



MEMORANDUM May

DATE: 29, 2024
TO: Board of County Commissioners
FROM: Dan Emerson, Budget and Financial Planning Manager
SUBJECT: Finance Report for April 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of April 30, 2024.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$43.2M or 97.1% of budget. By comparison, last year revenue YTD was \$40.8M and 93.2% of budget.
- *Expenses* YTD are \$36.6M and 79.1% of budget. By comparison, last year expenses YTD were \$35.7M and 78.7% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

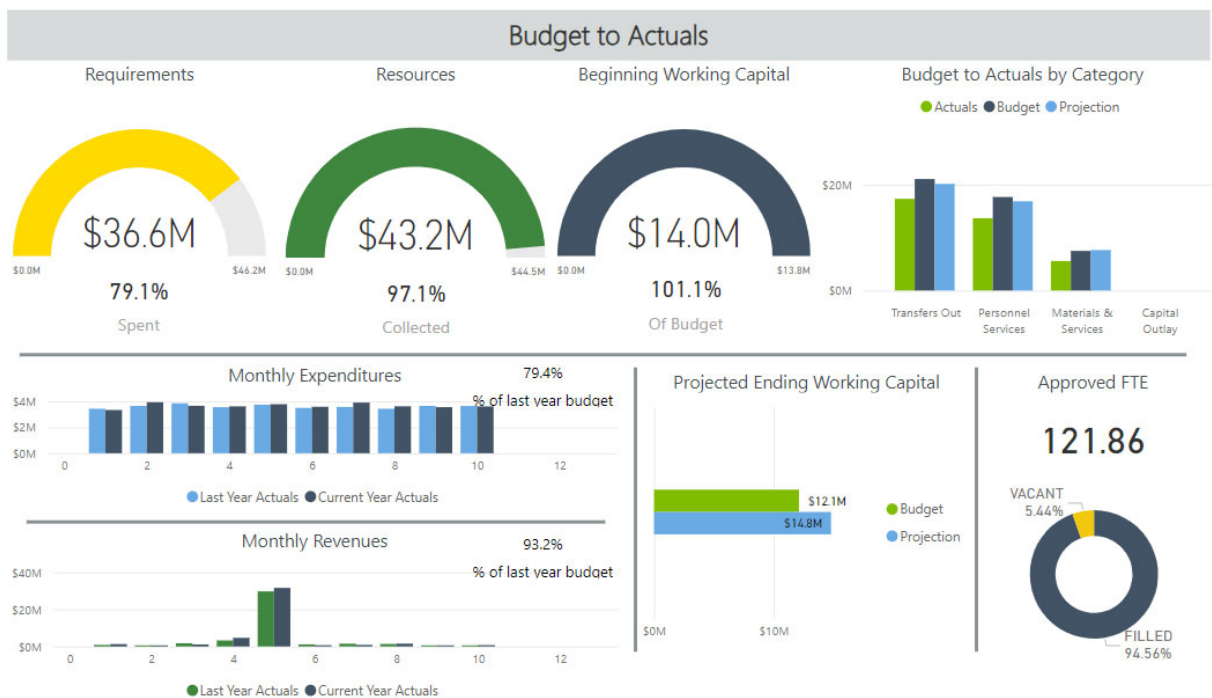
Thru GL Period: 10
 83.3%
 Year Complete

- Fund
- Select all
 - (Blank)
 - 001 - General Fund
 - 010 - Assmt-Clerk...
 - 020 - Code Abate...
 - 030 - Community ...
 - 040 - Court Techn...
 - 050 - Economic D...
 - 060 - General Co...
 - 070 - General Co...
 - 090 - Project Dev...
 - 120 - Law Library
 - 130 - Park Acquisi...
 - 132 - Park Develo...

Monthly GL Peri...
 0
 10

\$12.1M
 Contingency

(Blank)
 Reserves



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 April 30, 2024.

Position Control Summary

Position Control Summary FY24													July - June	
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	31.63	31.63	31.63	31.63	30.00	31.00	30.63	30.63	31.63	31.63			
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64	4.64	3.64	3.64			11.51%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48	10.48	10.48	10.48			
	Unfilled	1.00	-	-	0.58	0.58	-	-	-	-	-			2.07%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52	0.52	0.52	0.52			
	Unfilled	-	-	0.42	0.42	0.42	-	-	-	-	-			24.19%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10	58.10	59.10	58.10			
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00	3.00	2.00	3.00			3.68%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00			
	Unfilled	-	-	-	-	-	-	-	-	1.00	1.00			4.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00			
	Unfilled	1.00	1.00	1.00	-	-	-	-	-	-	-			10.00%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	114.23	115.23	114.23	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	7.64	6.64	7.64	-	-	5.87%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60	3.60	3.60	4.60			
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00	-			8.70%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00	47.00	46.00	44.00			
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00	2.00	3.00	5.00			6.73%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75	228.75	230.75	229.75			
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25	42.25	40.25	41.25			15.04%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00			50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33	395.23	397.23	388.33			
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68	25.78	23.78	34.68			7.71%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00	44.00	42.00	47.00			
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00	14.00	16.00	11.00			15.97%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00	60.00	60.00	60.00			
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00	2.00	2.00	2.00			6.45%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75	32.75	32.75	32.75			
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00	7.00	7.00	7.00			16.35%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00	36.00	38.00	38.00			
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00	5.00	3.00	3.00			20.73%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50	9.50	9.50			
	Unfilled	3.00	2.00	2.00	-	-	-	-	-	-	-			7.37%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50	11.50	12.50	13.50	13.50			
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00	5.00	4.00	4.00			32.04%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75	23.75	23.75	23.75	23.75			
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00			12.71%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75	8.75	9.75	9.75			
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	-	-			5.13%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00	13.00			
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00	-			8.46%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80	9.80	8.80	8.80	8.80			
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20	1.20	1.20	1.20			10.00%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	18.00			
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00	-			2.29%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25			
	Unfilled	-	-	-	-	-	-	-	-	-	-			0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57	56.10	56.10	53.53	53.53	55.53			
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91	6.48	6.48	4.48			8.85%
Total:														
	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	1,124.63	1,130.63	1,128.73	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	127.34	121.34	125.24	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	1,251.96	1,251.96	1,253.96	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%	10.17%	9.69%	9.99%			10.50%

A 2.0 FTE increase in Health Services



Budget to Actuals - Total Personnel and Overtime Report
FY24 YTD April 30, 2024

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 17,670,095	\$ 13,658,761	\$ 16,859,984	\$ 810,111	\$ 72,800	\$ 14,941	\$ 57,859
030 - Juvenile	6,852,966	5,258,373	6,455,606	397,360	50,000	76,865	(26,865)
160/170 - TRT	228,267	187,847	228,267	-	-	-	-
200 - ARPA	928,596	731,915	928,596	-	-	-	-
220 - Justice Court	651,767	528,956	650,977	790	-	-	-
255 - Sheriff's Office	47,515,968	36,282,256	44,024,286	3,491,682	1,989,500	2,133,422	(143,922)
274 - Health Services	50,668,863	41,318,009	51,641,176	(972,313)	200	89,771	(89,571)
295 - CDD	8,219,303	5,872,906	7,236,471	982,832	38,000	10,190	27,810
325 - Road	8,406,468	6,796,591	8,244,729	161,739	100,000	171,457	(71,457)
355 - Adult P&P	5,907,511	4,229,153	5,132,022	775,489	9,000	7,231	1,769
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	3,093,779	4,020,900	88,083	95,000	56,447	38,553
615 - Fair & Expo	1,896,951	1,261,999	1,462,933	434,018	40,000	75,669	(35,669)
616 - Annual County Fair	276,531	148,376	203,941	72,590	-	1,044	(1,044)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	72,600	91,534	(206)	5,500	2,673	2,827
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	370,628	457,758	(5,295)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	7,022,408	8,574,403	457,642	445,000	250,129	194,871
999 - All Other Funds	16,265,342	12,201,816	16,240,042	25,300	38,000	35,139	2,861
Total	\$ 179,173,447	\$ 139,036,374	\$ 172,453,625	\$ 6,719,822	\$ 2,883,000	\$ 2,924,979	\$ (41,979)



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	43,136,176	97%	45,369,578	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	546,611	54%	1,018,882	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	10,965,090	86%	12,335,083	97%
200 - ARPA	105,186	14,955,890	999%	14,458,597	9,754,412	67%	9,790,352	68%
220 - Justice Court	525,032	518,001	99%	525,540	440,865	84%	526,610	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	56,948,851	97%	59,048,818	101%
274 - Health Services	57,787,985	55,638,108	96%	60,343,687	54,629,459	91%	60,691,196	101%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	6,883,837	66%	8,184,132	78%
325 - Road	24,889,063	25,698,009	103%	26,673,711	21,897,518	82%	26,670,006	100%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	5,779,482	104%	5,919,085	107%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	2,291,733	105%	2,998,300	138%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	14,490,593	91%	17,207,041	108%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	2,302,042	98%	2,524,802	108%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,466,200	106%	2,479,136	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	207,490	320%	221,369	342%
618 - RV Park	642,252	579,826	90%	530,800	422,767	80%	486,915	92%
619 - RV Park Reserve	6,298	21,589	343%	34,300	37,176	108%	43,960	128%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	3,294,714	98%	3,852,624	115%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	25,450,855	83%	31,705,354	103%
705 - 911	13,744,678	14,120,981	103%	14,034,323	12,881,288	92%	14,238,514	101%
999 - Other	62,651,873	65,511,028	105%	81,766,214	60,355,582	74%	80,023,453	98%
TOTAL RESOURCES	332,985,219	348,711,997	105%	388,021,723	335,182,738	86%	385,335,210	99%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD April 30, 2024 (unaudited)

83.3%

Year Complete

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	24,337,373	23,057,601	95%	25,155,807	19,229,426	76%	24,510,046	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	6,474,640	76%	8,022,332	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	6,133,721	89%	6,789,404	98%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	3,316,424	34%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	671,553	82%	821,580	100%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	47,648,804	73%	62,150,415	95%
274 - Health Services	70,979,127	62,912,108	89%	72,307,648	52,989,673	73%	68,287,981	94%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	7,257,363	71%	8,985,548	87%
325 - Road	16,188,996	13,822,550	85%	17,124,761	11,672,269	68%	16,259,742	95%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	5,718,128	75%	6,932,313	92%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	16,362,299	69%	23,368,287	98%
610 - Solid Waste	11,754,672	10,769,061	92%	14,404,234	9,722,669	67%	14,295,898	99%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	2,994,581	80%	3,454,095	92%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,255,031	87%	2,364,911	92%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	422,038	39%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	413,126	67%	531,910	86%
619 - RV Park Reserve	100,000	5,532	6%	174,000	45,252	26%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	3,327,810	70%	4,508,286	95%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	25,972,424	80%	32,716,861	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	11,211,550	74%	14,656,118	97%
999 - Other	108,884,843	63,570,653	58%	92,903,865	43,471,398	47%	81,948,670	88%
TOTAL REQUIREMENTS	446,705,009	353,764,458	79%	415,843,094	277,310,179	67%	391,621,605	94%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD April 30, 2024 (unaudited)

83.3%

Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,963,314)	(17,243,952)	82%	(20,053,234)	96%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	5,602,500	84%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(5,786,252)	67%	(8,073,041)	94%
200 - ARPA	-	-		(5,022,145)	(400,000)	8%	(400,000)	8%
220 - Justice Court	263,217	224,696	85%	364,688	303,900	83%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	2,875,377	85%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	5,330,308	66%	6,194,205	77%
295 - CDD	(911,585)	(835,505)	92%	466,530	88,905	19%	478,699	103%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	384,130	75%	510,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(1,703,962)	(1,961,630)	115%	(1,703,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	856,860	98%	994,494	114%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(28,750)	83%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	576,340	70%	657,158	80%
618 - RV Park	(81,566)	(81,566)	100%	128,436	133,690	104%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	42,970	83%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(120,910)	79%	(553,403)	361%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	15,348,586	12,046,513	78%	11,582,349	75%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,984,330	124%	12,115,095	20,647,127	14,790,628	122%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,203,159	1,203,251	169%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	3,572,479	2,000,000	111%
200 - ARPA	-	401,204	999%	-	6,439,192	38,349	999%
220 - Justice Court	22,066	-	0%	67,858	73,212	69,718	103%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	23,176,638	11,277,204	155%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	19,489,207	11,116,534	149%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,038,096	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	9,876,928	5,061,943	214%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	3,456,419	2,508,656	171%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	14,277,340	15,477,920	156%
610 - Solid Waste	556,359	2,743,514	493%	2,303,600	5,549,808	3,950,695	172%
615 - Fair & Expo	315,960	547,764	173%	32,617	712,085	612,965	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	703,865	601,169	263%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,119,021	2,545,755	106%
618 - RV Park	82,920	166,640	201%	135,220	309,970	250,081	185%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,504,453	1,391,083	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	9,169,300	8,114,242	125%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	5,586,429	5,096,491	134%
705 - 911	8,926,080	13,393,950	150%	12,122,906	15,063,688	12,976,346	107%
999 - Other	56,596,539	109,244,434	193%	105,016,103	137,816,048	112,618,185	107%
TOTAL FUND BALANCE	125,670,346	225,270,989	179%	178,997,732	282,784,464	212,701,214	119%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	37,130,147	99%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	324,299	102%	329,000	103%	11,000
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	3,254,952	94%	3,833,614	110%	352,770
Assessor	964,246	713,767	74%	775,350	567,211	73%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	1,017,604	81%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	7,543	74%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	509,397	92%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	114,834	84%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	145,836	56%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	58,333	27%	70,000	33%	(145,000) C
Non-Departmental	-	-	-	-	6,020	-	6,605	-	6,605
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	43,136,176	97%	45,369,578	102%	961,362

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	4,558,237	74%	5,710,597	92%
Clerk	2,432,710	2,098,659	86%	2,351,515	1,633,032	69%	2,278,594	97%	72,921 E
BOPTA	92,177	82,488	89%	97,522	65,902	68%	86,121	88%	11,401 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	9,010,868	77%	11,407,078	98%	229,594 G
Medical Examiner	438,702	320,660	73%	461,224	261,654	57%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	730,758	78%	911,888	97%	28,882 H
Veterans	809,390	758,902	94%	919,283	736,000	80%	967,023	105%	(47,740) I
Property Management	508,359	418,433	82%	539,558	409,225	76%	512,105	95%	27,453 J
Non-Departmental	2,260,456	2,237,744	99%	2,019,666	1,823,750	90%	2,175,416	108%	(155,750)
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,155,807	19,229,426	76%	24,510,046	97%	645,761

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	87,570	84%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(17,331,522)	82%	(20,157,024)	96%	910,080 L
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,963,314)	(17,243,952)	82%	(20,053,234)	96%	910,080

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%
Resources over Requirements	19,135,335	19,977,233	-	19,252,409	23,906,750	-	20,859,532	-	1,607,123
Net Transfers - In (Out)	(20,871,416)	(19,890,038)	-	(20,963,314)	(17,243,952)	-	(20,053,234)	-	910,080
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,115,095	\$ 20,647,127	170%	\$ 14,790,628	122%	\$ 2,675,533

- A** Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Due to the USSC Tyler v. Hennepin ruling on foreclosed property proceeds, Property Management will not receive the anticipated \$145,000.
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.6%
- E** Projected Personnel savings based on FY24 average vacancy rate of 2.3%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.5%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel based on overage to date
- J** Projected Personnel based on vacancy savings to date
- K** Final payment to the General Fund from Finance Reserves for ERP Implementation
- L** Estimating Behavioral Health will return approximately \$850K of County General Funds in FY24.



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	459,333	87%	476,611	231,249	49%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	51,174	48%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	78,200	87%	90,228	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	53,460	71%	60,000	80%	(15,000) C
Miscellaneous	42,500	66,375	156%	56,500	41,106	73%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	26,680	51%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	44,145	118%	52,460	140%	14,960
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	9,725	65%	13,000	87%	(2,000) D
Food Subsidy	10,000	13,116	131%	10,000	7,812	78%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	3,062	61%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	546,611	54%	1,018,882	100%	4,714

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	5,258,373	77%	6,455,606	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	1,187,003	74%	1,537,461	96%	61,587 F
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- G
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	6,474,640	76%	8,022,332	95%	458,947

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	5,665,510	83%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(63,010)	83%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	5,602,500	84%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(5,928,029)	-	(7,003,450)	-	463,661
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	5,602,500	84%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,203,159	169%	\$ 1,203,251	169%	\$492,349

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Out of county utilization is lower than anticipated. Flucuates depending on other County needs.
- D** Based on fees and current trends.
- E** Projected Personnel savings based on FY24 average vacancy rate of 6.3%
- F** Materials and services projections based on current spending trends.
- G** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	10,869,112	86%	12,220,000	97%	(410,000) A
Interest on Investments	50,408	95,656	190%	121,790	95,517	78%	114,583	94%	(7,207)
Miscellaneous	-	161		-	460		500		500
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	10,965,090	86%	12,335,083	97%	(416,707)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,675,886	3,417,576	93%	3,378,641	2,732,315	81%	3,265,822	97%
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	193,417	74%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	177,989	83%	213,587	100%	-
Software	47,251	46,125	98%	47,600	30,000	63%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	6,133,721	89%	6,789,404	98%	112,819

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(16,660)	83%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(62,500)	83%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(303,900)	83%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(307,010)	83%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(385,090)	83%	(447,655)	97%	14,464 D
Transfer Out - General County Reserve	-	-		(723,720)	(603,100)	83%	(1,412,223)	195%	(688,503) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(840,840)	83%	(975,271)	97%	33,752
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	(224,002)	12%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(3,043,150)	83%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(5,786,252)	67%	(8,073,041)	94%	502,213

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%
Resources over Requirements	508,064	926,457		5,849,567	4,831,368		5,545,679		(303,888)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(5,786,252)		(8,073,041)		502,213
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 3,572,479	198%	\$ 2,000,000	111%	\$198,325

- A** Room tax revenue down 3.0% from FY23
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	-	0%	-	0%	(4,622,145)
Interest on Investments	105,186	293,106	279%	319,460	237,420	74%	273,360	86%	(46,100)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	9,754,412	67%	9,790,352	68%	(4,668,245)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	1,942,944	30%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	116,577	7%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	777,370	101%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	329,534	59%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	150,000	59%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	3,316,424	34%	9,753,207	99%	84,449

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	6,437,988		37,145		(4,583,796)
Net Transfers - In (Out)	-	-		(5,022,145)	(400,000)		(400,000)		4,622,145
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 6,439,192	999%	\$ 38,349	999%	\$38,349



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	439,485	84%	525,000	100%	-
Interest on Investments	32	513	999%	540	1,381	256%	1,610	298%	1,070
TOTAL RESOURCES	525,032	518,001	99%	525,540	440,865	84%	526,610	100%	1,070

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	528,956	81%	650,977	100%
Materials and Services	161,535	150,549	93%	170,603	142,597	84%	170,603	100%	- ^A
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	671,553	82%	821,580	100%	790

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	303,900	83%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	303,900	83%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(230,688)		(294,970)		1,860
Net Transfers - In (Out)	263,217	224,696		364,688	303,900		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 73,212	108%	\$ 69,718	103%	\$ 1,860

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,424,303	100%	38,006,062	37,036,826	97%	38,006,062	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,802,005	97%	15,189,654	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	4,157,025	91%	4,754,752	104%	171,180
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	278,276	84%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	434,058	164%	492,250	186%	228,250
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	119,127	99%	131,100	109%	11,100
LED #2 Interest	22,716	73,353	323%	65,000	121,535	187%	145,000	223%	80,000
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	56,948,851	97%	59,048,818	101%	490,530

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	1,027,593	84%	1,335,333	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	353,000	57%	458,820	73%	165,457
Rickard Ranch	264,871	278,671	105%	334,232	250,948	75%	382,199	114%	(47,967)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	4,362,108	76%	5,365,543	93%	406,406
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	890,934	87%	1,087,655	107%	(68,634)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	3,290,983	72%	4,492,876	98%	82,042
Detective	3,583,825	4,105,995	115%	4,773,538	3,431,937	72%	4,308,561	90%	464,977
Patrol	14,880,315	14,858,735	100%	16,270,641	11,717,617	72%	15,895,694	98%	374,947
Records	904,493	687,442	76%	855,590	556,173	65%	711,024	83%	144,566
Adult Jail	22,809,320	20,842,708	91%	23,784,474	16,717,011	70%	21,470,234	90%	2,314,240
Court Security	424,769	598,098	141%	600,590	471,922	79%	574,719	96%	25,871
Emergency Services	829,997	545,477	66%	808,931	532,836	66%	699,595	86%	109,336
Special Services	2,047,792	2,374,496	116%	2,779,458	2,321,224	84%	2,843,264	102%	(63,806)
Training	1,907,588	1,986,740	104%	1,537,498	1,020,638	66%	1,394,833	91%	142,665
Other Law Enforcement	820,836	958,658	117%	634,835	703,879	111%	1,080,065	170%	(445,230)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	47,648,804	73%	62,150,415	95%	3,490,682

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	3,043,150	83%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	(6,500)	100%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(161,273)	60%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	2,875,377	85%	3,377,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	9,300,047	-	(3,101,597)	-	3,981,212
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,377,587	2,875,377	-	3,377,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 23,176,638	318%	\$ 11,277,204	155%	\$3,981,212

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

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



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,757,820	21,430,490	90%	20,785,817	87%	(2,972,003)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	14,757,747	89%	17,416,057	106%	921,943
State Miscellaneous	8,901,719	7,751,386	87%	5,793,079	4,256,087	73%	5,326,827	92%	(466,252)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	4,430,188	90%	5,316,230	107%	368,649
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,122,222	135%	2,074,226	132%	506,332
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,370,683	93%	1,517,060	103%	38,154
Federal Grants	2,615,634	2,390,105	91%	1,440,560	618,671	43%	1,353,559	94%	(87,001)
Patient Fees	615,644	748,534	122%	1,087,790	695,809	64%	839,259	77%	(248,531)
Other	1,169,317	1,976,339	169%	1,061,371	1,956,739	184%	2,294,741	216%	1,233,370
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	883,413	85%	1,142,602	110%	108,111
Medicaid	430,863	746,146	173%	431,000	834,010	194%	1,000,818	232%	569,818
Vital Records	300,000	354,158	118%	315,000	270,750	86%	334,388	106%	19,388
Interest on Investments	97,750	390,781	400%	262,007	596,119	228%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	221,995	106%	266,394	127%	56,894
Liquor Revenue	177,574	161,412	91%	177,574	128,657	72%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	55,878	35%	67,054	42%	(90,946)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	60,343,687	54,629,459	91%	60,691,196	101%	347,509

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	4,984	-	0%	-	0%
Personnel Services	50,658,752	48,187,764	95%	50,668,863	41,318,009	82%	51,641,176	102%	(972,313)
Materials and Services	19,393,800	14,220,207	73%	21,286,301	11,508,905	54%	16,437,107	77%	4,849,194
Capital Outlay	926,575	504,137	54%	347,500	162,759	47%	209,698	60%	137,802
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	72,307,648	52,989,673	73%	68,287,981	94%	4,019,667

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	5,650,020	83%	5,923,314	87%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	201,167	9%	830,397	38%	(1,380,176)
Transfers In - TRT	418,417	418,417	100%	368,417	307,010	83%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(827,889)	62%	(927,923)	70%	404,751
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	5,330,308	66%	6,194,205	77%	(1,832,251)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	1,639,786	-	(7,596,785)	-	4,367,176
Net Transfers - In (Out)	8,007,942	5,850,465	73%	8,026,456	5,330,308	66%	6,194,205	77%	(1,832,251)
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 19,489,207	261%	\$ 11,116,534	149%	\$ 3,636,523



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	391,610	90%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	596,119	228%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	337,634	211%	145,279	91%	(14,721) A
Other	160,495	33,725	21%	9,000	140,199	999%	141,613	999%	132,613 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	1,465,562	169%	1,373,831	159%	507,475

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	5,252,063	81%	6,657,527	102%
Materials and Services	6,998,683	6,732,321	96%	7,571,421	6,180,635	82%	7,612,530	101%	(41,109)
Capital Outlay	12,000	-	0%	43,750	120	0%	21,670	50%	22,080
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,633,378)	-	0%	(12,633,378)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	11,432,818	762%	1,658,349	110%	(157,043)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(265,140)	88%	(315,174)	105%	(15,000)
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(265,140)	121%	(233,924)	107%	(15,000)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,844	103%
Resources over Requirements	(1,061,752)	(70,758)		(634,950)	(9,967,256)		(284,518)		350,432
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(265,140)		(233,924)		(15,000)
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 6,445,553)	-229%	\$ 3,268,402	116%	\$456,732

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections over budget due to increased health and benefit charges. Budget adjustment to move contingency to personnel services expected at fiscal year-end. Projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,967,689	16,542,025	92%	14,642,992	81%	(3,324,697) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	14,366,138	89%	16,886,708	105%	827,943 B
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	4,405,303	89%	5,286,364	107%	359,033
State Miscellaneous	8,027,373	7,063,393	88%	4,924,368	4,019,213	82%	4,806,795	98%	(117,573) C
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,501,823	111%	1,417,285	105%	68,342 D
Federal Grants	2,017,169	1,636,693	81%	1,285,560	566,349	44%	1,213,292	94%	(72,268) E
Other	719,670	730,175	101%	631,245	574,966	91%	679,167	108%	47,922
Patient Fees	519,344	607,872	117%	448,500	527,798	118%	637,574	142%	189,074 F
Medicaid	430,863	746,146	173%	431,000	834,010	194%	1,000,818	232%	569,818 G
State - Medicare	337,614	234,401	69%	209,500	221,995	106%	266,394	127%	56,894
Liquor Revenue	177,574	161,412	91%	177,574	128,657	72%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,537,475	43,688,279	90%	47,141,963	97%	(1,395,512)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,546,200	-	0%	9,546,200	100%
Personnel Services	32,453,031	31,307,705	96%	32,270,785	26,431,206	82%	33,089,180	103%	(818,395) H
Materials and Services	9,948,652	5,531,099	56%	11,390,566	3,775,456	33%	6,501,744	57%	4,888,822 I
Capital Outlay	497,443	312,691	63%	160,250	119,291	74%	119,290	74%	40,960
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,367,801	30,325,954	57%	49,256,414	92%	4,111,387

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	1,859,480	83%	1,374,613	62%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	429,182	24%	(1,380,176) K
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749) L
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	1,296,731	36%	1,241,046	35%	(2,318,751)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	13,362,325	-	(2,114,451)	-	2,715,875
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	1,296,731	-	1,241,046	-	(2,318,751)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 19,338,887	711%	\$ 3,806,425	140%	\$1,087,365

- A** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Capitation coming in higher than budgeted. OHP enrollment redetermination budgeted at 13%, and revised estimates projected to be 8.9%.
- C** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Additional funds received for COHC QIM (\$387K). Grant funds will be reconciled at end of year, and projections include estimated adjustments for anticipated unearned revenue, including: COHC Older Adults projected under budget by (\$211K) and City of Bend MCAT (\$68K). Exact amounts will be finalized at fiscal year-end.
- E** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- F** Patient fees trending higher than budgeted.
- G** CCBHC rebased rates increasing revenue above budgeted amounts.
- H** Personnel projections over budget due to increased health and benefit charges, lower than budgeted vacancy rates, and workforce stipends. Budget adjustment to move contingency to personnel services expected at fiscal year-end.
- I** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- J** An estimated \$856,826 of County General Fund allocated to Behavioral Health is anticipated to be returned. Final amounts will be calculated in July after all local match payments are solidified.
- K** Only \$165K of originally-budgeted \$1.4M for La Pine Community Health Clinic anticipated in FY24. Remainder expected to be incurred during FY25.
- L** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,630,131	4,550,830	81%	5,997,546	107%	367,415
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,370,683	93%	1,517,060	103%	38,154
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	883,413	85%	1,142,602	110%	108,111
State Miscellaneous	874,346	687,993	79%	868,711	236,874	27%	520,032	60%	(348,679)
Patient Fees	96,300	140,662	146%	639,290	168,012	26%	201,685	32%	(437,605)
Other	289,152	1,212,439	419%	421,126	1,241,574	295%	1,473,961	350%	1,052,835
Vital Records	300,000	354,158	118%	315,000	270,750	86%	334,388	106%	19,388
Local Grants	856,892	792,463	92%	218,951	620,399	283%	656,941	300%	437,990
State Shared- Family Planning	125,000	152,985	122%	158,000	55,878	35%	67,054	42%	(90,946)
Federal Grants	144,060	161,233	112%	155,000	52,322	34%	140,267	90%	(14,733)
OHP Fee for Service	18,260	31,245	171%	20,250	24,885	123%	29,866	147%	9,616
OHP Capitation	-	-	-	-	-	-	94,000	-	94,000
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,939,856	9,475,618	87%	12,175,402	111%	1,235,546

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,963,714	2,963,714	100%	3,092,162	-	0%	3,087,178	100%
Personnel Services	11,466,901	10,786,883	94%	11,878,565	9,634,740	81%	11,894,469	100%	(15,904)
Materials and Services	2,446,466	1,956,788	80%	2,324,314	1,552,814	67%	2,322,833	100%	1,481
Capital Outlay	417,132	191,446	46%	143,500	43,348	30%	68,738	48%	74,762
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,438,541	11,230,902	64%	17,373,218	100%	65,323

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	3,790,540	83%	4,548,701	100%
Transfers In - TRT	418,417	418,417	100%	368,417	307,010	83%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	201,167	63%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	4,298,717	92%	5,187,083	111%	501,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,052,440	108%
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,755,283)	-	(5,197,816)	-	1,300,869
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	4,298,717	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 6,595,873	338%	\$ 4,041,707	207%	\$2,092,426

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted, primarily in the new Family Connects Oregon program.
- E** Projections include Opioid Settlement Payments.
- F** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- G** As of April 2024, Health Services will receive a new Medicaid per member per month payment for perinatal care continuum (PCC) program.
- H** Projections include anticipated 3% vacancy.
- I** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	106,011	67%	141,200	90%	(16,100)
Code Compliance	1,171,592	915,867	78%	1,124,181	676,981	60%	805,452	72%	(318,729) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	2,734,477	69%	3,380,742	85%	(610,646) A
Electrical	1,022,005	769,054	75%	902,175	645,576	72%	757,675	84%	(144,500) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	739,106	80%	876,640	95%	(47,240) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	1,345,552	58%	1,502,115	65%	(802,447) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	636,132	60%	720,308	68%	(337,046) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	6,883,837	66%	8,184,132	78%	(2,276,708)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	2,432,257	75%	2,954,251	91%
Code Compliance	805,614	714,049	89%	743,931	511,855	69%	649,912	87%	94,019 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,491,876	71%	1,892,184	91%	196,358 B
Electrical	641,837	538,383	84%	583,718	449,786	77%	559,630	96%	24,088 B
Onsite Wastewater	753,369	754,829	100%	865,670	612,780	71%	742,215	86%	123,455 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	1,167,580	63%	1,468,101	79%	389,634 B
Long Range Planning	998,739	893,682	89%	888,677	591,227	67%	719,255	81%	169,422 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	7,257,363	71%	8,985,548	87%	1,284,013

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	193,925	38%	481,484	94%
Transfers in - General Fund	160,000	139,916	87%	100,000	32,228	32%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670		86,721	61,937	71%	114,152	132%	27,431
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(89,590)	83%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(109,595)	89%	(109,393)	89%	13,359 D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	88,905	19%	478,699	103%	12,169

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,717	100%
Resources over Requirements	442,215	(10,734)		191,279	(373,526)		(801,416)		(992,695)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	88,905		478,699		12,169
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,038,096	53%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	17,616,138	85%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	569,175	39%	1,410,112	97%	(39,903)
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	1,002,906	131%	239,735
Federal Reimbursements	-	7,641		689,703	342,290	50%	367,290	53%	(322,413)
Sale of Equip & Material	426,000	385,036	90%	614,500	332,245	54%	476,000	77%	(138,500)
Interest on Investments	54,172	105,203	194%	138,031	160,272	116%	177,380	129%	39,349
Miscellaneous	77,610	65,385	84%	73,808	36,736	50%	46,948	64%	(26,860)
Mineral Lease Royalties	50,000	105,306	211%	50,000	128,833	258%	128,833	258%	78,833
Assessment Payments (P&I)	-	5,175		6,000	11,051	184%	18,000	300%	12,000
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	21,897,518	82%	26,670,006	100%	(3,705)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	6,796,591	81%	8,244,729	98%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	4,822,086	56%	7,948,168	92%	651,865
Capital Outlay	140,025	90,004	64%	118,260	53,591	45%	66,845	57%	51,415
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	11,672,269	68%	16,259,742	95%	865,019

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%
Resources over Requirements	8,700,067	11,875,459		9,548,950	10,225,249		10,410,264		861,314
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(7,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 9,876,928	417%	\$ 5,061,943	214%	\$2,691,742

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 6.8%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	4,143,196	101%	4,143,986	101%	27,522 A
CJC Justice Reinvestment	892,038	943,172	106%	943,172	1,196,648	127%	1,196,648	127%	253,476 B
DOC Measure 57	244,606	271,606	111%	256,815	259,307	101%	259,307	101%	2,492 C
Interest on Investments	18,151	63,625	351%	75,230	69,718	93%	81,560	108%	6,330
Interfund- Sheriff	50,000	50,000	100%	50,000	41,667	83%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	67,923	300%	116,000	513%	93,393 D
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	766	153%	766	153%	266 E
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	5,779,482	104%	5,919,085	107%	383,479

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	4,229,153	72%	5,132,022	87%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	1,488,975	89%	1,800,291	108%	(131,770) G
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	5,718,128	75%	6,932,313	92%	643,719

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	446,970	83%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	50,000	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(62,840)	83%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	384,130	75%	510,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	61,354	-	(1,013,228)	-	1,027,198
Net Transfers - In (Out)	267,532	267,532	100%	510,950	384,130	75%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 3,456,419	235%	\$ 2,508,656	171%	\$1,038,132

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium. We received competitive grant funds on top of formula allocation.
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium. We received grant funding for house through contracted provider.
- E** Credit for firearm buyback from supplier and old restitution payment.
- F** Projected Personnel savings based on FY24 average vacancy rate of 16.2%
- G** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	1,778,246	104%	2,374,169	139%	670,053
Interest on Investments	124,563	337,583	271%	475,310	494,246	104%	604,890	127%	129,580
Miscellaneous	-	317,508		-	19,241		19,241		19,241
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	2,291,733	105%	2,998,300	138%	818,874

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	127,640	127,640	100%	132,770	110,642	83%	132,770	100%
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	16,251,658	69%	23,235,517	98%	404,540
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	16,362,299	69%	23,368,287	98%	404,540

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(14,070,567)		(20,369,987)		1,223,414
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 14,277,340	144%	\$ 15,477,920	156%	\$5,558,941

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD April 30, 2024

83.33%
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	6,639,405	130%	\$ 6,639,405	130%	\$ (1,520,095)
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	1,342,150	85%	2,874,991	183%	(1,305,191)
Transportation System Plan Update	-	51,980			20,450		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	532,833	76%	664,129	94%	39,987
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	260,006	18%	1,097,477	77%	319,952
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,156,497	463%	1,163,838	466%	(913,838)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	342,449	13%	1,348,980	51%	1,293,422
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	-	0%	160,000
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%		386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	282,818	48%	365,000	61%	230,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	75,371	6%	159,140	12%	1,130,860
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	-	0%	556,000
Slurry Seal 2023	300,000	1,165	0%		357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	1,000,000	100%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	95,400	32%	200,000	67%	100,000
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,454,940	455%	(1,134,940)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	-	0%	460,000
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	525	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	758	0%	1,100,000	216%	(590,000)
Slurry Seal 2024	-	-		300,000	593	0%	300,000	100%	-
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	-	0%	240,000
S Century Dr / Spring River Rd Roun	-	-		177,000	244	0%	526,000	297%	(349,000)
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	-	0%	169,000
Local Access Road Bridges	150,000	-		150,000	-	0%	-	0%	150,000
Radar Speed Sign Replacements	-	-		30,907	30,907	100%	75,907	246%	(45,000)
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	119,093	100%	-
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	16,251,658	69%	\$ 23,235,517	98%	\$ 404,540



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	7,280,596	91%	8,700,000	109%	700,000	A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	2,580,434	75%	3,000,000	87%	(450,000)	A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	3,269,339	99%	3,900,000	118%	590,000	A
Franchise 5% Fees	305,000	363,105	119%	565,000	559,210	99%	635,000	112%	70,000	B
Yard Debris	290,000	305,516	105%	400,000	360,733	90%	475,000	119%	75,000	C
Miscellaneous	70,000	140,837	201%	173,000	217,766	126%	238,000	138%	65,000	D
Interest on Investments	30,498	43,342	142%	60,410	117,464	194%	137,040	227%	76,630	E
Special Waste	15,000	62,756	418%	30,000	98,763	329%	115,000	383%	85,000	F
Recyclables	12,000	7,060	59%	7,000	6,287	90%	7,000	100%	-	
Leases	1	1	100%	1	1	100%	1	100%	-	
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	14,490,593	91%	17,207,041	108%	1,211,630	

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Personnel Services	3,277,684	3,139,678	96%	4,108,983	3,093,779	75%	4,020,900	98%	88,083	G
Materials and Services	6,473,358	5,716,762	88%	7,683,911	5,607,435	73%	7,706,802	100%	(22,891)	H
Capital Outlay	264,000	181,603	69%	309,000	257,940	83%	265,856	86%	43,144	H
Debt Service	1,739,630	1,731,017	100%	2,302,340	763,514	33%	2,302,340	100%	-	
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,404,234	9,722,669	67%	14,295,898	99%	108,336	

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfers In - SW Capital & Equipment Reserve	-	-	-	910,000	-	0%	910,000	100%	-	
Transfers Out - SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,961,630)	75%	(2,613,962)	100%	-	
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(1,703,962)	(1,961,630)	115%	(1,703,962)	100%	-	

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%	327,129	
Resources over Requirements	2,748,827	3,130,814		1,591,177	4,767,924		2,911,143		1,319,966	
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(1,703,962)	(1,961,630)		(1,703,962)		-	
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 2,303,600	\$ 5,549,808	241%	\$ 3,950,695	172%	\$1,647,095	

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 1% higher than last year-to-date vs. a budgeted 3% reduction. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 6% higher than last year-to-date
- D** Miscellaneous revenue exceeds expectation for rock, restitution, fire reimbursement and other revenue
- E** Investment Income projected to come in higher than budget
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris, remediation of tanker truck accident, Hwy 97 bypass asbestos, etc.)
- G** Delayed hiring of new positions and change from Personnel On Call to M&S Temp Labor for Sr. Advisor services positively impacted projection
- H** Backhoe and grader equipment originally budgeted as capital, but processed as M&S Road Dept. transfer



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	787,393	75%	882,724	84%	(167,276) A
Food & Beverage	745,000	1,048,507	141%	991,000	1,282,302	129%	1,333,340	135%	342,340 B
Rights & Signage	105,000	97,159	93%	105,000	86,416	82%	95,416	91%	(9,584)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	87,265	87%	(12,735)
Storage	65,000	45,551	70%	50,000	51,099	102%	51,100	102%	1,100
Camping Fee	20,000	23,500	118%	22,500	18,287	81%	49,312	219%	26,812
Interest on Investments	5,221	15,485	297%	22,000	20,095	91%	20,391	93%	(1,609)
Miscellaneous	3,554	3,536	99%	3,000	5,150	172%	5,254	175%	2,254
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	2,302,042	98%	2,524,802	108%	181,302

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	1,196,123	68%	1,372,111	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	65,876	44%	90,822	61%	57,688 D
Materials and Services	965,684	1,168,404	121%	1,222,986	979,454	80%	1,179,110	96%	43,876
Materials and Services - F&B	603,950	661,314	109%	514,200	697,008	136%	711,862	138%	(197,662) E
Debt Service	101,270	101,267	100%	100,190	56,119	56%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	2,994,581	80%	3,454,095	92%	280,232

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	840,840	83%	975,271	97%
Transfers In - Park Fund	30,000	30,000	100%	30,000	25,000	83%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(8,980)	5%	(10,777)	7%	152,565
TOTAL TRANSFERS	704,127	621,827	88%	875,681	856,860	98%	994,494	114%	118,813

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(692,539)		(929,293)		461,534
Net Transfers - In (Out)	704,127	621,827		875,681	856,860		994,494		118,813
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 712,085	999%	\$ 612,965	999%	\$580,348

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 26.1%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,042,896	135%	1,042,896	135%	267,896
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	80,027	87%	86,717	94%	(5,783)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	38,621	129%	40,721	136%	10,721
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	21,294	158%	25,440	188%	11,940
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,466,200	106%	2,479,136	107%	155,019

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	148,376	54%	203,941	74%	72,590 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,106,656	91%	2,160,970	94%	145,355
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,255,031	87%	2,364,911	92%	217,945

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	62,500	83%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(91,250)	83%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(28,750)	83%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	211,169		114,225		372,964
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(28,750)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 703,865	308%	\$ 601,169	263%	\$372,964

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD April 30, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ -	\$ 780,000
Carnival	245,809	-	430,000
Commercial Exhibitors	436,160	-	430,000
Livestock Entry Fees	1,940	-	2,000
R/V Camping/Horse Stall Rental	31,449	-	18,500
Merchandise Sales	1,899	-	2,500
Concessions and Catering	512,899	-	482,500
Fair Sponsorship	117,183	(7,600)	121,400
TOTAL FAIR REVENUES	\$ 2,390,235	\$ (7,600)	\$ 2,266,900
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	6,709	22,709
Miscellaneous	114	-	-
TOTAL RESOURCES	\$ 2,463,020	\$ (891)	\$ 2,342,776
REQUIREMENTS			
Personnel	175,531	64,328	195,883
Materials & Services	2,124,162	110,401	2,461,929
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 174,730	\$ 2,657,812
TRANSFERS			
Transfer In - TRT 1%	75,000	25,000	75,000
Transfer Out - F&E Reserve	(170,608)	(36,500)	(109,500)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (95,608)	\$ (11,500)	\$ (34,500)
Net Fair	\$ 67,719	\$ (187,121)	\$ (349,536)
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 833,019	\$ 670,604



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	76,681	118%	90,560	140%	25,760
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	207,490	320%	221,369	342%	156,569

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	254,937	74%	343,555	100%
Capital Outlay	375,000	383,000	102%	746,445	167,101	22%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	422,038	39%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	385,090	83%	447,655	97%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	-	0%	-	0%	(152,565)
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	91,250	83%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	576,340	70%	657,158	80%	(167,029)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(214,548)		(868,632)		156,569
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	576,340		657,158		(167,029)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,119,021	130%	\$ 2,545,755	106%	\$ 153,930

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



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	377,676	76%	438,736	88%	(61,264)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	21,682	173%	21,683	173%	9,183
Cancellation Fees	14,000	8,636	62%	7,000	8,452	121%	8,652	124%	1,652
Washer / Dryer	4,200	5,560	132%	5,000	3,712	74%	5,162	103%	162
Miscellaneous	3,750	2,907	78%	2,500	3,544	142%	3,904	156%	1,404
Interest on Investments	552	2,764	501%	2,300	6,722	292%	7,534	328%	5,234
Vending Machines	1,750	1,492	85%	1,500	978	65%	1,244	83%	(256)
TOTAL RESOURCES	642,252	579,826	90%	530,800	422,767	80%	486,915	92%	(43,885)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	72,600	79%	91,534	100%
Materials and Services	259,755	192,620	74%	303,173	174,216	57%	217,746	72%	85,427
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	413,126	67%	531,910	86%	85,221

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	16,660	83%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(42,970)	83%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	133,690	104%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	9,641		(44,995)		41,336
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	133,690		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 309,970	229%	\$ 250,081	185%	\$ 114,861



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	37,176	108%	43,960	128%	9,660
TOTAL RESOURCES	6,298	21,589	343%	34,300	37,176	108%	43,960	128%	9,660

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	5,480	5%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	39,772	54%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	45,252	26%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	42,970	83%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	42,970	83%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	(8,076)		(130,040)		9,660
Net Transfers - In (Out)	261,750	261,566		51,564	42,970		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,504,453	117%	\$ 1,391,083	108%	\$106,766

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	965,518	87%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	779,860	83%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	340,737	77%	439,989	100%	- ^A
Property Damage	419,566	419,566	100%	418,028	348,357	83%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	188,925	83%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	223,668	112%	263,480	132%	63,480
Claims Reimbursement	25,000	6,476	26%	20,000	399,903	999%	405,000	999%	385,000
Skid Car Training	10,000	8,899	89%	10,000	43,560	436%	47,000	470%	37,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	1,485	74%	2,000	100%	-
Miscellaneous	180	-	0%	200	2,700	999%	3,000	999%	2,800
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	3,294,714	98%	3,852,624	115%	488,280

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	1,449,210	77%	1,756,583	93%	123,417
General Liability	3,000,000	470,875	16%	1,200,000	558,245	47%	1,051,078	88%	148,922
Insurance Administration	607,558	602,676	99%	714,197	550,632	77%	711,607	100%	2,590
Vehicle	200,000	194,089	97%	400,000	242,980	61%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	399,614	133%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	127,129	51%	125,000	50%	125,000
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	3,327,810	70%	4,508,286	95%	236,161

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Claims Reimbursement	-	-	-	-	-	-	(399,903)	999%	(399,903)
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,910)	83%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	- ^B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	- ^B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(120,910)	79%	(553,403)	361%	(399,903)

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%	1,323,307
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(33,097)	-	(655,662)	-	724,441
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(120,910)	-	(553,403)	-	(399,903)
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 9,169,300	142%	\$ 8,114,242	125%	\$1,647,845

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

B Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	21,127,444	82%	26,109,934	101%	210,900	A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	1,598,856	81%	2,239,152	114%	275,789	A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	1,149,364	92%	1,430,980	115%	183,564	B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	699,767	69%	1,015,968	100%	(3,320)	A
Prescription Rebates	175,000	528,990	302%	280,000	382,550	137%	382,550	137%	102,550	C
Claims Reimbursement & Other	55,000	109,282	199%	124,944	317,060	254%	317,060	254%	192,116	
Interest on Investments	95,686	176,071	184%	120,000	175,814	147%	209,710	175%	89,710	
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	25,450,855	83%	31,705,354	103%	1,051,309	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	20,969,767	79%	26,028,630	97%	669,033
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	3,883,226	91%	5,133,997	120%	(846,000)	E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	1,015,807	72%	1,367,960	97%	47,319	F
Wellness	179,549	161,200	90%	186,274	103,624	56%	186,274	100%	-	F
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	25,972,424	80%	32,716,861	100%	(129,648)	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	(521,569)		(1,011,507)		921,661
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 5,586,429	147%	\$ 5,096,491	134%	\$1,286,916

- A** Health Insurance costs were budgeted at an 11% increase, but the actual increase is 29.35%
- B** The Employee Co-Pay rates increased on January 1, 2024
- C** Budget estimate is based on claims which are difficult to predict
- D** YTD actuals are trending lower than budget
- E** Industry spike in quantity and cost of specific drug category. Amounts are paid 1 month in arrears
- F** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD April 30, 2024 (unaudited)

83.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,721,038	98%	11,001,603	101%	69,603 A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	987,551	54%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	379,483	122%	444,909	142%	132,588
Police RMS User Fees	237,221	244,437	103%	244,435	194,939	80%	244,435	100%	- C
Contract Payments	153,292	167,764	109%	167,765	140,536	84%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	142,563	96%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	78,109	54%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	81,000	87%	93,000	100%	- D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	91,082	101%	92,000	102%	2,000
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	39,946	99%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	25,041	78%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	12,881,288	92%	14,238,514	101%	204,191

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	7,022,408	78%	8,574,403	95%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	2,876,848	68%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	1,312,294	72%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	11,211,550	74%	14,656,118	97%	457,642

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	1,750,000	1,750,000	100%	1,950,000	-	0%	1,950,000	100%
Transfers Out	(1,809,900)	(1,809,900)	100%	(1,950,000)	-	0%	(1,950,000)	100%	-
TOTAL TRANSFERS	(59,900)	(59,900)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	1,669,738		(417,604)		661,833
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 15,063,688	124%	\$ 12,976,346	107%	\$853,440

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Projected Personnel savings based on FY24 average vacancy rate of 9.0%