



MEMORANDUM

DATE: August 21, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for July 2023

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

Budget to Actuals Report

General Fund

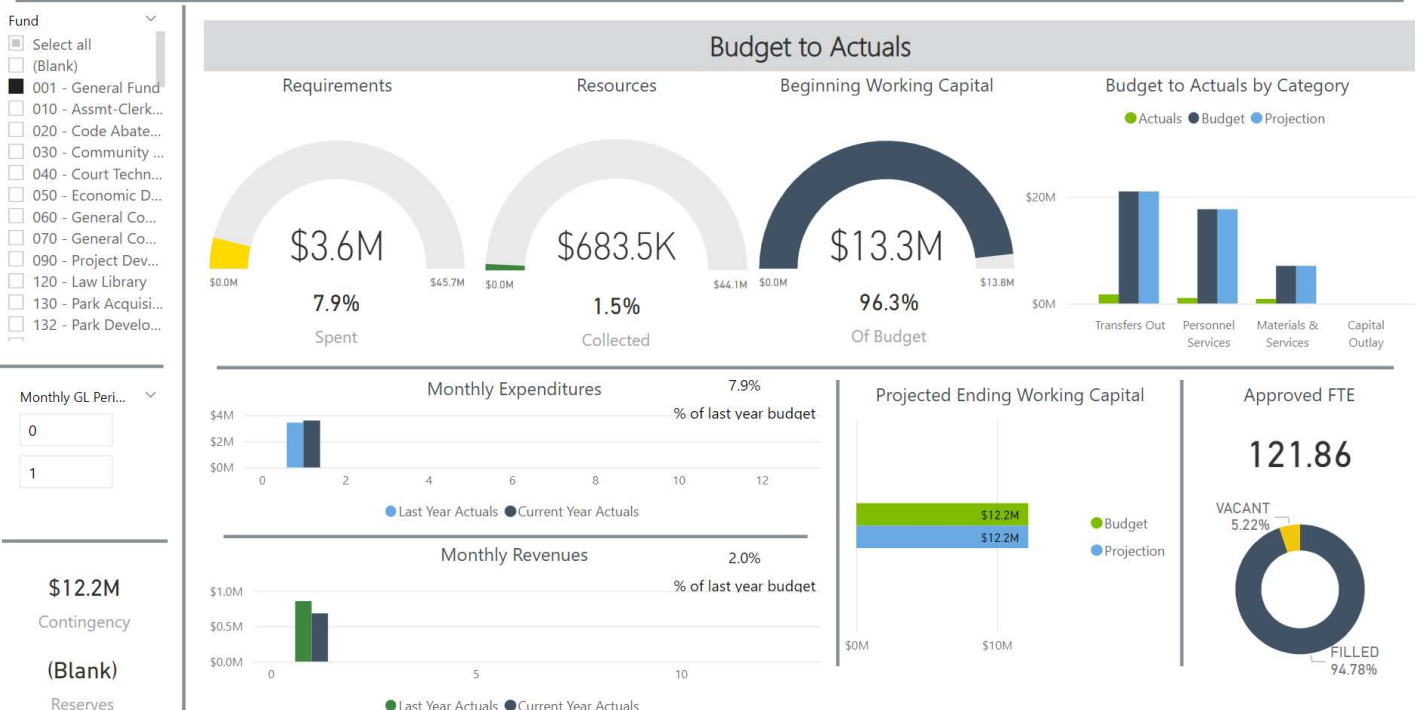
- *Revenue* YTD in the General Fund is \$683.5K or 1.5% of budget. By comparison, last year revenue YTD was \$858.6K and 2.0% of budget.
- *Expenses* YTD are \$3.6M and 7.9% of budget. By comparison, last year expenses YTD were \$3.3M and 7.6% of budget.
- *Beginning Fund Balance* is \$13.3M or 96.3% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 1
 8.3%
 Year Complete



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through July 31, 2023.



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	43,472,708	42,746,941	98%	44,029,037	675,360	2%	44,029,037	100%
030 - Juvenile	1,010,203	995,585	99%	1,014,168	(539)	0%	1,014,168	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	1,474,120	12%	12,752,090	100%
200 - American Rescue Fund	105,186	26,783,955	999%	2,630,533	24,966	1%	2,630,533	100%
220 - Justice Court	525,032	518,001	99%	525,540	37,417	7%	525,540	100%
255 - Sheriff's Office	49,577,055	50,489,897	102%	58,332,752	512,984	1%	58,332,752	100%
274 - Health Services	57,787,985	59,416,909	103%	59,570,414	2,347,825	4%	59,631,159	100%
295 - CDD	11,675,519	9,455,469	81%	10,460,840	664,259	6%	9,771,230	93%
325 - Road	24,889,063	25,609,987	103%	26,673,711	2,102,445	8%	26,711,594	100%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	1,195,143	22%	5,535,606	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	59,239	3%	2,192,342	101%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	1,720,499	11%	15,995,411	100%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	231,605	10%	2,343,500	100%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	299,074	13%	2,348,867	101%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	5,685	9%	64,800	100%
618 - RV Park	642,252	579,826	90%	530,800	37,382	7%	530,800	100%
619 - RV Park Reserve	6,298	21,589	343%	34,300	2,928	9%	34,300	100%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	343,901	10%	3,364,344	100%
675 - Health Benefits	23,658,700	25,338,703	107%	30,654,045	1,651,074	5%	30,654,045	100%
705 - 911	13,744,678	13,621,258	99%	14,034,323	48,415	0%	14,034,323	100%
999 - Other	62,651,873	64,855,140	104%	81,637,214	4,640,641	6%	81,437,214	100%
TOTAL RESOURCES	332,985,219	362,395,107	109%	374,686,671	18,074,421	5%	373,933,655	100%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	24,337,373	22,739,766	93%	24,716,878	1,892,028	8%	24,716,878	100%
030 - Juvenile	7,928,538	7,496,901	95%	8,481,279	481,158	6%	8,481,279	100%
160/170 - TRT	13,123,218	11,822,974	90%	6,902,223	3,035,853	44%	6,902,223	100%
200 - American Rescue Fund	23,129,361	14,392,370	62%	12,326,272	64,661	1%	12,326,272	100%
220 - Justice Court	766,183	742,670	97%	822,370	59,520	7%	822,370	100%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

255 - Sheriff's Office	60,415,533	58,360,286	97%	65,642,097	3,820,162	6%	65,642,097	100%
274 - Health Services	70,979,127	62,226,387	88%	71,046,434	3,842,483	5%	71,541,433	101%
295 - CDD	11,233,304	9,463,610	84%	10,269,561	602,037	6%	10,084,176	98%
325 - Road	16,188,996	13,820,320	85%	17,124,761	1,169,653	7%	17,124,761	100%
355 - Adult P&P	7,575,910	6,776,585	89%	7,526,032	431,911	6%	7,526,032	100%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	11,064	0%	23,772,827	100%
610 - Solid Waste	11,754,672	10,769,078	92%	14,355,234	362,719	3%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,336,832	108%	3,734,327	196,171	5%	3,734,327	100%
616 - Annual County Fair	1,972,030	2,067,400	105%	2,582,856	702,629	27%	2,582,856	100%
617 - Fair & Expo Capital Reserve	870,000	461,107	53%	1,090,000	22,700	2%	1,090,000	100%
618 - RV Park	594,181	498,137	84%	617,131	17,283	3%	617,131	100%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,923,701	50%	4,744,447	906,533	19%	4,844,197	102%
675 - Health Benefits	31,769,217	29,822,172	94%	32,587,213	184,553	1%	32,587,213	100%
705 - 911	17,709,497	13,453,030	76%	15,113,760	1,113,641	7%	15,113,760	100%
999 - Other	108,884,843	63,430,437	58%	93,357,006	884,609	1%	93,157,006	100%
TOTAL REQUIREMENTS	446,705,009	351,506,433	79%	416,986,708	19,801,370	5%	417,196,072	100%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(20,871,416)	(20,849,810)	100%	(20,896,159)	(1,691,646)	8%	(20,896,159)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	560,250	8%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,913,876)	98%	(8,575,254)	(556,225)	6%	(8,575,254)	100%
200 - American Rescue Fund	-	-		(5,022,145)	(4,655,478)	93%	(5,022,145)	100%
220 - Justice Court	263,217	263,217	100%	364,688	30,390	8%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,378,587	304,315	9%	3,378,587	100%
274 - Health Services	8,007,942	6,832,738	85%	7,796,456	570,689	7%	7,796,456	100%
295 - CDD	(911,585)	(835,505)	92%	466,530	(8,959)	-2%	296,331	64%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	-	0%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	460,950	38,413	8%	460,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	-	0%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,163)	0%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,828	88%	875,681	72,973	8%	875,681	100%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(2,875)	8%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,114,557	97%	824,187	160,347	19%	824,187	100%
618 - RV Park	(81,566)	(81,750)	100%	128,436	(2,631)	-2%	128,436	100%
619 - RV Park Reserve	261,750	261,750	100%	51,564	4,297	8%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,182,756	111%	16,320,431	5,177,594	32%	16,490,630	101%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,005,192	116%	12,242,000	10,401,237	12,242,000	100%
030 - Juvenile	634,663	1,473,807	232%	710,902	1,704,440	836,789	118%
160/170 - TRT	4,000,000	4,487,370	112%	1,999,500	2,375,339	1,999,800	100%
200 - American Rescue Fund	-	12,499,682	999%	-	7,832,221	-	
220 - Justice Court	22,066	38,548	175%	67,858	8,287	67,858	100%
255 - Sheriff's Office	7,024,650	10,741,005	153%	9,254,393	10,114,642	9,254,393	100%
274 - Health Services	6,045,519	17,965,909	297%	7,737,952	18,273,936	8,403,720	109%
295 - CDD	1,627,134	1,325,310	81%	1,975,730	1,533,596	1,305,347	66%
325 - Road	2,262,898	7,265,887	321%	2,370,201	8,384,761	4,338,803	183%
355 - Adult P&P	1,925,640	3,025,223	157%	1,470,524	3,922,657	1,591,536	108%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	23,396,081	14,267,422	144%
610 - Solid Waste	556,359	2,743,496	493%	1,442,600	4,215,832	1,885,430	131%
615 - Fair & Expo	315,960	541,223	171%	238,854	772,789	238,854	100%
616 - Annual County Fair	225,358	521,538	231%	245,910	119,880	270,660	110%
617 - Fair & Expo Capital Reserve	1,587,183	2,780,159	175%	2,391,825	2,880,961	2,391,825	100%
618 - RV Park	82,920	166,476	201%	135,220	186,889	211,526	156%
619 - RV Park Reserve	1,340,766	1,469,743	110%	1,284,317	1,476,782	1,284,317	100%
670 - Risk Management	5,107,351	9,315,333	182%	6,616,397	8,763,755	7,843,325	119%
675 - Health Benefits	3,815,139	6,820,722	179%	3,809,575	7,607,012	3,809,575	100%
705 - 911	8,926,080	12,817,032	144%	12,122,906	11,964,955	12,122,906	100%
999 - Other	56,596,539	108,703,855	192%	105,557,249	118,121,094	107,678,133	102%
TOTAL FUND BALANCE	125,670,346	241,055,418	192%	181,592,892	244,057,147	192,044,218	106%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	-	0%	37,400,000	100%	A
Property Taxes - Prior	301,000	330,065	110%	318,000	53,382	17%	318,000	100%	
Other General Revenues	3,591,874	4,075,503	113%	3,180,844	512,188	16%	3,180,844	100%	
Assessor	964,246	713,692	74%	775,350	2,032	0%	775,350	100%	
Clerk	2,298,566	1,396,276	61%	1,259,595	99,371	8%	1,259,595	100%	
BOPTA	14,588	9,434	65%	10,200	-	0%	10,200	100%	
District Attorney	1,183,942	1,097,395	93%	552,048	-	0%	552,048	100%	
Tax Office	221,483	120,714	55%	136,000	3,553	3%	136,000	100%	
Veterans	214,836	182,018	85%	182,000	-	0%	182,000	100%	B
Property Management	215,000	215,058	100%	215,000	5,833	3%	215,000	100%	C
TOTAL RESOURCES	43,472,708	42,746,941	98%	44,029,037	675,360	2%	44,029,037	100%	

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,910,478	5,394,086	91%	6,189,597	495,913	8%	6,189,597	100%	
Clerk	2,432,710	2,097,784	86%	2,351,515	102,239	4%	2,351,515	100%	
BOPTA	92,177	82,482	89%	97,522	11,130	11%	97,522	100%	
District Attorney	10,979,839	10,595,707	97%	11,630,172	983,288	8%	11,630,172	100%	
Medical Examiner	438,702	320,660	73%	374,224	705	0%	374,224	100%	
Tax Office	905,262	834,047	92%	940,770	87,692	9%	940,770	100%	
Veterans	809,390	758,852	94%	840,104	45,012	5%	840,104	100%	
Property Management	508,359	418,403	82%	539,558	26,423	5%	539,558	100%	
Non-Departmental	2,260,456	2,237,744	99%	1,753,416	139,626	8%	1,753,416	100%	
TOTAL REQUIREMENTS	24,337,373	22,739,766	93%	24,716,878	1,892,028	8%	24,716,878	100%	

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,000	100%	97,290	8,107	8%	97,290	100%	D
Transfer Out - General County Reserve	(4,983,197)	(4,983,197)	100%	(4,430,707)	(369,225)	8%	(4,430,707)	100%	
Transfers Out	(16,148,219)	(16,126,613)	100%	(16,562,742)	(1,330,528)	8%	(16,562,742)	100%	
TOTAL TRANSFERS	(20,871,416)	(20,849,810)	100%	(20,896,159)	(1,691,646)	8%	(20,896,159)	100%	

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,975,718	13,847,828	107%	13,826,000	13,309,552	96%	13,826,000	100%	E
Resources over Requirements	19,135,335	20,007,175		19,312,159	(1,216,669)		19,312,159		0
Net Transfers - In (Out)	(20,871,416)	(20,849,810)		(20,896,159)	(1,691,646)		(20,896,159)		
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,005,192	116%	\$ 12,242,000	\$ 10,401,237	85%	\$ 12,242,000	100%	\$0

- A** Current year taxes received primarily in November, February and May
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Final payment to the General Fund from Finance Reserves for ERP Implementation
- E** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	407,250	78%	476,611	-	0%	476,611	100%	-
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	-	0%	106,829	100%	-
Leases	86,000	90,228	105%	90,228	7,820	9%	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	-	0%	75,000	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	(12,616)	-24%	52,000	100%	-
Miscellaneous	42,500	62,458	147%	46,500	125	0%	46,500	100%	-
Interest on Investments	6,815	29,441	432%	37,500	3,031	8%	37,500	100%	-
OJD Court Fac/Sec SB 1065	15,000	13,074	87%	15,000	1,101	7%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	-	0%	10,000	100%	-
Revenue Not Assigned	-	-	-	10,000	-	0%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	-	0%	5,000	100%	-
TOTAL RESOURCES	1,010,203	995,585	99%	1,014,168	(539)	0%	1,014,168	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,872,231	371,605	5%	6,872,231	100%
Materials and Services	1,527,992	1,394,492	91%	1,599,048	109,553	7%	1,599,048	100%	-
Capital Outlay	108,275	106,487	98%	10,000	-	0%	10,000	100%	-
TOTAL REQUIREMENTS	7,928,538	7,496,901	95%	8,481,279	481,158	6%	8,481,279	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	566,551	8%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(6,301)	8%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	560,250	8%	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	1,625,887	108%	1,625,887	108%
Resources over Requirements	(6,918,335)	(6,501,316)	-	(7,467,111)	(481,697)	-	(7,467,111)	-	0
Net Transfers - In (Out)	6,452,997	6,452,997	-	6,678,013	560,250	-	6,678,013	-	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,473,807	232%	\$ 710,902	\$ 1,704,440	240%	\$ 836,789	118%	\$125,887

^A Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	1,465,756	12%	12,630,000	100%	-A
Interest on Investments	50,408	95,656	190%	121,790	8,183	7%	121,790	100%	-
Miscellaneous	-	161		-	181		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	1,474,120	12%	12,752,090	100%	300

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,418,320	93%	3,378,641	-	0%	3,378,641	100%	-B
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	14,305	5%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	17,799	8%	213,587	100%	-
Software	47,251	46,125	98%	47,600	3,750	8%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,974	90%	6,902,223	3,035,853	44%	6,902,223	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(1,666)	8%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(6,250)	8%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(263,217)	100%	(364,688)	(30,390)	8%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(30,701)	8%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(466,413)	93%	(462,119)	(38,509)	8%	(462,119)	100%	-D
Transfer Out - General County Reserve	-	-		(723,720)	(60,310)	8%	(723,720)	100%	-
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(84,084)	8%	(1,009,023)	100%	-
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(1,900,500)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(304,315)	8%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,913,876)	98%	(8,575,254)	(556,225)	6%	(8,575,254)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,725,187	4,493,297	95%	4,725,187	100%	0-E
Resources over Requirements	508,064	925,714		5,849,567	(1,561,733)		5,849,867		300
Net Transfers - In (Out)	(6,021,446)	(5,913,876)		(8,575,254)	(556,225)		(8,575,254)		-
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,487,370	112%	\$ 1,999,500	\$ 2,375,339	119%	\$ 1,999,800	100%	\$300

- A** Trending lower than last year
- 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** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	-	2,311,073		2,311,073	-	0%	2,311,073	100%	-
Interest on Investments	105,186	293,106	279%	319,460	24,966	8%	319,460	100%	-
State & Local Coronavirus Fiscal Recovery Funds	-	24,179,776		-	-		-		-
TOTAL RESOURCES	105,186	26,783,955	999%	2,630,533	24,966	1%	2,630,533	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,535,828	75%	6,538,263	21,701	0%	6,538,263	100%
Administrative	4,317,328	144,531	3%	4,208,310	8,157	0%	4,208,310	100%	-
Infrastructure	1,634,710	787,519	48%	766,410	-	0%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	34,803	6%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,392,370	62%	12,326,272	64,661	1%	12,326,272	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(4,655,478)	93%	(5,022,145)	100%
TOTAL TRANSFERS	-	-	-	(5,022,145)	(4,655,478)	93%	(5,022,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	14,717,884	12,527,394	85%	14,717,884	100%
Resources over Requirements	(23,024,175)	12,391,584		(9,695,739)	(39,696)		(9,695,739)		0
Net Transfers - In (Out)	-	-		(5,022,145)	(4,655,478)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 12,499,682	999%	-	\$ 7,832,221	999%	-	-	\$0

^A Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	37,345	7%	525,000	100%	-
Interest on Investments	32	513	999%	540	72	13%	540	100%	-
TOTAL RESOURCES	525,032	518,001	99%	525,540	37,417	7%	525,540	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	36,996	6%	651,767	100%
Materials and Services	161,535	150,522	93%	170,603	22,524	13%	170,603	100%	- ^A
TOTAL REQUIREMENTS	766,183	742,670	97%	822,370	59,520	7%	822,370	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	263,217	100%	364,688	30,390	8%	364,688	100%
TOTAL TRANSFERS	263,217	263,217	100%	364,688	30,390	8%	364,688	100%	-

Resources over Requirements	(241,151)	(224,669)		(296,830)	(22,103)		(296,830)		0
Net Transfers - In (Out)	263,217	263,217		364,688	30,390		364,688		-
TOTAL □	\$ 22,066	\$ 38,548	175%	\$ 67,858	\$ 8,287	12%	\$ 67,858	100%	\$0

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

^B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,451,623	101%	37,860,124	-	0%	37,860,124	100%	A
LED #2 Property Tax Current	13,400,541	13,403,306	100%	15,110,056	-	0%	15,110,056	100%	B
Sheriff's Office Revenues	5,307,630	5,885,733	111%	4,491,572	425,911	9%	4,491,572	100%	
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	45,754	14%	330,000	100%	
LED #1 Interest	89,119	283,971	319%	264,000	19,586	7%	264,000	100%	
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	19,637	16%	120,000	100%	
Revenue Not Assigned	-	-	-	92,000	-	0%	92,000	100%	
LED #2 Interest	22,716	73,353	323%	65,000	2,095	3%	65,000	100%	
TOTAL RESOURCES	49,577,055	50,489,897	102%	58,332,752	512,984	1%	58,332,752	100%	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,829	106%	1,165,770	94,139	8%	1,165,770	100%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	26,601	4%	624,277	100%	
Rickard Ranch	264,871	278,671	105%	334,232	8,272	2%	334,232	100%	
Expenditures	-	7	999%	287,193	-	0%	287,193	100%	
Sheriff's Services	5,863,885	5,194,784	89%	5,771,949	396,024	7%	5,771,949	100%	
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	58,909	6%	1,019,021	100%	
Automotive/Communications	3,765,888	3,633,432	96%	4,572,918	287,316	6%	4,572,918	100%	
Detective	3,583,825	4,104,380	115%	4,774,538	309,496	6%	4,774,538	100%	
Patrol	14,880,315	14,856,230	100%	16,120,641	905,958	6%	16,120,641	100%	
Records	904,493	687,442	76%	855,590	38,493	4%	855,590	100%	
Adult Jail	22,809,320	20,836,136	91%	23,784,474	1,182,433	5%	23,784,474	100%	
Court Security	424,769	598,879	141%	600,590	35,941	6%	600,590	100%	
Emergency Services	829,997	545,417	66%	808,931	25,405	3%	808,931	100%	
Special Services	2,047,792	2,374,489	116%	2,699,640	174,487	6%	2,699,640	100%	
Training	1,907,588	1,987,054	104%	1,537,498	115,186	7%	1,537,498	100%	
Other Law Enforcement	820,836	958,312	117%	634,835	161,502	25%	634,835	100%	
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	
TOTAL REQUIREMENTS	60,415,533	58,360,286	97%	65,642,097	3,820,162	6%	65,642,097	100%	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	304,315	8%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(273,200)	-	0%	(273,200)	100%	
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,378,587	304,315	9%	3,378,587	100%	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,162,285	105%	13,185,151	13,117,505	99%	13,185,151	100%
Resources over Requirements	(10,838,478)	(7,870,388)	-	(7,309,345)	(3,307,178)	-	(7,309,345)	-	0
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,378,587	304,315	-	3,378,587	-	
TOTAL FUND BALANCE	\$ 7,024,650	\$ 10,741,005	153%	\$ 9,254,393	\$ 10,114,642	109%	\$ 9,254,393	100%	\$0

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	23,154,252	104%	22,510,241	-	0%	22,422,783	100%	(87,458)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	1,430,312	9%	16,494,114	100%	-
State Miscellaneous	8,901,719	7,193,561	81%	6,207,385	486,890	8%	6,219,373	100%	11,988
OHP Fee for Service	3,232,620	5,153,804	159%	4,947,581	133,231	3%	4,957,331	100%	9,750
Local Grants	2,332,031	2,361,357	101%	1,567,894	27,225	2%	1,573,360	100%	5,466
Environmental Health Fees	1,238,499	1,323,280	107%	1,478,906	20,759	1%	1,478,906	100%	-
Federal Grants	2,615,634	2,090,230	80%	1,440,560	-	0%	1,440,560	100%	-
Patient Fees	615,644	709,955	115%	1,087,790	43,543	4%	1,087,790	100%	-
Other	1,169,317	2,033,986	174%	1,061,371	59,426	6%	1,182,370	111%	120,999
State - Medicaid/Medicare	807,530	1,159,738	144%	1,034,491	37,563	4%	1,034,491	100%	-
Medicaid	430,863	717,502	167%	431,000	28,643	7%	431,000	100%	-
Vital Records	300,000	354,918	118%	315,000	11,398	4%	315,000	100%	-
Interest on Investments	97,750	390,781	400%	262,007	49,363	19%	262,007	100%	-
State - Medicare	337,614	225,749	67%	209,500	8,652	4%	209,500	100%	-
Liquor Revenue	177,574	134,751	76%	177,574	-	0%	177,574	100%	-
State Shared- Family Planning	125,000	134,688	108%	158,000	10,820	7%	158,000	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Revenue Not Assigned	-	-	-	60,000	-	0%	60,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	59,416,909	103%	59,570,414	2,347,825	4%	59,631,159	100%	60,745

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	50,658,752	48,159,209	95%	49,916,857	2,912,762	6%	49,916,857	100%	-
Materials and Services	19,393,800	13,655,871	70%	20,793,077	897,435	4%	21,288,076	102%	(494,999)
Capital Outlay	926,575	411,307	44%	336,500	32,286	10%	336,500	100%	-
TOTAL REQUIREMENTS	70,979,127	62,226,387	88%	71,046,434	3,842,483	5%	71,541,433	101%	(494,999)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	6,608,245	100%	6,780,140	565,002	8%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	368,382	25%	1,930,573	-	0%	1,930,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	30,701	8%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,282,674)	(25,014)	2%	(1,282,674)	100%	-
TOTAL TRANSFERS	8,007,942	6,832,738	85%	7,796,456	570,689	7%	7,796,456	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	19,197,906	168%	12,517,538	110%
Resources over Requirements	(13,191,142)	(2,809,477)	-	(11,476,020)	(1,494,658)	-	(11,910,274)	-	(434,254)
Net Transfers - In (Out)	8,007,942	6,832,738	-	7,796,456	570,689	-	7,796,456	-	-
TOTAL FUND BALANCE	\$ 6,045,519	\$ 17,965,909	297%	\$ 7,737,952	\$ 18,273,936	236%	\$ 8,403,720	109%	\$ 665,768



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	40,043	9%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	49,363	19%	262,007	100%	-
State Grant	379,180	452,399	119%	160,000	-	0%	160,000	100%	-
Other	160,495	159,374	99%	9,000	6,740	75%	129,999	999%	120,999 ^A
Federal Grants	454,405	604,449	133%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,974,077	135%	866,356	96,146	11%	987,355	114%	120,999

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	394,300	6%	6,519,513	100%
Materials and Services	6,998,683	6,732,867	96%	7,527,129	651,282	9%	7,648,128	102%	(120,999)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(10,620,586)	95%	(12,589,086)	-	0%	(12,589,086)	100%	-
TOTAL REQUIREMENTS	2,520,656	2,205,457	87%	1,501,306	1,045,582	70%	1,622,305	108%	(120,999)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	20,190	25%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(25,014)	8%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(210,445)	140%	(218,924)	(25,014)	11%	(218,924)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,729,592	102%	3,735,298	102%
Resources over Requirements	(1,061,752)	(231,381)	-	(634,950)	(949,436)	-	(634,950)	-	0
Net Transfers - In (Out)	(149,864)	(210,445)	-	(218,924)	(25,014)	-	(218,924)	-	-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,565,640	133%	\$ 2,811,670	\$ 2,755,142	98%	\$ 2,881,424	102%	\$69,754

^A Includes carryforward of \$120,999 in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.

^B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	16,509,713	105%	17,043,491	-	0%	16,658,171	98%	(385,320) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	1,390,269	9%	16,058,765	100%	-
State Miscellaneous	8,027,373	6,675,601	83%	5,398,674	486,890	9%	5,410,662	100%	11,988
OHP Fee for Service	3,214,360	5,123,595	159%	4,927,331	132,195	3%	4,927,331	100%	-
Local Grants	1,475,139	1,373,251	93%	1,348,943	-	0%	1,348,943	100%	-
Federal Grants	2,017,169	1,377,646	68%	1,285,560	-	0%	1,285,560	100%	-
Other	719,670	730,175	101%	631,245	52,561	8%	631,245	100%	-
Patient Fees	519,344	574,629	111%	448,500	37,104	8%	448,500	100%	-
Medicaid	430,863	717,502	167%	431,000	28,643	7%	431,000	100%	-
State - Medicare	337,614	225,749	67%	209,500	8,652	4%	209,500	100%	-
Liquor Revenue	177,574	134,751	76%	177,574	-	0%	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	45,353,897	100%	48,087,583	2,136,315	4%	47,714,251	99%	(373,332)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	8,265,132	7,868,174	95%	9,521,531	-	0%	9,521,531	100%	-
Personnel Services	32,453,031	31,279,151	96%	31,872,043	1,881,186	6%	31,872,043	100%	-
Materials and Services	9,948,652	5,059,888	51%	11,084,085	126,902	1%	11,084,085	100%	-
Capital Outlay	497,443	219,861	44%	160,250	26,398	16%	160,250	100%	-
TOTAL REQUIREMENTS	51,164,258	44,427,074	87%	52,637,909	2,034,486	4%	52,637,909	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,231,439	2,231,439	100%	2,231,439	185,948	8%	2,231,439	100%	-
Transfers In- OHP Mental Health	1,392,815	348,192	25%	1,529,358	-	0%	1,529,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	-	0%	(481,000)	100%	-
TOTAL TRANSFERS	3,471,333	2,382,710	69%	3,279,797	185,948	6%	3,279,797	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	10,424,856	261%	4,708,995	118%	719,406 B
Resources over Requirements	(5,710,729)	926,823	-	(4,550,326)	101,829	-	(4,923,658)	-	(373,332)
Net Transfers - In (Out)	3,471,333	2,382,710	-	3,279,797	185,948	-	3,279,797	-	-
TOTAL FUND BALANCE	\$ 2,549,399	\$ 9,626,677	378%	\$ 2,719,060	\$ 10,712,633	394%	\$ 3,065,134	113%	\$346,074

A Projections less than budgeted primarily related to Aid & Assist funding compared to previous year (\$215K) and OHA contracting directly with provider for Crook and Jefferson counties for MCAT services rather than being a pass-thru entity (\$72K).

B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	6,192,140	101%	5,306,750	-	0%	5,604,612	106%	297,862 A
Environmental Health Fees	1,238,499	1,323,280	107%	1,478,906	20,759	1%	1,478,906	100%	-
State - Medicaid/Medicare	807,530	1,159,738	144%	1,034,491	37,563	4%	1,034,491	100%	-
State Miscellaneous	874,346	517,960	59%	808,711	-	0%	808,711	100%	-
Patient Fees	96,300	135,326	141%	639,290	6,439	1%	639,290	100%	-
Other	289,152	1,144,437	396%	421,126	125	0%	421,126	100%	-
Vital Records	300,000	354,918	118%	315,000	11,398	4%	315,000	100%	-
Local Grants	856,892	988,106	115%	218,951	27,225	12%	224,417	102%	5,466
State Shared- Family Planning	125,000	134,688	108%	158,000	10,820	7%	158,000	100%	-
Federal Grants	144,060	108,134	75%	155,000	-	0%	155,000	100%	-
Revenue Not Assigned	-	-	-	60,000	-	0%	60,000	100%	-
OHP Fee for Service	18,260	30,209	165%	20,250	1,036	5%	30,000	148%	9,750
TOTAL RESOURCES	10,875,552	12,088,936	111%	10,616,475	115,364	1%	10,929,553	103%	313,078

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,963,714	2,752,412	93%	3,067,555	-	0%	3,067,555	100%
Personnel Services	11,466,901	10,786,883	94%	11,525,301	637,276	6%	11,525,301	100%	-
Materials and Services	2,446,466	1,863,115	76%	2,181,863	119,251	5%	2,555,863	117%	(374,000) B
Capital Outlay	417,132	191,446	46%	132,500	5,888	4%	132,500	100%	-
TOTAL REQUIREMENTS	17,294,213	15,593,856	90%	16,907,219	762,415	5%	17,281,219	102%	(374,000)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,376,806	4,376,806	100%	4,548,701	379,054	8%	4,548,701	100%
Transfers In - TRT	418,417	418,417	100%	368,417	30,701	8%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	-	0%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(501,500)	-	0%	(501,500)	100%	-
TOTAL TRANSFERS	4,686,473	4,660,473	99%	4,735,583	409,755	9%	4,735,583	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	5,043,458	134%	4,073,245	108%
Resources over Requirements	(6,418,661)	(3,504,920)	-	(6,290,744)	(647,051)	-	(6,351,666)	-	(60,922)
Net Transfers - In (Out)	4,686,473	4,660,473	-	4,735,583	409,755	-	4,735,583	-	-
TOTAL FUND BALANCE	\$ 823,404	\$ 4,773,593	580%	\$ 2,207,222	\$ 4,806,162	218%	\$ 2,457,162	111%	\$249,940

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024.
- B** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- C** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,469	101%	157,300	10,163	6%	157,300	100%	-
Code Compliance	1,171,592	915,867	78%	1,124,181	60,449	5%	895,181	80%	(229,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	273,404	7%	4,010,538	100%	19,150
Electrical	1,022,005	769,054	75%	902,175	63,714	7%	902,175	100%	-
Onsite Wastewater	1,017,678	718,263	71%	923,880	66,342	7%	924,120	100%	240
Current Planning	2,425,334	1,966,872	81%	2,304,562	124,049	5%	2,012,562	87%	(292,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	66,138	6%	869,354	82%	(188,000) A
TOTAL RESOURCES	11,675,519	9,455,469	81%	10,460,840	664,259	6%	9,771,230	93%	(689,610)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,082,353	90%	3,241,288	240,470	7%	3,200,763	99%
Code Compliance	805,614	714,049	89%	743,931	40,830	5%	759,991	102%	(16,060) C
Building Safety	2,538,721	1,866,742	74%	2,088,542	100,339	5%	2,130,186	102%	(41,644) C
Electrical	641,837	538,383	84%	583,718	30,674	5%	596,026	102%	(12,308) C
Onsite Wastewater	753,369	754,829	100%	865,670	45,651	5%	885,902	102%	(20,232) C
Current Planning	2,062,044	1,613,571	78%	1,857,735	96,182	5%	1,744,453	94%	113,282 B
Long Range Planning	998,739	893,682	89%	888,677	47,892	5%	766,855	86%	121,822 B
TOTAL REQUIREMENTS	11,233,304	9,463,610	84%	10,269,561	602,037	6%	10,084,176	98%	185,385

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	-	0%	670,926	132%
Transfers in - General Fund	160,000	139,916	87%	100,000	-	0%	100,000	100%	- D
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	-	0%	29,661	34%	(57,060) E
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(8,959)	8%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	-	0%	(396,712)	323%	(273,960) F
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(8,959)	-2%	296,331	64%	(170,199)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,480,333	112%	1,321,962	100%
Resources over Requirements	442,215	(8,141)	-	191,279	62,222	-	(312,946)	-	(504,225)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(8,959)	-	296,331	-	(170,199)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,325,310	81%	\$ 1,975,730	\$ 1,533,596	78%	\$ 1,305,347	66%	(\$670,383)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes resulting in reduced building valuations
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Projections reflect increased health benefits costs
- D** Quarterly transfer for hearings officer actual cost of service
- E** Transfer in from reserves anticipated to balance the division
- F** Transfer out projection increased due to reduced expenditures related to unfilled FTE
- G** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Road - Fund 325

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	1,956,226	9%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	-	0%	2,240,000	100%	-
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	-	0%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	-	0%	763,171	100%	-
Federal Reimbursements	-	7,641		689,703	-	0%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	40,020	7%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	15,471	11%	138,031	100%	-
Miscellaneous	77,610	65,246	84%	73,808	2,619	4%	73,808	100%	-
Mineral Lease Royalties	50,000	17,422	35%	50,000	87,883	176%	87,883	176%	37,883 ^A
Assessment Payments (P&I)	-	5,175		6,000	225	4%	6,000	100%	-
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,609,987	103%	26,673,711	2,102,445	8%	26,711,594	100%	37,883^A

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	451,110	5%	8,406,468	100%
Materials and Services	8,246,700	6,370,098	77%	8,600,033	717,438	8%	8,600,033	100%	-
Capital Outlay	140,025	103,264	74%	118,260	1,105	1%	118,260	100%	-
TOTAL REQUIREMENTS	16,188,996	13,820,320	85%	17,124,761	1,169,653	7%	17,124,761	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	-	0%	(12,700,000)	100%
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	-	0%	(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	7,451,969	135%	7,451,969	135%
Resources over Requirements	8,700,067	11,789,666		9,548,950	932,792		9,586,833		37,883
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	-		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,265,887	321%	\$ 2,370,201	\$ 8,384,761	354%	\$ 4,338,803	183%	\$1,968,602

^A Actual payment higher than budget

^B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	1,183,613	29%	4,116,464	100%	-
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	943,172	100%	-
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	256,815	100%	-
Interest on Investments	18,151	63,625	351%	75,230	7,106	9%	75,230	100%	-
Interfund- Sheriff	50,000	50,000	100%	50,000	4,167	8%	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	-	0%	22,607	100%	-
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	1,195,143	22%	5,535,606	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,683,822	5,028,731	88%	5,907,511	329,975	6%	5,907,511	100%	-
Materials and Services	1,883,614	1,739,379	92%	1,618,521	101,936	6%	1,618,521	100%	-
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,776,585	89%	7,526,032	431,911	6%	7,526,032	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	536,369	100%	536,369	44,697	8%	536,369	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(6,284)	8%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	460,950	38,413	8%	460,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,121,012	104%	3,121,012	104%	121,012 ^A
Resources over Requirements	(1,441,892)	(481,214)	-	(1,990,426)	763,232	-	(1,990,426)	-	0
Net Transfers - In (Out)	267,532	267,532	-	460,950	38,413	-	460,950	-	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,025,223	157%	\$ 1,470,524	\$ 3,922,657	267%	\$ 1,591,536	108%	\$121,012^A

^A Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	-	0%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	46,323	10%	475,310	100%	-
Miscellaneous	-	317,508		-	12,916		12,916		12,916
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	59,239	3%	2,192,342	101%	12,916

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	127,640	127,640	100%	132,770	11,064	8%	132,770	100%
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	-	0%	23,640,057	100%	-
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	11,064	0%	23,772,827	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	14,230,313	12,238,662	86%	12,500,000	-	0%	12,500,000	100%
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	-	0%	12,500,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	48,174		(21,580,485)		12,916
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	-		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 23,396,081	236%	\$ 14,267,422	144%	\$4,348,443

A Actual payment higher than budget

B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

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

FY24 YTD July 31, 2023 (unaudited)

8.33%
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	\$ -	0%	\$ 5,119,310	100%	\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	-	0%	1,569,800	100%	-
Gribbling Rd Bridge	818,500	141,509	17%	704,116	-	0%	704,116	100%	-
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	-	0%	1,417,429	100%	-
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	-	0%	250,000	100%	-
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	-	0%	2,642,402	100%	-
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	160,000	100%	-
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	-	0%	595,000	100%	-
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	-	0%	1,290,000	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	556,000	100%	-
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	-	0%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	-	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-	-	1,000,000	-	0%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866	-	320,000	-	0%	320,000	100%	-
Old Bend Rdm Hwy - US 20 to Tumalo	-	-	-	1,210,000	-	0%	1,210,000	100%	-
Paving Of Horse Butte Rd	-	-	-	460,000	-	0%	460,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	-	-	-	3,000,000	-	0%	3,000,000	100%	-
Paving Of Spring River Rd: S Centur	-	-	-	510,000	-	0%	510,000	100%	-
Slurry Seal 2024	-	-	-	300,000	-	0%	300,000	100%	-
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%	-
FY 23 Guardrail Improvements	-	-	-	150,000	-	0%	150,000	100%	-
Signage Improvements	-	97,156	-	150,000	-	0%	150,000	100%	-
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	-	0%	\$ 23,640,057	100%	-



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	624,690	8%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	320,378	9%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	650,995	20%	3,310,000	100%	- A
Franchise 3% Fees	305,000	363,105	119%	565,000	24,241	4%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	53,432	13%	400,000	100%	-
Miscellaneous	70,000	140,837	201%	173,000	34,781	20%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	7,253	12%	60,410	100%	-
Special Waste	15,000	62,756	418%	30,000	4,162	14%	30,000	100%	-
Recyclables	12,000	7,060	59%	7,000	567	8%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	1,720,499	11%	15,995,411	100%	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	3,277,684	3,139,678	96%	4,108,983	192,134	5%	4,108,983	100%	-
Materials and Services	6,473,358	5,716,780	88%	7,683,911	130,584	2%	7,683,911	100%	-
Capital Outlay	264,000	181,603	69%	260,000	40,000	15%	260,000	100%	-
Debt Service	1,739,630	1,731,017	100%	2,302,340	-	0%	2,302,340	100%	-
TOTAL REQUIREMENTS	11,754,672	10,769,078	92%	14,355,234	362,719	3%	14,355,234	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,163)	0%	(2,613,962)	100%	-
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,163)	0%	(2,613,962)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,859,215	118%	2,859,215	118%	442,830 C
Resources over Requirements	2,748,827	3,130,796		1,640,177	1,357,781		1,640,177		0
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,163)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,496	493%	\$ 1,442,600	\$ 4,215,832	292%	\$ 1,885,430	131%	\$ 442,830

- 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. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received monthly installment from Republic
- C** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	84,554	8%	1,050,000	100%	-
Food & Beverage	745,000	1,048,507	141%	991,000	98,765	10%	991,000	100%	-
Rights & Signage	105,000	97,159	93%	105,000	44,316	42%	105,000	100%	-
Horse Stall Rental	49,000	78,825	161%	100,000	-	0%	100,000	100%	-
Storage	65,000	45,551	70%	50,000	-	0%	50,000	100%	-
Camping Fee	20,000	23,500	118%	22,500	809	4%	22,500	100%	-
Interest on Investments	5,221	15,485	297%	22,000	1,644	7%	22,000	100%	-
Miscellaneous	3,554	3,536	99%	3,000	1,517	51%	3,000	100%	-
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	231,605	10%	2,343,500	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-	-	1,000	-	0%	1,000	100%
Personnel Services	1,256,902	1,313,682	105%	1,748,441	93,456	5%	1,748,441	100%	-
Personnel Services - F&B	170,247	85,623	50%	148,510	2,573	2%	148,510	100%	-
Materials and Services	965,684	1,190,373	123%	1,221,986	59,488	5%	1,221,986	100%	-
Materials and Services - F&B	603,950	645,886	107%	514,200	40,654	8%	514,200	100%	-
Debt Service	101,270	101,267	100%	100,190	-	0%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,336,832	108%	3,734,327	196,171	5%	3,734,327	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	84,084	8%	1,009,023	100%
Transfers In - Park Fund	30,000	30,000	100%	30,000	2,500	8%	30,000	100%	-
Transfers Out	(427,215)	(427,214)	100%	(163,342)	(13,611)	8%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,828	88%	875,681	72,973	8%	875,681	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	754,000	664,383	88%	754,000	100%
Resources over Requirements	(1,359,520)	(1,076,124)	-	(1,390,827)	35,433	-	(1,390,827)	-	0
Net Transfers - In (Out)	704,127	621,828	-	875,681	72,973	-	875,681	-	-
TOTAL FUND BALANCE	\$ 315,960	\$ 541,223	171%	\$ 238,854	\$ 772,789	324%	\$ 238,854	100%	\$0

^A Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	13,800	2%	790,000	100%	-
Gate Receipts	710,000	782,364	110%	775,000	45,226	6%	775,000	100%	-
Carnival	385,000	433,682	113%	430,000	27,337	6%	430,000	100%	-
Commercial Exhibitors	80,000	117,100	146%	118,200	107,576	91%	118,200	100%	-
Fair Sponsorship	61,000	99,655	163%	92,500	34,607	37%	92,500	100%	-
State Grant	53,167	53,167	100%	53,167	-	0%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,351	135%	42,000	140%	12,000
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	28,143	163%	30,000	174%	12,750
Interest on Investments	2,713	13,169	485%	13,500	779	6%	13,500	100%	-
Merchandise Sales	3,500	3,245	93%	2,500	-	0%	2,500	100%	-
Livestock Entry Fees	5,000	1,925	39%	2,000	1,256	63%	2,000	100%	-
Revenue Not Assigned	-	75		-	-		-		-
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	299,074	13%	2,348,867	101%	24,750

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	11,194	4%	276,531	100%	-
Materials and Services	1,802,585	1,882,235	104%	2,306,325	691,434	30%	2,306,325	100%	-
TOTAL REQUIREMENTS	1,972,030	2,067,400	105%	2,582,856	702,629	27%	2,582,856	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	6,250	8%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(9,125)	8%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(2,875)	8%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	539,152	526,310	98%	539,152	100%	0 ^B
Resources over Requirements	(2,650)	292,390		(258,739)	(403,555)		(233,989)		24,750
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(2,875)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,538	231%	\$ 245,910	\$ 119,880	49%	\$ 270,660	110%	\$24,750

^B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Annual County Fair - Fund 616

CY23 YTD July 31, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ 45,226	\$ 1,033,227
Carnival	433,682	27,337	245,809
Commercial Exhibitors	436,292	121,376	428,551
Livestock Entry Fees	1,925	1,256	1,898
R/V Camping/Horse Stall Rental	17,392	28,224	30,606
Merchandise Sales	3,245	-	230
Concessions and Catering	497,366	-	512,000
Fair Sponsorship	126,300	64,703	129,528
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 288,121	\$ 2,381,848
OTHER RESOURCES			
State Grant	53,167	-	-
Interest	5,794	7,915	12,915
Miscellaneous	-	75	75
TOTAL RESOURCES	\$ 2,357,526	\$ 296,110	\$ 2,394,837
REQUIREMENTS			
Personnel	102,763	97,750	164,646
Materials & Services	1,722,703	803,268	2,090,744
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 901,017	\$ 2,255,390
TRANSFERS			
Transfer In - TRT 1%	68,750	43,750	75,000
Transfer Out - F&E Reserve	(96,540)	(124,973)	(170,598)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (81,223)	\$ (95,598)
Net Fair	\$ 504,270	\$ (686,130)	\$ 43,850
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 266,291	\$ 996,271



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	5,685	9%	64,800	100%	-
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	5,685	9%	64,800	100%	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	495,000	100,309	20%	343,555	22,700	7%	343,555	100%	-
Capital Outlay	375,000	360,797	96%	746,445	-	0%	746,445	100%	-
TOTAL REQUIREMENTS	870,000	461,107	53%	1,090,000	22,700	2%	1,090,000	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	501,683	466,413	93%	462,119	38,509	8%	462,119	100%	-
Transfers In - Fair & Expo	416,437	416,437	100%	152,565	12,713	8%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	9,125	8%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,114,557	97%	824,187	160,347	19%	824,187	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,737,630	106%	2,592,838	100%	0
Resources over Requirements	(862,586)	(143,838)		(1,025,200)	(17,015)		(1,025,200)		0
Net Transfers - In (Out)	1,149,827	1,114,557		824,187	160,347		824,187		-
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,780,159	175%	\$ 2,391,825	\$ 2,880,961	120%	\$ 2,391,825	100%	\$0

- A** Capital Outlay appropriations are a placeholder should viable projects be recommended and approved for construction
- B** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	35,487	7%	500,000	100%	-
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	-	0%	12,500	100%	-
Cancellation Fees	14,000	8,636	62%	7,000	197	3%	7,000	100%	-
Washer / Dryer	4,200	5,560	132%	5,000	905	18%	5,000	100%	-
Miscellaneous	3,750	2,907	78%	2,500	-	0%	2,500	100%	-
Interest on Investments	552	2,764	501%	2,300	379	16%	2,300	100%	-
Vending Machines	1,750	1,492	85%	1,500	414	28%	1,500	100%	-
TOTAL RESOURCES	642,252	579,826	90%	530,800	37,382	7%	530,800	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	6,457	7%	91,328	100%
Materials and Services	259,755	192,600	74%	303,173	10,826	4%	303,173	100%	-
Debt Service	223,273	223,272	100%	222,630	-	0%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,137	84%	617,131	17,283	3%	617,131	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	-	0%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	1,666	8%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,750)	100%	(51,564)	(4,297)	8%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,750)	100%	128,436	(2,631)	-2%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	169,421	182%	169,421	182%
Resources over Requirements	48,071	81,689		(86,331)	20,099		(86,331)		0
Net Transfers - In (Out)	(81,566)	(81,750)		128,436	(2,631)		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,476	201%	\$ 135,220	\$ 186,889	138%	\$ 211,526	156%	\$76,306

^A Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	2,928	9%	34,300	100%	-
TOTAL RESOURCES	6,298	21,589	343%	34,300	2,928	9%	34,300	100%	-

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	261,750	100%	51,564	4,297	8%	51,564	100%
TOTAL TRANSFERS	261,750	261,750	100%	51,564	4,297	8%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,557	107%	1,372,453	100%
Resources over Requirements	(93,702)	16,056	-	(139,700)	2,928	-	(139,700)	-	0
Net Transfers - In (Out)	261,750	261,750	100%	51,564	4,297	8%	51,564	100%	-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,743	110%	\$ 1,284,317	\$ 1,476,782	115%	\$ 1,284,317	100%	\$0

- ^A Capital Outlay appropriations are a placeholder
- ^B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	96,436	9%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	77,986	8%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	96,047	22%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	34,836	8%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	18,893	8%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	18,324	9%	200,000	100%	-
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	20,000	100%	-
Skid Car Training	10,000	8,899	89%	10,000	1,160	12%	10,000	100%	-
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	220	11%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	343,901	10%	3,364,344	100%	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	87,360	5%	1,880,000	100%
General Liability	3,000,000	508,296	17%	1,200,000	322,221	27%	1,200,000	100%	-
Insurance Administration	607,558	602,653	99%	714,197	188,660	26%	714,197	100%	-
Vehicle	200,000	194,089	97%	400,000	-	0%	400,000	100%	-
Property Damage	300,248	99,913	33%	300,250	308,293	103%	400,000	133%	(99,750)
Unemployment	200,000	25,047	13%	250,000	-	0%	250,000	100%	-
TOTAL REQUIREMENTS	5,887,806	2,923,701	50%	4,744,447	906,533	19%	4,844,197	102%	(99,750)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(291)	8%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,326,678	117%	9,326,678	117%
Resources over Requirements	(2,576,329)	373,895		(1,380,103)	(562,632)		(1,479,853)		(99,750)
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(291)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,315,333	182%	\$ 6,616,397	\$ 8,763,755	132%	\$ 7,843,325	119%	\$1,226,928

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

B Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD July 31, 2023 (unaudited)

8.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	1,489,651	6%	25,899,034	100%	-
COIC Premiums	1,547,778	1,797,727	116%	1,963,363	-	0%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	99,446	8%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	47,080	5%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	-	0%	280,000	100%	A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	-	0%	124,944	100%	-
Interest on Investments	95,686	176,071	184%	120,000	14,896	12%	120,000	100%	-
TOTAL RESOURCES	23,658,700	25,338,703	107%	30,654,045	1,651,074	5%	30,654,045	100%	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Health Benefits	26,597,563	24,647,760	93%	26,697,663	177,576	1%	26,697,663	100%	B
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	3,656	0%	4,287,997	100%	B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	3,219	0%	1,415,279	100%	B
Wellness	179,549	161,200	90%	186,274	103	0%	186,274	100%	B
TOTAL REQUIREMENTS	31,769,217	29,822,172	94%	32,587,213	184,553	1%	32,587,213	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,140,491	107%	5,742,743	100%	C
Resources over Requirements	(8,110,517)	(4,483,469)		(1,933,168)	1,466,521		(1,933,168)		0
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,820,722	179%	\$ 3,809,575	\$ 7,607,012	200%	\$ 3,809,575	100%	\$0

- A** Budget estimate is based on claims which are difficult to predict
- B** Amounts are paid 1 month in arrears
- C** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD July 31, 2023 (unaudited)

8.3%

Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	10,402,834	10,492,810	101%	10,932,000	-	0%	10,932,000	100%	-	A
Telephone User Tax	1,668,000	1,382,552	83%	1,827,530	-	0%	1,827,530	100%	-	B
Interest on Investments	67,515	237,842	352%	312,321	25,575	8%	312,321	100%	-	
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	4,000	2%	167,765	100%	-	
User Fee	140,445	146,863	105%	148,820	2,200	1%	148,820	100%	-	
Data Network Reimbursement	120,874	158,228	131%	145,852	367	0%	145,852	100%	-	
State Reimbursement	810,000	622,177	77%	93,000	-	0%	93,000	100%	-	D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	15,085	17%	90,000	100%	-	
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	187	0%	40,500	100%	-	
Miscellaneous	25,000	40,191	161%	32,100	1,001	3%	32,100	100%	-	
TOTAL RESOURCES	13,744,678	13,621,258	99%	14,034,323	48,415	0%	14,034,323	100%	-	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	497,345	6%	9,032,045	100%	-
Materials and Services	4,088,201	3,214,159	79%	4,230,715	378,267	9%	4,230,715	100%	-	
Capital Outlay	5,015,100	2,347,522	47%	1,851,000	238,029	13%	1,851,000	100%	-	
TOTAL REQUIREMENTS	17,709,497	13,453,030	76%	15,113,760	1,113,641	7%	15,113,760	100%	-	

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	12,708,705	98%	13,202,343	13,030,181	99%	13,202,343	100%	0
Resources over Requirements	(3,964,819)	168,228		(1,079,437)	(1,065,226)		(1,079,437)		0	
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-	
TOTAL FUND BALANCE	\$ 8,926,080	\$ 12,817,032	144%	\$ 12,122,906	\$ 11,964,955	99%	\$ 12,122,906	100%	\$0	

- 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** Final Beginning Fund Balance will be determined after the final close of FY23