



**MEMORANDUM**

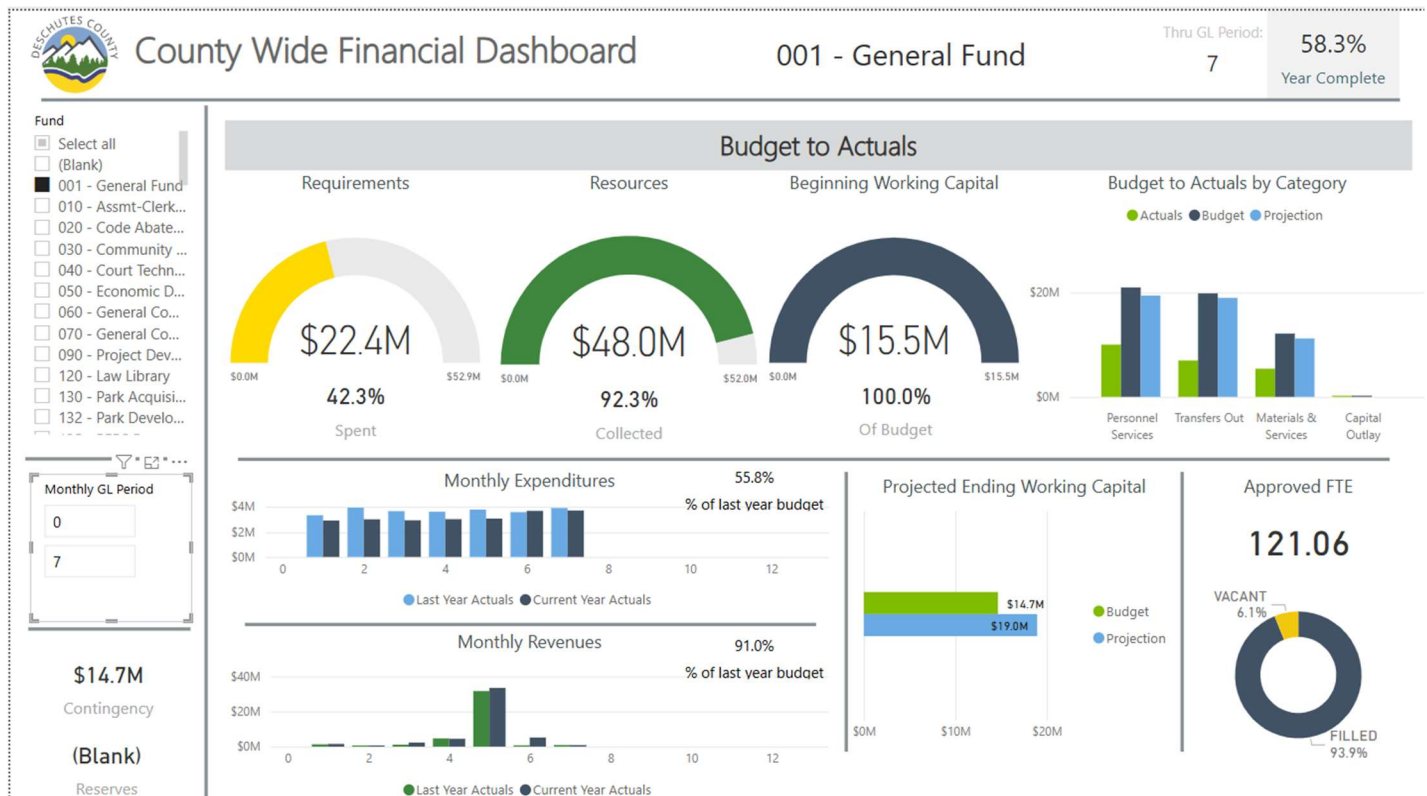
**DATE:** February 24, 2025  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for January 2025

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

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$48.0M or 92.3% of budget. By comparison, last year revenue YTD was \$40.5M or 91.0% of budget.
- *Expenses* YTD are \$22.4M and 42.3% of budget. By comparison, last year expenses YTD were \$25.8M and 55.7% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through January 31, 2025.

# Position Control Summary

Position Control Summary FY25														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	28.63	28.63	28.63	28.63	29.63	29.63	29.63						
	Unfilled	6.64	6.64	6.64	6.64	5.64	5.64	5.64						17.60%
Clerk	Filled	10.48	9.48	8.48	8.48	8.48	8.48	9.48						
	Unfilled	-	1.00	2.00	2.00	2.00	2.00	1.00						13.63%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52						
	Unfilled	-	-	-	-	-	-	-						0.00%
DA	Filled	57.70	58.70	58.70	58.90	58.55	58.55	58.55						
	Unfilled	3.40	2.40	2.60	1.40	1.75	1.75	1.75						3.54%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50						
	Unfilled	-	-	-	-	-	-	-						0.00%
Veterans'	Filled	4.00	5.00	5.00	5.00	5.00	5.00	5.00						
	Unfilled	1.00	-	-	-	-	-	-						2.86%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
Total General Fund	Filled	110.83	111.83	110.83	111.03	111.68	111.68	112.68	-	-	-	-	-	
	Unfilled	11.04	10.04	11.24	10.04	9.39	9.39	8.39	-	-	-	-	-	8.18%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60						
	Unfilled	-	-	-	-	-	-	-						0.00%
Community Justice	Filled	43.00	44.00	42.00	45.00	45.00	45.00	43.00						
	Unfilled	6.00	5.00	7.00	4.00	4.00	4.00	6.00						10.50%
Sheriff	Filled	225.75	228.50	230.50	229.50	230.50	227.50	230.50						
	Unfilled	45.25	42.50	40.50	41.50	40.50	43.50	40.50						15.51%
Houseless Effort	Filled	-	-	-	-	-	-	-						
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-						100.00%
Health Svcs	Filled	384.93	379.53	381.83	376.03	381.43	384.23	388.43						
	Unfilled	35.38	40.78	39.48	45.28	40.88	40.08	35.88						9.40%
CDD	Filled	46.00	49.00	48.00	49.00	49.00	50.00	50.00						
	Unfilled	5.00	2.00	3.00	2.00	2.00	2.00	2.00						5.01%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00						
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00						3.28%
Adult P&P	Filled	31.63	34.63	34.63	34.63	34.63	34.63	34.63						
	Unfilled	8.13	5.13	5.13	5.13	5.13	5.13	5.13						13.97%
Solid Waste	Filled	39.00	38.00	39.00	40.00	40.00	40.00	38.00						
	Unfilled	5.00	6.00	5.00	4.00	4.00	4.00	6.00						11.04%
Victims Assistance	Filled	7.50	7.50	7.50	8.50	8.50	8.50	7.50						
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	2.00						16.54%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	1.00						
	Unfilled	-	-	-	-	-	-	1.00						7.14%
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50						
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00						22.86%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	3.00						
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-						28.57%
ISF - Facilities	Filled	24.75	24.75	25.75	25.75	25.75	26.75	26.75						
	Unfilled	3.00	3.00	2.00	2.00	2.00	1.00	1.00						7.21%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	9.75	9.75	8.75						
	Unfilled	-	-	-	-	-	-	0.50						0.74%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - Finance	Filled	12.00	13.00	13.00	13.00	12.00	12.00	14.00						
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	-						9.18%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00						
	Unfilled	-	-	-	-	-	-	-						0.00%
ISF - HR	Filled	9.80	9.80	9.00	10.00	9.00	8.00	8.00						
	Unfilled	1.20	1.20	2.00	1.00	2.00	3.00	3.00						17.40%
ISF - IT	Filled	18.00	18.00	18.00	18.00	18.00	18.00	19.00						
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	1.00						9.29%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	2.25	3.25						
	Unfilled	-	-	-	-	-	1.00	-						4.40%
911	Filled	56.15	56.15	57.53	57.00	57.00	58.00	58.00						
	Unfilled	4.85	4.85	3.48	4.00	4.00	3.00	3.00						6.36%
<b>Total:</b>	<b>Filled</b>	<b>1,113.43</b>	<b>1,118.78</b>	<b>1,121.65</b>	<b>1,121.53</b>	<b>1,126.58</b>	<b>1,127.38</b>	<b>1,133.58</b>	-	-	-	-	-	
	<b>Unfilled</b>	<b>138.84</b>	<b>133.49</b>	<b>131.81</b>	<b>130.94</b>	<b>126.89</b>	<b>129.09</b>	<b>121.39</b>	-	-	-	-	-	
	<b>Total</b>	<b>1,252.26</b>	<b>1,252.26</b>	<b>1,253.46</b>	<b>1,252.46</b>	<b>1,253.46</b>	<b>1,256.46</b>	<b>1,254.96</b>	-	-	-	-	-	
	<b>% Unfilled</b>	<b>11.09%</b>	<b>10.66%</b>	<b>10.52%</b>	<b>10.45%</b>	<b>10.12%</b>	<b>10.27%</b>	<b>9.67%</b>						<b>10.40%</b>

A 1.0 FTE decrease in HE; .5 FTE decrease in ISF Admin



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY25 YTD January 31, 2025**

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 20,942,691	\$ 9,995,220	\$ 19,383,366	\$ 1,559,325	\$ 69,100	\$ 16,414	\$ 52,686
030 - Juvenile	7,517,894	3,700,172	6,724,135	793,759	100,000	69,867	30,133
160/170 - TRT	234,588	135,754	234,588	-	-	28	(28)
200 - ARPA	836,621	410,908	410,908	425,713	-	-	-
220 - Justice Court	622,013	343,131	627,534	(5,521)	-	-	-
255 - Sheriff's Office	50,136,178	26,765,121	46,823,736	3,312,442	2,869,000	1,376,290	1,492,710
274 - Health Services	58,783,733	31,345,914	57,223,941	1,559,792	107,726	97,247	10,479
295 - CDD	8,005,434	4,214,537	7,618,744	386,690	13,000	16,965	(3,965)
325 - Road	9,556,843	5,063,032	9,180,646	376,197	200,000	65,073	134,927
355 - Adult P&P	6,387,456	3,130,989	5,487,360	900,096	10,000	5,829	4,171
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	2,778,198	5,739,145	-	150,000	56,729	93,271
615 - Fair & Expo	2,039,023	923,874	1,599,934	439,089	40,000	39,826	174
616 - Annual County Fair	229,798	138,170	239,836	(10,038)	-	2,444	(2,444)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	85,798	153,000	6,210	5,000	2,265	2,735
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	284,549	512,329	(15,410)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	5,266,340	9,508,930	728,163	485,000	148,397	336,603
999 - All Other Funds	18,606,752	9,248,784	18,606,752	-	50,600	17,355	33,245
<b>Total</b>	<b>\$ 200,531,391</b>	<b>\$ 103,830,492</b>	<b>\$ 190,074,884</b>	<b>\$ 10,456,507</b>	<b>\$ 4,099,426</b>	<b>\$ 1,914,728</b>	<b>\$ 2,184,698</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	42,587,602	91%	47,457,440	101%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	364,757	39%	926,704	100%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	9,023,106	74%	12,213,500	100%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	5,857,941	66%
220 - Justice Court	525,540	529,969	101%	506,200	296,969	59%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	58,482,770	91%	63,836,920	100%
274 - Health Services	60,343,687	61,045,659	101%	68,282,080	43,097,551	63%	66,091,995	97%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	5,542,638	59%	9,407,380	100%
325 - Road	26,673,711	27,151,594	102%	27,479,906	16,809,581	61%	27,202,986	99%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	5,286,854	84%	6,588,652	104%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,209,905	89%	1,429,715	105%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	11,729,584	59%	19,943,301	101%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	1,431,769	45%	2,705,600	84%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,641,896	112%	2,654,421	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	169,973	193%	219,912	250%
618 - RV Park	530,800	534,892	101%	489,000	261,740	54%	493,400	101%
619 - RV Park Reserve	34,300	45,518	133%	45,000	33,865	75%	56,400	125%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	2,233,780	66%	3,606,677	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	23,092,970	54%	43,308,398	101%
705 - 911	14,034,323	14,405,107	103%	14,733,900	12,089,346	82%	14,735,015	100%
999 - Other	81,793,214	71,303,509	87%	66,998,812	32,397,811	48%	69,989,105	104%
<b>TOTAL RESOURCES</b>	<b>388,398,682</b>	<b>374,760,913</b>	<b>96%</b>	<b>399,978,714</b>	<b>274,322,287</b>	<b>69%</b>	<b>399,232,362</b>	<b>100%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD January 31, 2025 (unaudited)

**58.3%**  
Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	25,420,807	23,850,628	94%	33,071,291	15,401,138	47%	30,552,117	92%
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	4,643,202	49%	8,509,920	91%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	4,492,923	78%	5,736,054	100%
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	733,370	17%	1,740,937	40%
220 - Justice Court	828,370	816,713	99%	819,797	478,307	58%	825,318	101%
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	34,300,258	51%	63,144,869	95%
274 - Health Services	72,307,648	67,056,125	93%	83,852,414	41,946,482	50%	77,004,087	92%
295 - CDD	10,269,561	8,898,411	87%	9,991,245	5,249,799	53%	9,551,418	96%
325 - Road	17,124,761	15,805,727	92%	19,549,812	9,559,597	49%	19,446,369	99%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	4,137,343	49%	7,372,860	88%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	3,001,438	18%	10,826,539	66%
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	7,348,508	42%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	2,055,178	42%	4,013,634	83%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,459,028	92%	2,667,893	100%
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	90,142	7%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	360,484	50%	664,600	91%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	3,010,325	54%	5,384,897	96%
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	16,487,986	42%	38,819,094	100%
705 - 911	15,113,760	13,427,592	89%	17,254,619	8,770,418	51%	16,526,456	96%
999 - Other	93,331,824	64,265,927	69%	104,386,845	31,493,338	30%	107,330,485	103%
<b>TOTAL REQUIREMENTS</b>	<b>420,011,695</b>	<b>361,670,659</b>	<b>86%</b>	<b>451,078,669</b>	<b>196,019,262</b>	<b>43%</b>	<b>428,869,292</b>	<b>95%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,682,525)	(1,526,629)	10%	(13,438,837)	92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	4,706,423	58%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(4,793,552)	57%	(8,431,946)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(4,401,445)	95%	(4,415,944)	96%
220 - Justice Court	364,688	286,744	79%	380,521	221,971	58%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	2,029,292	60%	3,399,187	100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(344,154)	-3%	8,792,424	82%
295 - CDD	466,530	(195,589)	-42%	909,332	118,952	13%	397,830	44%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	365,729	58%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,283,249)	50%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	687,822	58%	1,179,123	100%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(71,108)	58%	(121,900)	100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	408,064	69%	592,396	100%
618 - RV Park	128,436	128,436	100%	57,858	33,751	58%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	71,250	58%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(2,625)	58%	(4,500)	100%
705 - 911	-	-	-	-	-	-	-	-
999 - Other	15,698,545	12,491,080	80%	6,509,479	6,868,872	66%	7,450,032	72%
<b>TOTAL TRANSFERS</b>	-	(0)	-	-	(0)	0	0	0%



# Budget to Actuals - Countywide Summary

## All Departments

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	-		-	-	-	
001 - General Fund	11,850,095	15,492,530	131%	14,663,304	41,152,365	18,959,016	129%
030 - Juvenile	710,902	1,364,608	192%	977,419	1,792,586	1,849,545	189%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	2,900,440	1,209,309	104%
200 - ARPA	-	298,942	999%	-	701,948	-	
220 - Justice Court	61,858	(0)	0%	66,924	40,633	62,103	93%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	41,778,666	19,658,099	120%
274 - Health Services	7,480,011	12,456,527	167%	7,557,557	13,263,441	10,352,860	137%
295 - CDD	1,975,730	752,366	38%	1,071,691	1,164,157	1,007,458	94%
325 - Road	2,370,201	5,997,546	253%	3,206,945	6,842,502	3,033,468	95%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	3,842,065	2,169,580	240%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	18,199,417	16,909,793	149%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,136,608	2,096,857	109%
615 - Fair & Expo	32,617	531,770	999%	78,731	596,183	402,859	512%
616 - Annual County Fair	228,205	509,451	223%	66,317	621,211	374,079	564%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,667,227	2,731,640	105%
618 - RV Park	135,220	312,766	231%	132,760	247,772	199,424	150%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,626,504	1,529,931	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,388,993	6,385,444	107%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	10,464,716	8,349,036	106%
705 - 911	12,122,906	14,371,465	119%	11,850,746	17,690,393	12,580,024	106%
999 - Other	104,968,103	128,248,177	122%	101,227,972	135,899,557	90,654,960	90%
<b>TOTAL FUND BALANCE</b>	<b>175,574,090</b>	<b>237,836,324</b>	<b>135%</b>	<b>190,594,719</b>	<b>316,017,383</b>	<b>200,515,484</b>	<b>105%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY25 YTD January 31, 2025 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	10,200	10,800	106%	11,000	3,456	31%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	37,292,409	94%	39,392,000	99%	(212,000) A
Property Taxes - Prior	318,000	422,862	133%	328,000	330,873	101%	337,200	103%	9,200
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	2,929,436	78%	3,920,475	104%	142,300
Assessor	775,350	815,379	105%	849,000	271,021	32%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	808,398	57%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	254,487	60%	483,577	113%	56,500
Tax Office	136,000	147,228	108%	146,200	62,281	43%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	102,874	36%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	41,333	59%	70,000	100%	-
Non-Departmental	-	7,630		-	491,034		536,850		536,850 C
<b>TOTAL RESOURCES</b>	<b>44,408,216</b>	<b>45,560,565</b>	<b>103%</b>	<b>46,924,590</b>	<b>42,587,602</b>	<b>91%</b>	<b>47,457,440</b>	<b>101%</b>	<b>532,850</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	97,522	79,788	82%	93,993	51,830	55%	95,212	101%
Assessor	6,189,597	5,587,737	90%	6,709,361	3,242,497	48%	5,887,910	88%	821,451 D
Clerk	2,351,515	2,087,269	89%	2,719,443	1,398,343	51%	2,626,743	97%	92,700 E
District Attorney	11,636,672	11,237,086	97%	13,369,290	6,829,889	51%	12,880,405	96%	488,885 G
Medical Examiner	461,224	391,213	85%	466,854	190,013	41%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	629,722	60%	1,056,724	101%	(15,082) H
Veterans	934,283	872,565	93%	1,093,340	524,067	48%	1,043,302	95%	50,038 I
Property Management	539,558	510,327	95%	584,094	322,880	55%	591,922	101%	(7,828) J
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	2,211,897	32%	5,903,045	84%	1,090,229
<b>TOTAL REQUIREMENTS</b>	<b>25,420,807</b>	<b>23,850,628</b>	<b>94%</b>	<b>33,071,291</b>	<b>15,401,138</b>	<b>47%</b>	<b>30,552,117</b>	<b>92%</b>	<b>2,519,174</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	5,121,854	5,432,344	106%	5,510,943	108%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(6,958,972)	35%	(18,949,780)	96%	854,599 L
<b>TOTAL TRANSFERS</b>	<b>(20,963,314)</b>	<b>(20,201,737)</b>	<b>96%</b>	<b>(14,682,525)</b>	<b>(1,526,629)</b>	<b>10%</b>	<b>(13,438,837)</b>	<b>92%</b>	<b>1,243,688</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	15,492,530	15,492,530	100%	15,492,530	100%
Resources over Requirements	18,987,409	21,709,937		13,853,299	27,186,464		16,905,323		3,052,024
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,682,525)	(1,526,629)		(13,438,837)		1,243,688
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,850,095</b>	<b>\$ 15,492,530</b>	<b>131%</b>	<b>\$ 14,663,304</b>	<b>\$ 41,152,365</b>	<b>281%</b>	<b>\$ 18,959,016</b>	<b>129%</b>	<b>\$ 4,295,712 M</b>

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 14.8%
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8%
- F** Projected Personnel based on overage to date
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 3.7%
- H** Projected Personnel based on overage to date
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 5%
- J** Projected Personnel based on overage to date
- K** \$3,498,234 transferred from the ARPA fund for revenue replacement recategorization.
- L** Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.
- M** Out of the total balance, \$1,321,213 are restricted Opioid Settlement Funds, \$1,340,608 are unallocated recategorized ARPA funds and \$500K is Emergency Reserves.





# Budget to Actuals Report

## Juvenile - Fund 030

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	476,611	451,260	95%	477,421	118,913	25%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	46,635	41%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	56,930	58%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	54,540	84%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	35,000	67%	(17,000) <b>A</b>
Interest on Investments	37,500	54,078	144%	49,000	45,993	94%	74,500	152%	25,500
Expungements	40,000	53,599	134%	40,000	25,047	63%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	8,208	68%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	4,738	47%	5,700	57%	(4,300) <b>B</b>
Miscellaneous	16,500	19,289	117%	6,811	3,752	55%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) <b>C</b>
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-		-		-
<b>TOTAL RESOURCES</b>	<b>1,014,168</b>	<b>1,042,664</b>	<b>103%</b>	<b>926,504</b>	<b>364,757</b>	<b>39%</b>	<b>926,704</b>	<b>100%</b>	<b>200</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	3,700,172	49%	6,724,135	89%
Materials and Services	1,599,048	1,452,785	91%	1,863,952	943,030	51%	1,785,785	96%	78,167 <b>E</b>
Capital Outlay	29,265	29,265	100%	-	-		-		-
<b>TOTAL REQUIREMENTS</b>	<b>8,481,279</b>	<b>7,884,757</b>	<b>93%</b>	<b>9,381,846</b>	<b>4,643,202</b>	<b>49%</b>	<b>8,509,920</b>	<b>91%</b>	<b>871,926</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	4,750,499	58%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-		-		-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(44,076)	58%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,678,013</b>	<b>6,678,013</b>	<b>100%</b>	<b>8,068,153</b>	<b>4,706,423</b>	<b>58%</b>	<b>8,068,153</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,364,608	1,364,608	100%	1,364,608	100%
Resources over Requirements	(7,467,111)	(6,842,093)		(8,455,342)	(4,278,445)		(7,583,216)		872,126
Net Transfers - In (Out)	6,678,013	6,678,013		8,068,153	4,706,423		8,068,153		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 710,902</b>	<b>\$ 1,364,608</b>	<b>192%</b>	<b>\$ 977,419</b>	<b>\$ 1,792,586</b>	<b>183%</b>	<b>\$ 1,849,545</b>	<b>189%</b>	<b>\$872,126</b>

- A** DOC reporting lower collection rate than originally anticipated.
- B** No longer part of school lunch program. Administrative burden outweighed revenue received.
- C** No longer offering Adult Work Crew so unable to take on contracted work crew projects.
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8.8%
- E** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## TRT - Fund 160/170

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	8,958,235	74%	12,100,000	100%	- A
Interest on Investments	121,790	112,678	93%	68,000	64,666	95%	113,000	166%	45,000
Miscellaneous	-	641		-	205		500		500
<b>TOTAL RESOURCES</b>	<b>12,751,790</b>	<b>12,485,782</b>	<b>98%</b>	<b>12,168,000</b>	<b>9,023,106</b>	<b>74%</b>	<b>12,213,500</b>	<b>100%</b>	<b>45,500</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,307,981	98%	3,236,105	2,197,929	68%	3,236,105	100%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- C
Administrative	262,395	260,555	99%	265,588	146,138	55%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	108,856	58%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	47,750	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>6,902,223</b>	<b>6,827,243</b>	<b>99%</b>	<b>5,736,054</b>	<b>4,492,923</b>	<b>78%</b>	<b>5,736,054</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(11,667)	58%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(43,750)	58%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(58,333)	58%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(161,334)	58%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(221,971)	58%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(258,064)	58%	(442,396)	100%	- D
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(537,641)	58%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(561,750)	58%	(963,000)	100%	-
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(750,500)	50%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(2,188,542)	58%	(3,751,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(8,575,254)</b>	<b>(7,022,091)</b>	<b>82%</b>	<b>(8,431,946)</b>	<b>(4,793,552)</b>	<b>57%</b>	<b>(8,431,946)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%
Resources over Requirements	5,849,567	5,658,538		6,431,946	4,530,182		6,477,446		45,500
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(4,793,552)		(8,431,946)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,801,675</b>	<b>\$ 3,163,809</b>	<b>176%</b>	<b>\$ 1,163,809</b>	<b>\$ 2,900,440</b>	<b>249%</b>	<b>\$ 1,209,309</b>	<b>104%</b>	<b>\$45,500</b>

- A** Room tax revenue flat from FY24, up 2.3% compared to FY25 budget. Projecting revenue to come in at budget until additional months of actuals are available.
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Remaining funds will be reserved in the TRT fund to cover one year's worth of debt service of \$1.5 million.



# Budget to Actuals Report

## ARPA – Fund 200

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	-	0%	(4,622,145)
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	3,888,833	5,354,430	138%	5,674,549	146%	1,785,716
Interest on Investments	319,460	297,738	93%	134,000	183,392	137%	183,392	137%	49,392
<b>TOTAL RESOURCES</b>	<b>14,458,597</b>	<b>4,060,299</b>	<b>28%</b>	<b>8,644,978</b>	<b>5,537,822</b>	<b>64%</b>	<b>5,857,941</b>	<b>68%</b>	<b>(2,787,037)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	664,740	34%	1,007,281	51%
Administrative	1,719,694	142,552	8%	1,010,306	54,345	5%	46,860	5%	963,446
Infrastructure	766,410	896,225	117%	916,000	(186,109)	-20%	474,064	52%	441,936
Public Health	560,926	400,898	71%	415,127	200,394	48%	212,732	51%	202,395
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
<b>TOTAL REQUIREMENTS</b>	<b>9,837,656</b>	<b>3,762,562</b>	<b>38%</b>	<b>4,321,775</b>	<b>733,370</b>	<b>17%</b>	<b>1,740,937</b>	<b>40%</b>	<b>2,580,838</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Capital Reserve Fund	(5,022,145)	(400,000)	8%	-	-	-	-	-
Transfers Out -Campus Improvement	-	-	-	(703,033)	(134,162)	19%	(134,162)	19%	568,871 <b>A</b>
Transfers Out - General Fund	-	-	-	(3,919,112)	(4,267,283)	109%	(4,281,782)	109%	(362,670) <b>B</b>
<b>TOTAL TRANSFERS</b>	<b>(5,022,145)</b>	<b>(400,000)</b>	<b>8%</b>	<b>(4,622,145)</b>	<b>(4,401,445)</b>	<b>95%</b>	<b>(4,415,944)</b>	<b>96%</b>	<b>206,201</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%
Resources over Requirements	4,620,941	297,738	-	4,323,203	4,804,452	111%	4,117,003	-	(206,200)
Net Transfers - In (Out)	(5,022,145)	(400,000)	-	(4,622,145)	(4,401,445)	-	(4,415,944)	-	206,201
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 298,942</b>	<b>999%</b>	<b>-</b>	<b>\$ 701,948</b>	<b>999%</b>	<b>\$ 0</b>	<b>999%</b>	<b>\$0</b>

**A** \$134,162 in interest earned on LACTF funds transferred to the Courthouse. It is anticipated that \$4,622,145 in LACTF funds will be transferred to the Courthouse project in FY26, not FY25.

**B** \$3,933,611 reclassified as revenue replacement and transferred to the General Fund; \$348,171 in interest earnings transferred to the General Fund



# Budget to Actuals Report

## Justice Court - Fund 220

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	525,000	528,051	101%	504,200	295,717	59%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	1,252	63%	2,700	135%	700
<b>TOTAL RESOURCES</b>	<b>525,540</b>	<b>529,969</b>	<b>101%</b>	<b>506,200</b>	<b>296,969</b>	<b>59%</b>	<b>506,900</b>	<b>100%</b>	<b>700</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	343,131	55%	627,534	101%
Materials and Services	175,603	172,484	98%	197,784	135,176	68%	197,784	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>828,370</b>	<b>816,713</b>	<b>99%</b>	<b>819,797</b>	<b>478,307</b>	<b>58%</b>	<b>825,318</b>	<b>101%</b>	<b>(5,521)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	221,971	58%	380,521	100%
<b>TOTAL TRANSFERS</b>	<b>364,688</b>	<b>286,744</b>	<b>79%</b>	<b>380,521</b>	<b>221,971</b>	<b>58%</b>	<b>380,521</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(302,830)	(286,744)		(313,597)	(181,338)		(318,418)		(4,821)
Net Transfers - In (Out)	364,688	286,744		380,521	221,971		380,521		-
<b>TOTAL</b>	<b>\$ 61,858</b>	<b>(\$ 0)</b>	<b>0%</b>	<b>\$ 66,924</b>	<b>\$ 40,633</b>	<b>61%</b>	<b>\$ 62,103</b>	<b>93%</b>	<b>(\$4,821)</b>

<sup>A</sup> Violence Intervention ARPA project (\$420,878) were transferred to the General Fund



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	37,207,099	93%	39,711,000	99%	(355,974) <b>A</b>
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	14,871,194	93%	15,847,000	99%	(111,353) <b>B</b>
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	5,474,360	78%	7,347,035	104%	312,100 <b>C</b>
LED #1 Interest	264,000	515,925	195%	400,000	370,349	93%	370,349	93%	(29,651)
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	298,232	99%	300,000	100%	-
LED #2 Interest	65,000	149,987	231%	150,000	139,360	93%	139,360	93%	(10,640)
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	122,176	102%	122,176	102%	2,176
<b>TOTAL RESOURCES</b>	<b>58,558,288</b>	<b>60,325,051</b>	<b>103%</b>	<b>64,030,262</b>	<b>58,482,770</b>	<b>91%</b>	<b>63,836,920</b>	<b>100%</b>	<b>(193,342)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	864,096	61%	1,444,216	102%
Rickard Ranch	334,232	309,436	93%	610,205	210,590	35%	410,205	67%	200,000 <b>D</b>
Concealed Handgun Licenses	624,277	447,501	72%	592,803	257,588	43%	492,803	83%	100,000 <b>D</b>
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	3,173,193	61%	5,430,244	104%	(200,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	707,161	55%	1,231,834	96%	50,000 <b>D</b>
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	2,003,431	48%	4,077,483	98%	75,000 <b>D</b>
Detective	4,773,538	4,175,876	87%	4,710,801	2,358,109	50%	4,373,401	93%	337,400 <b>D</b>
Patrol	16,270,641	14,471,496	89%	15,307,105	8,384,072	55%	15,183,605	99%	123,500 <b>D</b>
Records	855,590	705,173	82%	875,606	393,670	45%	750,606	86%	125,000 <b>D</b>
Adult Jail	23,784,474	20,951,689	88%	25,112,557	12,593,898	50%	23,118,051	92%	1,994,506 <b>D</b>
Court Security	600,590	570,292	95%	649,844	235,462	36%	424,844	65%	225,000 <b>D</b>
Emergency Services	808,931	668,053	83%	888,223	464,053	52%	938,223	106%	(50,000)
Special Services	2,779,458	2,926,535	105%	3,055,000	1,640,162	54%	2,945,000	96%	110,000
Training	1,537,498	1,205,912	78%	1,765,299	673,516	38%	1,515,299	86%	250,000 <b>D</b>
Other Law Enforcement	634,835	908,232	143%	959,055	341,258	36%	809,055	84%	150,000 <b>D</b>
Non - Departmental	50,000	100,000	200%	-	(0)		-		-
<b>TOTAL REQUIREMENTS</b>	<b>65,641,097</b>	<b>59,140,333</b>	<b>90%</b>	<b>66,610,275</b>	<b>34,300,258</b>	<b>51%</b>	<b>63,144,869</b>	<b>95%</b>	<b>3,465,406</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	2,188,542	58%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(30,000)	32%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(129,250)	50%	(258,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,377,587</b>	<b>3,380,929</b>	<b>100%</b>	<b>3,399,187</b>	<b>2,029,292</b>	<b>60%</b>	<b>3,399,187</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	15,566,862	15,566,861	100%	15,566,861	100%
Resources over Requirements	(7,082,809)	1,184,718		(2,580,013)	24,182,512		692,051		3,272,064
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	2,029,292		3,399,187		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,295,992</b>	<b>\$ 15,566,861</b>	<b>213%</b>	<b>\$ 16,386,036</b>	<b>\$ 41,778,666</b>	<b>255%</b>	<b>\$ 19,658,099</b>	<b>120%</b>	<b>\$3,272,063</b>

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



# Budget to Actuals Report

## Health Services - Fund 274

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,712,977	87%	27,724,604	17,267,356	62%	22,846,242	82%	(4,878,362)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	9,829,534	56%	16,990,560	97%	(538,845)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	6,599,914	90%	10,310,218	141%	2,980,168
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	2,910,385	61%	5,467,211	114%	678,467
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,510,984	55%	2,730,001	99%	(33,130)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,392,848	85%	1,785,007	109%	147,115
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	604,141	38%	1,001,219	63%	(585,898)
Other	1,061,371	2,326,567	219%	1,293,235	616,271	48%	1,010,284	78%	(282,951)
Federal Grants	1,440,560	1,321,402	92%	987,369	254,682	26%	391,121	40%	(596,248)
Patient Fees	1,087,790	890,377	82%	761,626	452,991	59%	756,105	99%	(5,521)
Medicaid	431,000	1,201,524	279%	627,276	612,565	98%	929,110	148%	301,834
Vital Records	315,000	336,256	107%	318,000	186,151	59%	341,706	107%	23,706
Interest on Investments	262,007	737,122	281%	317,000	456,783	144%	781,100	246%	464,100
State - Medicare	209,500	300,513	143%	195,057	228,428	117%	376,397	193%	181,340
Liquor Revenue	177,574	188,547	106%	177,574	71,296	40%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	74,083	44%	169,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860)
<b>TOTAL RESOURCES</b>	<b>60,343,687</b>	<b>61,045,659</b>	<b>101%</b>	<b>68,282,080</b>	<b>43,097,551</b>	<b>63%</b>	<b>66,091,995</b>	<b>97%</b>	<b>(2,190,085)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	52,118,863	51,416,037	99%	58,783,733	31,345,914	53%	57,223,941	97%
Materials and Services	19,836,301	15,061,997	76%	23,136,723	10,473,391	45%	18,695,968	81%	4,440,756
Capital Outlay	347,500	578,091	166%	1,932,000	127,177	7%	1,084,178	56%	847,822
Administration Allocation	4,984	0	0%	(42)	-	0%	-	0%	(42)
<b>TOTAL REQUIREMENTS</b>	<b>72,307,648</b>	<b>67,056,125</b>	<b>93%</b>	<b>83,852,414</b>	<b>41,946,482</b>	<b>50%</b>	<b>77,004,087</b>	<b>92%</b>	<b>6,848,328</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	6,914,116	96%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	2,433,563	57%	(1,832,600)
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In - TRT	368,417	368,417	100%	276,572	161,334	58%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,996,086)	(1,410,630)	71%	(1,736,969)	87%	259,117
<b>TOTAL TRANSFERS</b>	<b>8,026,456</b>	<b>5,947,879</b>	<b>74%</b>	<b>10,671,364</b>	<b>(344,154)</b>	<b>-3%</b>	<b>8,792,424</b>	<b>82%</b>	<b>(1,878,940)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	12,456,527	12,456,527	100%	12,472,527	100%
Resources over Requirements	(11,963,961)	(6,010,466)	-	(15,570,334)	1,151,068	-	(10,912,091)	-	4,658,243
Net Transfers - In (Out)	8,026,456	5,947,879	-	10,671,364	(344,154)	-	8,792,424	-	(1,878,940)
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,480,011</b>	<b>\$ 12,456,527</b>	<b>167%</b>	<b>\$ 7,557,557</b>	<b>\$ 13,263,441</b>	<b>175%</b>	<b>\$ 10,352,860</b>	<b>137%</b>	<b>\$2,795,303</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Other	9,000	167,850	999%	511,588	482,943	94%	511,822	100%	234 <b>A</b>
OHP Capitation	435,349	435,349	100%	474,674	267,450	56%	457,240	96%	(17,434)
Interest on Investments	262,007	737,122	281%	317,000	456,783	144%	781,100	246%	464,100
State Grant	160,000	148,958	93%	132,289	126,438	96%	200,677	152%	68,388 <b>A</b>
<b>TOTAL RESOURCES</b>	<b>866,356</b>	<b>1,489,279</b>	<b>172%</b>	<b>1,435,551</b>	<b>1,333,613</b>	<b>93%</b>	<b>1,950,839</b>	<b>136%</b>	<b>515,288</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,769,513	6,539,032	97%	7,890,669	4,199,584	53%	7,746,513	98%
Materials and Services	7,671,421	7,578,213	99%	8,950,388	4,999,425	56%	8,845,840	99%	104,548
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,224,630)	-	0%	(15,222,631)	100%	(1,999)
<b>TOTAL REQUIREMENTS</b>	<b>1,851,306</b>	<b>1,571,436</b>	<b>85%</b>	<b>1,616,427</b>	<b>9,199,009</b>	<b>569%</b>	<b>1,369,722</b>	<b>85%</b>	<b>246,705</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(205,594)	54%	(377,446)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(218,924)</b>	<b>(233,924)</b>	<b>107%</b>	<b>(377,446)</b>	<b>(205,594)</b>	<b>54%</b>	<b>(377,446)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,665,544	3,786,843	103%	3,470,762	3,470,762	100%	3,470,762	100%
Resources over Requirements	(984,950)	(82,157)	-	(180,876)	(7,865,395)	-	581,118	-	761,993
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(205,594)	-	(377,446)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,461,670</b>	<b>\$ 3,470,762</b>	<b>141%</b>	<b>\$ 2,912,441</b>	<b>(\$ 4,600,227)</b>	<b>-158%</b>	<b>\$ 3,674,434</b>	<b>126%</b>	<b>\$761,993</b>

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Personnel projections assume 3% vacancy.





# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY25 YTD January 31, 2025 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
State Grant	17,967,689	14,679,278	82%	20,955,001	13,121,193	63%	15,449,920	74%	(5,505,081)	A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	9,362,644	56%	16,192,318	97%	(502,413)	B
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	6,521,264	95%	9,497,772	138%	2,636,358	C
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	2,889,666	61%	5,432,499	114%	668,240	
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,014,855	42%	2,094,973	86%	(332,976)	
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	200,366	24%	(624,257)	D
Medicaid	431,000	1,201,524	279%	627,276	612,565	98%	929,110	148%	301,834	E
Patient Fees	448,500	679,928	152%	575,975	371,250	64%	577,030	100%	1,055	
State - Medicare	209,500	300,513	143%	195,057	228,428	117%	376,397	193%	181,340	F
Liquor Revenue	177,574	188,547	106%	177,574	71,296	40%	177,574	100%	-	
Interfund Contract- Gen Fund	127,000	-	0%	127,000	74,083	58%	127,000	100%	-	
Other	631,245	688,382	109%	6,241	7,204	115%	9,689	155%	3,448	
<b>TOTAL RESOURCES</b>	<b>48,537,475</b>	<b>47,412,198</b>	<b>98%</b>	<b>54,237,100</b>	<b>34,472,444</b>	<b>64%</b>	<b>51,064,648</b>	<b>94%</b>	<b>(3,172,452)</b>	
<b>REQUIREMENTS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>	
Administration Allocation	9,546,200	9,546,201	100%	11,468,519	-	0%	11,468,519	100%	-	
Personnel Services	33,370,785	32,911,255	99%	37,956,176	20,003,566	53%	36,851,273	97%	1,104,903	G
Materials and Services	9,740,566	5,397,546	55%	11,393,406	4,584,811	40%	7,330,921	64%	4,062,485	H
Capital Outlay	160,250	234,772	147%	1,932,000	127,177	7%	1,084,178	56%	847,822	I
<b>TOTAL REQUIREMENTS</b>	<b>52,817,801</b>	<b>48,089,773</b>	<b>91%</b>	<b>62,750,101</b>	<b>24,715,554</b>	<b>39%</b>	<b>56,734,891</b>	<b>90%</b>	<b>6,015,210</b>	
<b>TRANSFERS</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>	
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	2,130,259	54%	(1,832,600)	
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599)	J
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)	
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-	
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(39,976)	9%	(194,462)	44%	250,538	
<b>TOTAL TRANSFERS</b>	<b>3,559,797</b>	<b>944,720</b>	<b>27%</b>	<b>6,262,132</b>	<b>615,166</b>	<b>10%</b>	<b>4,374,613</b>	<b>70%</b>	<b>(1,887,519)</b>	
<b>FUND BALANCE</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Budget</b>	<b>Actuals</b>	<b>%</b>	<b>Projection</b>	<b>%</b>	<b>\$ Variance</b>	
Beginning Fund Balance	3,989,589	4,679,830	117%	4,946,976	4,946,976	100%	4,962,976	100%	16,000	
Resources over Requirements	(4,280,326)	(677,575)	-	(8,513,001)	9,756,891	-	(5,670,243)	-	2,842,758	
Net Transfers - In (Out)	3,559,797	944,720	-	6,262,132	615,166	-	4,374,613	-	(1,887,519)	
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,269,060</b>	<b>\$ 4,946,976</b>	<b>151%</b>	<b>\$ 2,696,108</b>	<b>\$ 15,319,032</b>	<b>568%</b>	<b>\$ 3,667,346</b>	<b>136%</b>	<b>\$971,238</b>	

- A** Projections include \$401K one-time funds through HB5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous.
- B** OHP enrollment tracking lower than budgeted.
- C** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- D** Budget assumes approval of a one-year No Cost Extension for SAMHSA System of Care Grant that was denied. Projections remove award and related County General Fund match.
- E** Medicaid tracking higher than budgeted.
- F** Medicare tracking higher than budgeted.
- G** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- H** \$3.6M budgeted for BH Housing in Grants. Of that, approximately \$900K projected for expenditure in FY25 purchasing under "capital outlay" for the purchase of a building to expand adult foster home capacity in the county. A decision on this item will be brought to the Commissioners during a future Executive Session.
- I** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- J** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.





# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY25 YTD January 31, 2025 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,884,742	105%	6,637,314	4,019,726	61%	7,195,645	108%	558,331 <b>A</b>
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,392,848	85%	1,785,007	109%	147,115 <b>B</b>
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	604,141	38%	1,001,219	63%	(585,898) <b>C</b>
Other	421,126	1,470,335	349%	775,406	126,124	16%	488,773	63%	(286,633) <b>D</b>
State Miscellaneous	868,711	602,044	69%	468,636	78,650	17%	812,446	173%	343,810 <b>E</b>
OHP Capitation	-	117,506		360,000	199,439	55%	341,002	95%	(18,998)
Local Grants	218,951	639,098	292%	335,182	496,129	148%	635,028	189%	299,846 <b>F</b>
Vital Records	315,000	336,256	107%	318,000	186,151	59%	341,706	107%	23,706
Patient Fees	639,290	210,450	33%	185,651	81,741	44%	179,075	96%	(6,576)
Federal Grants	155,000	135,003	87%	162,746	56,685	35%	190,755	117%	28,009
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860) <b>G</b>
Interfund Contract- Gen Fund	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	20,719	85%	34,712	142%	10,227
<b>TOTAL RESOURCES</b>	<b>10,939,856</b>	<b>12,144,182</b>	<b>111%</b>	<b>12,609,429</b>	<b>7,291,493</b>	<b>58%</b>	<b>13,076,508</b>	<b>104%</b>	<b>467,079</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	3,092,162	3,087,195	100%	3,756,069	-	0%	3,754,112	100%
Personnel Services	11,978,565	11,965,751	100%	12,936,888	7,142,765	55%	12,626,155	98%	310,733 <b>H</b>
Materials and Services	2,424,314	2,086,239	86%	2,792,930	889,155	32%	2,519,207	90%	273,723
Capital Outlay	143,500	255,731	178%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,638,541</b>	<b>17,394,916</b>	<b>99%</b>	<b>19,485,887</b>	<b>8,031,920</b>	<b>41%</b>	<b>18,899,474</b>	<b>97%</b>	<b>586,413</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	161,334	58%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,173,640)	(1,165,061)	99%	(1,165,061)	99%	8,579 <b>I</b>
<b>TOTAL TRANSFERS</b>	<b>4,685,583</b>	<b>5,237,083</b>	<b>112%</b>	<b>4,786,678</b>	<b>(753,727)</b>	<b>-16%</b>	<b>4,795,257</b>	<b>100%</b>	<b>8,579</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,762,383	4,052,440	108%	4,038,789	4,038,789	100%	4,038,789	100%
Resources over Requirements	(6,698,685)	(5,250,734)		(6,876,458)	(740,427)		(5,822,966)		1,053,492
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(753,727)		4,795,257		8,579
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,749,281</b>	<b>\$ 4,038,789</b>	<b>231%</b>	<b>\$ 1,949,009</b>	<b>\$ 2,544,635</b>	<b>131%</b>	<b>\$ 3,011,080</b>	<b>154%</b>	<b>\$1,062,071</b>

- A** Awarded OHA Strategic Prevention Framework funding. Budget adjustment forthcoming (\$92K for FY25).
- B** In September, Board approved an additional 8% fee increase effective October 1, 2024.
- C** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024 and MAC funding originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- D** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- E** Medicaid Administrative Claim (MAC) was originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- F** Public Health received 2023 Quality Incentive Metric funds
- G** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024.
- H** Personnel projection assumes an average of 2% vacancy.
- I** Opioid Settlement Funds transferring from Health Services to Fund 001



# Budget to Actuals Report

## Community Development - Fund 295

FY25 YTD January 31, 2025 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Admin - Operations	157,300	148,681	95%	144,238	80,511	56%	157,238	109%	13,000	A
Code Compliance	1,124,181	840,865	75%	1,003,933	621,475	62%	1,038,433	103%	34,500	A
Building Safety	3,991,388	3,372,838	85%	3,414,568	1,922,519	56%	3,326,168	97%	(88,400)	B
Electrical	902,175	796,598	88%	918,502	496,760	54%	866,502	94%	(52,000)	B
Onsite Wastewater	923,880	909,862	98%	1,028,065	557,229	54%	911,157	89%	(116,908)	B
Current Planning	2,304,562	1,708,739	74%	1,916,960	1,219,807	64%	2,030,860	106%	113,900	A
Long Range Planning	1,057,354	746,065	71%	974,972	644,337	66%	1,077,022	110%	102,050	A
<b>TOTAL RESOURCES</b>	<b>10,460,840</b>	<b>8,523,648</b>	<b>81%</b>	<b>9,401,238</b>	<b>5,542,638</b>	<b>59%</b>	<b>9,407,380</b>	<b>100%</b>	<b>6,142</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	1,958,508	55%	3,477,779	98%	74,314
Code Compliance	743,931	655,434	88%	801,574	402,086	50%	753,776	94%	47,798	C
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,073,842	50%	1,953,980	92%	179,096	C
Electrical	583,718	560,356	96%	612,818	340,201	56%	623,691	102%	(10,873)	
Onsite Wastewater	865,670	732,454	85%	724,202	365,021	50%	689,998	95%	34,204	C
Current Planning	1,857,735	1,416,212	76%	1,410,470	678,006	48%	1,265,680	90%	144,790	C
Long Range Planning	888,677	714,855	80%	757,012	432,134	57%	786,514	104%	(29,502)	C
<b>TOTAL REQUIREMENTS</b>	<b>10,269,561</b>	<b>8,898,411</b>	<b>87%</b>	<b>9,991,245</b>	<b>5,249,799</b>	<b>53%</b>	<b>9,551,418</b>	<b>96%</b>	<b>439,827</b>	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Transfers In - CDD Building Reserve	-	-		622,630	400,000	64%	522,630	84%	(100,000)
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	150,000	68%	222,200	100%	-	D
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)	
Transfers In - TRT	-	-		100,000	58,333	58%	100,000	100%	-	
Transfers in - General Fund	100,000	48,181	48%	100,000	7,618	8%	50,000	50%	(50,000)	
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-	
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(497,000)	186%	(497,000)	186%	(230,000)	E
<b>TOTAL TRANSFERS</b>	<b>466,530</b>	<b>(195,589)</b>	<b>-42%</b>	<b>909,332</b>	<b>118,952</b>	<b>13%</b>	<b>397,830</b>	<b>44%</b>	<b>(511,502)</b>	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Beginning Fund Balance	1,317,921	1,322,717	100%	752,366	752,366	100%	753,666	100%	1,300
Resources over Requirements	191,279	(374,763)		(590,007)	292,840		(144,038)		445,969	
Net Transfers - In (Out)	466,530	(195,589)		909,332	118,952		397,830		(511,502)	
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,975,730</b>	<b>\$ 752,366</b>	<b>38%</b>	<b>\$ 1,071,691</b>	<b>\$ 1,164,157</b>	<b>109%</b>	<b>\$ 1,007,458</b>	<b>94%</b>	<b>(\$64,233)</b>	

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



# Budget to Actuals Report

## Road - Fund 325

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	12,926,430	60%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	567,136	41%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	761,059	77%	(227,004)
Sale of Equip & Material	614,500	370,308	60%	486,300	240,751	50%	506,485	104%	20,185
Interest on Investments	138,031	195,226	141%	158,000	180,187	114%	300,400	190%	142,400
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	45,519	74%	65,132	107%	4,000
Mineral Lease Royalties	50,000	131,078	262%	50,000	10,244	20%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	925	19%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-	-	-	121,966	-	121,966	-	121,966
<b>TOTAL RESOURCES</b>	<b>26,673,711</b>	<b>27,151,594</b>	<b>102%</b>	<b>27,479,906</b>	<b>16,809,581</b>	<b>61%</b>	<b>27,202,986</b>	<b>99%</b>	<b>(276,920)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,406,468	8,507,587	101%	9,556,843	5,063,032	53%	9,180,646	96%
Materials and Services	8,600,033	7,244,549	84%	9,992,969	4,496,565	45%	10,265,724	103%	(272,755)
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>17,124,761</b>	<b>15,805,727</b>	<b>92%</b>	<b>19,549,812</b>	<b>9,559,597</b>	<b>49%</b>	<b>19,446,369</b>	<b>99%</b>	<b>103,443</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,700,000)</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>(10,720,695)</b>	<b>(6,405,029)</b>	<b>60%</b>	<b>(10,720,695)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,521,251	7,351,679	133%	5,997,546	5,997,546	100%	5,997,546	100%
Resources over Requirements	9,548,950	11,345,867	-	7,930,094	7,249,984	-	7,756,617	-	(173,477)
Net Transfers - In (Out)	(12,700,000)	(12,700,000)	-	(10,720,695)	(6,405,029)	-	(10,720,695)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,370,201</b>	<b>\$ 5,997,546</b>	<b>253%</b>	<b>\$ 3,206,945</b>	<b>\$ 6,842,502</b>	<b>213%</b>	<b>\$ 3,033,468</b>	<b>95%</b>	<b>(\$173,477)</b>

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



# Budget to Actuals Report

## Adult P&P - Fund 355

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	3,538,352	75%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 <b>A</b>
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	72,911	100%	124,600	171%	51,600
Interfund- Sheriff	50,000	50,000	100%	60,000	35,000	58%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,463	893%	4,884	977%	4,384 <b>B</b>
Oregon BOPPPS	20,318	7,686	38%	-	12,632	-	12,632	-	12,632 <b>C</b>
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>5,535,606</b>	<b>5,818,189</b>	<b>105%</b>	<b>6,323,657</b>	<b>5,286,854</b>	<b>84%</b>	<b>6,588,652</b>	<b>104%</b>	<b>264,995</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,757,511	5,239,314	91%	6,387,456	3,130,989	49%	5,487,360	86%	900,096 <b>D</b>
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,006,354	51%	1,885,500	95%	98,729 <b>E</b>
<b>TOTAL REQUIREMENTS</b>	<b>7,576,032</b>	<b>7,028,249</b>	<b>93%</b>	<b>8,371,685</b>	<b>4,137,343</b>	<b>49%</b>	<b>7,372,860</b>	<b>88%</b>	<b>998,825</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	601,369	112%	703,369	410,299	58%	703,369	100%	-
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(44,570)	58%	(76,405)	100%	-
<b>TOTAL TRANSFERS</b>	<b>510,950</b>	<b>525,950</b>	<b>103%</b>	<b>626,964</b>	<b>365,729</b>	<b>58%</b>	<b>626,964</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,000,000	3,010,934	100%	2,326,824	2,326,824	100%	2,326,824	100%	0
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	1,149,511	-	(784,208)	-	1,263,820
Net Transfers - In (Out)	510,950	525,950	-	626,964	365,729	-	626,964	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,470,524</b>	<b>\$ 2,326,824</b>	<b>158%</b>	<b>\$ 905,760</b>	<b>\$ 3,842,065</b>	<b>424%</b>	<b>\$ 2,169,580</b>	<b>240%</b>	<b>\$1,263,820</b>

- A** Carry over from fiscal year 2024.
- B** Reimbursement for hosting event for Oregon Association of Community Corrections Directors.
- C** Additional funding provided by parole board for hearings conducted by County staff.
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- E** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,704,116	2,342,101	137%	881,339	890,115	101%	890,115	101%	8,776
Interest on Investments	475,310	580,958	122%	476,000	319,790	67%	539,600	113%	63,600
Miscellaneous	-	28,774		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,179,426</b>	<b>2,951,833</b>	<b>135%</b>	<b>1,357,339</b>	<b>1,209,905</b>	<b>89%</b>	<b>1,429,715</b>	<b>105%</b>	<b>72,376</b>

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	78,454	58%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	2,922,984	18%	10,692,047	66%	5,496,965
<b>TOTAL REQUIREMENTS</b>	<b>24,142,169</b>	<b>23,124,456</b>	<b>96%</b>	<b>16,323,504</b>	<b>3,001,438</b>	<b>18%</b>	<b>10,826,539</b>	<b>66%</b>	<b>5,496,965</b>

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	10,631,333	100%	-
<b>TOTAL TRANSFERS</b>	<b>12,500,000</b>	<b>12,500,000</b>	<b>100%</b>	<b>10,631,333</b>	<b>4,315,667</b>	<b>41%</b>	<b>10,631,333</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%	(0)
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(1,791,533)		(9,396,824)		5,569,341
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	4,315,667		10,631,333		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 9,549,637</b>	<b>\$ 15,675,284</b>	<b>164%</b>	<b>\$ 11,340,452</b>	<b>\$ 18,199,417</b>	<b>160%</b>	<b>\$ 16,909,793</b>	<b>149%</b>	<b>\$5,569,341</b>



# Budget to Actuals Report

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

FY25 YTD January 31, 2025

**58.33%**  
Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%		202,867		373,777		(373,777)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	845,205	77%	853,208	78%	242,552
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000		0%	135,000	84%	25,000
Paving Tumalo Rd/Deschutes Mkt Rd				520,000	471,376	91%	527,518	101%	(7,518)
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	443,219	23%	1,791,900	93%	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	43,124	3%	300,000	18%	1,350,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	50,000	59%	35,000
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	121,527	5%	418,600	17%	1,999,152
Local Road Pavement Preservation	-	-		-			-		-
Paving Of Horse Butte Rd	-	-		630,000		0%	-	0%	630,000
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	12%	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	296,180	18%	1,200,000	73%	450,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	0%	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000		0%	2,900,000	127%	(610,000)
Slurry Seal 2025				350,000		0%	490,000	140%	(140,000)
Hamby Road School Zone Improvements				-	75,442		80,000		(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	100%	0
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	72%	41,523
Asphalt Leveling 2024				200,000			363,000	182%	(163,000)
Tumalo Rd							500,000		
FY 23 Guardrail Improvements	-	-		-			-		-
Signage improvements				125,839		0%	-	0%	125,839
Sidewalk Ramp Improvements				100,000		0%	45,000	45%	55,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 7,972,458</b>	<b>\$ 7,069,335</b>	<b>89%</b>	<b>\$ 16,189,012</b>	<b>2,922,984</b>	<b>18%</b>	<b>10,692,047</b>	<b>66%</b>	<b>\$ 5,996,965</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	5,991,624	60%	9,940,000	100%	- A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	2,629,607	59%	4,450,000	100%	- A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	2,126,582	62%	3,420,000	100%	- A
Special Waste	30,000	103,947	346%	645,000	106,944	17%	645,000	100%	- B
Franchise 5% Fees	565,000	646,761	114%	635,000	326,208	51%	635,000	100%	- C
Yard Debris	400,000	456,528	114%	440,000	276,919	63%	440,000	100%	- D
Miscellaneous	173,000	290,694	168%	170,000	116,756	69%	170,000	100%	-
Interest on Investments	60,410	147,126	244%	62,000	123,890	200%	206,800	334%	144,800 E
Recyclables	7,000	7,669	110%	7,000	11,054	158%	16,500	236%	9,500 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-	-	-	20,000	-	20,000	-	20,000 G
<b>TOTAL RESOURCES</b>	<b>15,995,411</b>	<b>17,733,226</b>	<b>111%</b>	<b>19,769,001</b>	<b>11,729,584</b>	<b>59%</b>	<b>19,943,301</b>	<b>101%</b>	<b>174,300</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	2,778,198	48%	5,739,145	100%
Materials and Services	7,683,911	7,307,004	95%	8,994,999	3,774,402	42%	8,994,999	100%	-
Capital Outlay	309,000	246,763	80%	282,000	43,558	15%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	752,691	33%	2,305,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>14,404,534</b>	<b>13,823,996</b>	<b>96%</b>	<b>17,321,744</b>	<b>7,348,848</b>	<b>42%</b>	<b>17,321,744</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(2,283,249)	50%	(4,564,141)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(1,703,962)</b>	<b>(2,613,962)</b>	<b>153%</b>	<b>(4,564,141)</b>	<b>(2,283,249)</b>	<b>50%</b>	<b>(4,564,141)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	4,038,781	4,038,781	100%	4,039,441	100%
Resources over Requirements	1,590,877	3,909,230	-	2,447,257	4,380,736	-	2,621,557	-	174,300
Net Transfers - In (Out)	(1,703,962)	(2,613,962)	-	(4,564,141)	(2,283,249)	-	(4,564,141)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,303,300</b>	<b>\$ 4,038,781</b>	<b>175%</b>	<b>\$ 1,921,897</b>	<b>\$ 6,136,268</b>	<b>319%</b>	<b>\$ 2,096,857</b>	<b>109%</b>	<b>\$174,960</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 7% greater than last year-to-date with a customer mix varying from budget.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Franchise annual fees due April 15, 2025; received monthly installments from Republic.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running close to last year-to-date.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated scrap metal proceeds.
- G** Other Inter-fund Services includes unbudgeted Risk reimbursement for Negus security.





# Budget to Actuals Report

## Fair & Expo - Fund 615

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,565,820	158%	1,535,000	668,132	44%	1,366,000	89%	(169,000)
Events Revenue	1,050,000	979,919	93%	1,390,000	612,224	44%	1,052,000	76%	(338,000)
Rights & Signage	105,000	106,016	101%	110,000	70,300	64%	108,000	98%	(2,000)
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	55,000	81%	(12,500) <b>A</b>
Storage	50,000	51,099	102%	45,000	-	0%	19,000	42%	(26,000)
Camping Fee	22,500	33,694	150%	37,500	14,474	39%	60,000	160%	22,500
Interest on Investments	22,000	24,619	112%	16,000	11,353	71%	18,600	116%	2,600
Miscellaneous	3,000	7,001	233%	5,000	25,285	506%	27,000	540%	22,000
<b>TOTAL RESOURCES</b>	<b>2,343,500</b>	<b>2,843,093</b>	<b>121%</b>	<b>3,206,000</b>	<b>1,431,769</b>	<b>45%</b>	<b>2,705,600</b>	<b>84%</b>	<b>(500,400)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	895,630	48%	1,476,536	80%
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	123,398	66%	64,041
Materials and Services	1,492,986	1,334,327	89%	1,917,689	690,449	36%	1,568,000	82%	349,689
Materials and Services - F&B	514,200	852,112	166%	781,750	390,336	50%	746,000	95%	35,750
Debt Service	100,190	100,139	100%	99,700	50,519	51%	99,700	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,734,327</b>	<b>3,867,176</b>	<b>104%</b>	<b>4,838,162</b>	<b>2,055,178</b>	<b>42%</b>	<b>4,013,634</b>	<b>83%</b>	<b>824,528</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	561,750	58%	963,000	100%
Transfers In - County Fair	-	-	-	196,900	114,858	58%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	17,500	58%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(6,287)	58%	(10,777)	100%	-
<b>TOTAL TRANSFERS</b>	<b>875,681</b>	<b>1,008,090</b>	<b>115%</b>	<b>1,179,123</b>	<b>687,822</b>	<b>58%</b>	<b>1,179,123</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%
Resources over Requirements	(1,390,827)	(1,024,083)	-	(1,632,162)	(623,409)	-	(1,308,034)	-	324,128
Net Transfers - In (Out)	875,681	1,008,090	-	1,179,123	687,822	-	1,179,123	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 32,617</b>	<b>\$ 531,770</b>	<b>999%</b>	<b>\$ 78,731</b>	<b>\$ 596,183</b>	<b>757%</b>	<b>\$ 402,859</b>	<b>512%</b>	<b>\$324,128</b>

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

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





# Budget to Actuals Report

## Annual County Fair - Fund 616

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	832,575	104%	832,576	104%	35,076
Gate Receipts	775,000	1,046,188	135%	780,000	923,260	118%	923,260	118%	143,260
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	124,960	126%	124,960	126%	25,960
State Grant	53,167	53,167	100%	53,167	53,802	101%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	15,878	69%	28,400	123%	5,400
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	1,608	64%	(892)
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>2,324,117</b>	<b>2,460,606</b>	<b>106%</b>	<b>2,350,667</b>	<b>2,641,896</b>	<b>112%</b>	<b>2,654,421</b>	<b>113%</b>	<b>303,754</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	138,170	60%	239,836	104%	(10,038) <sup>A</sup>
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,320,858	95%	2,428,057	99%	14,046
<b>TOTAL REQUIREMENTS</b>	<b>2,582,856</b>	<b>2,438,099</b>	<b>94%</b>	<b>2,671,901</b>	<b>2,459,028</b>	<b>92%</b>	<b>2,667,893</b>	<b>100%</b>	<b>4,008</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	43,750	58%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(114,858)	58%	(196,900)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(34,503)</b>	<b>(34,503)</b>	<b>100%</b>	<b>(121,900)</b>	<b>(71,108)</b>	<b>58%</b>	<b>(121,900)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%	(0)
Resources over Requirements	(258,739)	22,507		(321,234)	182,868		(13,472)		307,762
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(71,108)		(121,900)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 228,205</b>	<b>\$ 509,451</b>	<b>223%</b>	<b>\$ 66,317</b>	<b>\$ 621,211</b>	<b>937%</b>	<b>\$ 374,079</b>	<b>564%</b>	<b>\$307,762</b>

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



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY25 YTD January 31, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 926,552	\$ -	\$ -
Carnival	468,142	-	-
Commercial Exhibitors	463,575	-	-
Livestock Entry Fees	3,139	-	-
R/V Camping/Horse Stall Rental	35,788	-	-
Merchandise Sales	1,608	-	-
Concessions and Catering	506,742	-	-
Fair Sponsorship	147,752	-	-
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,553,296</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER RESOURCES</b>			
State Grant	635	53,167	53,167
Interest	27,388	1,952	23,952
Miscellaneous	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,581,319</b>	<b>\$ 55,118</b>	<b>\$ 77,118</b>
<b>REQUIREMENTS</b>			
Personnel	222,365	19,333	196,001
Materials & Services	2,524,960	18,707	153,578
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,747,324</b>	<b>\$ 38,040</b>	<b>\$ 349,579</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	6,250	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(16,408)	(16,408)
<b>TOTAL TRANSFERS</b>	<b>\$ (78,203)</b>	<b>\$ (10,158)</b>	<b>\$ 58,592</b>
<b>Net Fair</b>	<b>\$ (244,209)</b>	<b>\$ 6,920</b>	<b>\$ (213,868)</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 1,020,140</b>	<b>\$ 775,931</b>	<b>\$ 775,931</b>
<b>Ending Balance</b>	<b>\$ 775,931</b>	<b>\$ 782,851</b>	<b>\$ 562,063</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY25 YTD January 31, 2025 (unaudited)

**58.3%**  
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	64,800	94,239	145%	88,000	75,861	86%	125,800	143%	37,800
Miscellaneous	-	130,809		-	94,112		94,112		94,112
<b>TOTAL RESOURCES</b>	<b>64,800</b>	<b>225,047</b>	<b>347%</b>	<b>88,000</b>	<b>169,973</b>	<b>193%</b>	<b>219,912</b>	<b>250%</b>	<b>131,912</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	343,555	274,247	80%	475,000	61,420	13%	475,000	100%
Capital Outlay	746,445	191,682	26%	785,000	28,723	4%	785,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>1,090,000</b>	<b>465,928</b>	<b>43%</b>	<b>1,260,000</b>	<b>90,142</b>	<b>7%</b>	<b>1,260,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	462,119	453,481	98%	442,396	258,064	58%	442,396	100%
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
<b>TOTAL TRANSFERS</b>	<b>824,187</b>	<b>662,984</b>	<b>80%</b>	<b>592,396</b>	<b>408,064</b>	<b>69%</b>	<b>592,396</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	79,831		(1,040,088)		131,912
Net Transfers - In (Out)	824,187	662,984		592,396	408,064		592,396		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,391,825</b>	<b>\$ 3,179,332</b>	<b>133%</b>	<b>\$ 2,599,728</b>	<b>\$ 3,667,227</b>	<b>141%</b>	<b>\$ 2,731,640</b>	<b>105%</b>	<b>\$131,912</b>

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



# Budget to Actuals Report

## RV Park - Fund 618

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	226,718	50%	441,000	98%	(9,000)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	6,700	45%	10,000	67%	(5,000)
Interest on Investments	2,300	8,447	367%	8,000	7,379	92%	14,000	175%	6,000
Cancellation Fees	7,000	13,820	197%	7,000	14,192	203%	17,000	243%	10,000
Washer / Dryer	5,000	5,575	112%	5,000	4,768	95%	7,000	140%	2,000
Miscellaneous	2,500	4,335	173%	2,500	1,255	50%	3,000	120%	500
Vending Machines	1,500	1,352	90%	1,500	728	49%	1,400	93%	(100)
<b>TOTAL RESOURCES</b>	<b>530,800</b>	<b>534,892</b>	<b>101%</b>	<b>489,000</b>	<b>261,740</b>	<b>54%</b>	<b>493,400</b>	<b>101%</b>	<b>4,400</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	85,798	54%	153,000	96%
Materials and Services	303,173	202,217	67%	344,054	106,062	31%	288,000	84%	56,054
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>617,131</b>	<b>517,201</b>	<b>84%</b>	<b>726,864</b>	<b>360,484</b>	<b>50%</b>	<b>664,600</b>	<b>91%</b>	<b>62,264</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	93,333	58%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	11,667	58%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(71,250)	58%	(122,142)	100%	-
<b>TOTAL TRANSFERS</b>	<b>128,436</b>	<b>128,436</b>	<b>100%</b>	<b>57,858</b>	<b>33,751</b>	<b>58%</b>	<b>57,858</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	312,766	312,766	100%	312,766	100%
Resources over Requirements	(86,331)	17,690		(237,864)	(98,744)		(171,200)		66,664
Net Transfers - In (Out)	128,436	128,436		57,858	33,751		57,858		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 135,220</b>	<b>\$ 312,766</b>	<b>231%</b>	<b>\$ 132,760</b>	<b>\$ 247,772</b>	<b>187%</b>	<b>\$ 199,424</b>	<b>150%</b>	<b>\$66,664</b>



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	33,865	75%	56,400	125%	11,400
<b>TOTAL RESOURCES</b>	<b>34,300</b>	<b>45,518</b>	<b>133%</b>	<b>45,000</b>	<b>33,865</b>	<b>75%</b>	<b>56,400</b>	<b>125%</b>	<b>11,400</b>

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	71,250	58%	122,142	100%
<b>TOTAL TRANSFERS</b>	<b>51,564</b>	<b>51,564</b>	<b>100%</b>	<b>122,142</b>	<b>71,250</b>	<b>58%</b>	<b>122,142</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%
Resources over Requirements	(139,700)	266		(125,000)	33,865		(113,600)		11,400
Net Transfers - In (Out)	51,564	51,564		122,142	71,250		122,142		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,284,317</b>	<b>\$ 1,521,389</b>	<b>118%</b>	<b>\$ 1,518,531</b>	<b>\$ 1,626,504</b>	<b>107%</b>	<b>\$ 1,529,931</b>	<b>101%</b>	<b>\$11,400</b>

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



# Budget to Actuals Report

## Risk Management - Fund 670

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	683,598	61%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	550,325	58%	1,040,000	110%	96,586 <b>A</b>
Property Damage	418,028	418,028	100%	419,983	244,990	58%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	330,400	91%	362,214	100%	- <b>B</b>
Interest on Investments	200,000	274,605	137%	254,000	164,903	65%	277,500	109%	23,500
Vehicle	226,710	226,710	100%	250,030	145,851	58%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	27,530	92%	30,000	100%	-
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	440	22%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	85,743	999%	88,000	999%	87,800 <b>C</b>
<b>TOTAL RESOURCES</b>	<b>3,714,303</b>	<b>3,841,634</b>	<b>103%</b>	<b>3,398,791</b>	<b>2,233,780</b>	<b>66%</b>	<b>3,606,677</b>	<b>106%</b>	<b>207,886</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,518,707	76%	2,100,000	105%
General Liability	1,200,000	994,706	83%	1,500,000	569,873	38%	1,400,000	93%	100,000
Insurance Administration	714,197	672,304	94%	799,487	439,408	55%	814,897	102%	(15,410)
Vehicle	400,000	299,851	75%	700,000	91,432	13%	500,000	71%	200,000
Property Damage	300,250	474,866	158%	400,255	326,885	82%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	64,020	32%	150,000	75%	50,000
<b>TOTAL REQUIREMENTS</b>	<b>4,744,447</b>	<b>4,502,990</b>	<b>95%</b>	<b>5,599,742</b>	<b>3,010,325</b>	<b>54%</b>	<b>5,384,897</b>	<b>96%</b>	<b>214,845</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(2,625)	58%	(4,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(503,459)</b>	<b>(493,787)</b>	<b>98%</b>	<b>(4,500)</b>	<b>(2,625)</b>	<b>58%</b>	<b>(4,500)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,000,000	9,323,307	117%	8,168,164	8,168,164	100%	8,168,164	100%
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(776,545)	-	(1,778,220)	-	422,731
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(2,625)	-	(4,500)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,466,397</b>	<b>\$ 8,168,164</b>	<b>126%</b>	<b>\$ 5,962,713</b>	<b>\$ 7,388,993</b>	<b>124%</b>	<b>\$ 6,385,444</b>	<b>107%</b>	<b>\$422,731</b>

- A** Includes reimbursement from State for higher general liability insurance related to aid and assist.
- B** Unemployment collected on first \$25K of employee's salary in fiscal year
- C** Revenue from State of Oregon for additional layer of excess general liability insurance related to liability related to "aid and assist" population.



# Budget to Actuals Report

## Health Benefits - Fund 675

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	18,785,083	53%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	1,459,220	47%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	896,233	58%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	265,938	25%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,253,607	157%	1,253,609	157%	453,609 B
Prescription Rebates	280,000	382,550	137%	626,446	293,442	47%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	139,446	66%	211,200	100%	-
<b>TOTAL RESOURCES</b>	<b>30,654,045</b>	<b>31,873,028</b>	<b>104%</b>	<b>42,854,789</b>	<b>23,092,970</b>	<b>54%</b>	<b>43,308,398</b>	<b>101%</b>	<b>453,609</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	27,285,660	92%	32,172,026	14,225,620	44%	32,172,026	100%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	1,581,272	32%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	660,363	41%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	20,731	20%	104,230	100%	- E
<b>TOTAL REQUIREMENTS</b>	<b>35,687,213</b>	<b>34,121,294</b>	<b>96%</b>	<b>38,819,094</b>	<b>16,487,986</b>	<b>42%</b>	<b>38,819,094</b>	<b>100%</b>	<b>-</b>
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	3,859,732	3,859,732	100%	3,859,732	100%
Resources over Requirements	(5,033,168)	(2,248,266)		4,035,695	6,604,984		4,489,304		453,609
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,074,575</b>	<b>\$ 3,859,732</b>	<b>359%</b>	<b>\$ 7,895,427</b>	<b>\$ 10,464,716</b>	<b>133%</b>	<b>\$ 8,349,036</b>	<b>106%</b>	<b>\$453,609 F</b>

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase was applied starting August 1, 2024. This resulted in a total increase of 30% compared to FY24.
- B** Budget estimate is based on claims which are difficult to predict
- C** The revised budget and projection anticipates higher claims than what was originally budgeted.
- D** The revised budget and projection reflects savings from the formulary change recommended by the EBAC.
- E** The revised budget and projection reflects savings from removing the Wellness program as recommended by the EBAC
- F** Deschutes County Administrative Policy No. F-13 sets forth the appropriate level of reserves. The reserve is comprised of two parts: 1) Claims Reserve at 1.5 times the valuation amount, and 2) Contingency Reserve at 150% of the value of the Claims Reserve. The level of reserve is set at \$8 million (\$3.2 million claim reserve and \$4.8 million contingency reserve requirements). The reserve requirement amount should be compared to the Total Fund Balance amount in this report.



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY25 YTD January 31, 2025 (unaudited)

**58.3%**

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	10,770,378	93%	11,493,915	99%	(62,085) <b>A</b>
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	484,256	27%	1,800,500	100%	- <b>B</b>
Interest on Investments	312,321	462,829	148%	426,000	333,022	78%	489,200	115%	63,200
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	- <b>C</b>
Contract Payments	167,765	172,636	103%	179,300	161,956	90%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	120,736	81%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	69,250	74%	93,000	100%	- <b>D</b>
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	89,192	99%	90,000	100%	-
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	38,078	90%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	22,478	62%	36,500	100%	-
<b>TOTAL RESOURCES</b>	<b>14,034,323</b>	<b>14,405,107</b>	<b>103%</b>	<b>14,733,900</b>	<b>12,089,346</b>	<b>82%</b>	<b>14,735,015</b>	<b>100%</b>	<b>1,115</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	5,266,340	51%	9,508,930	93%
Materials and Services	4,250,715	3,275,322	77%	4,267,026	2,367,407	55%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,136,671	41%	2,750,500	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>15,113,760</b>	<b>13,427,592</b>	<b>89%</b>	<b>17,254,619</b>	<b>8,770,418</b>	<b>51%</b>	<b>16,526,456</b>	<b>96%</b>	<b>728,163</b>

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	14,371,465	14,371,465	100%	14,371,465	100%
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	3,318,928		(1,791,441)		729,278
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,122,906</b>	<b>\$ 14,371,465</b>	<b>119%</b>	<b>\$ 11,850,746</b>	<b>\$ 17,690,393</b>	<b>149%</b>	<b>\$ 12,580,024</b>	<b>106%</b>	<b>\$ 729,278</b>

**A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

**B** Telephone tax payments are received quarterly

**C** Invoices are mailed in the Spring

**D** State GIS reimbursements are received quarterly