



MEMORANDUM

DATE: January 24, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for December 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of December 31, 2023.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$39.6M or 89.0% of budget. By comparison, last year revenue YTD was \$37.1M and 84.3% of budget.
- *Expenses* YTD are \$21.8M and 47.2% of budget. By comparison, last year expenses YTD were \$21.7M and 47.8% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

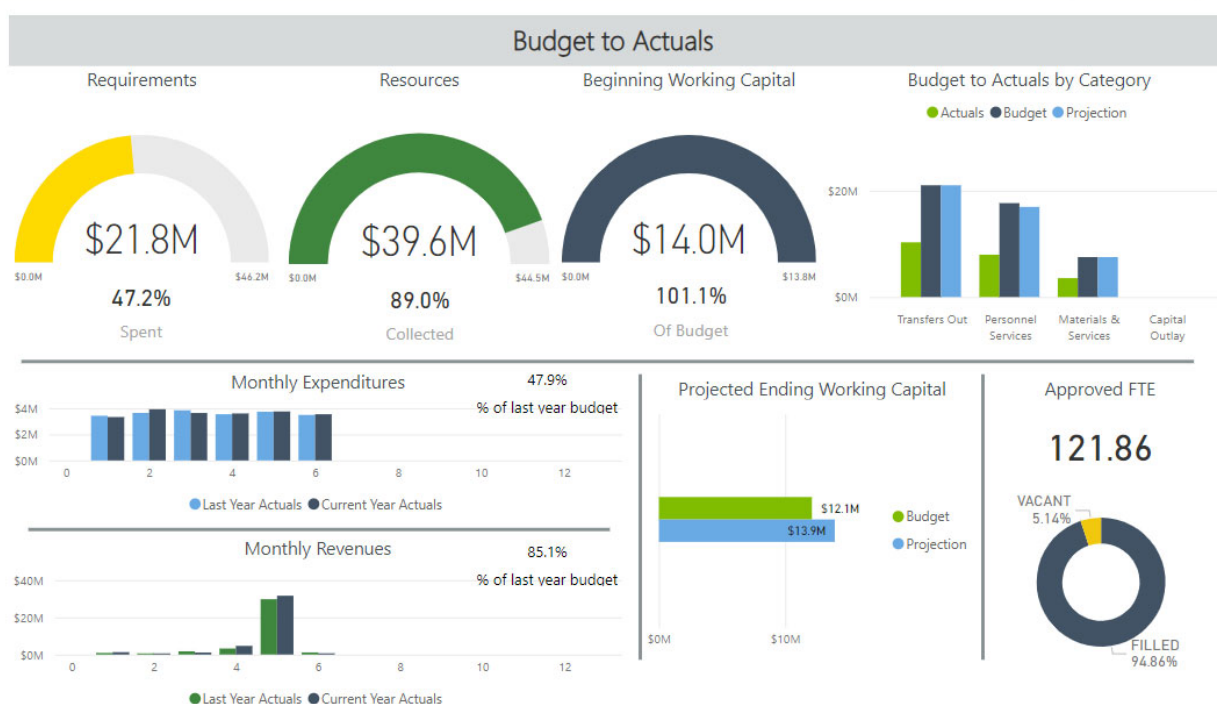
001 - General Fund

Thru GL Period: 6
 50.0%
 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
 6

\$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 December 31, 2023.



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	39,568,504	89%	45,357,193	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	166,714	16%	1,032,952	102%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	8,298,709	65%	12,471,430	98%
200 - ARPA	105,186	14,955,890	999%	14,458,597	14,266,423	99%	14,393,707	100%
220 - Justice Court	525,032	518,001	99%	525,540	259,657	49%	526,550	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	52,369,296	89%	58,814,778	100%
274 - Health Services	57,787,985	55,638,108	96%	60,022,483	33,603,251	56%	58,513,581	97%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	4,253,668	41%	8,559,930	82%
325 - Road	24,889,063	25,698,009	103%	26,673,711	14,132,136	53%	26,896,243	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	2,130,178	38%	5,533,178	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	1,241,562	57%	2,384,377	109%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	9,197,371	58%	16,148,091	101%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,459,101	62%	2,581,326	110%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,466,065	106%	2,478,517	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	171,850	265%	212,889	329%
618 - RV Park	642,252	579,826	90%	530,800	264,455	50%	497,016	94%
619 - RV Park Reserve	6,298	21,589	343%	34,300	20,450	60%	40,900	119%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	1,842,184	55%	3,434,044	102%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	14,613,212	48%	30,868,915	101%
705 - 911	13,744,678	14,120,981	103%	14,034,323	11,137,444	79%	14,176,134	101%
999 - Other	62,651,873	65,511,028	105%	81,637,214	46,994,679	58%	81,746,697	100%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,571,519	258,456,910	67%	386,668,447	100%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
	-	(26,749)		-	(6,197)			
001 - General Fund	24,337,373	23,057,601	95%	25,189,557	11,522,422	46%	24,483,279	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	3,813,893	45%	8,046,753	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,334,578	77%	6,827,973	99%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	935,566	10%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	399,013	49%	814,693	99%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

50.0%
Year Complete

255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	28,544,909	43%	62,605,599	95%
274 - Health Services	70,979,127	62,912,108	89%	71,986,444	30,318,956	42%	69,658,606	97%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	4,430,200	43%	9,277,487	90%
325 - Road	16,188,996	13,822,550	85%	17,124,761	7,025,320	41%	16,696,422	97%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	3,277,843	43%	6,811,656	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	14,589,691	61%	23,591,953	99%
610 - Solid Waste	11,754,672	10,769,061	92%	14,355,234	5,876,058	41%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	1,767,218	47%	3,486,963	93%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,095,807	81%	2,251,872	87%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	189,700	17%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	337,194	55%	555,335	90%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	2,149,535	45%	4,777,671	101%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	14,701,871	45%	32,587,213	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	6,648,459	44%	14,559,467	96%
999 - Other	108,884,843	63,570,653	58%	93,523,180	24,649,455	26%	93,141,618	100%
TOTAL REQUIREMENTS	446,705,009	353,737,710	79%	416,125,955	168,601,491	41%	405,547,001	97%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

50.0%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,927,564)	(10,243,805)	49%	(20,927,564)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	3,361,500	50%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(3,337,350)	39%	(8,152,023)	95%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	224,696	85%	364,688	182,340	50%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	1,762,915	52%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	2,982,085	37%	8,377,956	104%
295 - CDD	(911,585)	(835,505)	92%	466,530	(130,429)	-28%	394,840	85%
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	230,478	45%	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%	(2,613,962)	(1,306,978)	50%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	437,838	50%	852,114	97%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(17,250)	50%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	462,082	56%	814,088	99%
618 - RV Park	(81,566)	(81,566)	100%	128,436	144,214	112%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	25,782	50%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(119,746)	78%	(153,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,222,836	13,288,468	82%	15,553,461	96%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD December 31, 2023 (unaudited)

50.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	26,749	999%	-	6,197	-	
001 - General Fund	11,239,637	13,984,330	124%	12,117,095	31,786,606	13,930,680	115%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,243,009	1,192,900	168%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	4,154,143	2,018,796	112%
200 - ARPA	-	401,204	999%	-	8,709,916	19,559	999%
220 - Justice Court	22,066	-	0%	67,858	42,984	76,545	113%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	36,588,517	10,587,980	145%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	18,785,494	9,752,045	130%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,015,757	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	6,758,495	4,851,501	205%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,093,748	2,243,406	153%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	14,999,778	14,640,331	148%
610 - Solid Waste	556,359	2,743,514	493%	1,442,600	4,757,849	1,922,409	133%
615 - Fair & Expo	315,960	547,764	173%	32,617	677,485	494,241	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	874,454	713,589	313%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,201,461	2,694,205	113%
618 - RV Park	82,920	166,640	201%	135,220	238,115	236,757	175%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,515,791	1,388,023	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	8,896,210	7,826,180	121%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	6,019,338	4,389,699	115%
705 - 911	8,926,080	13,393,950	150%	12,122,906	17,882,935	13,010,617	107%
999 - Other	56,596,539	109,244,434	193%	104,967,098	144,353,207	107,103,979	102%
TOTAL FUND BALANCE	125,670,346	225,297,737	179%	178,089,727	314,601,489	200,093,441	112%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	35,493,412	95%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	251,239	79%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,470,139	71%	3,693,834	106%	212,990
Assessor	964,246	713,767	74%	775,350	245,115	32%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	556,380	44%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	3,161	31%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	399,698	72%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	65,748	48%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	48,612	19%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	35,000	16%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	39,568,504	89%	45,357,193	102%	948,977

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,910,478	5,399,847	91%	6,189,597	2,741,172	44%	5,740,134	93%	449,463 D
Clerk	2,432,710	2,098,659	86%	2,351,515	977,140	42%	2,296,076	98%	55,439 E
BOPTA	92,177	82,488	89%	97,522	30,553	31%	82,705	85%	14,817 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	5,214,811	45%	11,462,925	99%	173,747 G
Medical Examiner	438,702	320,660	73%	461,224	154,653	34%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	477,391	51%	927,241	99%	13,529 H
Veterans	809,390	758,902	94%	919,283	411,822	45%	937,290	102%	(18,007) I
Property Management	508,359	418,433	82%	539,558	237,155	44%	522,268	97%	17,290 J
Non-Departmental	2,260,456	2,237,744	99%	2,053,416	1,277,725	62%	2,053,416	100%	-
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,189,557	11,522,422	46%	24,483,279	97%	706,278

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,439	100%	103,790	48,642	47%	103,790	100%	- K
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,031,354)	(10,292,447)	49%	(21,031,354)	100%	-
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,927,564)	(10,243,805)	49%	(20,927,564)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%	158,330
Resources over Requirements	19,135,335	19,977,233		19,218,659	28,046,082		20,873,914		1,655,255
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,927,564)	(10,243,805)		(20,927,564)		-
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,117,095	\$ 31,786,606	262%	\$ 13,930,680	115%	\$1,813,585

- 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** Interfund land-sale management revenue recorded at year-end
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.4%
- E** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- 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



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	-	0%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	23,055	22%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	46,920	52%	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	21,780	29%	75,000	100%	-
Miscellaneous	42,500	66,375	156%	56,500	24,081	43%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	13,340	26%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	24,767	66%	49,530	132%	12,030
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	6,534	44%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	5,005	50%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	1,232	25%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	166,714	16%	1,032,952	102%	18,784

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	3,060,559	45%	6,452,583	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	724,069	45%	1,564,905	98%	34,143 D
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- E
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	3,813,893	45%	8,046,753	95%	434,526

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	3,399,306	50%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(37,806)	50%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	3,361,500	50%	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)	(3,647,179)	-	(7,013,801)	-	453,310
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	3,361,500	50%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,243,009	175%	\$ 1,192,900	168%	\$481,998

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Projected Personnel savings based on FY24 average vacancy rate of 7.5%
- D** Materials and services projections based on current spending trends.
- E** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	8,241,844	65%	12,360,000	98%	(270,000) A
Interest on Investments	50,408	95,656	190%	121,790	56,682	47%	111,130	91%	(10,660)
Miscellaneous	-	161		-	183		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	8,298,709	65%	12,471,430	98%	(280,360)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,675,886	3,417,576	93%	3,378,641	2,094,431	62%	3,304,391	98%
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	110,854	42%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	106,793	50%	213,587	100%	-
Software	47,251	46,125	98%	47,600	22,500	47%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	5,334,578	77%	6,827,973	99%	74,250

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(9,996)	50%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(37,500)	50%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(182,340)	50%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(184,206)	50%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(231,054)	50%	(452,020)	98%	10,099 D
Transfer Out - General County Reserve	-	-		(723,720)	(361,860)	50%	(1,476,655)	204%	(752,935) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(504,504)	50%	(985,456)	98%	23,567
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,825,890)	50%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(3,337,350)	39%	(8,152,023)	95%	423,231

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	2,964,131		5,643,457		(206,110)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(3,337,350)		(8,152,023)		423,231
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 4,154,143	231%	\$ 2,018,796	112%	\$217,121

- A** Room tax revenue down 2.1% 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 December 31, 2023 (unaudited)

50.0%
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	4,622,145	100%	4,622,145	100%	-
Interest on Investments	105,186	293,106	279%	319,460	127,287	40%	254,570	80%	(64,890)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	14,266,423	99%	14,393,707	100%	(64,890)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	557,620	9%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	68,329	4%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	70,583	9%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	239,034	43%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	935,566	10%	9,753,207	99%	84,449

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
TOTAL TRANSFERS	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%	-

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	13,330,857		4,640,500		19,559
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 8,709,916	999%	\$ 19,559	999%	\$19,559



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	258,885	49%	525,000	100%	-
Interest on Investments	32	513	999%	540	773	143%	1,550	287%	1,010
TOTAL RESOURCES	525,032	518,001	99%	525,540	259,657	49%	526,550	100%	1,010

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	306,244	47%	644,090	99%
Materials and Services	161,535	150,549	93%	170,603	92,770	54%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	399,013	49%	814,693	99%	7,677

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	182,340	50%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	182,340	50%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(139,356)		(288,143)		8,687
Net Transfers - In (Out)	263,217	224,696		364,688	182,340		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 42,984	63%	\$ 76,545	113%	\$8,687

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 December 31, 2023 (unaudited)

50.0%
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	35,425,557	93%	38,006,062	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,158,051	93%	15,189,654	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	2,251,839	49%	4,747,602	104%	164,030
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	215,060	65%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	185,083	70%	347,480	132%	83,480
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	92,178	77%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	41,529	64%	73,980	114%	8,980
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	52,369,296	89%	58,814,778	100%	256,490

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	633,561	52%	1,327,214	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	207,449	33%	457,535	73%	166,742
Rickard Ranch	264,871	278,671	105%	334,232	155,099	46%	342,531	102%	(8,299)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	2,548,890	44%	5,405,164	94%	366,785
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	562,310	55%	1,120,792	110%	(101,771)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	1,947,362	43%	4,502,771	98%	72,147
Detective	3,583,825	4,105,995	115%	4,773,538	2,092,532	44%	4,295,157	90%	478,381
Patrol	14,880,315	14,858,735	100%	16,270,641	7,405,006	46%	16,455,722	101%	(185,081)
Records	904,493	687,442	76%	855,590	328,545	38%	708,019	83%	147,571
Adult Jail	22,809,320	20,842,708	91%	23,784,474	9,638,692	41%	21,428,581	90%	2,355,893
Court Security	424,769	598,098	141%	600,590	284,020	47%	587,983	98%	12,607
Emergency Services	829,997	545,477	66%	808,931	238,587	29%	646,181	80%	162,750
Special Services	2,047,792	2,374,496	116%	2,779,458	1,368,520	49%	2,831,851	102%	(52,393)
Training	1,907,588	1,986,740	104%	1,537,498	624,407	41%	1,347,779	88%	189,719
Other Law Enforcement	820,836	958,658	117%	634,835	509,929	80%	1,098,319	173%	(463,484)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	28,544,909	43%	62,605,599	95%	3,035,498

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,825,890	50%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	-	0%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(62,975)	24%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	1,762,915	52%	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)	23,824,387	-	(3,790,821)	-	3,291,988
Net Transfers - In (Out)	3,448,587	3,449,109	100%	3,377,587	1,762,915	52%	3,377,587	100%	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 36,588,517	501%	\$ 10,587,980	145%	\$3,291,988

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 December 31, 2023 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,707,980	13,279,891	56%	20,865,527	88%	(2,842,453)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	8,923,373	54%	17,322,057	105%	827,943
State Miscellaneous	8,901,719	7,751,386	87%	5,521,715	3,071,154	56%	5,152,118	93%	(369,597)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	2,358,941	48%	5,046,299	102%	98,718
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,078,510	133%	2,029,471	129%	461,577
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	843,156	57%	1,475,129	100%	(3,777)
Federal Grants	2,615,634	2,390,105	91%	1,440,560	342,245	24%	1,323,718	92%	(116,842)
Patient Fees	615,644	748,534	122%	1,087,790	391,263	36%	805,608	74%	(282,182)
Other	1,169,317	1,976,339	169%	1,061,371	782,065	74%	1,354,711	128%	293,340
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	458,474	44%	968,347	94%	(66,144)
Medicaid	430,863	746,146	173%	431,000	376,795	87%	661,197	153%	230,197
Vital Records	300,000	354,158	118%	315,000	152,792	49%	300,840	96%	(14,160)
Interest on Investments	97,750	390,781	400%	262,007	325,794	124%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	118,368	57%	194,282	93%	(15,218)
Liquor Revenue	177,574	161,412	91%	177,574	62,764	35%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	37,666	24%	58,113	37%	(99,887)
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%	60,022,483	33,603,251	56%	58,513,581	97%	(1,508,902)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	-	-	999%	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,537,530	23,853,471	47%	51,810,099	103%	(1,272,569)
Materials and Services	19,393,800	14,220,207	73%	21,101,414	6,396,813	30%	17,323,397	82%	3,778,017
Capital Outlay	926,575	504,137	54%	347,500	68,673	20%	525,110	151%	(177,610)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,986,444	30,318,956	42%	69,658,606	97%	2,327,838

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	3,390,012	50%	6,780,140	100%	-
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	120,700	5%	2,210,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	184,206	50%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(712,833)	53%	(981,174)	74%	351,500
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	2,982,085	37%	8,377,956	104%	351,500

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%	1,101,598
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	3,284,295	-	(11,145,025)	-	818,936
Net Transfers - In (Out)	8,007,942	5,850,465	73%	8,026,456	2,982,085	37%	8,377,956	104%	351,500
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 18,785,494	251%	\$ 9,752,045	130%	\$ 2,272,034



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD December 31, 2023 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	236,548	54%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	325,794	124%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	- A
Other	160,495	33,725	21%	9,000	139,589	999%	147,849	999%	138,849 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	909,364	105%	1,394,788	161%	528,432

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	3,071,884	47%	6,736,196	103%
Materials and Services	6,998,683	6,732,321	96%	7,546,752	3,646,693	48%	7,577,904	100%	(31,152)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,608,709)	-	0%	(12,608,709)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	6,718,578	448%	1,749,141	117%	(247,835)

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)	(150,084)	50%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(150,084)	69%	(218,924)	100%	-

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%	3,786,843	103%
Resources over Requirements	(1,061,752)	(70,758)		(634,950)	(5,809,214)		(354,353)		280,597
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(150,084)		(218,924)		-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 2,172,454)	-77%	\$ 3,213,566	114%	\$401,896

- 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 include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	10,920,542	61%	14,235,559	79%	(3,732,130) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	8,686,825	54%	16,886,708	105%	827,943
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	2,345,702	48%	5,021,814	102%	94,483
State Miscellaneous	8,027,373	7,063,393	88%	4,653,004	3,004,681	65%	4,647,660	100%	(5,344) B
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,293,583	96%	1,380,123	102%	31,180 C
Federal Grants	2,017,169	1,636,693	81%	1,285,560	298,466	23%	1,183,820	92%	(101,740) D
Other	719,670	730,175	101%	631,245	348,966	55%	633,676	100%	2,431
Patient Fees	519,344	607,872	117%	448,500	299,423	67%	575,087	128%	126,587
Medicaid	430,863	746,146	173%	431,000	376,795	87%	661,197	153%	230,197
State - Medicare	337,614	234,401	69%	209,500	118,368	57%	194,282	93%	(15,218)
Liquor Revenue	177,574	161,412	91%	177,574	62,764	35%	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%	48,266,111	27,756,114	58%	45,724,500	95%	(2,541,611)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%
Personnel Services	32,453,031	31,307,705	96%	32,139,452	15,185,908	47%	32,999,424	103%	(859,972) E
Materials and Services	9,948,652	5,531,099	56%	11,275,204	2,070,106	18%	7,440,356	66%	3,834,848 F
Capital Outlay	497,443	312,691	63%	160,250	55,682	35%	135,000	84%	25,250
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,096,437	17,311,696	33%	50,096,311	94%	3,000,126

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	1,115,688	50%	2,231,439	100%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	1,809,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(631,000)	131%	(150,000) G
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	552,939	16%	3,409,797	96%	(150,000)

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)	10,444,418	-	(4,371,811)	-	458,515
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	552,939	-	3,409,797	-	(150,000)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 15,677,187	577%	\$ 3,717,816	137%	\$998,756

- A** Includes \$3.8M carried over from HB 5202 for BH Housing. Projections over budget. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** 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.
- C** Grant funds will be reconciled at end of year. COHC Older Adults projected under budget by (\$211K), and City of Bend MCAT (\$68K). Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- E** Personnel projections include anticipated 6% vacancy.
- F** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- G** 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 December 31, 2023 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
State Grant	6,125,513	5,775,661	94%	5,580,291	2,151,917	39%	6,469,968	116%	889,677	A
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	843,156	57%	1,475,129	100%	(3,777)	
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	458,474	44%	968,347	94%	(66,144)	B
State Miscellaneous	874,346	687,993	79%	868,711	66,473	8%	504,458	58%	(364,253)	C
Patient Fees	96,300	140,662	146%	639,290	91,840	14%	230,521	36%	(408,769)	D
Other	289,152	1,212,439	419%	421,126	293,511	70%	573,186	136%	152,060	E
Vital Records	300,000	354,158	118%	315,000	152,792	49%	300,840	96%	(14,160)	
Local Grants	856,892	792,463	92%	218,951	784,928	358%	649,348	297%	430,397	F
State Shared- Family Planning	125,000	152,985	122%	158,000	37,666	24%	58,113	37%	(99,887)	
Federal Grants	144,060	161,233	112%	155,000	43,779	28%	139,898	90%	(15,102)	
OHP Fee for Service	18,260	31,245	171%	20,250	13,239	65%	24,485	121%	4,235	
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	4,937,774	45%	11,394,293	105%	504,277	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Administration Allocation	2,963,714	2,963,714	100%	3,087,178	-	0%	3,087,178	100%	-	
Personnel Services	11,466,901	10,786,883	94%	11,878,565	5,595,678	47%	12,074,479	102%	(195,914)	G
Materials and Services	2,446,466	1,956,788	80%	2,279,458	680,013	30%	2,305,137	101%	(25,679)	H
Capital Outlay	417,132	191,446	46%	143,500	12,991	9%	346,360	241%	(202,860)	I
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	6,288,683	36%	17,813,154	102%	(424,453)	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	2,274,324	50%	4,548,701	100%	-	
Transfers In - TRT	418,417	418,417	100%	368,417	184,206	50%	368,417	100%	-	
Transfers In- OHP Mental Health	-	-	-	319,965	120,700	38%	319,965	100%	-	
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500	J
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	2,579,230	55%	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%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,350,909)	-	(6,418,861)	-	79,824
Net Transfers - In (Out)	4,686,473	4,491,812	96%	4,685,583	2,579,230	55%	5,187,083	111%	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 5,280,761	271%	\$ 2,820,662	145%	\$871,381

- 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.
- E** Projections include Opioid Settlement Payments (\$679K).
- 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** Personnel projections include anticipated 3% vacancy.
- H** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- I** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- J** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD December 31, 2023 (unaudited)

50.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	61,537	39%	148,100	94%	(9,200)
Code Compliance	1,171,592	915,867	78%	1,124,181	426,924	38%	770,181	69%	(354,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	1,744,386	44%	3,732,038	94%	(259,350) A
Electrical	1,022,005	769,054	75%	902,175	420,639	47%	810,775	90%	(91,400) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	387,530	42%	831,420	90%	(92,460) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	796,440	35%	1,426,562	62%	(878,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	416,211	39%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	4,253,668	41%	8,559,930	82%	(1,900,910)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	1,465,007	45%	3,025,161	93%
Code Compliance	805,614	714,049	89%	743,931	305,061	41%	664,191	89%	79,740 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	868,326	42%	1,963,984	94%	124,558 B
Electrical	641,837	538,383	84%	583,718	264,004	45%	569,530	98%	14,188 B
Onsite Wastewater	753,369	754,829	100%	865,670	402,648	47%	757,315	87%	108,355 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	745,255	40%	1,577,101	85%	280,634 B
Long Range Planning	998,739	893,682	89%	888,677	379,898	43%	720,205	81%	168,472 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	4,430,200	43%	9,277,487	90%	992,074

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	91,412	18%	683,515	134%
Transfers in - General Fund	160,000	139,916	87%	100,000	25,050	25%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	-	0%	77,737	90%	(8,984)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(53,754)	50%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(193,136)	157%	(358,868)	292%	(236,116) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(130,429)	-28%	394,840	85%	(71,690)

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	(176,532)	-	(717,557)	-	(908,836)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(130,429)	-	394,840	-	(71,690)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,015,757	51%	\$ 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 December 31, 2023 (unaudited)

50.0%
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	10,498,050	51%	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	246,339	17%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	827,620	108%	64,449
Federal Reimbursements	-	7,641		689,703	342,290	50%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	239,366	39%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	65,030	47%	130,060	94%	(7,971)
Miscellaneous	77,610	65,385	84%	73,808	25,707	35%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	4,261	9%	50,000	100%	-
Assessment Payments (P&I)	-	5,175		6,000	10,316	172%	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	14,132,136	53%	26,896,243	101%	222,532

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	3,844,214	46%	7,978,129	95%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	3,122,254	36%	8,612,188	100%	(12,155)
Capital Outlay	140,025	90,004	64%	118,260	58,852	50%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	7,025,320	41%	16,696,422	97%	428,339

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	7,106,816		10,199,821		650,871
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	\$ 6,758,495	285%	\$ 4,851,501	205%	\$2,481,300

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 8.3%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	2,047,127	50%	4,143,986	101%	27,522
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064)
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	40,373	54%	80,750	107%	5,520
Interfund- Sheriff	50,000	50,000	100%	50,000	25,000	50%	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	17,420	77%	19,709	87%	(2,898)
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	-	0%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	2,130,178	38%	5,533,178	100%	(2,428)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	2,509,679	42%	5,178,183	88%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	768,163	46%	1,633,473	98%	35,048
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	3,277,843	43%	6,811,656	90%	764,376

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	268,182	50%	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)	(37,704)	50%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	230,478	45%	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)	(1,147,665)	-	(1,278,478)	-	761,948
Net Transfers - In (Out)	267,532	267,532	-	510,950	230,478	-	510,950	-	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,093,748	142%	\$ 2,243,406	153%	\$772,882

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY24 average vacancy rate of 15.5%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	891,811	52%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	330,510	70%	661,020	139%	185,710 A
Miscellaneous	-	317,508		-	19,241		19,241		19,241 A
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	1,241,562	57%	2,384,377	109%	204,951

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	66,385	50%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	14,523,306	61%	23,459,183	99%	180,874
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	14,589,691	61%	23,591,953	99%	180,874

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(13,348,129)		(21,207,576)		385,825
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	\$ 14,999,778	151%	\$ 14,640,331	148%	\$4,721,352

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD December 31, 2023

50.00%
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	864,294	55%	2,528,634	161%	(958,834)
Transportation System Plan Update	-	51,980			13,325		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	13,461	2%	566,312	80%	137,804
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	54,283	4%	1,030,758	73%	386,671
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,146,597	459%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	177,834	7%	2,415,671	91%	226,731
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	83,227	14%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	59,251	5%	320,000	25%	970,000
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	377	0%	300,000	100%	-
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%	1,494,879	467%	(1,174,879)
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	-	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	-	0%	510,000	100%	-
Slurry Seal 2024	-	-		300,000	-	0%	120,000	40%	180,000
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	-	-		177,000	-	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-		150,000	-	0%	150,000	100%	-
Radar Speed Sign Replacements	-	-		30,907	-	0%	30,907	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	100,000	84%	19,093
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	14,523,306	61%	\$ 23,459,183	99%	\$ 180,874



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	4,438,535	55%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	1,684,551	49%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,265,253	68%	3,310,000	100%	- A
Franchise 3% Fees	305,000	363,105	119%	565,000	242,707	43%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	265,155	66%	400,000	100%	- C
Miscellaneous	70,000	140,837	201%	173,000	151,906	88%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	64,044	106%	128,090	212%	67,680 D
Special Waste	15,000	62,756	418%	30,000	81,070	270%	115,000	383%	85,000 E
Recyclables	12,000	7,060	59%	7,000	4,150	59%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	9,197,371	58%	16,148,091	101%	152,680

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	1,703,240	41%	4,108,983	100%
Materials and Services	6,473,358	5,716,762	88%	7,683,911	3,186,961	41%	7,683,911	100%	-
Capital Outlay	264,000	181,603	69%	260,000	222,343	86%	260,000	100%	-
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%	14,355,234	5,876,058	41%	14,355,234	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,306,978)	50%	(2,613,962)	100%
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,306,978)	50%	(2,613,962)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%
Resources over Requirements	2,748,827	3,130,814		1,640,177	3,321,313		1,792,857		152,680
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,306,978)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,442,600	\$ 4,757,849	330%	\$ 1,922,409	133%	\$ 479,809

- 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 0.8% higher than last year-to-date. 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
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 9% higher than last year-to-date
- D** Investment Income projected to come in higher than budget
- E** 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.)



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	476,530	45%	835,876	80%	(214,124) A
Food & Beverage	745,000	1,048,507	141%	991,000	810,694	82%	1,484,086	150%	493,086 B
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	87,616	83%	(17,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	67,030	67%	(32,970)
Storage	65,000	45,551	70%	50,000	26,226	52%	43,626	87%	(6,374)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	37,052	165%	14,552
Interest on Investments	5,221	15,485	297%	22,000	11,051	50%	22,100	100%	100
Miscellaneous	3,554	3,536	99%	3,000	3,656	122%	3,940	131%	940
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,459,101	62%	2,581,326	110%	237,826

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	704,862	40%	1,368,559	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	24,697	17%	100,100	67%	48,410 D
Materials and Services	965,684	1,168,404	121%	1,222,986	576,211	47%	1,244,884	102%	(21,898)
Materials and Services - F&B	603,950	661,314	109%	514,200	405,328	79%	673,230	131%	(159,030) 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	1,767,218	47%	3,486,963	93%	247,364

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	504,504	50%	985,456	98%
Transfers In - Park Fund	30,000	30,000	100%	30,000	15,000	50%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(81,666)	50%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	437,838	50%	852,114	97%	(23,567)

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)	(308,117)		(905,637)		485,190
Net Transfers - In (Out)	704,127	621,827		875,681	437,838		852,114		(23,567)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 677,485	999%	\$ 494,241	999%	\$461,624

- 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 27.2%
- 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 December 31, 2023 (unaudited)

50.0%
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	86,717	94%	86,798	94%	(5,702)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,721	136%	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	12,369	92%	24,740	183%	11,240
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	2,466,065	106%	2,478,517	107%	154,400

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	84,214	30%	227,432	82%	49,099 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,011,593	87%	2,024,440	88%	281,885
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,095,807	81%	2,251,872	87%	330,984

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	37,500	50%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(54,750)	50%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(17,250)	50%	(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)	370,258		226,645		485,384
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(17,250)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 874,454	383%	\$ 713,589	313%	\$485,384

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY23 YTD December 31, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ 1,042,896	\$ 1,042,896
Carnival	433,682	245,809	245,809
Commercial Exhibitors	436,292	436,160	436,160
Livestock Entry Fees	1,925	1,940	1,940
R/V Camping/Horse Stall Rental	17,392	31,449	31,449
Merchandise Sales	3,245	1,899	1,899
Concessions and Catering	497,366	512,899	512,899
Fair Sponsorship	126,300	117,183	117,183
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 2,390,235	\$ 2,390,235
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	5,794	19,504	19,504
Miscellaneous	-	114	114
TOTAL RESOURCES	\$ 2,357,526	\$ 2,463,020	\$ 2,463,020
REQUIREMENTS			
Personnel	102,763	175,531	175,531
Materials & Services	1,722,703	2,123,518	2,123,518
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 2,299,049	\$ 2,299,049
TRANSFERS			
Transfer In - TRT 1%	68,750	75,000	75,000
Transfer Out - F&E Reserve	(96,540)	(170,608)	(170,608)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (95,608)	\$ (95,608)
Net Fair	\$ 504,270	\$ 68,363	\$ 68,363
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 1,020,784	\$ 1,020,784



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	41,042	63%	82,080	127%	17,280
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	171,850	265%	212,889	329%	148,089

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	38,576	11%	343,555	100%
Capital Outlay	375,000	383,000	102%	746,445	151,124	20%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	189,700	17%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	231,054	50%	452,020	98%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	76,278	50%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	54,750	50%	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	462,082	56%	814,088	99%	(10,099)

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)	(17,850)		(877,112)		148,089
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	462,082		814,088		(10,099)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,201,461	134%	\$ 2,694,205	113%	\$302,380

^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 December 31, 2023 (unaudited)

50.0%
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	237,676	48%	460,536	92%	(39,464)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	10,765	86%	12,895	103%	395
Cancellation Fees	14,000	8,636	62%	7,000	5,961	85%	6,561	94%	(439)
Washer / Dryer	4,200	5,560	132%	5,000	2,740	55%	4,475	90%	(525)
Miscellaneous	3,750	2,907	78%	2,500	2,639	106%	3,804	152%	1,304
Interest on Investments	552	2,764	501%	2,300	3,730	162%	7,460	324%	5,160
Vending Machines	1,750	1,492	85%	1,500	944	63%	1,285	86%	(215)
TOTAL RESOURCES	642,252	579,826	90%	530,800	264,455	50%	497,016	94%	(33,784)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	44,505	49%	93,047	102%
Materials and Services	259,755	192,620	74%	303,173	126,378	42%	239,658	79%	63,515
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	337,194	55%	555,335	90%	61,796

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	9,996	50%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(25,782)	50%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	144,214	112%	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)	(72,739)		(58,319)		28,012
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	144,214		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 238,115	176%	\$ 236,757	175%	\$101,537



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	20,450	60%	40,900	119%	6,600
TOTAL RESOURCES	6,298	21,589	343%	34,300	20,450	60%	40,900	119%	6,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-	-	100,000	-	0%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	-	0%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	-	0%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	25,782	50%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	25,782	50%	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)	20,450		(133,100)		6,600
Net Transfers - In (Out)	261,750	261,566		51,564	25,782		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,515,791	118%	\$ 1,388,023	108%	\$103,706

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	579,097	52%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	467,916	50%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	323,488	74%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	209,014	50%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	113,355	50%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	123,350	62%	246,700	123%	46,700
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	25,000	125%	5,000
Skid Car Training	10,000	8,899	89%	10,000	25,360	254%	28,000	280%	18,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	605	30%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	1,842,184	55%	3,434,044	102%	69,700

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	854,641	45%	1,951,662	104%	(71,662)
General Liability	3,000,000	470,875	16%	1,200,000	453,577	38%	1,051,035	88%	148,965
Insurance Administration	607,558	602,676	99%	714,197	333,240	47%	713,370	100%	827
Vehicle	200,000	194,089	97%	400,000	101,464	25%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	375,771	125%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	30,842	12%	197,586	79%	52,414
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	2,149,535	45%	4,777,671	101%	(33,224)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,746)	50%	(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)	(119,746)	78%	(153,500)	100%	-

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)	(307,351)	-	(1,343,627)	-	36,476
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(119,746)	-	(153,500)	-	-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 8,896,210	138%	\$ 7,826,180	121%	\$ 1,359,783

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 December 31, 2023 (unaudited)

50.0%
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	12,340,330	48%	25,899,034	100%	-
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	752,811	38%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	631,265	51%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	262,654	26%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	267,230	95%	280,000	100%	- ^A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	258,034	207%	258,034	207%	133,090
Interest on Investments	95,686	176,071	184%	120,000	100,888	84%	201,780	168%	81,780
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	14,613,212	48%	30,868,915	101%	214,870

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	12,144,905	45%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	2,042,113	48%	4,287,997	100%	- ^B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	467,665	33%	1,415,279	100%	- ^B
Wellness	179,549	161,200	90%	186,274	47,189	25%	186,274	100%	- ^B
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	14,701,871	45%	32,587,213	100%	-

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)	(88,660)		(1,718,298)		214,870
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 6,019,338	158%	\$ 4,389,699	115%	\$580,124

^A Budget estimate is based on claims which are difficult to predict

^B Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD December 31, 2023 (unaudited)

50.0%
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	10,254,624	94%	11,001,603	101%	69,603	A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	503,662	28%	1,827,530	100%	-	B
Interest on Investments	67,515	237,842	352%	312,321	194,110	62%	384,529	123%	72,208	
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	-	C
Contract Payments	153,292	167,764	109%	167,765	30,250	18%	167,765	100%	-	
User Fee	140,445	146,863	105%	148,820	5,325	4%	148,820	100%	-	
Data Network Reimbursement	120,874	158,228	131%	145,852	531	0%	145,852	100%	-	
State Reimbursement	810,000	622,177	77%	93,000	31,500	34%	93,000	100%	-	D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	70,661	79%	90,000	100%	-	
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	38,352	95%	40,500	100%	-	
Miscellaneous	25,000	40,191	161%	32,100	8,429	26%	32,100	100%	-	
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	11,137,444	79%	14,176,134	101%	141,811	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
Personnel Services	8,606,196	7,891,350	92%	9,032,045	4,066,926	45%	8,477,752	94%	554,293	E
Materials and Services	4,088,201	3,151,149	77%	4,250,715	1,834,911	43%	4,230,715	100%	20,000	
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	746,622	41%	1,851,000	101%	(20,000)	
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	6,648,459	44%	14,559,467	96%	554,293	

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%	191,607
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	4,488,985		(383,333)		696,104
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 17,882,935	148%	\$ 13,010,617	107%	\$887,711

- 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 8.8%