



MEMORANDUM

DATE: November 18, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for October 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of October 31, 2024.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$8.6M or 17.9% of budget. By comparison, last year revenue YTD was \$7.4M and 16.6% of budget.
- *Expenses* YTD are \$11.9M and 24.0% of budget. By comparison, last year expenses YTD were \$14.5M and 31.3% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 4 33.3%
Year Complete

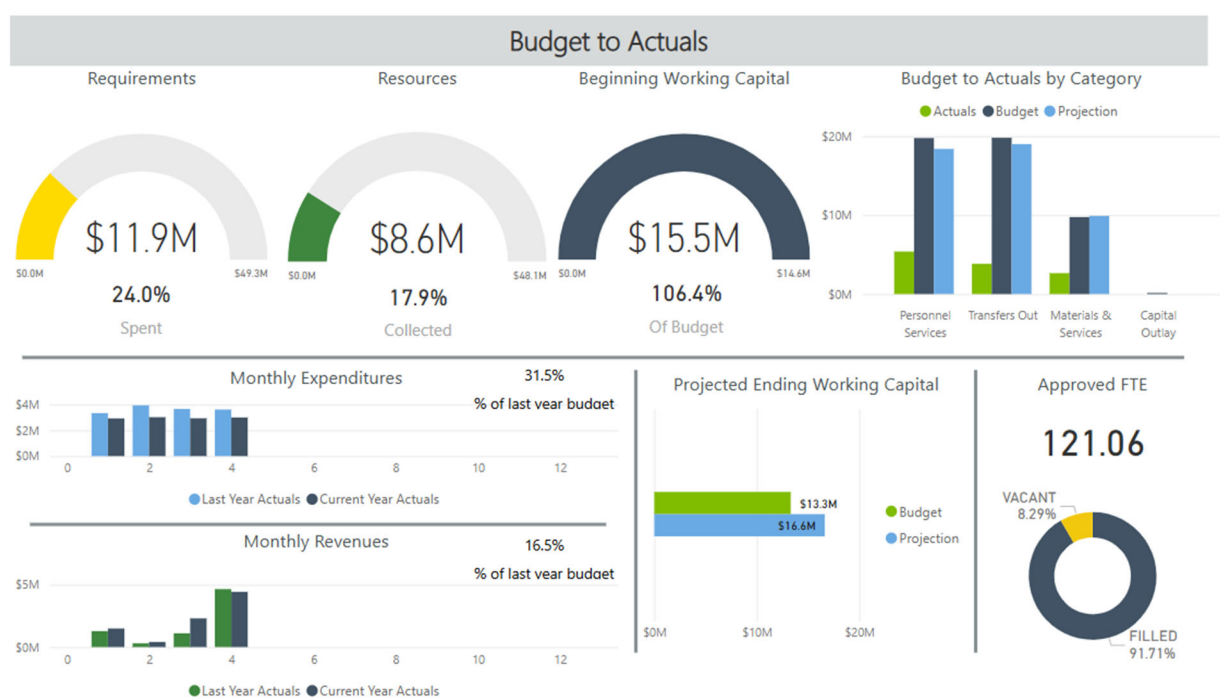
Fund

- 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 Period: 0, 4

\$13.3M 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 October 31, 2024.

Position Control Summary

Position Control Summary FY25														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	28.63	28.63	28.63	28.63									18.82%
	Unfilled	6.64	6.64	6.64	6.64									
Clerk	Filled	10.48	9.48	8.48	8.48									11.92%
	Unfilled	-	1.00	2.00	2.00									
BOPTA	Filled	0.52	0.52	0.52	0.52									0.00%
	Unfilled	-	-	-	-									
DA	Filled	57.70	58.70	58.70	58.90									4.02%
	Unfilled	3.40	2.40	2.60	1.40									
Tax	Filled	6.50	6.50	6.50	6.50									0.00%
	Unfilled	-	-	-	-									
Veterans'	Filled	4.00	5.00	5.00	5.00									5.00%
	Unfilled	1.00	-	-	-									
Property Mgmt	Filled	3.00	3.00	3.00	3.00									0.00%
	Unfilled	-	-	-	-									
Total General Fund	Filled	110.83	111.83	110.83	111.03	-	-	-	-	-	-	-	-	8.70%
	Unfilled	11.04	10.04	11.24	10.04	-	-	-	-	-	-	-	-	
Justice Court	Filled	4.60	4.60	4.60	4.60									0.00%
	Unfilled	-	-	-	-									
Community Justice	Filled	43.00	44.00	42.00	45.00									11.22%
	Unfilled	6.00	5.00	7.00	4.00									
Sheriff	Filled	225.75	228.50	230.50	229.50									15.66%
	Unfilled	45.25	42.50	40.50	41.50									
Houseless Effort	Filled	-	-	-	-									100.00%
	Unfilled	1.00	1.00	1.00	1.00									
Health Svcs	Filled	384.93	379.53	381.83	376.03									9.56%
	Unfilled	35.38	40.78	39.48	45.28									
CDD	Filled	46.00	49.00	48.00	49.00									5.88%
	Unfilled	5.00	2.00	3.00	2.00									
Road	Filled	59.00	59.00	59.00	59.00									3.28%
	Unfilled	2.00	2.00	2.00	2.00									
Adult P&P	Filled	31.63	34.63	34.63	34.63									14.78%
	Unfilled	8.13	5.13	5.13	5.13									
Solid Waste	Filled	39.00	38.00	39.00	40.00									11.36%
	Unfilled	5.00	6.00	5.00	4.00									
Victims Assistance	Filled	7.50	7.50	7.50	8.50									18.42%
	Unfilled	2.00	2.00	2.00	1.00									
GIS Dedicated	Filled	2.00	2.00	2.00	2.00									0.00%
	Unfilled	-	-	-	-									
Fair & Expo	Filled	13.50	13.50	13.50	13.50									22.86%
	Unfilled	4.00	4.00	4.00	4.00									
Natural Resource	Filled	2.00	2.00	2.00	2.00									33.33%
	Unfilled	1.00	1.00	1.00	1.00									
ISF - Facilities	Filled	24.75	24.75	25.75	25.75									9.01%
	Unfilled	3.00	3.00	2.00	2.00									
ISF - Admin	Filled	9.75	9.75	9.75	9.75									0.00%
	Unfilled	-	-	-	-									
ISF - BOCC	Filled	3.00	3.00	3.00	3.00									0.00%
	Unfilled	-	-	-	-									
ISF - Finance	Filled	12.00	13.00	13.00	13.00									8.93%
	Unfilled	2.00	1.00	1.00	1.00									
ISF - Legal	Filled	7.00	7.00	7.00	7.00									0.00%
	Unfilled	-	-	-	-									
ISF - HR	Filled	9.80	9.80	9.00	10.00									12.27%
	Unfilled	1.20	1.20	2.00	1.00									
ISF - IT	Filled	18.00	18.00	18.00	18.00									10.00%
	Unfilled	2.00	2.00	2.00	2.00									
ISF - Risk	Filled	3.25	3.25	3.25	3.25									0.00%
	Unfilled	-	-	-	-									
911	Filled	56.15	56.15	57.53	57.00									7.04%
	Unfilled	4.85	4.85	3.48	4.00									
Total:	Filled	1,113.43	1,118.78	1,121.65	1,121.53	-	-	-	-	-	-	-	-	10.68%
	Unfilled	138.84	133.49	131.81	130.94	-	-	-	-	-	-	-	-	
	Total	1,252.26	1,252.26	1,253.46	1,252.46	^A	-	-	-	-	-	-	-	
	% Unfilled	11.09%	10.66%	10.52%	10.45%									

^A 1.0 FTE decrease in DA



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD October 31, 2024

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 19,771,085	\$ 3,905,200	\$ 18,392,925	\$ 1,378,160	\$ 69,100	\$ 12,038	\$ 57,062
030 - Juvenile	7,517,894	1,430,431	6,764,009	753,885	100,000	26,102	73,898
160/170 - TRT	234,588	54,478	234,588	-	-	-	-
200 - ARPA	836,621	190,092	836,621	-	-	-	-
220 - Justice Court	622,013	143,009	637,982	⊗ (15,969)	-	-	-
255 - Sheriff's Office	50,059,678	10,632,376	46,828,736	3,230,942	2,869,000	578,581	2,290,419
274 - Health Services	58,414,062	12,618,427	57,401,120	1,012,942	107,726	32,651	75,075
295 - CDD	7,963,984	1,684,113	8,063,020	⊗ (99,036)	13,000	10,165	2,835
325 - Road	9,556,843	2,038,219	9,247,371	309,472	200,000	33,411	166,589
355 - Adult P&P	6,387,456	1,244,999	5,452,225	935,231	10,000	1,481	8,519
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	5,739,145	1,114,402	5,739,145	-	150,000	27,217	122,783
615 - Fair & Expo	2,039,023	397,032	1,676,105	362,918	40,000	28,861	11,139
616 - Annual County Fair	229,798	55,423	233,873	⊗ (4,075)	-	2,196	⊗ (2,196)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	159,210	34,879	158,727	483	5,000	1,479	3,521
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	496,919	112,775	506,914	⊗ (9,995)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	10,237,093	2,097,425	9,536,196	700,897	485,000	54,159	430,841
999 - All Other Funds	18,606,752	3,753,151	18,606,752	-	50,600	7,925	42,675
Total	\$ 198,872,164	\$ 41,506,435	\$ 190,316,309	\$ 8,555,855	\$ 4,099,426	\$ 816,266	\$ 3,283,160



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	44,408,216	45,560,565	103%	46,948,469	7,464,708	16%	47,271,030	101%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	93,915	10%	946,064	102%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	7,113,165	58%	12,190,920	100%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,476,980	63%	10,344,655	120%
220 - Justice Court	525,540	529,969	101%	506,200	185,133	37%	506,980	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	63,747,262	8,748,678	14%	63,418,575	99%
274 - Health Services	60,343,687	61,045,659	101%	68,457,652	20,772,156	30%	67,973,832	99%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	3,476,132	37%	9,511,954	101%
325 - Road	26,673,711	27,151,594	102%	27,479,906	10,591,317	39%	27,395,445	100%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	3,411,061	54%	6,366,801	101%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	177,474	13%	1,422,479	105%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	6,764,975	34%	19,903,601	101%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	996,837	31%	2,784,027	87%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,576,694	110%	3,148,356	134%
617 - Fair & Expo Capital Reserve	64,800	225,047	347%	88,000	134,066	152%	212,132	241%
618 - RV Park	530,800	534,892	101%	489,000	205,089	42%	494,273	101%
619 - RV Park Reserve	34,300	45,518	133%	45,000	17,962	40%	53,270	118%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	1,414,466	42%	3,598,237	106%
675 - Health Benefits	30,654,045	31,873,028	104%	36,843,787	12,308,925	33%	42,662,444	116%
705 - 911	14,034,323	14,405,107	103%	14,733,900	1,253,355	9%	14,695,445	100%
999 - Other	81,793,214	71,303,509	87%	66,998,812	16,133,298	24%	66,182,428	99%
TOTAL RESOURCES	388,398,682	374,760,913	96%	393,884,163	109,316,386	28%	401,082,948	102%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	25,420,807	23,850,628	94%	29,540,436	8,032,273	27%	28,296,676	96%
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	2,497,900	27%	8,613,202	92%
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	3,840,288	67%	5,736,054	100%
200 - ARPA	9,837,656	3,762,562	38%	4,022,833	591,606	15%	4,022,833	100%
220 - Justice Court	828,370	816,713	99%	819,797	269,286	33%	835,766	102%
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,383,775	19,127,573	29%	63,149,869	95%
274 - Health Services	72,307,648	67,056,125	93%	83,520,173	21,887,023	26%	96,301,335	115%
295 - CDD	10,269,561	8,898,411	87%	9,946,795	2,911,521	29%	10,043,831	101%
325 - Road	17,124,761	15,805,727	92%	19,549,812	6,182,029	32%	19,240,340	98%
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	2,290,330	27%	7,399,483	88%
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	2,128,843	13%	13,798,586	85%
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	3,669,977	21%	17,321,744	100%
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	1,246,289	26%	4,206,590	87%
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,288,560	86%	2,661,930	100%
617 - Fair & Expo Capital Reserve	1,090,000	465,928	43%	1,260,000	66,857	5%	1,260,000	100%
618 - RV Park	617,131	517,201	84%	726,864	126,608	17%	704,144	97%
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000	100%
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	2,176,733	39%	5,679,482	101%
675 - Health Benefits	35,687,213	34,121,294	96%	33,701,342	8,173,564	24%	38,819,094	115%
705 - 911	15,113,760	13,427,592	89%	17,254,619	4,119,317	24%	16,553,722	96%
999 - Other	93,331,824	64,265,927	69%	107,023,566	11,810,279	11%	107,179,093	100%
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	444,164,650	103,436,856	23%	451,993,774	102%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,963,314)	(20,201,737)	96%	(18,658,137)	(2,669,027)	14%	(17,834,719)	96%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	2,689,384	33%	8,068,153	100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(2,310,315)	27%	(8,431,946)	100%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
220 - Justice Court	364,688	286,744	79%	380,521	126,840	33%	380,521	100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,455,687	1,250,596	36%	3,493,287	101%
274 - Health Services	8,026,456	5,947,879	74%	12,298,215	(355,186)	-3%	8,094,254	66%
295 - CDD	466,530	(195,589)	-42%	461,542	33,333	7%	778,211	169%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%
355 - Adult P&P	510,950	525,950	103%	626,964	208,988	33%	626,964	100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(1,142,214)	25%	(4,564,141)	100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	393,041	33%	1,179,123	100%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(40,633)	33%	(121,900)	100%
617 - Fair & Expo Capital Reserve	824,187	662,984	80%	592,396	297,465	50%	592,396	100%
618 - RV Park	128,436	128,436	100%	57,858	19,286	33%	57,858	100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	40,714	33%	122,142	100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(1,500)	33%	(4,500)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,698,545	12,491,080	80%	9,249,530	3,548,590	38%	12,275,804	133%
TOTAL TRANSFERS	-	-		-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,492,530	131%	13,308,000	12,255,937	16,632,165	125%
030 - Juvenile	710,902	1,364,608	192%	762,811	1,650,008	1,765,623	231%
160/170 - TRT	1,801,675	3,163,809	176%	-	4,126,371	1,186,729	999%
200 - ARPA	-	298,942	999%	-	5,184,316	1,998,619	999%
220 - Justice Court	61,858	-	0%	66,924	42,688	51,735	77%
255 - Sheriff's Office	7,295,992	15,566,861	213%	13,199,149	6,438,562	19,328,854	146%
274 - Health Services	7,480,011	12,456,527	167%	7,265,299	10,986,474	(7,760,722)	-107%
295 - CDD	1,975,730	752,366	38%	915,985	1,350,310	1,000,000	109%
325 - Road	2,370,201	5,997,546	253%	2,433,105	8,317,472	3,431,956	141%
355 - Adult P&P	1,470,524	2,326,824	158%	1,078,936	3,656,543	1,921,106	178%
465 - Road CIP	9,549,637	15,675,284	164%	11,199,218	13,723,915	13,930,510	124%
610 - Solid Waste	2,303,300	4,038,781	175%	1,824,861	5,991,566	2,057,157	113%
615 - Fair & Expo	32,617	531,770	999%	124,826	675,359	288,330	231%
616 - Annual County Fair	228,205	509,451	223%	156,866	756,952	873,977	557%
617 - Fair & Expo Capital Reserve	2,391,825	3,179,332	133%	2,556,396	3,544,006	2,723,860	107%
618 - RV Park	135,220	312,766	231%	67,994	410,533	160,753	236%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,510,555	1,580,065	1,526,801	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,794,549	7,404,396	6,082,419	105%
675 - Health Benefits	1,074,575	3,859,732	359%	8,232,761	7,995,094	7,703,082	94%
705 - 911	12,122,906	14,371,465	119%	10,639,355	11,505,503	12,513,188	118%
999 - Other	104,968,103	128,248,177	122%	85,178,719	135,997,821	91,795,447	108%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	166,316,309	243,593,889	179,211,589	108%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	3,507,710	9%	39,392,000	99%	(212,000) A
Property Taxes - Prior	318,000	422,862	133%	328,000	218,051	66%	328,000	100%	-
Other General Revenues	3,480,844	3,846,799	111%	3,745,554	2,130,446	57%	3,785,415	101%	39,861
Assessor	775,350	815,379	105%	849,000	262,916	31%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	473,840	33%	1,426,160	100%	-
BOPTA	10,200	10,800	106%	11,000	3,456	31%	11,000	100%	-
District Attorney	552,048	470,285	85%	483,577	246,775	51%	483,577	100%	-
Tax Office	136,000	147,228	108%	146,200	54,383	37%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	53,612	19%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	23,833	34%	70,000	100%	-
Non-Departmental	-	7,630		-	489,684		494,700		494,700 C
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,948,469	7,464,708	16%	47,271,030	101%	322,561

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	6,189,597	5,587,737	90%	6,709,361	1,873,508	28%	5,941,627	89%
Clerk	2,351,515	2,087,269	89%	2,719,443	766,955	28%	2,633,161	97%	86,282 E
BOPTA	97,522	79,788	82%	93,993	31,533	34%	95,518	102%	(1,525) F
District Attorney	11,636,672	11,237,086	97%	13,369,290	3,631,172	27%	13,005,965	97%	363,325 G
Medical Examiner	461,224	391,213	85%	466,854	75,047	16%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	366,445	35%	1,059,954	102%	(18,312) H
Veterans	934,283	872,565	93%	1,093,340	269,945	25%	1,038,375	95%	54,965 I
Property Management	539,558	510,327	95%	584,094	177,791	30%	592,803	101%	(8,709) J
Non-Departmental	2,269,666	2,212,743	97%	3,462,419	839,878	24%	3,462,419	100%	-
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	29,540,436	8,032,273	27%	28,296,676	96%	1,243,760

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	103,790	103,790	100%	1,146,242	1,165,061	102%	1,165,061	102%
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(3,834,088)	19%	(18,999,780)	96%	804,599 L
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(18,658,137)	(2,669,027)	14%	(17,834,719)	96%	823,418

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,826,000	13,984,330	101%	14,558,104	15,492,530	106%	15,492,530	106%
Resources over Requirements	18,987,409	21,709,937		17,408,033	(567,566)		18,974,354		1,566,321
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(18,658,137)	(2,669,027)		(17,834,719)		823,418
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 13,308,000	\$ 12,255,937	92%	\$ 16,632,165	125%	\$3,324,165

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Projection reflects unbudgeted Opioid Settlement Payments
- D** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.3%
- E** Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.8%
- F** Projected Personnel based on overage to date
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 4.1%
- H** Projected Personnel based on overage to date
- I** Projected Personnel savings based on FY24/FY25 average vacancy rate of 6.7%
- J** Projected Personnel based on overage to date
- K** Previously received opioid settlements being transferred to the General Fund from Health Services.
- L** Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.



Budget to Actuals Report

Juvenile - Fund 030

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	476,611	451,260	95%	477,421	-	0%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	22,013	20%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	40,664	42%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	27,180	42%	65,000	100%	-
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	-	0%	52,000	100%	-
Interest on Investments	37,500	54,078	144%	49,000	23,457	48%	68,560	140%	19,560
Expungements	-	-	-	40,000	-	0%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	4,363	36%	12,000	100%	-
Food Subsidy	10,000	12,812	128%	10,000	2,298	23%	10,000	100%	-
Miscellaneous	56,500	72,888	129%	6,811	(26,061)	-383%	6,811	100%	-
Contract Payments	5,000	3,675	74%	4,000	-	0%	4,000	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	93,915	10%	946,064	102%	19,560

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,852,966	6,402,707	93%	7,517,894	1,960,538	26%	6,764,009	90%
Materials and Services	1,599,048	1,452,785	91%	1,863,952	537,362	29%	1,849,193	99%	14,759 B
Capital Outlay	29,265	29,265	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	8,481,279	7,884,757	93%	9,381,846	2,497,900	27%	8,613,202	92%	768,644

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	2,714,571	33%	8,143,712	100%
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(25,186)	33%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	2,689,384	33%	8,068,153	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,500,000	1,528,688	102%	1,150,000	1,364,608	119%	1,364,608	119%
Resources over Requirements	(7,467,111)	(6,842,093)	-	(8,455,342)	(2,403,985)	-	(7,667,138)	-	788,204
Net Transfers - In (Out)	6,678,013	6,678,013	100%	8,068,153	2,689,384	33%	8,068,153	100%	-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,364,608	192%	\$ 762,811	\$ 1,650,008	216%	\$ 1,765,623	231%	\$1,002,812

- A** Projected Personnel savings based on FY24/FY25 average vacancy rate of 9.9%
- B** Materials and services projections based on current spending trends.



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	12,630,000	12,372,463	98%	12,100,000	7,078,642	59%	12,100,000	100%	-
Interest on Investments	121,790	112,678	93%	68,000	34,319	50%	90,420	133%	22,420
Miscellaneous	-	641		-	205		500		500
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	7,113,165	58%	12,190,920	100%	22,920

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	COVA	3,378,641	3,307,981	98%	3,236,105	1,653,901	51%	3,236,105	100%
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- B
Administrative	262,395	260,555	99%	265,588	84,183	32%	265,588	100%	-
Interfund Charges	213,587	213,587	100%	186,611	62,204	33%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	47,750	100%	-
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,736,054	3,840,288	67%	5,736,054	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(6,667)	33%	(20,000)	100%
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(25,000)	33%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(33,333)	33%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(92,191)	33%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(126,840)	33%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(147,465)	33%	(442,396)	100%	- C
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(307,223)	33%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(321,000)	33%	(963,000)	100%	-
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	-	0%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(1,250,596)	33%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,431,946)	(2,310,315)	27%	(8,431,946)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,527,362	4,527,362	100%	2,000,000	3,163,809	158%	3,163,809	158%
Resources over Requirements	5,849,567	5,658,538		6,431,946	3,272,877		6,454,866		22,920
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(2,310,315)		(8,431,946)		-
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	-	\$ 4,126,371	999%	\$ 1,186,729	999%	\$ 1,186,729

- A** Payments to COVA based on a percent of TRT collections
- B** Includes contributions of \$2M to Sunriver Service District
- C** The balance of the 1% F&E TRT is transferred to F&E reserves
- D** Beginning Working Capital came in higher due to FY24 courthouse debt service being lower than budget. The excess funds of \$1,163,809 will be reserved in the TRT fund to build reserves to cover one year's worth of debt service.



Budget to Actuals Report

ARPA – Fund 200

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	4,622,145	-	0%	4,622,145	-	0%	4,622,145	100%	-
State & Local Coronavirus Fiscal Recovery Funds	9,516,992	3,762,562	40%	3,888,833	5,354,430	138%	5,354,430	138%	1,465,597
Interest on Investments	319,460	297,738	93%	134,000	122,550	91%	368,080	275%	234,080
TOTAL RESOURCES	14,458,597	4,060,299	28%	8,644,978	5,476,980	63%	10,344,655	120%	1,699,677

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	355,509	18%	1,956,342	100%
Infrastructure	766,410	896,225	117%	916,000	83,954	9%	916,000	100%	-
Administrative	1,719,694	142,552	8%	711,364	23,081	3%	711,364	100%	-
Public Health	560,926	400,898	71%	415,127	129,062	31%	415,127	100%	-
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	24,000	100%	-
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,022,833	591,606	15%	4,022,833	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(4,622,145)	-	0%	(4,622,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	401,204	401,204	100%	-	298,942	999%	298,942	999%
Resources over Requirements	4,620,941	297,738		4,622,145	4,885,374		6,321,822		1,699,677
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	-		(4,622,145)		-
TOTAL FUND BALANCE	-	\$ 298,942	999%	-	\$ 5,184,316	999%	\$ 1,998,619	999%	\$ 1,998,619



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	528,051	101%	504,200	184,416	37%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	717	36%	2,780	139%	780
TOTAL RESOURCES	525,540	529,969	101%	506,200	185,133	37%	506,980	100%	780

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	652,767	644,229	99%	622,013	192,372	31%	637,982	103%
Materials and Services	175,603	172,484	98%	197,784	76,914	39%	197,784	100%	-
TOTAL REQUIREMENTS	828,370	816,713	99%	819,797	269,286	33%	835,766	102%	(15,969)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	364,688	286,744	79%	380,521	126,840	33%	380,521	100%
TOTAL TRANSFERS	364,688	286,744	79%	380,521	126,840	33%	380,521	100%	-

Resources over Requirements	(302,830)	(286,744)		(313,597)	(84,153)		(328,786)		(15,189)
Net Transfers - In (Out)	364,688	286,744		380,521	126,840		380,521		-
TOTAL	\$ 61,858	-	0%	\$ 66,924	\$ 42,688	64%	\$ 51,735	77%	(\$15,189)

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	3,449,083	9%	39,711,000	99%	(355,974) A
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	1,378,553	9%	15,847,000	99%	(111,353) B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	6,751,935	3,527,464	52%	7,073,265	105%	321,330 C
LED #1 Interest	264,000	515,925	195%	400,000	81,558	20%	275,670	69%	(124,330)
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	202,629	68%	300,000	100%	-
LED #2 Interest	65,000	149,987	231%	150,000	26,413	18%	91,640	61%	(58,360)
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	82,978	69%	120,000	100%	-
TOTAL RESOURCES	58,558,288	60,325,051	103%	63,747,262	8,748,678	14%	63,418,575	99%	(328,687)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	1,221,145	1,286,784	105%	1,419,216	516,859	36%	1,419,216	100%
Rickard Ranch	334,232	309,436	93%	610,205	104,407	17%	460,205	75%	150,000 D
Concealed Handgun Licenses	624,277	447,501	72%	592,803	139,553	24%	492,803	83%	100,000 D
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	1,662,655	32%	5,260,244	101%	(30,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	362,043	28%	1,181,834	92%	100,000 D
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	1,283,884	31%	4,052,483	98%	100,000 D
Detective	4,773,538	4,175,876	87%	4,765,801	1,418,470	30%	4,523,401	95%	242,400 D
Patrol	16,270,641	14,471,496	89%	15,308,605	4,832,953	32%	15,108,605	99%	200,000 D
Records	855,590	705,173	82%	875,606	231,131	26%	775,606	89%	100,000 D
Adult Jail	23,784,474	20,951,689	88%	24,939,557	6,716,813	27%	23,168,051	93%	1,771,506 D
Court Security	600,590	570,292	95%	649,844	130,951	20%	499,844	77%	150,000 D
Emergency Services	808,931	668,053	83%	888,223	265,451	30%	888,223	100%	-
Special Services	2,779,458	2,926,535	105%	2,945,000	853,385	29%	2,945,000	100%	-
Training	1,537,498	1,205,912	78%	1,765,299	401,416	23%	1,565,299	89%	200,000 D
Other Law Enforcement	634,835	908,232	143%	959,055	207,605	22%	809,055	84%	150,000 D
Non - Departmental	50,000	100,000	200%	-	-	-	-	-	-
TOTAL REQUIREMENTS	65,641,097	59,140,333	90%	66,383,775	19,127,573	29%	63,149,869	95%	3,233,906

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	1,250,596	33%	3,751,787	100%
Transfers Out	(6,500)	(6,500)	100%	(37,600)	-	0%	-	0%	37,600
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	-	0%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,455,687	1,250,596	36%	3,493,287	101%	37,600

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,001,214	11,001,214	100%	12,379,975	15,566,861	126%	15,566,861	126%
Resources over Requirements	(7,082,809)	1,184,718		(2,636,513)	(10,378,895)		268,706		2,905,219
Net Transfers - In (Out)	3,377,587	3,380,929		3,455,687	1,250,596		3,493,287		37,600
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,566,861	213%	\$ 13,199,149	\$ 6,438,562	49%	\$ 19,328,854	146%	\$ 6,129,705

- A** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- B** Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.
- C** Deflection Grant is a new grant in the amount of \$844,500 and not originally budgeted; budget adjustment forthcoming
- D** Projected personnel savings due to unfilled positions



Budget to Actuals Report

Health Services - Fund 274

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	23,757,820	20,712,977	87%	27,505,398	6,343,188	23%	25,297,040	92%	(2,208,358)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	5,516,081	31%	17,506,388	100%	(23,017)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	4,514,568	62%	9,822,058	134%	2,492,008
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	1,655,608	35%	4,830,174	101%	41,430
Local Grants	1,567,894	2,035,060	130%	2,815,832	818,269	29%	3,024,338	107%	208,506
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	90,214	6%	1,774,828	108%	136,936
Other	1,061,371	2,326,567	219%	1,635,312	491,750	30%	1,003,808	61%	(631,504)
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	317,763	20%	879,678	55%	(707,439)
Federal Grants	1,440,560	1,321,402	92%	987,369	618	0%	397,932	40%	(589,437)
Patient Fees	1,087,790	890,377	82%	761,626	236,249	31%	738,423	97%	(23,203)
Medicaid	431,000	1,201,524	279%	627,276	234,375	37%	927,312	148%	300,036
Vital Records	315,000	336,256	107%	318,000	92,627	29%	325,000	102%	7,000
Interest on Investments	262,007	737,122	281%	317,000	245,552	77%	702,580	222%	385,580
State - Medicare	209,500	300,513	143%	195,057	119,955	61%	375,385	192%	180,328
Liquor Revenue	177,574	188,547	106%	177,574	30,692	17%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	42,333	33%	127,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	22,314	30%	22,314	30%	(52,686)
Revenues Not Assigned	-	-	-	42,000	-	0%	42,000	100%	-
TOTAL RESOURCES	60,343,687	61,045,659	101%	68,457,652	20,772,156	30%	67,973,832	99%	(483,820)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	52,118,863	51,416,037	99%	58,414,062	17,323,740	30%	57,401,120	98%
Materials and Services	19,836,301	15,061,997	76%	23,174,153	4,522,098	20%	22,269,594	96%	904,559
Capital Outlay	347,500	578,091	166%	1,932,000	41,185	2%	88,185	5%	1,843,815
Administration Allocation	4,984	-	0%	(42)	-	0%	16,542,436	-	(16,542,478)
							393867	52%)
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	83,520,173	21,887,023	26%	96,301,335	115%	(12,781,162)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,780,140	6,050,314	89%	7,218,715	-	0%	6,914,116	96%
Transfers In- OHP Mental Health	2,210,573	407,071	18%	5,858,016	-	0%	2,015,931	34%	(3,842,085)
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Transfers In - TRT	368,417	368,417	100%	276,572	92,191	33%	276,572	100%	-
Transfers In - Video Lottery	-	-	-	250,000	250,000	100%	250,000	100%	-
Revenue Not Assigned	-	-	-	30,000	-	0%	-	0%	(30,000)
Transfers Out	(1,332,674)	(877,923)	66%	(1,961,088)	(1,322,519)	67%	(1,987,507)	101%	(26,419)
TOTAL TRANSFERS	8,026,456	5,947,879	74%	12,298,215	(355,186)	-3%	8,094,254	66%	(4,203,961)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,417,516	12,519,113	110%	10,029,605	12,456,527	124%	12,472,527	124%
Resources over Requirements	(11,963,961)	(6,010,466)	-	(15,062,521)	(1,114,868)	-	(28,327,503)	-	(13,264,982)
Net Transfers - In (Out)	8,026,456	5,947,879	-	12,298,215	(355,186)	-	8,094,254	-	(4,203,961)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 7,265,299	\$ 10,986,474	151%	(\$ 7,760,722)	-107%	(\$15,026,021)



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Other	9,000	167,850	999%	511,588	482,492	94%	511,827	100%	239
OHP Capitation	435,349	435,349	100%	474,674	151,772	32%	474,674	100%	-
Interest on Investments	262,007	737,122	281%	317,000	245,552	77%	702,580	222%	385,580
State Grant	160,000	148,958	93%	132,289	188,679	143%	188,679	143%	56,390
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	1,068,495	74%	1,877,760	131%	442,209

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	6,769,513	6,539,032	97%	7,824,220	2,309,284	30%	7,808,394	100%	15,826
Materials and Services	7,671,421	7,578,213	99%	8,919,839	2,760,417	31%	8,891,822	100%	28,017
Capital Outlay	43,750	87,587	200%	-	-	-	-	-	-
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,194,081)	-	0%	1,348,397	-9%	(16,542,478)
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,549,978	5,069,700	327%	18,048,613	999%	(16,498,635)

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- OHP Mental Health	81,250	81,250	100%	-	-	-	-	-	-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(117,482)	31%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(117,482)	31%	(377,446)	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,665,544	3,786,843	103%	3,419,300	3,470,762	102%	3,470,762	102%	51,462
Resources over Requirements	(984,950)	(82,157)	-	(114,427)	(4,001,205)	-	(16,170,853)	-	(16,056,426)
Net Transfers - In (Out)	(218,924)	(233,924)	-	(377,446)	(117,482)	-	(377,446)	-	-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,927,428	(\$ 647,925)	-22%	(\$ 13,077,536)	-447%	(\$16,004,964)

A Personnel projections assume 3% vacancy.

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



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	17,967,689	14,679,278	82%	20,858,334	4,692,090	22%	18,286,650	88%	(2,571,684) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	5,279,803	32%	16,694,731	100%	-
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	4,489,399	65%	8,939,272	130%	2,077,858 B
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	1,643,836	35%	4,795,462	101%	31,203
Local Grants	1,348,943	1,395,962	103%	2,427,949	509,785	21%	2,482,251	102%	54,302 C
Federal Grants	1,285,560	1,186,400	92%	824,623	2	0%	208,689	25%	(615,934) G
Medicaid	431,000	1,201,524	279%	627,276	234,375	37%	927,312	148%	300,036 H
Patient Fees	448,500	679,928	152%	575,975	186,791	32%	577,371	100%	1,396
State - Medicare	209,500	300,513	143%	195,057	119,955	61%	375,385	192%	180,328 I
Liquor Revenue	177,574	188,547	106%	177,574	30,692	17%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	42,333	33%	127,000	100%	-
Other	631,245	688,382	109%	6,241	4,082	65%	4,350	70%	(1,891)
TOTAL RESOURCES	48,537,475	47,412,198	98%	54,140,433	17,233,143	32%	53,596,047	99%	(544,386)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,455,910	-	0%	11,455,910	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,477,912	10,986,816	29%	36,822,588	98%	655,324 D
Materials and Services	9,740,566	5,397,546	55%	11,547,419	1,356,249	12%	10,729,291	93%	818,128
Capital Outlay	160,250	234,772	147%	1,932,000	41,185	2%	88,185	5%	1,843,815 E
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,413,241	12,384,250	20%	59,095,974	95%	3,317,267

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	5,554,712	-	0%	1,712,627	31%	(3,842,085)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) F
Transfers In- Acute Care Service	-	-	-	626,000	625,142	100%	625,142	100%	(858)
Revenue Not Assigned	-	-	-	30,000	-	0%	-	0%	(30,000)
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(39,976)	9%	(445,000)	100%	-
TOTAL TRANSFERS	3,559,797	944,720	27%	7,853,985	585,166	7%	3,676,443	47%	(4,177,542)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	2,943,669	4,946,976	168%	4,962,976	169%	2,019,307
Resources over Requirements	(4,280,326)	(677,575)	-	(8,272,808)	4,848,894	-	(5,499,927)	-	2,772,881
Net Transfers - In (Out)	3,559,797	944,720	-	7,853,985	585,166	-	3,676,443	-	(4,177,542)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,946,976	151%	\$ 2,524,847	\$ 10,381,035	411%	\$ 3,139,492	124%	\$ 614,646

- A** Projections include \$401K one-time funds through HB 5204 for Jail Diversion and \$2M budgeted that is now in State Miscellaneous. DCHS is working with OHA to determine amounts of state grant carryover.
- B** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- C** Increase for Choice Model funding (+84K).
- D** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- E** Original budget included tenant improvement costs for expansion at a new site in La Pine. At this point, expenditures are not anticipated in FY25.
- F** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.
- G** Budget assumes approval of a one-year No Cost Extension for SAMHSA System of Care Grant that was denied. Projections remove award and related County General Fund match.
- H** Medicaid tracking higher than budgeted.
- I** Medicare tracking higher than budgeted.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	5,630,131	5,884,742	105%	6,514,775	1,462,419	22%	6,821,711	105%	306,936
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	90,214	6%	1,774,828	108%	136,936
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	317,763	20%	879,678	55%	(707,439)
Other	421,126	1,470,335	349%	1,117,483	5,175	0%	487,631	44%	(629,852)
State Miscellaneous	868,711	602,044	69%	468,636	25,169	5%	882,786	188%	414,150
Local Grants	218,951	639,098	292%	387,883	308,484	80%	542,087	140%	154,204
OHP Capitation	-	117,506		360,000	84,506	23%	336,983	94%	(23,017)
Vital Records	315,000	336,256	107%	318,000	92,627	29%	325,000	102%	7,000
Patient Fees	639,290	210,450	33%	185,651	49,458	27%	161,052	87%	(24,599)
Federal Grants	155,000	135,003	87%	162,746	616	0%	189,243	116%	26,497
State Shared- Family Planning	158,000	83,152	53%	75,000	22,314	30%	22,314	30%	(52,686)
Revenues Not Assigned	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	11,772	48%	34,712	142%	10,227
TOTAL RESOURCES	10,939,856	12,144,182	111%	12,881,668	2,470,518	19%	12,500,025	97%	(381,643)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,738,129	-	0%	3,738,129	100%	-
Personnel Services	11,978,565	11,965,751	100%	13,111,930	4,027,640	31%	12,770,138	97%	341,792
Materials and Services	2,424,314	2,086,239	86%	2,706,896	405,433	15%	2,648,482	98%	58,414
Capital Outlay	143,500	255,731	178%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,556,955	4,433,073	23%	19,156,749	98%	400,206

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,548,701	4,548,701	100%	5,130,442	-	0%	5,130,442	100%	-
Transfers In- OHP Mental Health	319,965	319,965	100%	303,304	-	0%	303,304	100%	-
Transfers In - TRT	368,417	368,417	100%	276,572	92,191	33%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,138,642)	(1,165,061)	102%	(1,165,061)	102%	(26,419)
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,821,676	(822,870)	-17%	4,795,257	99%	(26,419)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,762,383	4,052,440	108%	3,666,636	4,038,789	110%	4,038,789	110%	372,153
Resources over Requirements	(6,698,685)	(5,250,734)		(6,675,287)	(1,962,556)		(6,656,724)		18,563
Net Transfers - In (Out)	4,685,583	5,237,083		4,821,676	(822,870)		4,795,257		(26,419)
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 1,813,025	\$ 1,253,363	69%	\$ 2,177,322	120%	\$364,297

- A** Additional \$342K for Opioid Prevention Funds forthcoming, Awarded Garrett Lee Smith +93K
- B** In September, Board approved an additional 8% fee increase effective October 1, 2024.
- C** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024 and MAC funding originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- D** Projection less than budget due to Opioid Settlement payments being directly received within Fund 001 as of July (392K originally budgeted) and state funding for Family Connects Oregon coming through state grant (additional 238K).
- E** Projections less than budget due to Reproductive Health Clinic closures as of October 1, 2024.
- F** Personnel projection assumes an average of 2% vacancy.
- G** Medicaid Administrative Claim (MAC) was originally budgeted in Medicaid, but actuals coming through as State Miscellaneous.
- H** Public Health received 2023 Quality Incentive Metric funds



Budget to Actuals Report

Community Development - Fund 295

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	157,300	148,681	95%	144,238	52,596	36%	154,238	107%	10,000
Code Compliance	1,124,181	840,865	75%	1,003,933	418,312	42%	1,038,433	103%	34,500
Building Safety	3,991,388	3,372,838	85%	3,414,568	1,240,776	36%	3,429,168	100%	14,600
Electrical	902,175	796,598	88%	918,502	318,563	35%	928,502	101%	10,000
Onsite Wastewater	923,880	909,862	98%	1,028,065	284,969	28%	1,030,931	100%	2,866
Current Planning	2,304,562	1,708,739	74%	1,916,960	737,511	38%	1,939,860	101%	22,900
Long Range Planning	1,057,354	746,065	71%	974,972	423,405	43%	990,822	102%	15,850
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	3,476,132	37%	9,511,954	101%	110,716

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,241,288	2,955,422	91%	3,552,093	1,089,230	31%	3,577,166	101%
Code Compliance	743,931	655,434	88%	801,574	208,226	26%	778,976	97%	22,598
Building Safety	2,088,542	1,863,677	89%	2,133,076	605,239	28%	2,117,280	99%	15,796
Electrical	583,718	560,356	96%	612,818	189,731	31%	654,791	107%	(41,973)
Onsite Wastewater	865,670	732,454	85%	679,752	199,158	29%	692,848	102%	(13,096)
Current Planning	1,857,735	1,416,212	76%	1,410,470	379,125	27%	1,440,680	102%	(30,210)
Long Range Planning	888,677	714,855	80%	757,012	240,811	32%	782,090	103%	(25,078)
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,946,795	2,911,521	29%	10,043,831	101%	(97,036)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%
Transfers In - TRT	-	-	-	100,000	33,333	33%	100,000	100%	-
Transfers in - General Fund	100,000	48,181	48%	100,000	-	0%	100,000	100%	-
Transfers In - CDD Building Reserve	-	-	-	68,628	-	0%	622,630	907%	554,002
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	61,412	-	0%	222,193	362%	160,781
Transfers Out	(107,544)	(107,544)	100%	-	-	-	-	-	-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	-	-	-	(266,612)	999%	(266,612)
TOTAL TRANSFERS	466,530	(195,589)	-42%	461,542	33,333	7%	778,211	169%	316,669

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,317,921	1,322,717	100%	1,000,000	752,366	75%	753,666	75%
Resources over Requirements	191,279	(374,763)	-	(545,557)	564,611	-	(531,877)	-	13,680
Net Transfers - In (Out)	466,530	(195,589)	-	461,542	33,333	-	778,211	-	316,669
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 915,985	\$ 1,350,310	147%	\$ 1,000,000	109%	\$84,015

- A** Projections reflect net increase resulting from the increased HBF costs, and offset by a decrease in unfilled positions.
- B** Projections reflect net increase resulting from the increased HBF costs, and offset by a decrease in unfilled positions and the addition of one new FTE.
- C** Transfer from reserves for one new FTE and contribution to contingency requirement.
- D** Transfer to reserves reduced general divisions contingency requirement.
- E** Increase is related to CDD's increased fees, effective November 1st.



Budget to Actuals Report

Road - Fund 325

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	7,214,004	34%	21,484,773	100%	-
Federal - PILT Payment	2,240,000	2,394,054	107%	2,741,447	2,401,480	88%	2,401,480	88%	(339,967)
Other Inter-fund Services	1,450,015	1,574,821	109%	1,368,191	314,858	23%	1,368,191	100%	-
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	314,942	32%	988,063	100%	-
Sale of Equip & Material	614,500	370,308	60%	486,300	103,865	21%	486,300	100%	-
Interest on Investments	138,031	195,226	141%	158,000	95,917	61%	291,540	185%	133,540
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	21,150	35%	61,132	100%	-
Mineral Lease Royalties	50,000	131,078	262%	50,000	2,504	5%	50,000	100%	-
Assessment Payments (P&I)	6,000	11,471	191%	5,000	630	13%	5,000	100%	-
IF Capital Projects - Revenue	-	-	-	-	121,966	-	121,966	-	121,966
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,479,906	10,591,317	39%	27,395,445	100%	(84,461)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	2,791,974	29%	9,247,371	97%	309,472 ^A
Materials and Services	8,600,033	7,244,549	84%	9,992,969	3,390,055	34%	9,992,969	100%	-
Capital Outlay	118,260	53,591	45%	-	-	-	-	-	-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	6,182,029	32%	19,240,340	98%	309,472

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%	-
TOTAL TRANSFERS	(12,700,000)	(12,700,000)	100%	(10,720,695)	(2,089,362)	19%	(10,720,695)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,521,251	7,351,679	133%	5,223,706	5,997,546	115%	5,997,546	115%	773,840
Resources over Requirements	9,548,950	11,345,867	-	7,930,094	4,409,288	-	8,155,105	-	225,011
Net Transfers - In (Out)	(12,700,000)	(12,700,000)	-	(10,720,695)	(2,089,362)	-	(10,720,695)	-	-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,997,546	253%	\$ 2,433,105	\$ 8,317,472	342%	\$ 3,431,956	141%	\$998,851

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



Budget to Actuals Report

Adult P&P - Fund 355

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	2,358,901	50%	4,693,331	100%	-
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	728,909	62%	1,167,810	100%	-
DOC Measure 57	256,815	259,307	101%	259,307	259,307	100%	259,307	100%	-
Interest on Investments	75,230	87,583	116%	73,000	39,506	54%	111,760	153%	38,760
Interfund- Sheriff	50,000	50,000	100%	60,000	20,000	33%	60,000	100%	-
Other Inter-fund Services	-	-	-	50,000	-	0%	50,000	100%	-
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	4,438	888%	4,884	977%	4,384
Oregon BOPPPS	20,318	7,686	38%	-	-	-	-	-	-
Gen Fund/Crime Prevention	50,000	50,000	100%	-	-	-	-	-	-
Electronic Monitoring Fee	500	258	52%	-	-	-	-	-	-
TOTAL RESOURCES	5,535,606	5,818,189	105%	6,323,657	3,411,061	54%	6,366,801	101%	43,144

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,757,511	5,239,314	91%	6,387,456	1,715,115	27%	5,452,225	85%
Materials and Services	1,818,521	1,788,936	98%	1,984,229	575,216	29%	1,947,258	98%	36,971
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	2,290,330	27%	7,399,483	88%	972,202

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	601,369	112%	703,369	234,456	33%	703,369	100%
Transfers In- Health Services	50,000	-	0%	-	-	-	-	-	-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(25,468)	33%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	208,988	33%	626,964	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,000,000	3,010,934	100%	2,500,000	2,326,824	93%	2,326,824	93%
Resources over Requirements	(2,040,426)	(1,210,060)	-	(2,048,028)	1,120,731	-	(1,032,682)	-	1,015,346
Net Transfers - In (Out)	510,950	525,950	-	626,964	208,988	-	626,964	-	-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 1,078,936	\$ 3,656,543	339%	\$ 1,921,106	178%	\$842,170

- A** Reimbursement for hosting event for Oregon Association of Community Corrections Directors.
- B** Projected Personnel savings based on FY24/FY25 average vacancy rate of 16.2%
- C** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,704,116	2,342,101	137%	881,339	-	0%	881,339	100%	-
Interest on Investments	475,310	580,958	122%	476,000	177,474	37%	541,140	114%	65,140
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	177,474	13%	1,422,479	105%	65,140

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	132,770	132,770	100%	134,492	44,831	33%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	2,084,012	13%	13,664,094	84%	2,524,918
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	2,128,843	13%	13,798,586	85%	2,524,918

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	-	0%	10,631,333	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	19,012,380	23,347,907	123%	15,534,050	15,675,284	101%	15,675,284	101%	141,234
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(1,951,369)		(12,376,107)		2,590,058
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	-		10,631,333		-
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,199,218	\$ 13,723,915	123%	\$ 13,930,510	124%	\$ 2,731,292



Budget to Actuals Report

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

FY25 YTD October 31, 2024

33.33%
Year Completed

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%		172,370		172,370		(172,370)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	841,790	77%	858,000	78%	237,760
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000		0%	160,000	100%	-
Paving Tumalo Rd/Deschutes Mkt Rd				520,000	471,376	91%	471,376	91%	48,624
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	50,467	3%	1,791,900	93%	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000		0%	1,650,000	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	85,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	77,532	3%	2,417,752	100%	-
Local Road Pavement Preservation	-	-		-			-		-
Paving Of Horse Butte Rd	-	-		630,000		0%	630,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	12%	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	115,910	7%	1,650,000	100%	-
Burgess Rd/Day Rd Traffic Signal				50,000		0%	50,000	100%	-
Powell Butte Hwy: McGrath Rd to US20				2,290,000		0%	2,290,000	100%	-
Slurry Seal 2025				350,000		0%	350,000	100%	-
Hamby Road School Zone Improvements				-	11,449		80,000		(80,000)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	100%	-
Lazy River Dr Mailbox Improvements				150,000	27,551	18%	106,290	71%	43,710
Asphalt Leveling 2024				200,000			200,000	100%	-
FY 23 Guardrail Improvements	-	-		-			-		-
Signage improvements				125,839		0%	60,839	48%	65,000
Sidewalk Ramp Improvements				100,000		0%	85,000	85%	15,000
TOTAL CAPITAL OUTLAY	\$ 7,972,458	\$ 7,069,335	89%	\$ 16,189,012	2,084,012	13%	\$ 13,664,094	84%	\$ 2,524,918



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	3,160,372	32%	9,940,000	100%	- A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	1,654,005	37%	4,450,000	100%	- A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	1,372,063	40%	3,420,000	100%	- A
Special Waste	30,000	103,947	346%	645,000	45,964	7%	645,000	100%	- B
Franchise 5% Fees	565,000	646,761	114%	635,000	190,391	30%	635,000	100%	- C
Yard Debris	400,000	456,528	114%	440,000	195,411	44%	440,000	100%	- D
Miscellaneous	173,000	290,694	168%	170,000	74,098	44%	170,000	100%	-
Interest on Investments	60,410	147,126	244%	62,000	66,564	107%	196,600	317%	134,600 E
Recyclables	7,000	7,669	110%	7,000	6,108	87%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	6,764,975	34%	19,903,601	101%	134,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	4,108,983	3,967,708	97%	5,739,145	1,524,303	27%	5,739,145	100%	-
Materials and Services	7,683,911	7,307,004	95%	8,994,999	2,120,703	24%	8,994,999	100%	-
Capital Outlay	309,000	246,763	80%	282,000	24,971	9%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	-	0%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,996	96%	17,321,744	3,669,977	21%	17,321,744	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - SW Capital & Equipment Reserve	910,000	-	0%	-	-	-	-	-	-
Transfers Out - SW Capital & Equipment Reserve	(2,613,962)	(2,613,962)	100%	(4,564,141)	(1,142,214)	25%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(1,142,214)	25%	(4,564,141)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,416,385	2,743,514	114%	3,941,745	4,038,781	102%	4,039,441	102%	97,696
Resources over Requirements	1,590,877	3,909,230		2,447,257	3,094,999		2,581,857		134,600
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(1,142,214)		(4,564,141)		-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,824,861	\$ 5,991,566	328%	\$ 2,057,157	113%	\$232,296

- 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 0.7% greater than last year-to-date. Franchise disposal fee payment of \$248K was not received from Cascade Disposal by closing.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Annual fees due April 15, 2025; received monthly installment from Republic.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running just under last year-to-date.
- E** Investment Income projected to come in higher than budget.



Budget to Actuals Report

Fair & Expo - Fund 615

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Food & Beverage	991,000	1,565,820	158%	1,535,000	499,852	33%	1,614,310	105%	79,310
Events Revenue	1,050,000	979,919	93%	1,390,000	378,082	27%	868,308	62%	(521,692)
Rights & Signage	105,000	106,016	101%	110,000	55,300	50%	116,100	106%	6,100
Horse Stall Rental	100,000	74,925	75%	67,500	30,000	44%	55,000	81%	(12,500) A
Storage	50,000	51,099	102%	45,000	-	0%	38,400	85%	(6,600)
Camping Fee	22,500	33,694	150%	37,500	14,474	39%	59,974	160%	22,474
Interest on Investments	22,000	24,619	112%	16,000	6,421	40%	15,914	99%	(86)
Miscellaneous	3,000	7,001	233%	5,000	12,707	254%	16,021	320%	11,021
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	996,837	31%	2,784,027	87%	(421,973)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,478,441	1,499,682	101%	1,851,584	504,637	27%	1,301,318	70%
Personnel Services - F&B	148,510	80,916	54%	187,439	25,814	14%	139,809	75%	47,630
Materials and Services	1,492,986	1,334,327	89%	1,917,689	424,395	22%	1,809,662	94%	108,027
Materials and Services - F&B	514,200	852,112	166%	781,750	291,443	37%	856,101	110%	(74,351)
Debt Service	100,190	100,139	100%	99,700	-	0%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	1,246,289	26%	4,206,590	87%	631,572

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,009,023	988,867	98%	963,000	321,000	33%	963,000	100%
Transfers In - County Fair	-	-	-	196,900	65,633	33%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	10,000	33%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(3,592)	33%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	393,041	33%	1,179,123	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	547,763	547,764	100%	577,865	531,770	92%	531,770	92%
Resources over Requirements	(1,390,827)	(1,024,083)	-	(1,632,162)	(249,452)	-	(1,422,563)	-	209,599
Net Transfers - In (Out)	875,681	1,008,090	-	1,179,123	393,041	-	1,179,123	-	-
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 124,826	\$ 675,359	541%	\$ 288,330	231%	\$ 163,504

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

B Projected Personnel savings based on FY24/FY25 average vacancy rate of 22.9%



Budget to Actuals Report

Annual County Fair - Fund 616

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	790,000	834,968	106%	797,500	831,691	104%	1,314,795	165%	517,295
Gate Receipts	775,000	1,046,188	135%	780,000	918,610	118%	918,610	118%	138,610
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	124,960	126%	141,020	142%	42,020
State Grant	53,167	53,167	100%	53,167	635	1%	53,167	100%	-
Rodeo Sponsorship	30,000	35,452	118%	30,000	44,810	149%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	9,378	41%	28,450	124%	5,450
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	2,500	100%	-
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	-		-		-
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,576,694	110%	3,148,356	134%	797,689

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	76,198	33%	233,873	102%	(4,075) ^A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,212,362	91%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,288,560	86%	2,661,930	100%	9,971

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	25,000	33%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(65,633)	33%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(40,633)	33%	(121,900)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	600,000	509,451	85%	509,451	85%	(90,549)
Resources over Requirements	(258,739)	22,507		(321,234)	288,135		486,426		807,660
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(40,633)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 156,866	\$ 756,952	483%	\$ 873,977	557%	\$ 717,111

^A Projected Personnel based on average to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD October 31, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ 921,902	\$ 921,902
Carnival	245,809	468,142	468,142
Commercial Exhibitors	436,160	463,327	452,741
Livestock Entry Fees	1,940	3,139	3,139
R/V Camping/Horse Stall Rental	31,449	35,788	35,788
Merchandise Sales	1,899	1,608	1,608
Concessions and Catering	512,899	506,105	988,605
Fair Sponsorship	117,183	147,752	183,100
TOTAL FAIR REVENUES	<u>\$ 2,390,235</u>	<u>\$ 2,547,761</u>	<u>\$ 3,055,024</u>
OTHER RESOURCES			
State Grant	53,167	635	53,802
Interest	19,504	20,575	23,919
Miscellaneous	114	-	-
TOTAL RESOURCES	<u>\$ 2,463,020</u>	<u>\$ 2,568,971</u>	<u>\$ 3,132,745</u>
REQUIREMENTS			
Personnel	175,531	181,041	231,132
Materials & Services	2,124,162	2,446,490	2,499,661
TOTAL REQUIREMENTS	<u>\$ 2,299,693</u>	<u>\$ 2,627,530</u>	<u>\$ 2,730,793</u>
TRANSFERS			
Transfer In - TRT 1%	75,000	62,500	75,000
Transfer Out - F&E Reserve	(170,608)	(54,753)	(54,753)
Transfer Out - Fair & Expo	-	(65,633)	(147,673)
TOTAL TRANSFERS	<u>\$ (95,608)</u>	<u>\$ (57,886)</u>	<u>\$ (127,426)</u>
Net Fair	<u>\$ 67,719</u>	<u>\$ (116,445)</u>	<u>\$ 274,526</u>
Beginning Fund Balance on Jan 1	<u>\$ 952,421</u>	<u>\$ 1,020,140</u>	<u>\$ 1,020,140</u>
Ending Balance	<u>\$ 1,020,140</u>	<u>\$ 903,695</u>	<u>\$ 1,294,666</u>



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	64,800	94,239	145%	88,000	39,954	45%	118,020	134%	30,020
Miscellaneous	-	130,809		-	94,112		94,112		94,112
TOTAL RESOURCES	64,800	225,047	347%	88,000	134,066	152%	212,132	241%	124,132

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	343,555	274,247	80%	475,000	45,268	10%	475,000	100%
Capital Outlay	746,445	191,682	26%	785,000	21,589	3%	785,000	100%	- ^A
TOTAL REQUIREMENTS	1,090,000	465,928	43%	1,260,000	66,857	5%	1,260,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	462,119	453,481	98%	442,396	147,465	33%	442,396	100%
Transfers In - Fund 165	100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
Transfers In - Annual County Fair	109,503	109,503	100%	-	-		-		-
Transfers In - Fair & Expo	152,565	-	0%	-	-		-		-
TOTAL TRANSFERS	824,187	662,984	80%	592,396	297,465	50%	592,396	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,592,838	2,757,229	106%	3,136,000	3,179,332	101%	3,179,332	101%
Resources over Requirements	(1,025,200)	(240,881)		(1,172,000)	67,209		(1,047,868)		124,132
Net Transfers - In (Out)	824,187	662,984		592,396	297,465		592,396		-
TOTAL FUND BALANCE	\$ 2,391,825	\$ 3,179,332	133%	\$ 2,556,396	\$ 3,544,006	139%	\$ 2,723,860	107%	\$167,464

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



Budget to Actuals Report

RV Park - Fund 618

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	181,184	40%	444,572	99%	(5,428)
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	805	5%	12,000	80%	(3,000)
Interest on Investments	2,300	8,447	367%	8,000	4,357	54%	8,440	106%	440
Cancellation Fees	7,000	13,820	197%	7,000	13,008	186%	17,628	252%	10,628
Washer / Dryer	5,000	5,575	112%	5,000	4,154	83%	7,274	145%	2,274
Miscellaneous	2,500	4,335	173%	2,500	857	34%	2,555	102%	55
Vending Machines	1,500	1,352	90%	1,500	724	48%	1,804	120%	304
TOTAL RESOURCES	530,800	534,892	101%	489,000	205,089	42%	494,273	101%	5,273

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	91,328	92,389	101%	159,210	47,804	30%	153,844	97%
Materials and Services	303,173	202,217	67%	344,054	78,804	23%	326,700	95%	17,354
Debt Service	222,630	222,596	100%	223,600	-	0%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	126,608	17%	704,144	97%	22,720

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	53,333	33%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	6,667	33%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(40,714)	33%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	19,286	33%	57,858	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	93,115	166,640	179%	248,000	312,766	126%	312,766	126%
Resources over Requirements	(86,331)	17,690		(237,864)	78,481		(209,871)		27,993
Net Transfers - In (Out)	128,436	128,436		57,858	19,286		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 67,994	\$ 410,533	604%	\$ 160,753	236%	\$92,759



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	34,300	45,518	133%	45,000	17,962	40%	53,270	118%	8,270
TOTAL RESOURCES	34,300	45,518	133%	45,000	17,962	40%	53,270	118%	8,270

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

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	51,564	51,564	100%	122,142	40,714	33%	122,142	100%
TOTAL TRANSFERS	51,564	51,564	100%	122,142	40,714	33%	122,142	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,372,453	1,469,559	107%	1,513,413	1,521,389	101%	1,521,389	101%
Resources over Requirements	(139,700)	266		(125,000)	17,962		(116,730)		8,270
Net Transfers - In (Out)	51,564	51,564		122,142	40,714		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,510,555	\$ 1,580,065	105%	\$ 1,526,801	101%	\$ 16,246

- A** Capital Outlay appropriations are a placeholder
- B** Final Beginning Fund Balance will be determined after the final close of FY24



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	390,522	35%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	314,471	33%	1,040,000	110%	96,586 ^A
Property Damage	418,028	418,028	100%	419,983	139,994	33%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	301,243	83%	362,214	100%	- ^B
Interest on Investments	200,000	274,605	137%	254,000	89,297	35%	269,060	106%	15,060
Vehicle	226,710	226,710	100%	250,030	83,343	33%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	9,466	32%	30,000	100%	-
Claims Reimbursement	369,959	429,840	116%	20,000	-	0%	20,000	100%	-
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	385	19%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	85,743	999%	88,000	999%	87,800 ^C
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	1,414,466	42%	3,598,237	106%	199,446

REQUIREMENTS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,032,943	52%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	511,190	34%	1,500,000	100%	-
Insurance Administration	714,197	672,304	94%	799,487	236,257	30%	809,482	101%	(9,995)
Vehicle	400,000	299,851	75%	700,000	48,346	7%	600,000	86%	100,000
Property Damage	300,250	474,866	158%	400,255	325,005	81%	420,000	105%	(19,745)
Unemployment	250,000	127,637	51%	200,000	22,993	11%	150,000	75%	50,000
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	2,176,733	39%	5,679,482	101%	(79,740)

TRANSFERS	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(1,500)	33%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(1,500)	33%	(4,500)	100%	-

FUND BALANCE	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	8,000,000	9,323,307	117%	8,000,000	8,168,164	102%	8,168,164	102%	168,164
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(762,268)	-	(2,081,245)	-	119,706
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(1,500)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,794,549	\$ 7,404,396	128%	\$ 6,082,419	105%	\$287,870

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

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

C Revenue from State of Oregon for additional layer of excess general liability insurance related to liability related to "aid and assist" population.



Budget to Actuals Report

Health Benefits - Fund 675

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	25,899,034	26,288,364	102%	30,548,182	10,223,162	33%	35,507,169	116%	4,958,987
COIC Premiums	1,963,363	2,228,565	114%	2,747,427	612,497	22%	3,091,915	113%	344,488
Employee Co-Pay	1,247,416	1,406,479	113%	1,492,623	513,724	34%	1,556,257	104%	63,634
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,039,555	152,148	15%	1,061,802	102%	22,247
Prescription Rebates	280,000	382,550	137%	550,000	166,502	30%	626,446	114%	76,446
Interest on Investments	120,000	208,021	173%	366,000	62,656	17%	238,855	65%	(127,145)
Claims Reimbursement & Other	124,944	317,060	254%	100,000	578,236	578%	580,000	580%	480,000
TOTAL RESOURCES	30,654,045	31,873,028	104%	36,843,787	12,308,925	33%	42,662,444	116%	5,818,657

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	29,797,663	27,285,660	92%	26,303,391	6,711,791	26%	32,172,026	122%
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	5,733,434	1,113,739	19%	4,942,177	86%	791,257
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,490,287	337,076	23%	1,600,661	107%	(110,374)
Wellness	186,274	123,528	66%	174,230	10,957	6%	104,230	60%	70,000
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	33,701,342	8,173,564	24%	38,819,094	115%	(5,117,752)

TOTAL □

-	-	-	-	-	-	-	-	-	-
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FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	6,107,743	6,107,998	100%	5,090,316	3,859,732	76%	3,859,732	76%
Resources over Requirements	(5,033,168)	(2,248,266)		3,142,445	4,135,362		3,843,350		700,905
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 8,232,761	\$ 7,995,094	97%	\$ 7,703,082	94%	(\$529,679)

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.

- A** The original budget anticipated a 15% increase in Health Benefits Premiums for departments. However, due to higher-than-expected claims in FY24 and projected claim growth in FY25, an additional 15% increase will be applied starting August 1, 2024. This will result in a total increase of 30% compared to FY24.
- B** Budget estimate is based on claims which are difficult to predict
- C** Claims are anticipated to be higher than what was originally budgeted.
- D** Projection reflects savings from formulary change recommended by the EBAC.
- E** Projected savings from removing the Wellness program as recommended by the EBAC.



Budget to Actuals Report

911 - Fund 705 and 710

FY25 YTD October 31, 2024 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	998,410	9%	11,493,915	99%	(62,085) A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	-	0%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	146,775	34%	449,630	106%	23,630
Police RMS User Fees	244,435	255,485	105%	255,000	-	0%	255,000	100%	- C
Contract Payments	167,765	172,636	103%	179,300	6,438	4%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	6,375	4%	148,600	100%	-
Data Network Reimbursement	145,852	107,080	73%	106,500	-	0%	106,500	100%	- D
State Reimbursement	93,000	97,500	105%	93,000	19,750	21%	93,000	100%	-
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	60,433	67%	90,000	100%	-
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	625	1%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	14,549	40%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	1,253,355	9%	14,695,445	100%	(38,455)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	9,032,045	8,712,047	96%	10,237,093	2,900,494	28%	9,536,196	93%
Materials and Services	4,250,715	3,275,322	77%	4,267,026	1,144,650	27%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	74,174	3%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	4,119,317	24%	16,553,722	96%	700,897

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	13,202,343	13,393,950	101%	13,160,074	14,371,465	109%	14,371,465	109%
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	(2,865,962)		(1,858,277)		662,442
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 10,639,355	\$ 11,505,503	108%	\$ 12,513,188	118%	\$ 1,873,833

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