



MEMORANDUM

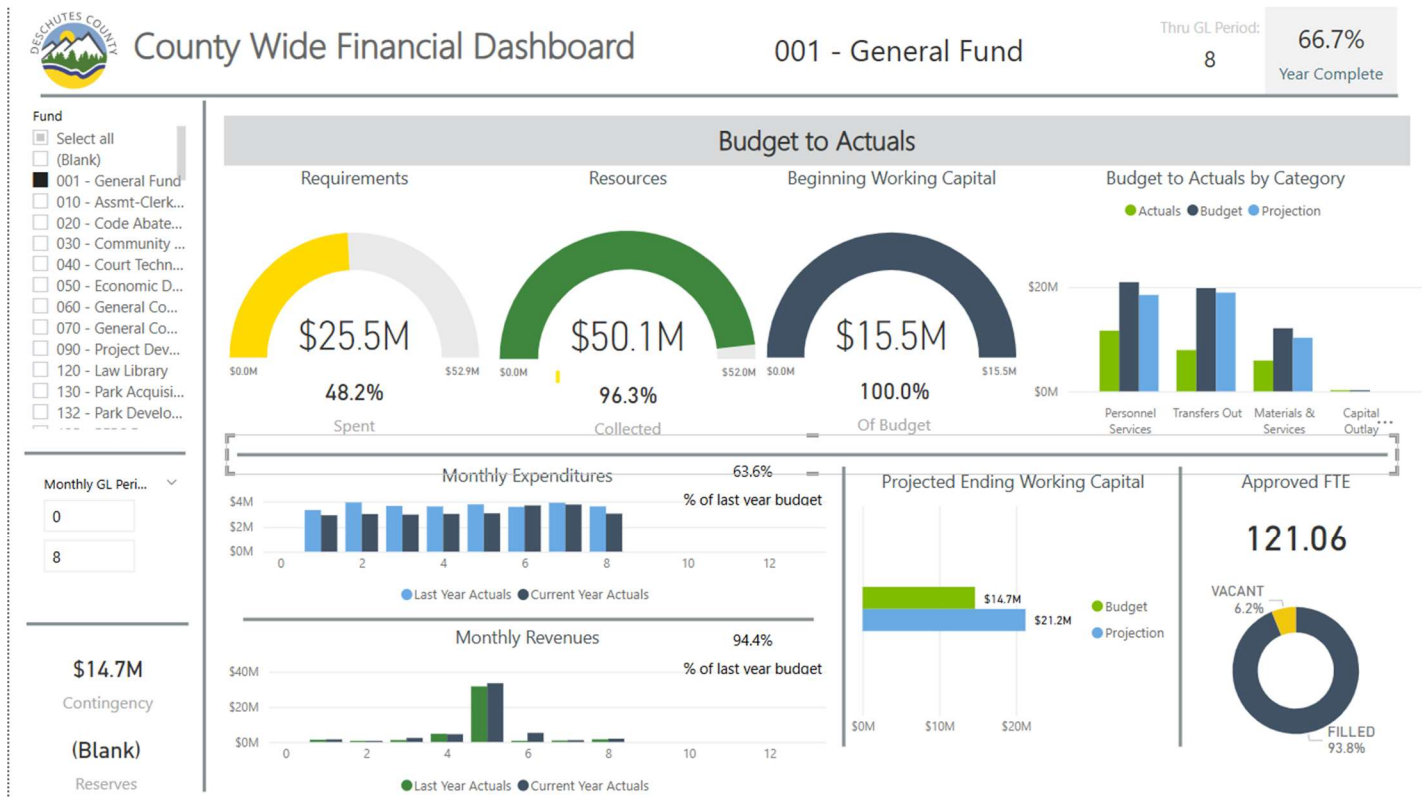
DATE: March 17, 2025
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for February 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of February 28, 2025.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$50.1M or 96.3% of budget. By comparison, last year revenue YTD was \$40.0M or 91.5% of budget.
- *Expenses* YTD are \$25.5M and 48.2% of budget. By comparison, last year expenses YTD were \$29.4M and 63.5% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County’s major funds with actual revenue and expense data compared to budget through February 28, 2025.

Position Control Summary

Position Control Summary FY25														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	28.63	28.63	28.63	28.63	29.63	29.63	29.63	30.00					
	Unfilled	6.64	6.64	6.64	6.64	5.64	5.64	5.64	5.26					17.27%
Clerk	Filled	10.48	9.48	8.48	8.48	8.48	8.48	9.48	9.48					
	Unfilled	-	1.00	2.00	2.00	2.00	2.00	1.00	1.00					13.12%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
DA	Filled	57.70	58.70	58.70	58.90	58.55	58.55	58.55	59.05					
	Unfilled	3.40	2.40	2.60	1.40	1.75	1.75	1.75	1.25					3.36%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Veterans'	Filled	4.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00					
	Unfilled	1.00	-	-	-	-	-	-	-					2.50%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
GF ARPA	Filled	-	-	-	-	-	-	-	-					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Total General Fund	Filled	110.83	111.83	110.83	111.03	111.68	111.68	112.68	113.55					
	Unfilled	11.04	10.04	11.24	10.04	9.39	9.39	8.39	7.51					7.93%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Community Justice	Filled	43.00	44.00	42.00	45.00	45.00	45.00	43.00	43.00					
	Unfilled	6.00	5.00	7.00	4.00	4.00	4.00	6.00	6.00					10.71%
Sheriff	Filled	225.75	228.50	230.50	229.50	230.50	227.50	230.50	232.50					
	Unfilled	45.25	42.50	40.50	41.50	40.50	43.50	40.50	38.50					15.35%
Houseless Effort	Filled	-	-	-	-	-	-	-	-					
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-					100.00%
Health Svcs	Filled	384.93	379.53	381.83	376.03	381.43	384.23	388.43	386.78					
	Unfilled	35.38	40.78	39.48	45.28	40.88	40.08	35.88	38.53					9.36%
CDD	Filled	46.00	49.00	48.00	49.00	49.00	50.00	50.00	49.00					
	Unfilled	5.00	2.00	3.00	2.00	2.00	2.00	2.00	3.00					5.11%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	59.00					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00					3.28%
Adult P&P	Filled	31.63	34.63	34.63	34.63	34.63	34.63	34.63	32.63					
	Unfilled	8.13	5.13	5.13	5.13	5.13	5.13	5.13	7.13					14.47%
Solid Waste	Filled	39.00	38.00	39.00	40.00	40.00	40.00	38.00	41.00					
	Unfilled	5.00	6.00	5.00	4.00	4.00	4.00	6.00	3.00					10.51%
Victims Assistance	Filled	7.50	7.50	7.50	8.50	8.50	8.50	7.50	7.50					
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	2.00	2.00					17.11%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	1.00	1.00					
	Unfilled	-	-	-	-	-	-	1.00	1.00					12.50%
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50					
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00					22.86%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00					
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	-	-					25.00%
ISF - Facilities	Filled	24.75	24.75	25.75	25.75	25.75	26.75	26.75	26.75					
	Unfilled	3.00	3.00	2.00	2.00	2.00	1.00	1.00	1.00					6.76%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	9.75	9.75	8.75	8.75					
	Unfilled	-	-	-	-	-	-	0.50	0.50					1.30%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - Finance	Filled	12.00	13.00	13.00	13.00	12.00	12.00	14.00	14.00					
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	-	-					8.04%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - HR	Filled	9.80	9.80	9.00	10.00	9.00	8.00	8.00	8.00					
	Unfilled	1.20	1.20	2.00	1.00	2.00	3.00	3.00	3.00					18.64%
ISF - IT	Filled	18.00	18.00	18.00	18.00	18.00	18.00	19.00	18.00					
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	1.00	2.00					9.38%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	2.25	3.25	3.25					
	Unfilled	-	-	-	-	-	1.00	-	-					3.85%
911	Filled	56.15	56.15	57.53	57.00	57.00	58.00	58.00	60.00					
	Unfilled	4.85	4.85	3.48	4.00	4.00	3.00	3.00	1.00					5.77%
Total:														
	Filled	1,113.43	1,118.78	1,121.65	1,121.53	1,126.58	1,127.38	1,133.58	1,135.80	-	-	-	-	
	Unfilled	138.84	133.49	131.81	130.94	126.89	129.09	121.39	120.16	-	-	-	-	
	Total	1,252.26	1,252.26	1,253.46	1,252.46	1,253.46	1,256.46	1,254.97	1,255.96	-	-	-	-	
	% Unfilled	11.09%	10.66%	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%					10.29%

A - 1.0 FTE increase in HS



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD February 28, 2025

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 20,942,691	\$ 11,639,520	\$ 18,504,446	\$ 2,438,245	\$ 69,100	\$ 18,161	\$ 50,939
030 - Juvenile	7,517,894	4,266,927	6,655,696	862,198	100,000	77,839	22,161
160/170 - TRT	234,588	155,993	242,106	(7,518)	-	28	(28)
200 - ARPA	836,621	422,413	422,413	414,208	-	-	-
220 - Justice Court	622,013	396,329	625,287	(3,274)	-	-	-
255 - Sheriff's Office	50,136,178	30,730,681	47,144,636	2,991,542	2,869,000	1,583,987	1,285,013
274 - Health Services	58,826,382	36,051,814	57,221,286	1,605,096	107,726	109,630	(1,904)
295 - CDD	8,005,434	4,867,586	7,576,176	429,258	13,000	17,319	(4,319)
325 - Road	9,556,843	5,865,780	9,235,965	320,878	200,000	79,632	120,368
355 - Adult P&P	6,387,456	3,616,897	5,541,673	845,783	10,000	6,239	3,761
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	3,225,074	5,274,668	464,477	150,000	66,210	83,790
615 - Fair & Expo	2,039,023	1,053,738	1,611,256	427,767	40,000	42,385	(2,385)
616 - Annual County Fair	229,798	157,889	240,589	(10,791)	-	2,449	(2,449)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	98,800	156,310	2,900	5,000	2,265	2,735
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	327,919	503,996	(7,077)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	6,110,761	9,618,628	618,465	485,000	167,205	317,795
999 - All Other Funds	18,606,752	10,743,508	18,542,148	64,604	50,600	19,879	30,721
Total	\$ 200,574,040	\$ 119,731,629	\$ 189,117,279	\$ 11,456,761	\$ 4,099,426	\$ 2,193,229	\$ 1,906,197



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	44,691,688	95%	47,979,848	102%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	520,815	56%	952,194	103%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	9,753,948	80%	12,452,298	102%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	5,857,941	68%
220 - Justice Court	525,540	529,969	101%	506,200	333,028	66%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	60,414,994	94%	63,292,089	99%
274 - Health Services	60,343,687	61,045,659	101%	68,788,080	47,063,940	68%	66,072,375	96%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	6,153,855	65%	9,325,602	99%
325 - Road	26,673,711	27,151,594	102%	27,479,906	18,909,898	69%	27,581,250	100%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	5,303,246	84%	6,590,552	104%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,264,534	93%	1,451,715	107%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	12,901,575	65%	19,773,101	100%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	1,624,373	51%	2,646,200	83%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,643,078	112%	2,652,521	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	181,093	206%	224,612	255%
618 - RV Park	530,800	534,892	101%	489,000	306,623	63%	497,200	102%
619 - RV Park Reserve	34,300	45,518	133%	45,000	38,807	86%	58,200	129%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	2,502,775	74%	3,619,477	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	26,925,452	63%	43,361,039	101%
705 - 911	14,034,323	14,405,107	103%	14,733,900	13,292,502	90%	14,823,215	101%
999 - Other	81,793,214	71,303,509	87%	66,998,812	35,265,827	53%	70,609,141	105%
TOTAL RESOURCES	388,398,682	374,760,913	96%	400,484,714	295,629,873	74%	400,327,469	100%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	25,420,807	23,850,628	94%	33,071,291	17,590,275	53%	28,790,053	87%
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	5,342,532	57%	8,426,182	90%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	4,741,656	83%	5,806,793	101%
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	761,306	18%	1,740,937	40%
220 - Justice Court	828,370	816,713	99%	819,797	542,878	66%	823,071	100%
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	39,302,477	59%	63,465,769	95%
274 - Health Services	72,307,648	67,056,125	93%	84,057,460	47,923,280	57%	77,100,924	92%
295 - CDD	10,269,561	8,898,411	87%	9,991,245	6,050,469	61%	9,508,850	95%
325 - Road	17,124,761	15,805,727	92%	19,549,812	10,765,994	55%	18,422,230	94%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	4,766,054	57%	7,427,173	89%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	3,442,010	21%	10,826,539	66%
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	8,407,600	49%	16,494,905	95%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	2,355,526	49%	3,944,956	82%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,498,417	94%	2,668,646	100%
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	138,678	11%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	414,053	57%	682,910	94%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	3,215,672	57%	5,126,564	92%
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	20,619,906	53%	38,819,094	100%
705 - 911	15,113,760	13,427,592	89%	17,254,619	9,845,325	57%	16,636,154	96%
999 - Other	93,331,824	64,265,927	69%	104,386,845	37,644,255	36%	99,642,620	95%
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	451,283,715	226,368,365	50%	417,784,371	93%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,682,525)	(2,470,651)	17%	(13,437,040)	92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	5,378,769	67%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(5,371,131)	64%	(8,466,380)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(4,415,944)	96%
220 - Justice Court	364,688	286,744	79%	380,521	253,681	67%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	2,341,941	69%	3,399,187	100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(390,810)	-4%	8,820,086	83%
295 - CDD	466,530	(195,589)	-42%	909,332	127,285	14%	497,830	55%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(6,405,029)	60%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	417,976	67%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,284,427)	50%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	786,082	67%	1,203,227	102%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(81,267)	67%	(121,900)	100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	444,931	75%	602,726	102%
618 - RV Park	128,436	128,436	100%	57,858	38,572	67%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	81,428	67%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(3,000)	67%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	12,491,080	80%	6,509,479	7,235,928	70%	8,865,244	86%
TOTAL TRANSFERS	-	(0)		-	0	0	(0)	0%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,492,530	131%	14,663,304	40,123,292	21,245,284	145%
030 - Juvenile	710,902	1,364,608	192%	977,419	1,921,660	1,958,773	200%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	2,804,971	1,342,934	115%
200 - ARPA	-	298,942	999%	-	659,512	0	999%
220 - Justice Court	61,858	(0)	0%	66,924	43,831	64,350	96%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	39,021,319	18,792,368	115%
274 - Health Services	7,480,011	12,456,527	167%	7,858,511	11,206,376	10,248,065	130%
295 - CDD	1,975,730	752,366	38%	1,071,691	983,036	1,068,248	100%
325 - Road	2,370,201	5,997,546	253%	3,206,945	7,736,422	4,435,871	138%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	3,281,992	2,117,167	234%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	17,813,475	15,387,122	136%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,248,329	2,753,496	143%
615 - Fair & Expo	32,617	531,770	999%	78,731	586,699	436,241	554%
616 - Annual County Fair	228,205	509,451	223%	66,317	572,845	371,426	560%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,666,677	2,746,670	106%
618 - RV Park	135,220	312,766	231%	132,760	243,908	184,914	139%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,641,624	1,531,731	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,452,266	6,656,577	112%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	10,165,278	8,401,677	106%
705 - 911	12,122,906	14,371,465	119%	11,850,746	17,818,642	12,558,526	106%
999 - Other	104,968,103	128,248,177	122%	101,227,972	132,983,711	100,275,669	99%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	190,895,673	306,975,867	212,577,110	111%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	10,200	10,800	106%	11,000	5,998	55%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	38,437,693	97%	39,392,000	99%	(212,000) A
Property Taxes - Prior	318,000	422,862	133%	328,000	349,755	107%	354,891	108%	26,891
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	3,223,702	85%	4,320,875	114%	542,700
Assessor	775,350	815,379	105%	849,000	454,947	54%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	901,132	63%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	585,643	137%	587,894	138%	160,817
Tax Office	136,000	147,228	108%	146,200	91,419	63%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	102,874	36%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	47,167	67%	70,000	100%	-
Non-Departmental	-	7,630	-	-	491,359	-	536,850	-	536,850 C
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,924,590	44,691,688	95%	47,979,848	102%	1,055,258

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	97,522	79,788	82%	93,993	59,162	63%	95,274	101%
Assessor	6,189,597	5,587,737	90%	6,709,361	3,795,335	57%	5,873,536	88%	835,825 D
Clerk	2,351,515	2,087,269	89%	2,719,443	1,603,942	59%	2,584,415	95%	135,028 E
District Attorney	11,636,672	11,237,086	97%	13,369,290	7,846,730	59%	12,809,911	96%	559,379 G
Medical Examiner	461,224	391,213	85%	466,854	213,653	46%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	699,953	67%	1,053,400	101%	(11,758) H
Veterans	934,283	872,565	93%	1,093,340	607,155	56%	1,026,177	94%	67,163 I
Property Management	539,558	510,327	95%	584,094	369,920	63%	591,211	101%	(7,117) J
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	2,394,424	34%	4,289,275	61%	2,703,999
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	33,071,291	17,590,275	53%	28,790,053	87%	4,281,238

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	5,121,854	5,446,843	106%	5,512,740	108%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(7,917,494)	40%	(18,949,780)	96%	854,599 L
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(14,682,525)	(2,470,651)	17%	(13,437,040)	92%	1,245,485

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	15,492,530	15,492,530	100%	15,492,530	100%
Resources over Requirements	18,987,409	21,709,937	-	13,853,299	27,101,414	-	19,189,795	-	5,336,496
Net Transfers - In (Out)	(20,963,314)	(20,201,737)	-	(14,682,525)	(2,470,651)	-	(13,437,040)	-	1,245,485
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 14,663,304	\$ 40,123,292	274%	\$ 21,245,284	145%	\$ 6,581,980 M

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 14.8%
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 8%
- F** Projected Personnel based on overage to date
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 3.7%
- H** Projected Personnel based on overage to date
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 5%
- J** Projected Personnel based on overage to date
- K** \$3,498,234 transferred from the ARPA fund for revenue replacement recategorization.
- L** Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.
- M** Out of the total ending fund balance, \$1,155,715 are restricted Opioid Settlement Funds, \$2,085,733 are recategorized ARPA funds (of which \$1,340,608 is unallocated) and \$500K is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	242,567	51%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	46,635	41%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	65,062	67%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	68,760	106%	85,000	131%	20,000 A
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	35,000	67%	(17,000) B
Interest on Investments	37,500	54,078	144%	49,000	53,249	109%	79,900	163%	30,900
Expungements	40,000	53,599	134%	40,000	25,047	63%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	9,711	81%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) C
Miscellaneous	16,500	19,289	117%	6,811	3,993	59%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) D
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	520,815	56%	952,194	103%	25,690

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	4,266,927	57%	6,655,696	89%
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,075,605	58%	1,770,486	95%	93,466 F
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,481,279	7,884,757	93%	9,381,846	5,342,532	57%	8,426,182	90%	955,664

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	5,429,141	67%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(50,373)	67%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	5,378,769	67%	8,068,153	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,364,608	1,364,608	100%	1,364,608	100%
Resources over Requirements	(7,467,111)	(6,842,093)		(8,455,342)	(4,821,717)		(7,473,988)		981,354
Net Transfers - In (Out)	6,678,013	6,678,013		8,068,153	5,378,769		8,068,153		-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,364,608	192%	\$ 977,419	\$ 1,921,660	197%	\$ 1,958,773	200%	\$981,354

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



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	9,681,295	80%	12,342,000	102%	242,000 A
Interest on Investments	121,790	112,678	93%	68,000	72,244	106%	109,798	161%	41,798
Miscellaneous	-	641		-	409		500		500
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	9,753,948	80%	12,452,298	102%	284,298

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,378,641	3,307,981	98%	3,236,105	2,409,759	74%	3,301,914	102%	(65,809) B
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- C
Administrative	262,395	260,555	99%	265,588	167,489	63%	278,268	105%	(12,680)
Interfund Charges	213,587	213,587	100%	186,611	124,407	67%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	40,000	84%	7,750
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,736,054	4,741,656	83%	5,806,793	101%	(70,739)

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(13,333)	67%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(50,000)	67%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(66,667)	67%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(184,381)	67%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(253,681)	67%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(294,931)	67%	(452,726)	102%	(10,330) D
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(614,447)	67%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(642,000)	67%	(987,104)	103%	(24,104)
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(750,500)	50%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(2,501,191)	67%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,431,946)	(5,371,131)	64%	(8,466,380)	100%	(34,434)

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%	0
Resources over Requirements	5,849,567	5,658,538		6,431,946	5,012,292		6,645,505		213,559
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(5,371,131)		(8,466,380)		(34,434)
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	\$ 1,163,809	\$ 2,804,971	241%	\$ 1,342,934	115%	\$179,125 E

- A** Room tax revenue up 1% from FY24, up 3.2% compared to FY25 budget
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Remaining funds will be reserved in the TRT fund to cover one year's worth of debt service of \$1.5 million.



Budget to Actuals Report

ARPA – Fund 200

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

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

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	671,392	34%	1,007,281	51%
Administrative	1,719,694	142,552	8%	1,010,306	46,860	5%	46,860	5%	963,446
Infrastructure	766,410	896,225	117%	916,000	(169,678)	-19%	474,064	52%	441,936
Public Health	560,926	400,898	71%	415,127	212,732	51%	212,732	51%	202,395
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,321,775	761,306	18%	1,740,937	40%	2,580,838

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%
Resources over Requirements	4,620,941	297,738	-	4,323,203	4,776,515	110%	4,117,003	-	(206,200)
Net Transfers - In (Out)	(5,022,145)	(400,000)	-	(4,622,145)	(4,415,944)	96%	(4,415,944)	-	206,201
TOTAL FUND BALANCE	-	\$ 298,942	999%	-	\$ 659,512	999%	\$ 0	999%	\$0

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

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



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	525,000	528,051	101%	504,200	331,592	66%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	1,437	72%	2,700	135%	700
TOTAL RESOURCES	525,540	529,969	101%	506,200	333,028	66%	506,900	100%	700

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	396,329	64%	625,287	101%
Materials and Services	175,603	172,484	98%	197,784	146,548	74%	197,784	100%	-
TOTAL REQUIREMENTS	828,370	816,713	99%	819,797	542,878	66%	823,071	100%	(3,274)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	253,681	67%	380,521	100%
TOTAL TRANSFERS	364,688	286,744	79%	380,521	253,681	67%	380,521	100%	-

Resources over Requirements	(302,830)	(286,744)		(313,597)	(209,849)		(316,171)		(2,574)
Net Transfers - In (Out)	364,688	286,744		380,521	253,681		380,521		-
TOTAL	\$ 61,858	(\$ 0)	0%	\$ 66,924	\$ 43,831	65%	\$ 64,350	96%	(\$2,574)

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	38,333,532	96%	39,711,000	99%	(355,974) A
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,321,415	96%	15,847,000	99%	(111,353) B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	5,683,391	81%	6,378,835	91%	(656,100) C
LED #1 Interest	264,000	515,925	195%	400,000	456,874	114%	658,700	165%	258,700
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	315,588	105%	315,588	105%	15,588
LED #2 Interest	65,000	149,987	231%	150,000	174,828	117%	251,600	168%	101,600
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	129,366	108%	129,366	108%	9,366
TOTAL RESOURCES	58,558,288	60,325,051	103%	64,030,262	60,414,994	94%	63,292,089	99%	(738,173)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	971,091	68%	1,444,216	102%
Rickard Ranch	334,232	309,436	93%	610,205	243,356	40%	460,205	75%	150,000 D
Concealed Handgun Licenses	624,277	447,501	72%	592,803	299,464	51%	542,803	92%	50,000 D
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	3,621,730	69%	5,480,244	105%	(250,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	799,711	62%	1,281,834	100%	- D
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	2,389,850	58%	4,002,483	96%	150,000 D
Detective	4,773,538	4,175,876	87%	4,710,801	2,626,081	56%	4,260,801	90%	450,000 D
Patrol	16,270,641	14,471,496	89%	15,307,105	9,511,741	62%	15,007,105	98%	300,000 D
Records	855,590	705,173	82%	875,606	486,106	56%	775,606	89%	100,000 D
Adult Jail	23,784,474	20,951,689	88%	25,112,557	14,519,692	58%	23,618,051	94%	1,494,506 D
Court Security	600,590	570,292	95%	649,844	316,617	49%	599,844	92%	50,000 D
Emergency Services	808,931	668,053	83%	888,223	522,793	59%	888,223	100%	-
Special Services	2,779,458	2,926,535	105%	3,055,000	1,830,161	60%	2,830,000	93%	225,000 D
Training	1,537,498	1,205,912	78%	1,765,299	757,688	43%	1,440,299	82%	325,000 D
Other Law Enforcement	634,835	908,232	143%	959,055	406,397	42%	834,055	87%	125,000 D
Non - Departmental	50,000	100,000	200%	-	(0)		-		-
TOTAL REQUIREMENTS	65,641,097	59,140,333	90%	66,610,275	39,302,477	59%	63,465,769	95%	3,144,506

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	2,501,191	67%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(30,000)	32%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(129,250)	50%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,399,187	2,341,941	69%	3,399,187	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	15,566,862	15,566,861	100%	15,566,861	100%
Resources over Requirements	(7,082,809)	1,184,718		(2,580,013)	21,112,517		(173,680)		2,406,333
Net Transfers - In (Out)	3,377,587	3,380,929		3,399,187	2,341,941		3,399,187		-
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,566,861	213%	\$ 16,386,036	\$ 39,021,319	238%	\$ 18,792,368	115%	\$2,406,332

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- C** Some additional revenue for the Jail and Special Service; reduction of Marijuana Grant revenue that will not be used until FY26.
- D** Combination of projected personnel savings and reduced spending in M&S/Capital



Budget to Actuals Report

Health Services - Fund 274

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,712,977	87%	28,230,604	18,651,559	66%	23,179,332	82%	(5,051,272)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	11,333,631	65%	17,002,060	97%	(527,345)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	6,753,705	92%	9,538,597	130%	2,208,547
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	3,269,302	68%	5,612,876	117%	824,132
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,506,325	55%	2,767,789	100%	4,658
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,497,752	91%	1,667,510	102%	29,618
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	707,420	45%	1,040,939	66%	(546,178)
Other	1,061,371	2,326,567	219%	1,293,235	746,059	58%	767,289	59%	(525,946)
Federal Grants	1,440,560	1,321,402	92%	987,369	254,682	26%	392,301	40%	(595,068)
Patient Fees	1,087,790	890,377	82%	761,626	505,903	66%	752,809	99%	(8,817)
Medicaid	431,000	1,201,524	279%	627,276	664,067	106%	1,485,262	237%	857,986
Vital Records	315,000	336,256	107%	318,000	219,407	69%	341,706	107%	23,706
Interest on Investments	262,007	737,122	281%	317,000	514,766	162%	772,100	244%	455,100
State - Medicare	209,500	300,513	143%	195,057	242,301	124%	376,091	193%	181,034
Liquor Revenue	177,574	188,547	106%	177,574	83,255	47%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	84,667	50%	169,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860)
TOTAL RESOURCES	60,343,687	61,045,659	101%	68,788,080	47,063,940	68%	66,072,375	96%	(2,715,705)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	4,984	0	0%	-	-	-	-	-
Personnel Services	52,118,863	51,416,037	99%	58,826,382	36,051,814	61%	57,221,286	97%	1,605,096
Materials and Services	19,836,301	15,061,997	76%	23,299,078	11,792,689	51%	18,795,460	81%	4,503,619
Capital Outlay	347,500	578,091	166%	1,932,000	78,777	4%	1,084,178	56%	847,822
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	84,057,460	47,923,280	57%	77,100,924	92%	6,956,537

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	6,914,116	96%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	2,348,869	55%	(1,917,294)
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In - TRT	368,417	368,417	100%	276,572	184,381	67%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,996,086)	(1,480,333)	74%	(1,624,613)	81%	371,473
TOTAL TRANSFERS	8,026,456	5,947,879	74%	10,671,364	(390,810)	-4%	8,820,086	83%	(1,851,278)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	12,456,527	12,456,527	100%	12,456,527	100%
Resources over Requirements	(11,963,961)	(6,010,466)	-	(15,269,380)	(859,341)	-	(11,028,549)	-	4,240,832
Net Transfers - In (Out)	8,026,456	5,947,879	-	10,671,364	(390,810)	-	8,820,086	-	(1,851,278)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 7,858,511	\$ 11,206,376	143%	\$ 10,248,065	130%	\$2,389,554



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Other	9,000	167,850	999%	511,588	482,993	94%	244,375	48%	(267,213) A
OHP Capitation	435,349	435,349	100%	474,674	306,170	65%	457,240	96%	(17,434)
Interest on Investments	262,007	737,122	281%	317,000	514,766	162%	772,100	244%	455,100
State Grant	160,000	148,958	93%	132,289	126,438	96%	131,621	99%	(668) A
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	1,430,367	100%	1,605,336	112%	169,785
REQUIREMENTS									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,769,513	6,539,032	97%	7,890,669	4,845,057	61%	7,746,513	98%	144,156 B
Materials and Services	7,671,421	7,578,213	99%	8,977,091	5,757,983	64%	8,844,104	99%	132,987
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,251,333)	(7,612,502)	50%	(15,251,333)	100%	-
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,616,427	2,990,539	185%	1,339,284	83%	277,143
TRANSFERS									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(234,964)	62%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(234,964)	62%	(377,446)	100%	-
FUND BALANCE									
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,665,544	3,786,843	103%	3,470,762	3,470,762	100%	3,470,762	100%	0
Resources over Requirements	(984,950)	(82,157)		(180,876)	(1,560,171)		266,053		446,928
Net Transfers - In (Out)	(218,924)	(233,924)		(377,446)	(234,964)		(377,446)		-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,912,441	\$ 1,675,627	58%	\$ 3,359,369	115%	\$446,928

A Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.

B Personnel projections assume 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY25 YTD February 28, 2025 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,679,278	82%	21,305,001	14,476,540	68%	15,810,195	74%	(5,494,806) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	10,798,802	65%	16,192,318	97%	(502,413) B
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	6,650,600	97%	8,725,401	127%	1,863,987 C
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	3,247,907	68%	5,575,992	117%	811,733
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,014,855	42%	2,188,360	90%	(239,589)
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	200,366	24%	(624,257) D
Medicaid	431,000	1,201,524	279%	627,276	664,067	106%	1,485,262	237%	857,986 E
Patient Fees	448,500	679,928	152%	575,975	418,186	73%	628,153	109%	52,178
State - Medicare	209,500	300,513	143%	195,057	242,301	124%	376,091	193%	181,034 F
Liquor Revenue	177,574	188,547	106%	177,574	83,255	47%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	84,667	67%	127,000	100%	-
Other	631,245	688,382	109%	6,241	18,156	291%	20,641	331%	14,400
TOTAL RESOURCES	48,537,475	47,412,198	98%	54,587,100	37,897,332	69%	51,507,353	94%	(3,079,747)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,474,916	5,697,964	50%	11,474,916	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,998,825	23,055,926	61%	36,896,428	97%	1,102,397 G
Materials and Services	9,740,566	5,397,546	55%	11,393,406	5,027,820	44%	7,283,819	64%	4,109,587 H
Capital Outlay	160,250	234,772	147%	1,932,000	78,777	4%	1,084,178	56%	847,822 I
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,799,147	33,860,487	54%	56,739,341	90%	6,059,806

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	2,045,565	52%	(1,917,294)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) J
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(80,309)	18%	(80,309)	18%	364,691
TOTAL TRANSFERS	3,559,797	944,720	27%	6,262,132	574,833	9%	4,404,072	70%	(1,858,060)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	4,946,976	4,946,976	100%	4,946,976	100%	0
Resources over Requirements	(4,280,326)	(677,575)	-	(8,212,047)	4,036,845	-	(5,231,988)	-	2,980,059
Net Transfers - In (Out)	3,559,797	944,720	-	6,262,132	574,833	-	4,404,072	-	(1,858,060)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,946,976	151%	\$ 2,997,062	\$ 9,558,654	319%	\$ 4,119,060	137%	\$ 1,121,999

- A** Projections include \$401K one-time funds through HB5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous.
- B** OHP enrollment tracking lower than budgeted.
- C** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- D** Budget assumes approval of a one-year No Cost Extension for SAMHSA System of Care Grant that was denied. Projections remove award and related County General Fund match.
- E** Includes revenue for retroactive rate increase for Open Card members.
- F** Medicare tracking higher than budgeted.
- G** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- H** \$3.6M budgeted for BH Housing in Grants. Of that, approximately \$900K projected for expenditure in FY25 purchasing under "capital outlay" for the purchase of a building to expand adult foster home capacity in the county. A decision on this item will be brought to the Commissioners during a future Executive Session.
- I** Original budget included tenant improvement costs for expansion at a new site in La Pine, which will not occur in FY25. Projected expenses primarily related to purchase and renovation of an Adult Foster Home with HB 5202 funds.
- J** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY25 YTD February 28, 2025 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,884,742	105%	6,793,314	4,048,582	60%	7,237,516	107%	444,202 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,497,752	91%	1,667,510	102%	29,618 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	707,420	45%	1,040,939	66%	(546,178) C
Other	421,126	1,470,335	349%	775,406	244,910	32%	502,273	65%	(273,133) D
State Miscellaneous	868,711	602,044	69%	468,636	103,105	22%	813,196	174%	344,560 E
OHP Capitation	-	117,506		360,000	228,658	64%	352,502	98%	(7,498)
Local Grants	218,951	639,098	292%	335,182	491,470	147%	579,429	173%	244,247 F
Vital Records	315,000	336,256	107%	318,000	219,407	69%	341,706	107%	23,706
Patient Fees	639,290	210,450	33%	185,651	87,716	47%	124,656	67%	(60,995)
Federal Grants	155,000	135,003	87%	162,746	56,685	35%	191,935	118%	29,189
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860) G
Interfund Contract- Gen Fund	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	21,395	87%	36,884	151%	12,399
TOTAL RESOURCES	10,939,856	12,144,182	111%	12,765,429	7,736,241	61%	12,959,686	102%	194,257

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	3,092,162	3,087,195	100%	3,776,417	1,914,537	51%	3,776,417	100%
Personnel Services	11,978,565	11,965,751	100%	12,936,888	8,150,831	63%	12,578,345	97%	358,543 H
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,006,886	34%	2,667,537	91%	261,045
Capital Outlay	143,500	255,731	178%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,641,887	11,072,255	56%	19,022,299	97%	619,588

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	184,381	67%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,173,640)	(1,165,061)	99%	(1,166,858)	99%	6,782
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,786,678	(730,679)	-15%	4,793,460	100%	6,782

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,762,383	4,052,440	108%	4,038,789	4,038,789	100%	4,038,789	100%
Resources over Requirements	(6,698,685)	(5,250,734)		(6,876,458)	(3,336,015)		(6,062,613)		813,845
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(730,679)		4,793,460		6,782
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 1,949,009	(\$ 27,905)	-1%	\$ 2,769,636	142%	\$820,627

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



Budget to Actuals Report

Community Development - Fund 295

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	90,951	63%	139,460	97%	(4,778)
Code Compliance	1,124,181	840,865	75%	1,003,933	691,140	69%	1,038,433	103%	34,500 A
Building Safety	3,991,388	3,372,838	85%	3,414,568	2,094,783	61%	3,243,168	95%	(171,400) B
Electrical	902,175	796,598	88%	918,502	554,145	60%	866,502	94%	(52,000) B
Onsite Wastewater	923,880	909,862	98%	1,028,065	622,081	61%	917,657	89%	(110,408) B
Current Planning	2,304,562	1,708,739	74%	1,916,960	1,378,338	72%	2,030,860	106%	113,900 A
Long Range Planning	1,057,354	746,065	71%	974,972	722,417	74%	1,089,522	112%	114,550 A
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	6,153,855	65%	9,325,602	99%	(75,636)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	2,245,158	63%	3,450,151	97%
Code Compliance	743,931	655,434	88%	801,574	466,334	58%	753,776	94%	47,798 C
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,221,132	57%	1,953,980	92%	179,096 C
Electrical	583,718	560,356	96%	612,818	409,424	67%	623,691	102%	(10,873)
Onsite Wastewater	865,670	732,454	85%	724,202	421,156	58%	689,998	95%	34,204 C
Current Planning	1,857,735	1,416,212	76%	1,410,470	790,197	56%	1,250,740	89%	159,730 C
Long Range Planning	888,677	714,855	80%	757,012	497,068	66%	786,514	104%	(29,502) C
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,991,245	6,050,469	61%	9,508,850	95%	482,395

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Building Reserve	-	-	-	622,630	400,000	64%	622,630	100%
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	150,000	68%	222,200	100%	- D
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)
Transfers in - General Fund	100,000	48,181	48%	100,000	7,618	8%	50,000	50%	(50,000)
Transfers In - TRT	-	-	-	100,000	66,667	67%	100,000	100%	-
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(497,000)	186%	(497,000)	186%	(230,000) E
TOTAL TRANSFERS	466,530	(195,589)	-42%	909,332	127,285	14%	497,830	55%	(411,502)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	752,366	752,366	100%	753,666	100%
Resources over Requirements	191,279	(374,763)	-	(590,007)	103,386	-	(183,248)	-	406,759
Net Transfers - In (Out)	466,530	(195,589)	-	909,332	127,285	-	497,830	-	(411,502)
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 1,071,691	\$ 983,036	92%	\$ 1,068,248	100%	(\$3,443)

- A** Room tax revenue up 1% from FY24, up 3.2% compared to FY25 budget.
- B** YTD revenue collection is lower than anticipated due to reduced building valuations and permitting volumes.
- C** Net increases/decreases are the result of increased HBF costs, 2 new FTE, unfilled positions, FMLA savings and standard M&S adjustments.
- D** Transfer from reserves for one new FTE and contribution to contingency requirement.
- E** Transfer to reserves reduced general divisions contingency requirement.



Budget to Actuals Report

Road - Fund 325

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	14,900,909	69%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	635,173	46%	1,548,806	113%	180,615
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	737,593	75%	(250,470)
Sale of Equip & Material	614,500	370,308	60%	486,300	259,282	53%	725,000	149%	238,700
Interest on Investments	138,031	195,226	141%	158,000	202,003	128%	303,000	192%	145,000
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	59,885	98%	65,132	107%	4,000
Mineral Lease Royalties	50,000	131,078	262%	50,000	13,188	26%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	1,070	21%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-	-	-	121,966	-	121,966	-	121,966
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,479,906	18,909,898	69%	27,581,250	100%	101,344

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,406,468	8,507,587	101%	9,556,843	5,865,780	61%	9,235,965	97%
Materials and Services	8,600,033	7,244,549	84%	9,992,969	4,900,215	49%	9,186,266	92%	806,703
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	10,765,994	55%	18,422,230	94%	1,127,582

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,521,251	7,351,679	133%	5,997,546	5,997,546	100%	5,997,546	100%
Resources over Requirements	9,548,950	11,345,867	-	7,930,094	8,143,904	-	9,159,020	-	1,228,926
Net Transfers - In (Out)	(12,700,000)	(12,700,000)	-	(10,720,695)	(6,405,029)	-	(10,720,695)	-	-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,997,546	253%	\$ 3,206,945	\$ 7,736,422	241%	\$ 4,435,871	138%	\$1,228,926

^A Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.7%



Budget to Actuals Report

Adult P&P - Fund 355

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	3,538,352	75%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 A
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	84,304	115%	126,500	173%	53,500
Interfund- Sheriff	50,000	50,000	100%	60,000	40,000	67%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,463	893%	4,884	977%	4,384 B
Oregon BOPPPS	20,318	7,686	38%	-	12,632	-	12,632	-	12,632 C
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
TOTAL RESOURCES	5,535,606	5,818,189	105%	6,323,657	5,303,246	84%	6,590,552	104%	266,895

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	3,616,897	57%	5,541,673	87%
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,149,158	58%	1,885,500	95%	98,729 E
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	4,766,054	57%	7,427,173	89%	944,512

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	468,913	67%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(50,937)	67%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	417,976	67%	626,964	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,326,824	2,326,824	100%	2,326,824	100%
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	537,192	-	(836,621)	-	1,211,407
Net Transfers - In (Out)	510,950	525,950	103%	626,964	417,976	67%	626,964	100%	-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 905,760	\$ 3,281,992	362%	\$ 2,117,167	234%	\$ 1,211,407

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



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,704,116	2,342,101	137%	881,339	890,115	101%	890,115	101%	8,776
Interest on Investments	475,310	580,958	122%	476,000	374,419	79%	561,600	118%	85,600
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	1,264,534	93%	1,451,715	107%	94,376

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	89,661	67%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	3,352,348	21%	10,692,047	66%	5,496,965
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	3,442,010	21%	10,826,539	66%	5,496,965

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%	(1,544,671)
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	4,315,667	41%	9,086,662	85%	(1,544,671)

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%	(0)
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(2,177,476)		(9,374,824)		5,591,341
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	4,315,667		9,086,662		(1,544,671)
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,340,452	\$ 17,813,475	157%	\$ 15,387,122	136%	\$4,046,670



Budget to Actuals Report

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

FY25 YTD February 28, 2025

66.67%
Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%		209,715		373,777		(373,777)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	845,205	77%	853,208	78%	242,552
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	789	0%	135,000	84%	25,000
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	527,518	101%	(7,518)
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	571,438	30%	1,791,900	93%	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	162,710	10%	300,000	18%	1,350,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	50,000	59%	35,000
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	121,527	5%	418,600	17%	1,999,152
Local Road Pavement Preservation	-	-		-			-		-
Paving Of Horse Butte Rd	-	-		630,000		0%	-	0%	630,000
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	12%	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	468,515	28%	1,200,000	73%	450,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	0%	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000	826	0%	2,900,000	127%	(610,000)
Slurry Seal 2025				350,000		0%	490,000	140%	(140,000)
Hamby Road School Zone Improvements				-	75,442		80,000		(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	100%	0
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	72%	41,523
Asphalt Leveling 2024				200,000	762	0%	363,000	182%	(163,000)
Tumalo Rd							500,000		
FY 23 Guardrail Improvements	-	-		-			-		-
Signage improvements				125,839		0%	-	0%	125,839
Sidewalk Ramp Improvements				100,000		0%	45,000	45%	55,000
TOTAL CAPITAL OUTLAY	\$ 7,972,458	\$ 7,069,335	89%	\$ 16,189,012	3,352,348	21%	10,692,047	66%	\$ 5,996,965



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	6,637,637	67%	10,170,000	102%	230,000 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	2,888,336	65%	4,195,000	94%	(255,000) A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	2,297,014	67%	3,625,000	106%	205,000 A
Special Waste	30,000	103,947	346%	645,000	124,541	19%	160,000	25%	(485,000) B
Franchise 5% Fees	565,000	646,761	114%	635,000	370,192	58%	750,000	118%	115,000 C
Yard Debris	400,000	456,528	114%	440,000	284,640	65%	450,000	102%	10,000 D
Miscellaneous	173,000	290,694	168%	170,000	125,719	74%	175,000	103%	5,000
Interest on Investments	60,410	147,126	244%	62,000	142,041	229%	213,100	344%	151,100 E
Recyclables	7,000	7,669	110%	7,000	11,454	164%	15,000	214%	8,000 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-	-	-	20,000	-	20,000	-	20,000
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	12,901,575	65%	19,773,101	100%	4,100

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	4,108,983	3,967,708	97%	5,739,145	3,225,074	56%	5,274,668	92%
Materials and Services	7,683,911	7,307,004	95%	8,994,999	4,372,979	49%	8,632,637	96%	362,362 I
Capital Outlay	309,000	246,763	80%	282,000	56,856	20%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	752,691	33%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,996	96%	17,321,744	8,407,600	49%	16,494,905	95%	826,839

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(2,284,427)	50%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(2,284,427)	50%	(4,564,141)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,416,385	2,743,514	114%	4,038,781	4,038,781	100%	4,039,441	100%
Resources over Requirements	1,590,877	3,909,230	-	2,447,257	4,493,975	-	3,278,196	-	830,939
Net Transfers - In (Out)	(1,703,962)	(2,613,962)	-	(4,564,141)	(2,284,427)	-	(4,564,141)	-	-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,921,897	\$ 6,248,329	325%	\$ 2,753,496	143%	\$831,599

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 5.6% greater than last year-to-date with a customer mix varying from budget. Franchise disposal fee payment of \$262K was not received from Cascade Disposal by closing.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Franchise annual fees due April 15, 2025; received monthly installments from Republic and projecting the annual payment from Cascade Disposal.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running close to last year-to-date.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated scrap metal proceeds.
- G** Other Inter-fund Services includes unbudgeted Risk reimbursement for Negus security.
- H** Personnel savings based on FY25 YTD average vacancy rate of 10.51% and multiple positions on leave. Factors recently filled 3 FTE Haz Waste positions and plan for limited duration leave coverage.
- I** Project timing for the siting efforts and hazardous waste building remodel are projected to move M&S costs to next fiscal year. Postponed regulatory fee increases and temporary reduced fuel prices are slated to positively impact costs.



Budget to Actuals Report

Fair & Expo - Fund 615

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,565,820	158%	1,535,000	786,780	51%	1,345,000	88%	(190,000)
Events Revenue	1,050,000	979,919	93%	1,390,000	687,372	49%	1,028,000	74%	(362,000)
Rights & Signage	105,000	106,016	101%	110,000	70,300	64%	101,000	92%	(9,000)
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	55,000	81%	(12,500) A
Storage	50,000	51,099	102%	45,000	-	0%	13,000	29%	(32,000)
Camping Fee	22,500	33,694	150%	37,500	14,474	39%	60,000	160%	22,500
Interest on Investments	22,000	24,619	112%	16,000	13,478	84%	20,200	126%	4,200
Miscellaneous	3,000	7,001	233%	5,000	21,969	439%	24,000	480%	19,000
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	1,624,373	51%	2,646,200	83%	(559,800)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,025,494	55%	1,519,098	82%
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	92,158	49%	95,281
Materials and Services	1,492,986	1,334,327	89%	1,917,689	784,839	41%	1,483,000	77%	434,689
Materials and Services - F&B	514,200	852,112	166%	781,750	466,431	60%	751,000	96%	30,750
Debt Service	100,190	100,139	100%	99,700	50,519	51%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	2,355,526	49%	3,944,956	82%	893,206

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	642,000	67%	987,104	103%
Transfers In - County Fair	-	-	-	196,900	131,267	67%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	20,000	67%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(7,185)	67%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	786,082	67%	1,203,227	102%	24,104

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%
Resources over Requirements	(1,390,827)	(1,024,083)	-	(1,632,162)	(731,153)	-	(1,298,756)	-	333,406
Net Transfers - In (Out)	875,681	1,008,090	115%	1,179,123	786,082	67%	1,203,227	102%	24,104
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 78,731	\$ 586,699	745%	\$ 436,241	554%	\$357,510

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

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



Budget to Actuals Report

Annual County Fair - Fund 616

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	831,939	104%	832,576	104%	35,076
Gate Receipts	775,000	1,046,188	135%	780,000	923,260	118%	923,260	118%	143,260
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	124,960	126%	124,960	126%	25,960
State Grant	53,167	53,167	100%	53,167	53,802	101%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	17,697	77%	26,500	115%	3,500
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	1,608	64%	(892)
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,643,078	112%	2,652,521	113%	301,854

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	157,889	69%	240,589	105%	(10,791) ^A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,340,528	96%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,498,417	94%	2,668,646	100%	3,255

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	50,000	67%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(131,267)	67%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(81,267)	67%	(121,900)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%	(0)
Resources over Requirements	(258,739)	22,507		(321,234)	144,661		(16,125)		305,109
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(81,267)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 66,317	\$ 572,845	864%	\$ 371,426	560%	\$305,109

^A Projected Personnel based on overage to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY25 YTD February 28, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	\$ 926,552	\$ -	\$ -
Carnival	468,142	-	-
Commercial Exhibitors	463,575	-	-
Livestock Entry Fees	3,139	-	-
R/V Camping/Horse Stall Rental	35,788	-	-
Merchandise Sales	1,608	-	-
Concessions and Catering	506,742	-	-
Fair Sponsorship	147,752	-	-
TOTAL FAIR REVENUES	\$ 2,553,296	\$ -	\$ -
OTHER RESOURCES			
State Grant	635	53,167	53,167
Interest	27,388	3,771	23,771
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,581,319	\$ 56,938	\$ 76,938
REQUIREMENTS			
Personnel	222,365	39,053	200,423
Materials & Services	2,524,960	38,377	160,987
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 77,429	\$ 361,410
TRANSFERS			
Transfer In - TRT 1%	75,000	12,500	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(32,817)	(32,817)
TOTAL TRANSFERS	\$ (78,203)	\$ (20,317)	\$ 42,183
Net Fair	\$ (244,209)	\$ (40,808)	\$ (242,289)
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931
Ending Balance	\$ 775,931	\$ 735,123	\$ 533,642



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD February 28, 2025 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Interest on Investments	64,800	94,239	145%	88,000	86,981	99%	130,500	148%	42,500
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	181,093	206%	224,612	255%	136,612

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	343,555	274,247	80%	475,000	107,439	23%	475,000	100%
Capital Outlay	746,445	191,682	26%	785,000	31,240	4%	785,000	100%	- ^A
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	138,678	11%	1,260,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	462,119	453,481	98%	442,396	294,931	67%	452,726	102%
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
TOTAL TRANSFERS	824,187	662,984	80%	592,396	444,931	75%	602,726	102%	10,330

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	42,415		(1,035,388)		136,612
Net Transfers - In (Out)	824,187	662,984		592,396	444,931		602,726		10,330
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,599,728	\$ 3,666,677	141%	\$ 2,746,670	106%	\$146,942

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



Budget to Actuals Report

RV Park - Fund 618

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	260,415	58%	440,000	98%	(10,000)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	9,863	66%	11,000	73%	(4,000)
Interest on Investments	2,300	8,447	367%	8,000	8,118	101%	12,200	153%	4,200
Cancellation Fees	7,000	13,820	197%	7,000	21,225	303%	24,000	343%	17,000
Washer / Dryer	5,000	5,575	112%	5,000	4,869	97%	6,000	120%	1,000
Miscellaneous	2,500	4,335	173%	2,500	1,406	56%	2,700	108%	200
Vending Machines	1,500	1,352	90%	1,500	728	49%	1,300	87%	(200)
TOTAL RESOURCES	530,800	534,892	101%	489,000	306,623	63%	497,200	102%	8,200

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	98,800	62%	156,310	98%
Materials and Services	303,173	202,217	67%	344,054	146,628	43%	303,000	88%	41,054
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	414,053	57%	682,910	94%	43,954

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	106,667	67%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	13,333	67%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(81,428)	67%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	38,572	67%	57,858	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	312,766	312,766	100%	312,766	100%
Resources over Requirements	(86,331)	17,690		(237,864)	(107,430)		(185,710)		52,154
Net Transfers - In (Out)	128,436	128,436		57,858	38,572		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 132,760	\$ 243,908	184%	\$ 184,914	139%	\$52,154



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	38,807	86%	58,200	129%	13,200
TOTAL RESOURCES	34,300	45,518	133%	45,000	38,807	86%	58,200	129%	13,200

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	81,428	67%	122,142	100%
TOTAL TRANSFERS	51,564	51,564	100%	122,142	81,428	67%	122,142	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%
Resources over Requirements	(139,700)	266		(125,000)	38,807		(111,800)		13,200
Net Transfers - In (Out)	51,564	51,564		122,142	81,428		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,518,531	\$ 1,641,624	108%	\$ 1,531,731	101%	\$13,200

A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	781,427	70%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	628,943	67%	1,040,000	110%	96,586 A
Property Damage	418,028	418,028	100%	419,983	279,989	67%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	334,734	92%	362,214	100%	- B
Interest on Investments	200,000	274,605	137%	254,000	187,541	74%	281,300	111%	27,300
Vehicle	226,710	226,710	100%	250,030	166,687	67%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	36,996	123%	39,000	130%	9,000
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	715	36%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	85,743	999%	88,000	999%	87,800 C
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	2,502,775	74%	3,619,477	106%	220,686

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,619,267	81%	2,150,000	108%
General Liability	1,200,000	994,706	83%	1,500,000	583,236	39%	1,100,000	73%	400,000
Insurance Administration	714,197	672,304	94%	799,487	501,856	63%	806,564	101%	(7,077)
Vehicle	400,000	299,851	75%	700,000	118,439	17%	500,000	71%	200,000
Property Damage	300,250	474,866	158%	400,255	328,854	82%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	64,020	32%	150,000	75%	50,000
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	3,215,672	57%	5,126,564	92%	473,178

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(3,000)	67%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(3,000)	67%	(4,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,000,000	9,323,307	117%	8,168,164	8,168,164	100%	8,168,164	100%
Resources over Requirements	(1,030,144)	(661,356)		(2,200,951)	(712,898)		(1,507,087)		693,864
Net Transfers - In (Out)	(503,459)	(493,787)		(4,500)	(3,000)		(4,500)		-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,962,713	\$ 7,452,266	125%	\$ 6,656,577	112%	\$693,864

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



Budget to Actuals Report

Health Benefits - Fund 675

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	21,633,799	61%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	1,757,779	57%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,022,016	66%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	616,316	58%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,287,816	161%	1,306,250	163%	506,250 B
Prescription Rebates	280,000	382,550	137%	626,446	438,094	70%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	169,633	80%	211,200	100%	-
TOTAL RESOURCES	30,654,045	31,873,028	104%	42,854,789	26,925,452	63%	43,361,039	101%	506,250

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	27,285,660	92%	32,172,026	17,366,632	54%	32,172,026	100%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	2,456,669	50%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	772,460	48%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	24,145	23%	104,230	100%	- E
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	38,819,094	20,619,906	53%	38,819,094	100%	-
TOTAL	-	-	-	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	3,859,732	3,859,732	100%	3,859,732	100%
Resources over Requirements	(5,033,168)	(2,248,266)		4,035,695	6,305,546		4,541,945		506,250
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 7,895,427	\$ 10,165,278	129%	\$ 8,401,677	106%	\$506,250 F

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



Budget to Actuals Report

911 - Fund 705 and 710

FY25 YTD February 28, 2025 (unaudited)

66.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	11,096,448	96%	11,493,915	99%	(62,085) A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	971,418	54%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	386,719	91%	572,400	134%	146,400
Police RMS User Fees	244,435	255,485	105%	255,000	210,910	83%	255,000	100%	- C
Contract Payments	167,765	172,636	103%	179,300	168,676	94%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	145,216	98%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	87,901	83%	106,500	100%	-
State Reimbursement	93,000	97,500	105%	93,000	69,250	74%	93,000	100%	- D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	94,445	105%	95,000	106%	5,000
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	38,378	90%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	23,142	63%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	13,292,502	90%	14,823,215	101%	89,315

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	6,110,761	60%	9,618,628	94%
Materials and Services	4,250,715	3,275,322	77%	4,267,026	2,559,897	60%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,174,668	43%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	9,845,325	57%	16,636,154	96%	618,465

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	14,371,465	14,371,465	100%	14,371,465	100%
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	3,447,177		(1,812,939)		707,780
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 11,850,746	\$ 17,818,642	150%	\$ 12,558,526	106%	\$707,780

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly