



MEMORANDUM

DATE: December 20, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for November 2023

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

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$38.9M or 87.5% of budget. By comparison, last year revenue YTD was \$36.0M and 82.3% of budget.
- *Expenses* YTD are \$18.2M and 39.5% of budget. By comparison, last year expenses YTD were \$18.2M and 40.1% 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

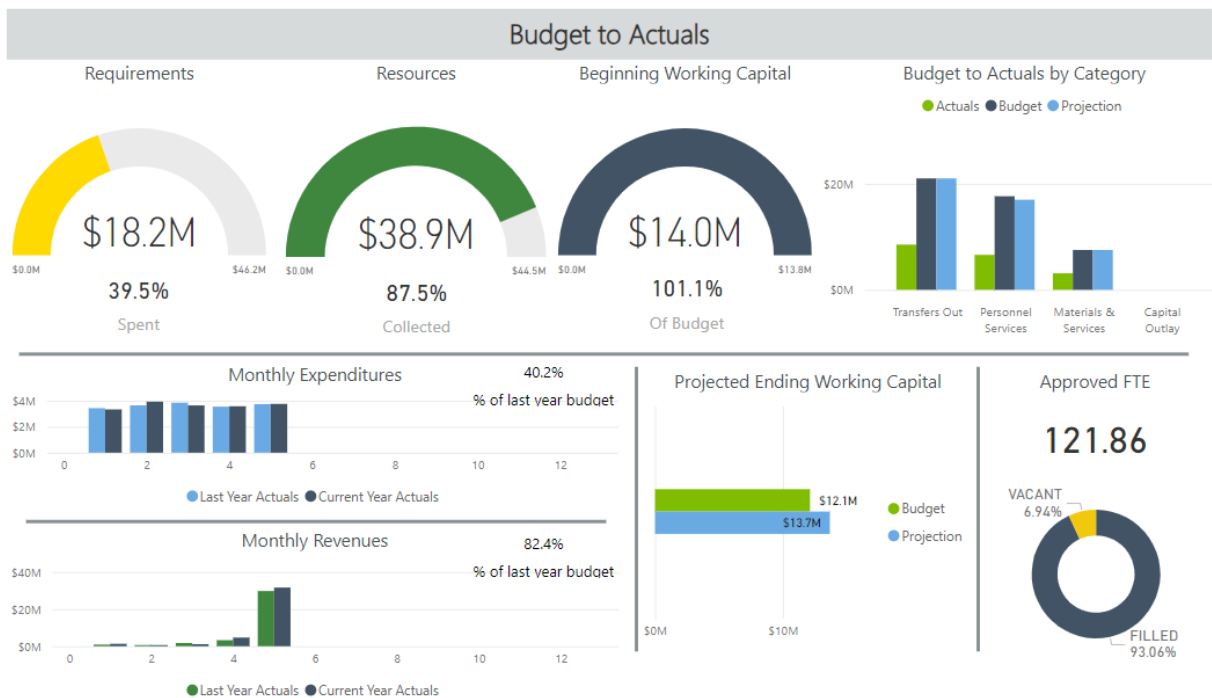
Thru GL Period: 5
 41.7%
 Year Complete

- Fund
- Select all
 - (Blank)
 - 001 - General Fund
 - 010 - Assmt-Clerk...
 - 020 - Code Abate...
 - 030 - Community ...
 - 040 - Court Techn...
 - 050 - Economic D...
 - 060 - General Co...
 - 070 - General Co...
 - 090 - Project Dev...
 - 120 - Law Library
 - 130 - Park Acquisi...
 - 132 - Park Develo...

Monthly GL Peri...
 0
 5

\$12.1M
 Contingency

(Blank)
 Reserves



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through November 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	31.63	30.00								
	Unfilled	3.63	3.63	3.63	3.63	5.26								11.22%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90								
	Unfilled	1.00	-	-	0.58	0.58								4.13%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10								
	Unfilled	-	-	0.42	0.42	0.42								48.39%
DA	Filled	57.90	58.90	58.90	59.40	59.90								
	Unfilled	3.20	2.20	2.20	1.70	1.20								3.44%
Tax	Filled	6.50	6.50	6.50	6.50	6.50								
	Unfilled	-	-	-	-	-								0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00								
	Unfilled	-	-	-	-	-								0.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00								
	Unfilled	1.00	1.00	1.00	-	-								20.00%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	-	-	-	-	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	-	-	-	-	-	-	-	6.02%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60								
	Unfilled	-	-	-	-	-								0.00%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00								
	Unfilled	4.00	6.00	4.00	4.00	3.00								8.57%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75								
	Unfilled	37.25	38.25	41.25	41.25	42.25								14.78%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00								
	Unfilled	1.00	1.00	1.00	1.00	1.00								50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40								
	Unfilled	33.25	37.85	37.05	32.60	34.60								8.43%
CDD	Filled	54.80	54.80	52.80	52.00	48.00								
	Unfilled	3.20	3.20	5.20	6.00	10.00								9.52%
Road	Filled	57.00	57.00	57.00	55.00	56.00								
	Unfilled	5.00	5.00	5.00	7.00	6.00								9.03%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75								
	Unfilled	6.00	6.00	6.00	6.00	7.00								15.60%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00								
	Unfilled	12.00	10.00	11.00	11.00	11.00								26.83%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50								
	Unfilled	3.00	2.00	2.00	-	-								14.74%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00								
	Unfilled	-	-	-	-	-								0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75								
	Unfilled	5.75	5.75	5.75	6.75	6.75								35.14%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00								
	Unfilled	-	-	-	-	-								0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75								
	Unfilled	3.00	4.00	4.00	4.00	4.00								14.21%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75								
	Unfilled	-	-	-	1.00	1.00								4.10%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00								
	Unfilled	-	-	-	-	-								0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00								
	Unfilled	1.00	1.00	1.00	1.00	1.00								7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00								
	Unfilled	-	-	-	-	-								0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80								
	Unfilled	1.20	1.20	1.20	1.20	1.20								12.00%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00								
	Unfilled	-	-	-	-	-								0.00%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25								
	Unfilled	-	-	-	-	-								0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57								
	Unfilled	7.00	5.00	5.00	5.43	5.43								9.29%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	-	-	-	-	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	-	-	-	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	A	-	-	-	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%								10.87%

A 3.0 FTE increase in Health Services



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	38,908,549	88%	45,143,983	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	124,577	12%	1,027,772	101%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	7,798,537	61%	12,541,540	98%
200 - ARPA	105,186	14,955,890	999%	14,458,597	14,241,494	98%	14,374,148	99%
220 - Justice Court	525,032	518,001	99%	525,540	222,767	42%	526,420	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,332,752	51,512,665	88%	58,636,528	101%
274 - Health Services	57,787,985	55,638,108	96%	59,843,955	27,235,708	46%	61,022,086	102%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	3,639,454	35%	8,559,930	82%
325 - Road	24,889,063	25,698,009	103%	26,673,711	11,791,404	44%	26,842,627	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	2,101,471	38%	5,537,148	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	1,182,752	54%	2,334,697	107%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	7,867,234	49%	16,077,811	101%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,402,673	60%	2,588,157	110%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,456,547	106%	2,469,127	106%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	32,037	49%	69,960	108%
618 - RV Park	642,252	579,826	90%	530,800	242,490	46%	495,138	93%
619 - RV Park Reserve	6,298	21,589	343%	34,300	16,168	47%	35,530	104%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	1,575,350	47%	3,408,394	101%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	11,858,372	39%	30,727,068	100%
705 - 911	13,744,678	14,120,981	103%	14,034,323	10,928,785	78%	14,080,224	100%
999 - Other	62,651,873	65,511,028	105%	81,637,214	23,115,685	28%	81,499,093	100%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,167,455	218,254,718	56%	387,997,381	100%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
	-	(26,749)		-	(6,197)			
001 - General Fund	24,337,373	23,057,601	95%	25,183,057	9,708,567	39%	24,524,251	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	3,156,517	37%	8,042,632	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,141,881	74%	6,852,723	99%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	783,738	8%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	330,569	40%	827,596	101%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD November 30, 2023 (unaudited)

41.7%

Year Complete

255 - Sheriff's Office	60,415,533	58,373,715	97%	65,642,097	23,871,547	36%	63,525,118	97%
274 - Health Services	70,979,127	62,912,108	89%	71,807,916	24,817,389	35%	73,337,338	102%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	3,687,904	36%	9,277,487	90%
325 - Road	16,188,996	13,822,550	85%	17,124,761	5,978,355	35%	16,651,833	97%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	2,685,915	35%	6,802,405	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	5,383,940	23%	23,765,779	100%
610 - Solid Waste	11,754,672	10,769,061	92%	14,355,234	4,828,133	34%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	1,507,255	40%	3,602,050	96%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,014,109	78%	2,260,168	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	126,262	20%	532,559	86%
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	1,947,088	41%	4,754,929	100%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	10,429,244	32%	32,587,213	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	5,383,397	36%	14,485,862	96%
999 - Other	108,884,843	63,570,653	58%	93,528,680	19,560,190	21%	93,157,006	100%
TOTAL REQUIREMENTS	446,705,009	353,737,710	79%	415,947,427	131,495,913	32%	410,359,390	99%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,934,064)	(8,489,185)	41%	(20,934,064)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	2,801,250	42%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(2,781,125)	32%	(8,216,179)	96%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	224,696	85%	364,688	151,950	42%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,378,587	1,521,575	45%	3,378,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	2,954,028	37%	8,427,956	105%
295 - CDD	(911,585)	(835,505)	92%	466,530	(276,070)	-59%	394,840	85%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	510,950	192,065	38%	460,950	90%
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)	(655,815)	25%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	364,865	42%	859,989	98%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(14,375)	42%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	401,735	49%	817,463	99%
618 - RV Park	(81,566)	(81,566)	100%	128,436	146,845	114%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	21,485	42%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(119,455)	78%	(153,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,228,336	11,502,371	71%	15,611,867	96%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD November 30, 2023 (unaudited)

41.7%
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%	12,117,095	34,695,127	13,669,998	113%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,297,998	1,191,841	168%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	4,402,893	2,000,000	111%
200 - ARPA	-	401,204	999%	-	8,836,815	-	
220 - Justice Court	22,066	-	0%	67,858	44,148	63,512	94%
255 - Sheriff's Office	7,024,650	11,001,214	157%	9,254,393	40,163,907	9,491,211	103%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	17,891,460	8,631,818	115%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	998,198	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	5,464,728	4,842,474	204%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,618,555	2,206,627	150%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	24,146,719	14,416,824	145%
610 - Solid Waste	556,359	2,743,514	493%	1,442,600	5,126,800	1,852,129	128%
615 - Fair & Expo	315,960	547,764	173%	32,617	808,047	393,860	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	949,510	695,903	305%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,030,891	2,554,652	107%
618 - RV Park	82,920	166,640	201%	135,220	429,713	257,655	191%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,507,212	1,382,653	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	8,832,113	7,823,272	121%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	7,537,126	4,247,853	112%
705 - 911	8,926,080	13,393,950	150%	12,122,906	18,939,339	12,988,312	107%
999 - Other	56,596,539	109,244,434	193%	104,967,098	124,302,299	106,861,249	102%
TOTAL FUND BALANCE	125,670,346	225,297,737	179%	180,048,128	312,029,794	196,571,841	109%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	35,173,204	94%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	229,949	72%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,239,857	64%	3,480,624	100%	(220)
Assessor	964,246	713,767	74%	775,350	241,131	31%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	481,878	38%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	3,161	31%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	397,128	72%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	64,462	47%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	48,612	19%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	29,167	14%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	38,908,549	88%	45,143,983	102%	735,767

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,910,478	5,399,847	91%	6,189,597	2,309,401	37%	5,769,975	93%	419,622 D
Clerk	2,432,710	2,098,659	86%	2,351,515	836,786	36%	2,300,213	98%	51,302 E
BOPTA	92,177	82,488	89%	97,522	26,950	28%	73,031	75%	24,491 F
District Attorney	10,979,839	10,906,691	99%	11,630,172	4,307,075	37%	11,473,112	99%	157,060 G
Medical Examiner	438,702	320,660	73%	461,224	115,405	25%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	409,769	44%	931,797	99%	8,973 H
Veterans	809,390	758,902	94%	919,283	320,324	35%	937,497	102%	(18,214)
Property Management	508,359	418,433	82%	539,558	194,223	36%	523,986	97%	15,572 I
Non-Departmental	2,260,456	2,237,744	99%	2,053,416	1,188,634	58%	2,053,416	100%	-
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,183,057	9,708,567	39%	24,524,251	97%	658,806

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,439	100%	97,290	40,535	42%	97,290	100%	- J
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,031,354)	(8,529,720)	41%	(21,031,354)	100%	-
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,934,064)	(8,489,185)	41%	(20,934,064)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%	158,330
Resources over Requirements	19,135,335	19,977,233		19,225,159	29,199,982		20,619,732		1,394,573
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,934,064)	(8,489,185)		(20,934,064)		-
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,117,095	\$ 34,695,127	286%	\$ 13,669,998	113%	\$ 1,552,903

A Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.

B Oregon Dept. of Veteran's Affairs grant reimbursed quarterly

C Interfund land-sale management revenue recorded at year-end

D Projected Personnel savings based on FY24 average vacancy rate of 11.2%

E Projected Personnel savings based on FY24 average vacancy rate of 4.1%

F Projected Personnel savings based on FY23/FY24 average vacancy rate of 24.2%

G Projected Personnel savings based on FY24 average vacancy rate of 3.4%

H Projected Personnel based on vacancy savings to date

I Projected Personnel based on vacancy savings to date

J Final payment to the General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	39,100	43%	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	17,460	23%	75,000	100%	-
Miscellaneous	42,500	66,375	156%	56,500	24,058	43%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	13,340	26%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	19,889	53%	44,350	118%	6,850
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	5,722	38%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	3,776	38%	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	124,577	12%	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	2,543,250	37%	6,431,992	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	584,002	37%	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	3,156,517	37%	8,042,632	95%	438,647

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	2,832,755	42%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(31,505)	42%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	2,801,250	42%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(3,031,940)	-	(7,014,860)	-	452,251
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	2,801,250	42%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,297,998	183%	\$ 1,191,841	168%	\$480,939

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Projected Personnel savings based on FY24 average vacancy rate of 8.6%
- D** Materials and services projections based on current spending trends.
- E** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	7,753,341	61%	12,450,000	99%	(180,000) A
Interest on Investments	50,408	95,656	190%	121,790	45,015	37%	91,240	75%	(30,550)
Miscellaneous	-	161		-	181		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	7,798,537	61%	12,541,540	98%	(210,250)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	1,938,425	57%	3,329,141	99%	49,500 B
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	91,962	35%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	88,995	42%	213,587	100%	-
Software	47,251	46,125	98%	47,600	22,500	47%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	5,141,881	74%	6,852,723	99%	49,500

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(8,330)	42%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(31,250)	42%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(151,950)	42%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(153,505)	42%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(192,545)	42%	(455,395)	99%	6,724 D
Transfer Out - General County Reserve	-	-		(723,720)	(301,550)	42%	(1,529,561)	211%	(805,841) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(420,420)	42%	(993,331)	98%	15,692
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,521,575)	42%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(2,781,125)	32%	(8,216,179)	96%	359,075

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%	0
Resources over Requirements	508,064	926,457		5,849,567	2,656,656		5,688,817		(160,750)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(2,781,125)		(8,216,179)		359,075
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 4,402,893	244%	\$ 2,000,000	111%	\$198,325

- A** Room tax revenue down 2.2% 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** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	4,622,145	100%	4,622,146	100%	1
Interest on Investments	105,186	293,106	279%	319,460	102,357	32%	235,010	74%	(84,450)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	14,241,494	98%	14,374,148	99%	(84,449)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	508,082	8%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	56,277	3%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	19,134	2%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	200,244	36%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	783,738	8%	9,753,207	99%	84,449

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	13,457,756		4,620,941		0
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 8,836,815	999%	-		\$0



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	222,162	42%	525,000	100%	-
Interest on Investments	32	513	999%	540	605	112%	1,420	263%	880
TOTAL RESOURCES	525,032	518,001	99%	525,540	222,767	42%	526,420	100%	880

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	251,309	39%	656,993	101%
Materials and Services	161,535	150,549	93%	170,603	79,260	46%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	330,569	40%	827,596	101%	(5,226)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	151,950	42%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	151,950	42%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(107,802)		(301,176)		(4,346)
Net Transfers - In (Out)	263,217	224,696		364,688	151,950		364,688		-
TOTAL	\$ 22,066	-	0%	\$ 67,858	\$ 44,148	65%	\$ 63,512	94%	(\$4,346)

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 November 30, 2023 (unaudited)

41.7%
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	35,110,332	93%	38,006,062	100%	145,938 A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,110,056	14,032,069	93%	15,189,654	101%	79,598 B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	1,972,381	43%	4,745,042	104%	161,470
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	196,378	60%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	102,389	39%	220,110	83%	(43,890)
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	84,153	70%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	14,964	23%	25,660	39%	(39,340)
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,332,752	51,512,665	88%	58,636,528	101%	303,776

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	533,436	44%	1,313,251	108%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	169,731	27%	453,480	73%	170,797
Rickard Ranch	264,871	278,671	105%	334,232	141,102	42%	341,216	102%	(6,984)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	2,343,951	41%	5,967,750	103%	(195,801)
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	459,970	45%	1,093,678	107%	(74,657)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	1,520,236	33%	4,481,109	98%	93,809
Detective	3,583,825	4,105,995	115%	4,774,538	1,783,516	37%	4,309,090	90%	465,448
Patrol	14,880,315	14,858,735	100%	16,270,641	6,270,272	39%	16,551,080	102%	(280,439)
Records	904,493	687,442	76%	855,590	267,054	31%	700,065	82%	155,525
Adult Jail	22,809,320	20,842,708	91%	23,784,474	7,826,842	33%	21,297,696	90%	2,486,778
Court Security	424,769	598,098	141%	600,590	231,207	38%	583,058	97%	17,532
Emergency Services	829,997	545,477	66%	808,931	196,336	24%	1,011,329	125%	(202,398)
Special Services	2,047,792	2,374,496	116%	2,779,458	1,106,506	40%	2,876,156	103%	(96,698)
Training	1,907,588	1,986,740	104%	1,537,498	556,094	36%	1,418,866	92%	118,632
Other Law Enforcement	820,836	958,658	117%	634,835	465,295	73%	1,077,294	170%	(442,459)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,642,097	23,871,547	36%	63,525,118	97%	2,116,979

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,521,575	42%	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	1,521,575	45%	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%	11,001,214	83%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,309,345)	27,641,118	-	(4,888,590)	-	2,420,755
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,378,587	1,521,575	-	3,378,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 9,254,393	\$ 40,163,907	434%	\$ 9,491,211	103%	\$ 236,818

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	22,783,782	11,683,419	51%	24,056,745	106%	1,272,963
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	5,989,655	36%	16,494,114	100%	-
State Miscellaneous	8,901,719	7,751,386	87%	6,267,385	3,039,095	48%	5,395,914	86%	(871,471)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	1,828,309	37%	5,010,821	101%	63,240
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,006,167	128%	2,057,750	131%	489,856
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	114,196	8%	1,475,129	100%	(3,777)
Federal Grants	2,615,634	2,390,105	91%	1,440,560	342,245	24%	1,323,718	92%	(116,842)
Patient Fees	615,644	748,534	122%	1,087,790	319,042	29%	803,595	74%	(284,195)
Other	1,169,317	1,976,339	169%	1,061,371	708,920	67%	1,370,342	129%	308,971
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	364,718	35%	968,347	94%	(66,144)
Medicaid	430,863	746,146	173%	431,000	292,493	68%	645,772	150%	214,772
Vital Records	300,000	354,158	118%	315,000	116,651	37%	300,840	96%	(14,160)
Interest on Investments	97,750	390,781	400%	262,007	257,650	98%	562,030	215%	300,023
State - Medicare	337,614	234,401	69%	209,500	101,152	48%	194,282	93%	(15,218)
Liquor Revenue	177,574	161,412	91%	177,574	47,783	27%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	24,214	15%	58,113	37%	(99,887)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	59,843,955	27,235,708	46%	61,022,086	102%	1,178,131

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,270,121	19,644,346	39%	51,807,826	103%	(1,537,705)
Materials and Services	19,393,800	14,220,207	73%	21,190,295	5,140,758	24%	21,004,402	99%	185,893
Capital Outlay	926,575	504,137	54%	347,500	32,286	9%	525,110	151%	(177,610)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,807,916	24,817,389	35%	73,337,338	102%	(1,529,422)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	2,825,010	42%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	100,583	5%	2,210,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	153,505	42%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(125,070)	9%	(931,174)	70%	401,500
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	2,954,028	37%	8,427,956	105%	401,500

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%	12,519,114	110%
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	2,418,318	-	(12,315,252)	-	(351,291)
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	2,954,028	-	8,427,956	-	401,500
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 17,891,460	239%	\$ 8,631,818	115%	\$ 1,151,807



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	158,505	36%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	257,650	98%	562,030	215%	300,023
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	-
Other	160,495	33,725	21%	9,000	139,541	999%	161,977	999%	152,977
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	763,128	88%	1,319,356	152%	453,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	2,550,705	39%	6,736,196	103%
Materials and Services	6,998,683	6,732,321	96%	7,534,229	2,992,237	40%	7,577,904	101%	(43,675)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,596,186)	-	0%	(12,596,186)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	5,542,943	369%	1,761,664	117%	(260,358)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(125,070)	42%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(125,070)	57%	(218,924)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,843	103%
Resources over Requirements	(1,061,752)	(70,758)	-	(634,950)	(4,779,814)	-	(442,308)	-	192,642
Net Transfers - In (Out)	(149,864)	(149,864)	-	(218,924)	(125,070)	-	(218,924)	-	-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 1,118,041)	-40%	\$ 3,125,611	111%	\$313,941

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	10,208,439	60%	17,830,262	105%	786,771
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	5,831,150	36%	16,058,765	100%	-
State Miscellaneous	8,027,373	7,063,393	88%	5,398,674	2,977,373	55%	4,891,456	91%	(507,218)
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	1,817,226	37%	4,986,336	101%	59,005
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,221,239	91%	1,408,402	104%	59,459
Federal Grants	2,017,169	1,636,693	81%	1,285,560	298,466	23%	1,183,820	92%	(101,740)
Other	719,670	730,175	101%	631,245	292,558	46%	635,179	101%	3,934
Patient Fees	519,344	607,872	117%	448,500	242,242	54%	573,074	128%	124,574
Medicaid	430,863	746,146	173%	431,000	292,493	68%	645,772	150%	214,772
State - Medicare	337,614	234,401	69%	209,500	101,152	48%	194,282	93%	(15,218)
Liquor Revenue	177,574	161,412	91%	177,574	47,783	27%	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	23,330,120	49%	48,711,922	101%	624,339

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
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	12,475,755	39%	32,997,151	104%	(1,125,108)
Materials and Services	9,948,652	5,531,099	56%	11,364,085	1,574,896	14%	11,466,752	101%	(102,667)
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%	52,917,909	14,077,049	27%	54,120,434	102%	(1,202,525)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	929,740	42%	2,231,439	100%	-
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	1,809,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	-	0%	(631,000)	131%	(150,000)
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	929,740	26%	3,409,797	96%	(150,000)

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%	690,241
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	9,253,072	-	(5,408,512)	-	(578,186)
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	929,740	-	3,409,797	-	(150,000)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 14,862,642	547%	\$ 2,681,115	99%	(\$37,945)

- A** Includes \$3.8M carried over from HB 5202 for BH Housing. Projections over budget. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- C** Grant funds will be reconciled at end of year. COHC Older Adults projected under budget by (\$211K), and City of Bend MCAT (\$68K). Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- E** Personnel projections include anticipated 6% vacancy.
- F** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,580,291	1,267,547	23%	6,066,483	109%	486,192
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	114,196	8%	1,475,129	100%	(3,777)
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	364,718	35%	968,347	94%	(66,144)
State Miscellaneous	874,346	687,993	79%	868,711	61,723	7%	504,458	58%	(364,253)
Patient Fees	96,300	140,662	146%	639,290	76,800	12%	230,521	36%	(408,769)
Other	289,152	1,212,439	419%	421,126	276,821	66%	573,186	136%	152,060
Vital Records	300,000	354,158	118%	315,000	116,651	37%	300,840	96%	(14,160)
Local Grants	856,892	792,463	92%	218,951	784,928	358%	649,348	297%	430,397
State Shared- Family Planning	125,000	152,985	122%	158,000	24,214	15%	58,113	37%	(99,887)
Federal Grants	144,060	161,233	112%	155,000	43,779	28%	139,898	90%	(15,102)
OHP Fee for Service	18,260	31,245	171%	20,250	11,083	55%	24,485	121%	4,235
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	3,142,459	29%	10,990,808	101%	100,792

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,074,655	-	0%	3,074,655	100%	-
Personnel Services	11,466,901	10,786,883	94%	11,878,565	4,617,885	39%	12,074,479	102%	(195,914)
Materials and Services	2,446,466	1,956,788	80%	2,291,981	573,625	25%	1,959,746	86%	332,235
Capital Outlay	417,132	191,446	46%	143,500	5,888	4%	346,360	241%	(202,860)
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	5,197,398	30%	17,455,240	100%	(66,539)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	1,895,270	42%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	153,505	42%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	100,583	31%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	-	0%	551,500
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	2,149,358	46%	5,237,083	112%	551,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,052,440	108%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(2,054,939)	-	(6,464,432)	-	34,253
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	2,149,358	-	5,237,083	-	551,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 4,146,859	213%	\$ 2,825,091	145%	\$875,810

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted.
- E** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- F** Personnel projections include anticipated 3% vacancy.
- G** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- H** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- I** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	54,504	35%	148,100	94%	(9,200)
Code Compliance	1,171,592	915,867	78%	1,124,181	362,375	32%	770,181	69%	(354,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	1,522,147	38%	3,732,038	94%	(259,350) A
Electrical	1,022,005	769,054	75%	902,175	364,294	40%	810,775	90%	(91,400) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	316,064	34%	831,420	90%	(92,460) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	681,959	30%	1,426,562	62%	(878,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	338,112	32%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	3,639,454	35%	8,559,930	82%	(1,900,910)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	1,227,949	38%	3,025,161	93%
Code Compliance	805,614	714,049	89%	743,931	257,644	35%	664,191	89%	79,740 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	709,833	34%	1,963,984	94%	124,558 B
Electrical	641,837	538,383	84%	583,718	216,516	37%	569,530	98%	14,188 B
Onsite Wastewater	753,369	754,829	100%	865,670	309,849	36%	757,315	87%	108,355 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	641,575	35%	1,577,101	85%	280,634 B
Long Range Planning	998,739	893,682	89%	888,677	324,539	37%	720,205	81%	168,472 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	3,687,904	36%	9,277,487	90%	992,074

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	-	0%	683,515	134%
Transfers in - General Fund	160,000	139,916	87%	100,000	25,050	25%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	-	0%	77,737	90%	(8,984)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(44,795)	42%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(256,324)	209%	(358,868)	292%	(236,116) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(276,070)	-59%	394,840	85%	(71,690)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,717	100%
Resources over Requirements	442,215	(10,734)	-	191,279	(48,450)	-	(717,557)	-	(908,836)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(276,070)	-	394,840	-	(71,690)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 998,198	51%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	8,618,766	42%	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	149,276	10%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	763,171	100%	-
Federal Reimbursements	-	7,641		689,703	-	0%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	239,296	39%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	48,185	35%	103,010	75%	(35,021)
Miscellaneous	77,610	65,385	84%	73,808	19,390	26%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	5,543	11%	87,883	176%	37,883 A
Assessment Payments (P&I)	-	5,175		6,000	10,171	170%	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	11,791,404	44%	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	3,174,938	38%	7,933,540	94%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	2,799,292	33%	8,612,188	100%	(12,155)
Capital Outlay	140,025	90,004	64%	118,260	4,125	3%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	5,978,355	35%	16,651,833	97%	472,928

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	5,813,049		10,190,794		641,844
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	\$ 5,464,728	231%	\$ 4,842,474	204%	\$2,472,273

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 9.0%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Fiscal Year 2024		
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	2,047,127	50%	4,143,986	101%	27,522 A
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064) B
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492 C
Interest on Investments	18,151	63,625	351%	75,230	33,253	44%	84,720	113%	9,490
Interfund- Sheriff	50,000	50,000	100%	50,000	20,833	42%	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) D
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	2,101,471	38%	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	2,068,597	35%	5,194,154	88%	713,357 E
Materials and Services	1,883,614	1,739,432	92%	1,668,521	617,318	37%	1,608,251	96%	60,270 F
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	2,685,915	35%	6,802,405	90%	773,627

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	536,369	100%	536,369	223,485	42%	536,369	100%	-
Transfers In- Health Services	-	-	-	50,000	-	0%	-	0%	(50,000)
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(31,420)	42%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	192,065	38%	460,950	90%	(50,000)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%	10,934
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	(584,445)	-	(1,265,257)	-	775,169
Net Transfers - In (Out)	267,532	267,532	100%	510,950	192,065	38%	460,950	90%	(50,000)
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,618,555	178%	\$ 2,206,627	150%	\$736,103

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY24 average vacancy rate of 15.6%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	271,700	57%	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	1,182,752	54%	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	55,321	42%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	5,328,619	23%	23,633,009	100%	7,048
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	5,383,940	23%	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
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(4,201,188)		(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	\$ 24,146,719	243%	\$ 14,416,824	145%	\$ 4,497,845

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD November 30, 2023

41.67%
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	405,510	26%	2,518,373	160%	(948,573)
Transportation System Plan Update	-	51,980			11,677		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	13,461	2%	692,000	98%	12,116
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	53,365	4%	1,417,429	100%	-
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,146,597	459%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	119,434	5%	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	47,694	8%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	59,251	5%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	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	1,454,940	455%	1,494,879	467%	(1,174,879)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	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	5,328,619	23%	\$ 23,633,009	100%	\$ 7,048



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	3,715,545	46%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	1,478,167	43%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,028,011	61%	3,310,000	100%	- A
Franchise 3% Fees	305,000	363,105	119%	565,000	202,072	36%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	245,380	61%	400,000	100%	- C
Miscellaneous	70,000	140,837	201%	173,000	127,071	73%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	49,875	83%	102,810	170%	42,400 D
Special Waste	15,000	62,756	418%	30,000	17,899	60%	70,000	233%	40,000 E
Recyclables	12,000	7,060	59%	7,000	3,215	46%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	7,867,234	49%	16,077,811	101%	82,400

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	1,401,991	34%	4,108,983	100%
Materials and Services	6,473,358	5,716,762	88%	7,683,911	2,487,556	32%	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	746,396	32%	2,302,340	100%	-
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,355,234	4,828,133	34%	14,355,234	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(655,815)	25%	(2,613,962)	100%
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(655,815)	25%	(2,613,962)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%
Resources over Requirements	2,748,827	3,130,814		1,640,177	3,039,101		1,722,577		82,400
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(655,815)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,442,600	\$ 5,126,800	355%	\$ 1,852,129	128%	\$ 409,529

- 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; fiscal YTD tons are running 0.2% less than last year-to-date. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 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, remediation of tanker truck accident, etc.)



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	439,662	42%	794,594	76%	(255,406) A
Food & Beverage	745,000	1,048,507	141%	991,000	796,264	80%	1,529,546	154%	538,546 B
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	91,616	87%	(13,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	67,030	67%	(32,970)
Storage	65,000	45,551	70%	50,000	23,625	47%	46,825	94%	(3,175)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	37,052	165%	14,552
Interest on Investments	5,221	15,485	297%	22,000	8,648	39%	17,630	80%	(4,370)
Miscellaneous	3,554	3,536	99%	3,000	3,530	118%	3,864	129%	864
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,402,673	60%	2,588,157	110%	244,657

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	599,303	34%	1,384,683	79%
Personnel Services - F&B	170,247	85,623	50%	148,510	21,988	15%	109,766	74%	38,744 D
Materials and Services	965,684	1,168,404	121%	1,222,986	482,816	39%	1,253,725	103%	(30,739)
Materials and Services - F&B	603,950	661,314	109%	514,200	398,230	77%	753,686	147%	(239,486) E
Debt Service	101,270	101,267	100%	100,190	4,918	5%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	1,507,255	40%	3,602,050	96%	132,277

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	420,420	42%	993,331	98%
Transfers In - Park Fund	30,000	30,000	100%	30,000	12,500	42%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(68,055)	42%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	364,865	42%	859,989	98%	(15,692)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(104,582)		(1,013,893)		376,934
Net Transfers - In (Out)	704,127	621,827		875,681	364,865		859,989		(15,692)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 808,047	999%	\$ 393,860	999%	\$361,243

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 27.1%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,036,146	134%	1,036,146	134%	261,146
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	86,797	94%	86,798	94%	(5,702)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,351	135%	40,351	135%	10,351
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	9,891	73%	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		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,456,547	106%	2,469,127	106%	145,010

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	69,466	25%	235,728	85%	40,803 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	1,944,643	84%	2,024,440	88%	281,885
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,014,109	78%	2,260,168	88%	322,688

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	31,250	42%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(45,625)	42%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(14,375)	42%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	442,438		208,959		467,698
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(14,375)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 949,510	416%	\$ 695,903	305%	\$467,698

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY23 YTD November 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	31,449	31,449
Merchandise Sales	3,245	1,899	1,899
Concessions and Catering	497,366	512,899	512,899
Fair Sponsorship	126,300	116,893	116,893
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 2,383,194	\$ 2,383,194
OTHER RESOURCES			
State Grant	53,167	53,167	53,167
Interest	5,794	17,027	19,027
Miscellaneous	-	114	114
TOTAL RESOURCES	\$ 2,357,526	\$ 2,453,502	\$ 2,455,502
REQUIREMENTS			
Personnel	102,763	160,783	174,162
Materials & Services	1,722,703	2,056,567	2,067,579
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 2,217,350	\$ 2,241,741
TRANSFERS			
Transfer In - TRT 1%	68,750	68,750	75,000
Transfer Out - F&E Reserve	(96,540)	(161,483)	(170,608)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (92,733)	\$ (95,608)
Net Fair	\$ 504,270	\$ 143,419	\$ 118,153
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 1,095,840	\$ 1,070,574



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	32,037	49%	69,960	108%	5,160
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	32,037	49%	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	192,545	42%	455,395	99%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	63,565	42%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	45,625	42%	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	401,735	49%	817,463	99%	(6,724)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(128,073)		(1,020,040)		5,160
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	401,735		817,463		(6,724)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,030,891	127%	\$ 2,554,652	107%	\$162,827

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



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	220,400	44%	459,190	92%	(40,810)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	6,131	49%	12,461	100%	(39)
Cancellation Fees	14,000	8,636	62%	7,000	6,826	98%	7,526	108%	526
Washer / Dryer	4,200	5,560	132%	5,000	2,637	53%	4,372	87%	(628)
Miscellaneous	3,750	2,907	78%	2,500	2,569	103%	5,434	217%	2,934
Interest on Investments	552	2,764	501%	2,300	2,984	130%	4,870	212%	2,570
Vending Machines	1,750	1,492	85%	1,500	944	63%	1,285	86%	(215)
TOTAL RESOURCES	642,252	579,826	90%	530,800	242,490	46%	495,138	93%	(35,662)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	38,480	42%	94,633	104%
Materials and Services	259,755	192,620	74%	303,173	87,782	29%	215,296	71%	87,877
Debt Service	223,273	223,272	100%	222,630	-	0%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	126,262	20%	532,559	86%	84,572

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	8,330	42%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(21,485)	42%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	146,845	114%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	116,228		(37,421)		48,910
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	146,845		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 429,713	318%	\$ 257,655	191%	\$122,435



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	16,168	47%	35,530	104%	1,230
TOTAL RESOURCES	6,298	21,589	343%	34,300	16,168	47%	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	21,485	42%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	21,485	42%	51,564	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	16,168		(138,470)		1,230
Net Transfers - In (Out)	261,750	261,566		51,564	21,485		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,507,212	117%	\$ 1,382,653	108%	\$98,336

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	482,545	43%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	389,930	42%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	314,997	72%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	174,178	42%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	94,463	42%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	97,927	49%	217,050	109%	17,050
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	30,000	150%	10,000
Skid Car Training	10,000	8,899	89%	10,000	20,760	208%	27,000	270%	17,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	550	28%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	1,575,350	47%	3,408,394	101%	44,050

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	791,280	42%	1,951,662	104%	(71,662)
General Liability	3,000,000	470,875	16%	1,200,000	404,046	34%	1,053,455	88%	146,545
Insurance Administration	607,558	602,676	99%	714,197	280,134	39%	714,197	100%	-
Vehicle	200,000	194,089	97%	400,000	70,021	18%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	370,765	123%	421,586	140%	(121,336)
Unemployment	200,000	54,473	27%	250,000	30,842	12%	225,014	90%	24,986
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	1,947,088	41%	4,754,929	100%	(10,482)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,455)	42%	(3,500)	100%	-
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(119,455)	78%	(153,500)	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%	1,323,307
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(371,738)	-	(1,346,535)	-	33,568
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(119,455)	-	(153,500)	-	-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 8,832,113	137%	\$ 7,823,272	121%	\$ 1,356,875

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

B Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD November 30, 2023 (unaudited)

41.7%
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	10,162,602	39%	25,899,034	100%	-
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	597,683	30%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	505,321	41%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	220,361	22%	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	79,489	66%	180,210	150%	60,210
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	11,858,372	39%	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	8,439,620	32%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	1,634,898	38%	4,287,997	100%	- ^B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	324,047	23%	1,415,279	100%	- ^B
Wellness	179,549	161,200	90%	186,274	30,678	16%	186,274	100%	- ^B
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	10,429,244	32%	32,587,213	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	1,429,129		(1,860,145)		73,023
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 7,537,126	198%	\$ 4,247,853	112%	\$438,278

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

^B Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD November 30, 2023 (unaudited)

41.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,163,376	93%	11,001,603	101%	69,603 A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	503,662	28%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	140,972	45%	288,619	92%	(23,702) C
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	16,250	10%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	5,325	4%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	531	0%	145,852	100%	- D
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	64,516	72%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	11,476	28%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	7,679	24%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	10,928,785	78%	14,080,224	100%	45,901

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	3,317,404	37%	8,404,147	93%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	1,399,936	33%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	666,057	36%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	5,383,397	36%	14,485,862	96%	627,898

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	5,545,389		(405,638)		673,799
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 18,939,339	156%	\$ 12,988,312	107%	\$865,406

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Projected Personnel savings based on FY24 average vacancy rate of 9.3%