve | 45,000 | 60,431 | 134% | 58,000 | 5,635 | 10% | 58,000 | 100% |
| 670 - Risk Management | 3,398,791 | 3,560,379 | 105% | 3,401,406 | 361,221 | 11% | 3,401,406 | 100% |
| 675 - Health Benefits | 42,854,789 | 42,128,660 | 98% | 43,475,500 | 2,476,730 | 6% | 43,475,500 | 100% |
| 705 - 911 | 14,733,900 | 14,634,801 | 99% | 15,281,100 | 91,971 | 1% | 15,281,100 | 100% |
| 999 - Other | 66,990,312 | 60,172,400 | 90% | 60,989,947 | 4,202,327 | 7% | 60,986,947 | 100% |
| TOTAL RESOURCES | 402,444,366 | 402,529,600 | 100% | 393,943,477 | 19,325,577 | 5% | 392,353,707 | 100% |

# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| REQUIREMENTS | Fiscal Year 2024 | | | Fiscal Year 2025 | | | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % |
| 001 - General Fund | 33,458,125 | 27,705,871 | 83% | 32,454,372 | 1,881,533 | 6% | 32,454,372 | 100% |
| 030 - Juvenile | 9,381,846 | 8,390,779 | 89% | 10,005,365 | 526,257 | 5% | 10,005,365 | 100% |
| 160/170 - TLT | 5,897,854 | 5,866,504 | 99% | 3,787,748 | 537,601 | 14% | 3,787,748 | 100% |
| 200 - ARPA | 987,540 | 903,986 | 92% | 984,959 | 51,465 | 5% | 984,959 | 100% |
| 220 - Justice Court | 863,097 | 848,978 | 98% | 911,837 | 64,839 | 7% | 911,837 | 100% |
| 255 - Sheriff's Office | 66,610,275 | 62,018,136 | 93% | 68,836,488 | 4,118,713 | 6% | 68,836,488 | 100% |
| 274 - Health Services | 84,148,302 | 75,543,429 | 90% | 85,239,096 | 4,635,389 | 5% | 84,151,583 | 99% |
| 295 - CDD | 9,991,245 | 9,645,436 | 97% | 10,750,928 | 703,209 | 7% | 10,750,928 | 100% |
| 325 - Road | 19,655,197 | 17,970,996 | 91% | 19,713,342 | 1,385,066 | 7% | 19,713,342 | 100% |
| 355 - Adult P&P | 8,371,685 | 7,308,665 | 87% | 8,310,376 | 439,788 | 5% | 8,110,376 | 98% |
| 465 - Road CIP | 16,323,504 | 8,402,847 | 51% | 19,022,701 | 93,287 | 0% | 19,022,701 | 100% |
| 610 - Solid Waste | 17,321,744 | 15,248,303 | 88% | 18,981,700 | 564,344 | 3% | 18,981,700 | 100% |
| 615 - Fair & Expo | 4,838,162 | 4,119,890 | 85% | 5,180,328 | 223,275 | 4% | 4,844,000 | 94% |
| 616 - Annual County Fair | 2,671,901 | 2,700,530 | 101% | 2,733,905 | 1,579,285 | 58% | 2,733,905 | 100% |
| 617 - Fair & Expo Capital Reserve | 1,260,000 | 287,354 | 23% | 1,265,000 | - | 0% | 1,265,000 | 100% |
| 618 - RV Park | 726,864 | 594,352 | 82% | 584,318 | 25,583 | 4% | 565,537 | 97% |
| 619 - RV Park Reserve | 170,000 | - | 0% | 170,000 | - | 0% | 170,000 | 100% |
| 670 - Risk Management | 5,631,442 | 4,367,386 | 78% | 6,555,370 | 816,083 | 12% | 6,555,370 | 100% |
| 675 - Health Benefits | 38,819,094 | 34,682,218 | 89% | 42,410,545 | 713,103 | 2% | 42,410,545 | 100% |
| 705 - 911 | 17,254,619 | 14,332,474 | 83% | 17,381,915 | 1,038,121 | 6% | 17,381,915 | 100% |
| 999 - Other | 108,891,467 | 65,430,695 | 60% | 93,718,811 | 2,093,818 | 2% | 93,676,381 | 100% |
| TOTAL REQUIREMENTS | 453,273,963 | 366,368,828 | 81% | 448,999,104 | 21,490,760 | 5% | 447,314,052 | 100% |

# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| TRANSFERS | Fiscal Year 2024 | | | Fiscal Year 2025 | | | | |
|---|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % |
| **001 - General Fund** | (14,367,610) | (13,534,697) | 94% | (17,064,685) | (859,824) | 5% | (17,064,685) | 100% |
| **030 - Juvenile** | 8,068,153 | 8,068,153 | 100% | 8,332,617 | 694,385 | 8% | 8,332,617 | 100% |
| **160/170 - TLT** | (8,502,946) | (8,431,946) | 99% | (8,504,172) | (583,410) | 7% | (9,061,252) | 107% |
| **200 - ARPA** | (9,038,089) | (9,038,089) | 100% | - | - | | - | |
| **220 - Justice Court** | 380,521 | 380,521 | 100% | 391,417 | 32,618 | 8% | 391,417 | 100% |
| **255 - Sheriff's Office** | 3,399,187 | 3,440,417 | 101% | 3,319,909 | 303,201 | 9% | 3,319,909 | 100% |
| **274 - Health Services** | 10,671,364 | 6,469,556 | 61% | 17,813,229 | 107,258 | 1% | 17,045,482 | 96% |
| **295 - CDD** | (123,668) | (125,725) | 102% | 790,941 | - | 0% | 790,941 | 100% |
| **325 - Road** | (10,720,695) | (10,720,695) | 100% | (9,690,281) | (3,213) | 0% | (9,690,281) | 100% |
| **355 - Adult P&P** | 626,964 | 626,964 | 100% | 583,198 | 48,600 | 8% | 583,198 | 100% |
| **465 - Road CIP** | 10,631,333 | 9,015,761 | 85% | 9,600,781 | - | 0% | 9,600,781 | 100% |
| **610 - Solid Waste** | (4,564,141) | (4,564,141) | 100% | (4,673,934) | (1,995) | 0% | (4,673,934) | 100% |
| **615 - Fair & Expo** | 1,227,123 | 1,179,123 | 96% | 1,312,508 | 109,376 | 8% | 1,312,508 | 100% |
| **616 - Annual County Fair** | (121,900) | (121,900) | 100% | (235,000) | (19,583) | 8% | (235,000) | 100% |
| **617 - Fair & Expo Capital Reserve** | 615,396 | 592,396 | 96% | 448,946 | 37,412 | 8% | 448,946 | 100% |
| **618 - RV Park** | 57,858 | 57,858 | 100% | (41,600) | (3,467) | 8% | (41,600) | 100% |
| **619 - RV Park Reserve** | 122,142 | 122,142 | 100% | 221,600 | 18,467 | 8% | 221,600 | 100% |
| **670 - Risk Management** | (4,500) | (4,500) | 100% | (4,800) | (400) | 8% | (4,800) | 100% |
| **705 - 911** | - | - | | - | - | | - | |
| **999 - Other** | 11,643,508 | 16,588,800 | 142% | (2,600,674) | 120,575 | -5% | (1,275,847) | 49% |
| **TOTAL TRANSFERS** | - | - | | - | - | | - | |

# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| ENDING FUND BALANCE | Fiscal Year 2024 | | | Fiscal Year 2025 | | | |
|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | Projection | % |
| 001 - General Fund | 14,892,974 | 23,081,190 | 155% | 20,120,267 | 20,751,776 | 20,127,267 | 100% |
| 030 - Juvenile | 977,419 | 2,033,497 | 208% | 1,040,024 | 2,276,442 | 1,373,521 | 132% |
| 160/170 - TLT | 1,163,809 | 1,503,739 | 129% | 1,500,000 | 2,055,890 | 1,500,000 | 100% |
| 200 - ARPA | - | 516,833 | 999% | - | 465,368 | - | |
| 220 - Justice Court | 23,624 | 57,283 | 242% | 22,177 | 25,905 | 22,177 | 100% |
| 255 - Sheriff's Office | 16,386,036 | 22,764,462 | 139% | 20,188,960 | 21,055,509 | 20,188,960 | 100% |
| 274 - Health Services | 8,014,338 | 13,258,662 | 165% | 7,529,160 | 10,701,965 | 6,717,731 | 89% |
| 295 - CDD | 38,691 | 884,189 | 999% | 1,008,299 | 1,247,133 | 1,008,299 | 100% |
| 325 - Road | 3,206,945 | 5,845,044 | 182% | 2,440,000 | 6,475,991 | 3,877,286 | 159% |
| 355 - Adult P&P | 905,760 | 2,253,157 | 249% | 861,322 | 3,045,220 | 807,030 | 94% |
| 465 - Road CIP | 11,340,452 | 17,787,235 | 157% | 7,349,914 | 17,752,415 | 9,750,027 | 133% |
| 610 - Solid Waste | 1,921,897 | 4,518,722 | 235% | 1,984,768 | 5,621,597 | 3,061,589 | 154% |
| 615 - Fair & Expo | 126,731 | 503,628 | 397% | 212,680 | 409,202 | 464,508 | 218% |
| 616 - Annual County Fair | 66,317 | 329,790 | 497% | 58,462 | (359,923) | 58,462 | 100% |
| 617 - Fair & Expo Capital Reserve | 2,622,728 | 3,713,566 | 142% | 2,914,946 | 3,763,258 | 2,914,946 | 100% |
| 618 - RV Park | 132,760 | 326,832 | 246% | 66,882 | 353,063 | 86,452 | 129% |
| 619 - RV Park Reserve | 1,518,531 | 1,703,962 | 112% | 1,639,600 | 1,728,064 | 1,639,600 | 100% |
| 670 - Risk Management | 5,931,013 | 7,356,657 | 124% | 5,841,236 | 6,901,395 | 5,841,236 | 100% |
| 675 - Health Benefits | 7,895,427 | 11,306,174 | 143% | 8,564,955 | 13,069,800 | 11,364,955 | 133% |
| 705 - 911 | 11,850,746 | 14,673,792 | 124% | 10,813,185 | 13,727,642 | 12,572,977 | 116% |
| 999 - Other | 97,994,846 | 139,477,622 | 142% | 106,977,433 | 141,742,165 | 108,666,334 | 102% |
| TOTAL FUND BALANCE | 187,011,044 | 273,896,036 | 146% | 201,134,270 | 272,809,878 | 212,043,357 | 105% |

# Budget to Actuals Report

## General Fund - Fund 001

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Fiscal Year 2026 Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| PVAB | 11,000 | 11,483 | 104% | 11,000 | - | 0% | 11,000 | 100% | - | |
| Property Taxes - Current | 39,604,000 | 39,978,464 | 101% | 41,196,000 | - | 0% | 41,196,000 | 100% | - | A |
| Property Taxes - Prior | 328,000 | 459,989 | 140% | 338,000 | 78,941 | 23% | 338,000 | 100% | - | |
| Other General Revenues | 4,059,656 | 4,351,209 | 107% | 3,792,176 | 306,999 | 8% | 3,792,176 | 100% | - | |
| Assessor | 849,000 | 868,511 | 102% | 821,000 | 2,687 | 0% | 821,000 | 100% | - | |
| Clerk | 1,426,160 | 1,530,493 | 107% | 1,331,240 | 173,257 | 13% | 1,331,240 | 100% | - | |
| District Attorney | 427,077 | 593,675 | 139% | 206,832 | 1,324 | 1% | 206,832 | 100% | - | |
| Tax Office | 146,200 | 152,257 | 104% | 142,700 | 2,070 | 1% | 142,700 | 100% | - | |
| Veterans | 305,086 | 171,594 | 56% | 194,448 | - | 0% | 201,448 | 104% | 7,000 | B |
| Property Management | 70,000 | 75,275 | 108% | 97,000 | 7,917 | 8% | 97,000 | 100% | - | |
| Non-Departmental | - | 636,279 | | 438,928 | - | 0% | 438,928 | 100% | - | |
| TOTAL RESOURCES | 47,226,179 | 48,829,228 | 103% | 48,569,324 | 573,193 | 1% | 48,576,324 | 100% | 7,000 | |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| PVAB | 96,193 | 91,103 | 95% | 100,980 | 12,433 | 12% | 100,980 | 100% | - |
| Assessor | 6,709,361 | 5,882,307 | 88% | 6,898,967 | 541,974 | 8% | 6,898,967 | 100% | - |
| Clerk | 2,719,443 | 2,407,488 | 89% | 2,416,514 | 94,488 | 4% | 2,416,514 | 100% | - |
| District Attorney | 13,369,290 | 12,477,673 | 93% | 14,143,428 | 810,317 | 6% | 14,143,428 | 100% | - |
| Medical Examiner | 466,854 | 396,143 | 85% | 465,653 | 958 | 0% | 465,653 | 100% | - |
| Tax Office | 1,065,042 | 1,024,545 | 96% | 1,054,084 | 100,248 | 10% | 1,054,084 | 100% | - |
| Veterans | 1,068,340 | 984,378 | 92% | 1,012,065 | 71,472 | 7% | 1,012,065 | 100% | - |
| Property Management | 596,494 | 576,409 | 97% | 640,822 | 39,970 | 6% | 640,822 | 100% | - |
| Non-Departmental | 7,367,108 | 3,865,824 | 52% | 5,721,859 | 209,674 | 4% | 5,721,859 | 100% | - |
| TOTAL REQUIREMENTS | 33,458,125 | 27,705,871 | 83% | 32,454,372 | 1,881,533 | 6% | 32,454,372 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In | 5,519,522 | 5,469,713 | 99% | 61,500 | - | 0% | 61,500 | 100% | - |
| Transfers Out | (19,887,132) | (19,004,409) | 96% | (17,126,185) | (859,824) | 5% | (17,126,185) | 100% | - |
| TOTAL TRANSFERS | (14,367,610) | (13,534,697) | 94% | (17,064,685) | (859,824) | 5% | (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 | 22,919,940 | 109% | 21,070,000 | 100% | - | C |
| Resources over Requirements | 13,768,054 | 21,123,357 | | 16,114,952 | (1,308,340) | | 16,121,952 | | 7,000 | |
| Net Transfers - In (Out) | (14,367,610) | (13,534,697) | | (17,064,685) | (859,824) | | (17,064,685) | | - | |
| TOTAL FUND BALANCE | $ 14,892,974 | $ 23,081,190 | 155% | $ 20,120,267 | $ 20,751,776 | 103% | $ 20,127,267 | 100% | $7,000 | D |

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

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

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

D Out of the total ending fund balance, $613,000 are restricted Opioid Settlement Funds, $567,963 are recategorized ARPA funds that haven't been allocated and $500K is Emergency Reserves.

# Budget to Actuals Report
## Juvenile - Fund 030
FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| OYA Basic & Diversion | 477,421 | 368,764 | 77% | 480,000 | - | 0% | 480,000 | 100% | - |
| ODE Juvenile Crime Prev | 112,772 | 73,009 | 65% | 112,772 | 57,787 | 51% | 112,772 | 100% | - |
| Leases | 97,500 | 97,594 | 100% | 101,000 | 8,458 | 8% | 101,000 | 100% | - |
| Inmate/Prisoner Housing | 65,000 | 100,080 | 154% | 75,000 | - | 0% | 75,000 | 100% | - |
| Gen Fund-Opioid Settlement | - | - | | 74,000 | - | 0% | 74,000 | 100% | - |
| Interest on Investments | 49,000 | 87,043 | 178% | 57,000 | 7,019 | 12% | 57,000 | 100% | - |
| Expungements | 40,000 | 51,383 | 128% | 40,000 | - | 0% | 40,000 | 100% | - |
| DOC Unif Crime Fee/HB2712 | 52,000 | 53,359 | 103% | 35,000 | - | 0% | 35,000 | 100% | - |
| Miscellaneous | 6,811 | 138,209 | 999% | 26,000 | 35 | 0% | 26,000 | 100% | - |
| OJD Court Fac/Sec SB 1065 | 12,000 | 16,284 | 136% | 12,000 | 1,517 | 13% | 12,000 | 100% | - |
| Food Subsidy | 10,000 | 5,790 | 58% | - | - | | - | | - |
| Contract Payments | 4,000 | - | 0% | - | - | | - | | - |
| TOTAL RESOURCES | 926,504 | 991,515 | 107% | 1,012,772 | 74,816 | 7% | 1,012,772 | 100% | - |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 7,497,894 | 6,681,008 | 89% | 7,952,601 | 406,577 | 5% | 7,952,601 | 100% | - |
| Materials and Services | 1,863,952 | 1,689,952 | 91% | 2,052,764 | 119,680 | 6% | 2,052,764 | 100% | - |
| Capital Outlay | 20,000 | 19,819 | 99% | - | - | | - | | - |
| TOTAL REQUIREMENTS | 9,381,846 | 8,390,779 | 89% | 10,005,365 | 526,257 | 5% | 10,005,365 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In- General Funds | 8,143,712 | 8,143,712 | 100% | 8,409,500 | 700,792 | 8% | 8,409,500 | 100% | - |
| Transfers Out | - | - | | (1,324) | (110) | 8% | (1,324) | 100% | - |
| Transfers Out-Veh Reserve | (75,559) | (75,559) | 100% | (75,559) | (6,297) | 8% | (75,559) | 100% | - |
| TOTAL TRANSFERS | 8,068,153 | 8,068,153 | 100% | 8,332,617 | 694,385 | 8% | 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 | 2,033,497 | 120% | 2,033,497 | 120% | 333,497 A |
| Resources over Requirements | (8,455,342) | (7,399,264) | | (8,992,593) | (451,440) | | (8,992,593) | | - |
| Net Transfers - In (Out) | 8,068,153 | 8,068,153 | | 8,332,617 | 694,385 | | 8,332,617 | | - |
| TOTAL FUND BALANCE | $ 977,419 | $ 2,033,497 | 208% | $ 1,040,024 | $ 2,276,442 | 219% | $ 1,373,521 | 132% | $333,497 |

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

# Budget to Actuals Report

## TLT - Fund 160/170

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Lodging Taxes | 12,332,800 | 12,539,364 | 102% | 12,341,000 | 1,722,177 | 14% | 12,341,000 | 100% | - | |
| Interest on Investments | 68,000 | 98,403 | 145% | 108,000 | 8,146 | 8% | 108,000 | 100% | - | |
| Miscellaneous | - | 614 | | - | - | | 400,000 | | 400,000 | A |
| TOTAL RESOURCES | 12,400,800 | 12,638,380 | 102% | 12,449,000 | 1,730,323 | 14% | 12,849,000 | 103% | 400,000 | |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| VCO | 3,376,105 | 3,359,350 | 100% | 3,305,854 | 460,800 | 14% | 3,305,854 | 100% | - | B |
| Administrative | 287,388 | 280,544 | 98% | 325,976 | 25,250 | 8% | 325,976 | 100% | - | |
| Interfund Charges | 186,611 | 186,611 | 100% | 113,168 | 9,431 | 8% | 113,168 | 100% | - | |
| Software | 47,750 | 40,000 | 84% | 42,750 | 42,120 | 99% | 42,750 | 100% | - | |
| Grants & Contributions | 2,000,000 | 2,000,000 | 100% | - | - | | - | | - | |
| TOTAL REQUIREMENTS | 5,897,854 | 5,866,504 | 99% | 3,787,748 | 537,601 | 14% | 3,787,748 | 100% | - | |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Transfer Out - CDD | (100,000) | (100,000) | 100% | - | - | | - | | - | |
| Transfer Out - RV Park | (20,000) | (20,000) | 100% | (20,000) | (1,667) | 8% | (20,000) | 100% | - | |
| Transfer Out - Annual Fair | (75,000) | (75,000) | 100% | (75,000) | (6,250) | 8% | (75,000) | 100% | - | |
| Transfer Out - Health | (276,572) | (276,572) | 100% | (376,572) | (31,381) | 8% | (376,572) | 100% | - | |
| Transfer Out - Justice Court | (380,521) | (380,521) | 100% | (400,521) | (33,377) | 8% | (400,521) | 100% | - | |
| Transfer Out - F&E Reserve | (465,396) | (442,396) | 95% | (448,946) | (37,412) | 8% | (448,946) | 100% | - | C |
| Transfer Out - F&E | (1,011,000) | (963,000) | 95% | (978,285) | (81,524) | 8% | (978,285) | 100% | - | |
| Transfer Out - General County Reserve | (921,670) | (921,670) | 100% | (1,049,811) | (87,484) | 8% | (1,606,891) | 153% | (557,080) | |
| Transfer Out - Courthouse Debt Service | (1,501,000) | (1,501,000) | 100% | (1,503,250) | - | 0% | (1,503,250) | 100% | - | |
| Transfer Out - Sheriff | (3,751,787) | (3,751,787) | 100% | (3,651,787) | (304,316) | 8% | (3,651,787) | 100% | - | |
| TOTAL TRANSFERS | (8,502,946) | (8,431,946) | 99% | (8,504,172) | (583,410) | 7% | (9,061,252) | 107% | (557,080) | |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Beginning Fund Balance | 3,163,809 | 3,163,809 | 100% | 1,342,920 | 1,446,578 | 108% | 1,500,000 | 112% | 157,080 | |
| Resources over Requirements | 6,502,946 | 6,771,876 | | 8,661,252 | 1,192,722 | | 9,061,252 | | 400,000 | |
| Net Transfers - In (Out) | (8,502,946) | (8,431,946) | | (8,504,172) | (583,410) | | (9,061,252) | | (557,080) | |
| TOTAL FUND BALANCE | $ 1,163,809 | $ 1,503,739 | 129% | $ 1,500,000 | $ 2,055,890 | 137% | $ 1,500,000 | 100% | $0 | D |

A Estimated Certificate of Authority Fee revenue

B Payments to VCO based on a percent of TLT collections

C The balance of the 1% F&E TLT is transferred to F&E reserves

D Remaining funds will be reserved in the TLT fund to cover one year’s worth of debt service of $1.5 million.

# Budget to Actuals Report

## ARPA – Fund 200

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| State & Local Coronavirus Fiscal Recovery Funds | 4,921,150 | 5,354,430 | 109% | 984,959 | - | 0% | 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 | 10,159,967 | 104% | 984,959 | - | 0% | 984,959 | 100% | - |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Infrastructure | - | (149,988) | | 625,719 | 6,115 | 1% | 625,719 | 100% | - |
| Services to Disproportionately Impacted Communities | 727,947 | 757,096 | 104% | 359,240 | 45,350 | 13% | 359,240 | 100% | - |
| Negative Economic Impacts | - | - | | - | - | | - | | - |
| Administrative | 46,860 | 95,395 | 204% | - | - | | - | | - |
| Public Health | 212,733 | 201,482 | 95% | - | - | | - | | - |
| TOTAL REQUIREMENTS | 987,540 | 903,986 | 92% | 984,959 | 51,465 | 5% | 984,959 | 100% | - |

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

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 298,942 | 298,942 | 100% | - | 516,833 | 999% | - | | - A |
| Resources over Requirements | 8,739,147 | 9,255,980 | | - | (51,465) | | - | | - |
| Net Transfers - In (Out) | (9,038,089) | (9,038,089) | | - | - | | - | | - |
| TOTAL FUND BALANCE | - | $ 516,833 | 999% | - | $ 465,368 | 999% | - | | $0 |

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

# Budget to Actuals Report

## Justice Court - Fund 220

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Court Fines & Fees | 504,200 | 523,360 | 104% | 534,597 | 57,030 | 11% | 534,597 | 100% | - | |
| Other | - | - | | 7,300 | 900 | 12% | 7,300 | 100% | - | |
| Interest on Investments | 2,000 | 2,380 | 119% | 700 | 197 | 28% | 700 | 100% | - | |
| TOTAL RESOURCES | 506,200 | 525,739 | 104% | 542,597 | 58,127 | 11% | 542,597 | 100% | - | |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Personnel Services | 641,713 | 632,641 | 99% | 680,892 | 39,552 | 6% | 680,892 | 100% | - | |
| Materials and Services | 221,384 | 216,336 | 98% | 230,945 | 25,287 | 11% | 230,945 | 100% | - | A |
| TOTAL REQUIREMENTS | 863,097 | 848,978 | 98% | 911,837 | 64,839 | 7% | 911,837 | 100% | - | |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Transfers In - TRT | 380,521 | 380,521 | 100% | 400,521 | 33,377 | 8% | 400,521 | 100% | - | |
| Transfers Out | - | - | | (9,104) | (759) | 8% | (9,104) | 100% | - | |
| TOTAL TRANSFERS | 380,521 | 380,521 | 100% | 391,417 | 32,618 | 8% | 391,417 | 100% | - | |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Resources over Requirements | (356,897) | (323,238) | | (369,240) | (6,713) | | (369,240) | | - | |
| Net Transfers - In (Out) | 380,521 | 380,521 | | 391,417 | 32,618 | | 391,417 | | - | |
| TOTAL | $ 23,624 | $ 57,283 | 242% | $ 22,177 | $ 25,905 | 117% | $ 22,177 | 100% | $0 | |

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

# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| LED #1 Property Tax Current | 40,066,974 | 39,848,942 | 99% | 41,530,000 | - | 0% | 41,530,000 | 100% | - |
| LED #2 Property Tax Current | 15,958,353 | 15,927,104 | 100% | 16,573,000 | - | 0% | 16,573,000 | 100% | - |
| Sheriff's Office Revenues | 7,034,935 | 8,372,641 | 119% | 7,924,539 | 507,109 | 6% | 7,924,539 | 100% | - |
| LED #1 Interest | 400,000 | 745,621 | 186% | 504,000 | 51,047 | 10% | 504,000 | 100% | - |
| LED #1 Property Tax Prior | 300,000 | 413,618 | 138% | 310,000 | 75,282 | 24% | 310,000 | 100% | - |
| LED #2 Interest | 150,000 | 296,571 | 198% | 239,000 | 20,688 | 9% | 239,000 | 100% | - |
| LED #2 Property Tax Prior | 120,000 | 169,749 | 141% | 125,000 | 30,479 | 24% | 125,000 | 100% | - |
| LED #1 Foreclosed Properties | - | 767 | | - | - | | - | | - |
| LED #2 Foreclosed Properties | - | 306 | | - | - | | - | | - |
| TOTAL RESOURCES | 64,030,262 | 65,775,319 | 103% | 67,205,539 | 684,606 | 1% | 67,205,539 | 100% | - |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Digital Forensics | 1,419,216 | 1,441,291 | 102% | 1,518,547 | 163,244 | 11% | 1,518,547 | 100% | - |
| Concealed Handgun Licenses | 592,803 | 511,225 | 86% | 681,414 | 37,411 | 5% | 681,414 | 100% | - |
| Rickard Ranch | 610,205 | 404,707 | 66% | 489,653 | 26,985 | 6% | 489,653 | 100% | - |
| Sheriff's Services | 5,230,244 | 5,515,982 | 105% | 5,483,124 | 516,911 | 9% | 5,483,124 | 100% | - |
| Civil/Special Units | 1,281,834 | 1,164,169 | 91% | 1,359,767 | 52,242 | 4% | 1,359,767 | 100% | - |
| Automotive/Communications | 4,152,483 | 3,833,518 | 92% | 3,775,328 | 177,045 | 5% | 3,775,328 | 100% | - |
| Detective | 4,710,801 | 4,007,657 | 85% | 5,097,713 | 265,781 | 5% | 5,097,713 | 100% | - |
| Patrol | 15,307,105 | 14,851,591 | 97% | 14,967,896 | 985,791 | 7% | 14,967,896 | 100% | - |
| Records | 875,606 | 852,877 | 97% | 1,056,150 | 55,669 | 5% | 1,056,150 | 100% | - |
| Adult Jail | 25,112,557 | 23,162,174 | 92% | 27,212,459 | 1,463,906 | 5% | 27,212,459 | 100% | - |
| Court Security | 649,844 | 549,005 | 84% | 670,951 | 42,873 | 6% | 670,951 | 100% | - |
| Emergency Services | 888,223 | 696,960 | 78% | 863,808 | 25,971 | 3% | 863,808 | 100% | - |
| Special Services | 3,055,000 | 2,726,972 | 89% | 2,895,912 | 150,097 | 5% | 2,895,912 | 100% | - |
| Training | 1,765,299 | 1,123,641 | 64% | 1,505,100 | 75,364 | 5% | 1,505,100 | 100% | - |
| Other Law Enforcement | 959,055 | 675,493 | 70% | 858,666 | 79,423 | 9% | 858,666 | 100% | - |
| Non - Departmental | - | 500,875 | 999% | 400,000 | 0 | 0% | 400,000 | 100% | - |
| TOTAL REQUIREMENTS | 66,610,275 | 62,018,136 | 93% | 68,836,488 | 4,118,713 | 6% | 68,836,488 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfer In - TRT | 3,751,787 | 3,751,787 | 100% | 3,651,787 | 304,316 | 8% | 3,651,787 | 100% | - |
| Transfer In - Video Lottery | - | - | | 2,500 | - | 0% | 2,500 | 100% | - |
| Transfers Out | (94,100) | (52,870) | 56% | (74,878) | (1,115) | 1% | (74,878) | 100% | - |
| Transfers Out - Debt Service | (258,500) | (258,500) | 100% | (259,500) | - | 0% | (259,500) | 100% | - |
| TOTAL TRANSFERS | 3,399,187 | 3,440,417 | 101% | 3,319,909 | 303,201 | 9% | 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 | 24,186,415 | 131% | 18,500,000 | 100% | - A |
| Resources over Requirements | (2,580,013) | 3,757,183 | | (1,630,949) | (3,434,107) | | (1,630,949) | | - |
| Net Transfers - In (Out) | 3,399,187 | 3,440,417 | | 3,319,909 | 303,201 | | 3,319,909 | | - |
| TOTAL FUND BALANCE | $ 16,386,036 | $ 22,764,462 | 139% | $ 20,188,960 | $ 21,055,509 | 104% | $ 20,188,960 | 100% | $0 |

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

# Budget to Actuals Report

## Health Services - Fund 274

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| State Grant | 28,477,273 | 26,764,231 | 94% | 26,868,127 | 20,000 | 0% | 26,020,139 | 97% | (847,988) |
| OHP Capitation | 17,529,405 | 17,065,766 | 97% | 17,407,429 | 1,481,290 | 9% | 17,407,429 | 100% | - |
| OHP Fee for Service | 4,788,744 | 6,429,640 | 134% | 5,680,220 | - | 0% | 5,680,220 | 100% | - |
| State Miscellaneous | 7,330,050 | 8,987,532 | 123% | 4,912,787 | 417,044 | 8% | 4,722,641 | 96% | (190,146) |
| Local Grants | 2,763,131 | 2,300,717 | 83% | 2,053,887 | 27,225 | 1% | 1,968,803 | 96% | (85,084) |
| Environmental Health Fees | 1,637,892 | 1,727,069 | 105% | 1,746,506 | 34,976 | 2% | 1,746,506 | 100% | - |
| Medicaid | 627,276 | 1,417,080 | 226% | 1,168,850 | - | 0% | 1,168,850 | 100% | - |
| Interfund Contract- Gen Fund | 169,000 | 127,000 | 75% | 1,094,969 | 10,583 | 1% | 1,094,969 | 100% | - |
| State - Medicaid/Medicare | 1,587,117 | 1,119,530 | 71% | 981,950 | - | 0% | 981,950 | 100% | - |
| Other | 1,293,235 | 1,060,115 | 82% | 847,130 | 14,380 | 2% | 854,810 | 101% | 7,680 |
| Interest on Investments | 317,000 | 717,053 | 226% | 752,000 | 58,759 | 8% | 752,000 | 100% | - |
| Patient Fees | 761,626 | 842,003 | 111% | 740,630 | (293) | 0% | 740,630 | 100% | - |
| State - Medicare | 195,057 | 435,583 | 223% | 380,938 | - | 0% | 380,938 | 100% | - |
| Vital Records | 318,000 | 363,086 | 114% | 325,000 | 10,162 | 3% | 325,000 | 100% | - |
| Liquor Revenue | 177,574 | 157,079 | 88% | 177,799 | - | 0% | 177,799 | 100% | - |
| Federal Grants | 987,369 | 333,384 | 34% | 72,532 | - | 0% | 72,625 | 100% | 93 |
| State Shared- Family Planning | 75,000 | 29,140 | 39% | - | - | | - | | - |
| TOTAL RESOURCES | 69,034,749 | 69,876,008 | 101% | 65,210,754 | 2,074,125 | 3% | 64,095,309 | 98% | (1,115,445) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Expenditures | - | - | | - | - | | - | | - |
| Administration Allocation | - | 0 | 999% | - | - | | - | | - |
| Personnel Services | 58,905,375 | 56,712,612 | 96% | 64,152,894 | 3,514,690 | 5% | 63,960,818 | 100% | 192,076 |
| Materials and Services | 23,310,927 | 18,155,370 | 78% | 15,909,360 | 1,070,699 | 7% | 15,723,923 | 99% | 185,437 |
| Capital Outlay | 1,932,000 | 675,448 | 35% | 5,176,842 | 50,000 | 1% | 4,466,842 | 86% | 710,000 |
| TOTAL REQUIREMENTS | 84,148,302 | 75,543,429 | 90% | 85,239,096 | 4,635,389 | 5% | 84,151,583 | 99% | 1,087,513 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In- OHP Mental Health | 4,266,163 | - | 0% | 11,130,299 | - | 0% | 10,362,552 | 93% | (767,747) |
| Transfers In- General Fund | 7,218,715 | 6,914,116 | 96% | 6,808,300 | - | 0% | 6,808,300 | 100% | - |
| Transfers In - TRT | 276,572 | 276,572 | 100% | 376,572 | 31,381 | 8% | 376,572 | 100% | - |
| Transfers In - Video Lottery | 250,000 | 250,000 | 100% | 108,770 | 108,770 | 100% | 108,770 | 100% | - |
| Transfers In- Acute Care Service | 626,000 | 621,684 | 99% | - | - | | - | | - |
| Transfers In- Sheriff's Office | 30,000 | 30,000 | 100% | - | - | | - | | - |
| Transfers Out | (1,996,086) | (1,622,815) | 81% | (610,712) | (32,893) | 5% | (610,712) | 100% | - |
| TOTAL TRANSFERS | 10,671,364 | 6,469,556 | 61% | 17,813,229 | 107,258 | 1% | 17,045,482 | 96% | (767,747) |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 12,456,527 | 12,456,527 | 100% | 9,744,273 | 13,155,970 | 135% | 9,728,523 | 100% | (15,750) |
| Resources over Requirements | (15,113,553) | (5,667,421) | | (20,028,342) | (2,561,263) | | (20,056,274) | | (27,932) |
| Net Transfers - In (Out) | 10,671,364 | 6,469,556 | | 17,813,229 | 107,258 | | 17,045,482 | | (767,747) |
| TOTAL FUND BALANCE | $ 8,014,338 | $ 13,258,662 | 165% | $ 7,529,160 | $ 10,701,965 | 142% | $ 6,717,731 | 89% | ($811,429) |

# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Interest on Investments | 317,000 | 717,053 | 226% | 752,000 | 58,759 | 8% | 752,000 | 100% | - | |
| State Miscellaneous | - | - | | 350,000 | - | 0% | 350,000 | 100% | - | |
| Vital Records | - | - | | 325,000 | 10,162 | 3% | 325,000 | 100% | - | |
| Other | 511,588 | 485,077 | 95% | 256,035 | 7,418 | 3% | 256,753 | 100% | 718 | |
| State Grant | 132,289 | 226,189 | 171% | 12,380 | - | 0% | 12,380 | 100% | - | |
| OHP Capitation | 474,674 | 461,653 | 97% | - | - | | - | | - | |
| TOTAL RESOURCES | 1,435,551 | 1,889,972 | 132% | 1,695,415 | 76,338 | 5% | 1,696,133 | 100% | 718 | |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 7,890,669 | 7,680,294 | 97% | 9,660,203 | 533,193 | 6% | 9,660,203 | 100% | - | A |
| Materials and Services | 8,988,940 | 8,824,051 | 98% | 9,893,148 | 833,868 | 8% | 9,893,148 | 100% | - | |
| Capital Outlay | - | 8,651 | 999% | - | - | | - | | - | |
| Administration Allocation | (15,263,182) | (12,872,028) | 84% | (17,606,513) | - | 0% | (17,606,513) | 100% | - | |
| TOTAL REQUIREMENTS | 1,616,427 | 3,640,968 | 225% | 1,946,838 | 1,367,061 | 70% | 1,946,838 | 100% | - | |

| 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) | (32,893) | 8% | (394,712) | 100% | - |
| TOTAL TRANSFERS | (377,446) | (377,446) | 100% | (219,712) | (32,893) | 15% | (219,712) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 3,470,762 | 3,470,762 | 100% | 3,375,000 | 1,349,738 | 40% | 3,375,000 | 100% | - | B |
| Resources over Requirements | (180,876) | (1,750,996) | | (251,423) | (1,290,722) | | (250,705) | | 718 | |
| Net Transfers - In (Out) | (377,446) | (377,446) | | (219,712) | (32,893) | | (219,712) | | - | |
| TOTAL FUND BALANCE | $ 2,912,441 | $ 1,342,320 | 46% | $ 2,903,865 | $ 26,123 | 1% | $ 2,904,583 | 100% | $718 | |

**A** Personnel projections assume 5% vacancy.

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

# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| State Grant | 21,305,001 | 19,224,944 | 90% | 20,697,708 | 20,000 | 0% | 20,166,917 | 97% | (530,791) A |
| OHP Capitation | 16,694,731 | 16,247,074 | 97% | 17,016,429 | 1,481,290 | 9% | 17,016,429 | 100% | - |
| OHP Fee for Service | 4,764,259 | 6,395,965 | 134% | 5,645,320 | - | 0% | 5,645,320 | 100% | - |
| State Miscellaneous | 6,861,414 | 8,252,070 | 120% | 3,624,187 | 417,044 | 12% | 3,430,241 | 95% | (193,946) |
| Local Grants | 2,427,949 | 1,859,247 | 77% | 1,477,702 | - | 0% | 1,299,702 | 88% | (178,000) |
| Medicaid | 627,276 | 1,417,080 | 226% | 1,168,850 | - | 0% | 1,168,850 | 100% | - |
| Interfund Contract- Gen Fund | 127,000 | 127,000 | 100% | 830,239 | 10,583 | 1% | 830,239 | 100% | - |
| Patient Fees | 575,975 | 722,977 | 126% | 661,110 | (293) | 0% | 661,110 | 100% | - |
| State - Medicare | 195,057 | 435,583 | 223% | 380,938 | - | 0% | 380,938 | 100% | - |
| Liquor Revenue | 177,574 | 157,079 | 88% | 177,799 | - | 0% | 177,799 | 100% | - |
| Other | 6,241 | 44,050 | 706% | 10 | - | 0% | 10 | 100% | - |
| Federal Grants | 824,623 | 197,998 | 24% | - | - | | - | | - |
| TOTAL RESOURCES | 54,587,100 | 55,081,067 | 101% | 51,680,292 | 1,928,624 | 4% | 50,777,555 | 98% | (902,737) |

| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Administration Allocation | 11,474,916 | 9,679,112 | 84% | 13,817,629 | - | 0% | 13,817,629 | 100% | - |
| Personnel Services | 37,998,825 | 36,549,289 | 96% | 41,950,930 | 2,330,821 | 6% | 41,783,261 | 100% | 167,669 |
| Materials and Services | 11,393,406 | 7,181,504 | 63% | 4,221,104 | 153,317 | 4% | 4,037,407 | 96% | 183,697 |
| Capital Outlay | 1,932,000 | 666,797 | 35% | 5,176,842 | 50,000 | 1% | 4,466,842 | 86% | 710,000 |
| TOTAL REQUIREMENTS | 62,799,147 | 54,076,701 | 86% | 65,166,505 | 2,534,137 | 4% | 64,105,139 | 98% | 1,061,366 |

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

| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 4,946,976 | 4,946,976 | 100% | 3,554,722 | 8,290,858 | 233% | 3,538,972 | 100% | (15,750) B |
| Resources over Requirements | (8,212,047) | 1,004,365 | | (13,486,213) | (605,513) | | (13,327,584) | | 158,629 |
| Net Transfers - In (Out) | 6,262,132 | 2,355,049 | | 12,002,198 | - | | 11,234,451 | | (767,747) |
| TOTAL FUND BALANCE | $ 2,997,062 | $ 8,306,390 | 277% | $ 2,070,707 | $ 7,685,345 | 371% | $ 1,445,839 | 70% | ($624,868) |

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

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

# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Fiscal Year 2026 Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| State Grant | 7,039,983 | 7,313,099 | 104% | 6,158,039 | - | 0% | 5,840,842 | 95% | (317,197) | A |
| Environmental Health Fees | 1,637,892 | 1,727,069 | 105% | 1,746,506 | 34,976 | 2% | 1,746,506 | 100% | - | |
| State - Medicaid/Medicare | 1,587,117 | 1,119,530 | 71% | 981,950 | - | 0% | 981,950 | 100% | - | |
| State Miscellaneous | 468,636 | 735,462 | 157% | 938,600 | - | 0% | 942,400 | 100% | 3,800 | |
| Other | 775,406 | 530,988 | 68% | 591,085 | 6,962 | 1% | 598,047 | 101% | 6,962 | |
| Local Grants | 335,182 | 441,470 | 132% | 576,185 | 27,225 | 5% | 669,101 | 116% | 92,916 | B |
| OHP Capitation | 360,000 | 357,039 | 99% | 391,000 | - | 0% | 391,000 | 100% | - | |
| Interfund Contract- Gen Fund | 42,000 | - | 0% | 264,730 | - | 0% | 264,730 | 100% | - | |
| Patient Fees | 185,651 | 119,026 | 64% | 79,520 | - | 0% | 79,520 | 100% | - | |
| Federal Grants | 162,746 | 135,387 | 83% | 72,532 | - | 0% | 72,625 | 100% | 93 | C |
| OHP Fee for Service | 24,485 | 33,675 | 138% | 34,900 | - | 0% | 34,900 | 100% | - | |
| State Shared- Family Planning | 75,000 | 29,140 | 39% | - | - | | - | | - | |
| Vital Records | 318,000 | 363,086 | 114% | - | - | | - | | - | |
| TOTAL RESOURCES | 13,012,098 | 12,904,970 | 99% | 11,835,047 | 69,163 | 1% | 11,621,621 | 98% | (213,426) | |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Administration Allocation | 3,788,266 | 3,192,916 | 84% | 3,788,884 | - | 0% | 3,788,884 | 100% | - | |
| Personnel Services | 13,015,881 | 12,483,029 | 96% | 12,541,761 | 650,676 | 5% | 12,517,354 | 100% | 24,407 | D |
| Materials and Services | 2,928,582 | 2,149,815 | 73% | 1,795,108 | 83,515 | 5% | 1,793,368 | 100% | 1,740 | |
| TOTAL REQUIREMENTS | 19,732,729 | 17,825,760 | 90% | 18,125,753 | 734,191 | 4% | 18,099,606 | 100% | 26,147 | |

| 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 | 31,381 | 8% | 376,572 | 100% | - |
| Transfers In- OHP Mental Health | 303,304 | - | 0% | 308,337 | - | 0% | 308,337 | 100% | - |
| Transfers In - Video Lottery | 250,000 | 250,000 | 100% | 108,770 | 108,770 | 100% | 108,770 | 100% | - |
| Transfers Out | (1,173,640) | (1,165,061) | 99% | - | - | | - | | - |
| TOTAL TRANSFERS | 4,786,678 | 4,491,953 | 94% | 6,030,743 | 140,151 | 2% | 6,030,743 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 4,038,789 | 4,038,789 | 100% | 2,814,551 | 3,515,374 | 125% | 2,814,551 | 100% | - | E |
| Resources over Requirements | (6,720,631) | (4,920,790) | | (6,290,706) | (665,028) | | (6,477,985) | | (187,279) | |
| Net Transfers - In (Out) | 4,786,678 | 4,491,953 | | 6,030,743 | 140,151 | | 6,030,743 | | - | |
| TOTAL FUND BALANCE | $ 2,104,836 | $ 3,609,952 | 172% | $ 2,554,588 | $ 2,990,497 | 117% | $ 2,367,309 | 93% | ($187,279) | |

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

B Projections include $100k originally budgeted to be received in State Grant for regional modernization work

C Slight increase in originally budgeted NEHA award

D Personnel projection assumes an average of 4% vacancy.

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

# Budget to Actuals Report

## Community Development - Fund 295

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Admin - Operations | 144,238 | 139,218 | 97% | 144,500 | 11,134 | 8% | 144,500 | 100% | - |
| Code Compliance | 1,003,933 | 1,148,109 | 114% | 1,085,878 | 118,740 | 11% | 1,085,878 | 100% | - |
| Building Safety | 3,414,568 | 3,293,374 | 96% | 3,243,170 | 349,644 | 11% | 3,243,170 | 100% | - |
| Electrical | 918,502 | 882,298 | 96% | 1,039,420 | 99,808 | 10% | 1,039,420 | 100% | - |
| Onsite Wastewater | 1,028,065 | 972,267 | 95% | 1,144,292 | 96,065 | 8% | 1,144,292 | 100% | - |
| Current Planning | 1,916,960 | 2,290,585 | 119% | 2,205,985 | 246,131 | 11% | 2,205,985 | 100% | - |
| Long Range Planning | 974,972 | 1,177,134 | 121% | 1,059,924 | 144,631 | 14% | 1,059,924 | 100% | - |
| TOTAL RESOURCES | 9,401,238 | 9,902,984 | 105% | 9,923,169 | 1,066,153 | 11% | 9,923,169 | 100% | - |

| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Admin - Operations | 3,552,093 | 3,478,625 | 98% | 3,640,125 | 286,209 | 8% | 3,640,125 | 100% | - |
| Code Compliance | 801,574 | 758,557 | 95% | 870,608 | 54,930 | 6% | 870,608 | 100% | - |
| Building Safety | 2,133,076 | 1,993,855 | 93% | 2,298,843 | 141,014 | 6% | 2,298,843 | 100% | - |
| Electrical | 612,818 | 626,628 | 102% | 809,673 | 40,475 | 5% | 809,673 | 100% | - |
| Onsite Wastewater | 724,202 | 706,868 | 98% | 841,118 | 53,496 | 6% | 841,118 | 100% | - |
| Current Planning | 1,410,470 | 1,294,294 | 92% | 1,448,999 | 75,824 | 5% | 1,448,999 | 100% | - |
| Long Range Planning | 757,012 | 786,609 | 104% | 841,562 | 51,261 | 6% | 841,562 | 100% | - |
| TOTAL REQUIREMENTS | 9,991,245 | 9,645,436 | 97% | 10,750,928 | 703,209 | 7% | 10,750,928 | 100% | - |

| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In – CDD Building Reserve | 622,630 | 550,874 | 88% | 633,865 | - | 0% | 633,865 | 100% | - |
| Transfers In - CDD Electrical Reserve | 222,200 | 220,025 | 99% | 194,626 | - | 0% | 194,626 | 100% | - |
| Transfers In - CDD Operating Fund | 131,502 | - | 0% | - | - | | - | | - |
| Transfers in - General Fund | 100,000 | 21,876 | 22% | - | - | | - | | - |
| Transfers In - TRT | 100,000 | 100,000 | 100% | - | - | | - | | - |
| Transfers Out - CDD Reserve | (1,300,000) | (1,018,500) | 78% | - | - | | - | | - |
| Transfers Out | - | - | | (37,550) | - | 0% | (37,550) | 100% | - |
| TOTAL TRANSFERS | (123,668) | (125,725) | 102% | 790,941 | - | 0% | 790,941 | 100% | - |

| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 752,366 | 752,366 | 100% | 1,045,117 | 884,189 | 85% | 1,045,117 | 100% | - |
| Resources over Requirements | (590,007) | 257,548 | | (827,759) | 362,944 | | (827,759) | | - |
| Net Transfers - In (Out) | (123,668) | (125,725) | | 790,941 | - | | 790,941 | | - |
| TOTAL FUND BALANCE | $ 38,691 | $ 884,189 | 999% | $ 1,008,299 | $ 1,247,133 | 124% | $ 1,008,299 | 100% | $0 |

# Budget to Actuals Report

## Road - Fund 325

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Fiscal Year 2026 Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Motor Vehicle Revenue | 21,484,773 | 22,010,232 | 102% | 21,908,000 | 1,948,364 | 9% | 21,908,000 | 100% | - |
| Federal - PILT Payment | 2,741,447 | 2,401,480 | 88% | 2,401,500 | - | 0% | 2,401,500 | 100% | - |
| Other Inter-fund Services | 1,473,576 | 1,924,352 | 131% | 1,642,616 | 34,957 | 2% | 1,642,616 | 100% | - |
| Sale of Equip & Material | 486,300 | 605,063 | 124% | 431,000 | 90 | 0% | 431,000 | 100% | - |
| Forest Receipts | - | - | | 426,750 | - | 0% | 426,750 | 100% | - |
| Interest on Investments | 158,000 | 301,549 | 191% | 299,000 | 30,031 | 10% | 299,000 | 100% | - |
| Cities-Bend/Red/Sis/La Pine | 988,063 | 806,535 | 82% | 180,000 | - | 0% | 180,000 | 100% | - |
| Miscellaneous | 61,132 | 91,058 | 149% | 63,164 | 3,907 | 6% | 63,164 | 100% | - |
| Mineral Lease Royalties | 50,000 | 179,852 | 360% | 50,000 | - | 0% | 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% | - | 175 | | 2,200 | | 2,200 |
| State Miscellaneous | - | - | | - | 1,702 | | 10,635 | | 10,635 |
| IF Capital Projects - Revenue | - | 121,966 | | - | - | | - | | - |
| TOTAL RESOURCES | 27,585,291 | 28,539,189 | 103% | 27,423,030 | 2,019,226 | 7% | 27,435,865 | 100% | 12,835 |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 9,662,228 | 9,436,228 | 98% | 10,434,868 | 579,370 | 6% | 10,434,868 | 100% | - |
| Materials and Services | 9,992,969 | 8,534,768 | 85% | 9,278,474 | 805,696 | 9% | 9,278,474 | 100% | - |
| TOTAL REQUIREMENTS | 19,655,197 | 17,970,996 | 91% | 19,713,342 | 1,385,066 | 7% | 19,713,342 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers Out | (10,720,695) | (10,720,695) | 100% | (9,690,281) | (3,213) | 0% | (9,690,281) | 100% | - |
| TOTAL TRANSFERS | (10,720,695) | (10,720,695) | 100% | (9,690,281) | (3,213) | 0% | (9,690,281) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 5,997,546 | 5,997,546 | 100% | 4,420,593 | 5,845,044 | 132% | 5,845,044 | 132% | 1,424,451 |
| Resources over Requirements | 7,930,094 | 10,568,193 | | 7,709,688 | 634,160 | | 7,722,523 | | 12,835 |
| Net Transfers - In (Out) | (10,720,695) | (10,720,695) | | (9,690,281) | (3,213) | | (9,690,281) | | - |
| TOTAL FUND BALANCE | $ 3,206,945 | $ 5,845,044 | 182% | $ 2,440,000 | $ 6,475,991 | 265% | $ 3,877,286 | 159% | $1,437,286 |

# Budget to Actuals Report

## Adult P&P - Fund 355

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | 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 | 1,364,189 | 117% | 950,000 | - | 0% | 950,000 | 100% | - | |
| DOC Measure 57 | 259,307 | 309,115 | 119% | 270,000 | - | 0% | 294,947 | 109% | 24,947 | B |
| Interest on Investments | 73,000 | 125,990 | 173% | 101,000 | 10,039 | 10% | 101,000 | 100% | - | |
| Gen Fund-Opioid Settlement | 50,000 | - | 0% | 87,000 | - | 0% | 87,000 | 100% | - | |
| Interfund- Sheriff | 60,000 | 60,000 | 100% | 60,000 | 5,000 | 8% | 60,000 | 100% | - | |
| State Miscellaneous | 19,709 | - | 0% | 20,000 | - | 0% | 20,000 | 100% | - | |
| Miscellaneous | 500 | 18,306 | 999% | 500 | 800 | 160% | 5,300 | 999% | 4,800 | C |
| Oregon BOPPPS | - | 12,632 | | - | - | | - | | - | |
| TOTAL RESOURCES | 6,323,657 | 6,608,034 | 104% | 6,888,500 | 1,183,252 | 17% | 6,081,051 | 88% | (807,449) | |

| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 6,387,456 | 5,599,265 | 88% | 6,363,227 | 341,811 | 5% | 6,363,227 | 100% | - | |
| Materials and Services | 1,984,229 | 1,709,400 | 86% | 1,947,149 | 97,976 | 5% | 1,747,149 | 90% | 200,000 | D |
| TOTAL REQUIREMENTS | 8,371,685 | 7,308,665 | 87% | 8,310,376 | 439,788 | 5% | 8,110,376 | 98% | 200,000 | |

| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In- General Funds | 703,369 | 703,369 | 100% | 673,300 | 56,108 | 8% | 673,300 | 100% | - |
| Transfers Out | - | - | | (13,297) | (1,108) | 8% | (13,297) | 100% | - |
| Transfer to Vehicle Maint | (76,405) | (76,405) | 100% | (76,805) | (6,400) | 8% | (76,805) | 100% | - |
| TOTAL TRANSFERS | 626,964 | 626,964 | 100% | 583,198 | 48,600 | 8% | 583,198 | 100% | - |

| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 2,326,824 | 2,326,824 | 100% | 1,700,000 | 2,253,157 | 133% | 2,253,157 | 133% | 553,157 | E |
| Resources over Requirements | (2,048,028) | (700,632) | | (1,421,876) | 743,464 | | (2,029,325) | | (607,449) | |
| Net Transfers - In (Out) | 626,964 | 626,964 | | 583,198 | 48,600 | | 583,198 | | - | |
| TOTAL FUND BALANCE | $ 905,760 | $ 2,253,157 | 249% | $ 861,322 | $ 3,045,220 | 354% | $ 807,030 | 94% | ($54,292) | |

**A** Final Grant In Aid Allocation based on legislative changes.
**B** Final M57 Allocation based on legislative changes.
**C** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).
**D** Based on reduced funding from the state working on strategy to reduce materials and services.
**E** Fund balanced based on closeout of FY25 (Materials and services reduction along with vacancy savings from FY25).

# Budget to Actuals Report

## Road CIP - Fund 465

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | FY2025 Actuals | FY2025 % | Fiscal Year 2026 Budget | FY2026 Actuals | FY2026 % | 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 | 58,468 | 12% | 500,000 | 100% | - |
| Miscellaneous | - | - | | - | - | | - | | - |
| TOTAL RESOURCES | 1,357,339 | 1,499,037 | 110% | 1,384,712 | 58,468 | 4% | 1,384,712 | 100% | - |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Materials and Services | 134,492 | 134,492 | 100% | 111,704 | 9,309 | 8% | 111,704 | 100% | - |
| Capital Outlay | 16,189,012 | 8,268,355 | 51% | 18,910,997 | 83,979 | 0% | 18,910,997 | 100% | - |
| TOTAL REQUIREMENTS | 16,323,504 | 8,402,847 | 51% | 19,022,701 | 93,287 | 0% | 19,022,701 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In | 10,631,333 | 9,015,761 | 85% | 9,600,781 | - | 0% | 9,600,781 | 100% | - |
| TOTAL TRANSFERS | 10,631,333 | 9,015,761 | 85% | 9,600,781 | - | 0% | 9,600,781 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 15,675,284 | 15,675,284 | 100% | 15,387,122 | 17,787,235 | 116% | 17,787,235 | 116% | 2,400,113 |
| Resources over Requirements | (14,966,165) | (6,903,810) | | (17,637,989) | (34,820) | | (17,637,989) | | - |
| Net Transfers - In (Out) | 10,631,333 | 9,015,761 | | 9,600,781 | - | | 9,600,781 | | - |
| TOTAL FUND BALANCE | $ 11,340,452 | $ 17,787,235 | 157% | $ 7,349,914 | $ 17,752,415 | 242% | $ 9,750,027 | 133% | $2,400,113 |

# Budget to Actuals Report

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

FY26 YTD July 31, 2025

**8.33%**
Year Completed

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Hunnel Rd: Loco Rd to Tumalo Rd | | 218,471 | | | | | | | - |
| Powell Butte Hwy/Butler Market RB | 1,095,760 | 845,205 | 77% | | | | | | - |
| Wilcox Ave Bridge #2171-03 Replacement | 160,000 | 139,480 | 87% | | | | | | - |
| Paving Tumalo Rd/Deschutes Mkt Rd | 520,000 | 471,376 | 91% | | | | | | - |
| Hamehook Rd Bridge #16181 Rehabilitation | 1,930,500 | 1,747,935 | 91% | 40,000 | | 0% | 40,000 | 100% | - |
| NW Lower Bridge Way: 43rd St to Holmes Rd | 1,650,000 | 301,337 | 18% | 810,844 | | 0% | 810,844 | 100% | - |
| Northwest Way: NW Coyner Ave to NW Altmeter Wy | 85,000 | | 0% | 1,085,000 | | 0% | 1,085,000 | 100% | - |
| Tumalo Reservoir Rd: OB Riley to Sisemore Rd | 2,417,752 | 234,127 | 10% | 4,846,453 | | 0% | 4,846,453 | 100% | - |
| Local Road Pavement Preservation | - | | | 500,000 | | 0% | 500,000 | 100% | - |
| 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 | | 0% | 350,000 | 100% | - |
| S Century Dr / Spring River Rd Roun | 1,650,000 | 770,413 | | 4,012,300 | 81,828 | 2% | 4,012,300 | 100% | - |
| Burgess Rd/Day Rd Traffic Signal | 50,000 | | | 90,000 | | 0% | 90,000 | 100% | - |
| Powell Butte Hwy: McGrath Rd to US20 | 2,290,000 | 2,228,991 | | 350,000 | | 0% | 350,000 | 100% | - |
| Slurry Seal 2025 | 350,000 | 381,083 | | 500,000 | | 0% | 500,000 | 100% | - |
| Hamby Road School Zone Improvements | - | 111,715 | | | | | | | - |
| ODOT ARTS Program - Driver Speed Feedback Signs | 24,161 | 24,161 | | | | | | | - |
| Lazy River Dr Mailbox Improvements | 150,000 | 108,477 | | | | | | | - |
| Asphalt Leveling 2024 | 200,000 | 381,916 | | | | | | | - |
| Paving of Skyline Ranch Rd: Century Dr to City limits | | | | 1,370,000 | | | 1,370,000 | 100% | |
| Tumalo Rd | | 774 | | 1,760,000 | 2,151 | | 1,760,000 | 100% | - |
| Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP | | | | 83,400 | | | 83,400 | 100% | |
| Buckhorn Rd: MP 1.6 to Lower Bridge Way | | | | 250,000 | | | 250,000 | 100% | |
| Lower Bridge Way Repair | | | | 100,000 | | | 100,000 | 100% | |
| S Century Dr Bridge # 16181 Rehab | | | | 300,000 | | | 300,000 | 100% | |
| Signage improvements | 125,839 | | | 150,000 | | 0% | 150,000 | 100% | - |
| Indian Ford Rd | | | | 740,000 | | | 740,000 | 100% | |
| Knott Rd/Baker Rd: US 97 Interchange | | | | 300,000 | | | 300,000 | 100% | |
| FY 23 Guardrail Improvements | - | | | 150,000 | | 0% | 150,000 | 100% | - |
| Sidewalk Ramp Improvements | 100,000 | | 0% | 100,000 | | 0% | 100,000 | 100% | - |
| **TOTAL CAPITAL OUTLAY** | $ 16,189,012 | $ 8,268,355 | 51% | $ 18,910,997 | 83,979 | 0% | 18,910,997 | 100% | - |

# Budget to Actuals Report

## Solid Waste - Fund 610

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Franchise Disposal Fees | 9,940,000 | 10,220,274 | 103% | 11,440,000 | 642,450 | 6% | 11,440,000 | 100% | - A |
| Commercial Disp. Fee | 4,450,000 | 4,430,805 | 100% | 4,710,000 | 494,386 | 10% | 4,710,000 | 100% | - A |
| Private Disposal Fees | 3,420,000 | 3,722,944 | 109% | 4,070,000 | 419,791 | 10% | 4,070,000 | 100% | - A |
| Franchise 5% Fees | 635,000 | 772,676 | 122% | 750,000 | - | 0% | 750,000 | 100% | - |
| Yard Debris | 440,000 | 499,699 | 114% | 450,000 | 60,826 | 14% | 450,000 | 100% | - |
| State Grants | - | - | | 250,000 | - | 0% | 250,000 | 100% | - |
| Miscellaneous | 170,000 | 193,390 | 114% | 185,000 | 20,044 | 11% | 185,000 | 100% | - |
| Interest on Investments | 62,000 | 225,339 | 363% | 168,000 | 18,138 | 11% | 168,000 | 100% | - |
| Special Waste | 645,000 | 150,613 | 23% | 167,500 | 11,332 | 7% | 167,500 | 100% | - |
| Recyclables | 7,000 | 16,984 | 243% | 8,000 | 2,247 | 28% | 8,000 | 100% | - |
| Leases | 1 | 1 | 100% | 1 | - | 0% | 1 | 100% | - |
| Other Inter-fund Services | - | 40,000 | | - | - | | - | | - |
| Local Grants | - | 19,660 | | - | - | | - | | - |
| TOTAL RESOURCES | 19,769,001 | 20,292,385 | 103% | 22,198,501 | 1,669,214 | 8% | 22,198,501 | 100% | - |

| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 5,739,145 | 5,262,421 | 92% | 6,742,398 | 344,268 | 5% | 6,742,398 | 100% | - |
| Materials and Services | 8,994,999 | 7,590,600 | 84% | 9,460,502 | 220,076 | 2% | 9,460,502 | 100% | - |
| Capital Outlay | 282,000 | 90,226 | 32% | 477,000 | - | 0% | 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 | 15,248,303 | 88% | 18,981,700 | 564,344 | 3% | 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) | (1,995) | 0% | (4,673,934) | 100% | - |
| TOTAL TRANSFERS | (4,564,141) | (4,564,141) | 100% | (4,673,934) | (1,995) | 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 | 4,518,722 | 131% | 4,518,722 | 131% | 1,076,821 B |
| Resources over Requirements | 2,447,257 | 5,044,081 | | 3,216,801 | 1,104,870 | | 3,216,801 | | - |
| Net Transfers - In (Out) | (4,564,141) | (4,564,141) | | (4,673,934) | (1,995) | | (4,673,934) | | - |
| TOTAL FUND BALANCE | $ 1,921,897 | $ 4,518,722 | 235% | $ 1,984,768 | $ 5,621,597 | 283% | $ 3,061,589 | 154% | $1,076,821 |

**A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running 2.7% greater than last year-to-date. Franchise disposal fee payment of $267K was not received from Cascade Disposal by closing.

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

# Budget to Actuals Report

## Fair & Expo - Fund 615

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | FY2025 Actuals | FY2025 % | Fiscal Year 2026 Budget | FY2026 Actuals | FY2026 % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Events Revenue | 1,390,000 | 1,218,140 | 88% | 2,150,000 | 1,915 | 0% | 2,067,000 | 96% | (83,000) |
| Food & Beverage | 1,535,000 | 1,418,531 | 92% | 1,222,500 | 699 | 0% | 1,223,000 | 100% | 500 |
| Rights & Signage | 110,000 | 82,300 | 75% | 135,000 | 10,000 | 7% | 135,000 | 100% | - |
| Other Inter-fund Services | - | - | | 60,000 | 5,000 | 8% | 60,000 | 100% | - |
| Horse Stall Rental | 67,500 | 104,350 | 155% | 47,500 | - | 0% | 47,000 | 99% | (500) |
| Camping Fee | 37,500 | 42,171 | 112% | 37,500 | - | 0% | 37,000 | 99% | (500) |
| Miscellaneous | 5,000 | 23,650 | 473% | 19,000 | 146 | 1% | 18,000 | 95% | (1,000) |
| Interest on Investments | 16,000 | 23,482 | 147% | 6,000 | 1,712 | 29% | 6,000 | 100% | - |
| Storage | 45,000 | - | 0% | - | - | | - | | - |
| TOTAL RESOURCES | 3,206,000 | 2,912,625 | 91% | 3,677,500 | 19,473 | 1% | 3,593,000 | 98% | (84,500) |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Personnel Services | 1,851,584 | 1,633,161 | 88% | 1,843,250 | 94,950 | 5% | 1,843,000 | 100% | 250 |
| Personnel Services - F&B | 187,439 | 28,244 | 15% | 175,250 | - | 0% | 140,000 | 80% | 35,250 |
| Materials and Services | 1,917,689 | 1,526,865 | 80% | 2,337,378 | 104,917 | 4% | 2,039,000 | 87% | 298,378 |
| Materials and Services - F&B | 781,750 | 832,411 | 106% | 741,450 | 23,408 | 3% | 739,000 | 100% | 2,450 |
| Debt Service | 99,700 | 99,208 | 100% | 83,000 | - | 0% | 83,000 | 100% | - |
| TOTAL REQUIREMENTS | 4,838,162 | 4,119,890 | 85% | 5,180,328 | 223,275 | 4% | 4,844,000 | 94% | 336,328 |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers In - Room Tax | 1,011,000 | 963,000 | 95% | 978,285 | 81,524 | 8% | 978,285 | 100% | - |
| Transfers In - County Fair | 196,900 | 196,900 | 100% | 310,000 | 25,833 | 8% | 310,000 | 100% | - |
| Transfers In - Park Fund | 30,000 | 30,000 | 100% | 35,000 | 2,917 | 8% | 35,000 | 100% | - |
| Transfers Out | (10,777) | (10,777) | 100% | (10,777) | (898) | 8% | (10,777) | 100% | - |
| TOTAL TRANSFERS | 1,227,123 | 1,179,123 | 96% | 1,312,508 | 109,376 | 8% | 1,312,508 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 531,770 | 531,770 | 100% | 403,000 | 503,628 | 125% | 403,000 | 100% | - A |
| Resources over Requirements | (1,632,162) | (1,207,265) | | (1,502,828) | (203,802) | | (1,251,000) | | 251,828 |
| Net Transfers - In (Out) | 1,227,123 | 1,179,123 | | 1,312,508 | 109,376 | | 1,312,508 | | - |
| TOTAL FUND BALANCE | $ 126,731 | $ 503,628 | 397% | $ 212,680 | $ 409,202 | 192% | $ 464,508 | 218% | $251,828 |

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

# Budget to Actuals Report
## Annual County Fair - Fund 616
FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Gate Receipts | 780,000 | 923,260 | 118% | 950,000 | 392,829 | 41% | 950,000 | 100% | - |
| Concessions and Catering | 797,500 | 831,939 | 104% | 841,500 | 23,308 | 3% | 841,500 | 100% | - |
| Carnival | 430,000 | 468,142 | 109% | 455,000 | 217,260 | 48% | 455,000 | 100% | - |
| Commercial Exhibitors | 115,000 | 138,741 | 121% | 132,500 | 130,230 | 98% | 132,500 | 100% | - |
| Fair Sponsorship | 99,000 | 123,491 | 125% | 125,500 | 63,200 | 50% | 125,500 | 100% | - |
| State Grant | 53,167 | 53,167 | 100% | 53,167 | 250 | 0% | 53,167 | 100% | - |
| Rodeo Sponsorship | 30,000 | 37,220 | 124% | 45,000 | 37,150 | 83% | 45,000 | 100% | - |
| R/V Camping/Horse Stall Rental | 18,500 | 35,542 | 192% | 30,000 | 38,536 | 128% | 30,000 | 100% | - |
| Interest on Investments | 23,000 | 25,894 | 113% | 18,000 | 1,258 | 7% | 18,000 | 100% | - |
| Livestock Entry Fees | 2,000 | 3,130 | 157% | 3,450 | 4,654 | 135% | 3,450 | 100% | - |
| Merchandise Sales | 2,500 | 1,608 | 64% | 2,250 | 480 | 21% | 2,250 | 100% | - |
| Miscellaneous | - | 635 | | - | - | | - | | - |
| TOTAL RESOURCES | 2,350,667 | 2,642,768 | 112% | 2,656,367 | 909,156 | 34% | 2,656,367 | 100% | - |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Personnel Services | 229,798 | 243,946 | 106% | 284,780 | 17,716 | 6% | 284,780 | 100% | - |
| Materials and Services | 2,442,103 | 2,456,584 | 101% | 2,449,125 | 1,561,569 | 64% | 2,449,125 | 100% | - |
| TOTAL REQUIREMENTS | 2,671,901 | 2,700,530 | 101% | 2,733,905 | 1,579,285 | 58% | 2,733,905 | 100% | - |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Transfer In - TLT 1% | 75,000 | 75,000 | 100% | 75,000 | 6,250 | 8% | 75,000 | 100% | - |
| Transfer Out - Fair & Expo | (196,900) | (196,900) | 100% | (310,000) | (25,833) | 8% | (310,000) | 100% | - |
| TOTAL TRANSFERS | (121,900) | (121,900) | 100% | (235,000) | (19,583) | 8% | (235,000) | 100% | - |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Beginning Fund Balance | 509,451 | 509,451 | 100% | 371,000 | 329,790 | 89% | 371,000 | 100% | - A |
| Resources over Requirements | (321,234) | (57,761) | | (77,538) | (670,129) | | (77,538) | | - |
| Net Transfers - In (Out) | (121,900) | (121,900) | | (235,000) | (19,583) | | (235,000) | | - |
| TOTAL FUND BALANCE | $ 66,317 | $ 329,790 | 497% | $ 58,462 | ($ 359,923) | -616% | $ 58,462 | 100% | $0 |

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

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

| | Fair 2024 | Fair 2025 Actuals to Date | 2025 Projection |
|---|---|---|---|
| **RESOURCES** | | | |
| Gate Receipts | $ 926,552 | $ 301,332 | $ 950,000 |
| Carnival | 468,142 | 70,173 | 455,000 |
| Commercial Exhibitors | 463,575 | 506,853 | 508,723 |
| Livestock Entry Fees | 3,139 | 4,788 | 4,788 |
| R/V Camping/Horse Stall Rental | 35,788 | 36,312 | 36,312 |
| Merchandise Sales | 1,608 | 500 | 2,250 |
| Concessions and Catering | 506,742 | 490,318 | 507,500 |
| Fair Sponsorship | 147,752 | 91,292 | 171,250 |
| **TOTAL FAIR REVENUES** | **$ 2,553,296** | **$ 1,501,567** | **$ 2,635,822** |
| **OTHER RESOURCES** | | | |
| State Grant | 635 | 53,712 | 106,879 |
| Interest | 27,388 | 13,227 | 28,227 |
| Miscellaneous | - | - | - |
| **TOTAL RESOURCES** | **$ 2,581,319** | **$ 1,568,505** | **$ 2,770,928** |
| **REQUIREMENTS** | | | |
| Personnel | 222,365 | 142,825 | 247,295 |
| Materials & Services | 2,524,960 | 1,714,767 | 2,501,607 |
| **TOTAL REQUIREMENTS** | **$ 2,747,324** | **$ 1,857,592** | **$ 2,748,902** |
| **TRANSFERS** | | | |
| Transfer In - TRT 1% | 75,000 | 43,750 | 75,000 |
| Transfer Out - F&E Reserve | (54,753) | - | - |
| Transfer Out - Fair & Expo | (98,450) | (124,283) | (124,283) |
| **TOTAL TRANSFERS** | **$ (78,203)** | **$ (80,533)** | **$ (49,283)** |
| **Net Fair** | **$ (244,209)** | **$ (369,621)** | **$ (27,258)** |
| **Beginning Fund Balance on Jan 1** | **$ 1,020,140** | **$ 775,931** | **$ 775,931** |
| **Ending Balance** | **$ 775,931** | **$ 406,311** | **$ 748,674** |

# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
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 | 12,280 | 10% | 117,000 | 100% | - |
| Miscellaneous | - | 94,112 | | - | - | | - | | - |
| TOTAL RESOURCES | 88,000 | 229,192 | 260% | 117,000 | 12,280 | 10% | 117,000 | 100% | - |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Materials and Services | 475,000 | 256,097 | 54% | 475,000 | - | 0% | 475,000 | 100% | - |
| Capital Outlay | 785,000 | 31,257 | 4% | 790,000 | - | 0% | 790,000 | 100% | - A |
| TOTAL REQUIREMENTS | 1,260,000 | 287,354 | 23% | 1,265,000 | - | 0% | 1,265,000 | 100% | - |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Transfers In - TLT 1% | 465,396 | 442,396 | 95% | 448,946 | 37,412 | 8% | 448,946 | 100% | - |
| Transfers In - Fund 165 | 150,000 | 150,000 | 100% | - | - | | - | | - |
| TOTAL TRANSFERS | 615,396 | 592,396 | 96% | 448,946 | 37,412 | 8% | 448,946 | 100% | - |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Beginning Fund Balance | 3,179,332 | 3,179,332 | 100% | 3,614,000 | 3,713,566 | 103% | 3,614,000 | 100% | - B |
| Resources over Requirements | (1,172,000) | (58,162) | | (1,148,000) | 12,280 | | (1,148,000) | | - |
| Net Transfers - In (Out) | 615,396 | 592,396 | | 448,946 | 37,412 | | 448,946 | | - |
| TOTAL FUND BALANCE | $ 2,622,728 | $ 3,713,566 | 142% | $ 2,914,946 | $ 3,763,258 | 129% | $ 2,914,946 | 100% | $0 |

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

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

# Budget to Actuals Report

## RV Park - Fund 618

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| RV Park Fees < 31 Days | 450,000 | 484,640 | 108% | 450,000 | 49,693 | 11% | 450,693 | 100% | 693 |
| Cancellation Fees | 7,000 | 30,620 | 437% | 17,500 | 2,163 | 12% | 17,563 | 100% | 63 |
| RV Park Fees > 30 Days | 15,000 | 12,391 | 83% | 11,000 | - | 0% | 11,000 | 100% | - |
| Interest on Investments | 8,000 | 12,072 | 151% | 8,000 | 1,176 | 15% | 8,000 | 100% | - |
| Washer / Dryer | 5,000 | 6,978 | 140% | 5,000 | 1,609 | 32% | 5,079 | 102% | 79 |
| Miscellaneous | 2,500 | 2,797 | 112% | 1,500 | 258 | 17% | 1,430 | 95% | (70) |
| Vending Machines | 1,500 | 1,060 | 71% | 800 | 384 | 48% | 824 | 103% | 24 |
| TOTAL RESOURCES | 489,000 | 550,559 | 113% | 493,800 | 55,281 | 11% | 494,589 | 100% | 789 |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Personnel Services | 159,210 | 150,128 | 94% | 172,715 | 7,963 | 5% | 172,715 | 100% | - |
| Materials and Services | 344,054 | 220,924 | 64% | 355,503 | 17,621 | 5% | 336,722 | 95% | 18,781 |
| Debt Service | 223,600 | 223,299 | 100% | 56,100 | - | 0% | 56,100 | 100% | - |
| TOTAL REQUIREMENTS | 726,864 | 594,352 | 82% | 584,318 | 25,583 | 4% | 565,537 | 97% | 18,781 |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Transfers In - Park Fund | 160,000 | 160,000 | 100% | 160,000 | 13,333 | 8% | 160,000 | 100% | - |
| Transfers In - TLT Fund | 20,000 | 20,000 | 100% | 20,000 | 1,667 | 8% | 20,000 | 100% | - |
| Transfer Out - RV Reserve | (122,142) | (122,142) | 100% | (221,600) | (18,467) | 8% | (221,600) | 100% | - |
| TOTAL TRANSFERS | 57,858 | 57,858 | 100% | (41,600) | (3,467) | 8% | (41,600) | 100% | - |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Beginning Fund Balance | 312,766 | 312,766 | 100% | 199,000 | 326,832 | 164% | 199,000 | 100% | - A |
| Resources over Requirements | (237,864) | (43,792) | | (90,518) | 29,698 | | (70,948) | | 19,570 |
| Net Transfers - In (Out) | 57,858 | 57,858 | | (41,600) | (3,467) | | (41,600) | | - |
| TOTAL FUND BALANCE | $ 132,760 | $ 326,832 | 246% | $ 66,882 | $ 353,063 | 528% | $ 86,452 | 129% | $19,570 |

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

# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
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 | 5,635 | 10% | 58,000 | 100% | - |
| TOTAL RESOURCES | 45,000 | 60,431 | 134% | 58,000 | 5,635 | 10% | 58,000 | 100% | - |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Materials and Services | 100,000 | - | 0% | 100,000 | - | 0% | 100,000 | 100% | - |
| Capital Outlay | 70,000 | - | 0% | 70,000 | - | 0% | 70,000 | 100% | - A |
| TOTAL REQUIREMENTS | 170,000 | - | 0% | 170,000 | - | 0% | 170,000 | 100% | - |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Transfer In - RV Park Ops | 122,142 | 122,142 | 100% | 221,600 | 18,467 | 8% | 221,600 | 100% | - |
| TOTAL TRANSFERS | 122,142 | 122,142 | 100% | 221,600 | 18,467 | 8% | 221,600 | 100% | - |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Beginning Fund Balance | 1,521,389 | 1,521,389 | 100% | 1,530,000 | 1,703,962 | 111% | 1,530,000 | 100% | - B |
| Resources over Requirements | (125,000) | 60,431 | | (112,000) | 5,635 | | (112,000) | | - |
| Net Transfers - In (Out) | 122,142 | 122,142 | | 221,600 | 18,467 | | 221,600 | | - |
| TOTAL FUND BALANCE | $ 1,518,531 | $ 1,703,962 | 112% | $ 1,639,600 | $ 1,728,064 | 105% | $ 1,639,600 | 100% | $0 |

**A** Capital Outlay appropriations are a placeholder

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

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

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 Budget | Fiscal Year 2025 Actuals | % | Fiscal Year 2026 Budget | Actuals | % | Projection | % | $ Variance | |
|---|---|---|---|---|---|---|---|---|---|---|
| Workers' Compensation | 1,116,950 | 1,172,530 | 105% | 1,111,329 | 96,144 | 9% | 1,111,329 | 100% | - | |
| General Liability | 943,414 | 943,414 | 100% | 941,127 | 78,427 | 8% | 941,127 | 100% | - | A |
| Property Damage | 419,983 | 419,983 | 100% | 430,181 | 35,848 | 8% | 430,181 | 100% | - | |
| Unemployment | 362,214 | 345,948 | 96% | 364,469 | 105,451 | 29% | 364,469 | 100% | - | B |
| Vehicle | 250,030 | 250,030 | 100% | 245,300 | 20,442 | 8% | 245,300 | 100% | - | |
| Interest on Investments | 254,000 | 284,190 | 112% | 219,000 | 24,242 | 11% | 219,000 | 100% | - | |
| Skid Car Training | 30,000 | 46,926 | 156% | 45,000 | 566 | 1% | 45,000 | 100% | - | |
| Claims Reimbursement | 20,000 | 7,085 | 35% | 40,000 | - | 0% | 40,000 | 100% | - | |
| Process Fee- Events/ Parades | 2,000 | 1,705 | 85% | 3,000 | 100 | 3% | 3,000 | 100% | - | |
| Miscellaneous | 200 | 88,568 | 999% | 2,000 | - | 0% | 2,000 | 100% | - | C |
| TOTAL RESOURCES | 3,398,791 | 3,560,379 | 105% | 3,401,406 | 361,221 | 11% | 3,401,406 | 100% | - | |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Workers' Compensation | 2,000,000 | 2,102,318 | 105% | 2,000,000 | 321,302 | 16% | 2,000,000 | 100% | - |
| General Liability | 1,500,000 | 752,821 | 50% | 2,000,000 | 4,610 | 0% | 2,000,000 | 100% | - |
| Insurance Administration | 831,187 | 807,339 | 97% | 905,110 | 56,319 | 6% | 905,110 | 100% | - |
| Vehicle | 700,000 | 242,431 | 35% | 800,000 | (21,370) | -3% | 800,000 | 100% | - |
| Property Damage | 400,255 | 386,590 | 97% | 600,260 | 436,641 | 73% | 600,260 | 100% | - |
| Unemployment | 200,000 | 75,887 | 38% | 250,000 | 18,581 | 7% | 250,000 | 100% | - |
| TOTAL REQUIREMENTS | 5,631,442 | 4,367,386 | 78% | 6,555,370 | 816,083 | 12% | 6,555,370 | 100% | - |

| TRANSFERS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Transfers Out - Vehicle Replacement | (4,500) | (4,500) | 100% | (4,800) | (400) | 8% | (4,800) | 100% | - |
| TOTAL TRANSFERS | (4,500) | (4,500) | 100% | (4,800) | (400) | 8% | (4,800) | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 8,168,164 | 8,168,164 | 100% | 9,000,000 | 7,356,657 | 82% | 9,000,000 | 100% | - |
| Resources over Requirements | (2,232,651) | (807,006) | | (3,153,964) | (454,862) | | (3,153,964) | | - |
| Net Transfers - In (Out) | (4,500) | (4,500) | | (4,800) | (400) | | (4,800) | | - |
| TOTAL FUND BALANCE | $ 5,931,013 | $ 7,356,657 | 124% | $ 5,841,236 | $ 6,901,395 | 118% | $ 5,841,236 | 100% | $0 |

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

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

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

# Budget to Actuals Report

## Health Benefits - Fund 675

FY26 YTD July 31, 2025 (unaudited)

**8.3%**
Year Complete

| RESOURCES | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
| Internal Premium Charges | 35,507,169 | 34,078,384 | 96% | 35,820,000 | 1,977,291 | 6% | 35,820,000 | 100% | - A |
| COIC Premiums | 3,091,915 | 2,920,793 | 94% | 3,122,834 | 297,793 | 10% | 3,122,834 | 100% | - |
| Employee Co-Pay | 1,556,257 | 1,552,278 | 100% | 1,556,257 | 130,955 | 8% | 1,556,257 | 100% | - |
| Retiree / COBRA Premiums | 1,061,802 | 1,141,704 | 108% | 1,268,401 | 30,826 | 2% | 1,268,401 | 100% | - |
| Claims Reimbursement & Other | 800,000 | 1,417,607 | 177% | 800,000 | - | 0% | 800,000 | 100% | - B |
| Prescription Rebates | 626,446 | 710,163 | 113% | 666,008 | - | 0% | 666,008 | 100% | - |
| Interest on Investments | 211,200 | 307,732 | 146% | 242,000 | 39,864 | 16% | 242,000 | 100% | - |
| TOTAL RESOURCES | 42,854,789 | 42,128,660 | 98% | 43,475,500 | 2,476,730 | 6% | 43,475,500 | 100% | - |

| REQUIREMENTS | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Health Benefits | 32,172,026 | 29,227,128 | 91% | 35,790,482 | 693,117 | 2% | 35,790,482 | 100% | - |
| Deschutes On-Site Pharmacy | 4,942,177 | 4,096,724 | 83% | 5,108,296 | 10,750 | 0% | 5,108,296 | 100% | - |
| Deschutes On-Site Clinic | 1,600,661 | 1,319,167 | 82% | 1,466,802 | 9,233 | 1% | 1,466,802 | 100% | - |
| Wellness | 104,230 | 39,199 | 38% | 44,965 | 3 | 0% | 44,965 | 100% | - |
| TOTAL REQUIREMENTS | 38,819,094 | 34,682,218 | 89% | 42,410,545 | 713,103 | 2% | 42,410,545 | 100% | - |

| FUND BALANCE | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 3,859,732 | 3,859,732 | 100% | 7,500,000 | 11,306,174 | 151% | 10,300,000 | 137% | 2,800,000 C |
| Resources over Requirements | 4,035,695 | 7,446,442 | | 1,064,955 | 1,763,627 | | 1,064,955 | | - |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - |
| TOTAL FUND BALANCE | $ 7,895,427 | $ 11,306,174 | 143% | $ 8,564,955 | $ 13,069,800 | 153% | $ 11,364,955 | 133% | $2,800,000 D |

**A** Reflects a 1% increase to departments

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

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

**D** 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 July 31, 2025 (unaudited)

**8.3%**
Year Complete

| | Fiscal Year 2025 | | | Fiscal Year 2026 | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **RESOURCES** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Property Taxes - Current Yr | 11,556,000 | 11,535,115 | 100% | 12,020,000 | - | 0% | 12,020,000 | 100% | - | A |
| Telephone User Tax | 1,800,500 | 1,454,281 | 81% | 1,800,500 | - | 0% | 1,800,500 | 100% | - | B |
| Interest on Investments | 426,000 | 601,311 | 141% | 468,000 | 48,190 | 10% | 468,000 | 100% | - | |
| Police RMS User Fees | 255,000 | 274,257 | 108% | 274,200 | - | 0% | 274,200 | 100% | - | C |
| Contract Payments | 179,300 | 184,671 | 103% | 185,600 | - | 0% | 185,600 | 100% | - | |
| User Fee | 148,600 | 157,106 | 106% | 157,000 | 3,250 | 2% | 157,000 | 100% | - | |
| Data Network Reimbursement | 106,500 | 119,919 | 113% | 122,300 | - | 0% | 122,300 | 100% | - | |
| Property Taxes - Prior Yr | 90,000 | 123,969 | 138% | 95,000 | 22,179 | 23% | 95,000 | 100% | - | |
| State Reimbursement | 93,000 | 101,948 | 110% | 80,000 | 16,500 | 21% | 80,000 | 100% | - | D |
| Property Taxes - Jefferson Co. | 42,500 | 39,803 | 94% | 42,500 | 212 | 0% | 42,500 | 100% | - | |
| Miscellaneous | 36,500 | 42,421 | 116% | 36,000 | 1,640 | 5% | 36,000 | 100% | - | |
| TOTAL RESOURCES | 14,733,900 | 14,634,801 | 99% | 15,281,100 | 91,971 | 1% | 15,281,100 | 100% | - | |
| **REQUIREMENTS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Personnel Services | 10,237,093 | 9,568,731 | 93% | 11,064,394 | 597,019 | 5% | 11,064,394 | 100% | - | |
| Materials and Services | 4,267,026 | 3,220,025 | 75% | 4,437,521 | 428,642 | 10% | 4,437,521 | 100% | - | |
| Capital Outlay | 2,750,500 | 1,543,717 | 56% | 1,880,000 | 12,460 | 1% | 1,880,000 | 100% | - | |
| TOTAL REQUIREMENTS | 17,254,619 | 14,332,474 | 83% | 17,381,915 | 1,038,121 | 6% | 17,381,915 | 100% | - | |
| **TRANSFERS** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Transfers In | 515,000 | 515,000 | 100% | 630,000 | - | 0% | 630,000 | 100% | - | |
| Transfers Out | (515,000) | (515,000) | 100% | (630,000) | - | 0% | (630,000) | 100% | - | |
| TOTAL TRANSFERS | - | - | | - | - | | - | | - | |
| **FUND BALANCE** | Budget | Actuals | % | Budget | Actuals | % | Projection | % | $ Variance | |
| Beginning Fund Balance | 14,371,465 | 14,371,465 | 100% | 12,914,000 | 14,673,792 | 114% | 14,673,792 | 114% | 1,759,792 | |
| Resources over Requirements | (2,520,719) | 302,327 | | (2,100,815) | (946,150) | | (2,100,815) | | - | |
| Net Transfers - In (Out) | - | - | | - | - | | - | | - | |
| TOTAL FUND BALANCE | $ 11,850,746 | $ 14,673,792 | 124% | $ 10,813,185 | $ 13,727,642 | 127% | $ 12,572,977 | 116% | $1,759,792 | |

A Current year taxes received primarily in November, February and May.
B Telephone tax payments are received quarterly
C Invoices are mailed in the Spring
D State GIS reimbursements are received quarterly