



**MEMORANDUM**

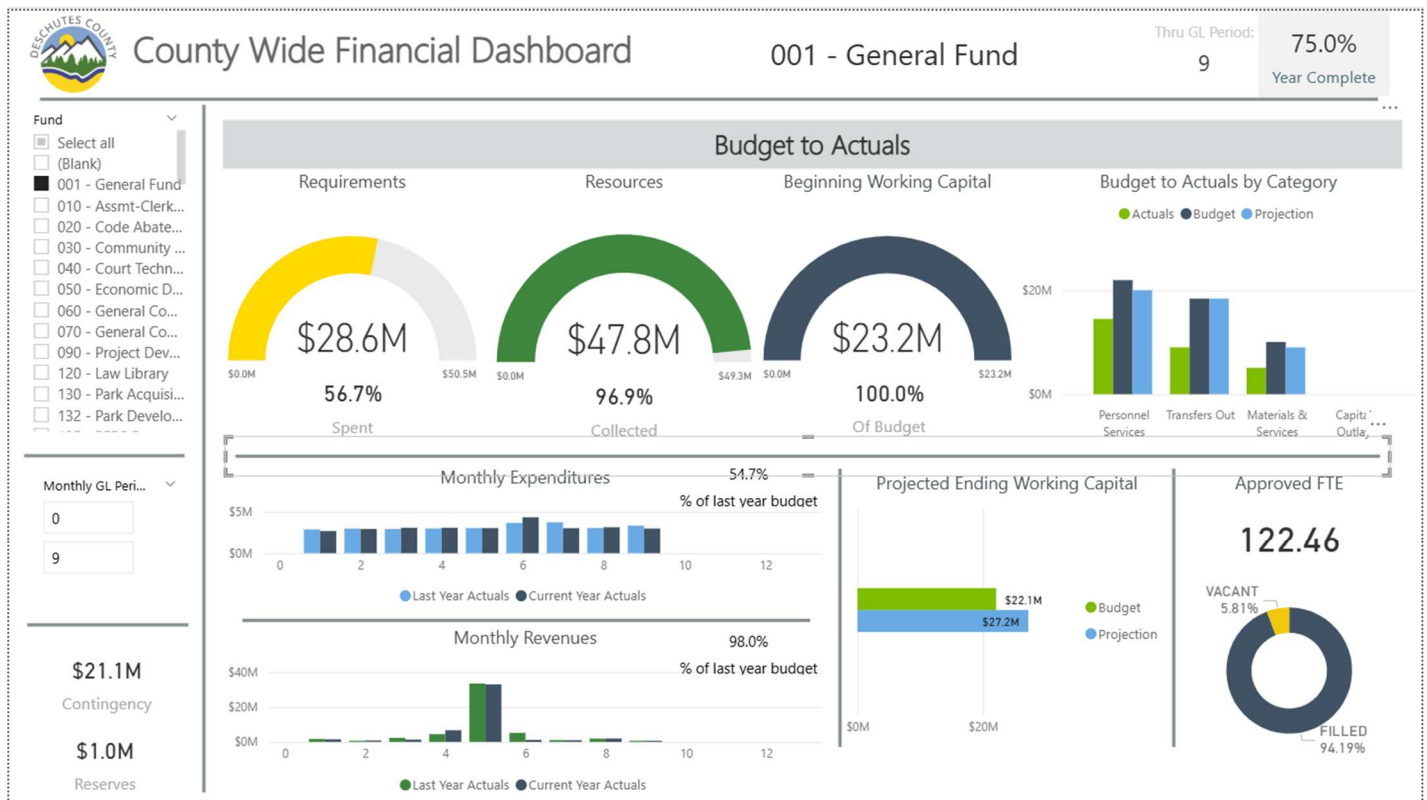
**DATE:** April 20, 2026  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for March 2026

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of March 31, 2026.

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$47.8M or 96.9% of budget. By comparison, last year revenue YTD was \$50.7M or 97.4% of budget.
- *Expenses* YTD are \$28.6M and 56.7% of budget. By comparison, last year expenses YTD were \$28.9M and 54.6% of budget.
- *Beginning Fund Balance* is \$23.2M or 100% of the budgeted \$23.2M 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 March 31, 2026.

**Position Control Summary FY26**

Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	July - June Percent Unfilled
<b>Assessor</b>	Filled	32.00	32.00	31.00	31.00	31.00	32.00	33.00	33.00	33.00			
	Unfilled	3.26	3.26	4.26	4.26	4.26	3.26	2.26	2.26	2.26			9.25%
<b>Clerk</b>	Filled	9.48	9.48	9.48	9.48	9.48	8.48	8.48	8.48	9.48			
	Unfilled	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	1.00			12.72%
<b>BOPTA</b>	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>DA</b>	Filled	58.85	57.05	57.05	57.85	56.65	55.65	55.65	56.85	56.85			
	Unfilled	2.45	4.25	4.05	3.25	3.95	4.95	4.85	3.85	4.85			6.64%
<b>Tax</b>	Filled	6.50	5.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50			
	Unfilled	-	1.00	-	-	-	-	-	-	-			1.71%
<b>Veterans'</b>	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>Property Mgmt</b>	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>Total General Fund</b>	Filled	115.35	112.55	112.55	113.35	112.15	111.15	112.15	113.35	114.35	-	-	
	Unfilled	6.71	9.51	9.31	8.51	9.21	10.21	9.11	8.11	8.11	-	-	7.19%
<b>Justice Court</b>	Filled	4.60	3.60	3.60	3.60	3.60	3.60	3.60	5.60	5.60			
	Unfilled	-	1.00	1.00	1.00	1.00	2.00	2.00	-	-			17.62%
<b>Community Justice</b>	Filled	40.60	41.20	42.20	41.80	40.80	39.40	39.40	39.40	39.40			
	Unfilled	6.40	5.80	5.80	6.20	7.20	8.60	3.00	3.00	3.00			11.86%
<b>Sheriff</b>	Filled	235.50	236.50	236.50	234.50	237.50	238.50	239.50	238.50	238.50			
	Unfilled	35.50	34.50	34.50	36.50	33.50	21.50	20.50	21.50	21.50			10.84%
<b>Health Svcs</b>	Filled	376.43	371.58	372.50	379.55	378.80	379.40	377.40	376.90	377.00			
	Unfilled	42.20	47.05	46.13	39.08	39.83	39.23	30.88	31.38	31.28			9.29%
<b>CDD</b>	Filled	52.00	51.00	51.00	52.00	51.00	49.00	49.00	50.00	50.00			
	Unfilled	1.00	2.00	3.00	2.00	3.00	5.00	5.00	4.00	4.00			5.99%
<b>Road</b>	Filled	57.00	56.00	59.00	59.00	58.00	57.00	57.00	57.00	59.00			
	Unfilled	4.00	5.00	2.00	2.00	3.00	4.00	4.00	4.00	2.00			5.46%
<b>Adult P&amp;P</b>	Filled	32.63	32.00	31.00	30.00	29.50	29.50	29.50	29.50	29.50			
	Unfilled	3.38	4.00	4.00	5.00	5.50	5.50	1.00	1.00	1.00			10.01%
<b>Solid Waste</b>	Filled	45.00	44.00	45.00	44.00	45.00	46.00	46.00	46.00	44.00			
	Unfilled	3.00	4.00	3.00	4.00	3.00	2.00	2.00	2.00	4.00			6.25%
<b>Victims Assistance</b>	Filled	5.50	5.50	6.50	6.00	6.00	6.00	6.00	6.00	5.00			
	Unfilled	4.00	4.00	3.00	2.50	2.00	2.00	1.00	1.00	2.50			29.53%
<b>GIS Dedicated</b>	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>Fair &amp; Expo</b>	Filled	12.50	12.50	11.50	10.50	10.50	10.50	10.50	11.50	11.50			
	Unfilled	5.00	5.00	6.00	7.00	7.00	7.00	7.00	6.00	6.00			35.56%
<b>Natural Resource</b>	Filled	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00	2.00			
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00			14.81%
<b>ISF - Facilities</b>	Filled	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75	25.75			
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00			7.58%
<b>ISF - Admin</b>	Filled	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75	8.75			
	Unfilled	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50			5.41%
<b>ISF - BOCC</b>	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>ISF - Finance</b>	Filled	13.00	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00			
	Unfilled	1.00	1.00	-	-	-	-	-	-	-			1.59%
<b>ISF - Legal</b>	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>ISF - HR</b>	Filled	8.00	8.00	8.00	8.00	9.00	10.00	10.00	10.00	10.00			
	Unfilled	3.00	3.00	3.00	3.00	2.00	1.00	1.00	1.00	1.00			18.18%
<b>ISF - IT</b>	Filled	19.00	19.00	19.00	19.00	20.00	20.00	20.00	20.00	17.00			
	Unfilled	1.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	4.00			7.98%
<b>ISF - Risk</b>	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25			
	Unfilled	-	-	-	-	-	-	-	-	-			0.00%
<b>911</b>	Filled	56.00	56.00	57.00	57.00	56.00	57.00	56.00	56.00	55.00			
	Unfilled	5.00	5.00	4.00	4.00	5.00	4.00	5.00	5.00	6.00			7.83%
<b>Total:</b>													
	<b>Filled</b>	1,125.86	1,115.18	1,122.10	1,125.05	1,124.60	1,122.80	1,121.80	1,125.50	1,121.60	-	-	
	<b>Unfilled</b>	123.69	135.36	129.24	125.29	124.74	116.54	95.99	92.49	98.89	-	-	
	<b>Total</b>	1,249.54	1,250.54	1,251.34	1,250.34	1,249.34	1,239.34	1,217.79	1,217.99	1,220.49	-	-	
	<b>% Unfilled</b>	<b>9.90%</b>	<b>10.82%</b>	<b>10.33%</b>	<b>10.02%</b>	<b>9.98%</b>	<b>9.40%</b>	<b>7.88%</b>	<b>7.59%</b>	<b>8.10%</b>			<b>9.35%</b>

**March changes:**

DA - Added Deputy DA FTE	1.00
VA - Added Victim's Advocate FTE	0.50
Facilities - Added Custodian FTE	1.00
Total FTE Variance Feb to March	2.50

1,217.99

1,220.49

2.50 Total FTE Variance Feb to March



**Budget to Actuals - Total Personnel and Overtime Report**  
**FY26 YTD March 31, 2026**

Fund Number	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	001 - General Fund	\$ 21,984,088	\$ 12,835,701	\$ 20,039,035	\$ 1,945,053	\$ 70,800	\$ 23,520	\$ 47,280
030	030 - Juvenile	7,570,565	4,517,524	7,120,170	450,395	150,000	75,832	74,168
160	160/170 - TLT	284,576	180,519	284,586	⊗ (10)	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	774,892	395,245	697,391	77,501	-	884	⊗ (884)
255	255 - Sheriff's Office	53,660,246	33,267,155	53,559,148	101,098	2,365,500	1,533,465	832,035
274	274 - Health Services	62,756,082	38,193,113	62,427,912	328,170	179,900	136,918	42,982
295	295 - CDD	8,953,882	5,457,812	8,494,474	459,408	28,750	20,108	8,642
325	325 - Road	10,434,868	6,204,950	9,797,345	637,523	200,000	63,511	136,489
355	355 - Adult P&P	6,078,686	3,545,091	5,570,823	507,863	10,000	2,086	7,914
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	4,043,742	6,742,398	-	150,000	69,971	80,029
615	615 - Fair & Expo	2,018,500	931,777	1,517,034	501,466	40,000	37,258	2,742
616	616 - Annual County Fair	284,780	165,632	268,326	16,454	2,500	3,107	⊗ (607)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	96,073	157,150	15,565	4,000	1,110	2,890
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	359,673	571,001	4,410	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	6,499,745	10,319,088	745,306	400,000	204,834	195,166
	999 - All Other Funds	19,943,427	11,520,952	19,960,194	⊗ (16,767)	61,700	16,877	44,823
	<b>Total</b>	<b>\$ 213,299,510</b>	<b>\$ 128,214,703</b>	<b>\$ 207,526,075</b>	<b>\$ 5,773,435</b>	<b>\$ 3,663,260</b>	<b>\$ 2,189,481</b>	<b>\$ 1,473,779</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	47,226,179	49,169,365	104%	49,178,624	47,642,192	97%	50,709,940	103%
030 - Juvenile	926,504	1,091,010	118%	1,097,772	877,223	80%	1,384,585	126%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	10,879,815	87%	13,242,500	106%
200 - ARPA	9,726,687	9,722,588	100%	984,959	229,988	23%	837,379	85%
220 - Justice Court	506,200	525,739	104%	682,597	411,002	60%	684,897	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,313,989	62,047,005	92%	66,382,029	99%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	3,777,888	32%	12,041,407	102%
274 - Health Services	69,034,749	67,097,990	97%	65,203,690	42,097,975	65%	64,182,835	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	7,812,547	79%	10,360,558	104%
325 - Road	27,585,291	28,539,189	103%	27,423,030	21,215,705	77%	28,212,774	103%
355 - Adult P&P	6,323,657	6,499,960	103%	6,403,959	4,769,200	74%	6,541,141	102%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	1,440,923	104%	1,591,298	115%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	17,922,813	81%	24,294,306	109%
615 - Fair & Expo	3,206,000	3,094,772	97%	2,627,500	1,988,853	76%	2,941,297	112%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,822,593	106%	2,831,042	107%
617 - Fair & Expo Capital	88,000	229,192	260%	117,000	114,725	98%	147,700	126%
618 - RV Park	489,000	550,566	113%	493,800	413,036	84%	606,394	123%
619 - RV Park Reserve	45,000	60,431	134%	58,000	53,547	92%	68,500	118%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	2,676,284	79%	3,447,506	101%
675 - Health Benefits	42,854,789	43,355,886	101%	43,475,500	30,727,989	71%	41,484,609	95%
705 - 911	14,733,900	15,112,121	103%	15,281,100	13,990,014	92%	15,463,105	101%
999 - Other	60,974,212	58,869,234	97%	49,468,220	40,891,553	83%	49,691,245	100%
<b>TOTAL RESOURCES</b>	<b>402,444,366</b>	<b>414,134,876</b>	<b>103%</b>	<b>393,652,095</b>	<b>314,802,870</b>	<b>80%</b>	<b>397,147,047</b>	<b>101%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	33,458,125	27,885,291	83%	32,041,198	19,579,633	61%	29,057,694	91%
030 - Juvenile	9,381,846	8,396,293	89%	9,623,329	6,298,453	65%	8,941,093	93%
160/170 - TLT	5,897,854	5,862,939	99%	3,944,828	3,029,856	77%	3,913,767	99%
200 - ARPA	987,540	983,441	100%	984,959	229,988	23%	229,988	23%
220 - Justice Court	863,097	849,040	98%	1,051,837	633,175	60%	974,336	93%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,944,938	46,304,518	67%	67,048,840	97%
270 - OHP & Capital Reserves	-	-	-	-	-	-	0	999%
274 - Health Services	84,148,302	76,486,004	91%	86,220,992	58,098,152	67%	84,684,830	98%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	7,502,049	69%	10,380,273	96%
325 - Road	19,655,197	18,084,696	92%	19,713,342	11,856,842	60%	18,512,693	94%
355 - Adult P&P	8,371,685	7,310,310	87%	7,825,835	4,994,245	64%	7,270,823	93%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	4,005,428	21%	13,518,252	71%
610 - Solid Waste	17,321,744	15,347,950	89%	18,981,700	11,036,401	58%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	4,130,328	2,605,533	63%	3,573,034	87%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,633,433	96%	2,717,451	99%
617 - Fair & Expo Capital	1,260,000	287,354	23%	1,265,000	187,885	15%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	332,278	57%	528,811	91%
619 - RV Park Reserve	170,000	-	0%	170,000	25,797	15%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	3,344,231	51%	5,521,197	84%
675 - Health Benefits	38,819,094	35,110,004	90%	42,410,545	23,485,356	55%	38,298,411	90%
705 - 911	17,254,619	14,334,091	83%	17,381,915	10,901,588	63%	16,636,609	96%
999 - Other	108,891,467	68,035,264	62%	100,315,480	55,101,790	55%	94,235,392	94%
<b>TOTAL REQUIREMENTS</b>	<b>453,273,963</b>	<b>371,017,159</b>	<b>82%</b>	<b>454,761,448</b>	<b>272,186,630</b>	<b>60%</b>	<b>426,460,194</b>	<b>94%</b>





# Budget to Actuals - Countywide Summary

## All Departments

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	14,892,974	23,249,642	156%	22,107,420	42,405,771	27,229,631	123%
030 - Juvenile	977,419	2,127,478	218%	1,934,538	2,955,710	2,903,587	150%
160/170 - TLT	1,163,809	1,500,000	129%	1,500,000	3,347,643	1,500,000	100%
200 - ARPA	-	-	-	-	-	-	-
220 - Justice Court	23,624	-	0%	22,177	71,390	101,978	460%
255 - Sheriff's Office	16,386,036	22,631,133	138%	24,320,093	40,928,230	25,284,231	104%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	38,736,444	42,736,726	39,435,818	102%
274 - Health Services	8,014,338	10,724,410	134%	8,441,630	(5,248,056)	8,618,317	102%
295 - CDD	38,691	887,535	999%	742,717	1,514,871	1,000,001	135%
325 - Road	3,206,945	5,731,344	179%	3,750,751	5,409,564	5,741,144	153%
355 - Adult P&P	905,760	2,143,438	237%	1,304,759	2,355,791	1,996,954	153%
465 - Road CIP	11,340,452	17,787,235	157%	9,750,027	23,124,455	14,640,766	150%
610 - Solid Waste	1,921,897	4,412,870	230%	2,955,737	8,956,331	5,051,542	171%
615 - Fair & Expo	126,731	577,955	456%	387,635	945,656	1,305,479	337%
616 - Annual County Fair	66,317	324,216	489%	11,678	337,127	202,807	999%
617 - Fair & Expo Capital	2,622,728	3,730,714	142%	3,031,660	3,994,263	3,082,397	102%
618 - RV Park	132,760	339,929	256%	207,811	389,487	375,912	181%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,813,562	1,897,912	1,824,062	101%
670 - Risk Management	5,931,013	7,435,437	125%	4,276,673	6,763,890	5,356,946	125%
675 - Health Benefits	7,895,427	12,105,614	153%	13,170,569	19,348,246	15,291,812	116%
705 - 911	11,850,746	15,149,495	128%	13,048,680	18,237,922	13,975,991	107%
999 - Other	70,001,484	109,331,736	156%	68,341,064	103,008,051	74,709,357	109%
<b>TOTAL FUND BALANCE</b>	<b>187,011,044</b>	<b>280,852,980</b>	<b>150%</b>	<b>219,855,625</b>	<b>323,480,981</b>	<b>249,628,731</b>	<b>114%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
PVAB	11,000	11,483	104%	11,000	6,648	60%	11,000	100%	-
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	40,509,364	98%	42,057,000	102%	861,000 <b>A</b>
Property Taxes - Prior	328,000	448,776	137%	338,000	402,544	119%	404,778	120%	66,778
Other General Revenues	4,059,656	4,683,508	115%	4,111,171	4,205,953	102%	4,482,593	109%	371,422 <b>B</b>
Assessor	849,000	868,511	102%	821,000	487,183	59%	821,000	100%	-
Clerk	1,426,160	1,583,352	111%	1,331,240	1,172,420	88%	1,440,740	108%	109,500
District Attorney	427,077	511,255	120%	497,137	188,928	38%	497,137	100%	-
Tax Office	146,200	152,257	104%	142,700	93,824	66%	142,700	100%	-
Veterans	305,086	220,206	72%	194,448	100,724	52%	201,448	104%	7,000 <b>C</b>
Property Management	70,000	75,275	108%	97,000	73,750	76%	97,000	100%	-
Non-Departmental	-	636,279	-	438,928	400,853	91%	554,544	126%	115,616 <b>D</b>
<b>TOTAL RESOURCES</b>	<b>47,226,179</b>	<b>49,169,365</b>	<b>104%</b>	<b>49,178,624</b>	<b>47,642,192</b>	<b>97%</b>	<b>50,709,940</b>	<b>103%</b>	<b>1,531,316</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	PVAB	96,193	91,103	95%	100,980	73,423	73%	100,768	100%
Assessor	6,709,361	5,883,228	88%	6,898,967	4,572,427	66%	6,429,926	93%	469,041 <b>F</b>
Clerk	2,719,443	2,407,704	89%	2,442,414	1,361,271	56%	2,152,438	88%	289,976 <b>G</b>
District Attorney	13,369,290	12,488,557	93%	14,433,733	9,322,080	65%	13,314,886	92%	1,118,847 <b>H</b>
Medical Examiner	466,854	396,143	85%	465,653	252,299	54%	465,653	100%	-
Tax Office	1,065,042	1,024,623	96%	1,054,084	770,665	73%	1,031,984	98%	22,100 <b>I</b>
Veterans	1,068,340	985,944	92%	1,012,065	685,924	68%	982,538	97%	29,527 <b>J</b>
Property Management	596,494	576,461	97%	640,822	456,557	71%	638,635	100%	2,187 <b>K</b>
Non-Departmental	7,367,108	4,031,528	55%	4,992,480	2,084,989	42%	3,940,866	79%	1,051,614
<b>TOTAL REQUIREMENTS</b>	<b>33,458,125</b>	<b>27,885,291</b>	<b>83%</b>	<b>32,041,198</b>	<b>19,579,633</b>	<b>61%</b>	<b>29,057,694</b>	<b>91%</b>	<b>2,983,504</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	5,519,522	5,476,511	99%	131,500	116,946	89%	738,891	562%
Transfers Out	(19,887,132)	(19,003,472)	96%	(18,411,148)	(9,023,377)	49%	(18,411,148)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(14,367,610)</b>	<b>(13,526,961)</b>	<b>94%</b>	<b>(18,279,648)</b>	<b>(8,906,430)</b>	<b>49%</b>	<b>(17,672,257)</b>	<b>97%</b>	<b>607,391 <b>L</b></b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	15,492,530	15,492,530	100%	23,249,642	23,249,642	100%	23,249,642	100%
Resources over Requirements	13,768,054	21,284,074	-	17,137,426	28,062,559	-	21,652,246	-	4,514,820
Net Transfers - In (Out)	(14,367,610)	(13,526,961)	-	(18,279,648)	(8,906,430)	-	(17,672,257)	-	607,391
<b>TOTAL FUND BALANCE</b>	<b>\$ 14,892,974</b>	<b>\$ 23,249,642</b>	<b>156%</b>	<b>\$ 22,107,420</b>	<b>\$ 42,405,771</b>	<b>192%</b>	<b>\$ 27,229,631</b>	<b>123%</b>	<b>\$5,122,211 <b>M</b></b>

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted. Additionally, the County is expecting higher than usual penalties from late filings.
- B** PILT funds received were \$600K more than budget of \$500K; interest earnings projected to be higher than budget.
- C** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly.
- D** Expecting new opioid settlement funds.
- E** Projected personnel savings estimated at 0.3% based on YTD actual vacancy rate.
- F** Projected personnel savings estimated at 8.3% based on YTD actual vacancy rate.
- G** Projected personnel savings estimated at 16.9% based on YTD actual vacancy rate.
- H** Projected personnel savings estimated at 9.3% based on YTD actual vacancy rate.
- I** Projected personnel savings estimated at 2.2% based on YTD actual vacancy rate.
- J** Projected personnel savings estimated at 3.8% based on YTD actual vacancy rate.
- K** Projected personnel savings estimated at 0.5% based on YTD actual vacancy rate.
- L** \$607,391 being transferred to the ARPA fund and granted to Deschutes River Conservancy which will be spent in FY27.
- M** Out of the total ending fund balance, \$13,878,810 is the required contingency balance, \$830,384 are restricted Opioid Settlement Funds, \$607,334 are recategorized ARPA funds and \$1.0 million is Emergency Reserves.



# Budget to Actuals Report

## Juvenile - Fund 030

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	477,421	503,583	105%	480,000	263,623	55%	480,000	100%	-
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	31,267	28%	112,772	100%	-
Leases	97,500	97,594	100%	101,000	84,581	84%	101,000	100%	-
Miscellaneous	6,811	26,728	392%	111,000	275,552	248%	350,000	315%	239,000 <b>A</b>
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	39,600	53%	45,000	60%	(30,000) <b>B</b>
Gen Fund-Opioid Settlement	-	-	-	74,000	-	0%	74,000	100%	-
Interest on Investments	49,000	87,043	178%	57,000	88,984	156%	108,200	190%	51,200
Expungements	40,000	68,236	171%	40,000	23,398	58%	40,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	60,613	173%	60,613	173%	25,613 <b>C</b>
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	8,845	74%	12,000	100%	-
Contract Payments	4,000	-	0%	-	760	-	1,000	-	1,000 <b>D</b>
Food Subsidy	10,000	5,790	58%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>926,504</b>	<b>1,091,010</b>	<b>118%</b>	<b>1,097,772</b>	<b>877,223</b>	<b>80%</b>	<b>1,384,585</b>	<b>126%</b>	<b>286,813</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,497,894	6,686,218	89%	7,570,565	5,070,678	67%	7,120,170	94%
Materials and Services	1,863,952	1,690,256	91%	2,052,764	1,227,775	60%	1,820,923	89%	231,841 <b>F</b>
Capital Outlay	20,000	19,819	99%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>9,381,846</b>	<b>8,396,293</b>	<b>89%</b>	<b>9,623,329</b>	<b>6,298,453</b>	<b>65%</b>	<b>8,941,093</b>	<b>93%</b>	<b>682,236</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	6,307,125	75%	8,409,500	100%
Transfers Out	-	-	-	(1,324)	(993)	75%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(56,669)	75%	(75,559)	100%	-
<b>TOTAL TRANSFERS</b>	<b>8,068,153</b>	<b>8,068,153</b>	<b>100%</b>	<b>8,332,617</b>	<b>6,249,463</b>	<b>75%</b>	<b>8,332,617</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,364,608	1,364,608	100%	2,127,478	2,127,478	100%	2,127,478	100%
Resources over Requirements	(8,455,342)	(7,305,284)	-	(8,525,557)	(5,421,230)	-	(7,556,508)	-	969,049
Net Transfers - In (Out)	8,068,153	8,068,153	100%	8,332,617	6,249,463	75%	8,332,617	100%	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 977,419</b>	<b>\$ 2,127,478</b>	<b>218%</b>	<b>\$ 1,934,538</b>	<b>\$ 2,955,710</b>	<b>153%</b>	<b>\$ 2,903,587</b>	<b>150%</b>	<b>\$969,049</b>

- A** Deferred revenue from FY25 for COHC grant and OHA funding for FFT Treatment.
- B** Out of County detention usage down compared to FY 25 and projected use.
- C** DOC proposed cutting due to funding shortfalls, funds were not cut during legislative session.
- D** Work crew contract for cleanup services.
- E** Projected personnel savings estimated at 6.6% based on YTD actual vacancy rate.
- F** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## TLT - Fund 160/170

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	10,586,248	86%	12,816,600	104%	476,600 A
Interest on Investments	68,000	98,403	145%	108,000	101,823	94%	124,900	116%	16,900
Miscellaneous	-	1,460		1,000	944	94%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	190,800		300,000		300,000 B
<b>TOTAL RESOURCES</b>	<b>12,400,800</b>	<b>12,638,380</b>	<b>102%</b>	<b>12,449,000</b>	<b>10,879,815</b>	<b>87%</b>	<b>13,242,500</b>	<b>106%</b>	<b>793,500</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	VCO	3,376,105	3,355,769	99%	3,462,934	2,686,330	78%	3,437,525	99%
Administrative	287,388	280,559	98%	325,976	216,530	66%	320,954	98%	5,022
Interfund Charges	186,611	186,611	100%	113,168	84,876	75%	113,168	100%	-
Software	47,750	40,000	84%	42,750	42,120	99%	42,120	99%	630
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-
<b>TOTAL REQUIREMENTS</b>	<b>5,897,854</b>	<b>5,862,939</b>	<b>99%</b>	<b>3,944,828</b>	<b>3,029,856</b>	<b>77%</b>	<b>3,913,767</b>	<b>99%</b>	<b>31,061</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - CDD	(100,000)	(100,000)	100%	-	-		-	
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(15,000)	75%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(56,250)	75%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(282,429)	75%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,301)	85%	(400,521)	(300,391)	75%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,544)	99%	(448,946)	(336,710)	75%	(468,983)	104%	(20,037) D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(733,714)	75%	(1,025,038)	105%	(46,753)
Transfer Out - General County Reserve	(921,670)	(929,033)	101%	(1,049,811)	(787,358)	75%	(1,807,582)	172%	(757,771)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	(751,625)	50%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(2,738,840)	75%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(8,502,946)</b>	<b>(8,439,250)</b>	<b>99%</b>	<b>(8,504,172)</b>	<b>(6,002,317)</b>	<b>71%</b>	<b>(9,328,733)</b>	<b>110%</b>	<b>(824,561)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,163,809	3,163,809	100%	1,500,000	1,500,000	100%	1,500,000	100%
Resources over Requirements	6,502,946	6,775,441		8,504,172	7,849,960		9,328,733		824,561
Net Transfers - In (Out)	(8,502,946)	(8,439,250)		(8,504,172)	(6,002,317)		(9,328,733)		(824,561)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,163,809</b>	<b>\$ 1,500,000</b>	<b>129%</b>	<b>\$ 1,500,000</b>	<b>\$ 3,347,643</b>	<b>223%</b>	<b>\$ 1,500,000</b>	<b>100%</b>	<b>\$0 E</b>

- A** Lodging Tax revenue up 2.9% from FY25, up 4.5% compared to FY26 budget.
- B** Estimated Certificate of Authority Fee revenue.
- C** TLT Approved Ballot Measures:  
 1975: 5% -General Fund, discretionary  
 1980: 1% -To promote tourism and pay for public services to persons the County generally does not tax otherwise  
 1987: 1% -To promote tourism and to pay for the construction of a welcome center complex  
 2013: 1% -70% to promote tourism at DCF&E, 30% is available to fund other county services such as public safety, health and human services and county infrastructure (though the County has allocated the 30% to the Fair & Expo Reserve Fund since approval)
- D** The balance of the 1% F&E TLT is transferred to F&E reserves.
- E** Remaining funds will be reserved in the TLT fund to cover one year's worth of debt service of \$1.5 million.



# Budget to Actuals Report

## ARPA – Fund 200

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,051	100%	984,959	229,988	23%	837,379	85%	(147,580)
Interest on Investments	183,392	183,392	100%	-	-	-	-	-	-
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>9,726,687</b>	<b>9,722,588</b>	<b>100%</b>	<b>984,959</b>	<b>229,988</b>	<b>23%</b>	<b>837,379</b>	<b>85%</b>	<b>(147,580)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Infrastructure	-	(149,988)		625,719	16,695	3%	16,695	3%
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	213,293	59%	213,293	59%	145,947
Administrative	46,860	92,716	198%	-	-	-	-	-	-
Public Health	212,733	201,482	95%	-	-	-	-	-	-
Negative Economic Impacts	-	-		-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>987,540</b>	<b>983,441</b>	<b>100%</b>	<b>984,959</b>	<b>229,988</b>	<b>23%</b>	<b>229,988</b>	<b>23%</b>	<b>754,971</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - General Fund	(4,281,782)	(4,281,782)	100%	-	-	-	(607,391)	999%
Transfers Out -Campus Improvement	(4,756,307)	(4,756,307)	100%	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>(9,038,089)</b>	<b>(9,038,089)</b>	<b>100%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(607,391)</b>	<b>999%</b>	<b>(607,391)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	298,942	298,942	100%	-	-	-	-	-
Resources over Requirements	8,739,147	8,739,147		-	-	-	607,391		607,391
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-	-	(607,391)		(607,391)
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b></b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b></b>	<b>\$0</b>

**A** Mountain View Community Development has spent all funds.

**B** On 3/11/26 the Board approved to recategorize \$607,391 of remaining ARPA funds which will be transferred to the General Fund in FY26. Deschutes River Conservancy will spend remaining funds from the General Fund in FY27. The ARPA fund will be closed at FY26 year-end.



# Budget to Actuals Report

## Justice Court - Fund 220

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	504,200	523,360	104%	674,597	403,713	60%	674,597	100%	- <sup>A</sup>
Other	-	-		7,300	5,330	73%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	1,960	280%	3,000	429%	2,300
<b>TOTAL RESOURCES</b>	<b>506,200</b>	<b>525,739</b>	<b>104%</b>	<b>682,597</b>	<b>411,002</b>	<b>60%</b>	<b>684,897</b>	<b>100%</b>	<b>2,300</b>

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	641,713	632,704	99%	774,892	470,099	61%	697,391	90%	77,501 <sup>B</sup>
Materials and Services	221,384	216,336	98%	276,945	163,076	59%	276,945	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>863,097</b>	<b>849,040</b>	<b>98%</b>	<b>1,051,837</b>	<b>633,175</b>	<b>60%</b>	<b>974,336</b>	<b>93%</b>	<b>77,501</b>

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TLT	380,521	323,301	85%	400,521	300,391	75%	400,521	100%	-
Transfers Out	-	-		(9,104)	(6,828)	75%	(9,104)	100%	-
<b>TOTAL TRANSFERS</b>	<b>380,521</b>	<b>323,301</b>	<b>85%</b>	<b>391,417</b>	<b>293,563</b>	<b>75%</b>	<b>391,417</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	-	-		-	-		-	999%	0
Resources over Requirements	(356,897)	(323,301)		(369,240)	(222,173)		(289,439)		79,801
Net Transfers - In (Out)	380,521	323,301		391,417	293,563		391,417		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 23,624</b>	<b>-</b>	<b>0%</b>	<b>\$ 22,177</b>	<b>\$ 71,390</b>	<b>322%</b>	<b>\$ 101,978</b>	<b>460%</b>	<b>\$79,801</b>

**A** Reflects increased citation revenue for City of Redmond traffic cameras.

**B** Projected personnel savings estimated at 18.6% based on YTD actual vacancy rate. Includes 1.00 FTE approved on Resolution No. 2025-045 for traffic camera citations.



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	40,271,653	97%	41,687,000	100%	157,000	A
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	16,033,059	97%	16,592,000	100%	19,000	A
Sheriff's Office Revenues	7,034,935	8,294,428	118%	8,032,989	4,362,107	54%	6,425,029	80%	(1,607,960)	B
LED #1 Interest	400,000	745,621	186%	504,000	706,654	140%	904,000	179%	400,000	C
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	301,341	97%	310,000	100%	-	
LED #2 Interest	150,000	296,571	198%	239,000	249,992	105%	339,000	142%	100,000	C
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	122,199	98%	125,000	100%	-	
LED #1 Foreclosed Properties	-	767		-	-		-		-	
LED #2 Foreclosed Properties	-	306		-	-		-		-	
<b>TOTAL RESOURCES</b>	<b>64,030,262</b>	<b>65,685,433</b>	<b>103%</b>	<b>67,313,989</b>	<b>62,047,005</b>	<b>92%</b>	<b>66,382,029</b>	<b>99%</b>	<b>(931,960)</b>	

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	1,124,024	74%	1,594,344	105%	(75,797)	D
Concealed Handgun Licenses	592,803	511,534	86%	681,414	439,658	65%	639,244	94%	42,170	D
Rickard Ranch	610,205	404,885	66%	489,653	328,599	67%	532,336	109%	(42,683)	D
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	4,155,480	76%	5,693,885	104%	(210,761)	E
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	694,468	51%	911,624	67%	448,143	D
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	2,149,936	57%	3,451,886	91%	323,442	E
Detective	4,710,801	4,009,608	85%	5,097,713	3,062,222	60%	4,432,450	87%	665,263	E
Patrol	15,307,105	14,861,899	97%	14,967,896	11,853,265	79%	16,549,950	111%	(1,582,054)	D
Records	875,606	855,082	98%	1,056,150	728,037	69%	1,041,528	99%	14,622	D
Adult Jail	25,112,557	23,173,027	92%	27,312,459	18,095,176	66%	26,647,590	98%	664,869	E
Court Security	649,844	549,212	85%	679,401	518,922	76%	724,496	107%	(45,095)	D
Emergency Services	888,223	697,226	78%	863,808	572,093	66%	831,881	96%	31,927	E
Special Services	3,055,000	2,733,323	89%	2,895,912	1,618,019	56%	2,296,553	79%	599,359	E
Training	1,765,299	1,124,946	64%	1,505,100	661,670	44%	945,220	63%	559,880	E
Other Law Enforcement	959,055	675,545	70%	858,666	302,949	35%	555,853	65%	302,813	E
Non - Departmental	-	500,875	999%	400,000	-	0%	200,000	50%	200,000	
<b>TOTAL REQUIREMENTS</b>	<b>66,610,275</b>	<b>62,055,934</b>	<b>93%</b>	<b>68,944,938</b>	<b>46,304,518</b>	<b>67%</b>	<b>67,048,840</b>	<b>97%</b>	<b>1,896,098</b>	

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Transfer In - TLT	3,751,787	3,751,787	100%	3,651,787	2,738,840	75%	3,651,787	100%	-	
Transfer In - Video Lottery	-	-		2,500	2,500	100%	2,500	100%	-	
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(56,980)	76%	(74,878)	100%	-	
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	(129,750)	50%	(259,500)	100%	-	
<b>TOTAL TRANSFERS</b>	<b>3,399,187</b>	<b>3,434,772</b>	<b>101%</b>	<b>3,319,909</b>	<b>2,554,610</b>	<b>77%</b>	<b>3,319,909</b>	<b>100%</b>	<b>-</b>	

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Beginning Fund Balance	15,566,862	15,566,861	100%	22,631,133	22,631,133	100%	22,631,133	100%	0	
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	15,742,487		(666,811)		964,138	
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	2,554,610		3,319,909		-	
<b>TOTAL FUND BALANCE</b>	<b>\$ 16,386,036</b>	<b>\$ 22,631,133</b>	<b>138%</b>	<b>\$ 24,320,093</b>	<b>\$ 40,928,230</b>	<b>168%</b>	<b>\$ 25,284,231</b>	<b>104%</b>	<b>\$964,138</b>	

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.
- B** Reflects CJC IMME (MJ) Grant repayment and reduced IMME funding for FY26.
- C** Reflects increased LED interest based on YoY trends.
- D** Reflects projected personnel savings and potential wage equity impacts.
- E** Reflects projected personnel savings, potential wage equity impacts and projected M&S savings.



# Budget to Actuals Report

## OHP & Capital Reserves - Fund 270

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	2,624,986	24%	10,608,507	97%	(313,693)
Interest on Investments	576,000	1,029,885	179%	907,000	1,152,902	127%	1,432,900	158%	525,900
OHP Capitation	690,000	776,151	112%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>6,016,100</b>	<b>13,901,753</b>	<b>231%</b>	<b>11,829,200</b>	<b>3,777,888</b>	<b>32%</b>	<b>12,041,407</b>	<b>102%</b>	<b>212,207</b>

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-	-	-	-	-	-	999%	-
<b>TOTAL REQUIREMENTS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>999%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	32,000	32,000	100%	-	-	-	-	-	-
Transfers Out	(4,266,163)	(1,186,341)	28%	(12,051,594)	-	0%	(11,564,427)	96%	487,167
<b>TOTAL TRANSFERS</b>	<b>(4,234,163)</b>	<b>(1,154,341)</b>	<b>27%</b>	<b>(12,051,594)</b>	<b>-</b>	<b>0%</b>	<b>(11,564,427)</b>	<b>96%</b>	<b>487,167</b>

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	26,211,425	26,211,425	100%	38,958,838	38,958,838	100%	38,958,838	100%	0
Resources over Requirements	6,016,100	13,901,753	-	11,829,200	3,777,888	-	12,041,407	-	212,207
Net Transfers - In (Out)	(4,234,163)	(1,154,341)	-	(12,051,594)	-	-	(11,564,427)	-	487,167
<b>TOTAL FUND BALANCE</b>	<b>\$ 27,993,362</b>	<b>\$ 38,958,838</b>	<b>139%</b>	<b>\$ 38,736,444</b>	<b>\$ 42,736,726</b>	<b>110%</b>	<b>\$ 39,435,818</b>	<b>102%</b>	<b>\$ 699,374</b>



# Budget to Actuals Report

## Health Services - Fund 274

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	28,477,273	22,424,512	79%	26,852,991	14,394,753	54%	25,844,627	96%	(1,008,364)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	13,139,674	75%	17,577,419	101%	169,990
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	4,241,189	75%	5,642,942	99%	(37,278)
State Miscellaneous	7,330,050	10,099,940	138%	4,882,859	2,552,569	52%	4,807,494	98%	(75,365)
Local Grants	2,763,131	2,662,346	96%	1,891,887	1,816,014	96%	1,756,342	93%	(135,545)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,651,957	95%	1,720,518	99%	(25,988)
Medicaid	627,276	1,417,080	226%	1,168,850	1,089,289	93%	1,477,258	126%	308,408
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	95,250	9%	1,096,468	100%	1,499
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	639,497	65%	827,453	84%	(154,497)
Other	1,293,235	837,210	65%	1,047,130	843,762	81%	1,162,495	111%	115,365
Interest on Investments	317,000	717,053	226%	752,000	394,003	52%	559,800	74%	(192,200)
Patient Fees	761,626	847,673	111%	740,630	534,677	72%	711,341	96%	(29,289)
State - Medicare	195,057	437,817	224%	380,938	323,171	85%	425,100	112%	44,162
Vital Records	318,000	363,086	114%	325,000	258,191	79%	342,298	105%	17,298
Liquor Revenue	177,574	157,079	88%	177,799	91,988	52%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	31,981	44%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>69,034,749</b>	<b>67,097,990</b>	<b>97%</b>	<b>65,203,690</b>	<b>42,097,965</b>	<b>65%</b>	<b>64,182,835</b>	<b>98%</b>	<b>(1,020,855)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	999%	-	-	-	-	-
Personnel Services	58,905,375	56,722,488	96%	62,756,082	43,146,827	69%	62,427,912	99%	328,170
Materials and Services	23,310,927	19,088,068	82%	16,823,068	11,483,431	68%	16,414,182	98%	408,886
Capital Outlay	1,932,000	675,448	35%	6,641,842	3,467,894	52%	5,842,736	88%	799,106
<b>TOTAL REQUIREMENTS</b>	<b>84,148,302</b>	<b>76,486,004</b>	<b>91%</b>	<b>86,220,992</b>	<b>58,098,152</b>	<b>67%</b>	<b>84,684,830</b>	<b>98%</b>	<b>1,536,162</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	12,051,594	-	0%	11,564,427	96%
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TLT	276,572	276,572	100%	376,572	282,429	75%	376,572	100%	-
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(512,034)	84%	(610,712)	100%	-
<b>TOTAL TRANSFERS</b>	<b>10,671,364</b>	<b>7,655,897</b>	<b>72%</b>	<b>18,734,524</b>	<b>27,710</b>	<b>0%</b>	<b>18,395,902</b>	<b>98%</b>	<b>(338,622)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,456,527	12,456,527	100%	10,724,408	10,724,410	100%	10,724,410	100%
Resources over Requirements	(15,113,553)	(9,388,014)	-	(21,017,302)	(16,000,187)	-	(20,501,995)	-	515,307
Net Transfers - In (Out)	10,671,364	7,655,897	-	18,734,524	27,710	-	18,395,902	-	(338,622)
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,014,338</b>	<b>\$ 10,724,410</b>	<b>134%</b>	<b>\$ 8,441,630</b>	<b>(\$ 5,248,066)</b>	<b>-62%</b>	<b>\$ 8,618,317</b>	<b>102%</b>	<b>\$ 176,687</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	317,000	717,053	226%	752,000	394,003	52%	559,800	74%	(192,200)
State Miscellaneous	-	-		350,000	65,635	19%	350,000	100%	-
Vital Records	-	-		325,000	258,191	79%	342,298	105%	17,298
Other	511,588	320,554	63%	256,035	214,183	84%	251,451	98%	(4,584)
State Grant	132,289	133,091	101%	12,380	6,375	51%	12,305	99%	(75)
Local Grants	-	-		-	53,766		53,766		53,766
Patient Fees	-	-		-	(5)	999%	-		-
OHP Capitation	474,674	461,653	97%	-	-		-		-
<b>TOTAL RESOURCES</b>	<b>1,435,551</b>	<b>1,632,350</b>	<b>114%</b>	<b>1,695,415</b>	<b>992,148</b>	<b>59%</b>	<b>1,569,620</b>	<b>93%</b>	<b>(125,795)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,890,669	7,654,588	97%	9,660,203	6,588,428	68%	9,336,028	97%
Materials and Services	8,988,940	8,825,581	98%	9,922,479	7,222,516	73%	9,782,757	99%	139,722
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,635,844)	(8,775,552)	50%	(17,635,844)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,616,427</b>	<b>1,225,638</b>	<b>76%</b>	<b>1,946,838</b>	<b>5,035,392</b>	<b>259%</b>	<b>1,482,941</b>	<b>76%</b>	<b>463,897</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	-	-		175,000	-	0%	175,000	100%
Transfers Out	(377,446)	(377,446)	100%	(394,712)	(296,034)	75%	(394,712)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(377,446)</b>	<b>(377,446)</b>	<b>100%</b>	<b>(219,712)</b>	<b>(296,034)</b>	<b>135%</b>	<b>(219,712)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,470,762	3,470,762	100%	3,500,029	3,500,029	100%	3,500,029	100%
Resources over Requirements	(180,876)	406,713		(251,423)	(4,043,243)		86,679		338,102
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(296,034)		(219,712)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,912,441</b>	<b>\$ 3,500,029</b>	<b>120%</b>	<b>\$ 3,028,894</b>	<b>(\$ 839,248)</b>	<b>-28%</b>	<b>\$ 3,366,996</b>	<b>111%</b>	<b>\$338,102</b>

<sup>A</sup> Personnel projections assume 5% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	21,305,001	14,799,346	69%	20,822,400	10,837,581	52%	20,290,803	97%	(531,597)
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	12,876,962	76%	17,183,049	101%	166,620
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	4,198,026	74%	5,583,799	99%	(61,521)
State Miscellaneous	6,861,414	9,161,437	134%	3,594,259	2,283,953	64%	3,533,530	98%	(60,729)
Local Grants	2,427,949	2,166,426	89%	1,315,702	1,132,082	86%	1,014,469	77%	(301,233) <b>A</b>
Medicaid	627,276	1,417,080	226%	1,168,850	1,089,289	93%	1,477,258	126%	308,408
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	95,250	11%	831,852	100%	1,613
Patient Fees	575,975	728,616	127%	661,110	461,100	70%	617,494	93%	(43,616)
State - Medicare	195,057	437,817	224%	380,938	323,171	85%	425,100	112%	44,162
Liquor Revenue	177,574	157,079	88%	177,799	91,988	52%	177,799	100%	-
Other	6,241	44,050	706%	10	4,869	999%	4,880	999%	4,870
Federal Grants	824,623	197,998	24%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>54,587,100</b>	<b>52,145,865</b>	<b>96%</b>	<b>51,613,056</b>	<b>33,394,271</b>	<b>65%</b>	<b>51,140,033</b>	<b>99%</b>	<b>(473,023)</b>

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	11,474,916	11,474,916	100%	13,820,873	6,908,797	50%	13,820,873	100%	-
Personnel Services	37,998,825	36,558,069	96%	40,925,213	28,507,244	70%	41,557,204	102%	(631,991) <b>B</b>
Materials and Services	11,393,406	7,617,493	67%	5,045,481	3,253,553	64%	4,973,146	99%	72,335
Capital Outlay	1,932,000	666,797	35%	6,641,842	3,467,894	52%	5,842,736	88%	799,106
<b>TOTAL REQUIREMENTS</b>	<b>62,799,147</b>	<b>56,317,275</b>	<b>90%</b>	<b>66,433,409</b>	<b>42,137,487</b>	<b>63%</b>	<b>66,193,959</b>	<b>100%</b>	<b>239,450</b>

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	3,962,859	987,408	25%	11,743,257	-	0%	11,273,890	96%	(469,367) <b>C</b>
Transfers In- General Fund	2,088,273	1,783,674	85%	1,396,236	-	0%	1,396,236	100%	-
Transfers In- Acute Care Service	626,000	621,684	99%	-	148,545	-	148,545	-	148,545 <b>D</b>
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-	-	-	-	-
Transfers Out	(445,000)	(80,309)	18%	(216,000)	(216,000)	100%	(216,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,262,132</b>	<b>3,342,457</b>	<b>53%</b>	<b>12,923,493</b>	<b>(67,455)</b>	<b>-1%</b>	<b>12,602,671</b>	<b>98%</b>	<b>(320,822)</b>

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,946,976	4,946,976	100%	4,118,021	4,118,022	100%	4,118,022	100%	1
Resources over Requirements	(8,212,047)	(4,171,410)	-	(14,820,353)	(8,743,216)	-	(15,053,926)	-	(233,573)
Net Transfers - In (Out)	6,262,132	3,342,457	-	12,923,493	(67,455)	-	12,602,671	-	(320,822)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,997,062</b>	<b>\$ 4,118,022</b>	<b>137%</b>	<b>\$ 2,221,161</b>	<b>(\$ 4,692,648)</b>	<b>-211%</b>	<b>\$ 1,666,767</b>	<b>75%</b>	<b>(\$554,394)</b>

- A** CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds; COHC YAT received revenue to be earned in FY27.
- B** Personnel projection assumes an average of 7% vacancy and include internal estimates for pay equity adjustments, which are to be determined in June 2026.
- C** Includes funds to cover estimated pay equity adjustments to personnel.
- D** Fund 276 funds previously held in Advance Payments and will be used in accordance with BH IGA requirements.



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	7,039,983	7,492,075	106%	6,018,211	3,550,797	59%	5,541,519	92%	(476,692) <b>A</b>
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	1,651,957	95%	1,720,518	99%	(25,988)
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	639,497	65%	827,453	84%	(154,497) <b>B</b>
State Miscellaneous	468,636	938,503	200%	938,600	202,980	22%	923,964	98%	(14,636) <b>C</b>
Other	775,406	472,606	61%	791,085	624,710	79%	906,164	115%	115,079 <b>D</b>
Local Grants	335,182	495,920	148%	576,185	630,166	109%	688,107	119%	111,922 <b>E</b>
OHP Capitation	360,000	357,039	99%	391,000	262,713	67%	394,370	101%	3,370
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,616	100%	(114)
Patient Fees	185,651	119,057	64%	79,520	73,582	93%	93,847	118%	14,327
Federal Grants	162,746	171,517	105%	72,532	31,981	44%	53,481	74%	(19,051)
OHP Fee for Service	24,485	34,134	139%	34,900	43,163	124%	59,143	169%	24,243
State Shared- Family Planning	75,000	29,140	39%	-	-	-	-	-	-
Vital Records	318,000	363,086	114%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>13,012,098</b>	<b>13,319,775</b>	<b>102%</b>	<b>11,895,219</b>	<b>7,711,545</b>	<b>65%</b>	<b>11,473,182</b>	<b>96%</b>	<b>(422,037)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,788,266	3,788,266	100%	3,814,971	1,866,756	49%	3,814,971	100%	-
Personnel Services	13,015,881	12,509,831	96%	12,170,666	8,051,156	66%	11,534,680	95%	635,986 <b>F</b>
Materials and Services	2,928,582	2,644,994	90%	1,855,108	1,007,362	54%	1,658,279	89%	196,829
<b>TOTAL REQUIREMENTS</b>	<b>19,732,729</b>	<b>18,943,092</b>	<b>96%</b>	<b>17,840,745</b>	<b>10,925,273</b>	<b>61%</b>	<b>17,007,930</b>	<b>95%</b>	<b>832,815</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	5,130,442	5,130,442	100%	5,237,064	-	0%	5,237,064	100%	-
Transfers In - TLT	276,572	276,572	100%	376,572	282,429	75%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	290,537	94%	(17,800)
Transfers In - Video Lottery	250,000	250,000	100%	108,770	108,770	100%	108,770	100%	-
Transfers Out	(1,173,640)	(1,165,061)	99%	-	-	-	-	-	-
<b>TOTAL TRANSFERS</b>	<b>4,786,678</b>	<b>4,690,886</b>	<b>98%</b>	<b>6,030,743</b>	<b>391,199</b>	<b>6%</b>	<b>6,012,943</b>	<b>100%</b>	<b>(17,800)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,789	4,038,789	100%	3,106,358	3,106,359	100%	3,106,359	100%	1
Resources over Requirements	(6,720,631)	(5,623,316)		(5,945,526)	(3,213,728)		(5,534,748)		410,778
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	391,199		6,012,943		(17,800)
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,104,836</b>	<b>\$ 3,106,359</b>	<b>148%</b>	<b>\$ 3,191,575</b>	<b>\$ 283,830</b>	<b>9%</b>	<b>\$ 3,584,554</b>	<b>112%</b>	<b>\$392,979</b>

- A** Decrease in projected state grant award due to vacancies. Majority of funds will roll over into FY27 for future use.
- B** Medicaid tracking lower than budgeted.
- C** Projected Medicaid Administrative Claim funding less than budgeted.
- D** Additional revenue includes PacificSource Immunization Quality Improvement Program Grant (\$200k), revenue from sale of equipment and van for the clinic (\$83K), and rollover of unspent Bend La Pine School funds from Healthy Schools Program.
- E** Projections include \$100k originally budgeted to be received in State Grant for regional modernization work.
- F** Personnel projection assumes an average of 4% vacancy and pay equity estimates.



# Budget to Actuals Report

## Community Development - Fund 295

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Code Enforcement	1,003,933	1,148,109	114%	1,085,878	837,686	77%	1,091,678	101%	5,800
Admin - Operations	144,238	139,218	97%	144,500	140,997	98%	178,454	123%	33,954 A
Building Safety	3,414,568	3,293,374	96%	3,243,170	2,517,750	78%	3,413,870	105%	170,700 A
Electrical	918,502	882,298	96%	1,039,420	782,331	75%	1,084,420	104%	45,000 A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	914,615	80%	1,233,727	108%	89,435 A
Current Planning	1,916,960	2,290,585	119%	2,205,985	1,787,582	81%	2,355,187	107%	149,202 A
Long Range Planning	974,972	1,177,134	121%	1,059,924	831,586	78%	1,003,222	95%	(56,702) B
<b>TOTAL RESOURCES</b>	<b>9,401,238</b>	<b>9,902,984</b>	<b>105%</b>	<b>9,923,169</b>	<b>7,812,547</b>	<b>79%</b>	<b>10,360,558</b>	<b>104%</b>	<b>437,389</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Code Enforcement	801,574	759,220	95%	870,608	596,705	69%	814,984	94%
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	2,603,962	72%	3,542,177	97%	97,948 D
Building Safety	2,133,076	1,994,118	93%	2,298,843	1,781,936	78%	2,497,722	109%	(198,879) C
Electrical	612,818	626,628	102%	809,673	363,345	45%	509,851	63%	299,822 C
Onsite Wastewater	724,202	707,052	98%	841,118	578,722	69%	834,102	99%	7,016
Current Planning	1,410,470	1,289,259	91%	1,556,999	1,022,859	66%	1,400,995	90%	156,004 D
Long Range Planning	757,012	786,973	104%	841,562	554,520	66%	780,442	93%	61,120 D
<b>TOTAL REQUIREMENTS</b>	<b>9,991,245</b>	<b>9,642,090</b>	<b>97%</b>	<b>10,858,928</b>	<b>7,502,049</b>	<b>69%</b>	<b>10,380,273</b>	<b>96%</b>	<b>478,655</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	511,000	81%	691,493	109%
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626) E
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	(166,000)	999%	(521,762)	999%	(521,762)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-	-	-	-	-
Transfers in - General Fund	100,000	21,876	22%	-	-	-	-	-	-
Transfers In - TLT	100,000	100,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(37,550)	(28,163)	75%	(37,550)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(123,668)</b>	<b>(125,725)</b>	<b>102%</b>	<b>790,941</b>	<b>316,837</b>	<b>40%</b>	<b>132,181</b>	<b>17%</b>	<b>(658,760)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	752,366	752,366	100%	887,535	887,535	100%	887,535	100%
Resources over Requirements	(590,007)	260,895		(935,759)	310,498		(19,715)		916,044
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	316,837		132,181		(658,760)
<b>TOTAL FUND BALANCE</b>	<b>\$ 38,691</b>	<b>\$ 887,535</b>	<b>999%</b>	<b>\$ 742,717</b>	<b>\$ 1,514,871</b>	<b>204%</b>	<b>\$ 1,000,001</b>	<b>135%</b>	<b>\$257,284</b>

- A** Revenue collection is anticipated to be higher than budgeted.
- B** Projection reflects higher percentage of advanced planning fees being remitted to the cities than budgeted.
- C** Projection reflects payroll allocation revisions between the Building Safety and Electrical Divisions.
- D** Projection reflects cost savings from unfilled positions and use of Oregon Paid Leave.
- E** Projected transfers to/from reserves as a result of payroll revisions between the Building Safety and Electrical Divisions.



# Budget to Actuals Report

## Road - Fund 325

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	16,882,525	77%	21,908,000	100%	-
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	2,401,500	100%	2,401,500	100%	-
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	869,431	53%	1,938,806	118%	296,190
Sale of Equip & Material	486,300	605,063	124%	431,000	284,278	66%	433,230	101%	2,230
Forest Receipts	-	-		426,750	220,379	52%	857,000	201%	430,250
Interest on Investments	158,000	301,549	191%	299,000	231,448	77%	315,600	106%	16,600
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	176,709	98%	176,710	98%	(3,290)
Miscellaneous	61,132	91,058	149%	63,164	58,179	92%	64,164	102%	1,000
Mineral Lease Royalties	50,000	179,852	360%	50,000	44,806	90%	50,000	100%	-
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-
Assessment Payments (P&I)	5,000	2,571	51%	-	1,887		2,200		2,200
State Miscellaneous	-	-		-	7,657		7,658		7,658
IF Capital Projects - Revenue	-	121,966		-	36,906		36,906		36,906
<b>TOTAL RESOURCES</b>	<b>27,585,291</b>	<b>28,539,189</b>	<b>103%</b>	<b>27,423,030</b>	<b>21,215,705</b>	<b>77%</b>	<b>28,212,774</b>	<b>103%</b>	<b>789,744</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,662,228	9,437,147	98%	10,434,868	7,007,409	67%	9,797,345	94%	637,523 <sup>A</sup>
Materials and Services	9,992,969	8,647,549	87%	9,278,474	4,849,434	52%	8,715,348	94%	563,126
<b>TOTAL REQUIREMENTS</b>	<b>19,655,197</b>	<b>18,084,696</b>	<b>92%</b>	<b>19,713,342</b>	<b>11,856,842</b>	<b>60%</b>	<b>18,512,693</b>	<b>94%</b>	<b>1,200,649</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(9,680,642)	100%	(9,690,281)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(10,720,695)</b>	<b>(10,720,695)</b>	<b>100%</b>	<b>(9,690,281)</b>	<b>(9,680,642)</b>	<b>100%</b>	<b>(9,690,281)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,997,546	5,997,546	100%	5,731,344	5,731,344	100%	5,731,344	100%	0
Resources over Requirements	7,930,094	10,454,493		7,709,688	9,358,862		9,700,081		1,990,393
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(9,680,642)		(9,690,281)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,206,945</b>	<b>\$ 5,731,344</b>	<b>179%</b>	<b>\$ 3,750,751</b>	<b>\$ 5,409,564</b>	<b>144%</b>	<b>\$ 5,741,144</b>	<b>153%</b>	<b>\$ 1,990,393</b>

<sup>A</sup> Projected personnel savings estimated at 6.7% based on YTD actual vacancy rate.



# Budget to Actuals Report

## Adult P&P - Fund 355

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	4,915,459	3,419,877	70%	4,562,804	93%	(352,655) <b>A</b>
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	626,438	66%	1,096,157	115%	146,157 <b>B</b>
DOC Measure 57	259,307	253,517	98%	270,000	350,544	130%	350,545	130%	80,545 <b>C</b>
Interest on Investments	73,000	125,990	173%	101,000	69,424	69%	97,800	97%	(3,200)
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	91,118	105%	4,118
Interfund- Sheriff	60,000	60,000	100%	60,000	45,000	75%	60,000	100%	-
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-
Miscellaneous	500	18,306	999%	500	257,917	999%	262,717	999%	262,217 <b>D</b>
Oregon BOPPPS	-	12,632		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>6,323,657</b>	<b>6,499,960</b>	<b>103%</b>	<b>6,403,959</b>	<b>4,769,200</b>	<b>74%</b>	<b>6,541,141</b>	<b>102%</b>	<b>137,182</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,387,456	5,599,770	88%	6,078,686	3,988,742	66%	5,570,823	92%
Materials and Services	1,984,229	1,710,539	86%	1,747,149	1,005,504	58%	1,700,000	97%	47,149 <b>F</b>
<b>TOTAL REQUIREMENTS</b>	<b>8,371,685</b>	<b>7,310,310</b>	<b>87%</b>	<b>7,825,835</b>	<b>4,994,245</b>	<b>64%</b>	<b>7,270,823</b>	<b>93%</b>	<b>555,012</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	703,369	703,369	100%	673,300	504,975	75%	673,300	100%
Transfers Out	-	-		(13,297)	(9,973)	75%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(57,604)	75%	(76,805)	100%	-
<b>TOTAL TRANSFERS</b>	<b>626,964</b>	<b>626,964</b>	<b>100%</b>	<b>583,198</b>	<b>437,398</b>	<b>75%</b>	<b>583,198</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,326,824	2,326,824	100%	2,143,437	2,143,438	100%	2,143,438	100%
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(225,045)		(729,682)		692,194
Net Transfers - In (Out)	626,964	626,964		583,198	437,398		583,198		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 905,760</b>	<b>\$ 2,143,438</b>	<b>237%</b>	<b>\$ 1,304,759</b>	<b>\$ 2,355,791</b>	<b>181%</b>	<b>\$ 1,996,954</b>	<b>153%</b>	<b>\$692,195</b>

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Final JRP Allocation based on formula and competitive funding.
- C** Final M57 Allocation based on legislative changes.
- D** Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider). Received capacity grant from Pacific Source for Health Related Social Needs.
- E** Projected personnel savings estimated at 8.3% based on YTD actual vacancy rate.
- F** Materials and services projections based on current spending trends.



# Budget to Actuals Report

## Road CIP - Fund 465

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	881,339	890,115	101%	884,712	890,398	101%	890,398	101%	5,686
Interest on Investments	476,000	608,922	128%	500,000	550,525	110%	700,900	140%	200,900
Miscellaneous	-	-		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>1,357,339</b>	<b>1,499,037</b>	<b>110%</b>	<b>1,384,712</b>	<b>1,440,923</b>	<b>104%</b>	<b>1,591,298</b>	<b>115%</b>	<b>206,586</b>

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	134,492	134,492	100%	111,704	83,778	75%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	3,921,650	21%	13,406,548	71%	5,504,449
<b>TOTAL REQUIREMENTS</b>	<b>16,323,504</b>	<b>8,402,847</b>	<b>51%</b>	<b>19,022,701</b>	<b>4,005,428</b>	<b>21%</b>	<b>13,518,252</b>	<b>71%</b>	<b>5,504,449</b>

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	10,631,333	9,015,761	85%	9,600,781	7,901,725	82%	8,780,485	91%	(820,296)
<b>TOTAL TRANSFERS</b>	<b>10,631,333</b>	<b>9,015,761</b>	<b>85%</b>	<b>9,600,781</b>	<b>7,901,725</b>	<b>82%</b>	<b>8,780,485</b>	<b>91%</b>	<b>(820,296)</b>

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	15,675,284	15,675,284	100%	17,787,235	17,787,235	100%	17,787,235	100%	0
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(2,564,505)		(11,926,954)		5,711,035
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	7,901,725		8,780,485		(820,296)
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,340,452</b>	<b>\$ 17,787,235</b>	<b>157%</b>	<b>\$ 9,750,027</b>	<b>\$ 23,124,455</b>	<b>237%</b>	<b>\$ 14,640,766</b>	<b>150%</b>	<b>\$ 4,890,739</b>



# Budget to Actuals Report

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

FY26 YTD March 31, 2026

**75.00%**  
Year Completed

	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd		218,471							-
Powell Butte Hwy/Butler Market RB	1,095,760	845,205	77%						-
Wilcox Ave Bridge #2171-03 Replacement	160,000	139,480	87%						-
Paving Tumalo Rd/Deschutes Mkt Rd	520,000	471,376	91%						-
Hamehook Rd Bridge #16181 Rehabilitation	1,930,500	1,747,935	91%	40,000	7,051	18%	7,051	18%	32,949
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844	63,014	8%	216,225	27%	594,619
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,500,000	138%	(415,000)
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	365,731	8%	3,094,792	64%	1,751,661
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000	1,034	0%	1,023,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,520,000	291,406							-
Slurry Seal 2024		11,489							-
La Pine Uic Stormwater Improvements	240,000			350,000	186,389	53%	192,686	55%	157,314
S Century Dr: Sunriver Corridor Improvements	1,650,000	770,413		4,012,300	963,260	24%	2,140,900	53%	1,871,400
Burgess Rd/Day Rd Traffic Signal	50,000			90,000	5,305	6%	96,000	107%	(6,000)
Powell Butte Hwy: McGrath Rd to US20	2,290,000	2,228,991		350,000		0%		0%	350,000
Slurry Seal 2025	350,000	381,083		500,000		0%		0%	500,000
Hamby Road School Zone Improvements	-	111,715							-
ODOT ARTS Program - Driver Speed Feedback Signs	24,161	24,161			41,193		41,193		(41,193)
Lazy River Dr Mailbox Improvements	150,000	108,477							-
Asphalt Leveling 2024	200,000	381,916							-
Paving of Skyline Ranch Rd: Century Dr to City limits				1,370,000			370,000	27%	1,000,000
Tumalo Rd		774		1,760,000	2,096,301	119%	2,096,301	119%	(336,301)
Buckhorn Rd: Hwy 126 to MP 1.6 (FLAP				83,400			83,400	100%	-
Buckhorn Rd: MP 1.6 to Lower Bridge Way				250,000	82		150,000	60%	100,000
Lower Bridge Way Repair				100,000			-	0%	100,000
S Century Dr Bridge # 16181 Rehab				300,000	77	0%	250,000	83%	50,000
Signage improvements	125,839			150,000	190,203	127%	190,000	127%	(40,000)
Cline Falls Hwy-Coopers Hawk Safety Imp							-		-
La Pine School Zone Improvements					1,425		445,000		(445,000)
Slurry Seal 2026				740,000		0%	-	0%	740,000
Indian Ford Rd				300,000		0%	-		300,000
Knott Rd/Baker Rd: US 97 Interchange							1,300,000		(1,300,000)
Paving of 6th & Dorrance Meadow					586		210,000		(210,000)
Skid Pad Paving				150,000		0%	-	0%	150,000
Guardrail Improvements	-			100,000		0%	-	0%	100,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%		0%	100,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 16,189,012</b>	<b>\$ 8,268,355</b>	<b>51%</b>	<b>\$ 18,910,997</b>	<b>3,921,650</b>	<b>21%</b>	<b>13,406,548</b>	<b>71%</b>	<b>\$ 5,504,449</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	8,738,369	76%	11,600,000	101%	160,000	A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	4,412,780	94%	5,700,000	121%	990,000	A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	3,073,939	76%	4,400,000	108%	330,000	A
Franchise 5% Fees	635,000	772,676	122%	750,000	681,183	91%	800,000	107%	50,000	B
Yard Debris	440,000	499,699	114%	450,000	413,950	92%	550,000	122%	100,000	C
State Grants	-	-	-	250,000	-	0%	483,000	193%	233,000	D
Miscellaneous	170,000	193,390	114%	185,000	152,394	82%	196,000	106%	11,000	
Interest on Investments	62,000	225,339	363%	168,000	220,789	131%	264,100	157%	96,100	E
Special Waste	645,000	150,613	23%	167,500	207,883	124%	265,000	158%	97,500	F
Recyclables	7,000	16,984	243%	8,000	15,319	191%	30,000	375%	22,000	G
Leases	1	1	100%	1	1	100%	1	100%	-	
Local Grants	-	13,455	-	-	6,205	-	6,205	-	6,205	H
Other Inter-fund Services	-	40,000	-	-	-	-	-	-	-	
<b>TOTAL RESOURCES</b>	<b>19,769,001</b>	<b>20,286,179</b>	<b>103%</b>	<b>22,198,501</b>	<b>17,922,813</b>	<b>81%</b>	<b>24,294,306</b>	<b>109%</b>	<b>2,095,805</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	4,597,355	68%	6,742,398	100%	-
Materials and Services	8,994,999	7,689,612	85%	9,460,502	5,570,096	59%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	136,689	29%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	732,260	32%	2,301,800	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>17,321,744</b>	<b>15,347,950</b>	<b>89%</b>	<b>18,981,700</b>	<b>11,036,401</b>	<b>58%</b>	<b>18,981,700</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(2,342,951)	50%	(4,673,934)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(4,564,141)</b>	<b>(4,564,141)</b>	<b>100%</b>	<b>(4,673,934)</b>	<b>(2,342,951)</b>	<b>50%</b>	<b>(4,673,934)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,038,781	4,038,781	100%	4,412,870	4,412,870	100%	4,412,870	100%	0
Resources over Requirements	2,447,257	4,938,229	-	3,216,801	6,886,412	-	5,312,606	-	2,095,805
Net Transfers - In (Out)	(4,564,141)	(4,564,141)	-	(4,673,934)	(2,342,951)	-	(4,673,934)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,921,897</b>	<b>\$ 4,412,870</b>	<b>230%</b>	<b>\$ 2,955,737</b>	<b>\$ 8,956,331</b>	<b>303%</b>	<b>\$ 5,051,542</b>	<b>171%</b>	<b>\$2,095,805</b>

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running ~5% greater than last year-to-date with a larger than budgeted influx of commercial waste.
- B** Annual fees due April 15, 2026; received monthly installments from Republic.
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running ~30% higher than last year-to-date.
- D** State Grants funding for the Recycling Modernization Act (RMA) CAA year one Contamination Reduction Program is projected to be higher than budget.
- E** Investment Income projected to come in higher than budget.
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects; fiscal YTD is running higher than budget for contaminated soil and commercial hazardous waste.
- G** Recyclables revenue is positively impacted by larger than anticipated battery proceeds and projected RMA CAA glass funding.
- H** Local Grants include remaining funds for the Bend EventCycle Solutions grant.



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	1,390,000	1,336,756	96%	1,100,000	951,226	86%	1,327,000	121%	227,000
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	834,541	68%	1,269,000	104%	46,500
Rights & Signage	110,000	83,900	76%	135,000	71,000	53%	105,000	78%	(30,000)
Other Inter-fund Services	-	-	-	60,000	45,000	75%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	35,720	75%	91,000	192%	43,500
Camping Fee	37,500	42,171	112%	37,500	23,296	62%	54,000	144%	16,500
Miscellaneous	5,000	23,714	474%	19,000	5,518	29%	10,000	53%	(9,000)
Interest on Investments	16,000	23,482	147%	6,000	22,055	368%	24,800	413%	18,800
Interfund Payment	-	-	-	-	497	-	497	-	497
Storage	45,000	-	0%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>3,206,000</b>	<b>3,094,772</b>	<b>97%</b>	<b>2,627,500</b>	<b>1,988,853</b>	<b>76%</b>	<b>2,941,297</b>	<b>112%</b>	<b>313,797</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,851,584	1,633,354	88%	1,843,250	1,052,409	57%	1,458,617	79%
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	58,417	33%	116,833 <sup>A</sup>
Materials and Services	1,917,689	1,646,515	86%	1,287,378	1,044,726	81%	1,287,000	100%	378
Materials and Services - F&B	781,750	860,402	110%	741,450	469,166	63%	686,000	93%	55,450
Debt Service	99,700	99,208	100%	83,000	39,232	47%	83,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>4,838,162</b>	<b>4,267,724</b>	<b>88%</b>	<b>4,130,328</b>	<b>2,605,533</b>	<b>63%</b>	<b>3,573,034</b>	<b>87%</b>	<b>557,294</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	985,256	977,269	99%	952,541	714,406	75%	999,294	105%
Transfers In - County Fair	196,900	196,900	100%	310,000	232,500	75%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	26,250	75%	35,000	100%	-
Transfers In - TLT	25,744	25,744	100%	25,744	19,308	75%	25,744	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(8,083)	75%	(10,777)	100%	-
<b>TOTAL TRANSFERS</b>	<b>1,227,123</b>	<b>1,219,136</b>	<b>99%</b>	<b>1,312,508</b>	<b>984,381</b>	<b>75%</b>	<b>1,359,261</b>	<b>104%</b>	<b>46,753</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	531,770	531,770	100%	577,955	577,955	100%	577,955	100%
Resources over Requirements	(1,632,162)	(1,172,951)	-	(1,502,828)	(616,680)	-	(631,737)	-	871,091
Net Transfers - In (Out)	1,227,123	1,219,136	-	1,312,508	984,381	-	1,359,261	-	46,753
<b>TOTAL FUND BALANCE</b>	<b>\$ 126,731</b>	<b>\$ 577,955</b>	<b>456%</b>	<b>\$ 387,635</b>	<b>\$ 945,656</b>	<b>244%</b>	<b>\$ 1,305,479</b>	<b>337%</b>	<b>\$917,844</b>

<sup>A</sup> Projected personnel savings estimated at 18.8% based on YTD actual vacancy rate.



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Gate Receipts	780,000	923,260	118%	950,000	1,007,067	106%	1,007,067	106%	57,067
Concessions and Catering	797,500	831,939	104%	841,500	895,170	106%	895,170	106%	53,670
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,545	101%	3,545
Commercial Exhibitors	115,000	138,741	121%	132,500	130,230	98%	130,230	98%	(2,270)
Fair Sponsorship	99,000	139,900	141%	125,500	143,800	115%	143,800	115%	18,300
State Grant	53,167	53,167	100%	53,167	87,943	165%	87,943	165%	34,776 <sup>A</sup>
Rodeo Sponsorship	30,000	49,610	165%	45,000	37,150	83%	37,150	83%	(7,850)
R/V Camping/Horse Stall Rental	18,500	35,974	194%	30,000	38,319	128%	38,319	128%	8,319
Interest on Investments	23,000	25,894	113%	18,000	18,351	102%	26,800	149%	8,800
Livestock Entry Fees	2,000	3,130	157%	3,450	4,694	136%	4,694	136%	1,244
Merchandise Sales	2,500	1,608	64%	2,250	500	22%	500	22%	(1,750)
Miscellaneous	-	1,284		-	824		824		824
<b>TOTAL RESOURCES</b>	<b>2,350,667</b>	<b>2,672,649</b>	<b>114%</b>	<b>2,656,367</b>	<b>2,822,593</b>	<b>106%</b>	<b>2,831,042</b>	<b>107%</b>	<b>174,675</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	229,798	243,949	106%	284,780	186,305	65%	268,326	94%
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,447,128	100%	2,449,125	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,671,901</b>	<b>2,735,983</b>	<b>102%</b>	<b>2,733,905</b>	<b>2,633,433</b>	<b>96%</b>	<b>2,717,451</b>	<b>99%</b>	<b>16,454</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TLT 1%	75,000	75,000	100%	75,000	56,250	75%	75,000	100%
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(232,500)	75%	(310,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(121,900)</b>	<b>(121,900)</b>	<b>100%</b>	<b>(235,000)</b>	<b>(176,250)</b>	<b>75%</b>	<b>(235,000)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	509,451	509,451	100%	324,216	324,216	100%	324,216	100%
Resources over Requirements	(321,234)	(63,335)		(77,538)	189,160		113,591		191,129
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(176,250)		(235,000)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 66,317</b>	<b>\$ 324,216</b>	<b>489%</b>	<b>\$ 11,678</b>	<b>\$ 337,127</b>	<b>999%</b>	<b>\$ 202,807</b>	<b>999%</b>	<b>\$191,129</b>

<sup>A</sup> Additional state grant funds received in November due to legislative change.

<sup>B</sup> Projected personnel based on overage to date.



# Budget to Actuals Report

## Annual County Fair - Fund 616

CY26 YTD March 31, 2026 (unaudited)

	Fair 2025	Fair 2026 Actuals to Date	2026 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 1,007,067	\$ -	1,015,000
Carnival	458,545	-	458,500
Commercial Exhibitors	514,293	-	522,250
Livestock Entry Fees	4,685	-	4,700
R/V Camping/Horse Stall Rental	37,879	-	38,300
Merchandise Sales	500	-	500
Concessions and Catering	512,108	-	527,000
Fair Sponsorship	171,892	-	162,585
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,706,968</b>	<b>\$ -</b>	<b>\$ 2,728,835</b>
<b>OTHER RESOURCES</b>			
State Grant	141,110	-	79,782
Interest	25,943	4,377	17,509
Miscellaneous	824	-	-
<b>TOTAL RESOURCES</b>	<b>\$ 2,874,844</b>	<b>\$ 4,377</b>	<b>\$ 2,826,126</b>
<b>REQUIREMENTS</b>			
Personnel	254,155	57,259	291,880
Materials & Services	2,539,670	61,279	2,227,947
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,793,825</b>	<b>\$ 118,538</b>	<b>\$ 2,519,828</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	75,000	18,750	75,000
Transfer Out - F&E Reserve	-	-	-
Transfer Out - Fair & Expo	(253,450)	(77,500)	(309,999)
<b>TOTAL TRANSFERS</b>	<b>\$ (178,450)</b>	<b>\$ (58,750)</b>	<b>\$ (234,999)</b>
<b>Net Fair</b>	<b>\$ (97,431)</b>	<b>\$ (172,911)</b>	<b>\$ 71,299</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 613,654</b>	<b>\$ 516,223</b>	<b>\$ 516,223</b>
<b>Ending Balance</b>	<b>\$ 516,223</b>	<b>\$ 343,312</b>	<b>\$ 587,522</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	88,000	135,080	154%	117,000	114,725	98%	147,700	126%	30,700
Miscellaneous	-	94,112		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>88,000</b>	<b>229,192</b>	<b>260%</b>	<b>117,000</b>	<b>114,725</b>	<b>98%</b>	<b>147,700</b>	<b>126%</b>	<b>30,700</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	475,000	256,097	54%	475,000	118,037	25%	475,000	100%
Capital Outlay	785,000	31,257	4%	790,000	69,848	9%	790,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>1,260,000</b>	<b>287,354</b>	<b>23%</b>	<b>1,265,000</b>	<b>187,885</b>	<b>15%</b>	<b>1,265,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TLT 1%	465,396	459,544	99%	448,946	336,710	75%	468,983	104%
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
<b>TOTAL TRANSFERS</b>	<b>615,396</b>	<b>609,544</b>	<b>99%</b>	<b>448,946</b>	<b>336,710</b>	<b>75%</b>	<b>468,983</b>	<b>104%</b>	<b>20,037</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,179,332	3,179,332	100%	3,730,714	3,730,714	100%	3,730,714	100%
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	(73,160)		(1,117,300)		30,700
Net Transfers - In (Out)	615,396	609,544		448,946	336,710		468,983		20,037
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,622,728</b>	<b>\$ 3,730,714</b>	<b>142%</b>	<b>\$ 3,031,660</b>	<b>\$ 3,994,263</b>	<b>132%</b>	<b>\$ 3,082,397</b>	<b>102%</b>	<b>\$50,737</b>

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



# Budget to Actuals Report

## RV Park - Fund 618

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	340,612	76%	519,612	115%	69,612
Cancellation Fees	7,000	30,627	438%	17,500	11,635	66%	15,835	90%	(1,665)
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	37,913	345%	43,113	392%	32,113
Interest on Investments	8,000	12,072	151%	8,000	10,812	135%	14,000	175%	6,000
Washer / Dryer	5,000	6,978	140%	5,000	7,472	149%	8,522	170%	3,522
Miscellaneous	2,500	2,797	112%	1,500	3,540	236%	4,140	276%	2,640
Vending Machines	1,500	1,060	71%	800	1,052	132%	1,172	147%	372
<b>TOTAL RESOURCES</b>	<b>489,000</b>	<b>550,566</b>	<b>113%</b>	<b>493,800</b>	<b>413,036</b>	<b>84%</b>	<b>606,394</b>	<b>123%</b>	<b>112,594</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	159,210	150,138	94%	172,715	110,145	64%	157,150	91%
Materials and Services	344,054	207,824	60%	355,503	221,218	62%	315,561	89%	39,942
Debt Service	223,600	223,299	100%	56,100	915	2%	56,100	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>726,864</b>	<b>581,262</b>	<b>80%</b>	<b>584,318</b>	<b>332,278</b>	<b>57%</b>	<b>528,811</b>	<b>91%</b>	<b>55,507</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	120,000	75%	160,000	100%
Transfers In - TLT Fund	20,000	20,000	100%	20,000	15,000	75%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(166,200)	75%	(221,600)	100%	-
<b>TOTAL TRANSFERS</b>	<b>57,858</b>	<b>57,858</b>	<b>100%</b>	<b>(41,600)</b>	<b>(31,200)</b>	<b>75%</b>	<b>(41,600)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	312,766	312,766	100%	339,929	339,929	100%	339,929	100%
Resources over Requirements	(237,864)	(30,695)		(90,518)	80,759		77,583		168,101
Net Transfers - In (Out)	57,858	57,858		(41,600)	(31,200)		(41,600)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 132,760</b>	<b>\$ 339,929</b>	<b>256%</b>	<b>\$ 207,811</b>	<b>\$ 389,487</b>	<b>187%</b>	<b>\$ 375,912</b>	<b>181%</b>	<b>\$ 168,101</b>



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	45,000	60,431	134%	58,000	53,547	92%	68,500	118%	10,500
<b>TOTAL RESOURCES</b>	<b>45,000</b>	<b>60,431</b>	<b>134%</b>	<b>58,000</b>	<b>53,547</b>	<b>92%</b>	<b>68,500</b>	<b>118%</b>	<b>10,500</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	100,000	-	0%	100,000	25,797	26%	100,000	100%
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>170,000</b>	<b>-</b>	<b>0%</b>	<b>170,000</b>	<b>25,797</b>	<b>15%</b>	<b>170,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	122,142	122,142	100%	221,600	166,200	75%	221,600	100%
<b>TOTAL TRANSFERS</b>	<b>122,142</b>	<b>122,142</b>	<b>100%</b>	<b>221,600</b>	<b>166,200</b>	<b>75%</b>	<b>221,600</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,521,389	1,521,389	100%	1,703,962	1,703,962	100%	1,703,962	100%
Resources over Requirements	(125,000)	60,431		(112,000)	27,750		(101,500)		10,500
Net Transfers - In (Out)	122,142	122,142		221,600	166,200		221,600		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,518,531</b>	<b>\$ 1,703,962</b>	<b>112%</b>	<b>\$ 1,813,562</b>	<b>\$ 1,897,912</b>	<b>105%</b>	<b>\$ 1,824,062</b>	<b>101%</b>	<b>\$ 10,500</b>

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



# Budget to Actuals Report

## Risk Management - Fund 670

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	864,551	78%	1,111,329	100%	-
General Liability	943,414	943,414	100%	941,127	705,845	75%	941,127	100%	- A
Property Damage	419,983	419,983	100%	430,181	322,636	75%	430,181	100%	-
Unemployment	362,214	345,948	96%	364,469	340,085	93%	364,469	100%	- B
Vehicle	250,030	250,030	100%	245,300	183,975	75%	245,300	100%	-
Interest on Investments	254,000	284,190	112%	219,000	206,991	95%	272,800	125%	53,800
Skid Car Training	30,000	46,926	156%	45,000	32,732	73%	45,000	100%	-
Claims Reimbursement	20,000	77,121	386%	40,000	18,590	46%	35,000	88%	(5,000)
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	880	29%	1,300	43%	(1,700)
Miscellaneous	200	88,568	999%	2,000	-	0%	1,000	50%	(1,000)
<b>TOTAL RESOURCES</b>	<b>3,398,791</b>	<b>3,630,416</b>	<b>107%</b>	<b>3,401,406</b>	<b>2,676,284</b>	<b>79%</b>	<b>3,447,506</b>	<b>101%</b>	<b>46,100</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	1,447,268	72%	2,000,000	100%
General Liability	1,500,000	752,821	50%	1,880,000	424,865	23%	900,000	48%	980,000
Insurance Administration	831,187	807,561	97%	1,025,110	616,649	60%	1,021,197	100%	3,913
Vehicle	700,000	242,431	35%	800,000	255,513	32%	700,000	88%	100,000
Property Damage	400,255	386,590	97%	600,260	491,491	82%	650,000	108%	(49,740)
Unemployment	200,000	75,887	38%	250,000	108,445	43%	250,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>5,631,442</b>	<b>4,358,642</b>	<b>77%</b>	<b>6,555,370</b>	<b>3,344,231</b>	<b>51%</b>	<b>5,521,197</b>	<b>84%</b>	<b>1,034,173</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(3,600)	75%	(4,800)	100%
<b>TOTAL TRANSFERS</b>	<b>(4,500)</b>	<b>(4,500)</b>	<b>100%</b>	<b>(4,800)</b>	<b>(3,600)</b>	<b>75%</b>	<b>(4,800)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	8,168,164	8,168,164	100%	7,435,437	7,435,437	100%	7,435,437	100%
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(667,947)		(2,073,691)		1,080,273
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(3,600)		(4,800)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,931,013</b>	<b>\$ 7,435,437</b>	<b>125%</b>	<b>\$ 4,276,673</b>	<b>\$ 6,763,890</b>	<b>158%</b>	<b>\$ 5,356,946</b>	<b>125%</b>	<b>\$1,080,273</b>

**A** Includes reimbursement from State for higher general liability insurance related to aid and assist.

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



# Budget to Actuals Report

## Health Benefits - Fund 675

FY26 YTD March 31, 2026 (unaudited)

**75.0%**

Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	25,059,443	70%	32,901,200	92%	(2,918,800) <b>A</b>
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	2,509,379	80%	3,939,500	126%	816,666
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	1,177,811	76%	1,560,400	100%	4,143
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	720,703	57%	1,268,401	100%	-
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	412,663	52%	600,000	75%	(200,000) <b>B</b>
Prescription Rebates	626,446	1,180,698	188%	666,008	390,080	59%	666,008	100%	-
Interest on Investments	211,200	307,732	146%	242,000	457,909	189%	549,100	227%	307,100
<b>TOTAL RESOURCES</b>	<b>42,854,789</b>	<b>43,355,886</b>	<b>101%</b>	<b>43,475,500</b>	<b>30,727,989</b>	<b>71%</b>	<b>41,484,609</b>	<b>95%</b>	<b>(1,990,891)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	32,172,026	29,641,211	92%	35,790,482	19,906,648	56%	32,988,814	92%
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	2,729,293	53%	4,195,642	82%	912,654
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	833,316	57%	1,086,657	74%	380,145
Wellness	104,230	39,199	38%	44,965	16,100	36%	27,298	61%	17,667
<b>TOTAL REQUIREMENTS</b>	<b>38,819,094</b>	<b>35,110,004</b>	<b>90%</b>	<b>42,410,545</b>	<b>23,485,356</b>	<b>55%</b>	<b>38,298,411</b>	<b>90%</b>	<b>4,112,134</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,859,732	3,859,732	100%	12,105,614	12,105,614	100%	12,105,614	100%
Resources over Requirements	4,035,695	8,245,882		1,064,955	7,242,632		3,186,198		2,121,243
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,895,427</b>	<b>\$ 12,105,614</b>	<b>153%</b>	<b>\$ 13,170,569</b>	<b>\$ 19,348,246</b>	<b>147%</b>	<b>\$ 15,291,812</b>	<b>116%</b>	<b>\$2,121,243</b>

**A** Reflects a 1% increase to departments.

**B** Budget estimate is based on claims which are difficult to predict.

**C** 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

FY26 YTD March 31, 2026 (unaudited)

**75.0%**  
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	11,658,481	97%	12,068,000	100%	48,000	<b>A</b>
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	966,022	54%	1,800,500	100%	-	<b>B</b>
Interest on Investments	426,000	601,311	141%	468,000	495,680	106%	599,000	128%	131,000	
Police RMS User Fees	255,000	274,257	108%	274,200	226,600	83%	274,200	100%	-	<b>C</b>
Contract Payments	179,300	184,671	103%	185,600	180,612	97%	185,600	100%	-	
User Fee	148,600	157,106	106%	157,000	159,927	102%	160,000	102%	3,000	
Data Network Reimbursement	106,500	119,919	113%	122,300	98,264	80%	122,300	100%	-	
Property Taxes - Prior Yr	90,000	123,969	138%	95,000	88,651	93%	95,000	100%	-	<b>D</b>
State Reimbursement	93,000	101,948	110%	80,000	49,500	62%	80,000	100%	-	
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	42,503	100%	42,505	100%	5	
Miscellaneous	36,500	42,421	116%	36,000	23,776	66%	36,000	100%	-	
<b>TOTAL RESOURCES</b>	<b>14,733,900</b>	<b>15,112,121</b>	<b>103%</b>	<b>15,281,100</b>	<b>13,990,014</b>	<b>92%</b>	<b>15,463,105</b>	<b>101%</b>	<b>182,005</b>	

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Personnel Services	10,237,093	9,569,368	93%	11,064,394	7,338,499	66%	10,319,088	93%	745,306	<b>E</b>
Materials and Services	4,267,026	3,221,390	75%	4,377,521	3,144,565	72%	4,437,521	101%	(60,000)	
Capital Outlay	2,750,500	1,543,333	56%	1,940,000	418,524	22%	1,880,000	97%	60,000	
<b>TOTAL REQUIREMENTS</b>	<b>17,254,619</b>	<b>14,334,091</b>	<b>83%</b>	<b>17,381,915</b>	<b>10,901,588</b>	<b>63%</b>	<b>16,636,609</b>	<b>96%</b>	<b>745,306</b>	

TRANSFERS	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	515,000	515,000	100%	630,000	630,000	100%	630,000	100%	-
Transfers Out	(515,000)	(515,000)	100%	(630,000)	(630,000)	100%	(630,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>

FUND BALANCE	Fiscal Year 2025			Fiscal Year 2026			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	14,371,465	14,371,465	100%	15,149,495	15,149,495	100%	15,149,495	100%	0
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	3,088,427		(1,173,504)		927,311
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,850,746</b>	<b>\$ 15,149,495</b>	<b>128%</b>	<b>\$ 13,048,680</b>	<b>\$ 18,237,922</b>	<b>140%</b>	<b>\$ 13,975,991</b>	<b>107%</b>	<b>\$927,311</b>

- A** Current Year taxes received primarily in November, February, and May; actual FY 2026 TAV is 4.90% over FY 2025 vs. 4.58% budgeted.
- 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 estimated at 7.4% based on YTD actual vacancy rate.