



MEMORANDUM

DATE: October 16, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for September 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of September 30, 2023.

Budget to Actuals Report

General Fund

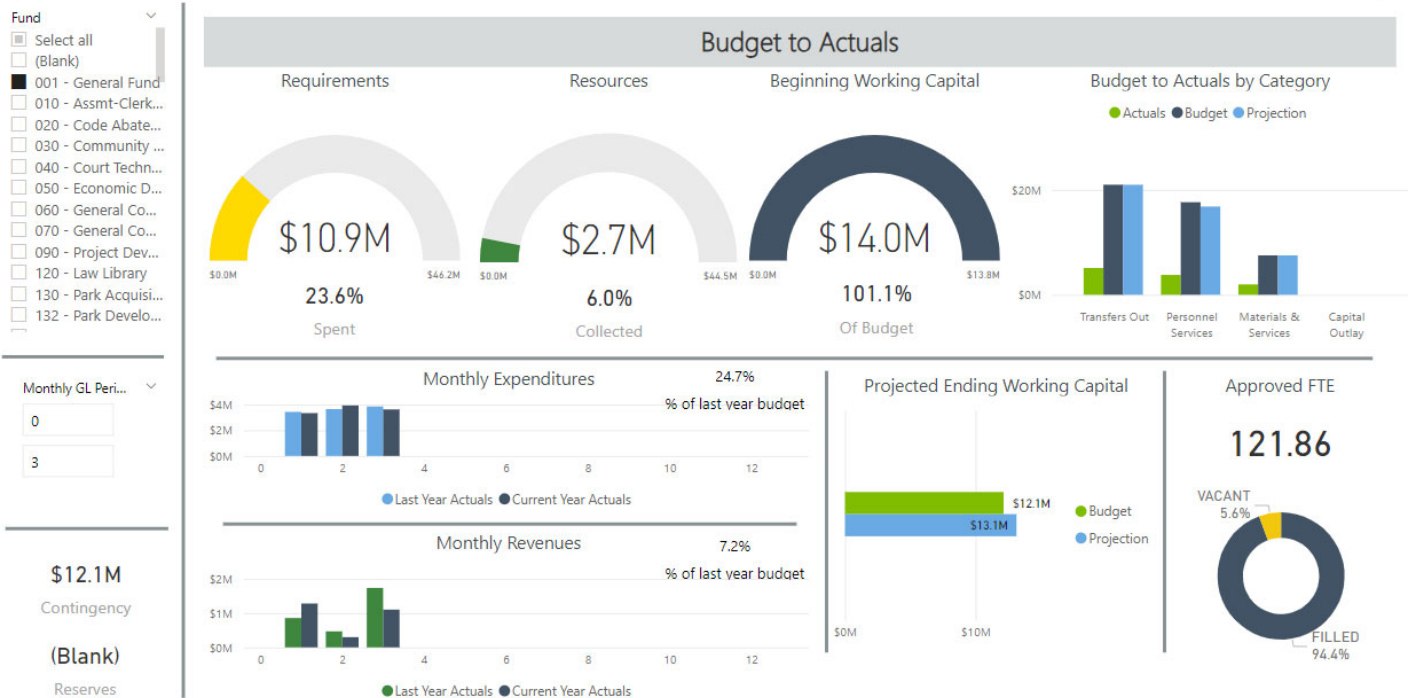
- *Revenue* YTD in the General Fund is \$2.7M or 6.0% of budget. By comparison, last year revenue YTD was \$3.1M and 7.2% of budget.
- *Expenses* YTD are \$10.9M and 23.6% of budget. By comparison, last year expenses YTD were \$10.9M and 24.7% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 3
 25.0%
 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 September 30, 2023.

Position Control Summary

Position Control Summary FY24														July - June
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	31.63	31.63	31.63										
	Unfilled	3.63	3.63	3.63										10.29%
Clerk	Filled	9.48	10.48	2.90										
	Unfilled	1.00	-	7.58										27.29%
BOPTA	Filled	0.52	0.52	0.10										
	Unfilled	-	-	0.42										26.88%
DA	Filled	57.90	58.90	58.90										
	Unfilled	3.20	2.20	2.20										4.15%
Tax	Filled	6.50	6.50	6.50										
	Unfilled	-	-	-										0.00%
Veterans'	Filled	5.00	5.00	5.00										
	Unfilled	-	-	-										0.00%
Property Mgmt	Filled	2.00	2.00	2.00										
	Unfilled	1.00	1.00	1.00										33.33%
Total General Fund	Filled	113.03	115.03	107.03	-	-	-	-	-	-	-	-	-	
	Unfilled	8.83	6.83	14.83	-	-	-	-	-	-	-	-	-	8.34%
Justice Court	Filled	4.60	4.60	4.60										
	Unfilled	-	-	-										0.00%
Community Justice	Filled	45.00	43.00	45.00										
	Unfilled	4.00	6.00	4.00										9.52%
Sheriff	Filled	233.75	232.75	229.75										
	Unfilled	37.25	38.25	41.25										14.36%
Houseless Effort	Filled	1.00	1.00	1.00										
	Unfilled	1.00	1.00	1.00										50.00%
Health Svcs	Filled	381.55	376.95	378.75										
	Unfilled	33.25	37.85	37.05										8.68%
CDD	Filled	54.80	54.80	52.80										
	Unfilled	3.20	3.20	5.20										6.67%
Road	Filled	57.00	57.00	57.00										
	Unfilled	5.00	5.00	5.00										8.06%
Adult P&P	Filled	33.75	33.75	33.75										
	Unfilled	6.00	6.00	6.00										15.09%
Solid Waste	Filled	29.00	31.00	30.00										
	Unfilled	12.00	10.00	11.00										26.83%
Victims Assistance	Filled	6.50	7.50	7.50										
	Unfilled	3.00	2.00	2.00										24.56%
GIS Dedicated	Filled	2.00	2.00	2.00										
	Unfilled	-	-	-										0.00%
Fair & Expo	Filled	11.75	11.75	11.75										
	Unfilled	5.75	5.75	5.75										32.86%
Natural Resource	Filled	2.00	2.00	2.00										
	Unfilled	-	-	-										0.00%
ISF - Facilities	Filled	23.75	22.75	22.75										
	Unfilled	3.00	4.00	4.00										13.71%
ISF - Admin	Filled	9.75	9.75	9.75										
	Unfilled	-	-	-										0.00%
ISF - BOCC	Filled	3.00	3.00	3.00										
	Unfilled	-	-	-										0.00%
ISF - Finance	Filled	12.00	12.00	12.00										
	Unfilled	1.00	1.00	1.00										7.69%
ISF - Legal	Filled	7.00	7.00	7.00										
	Unfilled	-	-	-										0.00%
ISF - HR	Filled	8.80	8.80	8.80										
	Unfilled	1.20	1.20	1.20										12.00%
ISF - IT	Filled	17.00	17.00	17.00										
	Unfilled	-	-	-										0.00%
ISF - Risk	Filled	3.25	3.25	3.25										
	Unfilled	-	-	-										0.00%
911	Filled	53.00	55.00	55.00										
	Unfilled	7.00	5.00	5.00										9.44%
Total:														
	Filled	1,113.28	1,111.68	1,101.48	-	-	-	-	-	-	-	-	-	
	Unfilled	131.48	133.08	144.28	-	-	-	-	-	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	A	-	-	-	-	-	-	-	-	
	% Unfilled	10.56%	10.69%	11.58%										10.95%

A 1.0 FTE increase in Health Services



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	2,657,913	6%	44,407,996	100%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	60,817	6%	1,027,772	101%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	6,141,018	48%	12,311,430	97%
200 - ARPA	105,186	14,955,890	999%	2,630,533	14,197,890	540%	14,374,148	546%
220 - Justice Court	525,032	518,001	99%	525,540	137,049	26%	526,420	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,332,752	1,044,801	2%	58,300,992	100%
274 - Health Services	57,787,985	55,638,108	96%	59,755,691	19,997,247	33%	58,802,483	98%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	2,183,207	21%	8,294,030	79%
325 - Road	24,889,063	25,698,009	103%	26,673,711	7,507,936	28%	26,842,627	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	1,217,551	22%	5,537,148	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	1,063,887	49%	2,334,697	107%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	4,660,088	29%	16,037,811	100%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,060,967	45%	2,390,993	102%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,378,365	102%	2,448,513	105%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	17,490	27%	69,960	108%
618 - RV Park	642,252	579,826	90%	530,800	176,307	33%	493,688	93%
619 - RV Park Reserve	6,298	21,589	343%	34,300	8,881	26%	35,530	104%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	1,006,403	30%	3,381,394	101%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	6,919,621	23%	30,727,068	100%
705 - 911	13,744,678	14,120,981	103%	14,034,323	139,229	1%	14,010,621	100%
999 - Other	62,651,873	66,318,323	106%	81,637,214	14,134,114	17%	81,437,214	100%
TOTAL RESOURCES	332,985,219	349,519,291	105%	375,251,127	86,710,782	23%	383,792,535	102%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
	-	(26,749)		-	(6,197)			
001 - General Fund	24,337,373	23,057,601	95%	25,183,057	5,770,762	23%	24,359,187	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	1,890,610	22%	8,137,645	96%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	4,211,851	61%	6,789,443	98%
200 - ARPA	23,129,361	14,662,784	63%	12,326,272	335,963	3%	9,753,207	79%
220 - Justice Court	766,183	742,697	97%	822,370	196,541	24%	832,630	101%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

255 - Sheriff's Office	60,415,533	58,373,715	97%	65,642,097	14,261,266	22%	63,547,390	97%
274 - Health Services	70,979,127	62,912,108	89%	71,231,711	14,127,002	20%	74,422,420	104%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	2,157,450	21%	9,337,337	91%
325 - Road	16,188,996	13,822,550	85%	17,124,761	3,633,181	21%	16,751,816	98%
355 - Adult P&P	7,575,910	6,790,874	90%	7,526,032	1,543,609	21%	6,782,694	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	3,200,906	13%	23,765,779	100%
610 - Solid Waste	11,754,672	10,769,061	92%	14,355,234	2,149,393	15%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	880,723	24%	3,480,639	93%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	1,931,117	75%	2,260,718	88%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	160,110	15%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	77,302	13%	537,850	87%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	1,228,282	26%	4,773,658	101%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	4,822,351	15%	32,587,213	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	3,209,878	21%	14,284,293	95%
999 - Other	108,884,843	63,570,653	58%	93,362,911	10,320,537	11%	93,157,006	100%
TOTAL REQUIREMENTS	446,705,009	353,737,710	79%	417,644,069	76,102,636	18%	411,180,159	98%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,902,064)	(5,085,039)	24%	(20,896,159)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	1,680,750	25%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,913,148)	98%	(8,575,254)	(1,668,675)	19%	(8,524,684)	99%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	263,217	100%	364,688	91,170	25%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,378,587	912,945	27%	3,378,587	100%
274 - Health Services	8,007,942	5,850,465	73%	7,796,456	1,772,417	23%	8,076,456	104%
295 - CDD	(911,585)	(835,505)	92%	466,530	(188,662)	-40%	583,723	125%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	460,950	115,239	25%	460,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(653,489)	25%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	218,919	25%	840,282	96%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(8,625)	25%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	281,041	34%	809,016	98%
618 - RV Park	(81,566)	(81,566)	100%	128,436	(7,893)	-6%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	12,891	25%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,326,336	10,250,029	63%	15,923,238	98%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	26,749	999%	-	6,197	-	
001 - General Fund	11,239,637	13,984,329	124%	12,149,095	5,786,441	13,136,981	108%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,379,646	1,096,829	154%
160/170 - TRT	4,000,000	4,488,842	112%	1,999,500	4,749,334	1,486,145	74%
200 - ARPA	-	401,204	999%	-	9,240,985	-	
220 - Justice Court	22,066	38,521	175%	67,858	31,678	58,478	86%
255 - Sheriff's Office	7,024,650	11,001,214	157%	9,254,393	(1,302,306)	9,133,404	99%
274 - Health Services	6,045,519	12,519,113	207%	7,737,952	20,161,776	4,975,634	64%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,159,812	863,134	44%
325 - Road	2,262,898	7,351,679	325%	2,370,201	3,526,435	4,742,491	200%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,800,115	2,226,339	151%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	26,210,888	14,416,824	145%
610 - Solid Waste	556,359	2,743,514	493%	1,442,600	4,600,720	1,812,129	126%
615 - Fair & Expo	315,960	547,764	173%	238,854	946,927	298,401	125%
616 - Annual County Fair	225,358	521,447	231%	245,910	960,069	674,740	274%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	2,895,649	2,546,206	106%
618 - RV Park	82,920	166,640	201%	135,220	257,752	250,915	186%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,491,331	1,382,654	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,616,397	9,100,554	7,927,544	120%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	8,230,643	4,273,227	112%
705 - 911	8,926,080	13,393,950	150%	12,122,906	10,323,301	13,120,280	108%
999 - Other	56,596,539	110,051,728	194%	105,557,249	124,115,335	107,110,741	101%
TOTAL FUND BALANCE	125,670,346	226,105,032	180%	181,499,987	236,673,283	191,533,095	106%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	-	0%	37,400,000	100%	- A
Property Taxes - Prior	301,000	334,760	111%	318,000	141,102	44%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	1,817,236	52%	3,480,624	100%	(220)
Assessor	964,246	713,767	74%	775,350	11,066	1%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	304,720	24%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	-	0%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	340,619	62%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	25,671	19%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	-	0%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	17,500	8%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	2,657,913	6%	44,407,996	100%	(220)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	1,403,777	23%	5,810,927	94%
Clerk	2,432,710	2,098,659	86%	2,351,515	458,747	20%	2,187,182	93%	164,333 E
BOPTA	92,177	82,488	89%	97,522	20,182	21%	85,566	88%	11,956 F
District Attorney	10,979,839	10,906,691	99%	11,630,172	2,528,731	22%	11,491,359	99%	138,813 G
Medical Examiner	438,702	320,660	73%	461,224	69,324	15%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	254,159	27%	929,066	99%	11,704 H
Veterans	809,390	758,902	94%	919,283	180,103	20%	924,051	101%	(4,768)
Property Management	508,359	418,433	82%	539,558	101,120	19%	416,396	77%	123,162 I
Non-Departmental	2,260,456	2,237,744	99%	2,053,416	754,618	37%	2,053,416	100%	-
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,183,057	5,770,762	23%	24,359,187	97%	823,870

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	97,290	24,321	25%	97,290	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(20,999,354)	(5,109,360)	24%	(20,993,449)	100%	5,905
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,902,064)	(5,085,039)	24%	(20,896,159)	100%	5,905

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,331	101%
Resources over Requirements	19,135,335	19,977,233		19,225,159	(3,112,849)		20,048,809		823,650
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,902,064)	(5,085,039)		(20,896,159)		5,905
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,149,095	\$ 5,786,441	48%	\$ 13,136,981	108%	\$987,886

- 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** Projected Personnel savings based on FY23/FY24 average vacancy rate of 9.6%
- E** Projected Personnel savings based on FY23/FY24 average vacancy rate of 16.0%
- F** Projected Personnel savings based on FY23/FY24 average vacancy rate of 13.4%
- G** Projected Personnel savings based on FY23/FY24 average vacancy rate of 3.8%
- H** Projected Personnel savings based on FY23/FY24 average vacancy rate of 3.2%
- I** Projected Personnel savings based on FY23/FY24 average vacancy rate of 29.2%
- J** Final payment to the General Fund from Finance Reserves for ERP Implementation
- K** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	459,333	87%	476,611	-	0%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	-	0%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	23,460	26%	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	11,340	15%	75,000	100%	-
Miscellaneous	42,500	66,375	156%	56,500	7,305	13%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	-	0%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	11,086	30%	44,350	118%	6,850
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	3,802	25%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	2,592	26%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	1,232	25%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	60,817	6%	1,027,772	101%	13,604

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	1,500,701	22%	6,527,005	95%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	360,644	23%	1,581,375	99%	17,673 D
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- E
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	1,890,610	22%	8,137,645	96%	343,634

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	1,699,653	25%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(18,903)	25%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	1,680,750	25%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,689	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(1,829,793)	-	(7,109,873)	-	357,238
Net Transfers - In (Out)	6,452,997	6,452,997	-	6,678,013	1,680,750	-	6,678,013	-	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,379,646	194%	\$ 1,096,829	154%	\$385,927

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 7.8%
- D** Materials and services projections based on current spending trends.
- E** Detention security upgrade project. Additional technology and upgrade requirements.
- F** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	6,117,630	48%	12,219,890	97%	(410,110) A
Interest on Investments	50,408	95,656	190%	121,790	23,208	19%	91,240	75%	(30,550)
Miscellaneous	-	161		-	181		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	6,141,018	48%	12,311,430	97%	(440,360)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,675,886	3,417,576	93%	3,378,641	1,094,031	32%	3,265,861	97%
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	53,173	20%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	53,397	25%	213,587	100%	-
Software	47,251	46,125	98%	47,600	11,250	24%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	4,211,851	61%	6,789,443	98%	112,780

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(4,998)	25%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(18,750)	25%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(263,217)	100%	(364,688)	(91,170)	25%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(92,103)	25%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(115,527)	25%	(446,948)	97%	15,171 D
Transfer Out - General County Reserve	-	-		(723,720)	(180,930)	25%	(723,720)	100%	-
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(252,252)	25%	(973,624)	96%	35,399
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)	(912,945)	25%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,913,148)	98%	(8,575,254)	(1,668,675)	19%	(8,524,684)	99%	50,570

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	9,513,382	9,475,532	100%	4,725,187	4,488,842	95%	4,488,842	95%
Resources over Requirements	508,064	926,457		5,849,567	1,929,168		5,521,987		(327,580)
Net Transfers - In (Out)	(6,021,446)	(5,913,148)		(8,575,254)	(1,668,675)		(8,524,684)		50,570
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,488,842	112%	\$ 1,999,500	\$ 4,749,334	238%	\$ 1,486,145	74%	(\$513,355)

- A** Room Tax revenue down 3.2% from FY23
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	-	-		2,311,073	4,622,145	200%	4,622,146	200%	2,311,073
Interest on Investments	105,186	293,106	279%	319,460	58,753	18%	235,010	74%	(84,450)
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		-	9,516,992		9,516,992		9,516,992
TOTAL RESOURCES	105,186	14,955,890	999%	2,630,533	14,197,890	540%	14,374,148	546%	11,743,615

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	167,648	3%	6,538,263	100%
Administrative	4,317,328	144,531	3%	4,208,310	32,115	1%	1,635,245	39%	2,573,065
Infrastructure	1,634,710	860,474	53%	766,410	19,134	2%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	117,066	21%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	12,326,272	335,963	3%	9,753,207	79%	2,573,065

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	14,717,884	401,204	3%	401,204	3%
Resources over Requirements	(23,024,175)	293,106		(9,695,739)	13,861,926		4,620,941		14,316,680
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 9,240,985	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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	136,693	26%	525,000	100%	-
Interest on Investments	32	513	999%	540	356	66%	1,420	263%	880
TOTAL RESOURCES	525,032	518,001	99%	525,540	137,049	26%	526,420	100%	880

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	145,125	22%	662,027	102%
Materials and Services	161,535	150,549	93%	170,603	51,416	30%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	196,541	24%	832,630	101%	(10,260)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	263,217	100%	364,688	91,170	25%	364,688	100%
TOTAL TRANSFERS	263,217	263,217	100%	364,688	91,170	25%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(59,492)		(306,210)		(9,380)
Net Transfers - In (Out)	263,217	263,217		364,688	91,170		364,688		-
TOTAL	\$ 22,066	\$ 38,521	175%	\$ 67,858	\$ 31,678	47%	\$ 58,478	86%	(\$9,380)

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	30,282,049	30,424,303	100%	37,860,124	-	0%	37,860,124	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,110,056	-	0%	15,110,056	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	833,592	18%	4,730,632	103%	147,060
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	121,380	37%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	37,226	14%	148,370	56%	(115,630)
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	52,091	43%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	512	1%	1,810	3%	(63,190)
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,332,752	1,044,801	2%	58,300,992	100%	(31,760)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	342,089	28%	1,323,609	108%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	94,678	15%	446,526	72%	177,751
Rickard Ranch	264,871	278,671	105%	334,232	97,843	29%	339,848	102%	(5,616)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	1,343,590	23%	5,992,278	104%	(220,329)
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	221,893	22%	1,095,629	108%	(76,608)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	836,782	18%	4,482,766	98%	92,152
Detective	3,583,825	4,105,995	115%	4,774,538	1,152,048	24%	4,434,554	93%	339,984
Patrol	14,880,315	14,858,735	100%	16,270,641	3,803,624	23%	16,715,449	103%	(444,808)
Records	904,493	687,442	76%	855,590	159,899	19%	700,208	82%	155,382
Adult Jail	22,809,320	20,842,708	91%	23,784,474	4,478,617	19%	21,461,930	90%	2,322,544
Court Security	424,769	598,098	141%	600,590	131,594	22%	577,824	96%	22,766
Emergency Services	829,997	545,477	66%	808,931	123,454	15%	567,787	70%	241,144
Special Services	2,047,792	2,374,496	116%	2,779,458	635,859	23%	2,951,144	106%	(171,686)
Training	1,907,588	1,986,740	104%	1,537,498	514,119	33%	1,488,003	97%	49,495
Other Law Enforcement	820,836	958,658	117%	634,835	325,177	51%	919,835	145%	(285,000)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,642,097	14,261,266	22%	63,547,390	97%	2,094,707

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	912,945	25%	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	912,945	27%	3,378,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	13,185,151	11,001,214	83%	11,001,215	83%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,309,345)	(13,216,465)	-	(5,246,398)	-	2,062,947
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,378,587	912,945	-	3,378,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 9,254,393	(\$ 1,302,306)	-14%	\$ 9,133,404	99%	(\$120,989)

- 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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	22,695,518	9,497,030	42%	23,480,686	103%	785,168
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	4,446,319	27%	16,494,114	100%	-
State Miscellaneous	8,901,719	7,751,386	87%	6,267,385	2,294,877	37%	5,533,801	88%	(733,584)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	826,798	17%	4,144,349	84%	(803,232)
Local Grants	2,332,031	2,054,936	88%	1,567,894	1,292,475	82%	1,471,758	94%	(96,136)
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	70,461	5%	1,478,906	100%	-
Federal Grants	2,615,634	2,390,105	91%	1,440,560	295,928	21%	1,500,861	104%	60,301
Patient Fees	615,644	748,534	122%	1,087,790	169,182	16%	658,298	61%	(429,492)
Other	1,169,317	1,976,339	169%	1,061,371	444,996	42%	1,367,379	129%	306,008
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	195,915	19%	762,561	74%	(271,930)
Medicaid	430,863	746,146	173%	431,000	147,935	34%	496,128	115%	65,128
Vital Records	300,000	354,158	118%	315,000	66,514	21%	274,050	87%	(40,950)
Interest on Investments	97,750	390,781	400%	262,007	140,508	54%	562,030	215%	300,023
State - Medicare	337,614	234,401	69%	209,500	49,169	23%	170,383	81%	(39,117)
Liquor Revenue	177,574	161,412	91%	177,574	16,630	9%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	42,510	27%	102,605	65%	(55,395)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	59,755,691	19,997,247	33%	58,802,483	98%	(953,208)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,066,651	11,222,739	22%	51,920,601	104%	(1,853,950)
Materials and Services	19,393,800	14,220,207	73%	20,817,560	2,871,977	14%	21,966,709	106%	(1,149,149)
Capital Outlay	926,575	504,137	54%	347,500	32,286	9%	535,110	154%	(187,610)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,231,711	14,127,002	20%	74,422,420	104%	(3,190,709)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	1,695,006	25%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	1,930,573	60,350	3%	2,210,573	115%	280,000
Transfers In - TRT	418,417	418,417	100%	368,417	92,103	25%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,282,674)	(75,042)	6%	(1,282,674)	100%	-
TOTAL TRANSFERS	8,007,942	5,850,465	73%	7,796,456	1,772,417	23%	8,076,456	104%	280,000

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,115	110%
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,476,020)	5,870,245	-	(15,619,937)	-	(4,143,917)
Net Transfers - In (Out)	8,007,942	5,850,465	-	7,796,456	1,772,417	-	8,076,456	-	280,000
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,737,952	\$ 20,161,776	261%	\$ 4,975,634	64%	(\$2,762,318)



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	119,490	27%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	140,508	54%	562,030	215%	300,023
State Grant	379,180	142,133	37%	160,000	103,716	65%	160,000	100%	-
Other	160,495	33,725	21%	9,000	132,609	999%	161,977	999%	152,977 A
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	496,324	57%	1,319,356	152%	453,000

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	6,738,820	6,093,176	90%	6,519,513	1,491,706	23%	6,874,956	105%	(355,443)
Materials and Services	6,998,683	6,732,321	96%	7,527,129	1,793,208	24%	7,908,848	105%	(381,719)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,589,086)	-	0%	(12,589,086)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	3,284,914	219%	2,238,468	149%	(737,162)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%	-
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(75,042)	25%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(75,042)	34%	(218,924)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,844	103%	121,300 B
Resources over Requirements	(1,061,752)	(70,758)	-	(634,950)	(2,788,590)	-	(919,112)	-	(284,162)
Net Transfers - In (Out)	(149,864)	(149,864)	-	(218,924)	(75,042)	-	(218,924)	-	-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	\$ 923,211	33%	\$ 2,648,808	94%	(\$162,862)

Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.

- A** Includes carryforward of \$125k 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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,043,491	8,669,345	51%	17,593,013	103%	549,522 ^A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	4,326,829	27%	16,058,765	100%	-
State Miscellaneous	8,027,373	7,063,393	88%	5,398,674	2,293,509	42%	4,691,539	87%	(707,135)
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	821,101	17%	4,123,841	84%	(803,490)
Local Grants	1,475,139	1,262,473	86%	1,348,943	793,104	59%	1,098,648	81%	(250,295)
Federal Grants	2,017,169	1,636,693	81%	1,285,560	259,047	20%	1,335,125	104%	49,565
Other	719,670	730,175	101%	631,245	158,603	25%	632,216	100%	971
Patient Fees	519,344	607,872	117%	448,500	128,641	29%	473,587	106%	25,087
Medicaid	430,863	746,146	173%	431,000	147,935	34%	496,128	115%	65,128
State - Medicare	337,614	234,401	69%	209,500	49,169	23%	170,383	81%	(39,117)
Liquor Revenue	177,574	161,412	91%	177,574	16,630	9%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,087,583	17,663,912	37%	46,977,819	98%	(1,109,764)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%
Personnel Services	32,453,031	31,307,705	96%	31,872,043	7,165,685	22%	32,921,518	103%	(1,049,475)
Materials and Services	9,948,652	5,531,099	56%	11,084,085	804,020	7%	11,556,069	104%	(471,984)
Capital Outlay	497,443	312,691	63%	160,250	26,398	16%	135,000	84%	25,250
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	52,637,909	7,996,103	15%	54,134,118	103%	(1,496,209)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	557,844	25%	2,231,439	100%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,529,358	-	0%	1,809,358	118%	280,000
Transfers Out	(152,921)	(196,921)	129%	(481,000)	-	0%	(481,000)	100%	-
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,279,797	557,844	17%	3,559,797	109%	280,000

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,831	117%
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,550,326)	9,667,809	-	(7,156,299)	-	(2,605,973)
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,279,797	557,844	-	3,559,797	-	280,000
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 14,905,483	548%	\$ 1,083,329	40%	(\$1,635,731)

Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.

- ^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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,492,027	723,969	13%	5,727,673	104%	235,646
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	70,461	5%	1,478,906	100%	-
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	195,915	19%	762,561	74%	(271,930)
State Miscellaneous	874,346	687,993	79%	868,711	1,367	0%	842,262	97%	(26,449)
Patient Fees	96,300	140,662	146%	639,290	40,541	6%	184,711	29%	(454,579)
Other	289,152	1,212,439	419%	421,126	153,784	37%	573,186	136%	152,060
Vital Records	300,000	354,158	118%	315,000	66,514	21%	274,050	87%	(40,950)
Local Grants	856,892	792,463	92%	218,951	499,371	228%	373,110	170%	154,159
State Shared- Family Planning	125,000	152,985	122%	158,000	42,510	27%	102,605	65%	(55,395)
Federal Grants	144,060	161,233	112%	155,000	36,881	24%	165,736	107%	10,736
OHP Fee for Service	18,260	31,245	171%	20,250	5,698	28%	20,508	101%	258
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,801,752	1,837,011	17%	10,505,308	97%	(296,444)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,067,555	-	0%	3,067,555	100%	-
Personnel Services	11,466,901	10,786,883	94%	11,675,095	2,565,348	22%	12,124,127	104%	(449,032)
Materials and Services	2,446,466	1,956,788	80%	2,206,346	274,748	12%	2,501,792	113%	(295,446)
Capital Outlay	417,132	191,446	46%	143,500	5,888	4%	356,360	248%	(212,860)
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,092,496	2,845,985	17%	18,049,834	106%	(957,338)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	1,137,162	25%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	92,103	25%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	60,350	19%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(501,500)	-	0%	(501,500)	100%	-
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,735,583	1,289,615	27%	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	4,052,440	108%	4,052,440	108%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,290,744)	(1,008,974)	-	(7,544,526)	-	(1,253,782)
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,735,583	1,289,615	-	4,735,583	-	-
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 2,207,222	\$ 4,333,081	196%	\$ 1,243,497	56%	(\$963,725)

Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024.
- B** Medicaid trending lower than budgeted.
- C** Patient Insurance Fees trending lower than budgeted.
- D** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- E** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- F** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	32,540	21%	157,300	100%	-
Code Compliance	1,171,592	915,867	78%	1,124,181	199,637	18%	770,181	69%	(354,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	901,978	23%	3,370,538	84%	(620,850) A
Electrical	1,022,005	769,054	75%	902,175	211,746	23%	810,175	90%	(92,000) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	219,792	24%	898,420	97%	(25,460) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	386,513	17%	1,446,562	63%	(858,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	231,000	22%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	2,183,207	21%	8,294,030	79%	(2,166,810)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	725,739	22%	3,025,961	93%
Code Compliance	805,614	714,049	89%	743,931	151,392	20%	666,791	90%	77,140 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	406,182	19%	1,972,784	94%	115,758 B
Electrical	641,837	538,383	84%	583,718	122,873	21%	568,230	97%	15,488 B
Onsite Wastewater	753,369	754,829	100%	865,670	180,242	21%	755,315	87%	110,355 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	382,523	21%	1,621,401	87%	236,334 B
Long Range Planning	998,739	893,682	89%	888,677	188,499	21%	726,855	82%	161,822 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	2,157,450	21%	9,337,337	91%	932,224

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	-	0%	510,105	100%
Transfers in - General Fund	160,000	139,916	87%	100,000	4,196	4%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	659	1%	75,690	87%	(11,031) D
Transfers In - CDD Building Reserve	-	-	-	-	-	-	5,472	-	5,472 D
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(26,877)	25%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(166,640)	136%	-	0%	122,752 E
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(188,662)	-40%	583,723	125%	117,193

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,718	100%
Resources over Requirements	442,215	(10,734)	-	191,279	25,756	-	(1,043,307)	-	(1,234,586)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(188,662)	-	583,723	-	117,193
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,159,812	59%	\$ 863,134	44%	(\$1,112,596)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer in from reserves anticipated to balance the division
- E** Transfer out anticipated to be reversed over the next two quarters as revenue collections are anticipated to be significantly less during this period
- F** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Road - Fund 325

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	4,915,557	24%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054 A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	88,217	6%	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	64,942	11%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	25,753	19%	103,010	75%	(35,021)
Miscellaneous	77,610	65,385	84%	73,808	8,836	12%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	707	1%	87,883	176%	37,883 A
Assessment Payments (P&I)	-	5,175		6,000	9,871	165%	18,000	300%	12,000 A
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	7,507,936	28%	26,842,627	101%	168,916

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	1,840,062	22%	8,033,523	96%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	1,790,643	21%	8,612,188	100%	(12,155)
Capital Outlay	140,025	90,004	64%	118,260	2,475	2%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	3,633,181	21%	16,751,816	98%	372,945

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%
Resources over Requirements	8,700,067	11,875,459		9,548,950	3,874,756		10,090,811		541,861
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(7,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 3,526,435	149%	\$ 4,742,491	200%	\$2,372,290

- A** Actual payment higher than budget
- B** Projected Personnel savings based on FY23/FY24 average vacancy rate of 7.4%
- C** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	1,183,613	29%	4,143,986	101%	27,522
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064)
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	21,180	28%	84,720	113%	9,490
Interfund- Sheriff	50,000	50,000	100%	50,000	12,500	25%	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%	19,709	87%	(2,898)
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	1,217,551	22%	5,537,148	100%	1,542

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,683,822	5,042,967	89%	5,907,511	1,190,812	20%	5,174,443	88%	733,068
Materials and Services	1,883,614	1,739,432	92%	1,618,521	352,797	22%	1,608,251	99%	10,270
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,526,032	1,543,609	21%	6,782,694	90%	743,338

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	536,369	100%	536,369	134,091	25%	536,369	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(18,852)	25%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	460,950	115,239	25%	460,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,935	100%	10,935
Resources over Requirements	(1,441,892)	(495,502)	-	(1,990,426)	(326,058)	-	(1,245,546)	-	744,880
Net Transfers - In (Out)	267,532	267,532	100%	460,950	115,239	25%	460,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,800,115	190%	\$ 2,226,339	151%	\$755,815

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY23/FY24 average vacancy rate of 14.9%
- F** Materials and services projections based on current spending trends.
- G** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	891,811	52%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	152,835	32%	611,340	129%	136,030 A
Miscellaneous	-	317,508		-	19,241		19,241		19,241 A
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	1,063,887	49%	2,334,697	107%	155,271

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	33,193	25%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	3,167,713	13%	23,633,009	100%	7,048
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	3,200,906	13%	23,765,779	100%	7,048

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527 B
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(2,137,019)		(21,431,082)		162,319
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 26,210,888	264%	\$ 14,416,824	145%	\$ 4,497,845

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 September 30, 2023

25.00%
Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	\$ -	0%	\$ 5,119,310	100%	\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	324,503	21%	2,518,373	160%	(948,573)
Transportation System Plan Update	-	51,980			9,954		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	754	0%	692,000	98%	12,116
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	872,351	349%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	77,527	3%	2,642,402	100%	-
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	160,000	100%	-
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%		386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	-	0%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	-	0%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	556,000	100%	-
Slurry Seal 2023	300,000	1,165	0%		357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	-	0%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	377	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	-	0%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,495	0%	1,494,879	467%	(1,174,879)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,136,947	94%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	460,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	-	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	-	0%	280,000	55%	230,000
Slurry Seal 2024	-	-		300,000	-	0%	120,000	40%	180,000
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	-	-		177,000	-	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-		150,000	-	0%	150,000	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		150,000	-	0%	150,000	100%	-
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	3,167,713	13%	\$ 23,633,009	100%	\$ 7,048



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	%		
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	1,954,571	24%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	972,761	28%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	1,348,403	41%	3,310,000	100%	- A
Franchise 3% Fees	305,000	363,105	119%	565,000	113,694	20%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	153,263	38%	400,000	100%	- C
Miscellaneous	70,000	140,837	201%	173,000	69,675	40%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	25,703	43%	102,810	170%	42,400 D
Special Waste	15,000	62,756	418%	30,000	19,776	66%	30,000	100%	- E
Recyclables	12,000	7,060	59%	7,000	2,244	32%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	4,660,088	29%	16,037,811	100%	42,400

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	802,192	20%	4,108,983	100%	-
Materials and Services	6,473,358	5,716,762	88%	7,683,911	1,155,011	15%	7,683,911	100%	-
Capital Outlay	264,000	181,603	69%	260,000	192,190	74%	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	10,769,061	92%	14,355,234	2,149,393	15%	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)	(653,489)	25%	(2,613,962)	100%	-
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(653,489)	25%	(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	2,743,514	114%	2,743,514	114%	327,129 F
Resources over Requirements	2,748,827	3,130,814		1,640,177	2,510,696		1,682,577		42,400
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(653,489)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,442,600	\$ 4,600,720	319%	\$ 1,812,129	126%	\$369,529

- 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. Franchise disposal fee payment of \$253K was not received from Cascade Disposal by closing.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 7% higher than last year-to-date
- D** Investment Income projected to come in higher than budget
- E** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris)
- F** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	311,384	30%	897,505	85%	(152,495)
Food & Beverage	745,000	1,048,507	141%	991,000	624,793	63%	1,238,974	125%	247,974
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	99,616	95%	(5,384)
Horse Stall Rental	49,000	78,825	161%	100,000	35,190	35%	66,420	66%	(33,580)
Storage	65,000	45,551	70%	50,000	2,254	5%	45,333	91%	(4,667)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	20,762	92%	(1,738)
Interest on Investments	5,221	15,485	297%	22,000	4,409	20%	17,630	80%	(4,370)
Miscellaneous	3,554	3,536	99%	3,000	3,295	110%	4,753	158%	1,753
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,060,967	45%	2,390,993	102%	47,493

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	358,090	20%	1,392,507	80%
Personnel Services - F&B	170,247	85,623	50%	148,510	2,573	2%	115,102	78%	33,408 B
Materials and Services	965,684	1,168,404	121%	1,222,986	241,499	20%	1,221,694	100%	1,292
Materials and Services - F&B	603,950	661,314	109%	514,200	278,561	54%	651,146	127%	(136,946)
Debt Service	101,270	101,267	100%	100,190	-	0%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	880,723	24%	3,480,639	93%	253,688

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	252,252	25%	973,624	96%
Transfers In - Park Fund	30,000	30,000	100%	30,000	7,500	25%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(40,833)	25%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	218,919	25%	840,282	96%	(35,399)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	754,000	547,764	73%	547,765	73%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	180,244		(1,089,646)		301,181
Net Transfers - In (Out)	704,127	621,827		875,681	218,919		840,282		(35,399)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 238,854	\$ 946,927	396%	\$ 298,401	125%	\$59,547

- A** Projected Personnel savings based on FY23/FY24 average vacancy rate of 26.0%
- B** Projected Personnel based on vacancy savings to date
- C** Final Beginning Fund Balance will be determined after the final close of FY23



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,971	106%	44,971
Gate Receipts	710,000	782,364	110%	775,000	1,036,146	134%	1,036,219	134%	261,219
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,092	97%	(4,108)
Fair Sponsorship	61,000	99,655	163%	92,500	66,057	71%	66,059	71%	(26,441)
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%	40,351	135%	10,351
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,496	183%	14,246
Interest on Investments	2,713	13,169	485%	13,500	5,616	42%	22,470	166%	8,970
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		40		40
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,378,365	102%	2,448,513	105%	124,396

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	42,236	15%	254,586	92%	21,945 A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	1,888,882	82%	2,006,132	87%	300,193
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	1,931,117	75%	2,260,718	88%	322,138

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	18,750	25%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(27,375)	25%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(8,625)	25%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	539,152	521,447	97%	521,448	97%	(17,704) B
Resources over Requirements	(2,650)	292,298		(258,739)	447,248		187,795		446,534
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(8,625)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 245,910	\$ 960,069	390%	\$ 674,740	274%	\$428,830

- A** Projected Personnel based on vacancy savings to date
- 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 September 30, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ 1,036,146	\$ 1,036,146
Carnival	433,682	245,809	245,809
Commercial Exhibitors	436,292	436,160	436,160
Livestock Entry Fees	1,925	1,940	1,940
R/V Camping/Horse Stall Rental	17,392	31,495	31,495
Merchandise Sales	3,245	1,899	1,899
Concessions and Catering	497,366	512,899	512,899
Fair Sponsorship	126,300	96,153	96,153
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 2,362,500	\$ 2,362,500
OTHER RESOURCES			
State Grant	53,167	-	-
Interest	5,794	10,449	13,449
Miscellaneous	-	108	108
TOTAL RESOURCES	\$ 2,357,526	\$ 2,373,057	\$ 2,376,057
REQUIREMENTS			
Personnel	102,763	133,553	173,691
Materials & Services	1,722,703	1,956,408	2,005,785
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 2,089,961	\$ 2,179,475
TRANSFERS			
Transfer In - TRT 1%	68,750	56,250	75,000
Transfer Out - F&E Reserve	(96,540)	(143,233)	(170,608)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (86,983)	\$ (95,608)
Net Fair	\$ 504,270	\$ 196,113	\$ 100,974
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 1,148,534	\$ 1,053,395



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	17,490	27%	69,960	108%	5,160
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	17,490	27%	69,960	108%	5,160

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	32,056	9%	343,555	100%
Capital Outlay	375,000	383,000	102%	746,445	128,054	17%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	160,110	15%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	115,527	25%	446,948	97%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	38,139	25%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	27,375	25%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	281,041	34%	809,016	98%	(15,171)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,230	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(142,620)		(1,020,040)		5,160
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	281,041		809,016		(15,171)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 2,895,649	121%	\$ 2,546,206	106%	\$154,381

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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	171,555	34%	465,404	93%	(34,596)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	-	0%	10,330	83%	(2,170)
Cancellation Fees	14,000	8,636	62%	7,000	(3,140)	-45%	2,288	33%	(4,712)
Washer / Dryer	4,200	5,560	132%	5,000	1,792	36%	4,357	87%	(643)
Miscellaneous	3,750	2,907	78%	2,500	3,980	159%	5,111	204%	2,611
Interest on Investments	552	2,764	501%	2,300	1,218	53%	4,870	212%	2,570
Vending Machines	1,750	1,492	85%	1,500	902	60%	1,328	89%	(172)
TOTAL RESOURCES	642,252	579,826	90%	530,800	176,307	33%	493,688	93%	(37,112)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	24,663	27%	96,037	105%
Materials and Services	259,755	192,620	74%	303,173	52,639	17%	219,183	72%	83,990
Debt Service	223,273	223,272	100%	222,630	-	0%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	77,302	13%	537,850	87%	79,281

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	4,998	25%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(12,891)	25%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	(7,893)	-6%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,641	179%
Resources over Requirements	48,071	81,669		(86,331)	99,005		(44,162)		42,169
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	(7,893)		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 257,752	191%	\$ 250,915	186%	\$115,695

^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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	8,881	26%	35,530	104%	1,230
TOTAL RESOURCES	6,298	21,589	343%	34,300	8,881	26%	35,530	104%	1,230

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	12,891	25%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	12,891	25%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,560	107%
Resources over Requirements	(93,702)	16,056		(139,700)	8,881		(138,470)		1,230
Net Transfers - In (Out)	261,750	261,566		51,564	12,891		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,491,331	116%	\$ 1,382,654	108%	\$98,337

- ^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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	289,488	26%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	233,958	25%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	259,155	59%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	104,507	25%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	56,678	25%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	54,262	27%	217,050	109%	17,050
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	20,000	100%	-
Skid Car Training	10,000	8,899	89%	10,000	7,860	79%	10,000	100%	-
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	495	25%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	1,006,403	30%	3,381,394	101%	17,050

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	351,459	19%	1,880,000	100%
General Liability	3,000,000	470,875	16%	1,200,000	334,621	28%	1,100,000	92%	100,000
Insurance Administration	607,558	602,676	99%	714,197	155,705	22%	723,658	101%	(9,461)
Vehicle	200,000	194,089	97%	400,000	68,405	17%	400,000	100%	-
Property Damage	300,248	99,913	33%	300,250	318,092	106%	420,000	140%	(119,750)
Unemployment	200,000	54,473	27%	250,000	-	0%	250,000	100%	-
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	1,228,282	26%	4,773,658	101%	(29,211)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(873)	25%	(3,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,308	117%
Resources over Requirements	(2,576,329)	381,869		(1,380,103)	(221,879)		(1,392,264)		(12,161)
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(873)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,616,397	\$ 9,100,554	138%	\$ 7,927,544	120%	\$1,311,147

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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	5,844,489	23%	25,899,034	100%	-
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	302,076	15%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	302,914	24%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	132,175	13%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	155,160	55%	280,000	100%	- ^A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	137,756	110%	137,757	110%	12,813
Interest on Investments	95,686	176,071	184%	120,000	45,051	38%	180,210	150%	60,210
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	6,919,621	23%	30,727,068	100%	73,023

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	3,684,077	14%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	913,696	21%	4,287,997	100%	- ^B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	205,130	14%	1,415,279	100%	- ^B
Wellness	179,549	161,200	90%	186,274	19,447	10%	186,274	100%	- ^B
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	4,822,351	15%	32,587,213	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,133,372	107%	6,133,372	107%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	2,097,271		(1,860,145)		73,023
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 8,230,643	216%	\$ 4,273,227	112%	\$463,652

- ^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 September 30, 2023 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	-	0%	10,932,000	100%	- A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	-	0%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	71,479	23%	288,619	92%	(23,702)
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	6,000	4%	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	531	0%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	15,000	16%	93,000	100%	- D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	39,999	44%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	593	1%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	3,428	11%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	139,229	1%	14,010,621	100%	(23,702)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	1,895,708	21%	8,202,578	91%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	842,197	20%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	471,973	26%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	3,209,878	21%	14,284,293	95%	829,467

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,952	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	(3,070,650)		(273,672)		805,765
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 10,323,301	85%	\$ 13,120,280	108%	\$997,374

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Projected Personnel savings based on FY23/FY24 average vacancy rate of 11.9%
- F** Final Beginning Fund Balance will be determined after the final close of FY23