MEMORANDUM

DATE: October 27, 2025

TO: Board of County Commissioners

FROM: Robert Tintle, Chief Financial Officer

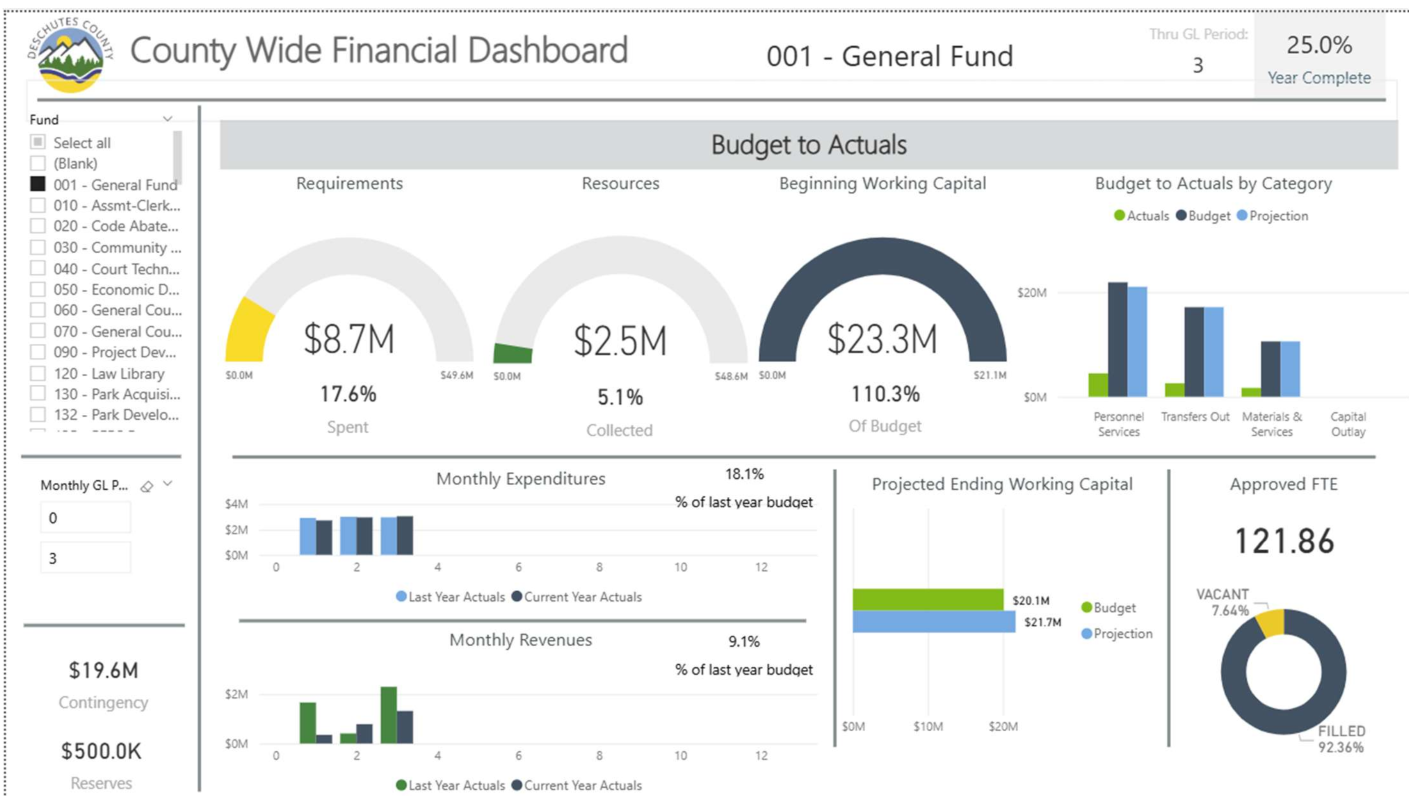
SUBJECT: Finance Report for September 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of September 30, 2025.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is $2.5M or 5.1% of budget. By comparison, last year revenue YTD was $4.2M or 8.7% of budget.
- *Expenses* YTD are $8.7M and 17.6% of budget. By comparison, last year expenses YTD were $8.9M and 18.0% of budget.
- *Beginning Fund Balance* is $23.3M or 110.3% of the budgeted $21.1M 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 September 30, 2025.

Position Control Summary FY26													
Org		**Jul**	**Aug**	**Sep**	**Oct**	**Nov**	**Dec**	**Jan**	**Feb**	**Mar**	**April**	**May**	**July - June Percent Unfilled**
Assessor	Filled	32.00	32.00	31.00									
	Unfilled	3.26	3.26	4.26									10.19%
Clerk	Filled	9.48	9.48	9.48									
	Unfilled	1.00	1.00	1.00									9.54%
BOPTA	Filled	0.52	0.52	0.52									
	Unfilled	-	-	-									0.00%
DA	Filled	58.85	57.05	57.05									
	Unfilled	2.45	4.25	4.05									5.85%
Tax	Filled	6.50	5.50	6.50									
	Unfilled	-	1.00	-									5.13%
Veterans'	Filled	5.00	5.00	5.00									
	Unfilled	-	-	-									0.00%
Property Mgmt	Filled	3.00	3.00	3.00									
	Unfilled	-	-	-									0.00%
Total General Fund	Filled	115.35	112.55	112.55	-	-	-	-	-	-	-	-	
	Unfilled	6.71	9.51	9.31	-	-	-	-	-	-	-	-	**6.98%**
Justice Court	Filled	4.60	3.60	3.60									
	Unfilled	-	1.00	1.00									**14.49%**
Community Justice	Filled	40.60	41.20	42.20									
	Unfilled	6.40	5.80	5.80									**12.68%**
Sheriff	Filled	235.50	236.50	236.50									
	Unfilled	35.50	34.50	34.50									**12.85%**
Health Srvcs	Filled	376.43	371.58	372.50									
	Unfilled	42.20	47.05	46.13									**10.78%**
CDD	Filled	52.00	51.00	51.00									
	Unfilled	1.00	2.00	3.00									**3.75%**
Road	Filled	57.00	56.00	59.00									
	Unfilled	4.00	5.00	2.00									**6.01%**
Adult P&P	Filled	32.63	32.00	31.00									
	Unfilled	3.38	4.00	4.00									**10.63%**
Solid Waste	Filled	45.00	44.00	45.00									
	Unfilled	3.00	4.00	3.00									**6.94%**
Victims Assistance	Filled	5.50	5.50	6.50									
	Unfilled	4.00	4.00	3.00									**38.60%**
GIS Dedicated	Filled	2.00	2.00	2.00									
	Unfilled	-	-	-									**0.00%**
Fair & Expo	Filled	12.50	12.50	11.50									
	Unfilled	5.00	5.00	6.00									**30.48%**
Natural Resource	Filled	3.00	3.00	3.00									
	Unfilled	-	-	-									**0.00%**
ISF - Facilities	Filled	25.75	25.75	25.75									
	Unfilled	2.00	2.00	2.00									**7.21%**
ISF - Admin	Filled	8.75	8.75	8.75									
	Unfilled	0.50	0.50	0.50									**5.41%**
ISF - BOCC	Filled	3.00	3.00	3.00									
	Unfilled	-	-	-									**0.00%**
ISF - Finance	Filled	13.00	13.00	14.00									
	Unfilled	1.00	1.00	-									**4.76%**
ISF - Legal	Filled	7.00	7.00	7.00									
	Unfilled	-	-	-									**0.00%**
ISF - HR	Filled	8.00	8.00	8.00									
	Unfilled	3.00	3.00	3.00									**27.27%**
ISF - IT	Filled	19.00	19.00	19.00									
	Unfilled	1.00	2.00	2.00									**8.06%**
ISF - Risk	Filled	3.25	3.25	3.25									
	Unfilled	-	-	-									**0.00%**
911	Filled	56.00	56.00	57.00									
	Unfilled	5.00	5.00	4.00									**7.65%**
Total:													
	Filled	1,125.86	1,115.18	1,122.10	-	-	-	-	-	-	-	-	
	Unfilled	123.69	135.36	129.24	-	-	-	-	-	-	-	-	
	Total	1,249.54	1,250.54	1,251.34 **A**	-	-	-	-	-	-	-	-	
	% Unfilled	**9.90%**	**10.82%**	**10.33%**									**10.35%**

A 1.0 FTE increase to Community Development for an Assistant Planner, per Resolution 2025-037.
0.2 FTE decrease to District Attorney's Office for expiration of limited duration position.

Budget to Actuals - Total Personnel and Overtime Report
FY26 YTD September 30, 2025

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	$ 21,878,293	$ 4,469,993	$ 21,020,743	$ 857,550	$ 70,800	$ 18,909	$ 51,891
030	030 - Juvenile	7,952,601	1,588,187	7,240,346	712,255	150,000	29,345	120,655
160	160/170 - TRT	284,576	63,553	284,576	-	110	-	110
200	200 - ARPA	-	-	-	-	-	-	-
220	220 - Justice Court	680,892	143,223	666,560	14,332	-	164	(164)
255	255 - Sheriff's Office	53,651,796	11,424,977	53,651,796	-	2,365,500	592,160	1,773,340
274	274 - Health Services	64,152,894	13,369,630	61,688,738	2,464,156	179,900	54,843	125,057
295	295 - CDD	8,960,882	1,937,596	8,987,514	(26,632)	28,750	7,485	21,265
325	325 - Road	10,434,868	2,217,852	10,031,371	403,497	200,000	37,861	162,139
355	355 - Adult P&P	6,363,227	1,302,171	5,923,641	439,586	10,000	897	9,103
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	6,742,398	1,404,661	6,742,398	-	150,000	26,156	123,844
615	615 - Fair & Expo	2,018,500	418,978	1,967,879	50,621	40,000	26,049	13,951
616	616 - Annual County Fair	284,780	76,967	298,312	(13,532)	2,500	2,779	(279)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	172,715	36,677	169,716	2,999	4,000	737	3,263
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	575,411	126,248	563,118	12,293	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	11,064,394	2,254,882	10,335,209	729,185	400,000	51,444	348,556
	999 - All Other Funds	19,917,527	3,976,015	19,917,527	-	61,700	5,169	56,531
	Total	$ 215,135,754	$ 44,811,609	$ 209,489,444	$ 5,646,310	$ 3,663,260	$ 853,999	$ 2,809,261

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%
001 - General Fund	47,226,179	49,169,365	104%	48,569,324	2,457,539	5%	49,293,986	101%
030 - Juvenile	926,504	1,091,010	118%	1,012,772	177,713	18%	1,155,692	114%
160/170 - TLT	12,400,800	12,638,380	102%	12,449,000	6,431,966	52%	13,449,000	108%
200 - ARPA	9,726,687	9,722,589	100%	984,959	519,683	53%	984,959	100%
220 - Justice Court	506,200	525,739	104%	542,597	144,242	27%	543,697	100%
255 - Sheriff's Office	64,030,262	65,685,433	103%	67,205,539	1,981,520	3%	67,127,939	100%
270 - OHP & Capital Reserves	6,016,100	13,901,753	231%	11,829,200	352,223	3%	12,114,100	102%
274 - Health Services	69,034,749	67,097,990	97%	65,210,754	9,382,763	14%	63,690,779	98%
295 - CDD	9,401,238	9,902,984	105%	9,923,169	2,822,907	28%	10,172,169	103%
325 - Road	27,585,291	28,539,189	103%	27,423,030	5,660,435	21%	27,449,065	100%
355 - Adult P&P	6,323,657	6,499,960	103%	6,888,500	1,346,139	20%	6,137,349	89%
465 - Road CIP	1,357,339	1,499,037	110%	1,384,712	174,329	13%	1,493,212	108%
610 - Solid Waste	19,769,001	20,286,179	103%	22,198,501	5,914,015	27%	22,240,806	100%
615 - Fair & Expo	3,206,000	3,094,772	97%	3,677,500	719,430	20%	3,215,997	87%
616 - Annual County Fair	2,350,667	2,672,649	114%	2,656,367	2,669,307	100%	2,726,376	103%
617 - Fair & Expo Capital Reserve	88,000	229,192	260%	117,000	37,874	32%	130,000	111%
618 - RV Park	489,000	550,566	113%	493,800	189,313	38%	542,407	110%
619 - RV Park Reserve	45,000	60,431	134%	58,000	17,374	30%	59,700	103%
670 - Risk Management	3,398,791	3,630,416	107%	3,401,406	1,047,595	31%	3,431,306	101%
675 - Health Benefits	42,854,789	43,047,570	100%	43,475,500	8,976,918	21%	43,669,200	100%
705 - 911	14,733,900	15,112,121	103%	15,281,100	217,929	1%	15,293,500	100%
999 - Other	60,974,212	46,378,883	76%	49,160,747	11,310,978	23%	49,157,747	100%
TOTAL RESOURCES	402,444,366	401,336,210	100%	393,943,477	62,552,191	16%	394,078,986	100%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

REQUIREMENTS	Fiscal Year 2025			Fiscal Year 2026				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	33,458,125	27,885,291	83%	32,454,372	6,168,771	19%	31,596,822	97%
030 - Juvenile	9,381,846	8,396,293	89%	10,005,365	2,004,293	20%	9,293,110	93%
160/170 - TLT	5,897,854	5,862,939	99%	3,787,748	1,307,787	35%	3,952,748	104%
200 - ARPA	987,540	983,441	100%	984,959	51,465	5%	984,959	100%
220 - Justice Court	863,097	849,040	98%	911,837	194,131	21%	897,505	98%
255 - Sheriff's Office	66,610,275	62,055,934	93%	68,836,488	14,574,361	21%	68,836,488	100%
270 - OHP & Capital Reserves	-	-		-	-		-	999%
274 - Health Services	84,148,302	76,486,004	91%	85,239,096	16,852,554	20%	83,904,314	98%
295 - CDD	9,991,245	9,642,090	97%	10,858,928	2,453,880	23%	10,892,310	100%
325 - Road	19,655,197	17,977,655	91%	19,713,342	4,088,002	21%	19,309,845	98%
355 - Adult P&P	8,371,685	7,310,310	87%	8,310,376	1,638,108	20%	7,528,756	91%
465 - Road CIP	16,323,504	8,402,847	51%	19,022,701	1,366,680	7%	17,722,701	93%
610 - Solid Waste	17,321,744	15,311,535	88%	18,981,700	3,001,022	16%	18,981,700	100%
615 - Fair & Expo	4,838,162	4,267,724	88%	5,180,328	987,973	19%	4,679,879	90%
616 - Annual County Fair	2,671,901	2,735,983	102%	2,733,905	2,357,700	86%	2,747,437	100%
617 - Fair & Expo Capital Reserve	1,260,000	287,354	23%	1,265,000	-	0%	1,265,000	100%
618 - RV Park	726,864	581,262	80%	584,318	143,955	25%	603,905	103%
619 - RV Park Reserve	170,000	-	0%	170,000	-	0%	170,000	100%
670 - Risk Management	5,631,442	4,358,642	77%	6,555,370	1,309,485	20%	6,543,077	100%
675 - Health Benefits	38,819,094	35,077,784	90%	42,410,545	6,121,251	14%	42,410,545	100%
705 - 911	17,254,619	14,334,091	83%	17,381,915	3,189,868	18%	16,652,730	96%
999 - Other	108,891,467	68,035,264	62%	93,718,811	12,211,173	13%	93,903,032	100%
TOTAL REQUIREMENTS	453,273,963	370,841,482	82%	449,107,104	80,022,460	18%	442,876,863	99%

Budget to Actuals - Countywide Summary

All Departments

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

TRANSFERS	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%
001 - General Fund	(14,367,610)	(13,526,961)	94%	(17,064,685)	(2,579,471)	15%	(17,064,685)	100%
030 - Juvenile	8,068,153	8,068,153	100%	8,332,617	2,083,154	25%	8,332,617	100%
160/170 - TLT	(8,502,946)	(8,439,265)	99%	(8,504,172)	(1,750,231)	21%	(9,496,252)	112%
200 - ARPA	(9,038,089)	(9,038,089)	100%	-	-		-	
220 - Justice Court	380,521	323,238	85%	391,417	97,854	25%	391,417	100%
255 - Sheriff's Office	3,399,187	3,434,772	101%	3,319,909	909,602	27%	3,319,909	100%
270 - OHP & Capital Reserves	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(10,822,191)	97%
274 - Health Services	10,671,364	7,655,897	72%	17,813,229	104,235	1%	17,505,121	98%
295 - CDD	(123,668)	(125,725)	102%	790,941	(9,388)	-1%	790,941	100%
325 - Road	(10,720,695)	(10,720,695)	100%	(9,690,281)	(9,639)	0%	(9,690,281)	100%
355 - Adult P&P	626,964	626,964	100%	583,198	145,799	25%	583,198	100%
465 - Road CIP	10,631,333	9,015,761	85%	9,600,781	-	0%	9,600,781	100%
610 - Solid Waste	(4,564,141)	(4,564,141)	100%	(4,673,934)	(5,984)	0%	(4,673,934)	100%
615 - Fair & Expo	1,227,123	1,219,136	99%	1,312,508	328,127	25%	1,365,008	104%
616 - Annual County Fair	(121,900)	(121,900)	100%	(235,000)	(58,750)	25%	(235,000)	100%
617 - Fair & Expo Capital Reserve	615,396	609,543	99%	448,946	112,237	25%	471,446	105%
618 - RV Park	57,858	57,858	100%	(41,600)	(10,400)	25%	(41,600)	100%
619 - RV Park Reserve	122,142	122,142	100%	221,600	55,400	25%	221,600	100%
670 - Risk Management	(4,500)	(4,500)	100%	(4,800)	(1,200)	25%	(4,800)	100%
705 - 911	-	-		-	-		-	
999 - Other	15,877,671	16,562,152	104%	8,529,625	588,653	7%	9,446,705	111%
TOTAL TRANSFERS	-	-		-	-		-	0%

Budget to Actuals - Countywide Summary
All Departments
FY26 YTD September 30, 2025 (unaudited)

25.0%
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%	20,120,267	16,959,950	21,702,479	108%
030 - Juvenile	977,419	2,127,478	218%	1,040,024	2,384,763	2,323,387	223%
160/170 - TLT	1,163,809	1,499,985	129%	1,500,000	4,873,948	1,500,000	100%
200 - ARPA	-	1	999%	-	468,217	-	
220 - Justice Court	23,624	(63)	0%	22,177	47,965	37,609	170%
255 - Sheriff's Office	16,386,036	22,631,133	138%	20,188,960	11,067,318	20,111,360	100%
270 - OHP & Capital Reserves	27,993,362	38,958,838	139%	36,284,703	39,311,061	40,250,748	111%
274 - Health Services	8,014,338	10,724,410	134%	7,529,160	3,296,625	7,953,768	106%
295 - CDD	38,691	887,535	999%	900,299	1,247,978	1,115,917	124%
325 - Road	3,206,945	5,838,385	182%	2,440,000	7,402,116	4,293,983	176%
355 - Adult P&P	905,760	2,143,438	237%	861,322	1,997,774	1,335,734	155%
465 - Road CIP	11,340,452	17,787,235	157%	7,349,914	16,594,883	11,158,527	152%
610 - Solid Waste	1,921,897	4,449,285	232%	1,984,768	7,356,835	3,103,894	156%
615 - Fair & Expo	126,731	577,955	456%	212,680	637,733	304,126	143%
616 - Annual County Fair	66,317	324,216	489%	58,462	577,077	114,939	197%
617 - Fair & Expo Capital Reserve	2,622,728	3,730,713	142%	2,914,946	3,880,824	2,950,446	101%
618 - RV Park	132,760	339,929	256%	66,882	374,897	95,902	143%
619 - RV Park Reserve	1,518,531	1,703,962	112%	1,639,600	1,776,736	1,641,300	100%
670 - Risk Management	5,931,013	7,435,437	125%	5,841,236	7,172,394	5,883,429	101%
675 - Health Benefits	7,895,427	11,829,518	150%	8,564,955	14,685,185	12,988,655	152%
705 - 911	11,850,746	15,149,495	128%	10,813,185	12,178,530	13,314,562	123%
999 - Other	70,001,484	96,841,463	138%	70,692,730	96,954,113	72,080,612	102%
TOTAL FUND BALANCE	187,011,044	268,229,991	143%	201,026,270	251,246,925	224,261,376	112%

Budget to Actuals Report

General Fund - Fund 001

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
PVAB	11,000	11,483	104%	11,000	-	0%	11,000	100%	-	
Property Taxes - Current	39,604,000	39,978,464	101%	41,196,000	-	0%	41,196,000	100%	-	A
Property Taxes - Prior	328,000	448,776	137%	338,000	203,459	60%	338,000	100%	-	
Other General Revenues	4,059,656	4,683,508	115%	3,792,176	1,260,465	33%	4,500,100	119%	707,924	B
Assessor	849,000	868,511	102%	821,000	9,238	1%	821,000	100%	-	
Clerk	1,426,160	1,583,352	111%	1,331,240	385,901	29%	1,331,240	100%	-	
District Attorney	427,077	511,255	120%	206,832	150,672	73%	206,832	100%	-	
Tax Office	146,200	152,257	104%	142,700	21,450	15%	142,700	100%	-	
Veterans	305,086	220,206	72%	194,448	-	0%	201,448	104%	7,000	C
Property Management	70,000	75,275	108%	97,000	25,500	26%	97,000	100%	-	
Non-Departmental	-	636,279		438,928	400,853	91%	448,666	102%	9,738	
TOTAL RESOURCES	47,226,179	49,169,365	104%	48,569,324	2,457,539	5%	49,293,986	101%	724,662	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
PVAB	96,193	91,103	95%	100,980	26,586	26%	100,355	99%	625	D
Assessor	6,709,361	5,883,228	88%	6,898,967	1,533,516	22%	6,576,423	95%	322,544	E
Clerk	2,719,443	2,407,704	89%	2,416,514	400,857	17%	2,315,931	96%	100,583	F
District Attorney	13,369,290	12,488,557	93%	14,143,428	2,900,166	21%	13,786,088	97%	357,340	G
Medical Examiner	466,854	396,143	85%	465,653	49,990	11%	465,653	100%	-	
Tax Office	1,065,042	1,024,623	96%	1,054,084	312,571	30%	935,435	89%	118,649	H
Veterans	1,068,340	985,944	92%	1,012,065	225,870	22%	1,023,713	101%	(11,648)	I
Property Management	596,494	576,461	97%	640,822	144,302	23%	671,365	105%	(30,543)	J
Non-Departmental	7,367,108	4,031,528	55%	5,721,859	574,913	10%	5,721,859	100%	-	
TOTAL REQUIREMENTS	33,458,125	27,885,291	83%	32,454,372	6,168,771	19%	31,596,822	97%	857,550	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	5,519,522	5,476,511	99%	61,500	-	0%	61,500	100%	-
Transfers Out	(19,887,132)	(19,003,472)	96%	(17,126,185)	(2,579,471)	15%	(17,126,185)	100%	-
TOTAL TRANSFERS	(14,367,610)	(13,526,961)	94%	(17,064,685)	(2,579,471)	15%	(17,064,685)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	15,492,530	15,492,530	100%	21,070,000	23,250,653	110%	21,070,000	100%	-	K
Resources over Requirements	13,768,054	21,284,074		16,114,952	(3,711,232)		17,697,164		1,582,212	
Net Transfers - In (Out)	(14,367,610)	(13,526,961)		(17,064,685)	(2,579,471)		(17,064,685)		-	
TOTAL FUND BALANCE	$ 14,892,974	$ 23,249,642	156%	$ 20,120,267	$ 16,959,950	84%	$ 21,702,479	108%	$1,582,212	L

- **A** Current year taxes received primarily in November, February and May.
- **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** Projected Personnel savings estimated at 0.8% based on YTD actual vacancy rate.
- **E** Projected Personnel savings estimated at 9.2% based on YTD actual vacancy rate; includes estimated budget impact from pay equity study.
- **F** Projected Personnel savings estimated at 16.4% based on YTD actual vacancy rate; includes estimated budget impact from pay equity study.
- **G** Projected Personnel savings estimated at 7.5% based on YTD actual vacancy rate; includes estimated budget impact from pay equity study.
- **H** Projected Personnel savings estimated at 15.9% based on YTD actual vacancy rate; includes estimated budget impact from pay equity study.
- **I** Projected Personnel based on overage to date; includes estimated budget impact from pay equity study.
- **J** Projected Personnel based on overage to date; includes estimated budget impact from pay equity study.
- **K** Final Beginning Fund Balance will be determined after the final close of FY25.
- **L** Out of the total ending fund balance, $13,594,731 are required contingency balances, $663,000 are restricted Opioid Settlement Funds, $616,610 are recategorized ARPA funds that haven't been allocated and $500K is Emergency Reserves.

Budget to Actuals Report

Juvenile - Fund 030

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
OYA Basic & Diversion	477,421	503,583	105%	480,000	-	0%	480,000	100%	-	
ODE Juvenile Crime Prev	112,772	130,796	116%	112,772	-	0%	112,772	100%	-	
Leases	97,500	97,594	100%	101,000	25,374	25%	101,000	100%	-	
Inmate/Prisoner Housing	65,000	100,080	154%	75,000	10,080	13%	75,000	100%	-	
Gen Fund-Opioid Settlement	-	-		74,000	-	0%	74,000	100%	-	
Interest on Investments	49,000	87,043	178%	57,000	26,453	46%	87,400	153%	30,400	
Expungements	40,000	68,236	171%	40,000	-	0%	40,000	100%	-	
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	35,000	-	0%	35,000	100%	-	
Miscellaneous	6,811	26,728	392%	26,000	111,615	429%	137,520	529%	111,520	A
OJD Court Fac/Sec SB 1065	12,000	17,801	148%	12,000	3,431	29%	12,000	100%	-	
Contract Payments	4,000	-	0%	-	760		1,000		1,000	B
Food Subsidy	10,000	5,790	58%	-	-		-		-	
TOTAL RESOURCES	926,504	1,091,010	118%	1,012,772	177,713	18%	1,155,692	114%	142,920	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	7,497,894	6,686,218	89%	7,952,601	1,588,187	20%	7,240,346	91%	712,255	C
Materials and Services	1,863,952	1,690,256	91%	2,052,764	416,105	20%	2,052,764	100%	-	
Capital Outlay	20,000	19,819	99%	-	-		-		-	
TOTAL REQUIREMENTS	9,381,846	8,396,293	89%	10,005,365	2,004,293	20%	9,293,110	93%	712,255	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	8,143,712	8,143,712	100%	8,409,500	2,102,375	25%	8,409,500	100%	-
Transfers Out	-	-		(1,324)	(331)	25%	(1,324)	100%	-
Transfers Out-Veh Reserve	(75,559)	(75,559)	100%	(75,559)	(18,890)	25%	(75,559)	100%	-
TOTAL TRANSFERS	8,068,153	8,068,153	100%	8,332,617	2,083,154	25%	8,332,617	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,364,608	1,364,608	100%	1,700,000	2,128,188	125%	2,128,188	125%	428,188
Resources over Requirements	(8,455,342)	(7,305,284)		(8,992,593)	(1,826,579)		(8,137,418)		855,175
Net Transfers - In (Out)	8,068,153	8,068,153		8,332,617	2,083,154		8,332,617		-
TOTAL FUND BALANCE	$ 977,419	$ 2,127,478	218%	$ 1,040,024	$ 2,384,763	229%	$ 2,323,387	223%	$1,283,363

A Deferred revenue from FY25 for COHC grant.
B Work crew contract for cleanup services.
C Projected Personnel savings estimated at 9.7% based on YTD actual vacancy rate.
D Fund balance based on closeout of FY25 (Materials and services reduction along with vacancy savings from FY25).

Budget to Actuals Report

TLT - Fund 160/170

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Lodging Taxes	12,332,800	12,538,517	102%	12,340,000	6,379,904	52%	12,940,000	105%	600,000 A
Interest on Investments	68,000	98,403	145%	108,000	31,989	30%	108,000	100%	-
Miscellaneous	-	1,460		1,000	122	12%	1,000	100%	-
Certificate of Authority Revenue	-	-		-	19,950		400,000		400,000 B
TOTAL RESOURCES	12,400,800	12,638,380	102%	12,449,000	6,431,966	52%	13,449,000	108%	1,000,000
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
VCO	3,376,105	3,355,769	99%	3,305,854	1,164,200	35%	3,470,854	105%	(165,000) C
Administrative	287,388	280,559	98%	325,976	73,175	22%	325,976	100%	-
Interfund Charges	186,611	186,611	100%	113,168	28,292	25%	113,168	100%	-
Software	47,750	40,000	84%	42,750	42,120	99%	42,750	100%	-
Grants & Contributions	2,000,000	2,000,000	100%	-	-		-		-
TOTAL REQUIREMENTS	5,897,854	5,862,939	99%	3,787,748	1,307,787	35%	3,952,748	104%	(165,000)
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)	(5,000)	25%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(18,750)	25%	(75,000)	100%	-
Transfer Out - Health	(276,572)	(276,572)	100%	(376,572)	(94,143)	25%	(376,572)	100%	-
Transfer Out - Justice Court	(380,521)	(323,238)	85%	(400,521)	(100,130)	25%	(400,521)	100%	-
Transfer Out - F&E Reserve	(465,396)	(459,543)	99%	(448,946)	(112,237)	25%	(471,446)	105%	(22,500) D
Transfer Out - F&E	(1,011,000)	(1,003,013)	99%	(978,285)	(244,571)	25%	(1,030,785)	105%	(52,500)
Transfer Out - General County Reserve	(921,670)	(929,111)	101%	(1,049,811)	(262,453)	25%	(1,966,891)	187%	(917,080)
Transfer Out - Courthouse Debt Service	(1,501,000)	(1,501,000)	100%	(1,503,250)	-	0%	(1,503,250)	100%	-
Transfer Out - Sheriff	(3,751,787)	(3,751,787)	100%	(3,651,787)	(912,947)	25%	(3,651,787)	100%	-
TOTAL TRANSFERS	(8,502,946)	(8,439,265)	99%	(8,504,172)	(1,750,231)	21%	(9,496,252)	112%	(992,080)
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,163,809	3,163,809	100%	1,342,920	1,500,000	112%	1,500,000	112%	157,080
Resources over Requirements	6,502,946	6,775,441		8,661,252	5,124,178		9,496,252		835,000
Net Transfers - In (Out)	(8,502,946)	(8,439,265)		(8,504,172)	(1,750,231)		(9,496,252)		(992,080)
TOTAL FUND BALANCE	$ 1,163,809	$ 1,499,985	129%	$ 1,500,000	$ 4,873,948	325%	$ 1,500,000	100%	$-

A Room Tax revenue up 4.4% from FY25, up 6.1% compared to FY26 budget.
B Estimated Certificate of Authority Fee revenue.
C Payments to VCO based on a percent of TLT collections.
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 September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State & Local Coronavirus Fiscal Recovery Funds	4,921,150	4,917,052	100%	984,959	519,683	53%	984,959	100%	-
Interest on Investments	183,392	183,392	100%	-	-		-		-
Local Assistance & Tribal Consistency	4,622,145	4,622,145	100%	-	-		-		-
TOTAL RESOURCES	9,726,687	9,722,589	100%	984,959	519,683	53%	984,959	100%	-
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Infrastructure	-	(149,988)		625,719	6,115	1%	625,719	100%	-
Services to Disproportionately Impacted Communities	727,947	839,230	115%	359,240	45,350	13%	359,240	100%	-
Administrative	46,860	92,716	198%	-	-		-		-
Public Health	212,733	201,482	95%	-	-		-		-
Negative Economic Impacts	-	-		-	-		-		-
TOTAL REQUIREMENTS	987,540	983,441	100%	984,959	51,465	5%	984,959	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out -Campus Improvement	(4,756,307)	(4,756,307)	100%	-	-		-		-
Transfers Out - General Fund	(4,281,782)	(4,281,782)	100%	-	-		-		-
TOTAL TRANSFERS	(9,038,089)	(9,038,089)	100%	-	-		-		-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	298,942	298,942	100%	-	-		-		-
Resources over Requirements	8,739,147	8,739,148		-	468,217		-		-
Net Transfers - In (Out)	(9,038,089)	(9,038,089)		-	-		-		-
TOTAL FUND BALANCE	-	$ 1	999%	-	$ 468,217	999%	-		$-

Budget to Actuals Report

Justice Court - Fund 220

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
Court Fines & Fees	504,200	523,360	104%	534,597	140,928	26%	534,597	100%	-
Other	-	-		7,300	2,790	38%	7,300	100%	-
Interest on Investments	2,000	2,380	119%	700	524	75%	1,800	257%	1,100
TOTAL RESOURCES	506,200	525,739	104%	542,597	144,242	27%	543,697	100%	1,100

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	641,713	632,704	99%	680,892	143,223	21%	666,560	98%	14,332 A
Materials and Services	221,384	216,336	98%	230,945	50,908	22%	230,945	100%	-
TOTAL REQUIREMENTS	863,097	849,040	98%	911,837	194,131	21%	897,505	98%	14,332

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TRT	380,521	323,238	85%	400,521	100,130	25%	400,521	100%	-
Transfers Out	-	-		(9,104)	(2,276)	25%	(9,104)	100%	-
TOTAL TRANSFERS	380,521	323,238	85%	391,417	97,854	25%	391,417	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	-	-		-	-		-	999%	-
Resources over Requirements	(356,897)	(323,301)		(369,240)	(49,889)		(353,808)		15,432
Net Transfers - In (Out)	380,521	323,238		391,417	97,854		391,417		-
TOTAL FUND BALANCE	$ 23,624	($ 63)	0%	$ 22,177	$ 47,965	216%	$ 37,609	170%	$15,432

A Projected Personnel savings estimated at 4.9% based on YTD actual vacancy rate.

Budget to Actuals Report
Sheriff's Office - Fund 255
FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
LED #1 Property Tax Current	40,066,974	39,841,015	99%	41,530,000	74,151	0%	41,530,000	100%	-
LED #2 Property Tax Current	15,958,353	15,923,358	100%	16,573,000	29,637	0%	16,573,000	100%	-
Sheriff's Office Revenues	7,034,935	8,294,428	118%	7,924,539	1,540,570	19%	7,955,539	100%	31,000
LED #1 Interest	400,000	745,621	186%	504,000	122,999	24%	457,500	91%	(46,500)
LED #1 Property Tax Prior	300,000	413,618	138%	310,000	118,901	38%	310,000	100%	-
LED #2 Interest	150,000	296,571	198%	239,000	46,817	20%	176,900	74%	(62,100)
LED #2 Property Tax Prior	120,000	169,749	141%	125,000	48,444	39%	125,000	100%	-
LED #1 Foreclosed Properties	-	767		-	-		-		-
LED #2 Foreclosed Properties	-	306		-	-		-		-
TOTAL RESOURCES	64,030,262	65,685,433	103%	67,205,539	1,981,520	3%	67,127,939	100%	(77,600)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Digital Forensics	1,419,216	1,441,638	102%	1,518,547	395,877	26%	1,518,547	100%	-
Concealed Handgun Licenses	592,803	511,534	86%	681,414	157,849	23%	681,414	100%	-
Rickard Ranch	610,205	404,885	66%	489,653	107,193	22%	489,653	100%	-
Sheriff's Services	5,230,244	5,518,536	106%	5,483,124	1,459,069	27%	5,483,124	100%	-
Civil/Special Units	1,281,834	1,164,741	91%	1,359,767	190,027	14%	1,359,767	100%	-
Automotive/Communications	4,152,483	3,833,856	92%	3,775,328	712,580	19%	3,775,328	100%	-
Detective	4,710,801	4,009,608	85%	5,097,713	895,633	18%	5,097,713	100%	-
Patrol	15,307,105	14,861,899	97%	14,967,896	3,622,536	24%	14,967,896	100%	-
Records	875,606	855,082	98%	1,056,150	202,603	19%	1,056,150	100%	-
Adult Jail	25,112,557	23,173,027	92%	27,212,459	5,712,588	21%	27,212,459	100%	-
Court Security	649,844	549,212	85%	670,951	150,789	22%	670,951	100%	-
Emergency Services	888,223	697,226	78%	863,808	187,760	22%	863,808	100%	-
Special Services	3,055,000	2,733,323	89%	2,895,912	485,087	17%	2,895,912	100%	-
Training	1,765,299	1,124,946	64%	1,505,100	188,541	13%	1,505,100	100%	-
Other Law Enforcement	959,055	675,545	70%	858,666	106,229	12%	858,666	100%	-
Non - Departmental	-	500,875	999%	400,000	(0)	0%	400,000	100%	-
TOTAL REQUIREMENTS	66,610,275	62,055,934	93%	68,836,488	14,574,361	21%	68,836,488	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TRT	3,751,787	3,751,787	100%	3,651,787	912,947	25%	3,651,787	100%	-
Transfer In - Video Lottery	-	-		2,500	-	0%	2,500	100%	-
Transfers Out	(94,100)	(59,668)	63%	(74,878)	(3,344)	4%	(74,878)	100%	-
Transfers Out - Debt Service	(258,500)	(257,347)	100%	(259,500)	-	0%	(259,500)	100%	-
TOTAL TRANSFERS	3,399,187	3,434,772	101%	3,319,909	909,602	27%	3,319,909	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	15,566,862	15,566,861	100%	18,500,000	22,750,557	123%	18,500,000	100%	- A
Resources over Requirements	(2,580,013)	3,629,499		(1,630,949)	(12,592,841)		(1,708,549)		(77,600)
Net Transfers - In (Out)	3,399,187	3,434,772		3,319,909	909,602		3,319,909		-
TOTAL FUND BALANCE	$ 16,386,036	$ 22,631,133	138%	$ 20,188,960	$ 11,067,318	55%	$ 20,111,360	100%	($77,600)

A Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

OHP & Capital Reserves - Fund 270

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
CCBHC Grant	4,750,100	12,095,717	255%	10,922,200	-	0%	10,922,200	100%	-
Interest on Investments	576,000	1,029,885	179%	907,000	352,223	39%	1,191,900	131%	284,900
OHP Capitation	690,000	776,151	112%	-	-		-		-
TOTAL RESOURCES	6,016,100	13,901,753	231%	11,829,200	352,223	3%	12,114,100	102%	284,900
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Expenditures	-	-		-	-		-	999%	-
TOTAL REQUIREMENTS	-	-		-	-		-	999%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	32,000	32,000	100%	-	-		-		-
Transfers Out	(4,266,163)	(1,186,341)	28%	(11,130,299)	-	0%	(10,822,191)	97%	308,108 A
TOTAL TRANSFERS	(4,234,163)	(1,154,341)	27%	(11,130,299)	-	0%	(10,822,191)	97%	308,108
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	26,211,425	26,211,425	100%	35,585,802	38,958,838	109%	38,958,838	109%	3,373,036 B
Resources over Requirements	6,016,100	13,901,753		11,829,200	352,223		12,114,100		284,900
Net Transfers - In (Out)	(4,234,163)	(1,154,341)		(11,130,299)	-		(10,822,191)		308,108
TOTAL FUND BALANCE	$ 27,993,362	$ 38,958,838	139%	$ 36,284,703	$ 39,311,061	108%	$ 40,250,747	111%	$3,966,044

A Includes estimated costs for additional space in the Bend area. Purchase and remodel options will be forthcoming for Board consideration.

B Beginning Fund Balance includes $15M reserved for capital projects.

Budget to Actuals Report

Health Services - Fund 274

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
State Grant	28,477,273	22,424,512	79%	26,868,127	2,486,826	9%	26,181,834	97%	(686,293)
OHP Capitation	17,529,405	17,070,198	97%	17,407,429	4,407,685	25%	17,407,429	100%	-
OHP Fee for Service	4,788,744	6,647,545	139%	5,680,220	845,541	15%	5,680,220	100%	-
State Miscellaneous	7,330,050	10,099,940	138%	4,912,787	501,344	10%	4,603,826	94%	(308,961)
Local Grants	2,763,131	2,662,346	96%	2,053,887	27,225	1%	1,533,097	75%	(520,790)
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	93,119	5%	1,746,506	100%	-
Medicaid	627,276	1,417,080	226%	1,168,850	299,159	26%	1,168,850	100%	-
Interfund Contract- Gen Fund	169,000	171,101	101%	1,094,969	31,750	3%	1,094,969	100%	-
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	193,565	20%	980,236	100%	(1,714)
Other	1,293,235	837,210	65%	847,130	24,772	3%	1,054,977	125%	207,847
Interest on Investments	317,000	717,053	226%	752,000	152,587	20%	547,700	73%	(204,300)
Patient Fees	761,626	847,673	111%	740,630	143,994	19%	753,981	102%	13,351
State - Medicare	195,057	437,817	224%	380,938	86,178	23%	380,874	100%	(64)
Vital Records	318,000	363,086	114%	325,000	73,808	23%	325,000	100%	-
Liquor Revenue	177,574	157,079	88%	177,799	13,709	8%	177,799	100%	-
Federal Grants	987,369	369,515	37%	72,532	1,500	2%	53,481	74%	(19,051)
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-
TOTAL RESOURCES	69,034,749	67,097,990	97%	65,210,754	9,382,763	14%	63,690,779	98%	(1,519,975)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Expenditures	-	-		-	-		-		-
Administration Allocation	-	-		-	-		-		-
Personnel Services	58,905,375	56,722,488	96%	64,152,894	13,369,630	21%	61,688,738	96%	2,464,156
Materials and Services	23,310,927	19,088,068	82%	15,909,360	3,430,752	22%	15,788,562	99%	120,798
Capital Outlay	1,932,000	675,448	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)
TOTAL REQUIREMENTS	84,148,302	76,486,004	91%	85,239,096	16,852,554	20%	83,904,314	98%	1,334,782

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- OHP Mental Health	4,266,163	1,186,341	28%	11,130,299	-	0%	10,822,191	97%	(308,108)
Transfers In- General Fund	7,218,715	6,914,116	96%	6,808,300	-	0%	6,808,300	100%	-
Transfers In - TRT	276,572	276,572	100%	376,572	94,143	25%	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%	-	-		-		-
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-
Transfers Out	(1,996,086)	(1,622,815)	81%	(610,712)	(98,678)	16%	(610,712)	100%	-
TOTAL TRANSFERS	10,671,364	7,655,897	72%	17,813,229	104,235	1%	17,505,121	98%	(308,108)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	12,456,527	12,456,527	100%	9,744,273	10,662,182	109%	10,662,182	109%	917,909
Resources over Requirements	(15,113,553)	(9,388,014)		(20,028,342)	(7,469,792)		(20,213,535)		(185,193)
Net Transfers - In (Out)	10,671,364	7,655,897		17,813,229	104,235		17,505,121		(308,108)
TOTAL FUND BALANCE	$ 8,014,338	$ 10,724,410	134%	$ 7,529,160	$ 3,296,625	44%	$ 7,953,768	106%	$424,608

Budget to Actuals Report

Health Services - Admin - Fund 274

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	317,000	717,053	226%	752,000	152,587	20%	547,700	73%	(204,300)
State Miscellaneous	-	-		350,000	-	0%	350,000	100%	-
Vital Records	-	-		325,000	73,808	23%	325,000	100%	-
Other	511,588	320,554	63%	256,035	9,217	4%	247,725	97%	(8,310)
State Grant	132,289	133,091	101%	12,380	-	0%	12,322	100%	(58)
OHP Capitation	474,674	461,653	97%	-	-		-		-
TOTAL RESOURCES	1,435,551	1,632,350	114%	1,695,415	235,612	14%	1,482,747	87%	(212,668)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Expenditures	-	-		-	-		-		-
Personnel Services	7,890,669	7,654,588	97%	9,660,203	2,038,785	21%	9,534,412	99%	125,791 A
Materials and Services	8,988,940	8,825,581	98%	9,893,148	2,502,294	25%	9,906,077	100%	(12,929)
Capital Outlay	-	8,651	999%	-	-		-		-
Administration Allocation	(15,263,182)	(15,263,182)	100%	(17,606,513)	-	0%	(17,606,513)	100%	-
TOTAL REQUIREMENTS	1,616,427	1,225,638	76%	1,946,838	4,541,078	233%	1,833,976	94%	112,862

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)	(98,678)	25%	(394,712)	100%	-
TOTAL TRANSFERS	(377,446)	(377,446)	100%	(219,712)	(98,678)	45%	(219,712)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,470,762	3,470,762	100%	3,375,000	3,437,801	102%	3,437,801	102%	62,801 B
Resources over Requirements	(180,876)	406,713		(251,423)	(4,305,466)		(351,229)		(99,806)
Net Transfers - In (Out)	(377,446)	(377,446)		(219,712)	(98,678)		(219,712)		-
TOTAL FUND BALANCE	$ 2,912,441	$ 3,500,029	120%	$ 2,903,865	($ 966,343)	-33%	$ 2,866,860	99%	($37,005)

A Personnel projections assume 5% vacancy.

B Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
State Grant	21,305,001	14,799,346	69%	20,697,708	2,239,398	11%	20,635,531	100%	(62,177)	A
OHP Capitation	16,694,731	16,251,505	97%	17,016,429	4,341,787	26%	17,016,429	100%	-	
OHP Fee for Service	4,764,259	6,613,411	139%	5,645,320	839,782	15%	5,645,320	100%	-	
State Miscellaneous	6,861,414	9,161,437	134%	3,624,187	495,794	14%	3,686,176	102%	61,989	
Local Grants	2,427,949	2,166,426	89%	1,477,702	-	0%	854,560	58%	(623,142)	B
Medicaid	627,276	1,417,080	226%	1,168,850	299,159	26%	1,168,850	100%	-	
Interfund Contract- Gen Fund	127,000	171,101	135%	830,239	31,750	4%	830,239	100%	-	
Patient Fees	575,975	728,616	127%	661,110	126,532	19%	665,264	101%	4,154	
State - Medicare	195,057	437,817	224%	380,938	86,178	23%	380,874	100%	(64)	
Liquor Revenue	177,574	157,079	88%	177,799	13,709	8%	177,799	100%	-	
Other	6,241	44,050	706%	10	4,093	999%	4,705	999%	4,695	
Federal Grants	824,623	197,998	24%	-	-		-		-	
TOTAL RESOURCES	54,587,100	52,145,865	96%	51,680,292	8,478,182	16%	51,065,747	99%	(614,545)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	11,474,916	11,474,916	100%	13,817,629	-	0%	13,817,629	100%	-	
Personnel Services	37,998,825	36,558,069	96%	41,950,930	8,827,365	21%	40,494,667	97%	1,456,263	C
Materials and Services	11,393,406	7,617,493	67%	4,221,104	714,171	17%	4,183,372	99%	37,732	
Capital Outlay	1,932,000	666,797	35%	5,176,842	52,172	1%	6,427,014	124%	(1,250,172)	
TOTAL REQUIREMENTS	62,799,147	56,317,275	90%	65,166,505	9,593,708	15%	64,922,682	100%	243,823	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In- OHP Mental Health	3,962,859	987,408	25%	10,821,962	-	0%	10,542,706	97%	(279,256)	D
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%	-	-		-		-	
Transfers In- Sheriff's Office	30,000	30,000	100%	-	-		-		-	
Transfers Out	(445,000)	(80,309)	18%	(216,000)	-	0%	(216,000)	100%	-	
TOTAL TRANSFERS	6,262,132	3,342,457	53%	12,002,198	-	0%	11,722,942	98%	(279,256)	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,946,976	4,946,976	100%	3,554,722	4,118,022	116%	4,118,022	116%	563,300	E
Resources over Requirements	(8,212,047)	(4,171,410)		(13,486,213)	(1,115,525)		(13,856,935)		(370,722)	
Net Transfers - In (Out)	6,262,132	3,342,457		12,002,198	-		11,722,942		(279,256)	
TOTAL FUND BALANCE	$ 2,997,062	$ 4,118,022	137%	$ 2,070,707	$ 3,002,497	145%	$ 1,984,029	96%	($86,678)	

A DCHS is working with OHA to determine amounts of FY25 State Grant carryover & FY26 base awards.

B CHOICE FY26 originally budgeted in Grants - Private, transitioned to OHA BH Main Agreement SE 06 via State Grant Funds.

C Personnel projection assumes an average of 7% vacancy.

D Includes estimated costs for additional space in the Bend area. Purchase and remodel options will be forthcoming for Board consideration.

E Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

Health Services - Public Health - Fund 274

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
State Grant	7,039,983	7,492,075	106%	6,158,039	247,428	4%	5,533,981	90%	(624,058)	A
Environmental Health Fees	1,637,892	1,727,069	105%	1,746,506	93,119	5%	1,746,506	100%	-	
State - Medicaid/Medicare	1,587,117	1,119,629	71%	981,950	193,565	20%	980,236	100%	(1,714)	
State Miscellaneous	468,636	938,503	200%	938,600	5,550	1%	567,650	60%	(370,950)	
Other	775,406	472,606	61%	591,085	11,462	2%	802,547	136%	211,462	B
Local Grants	335,182	495,920	148%	576,185	27,225	5%	678,537	118%	102,352	C
OHP Capitation	360,000	357,039	99%	391,000	65,898	17%	391,000	100%	-	
Interfund Contract- Gen Fund	42,000	-	0%	264,730	-	0%	264,730	100%	-	
Patient Fees	185,651	119,057	64%	79,520	17,462	22%	88,717	112%	9,197	
Federal Grants	162,746	171,517	105%	72,532	1,500	2%	53,481	74%	(19,051)	
OHP Fee for Service	24,485	34,134	139%	34,900	5,759	17%	34,900	100%	-	
State Shared- Family Planning	75,000	29,140	39%	-	-		-		-	
Vital Records	318,000	363,086	114%	-	-		-		-	
TOTAL RESOURCES	13,012,098	13,319,775	102%	11,835,047	668,968	6%	11,142,285	94%	(692,762)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Administration Allocation	3,788,266	3,788,266	100%	3,788,884	-	0%	3,788,884	100%	-	
Personnel Services	13,015,881	12,509,831	96%	12,541,761	2,503,481	20%	11,659,659	93%	882,102	D
Materials and Services	2,928,582	2,644,994	90%	1,795,108	214,288	12%	1,699,113	95%	95,995	
TOTAL REQUIREMENTS	19,732,729	18,943,092	96%	18,125,753	2,717,768	15%	17,147,656	95%	978,097	

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 - TRT	276,572	276,572	100%	376,572	94,143	25%	376,572	100%	-
Transfers In- OHP Mental Health	303,304	198,933	66%	308,337	-	0%	279,485	91%	(28,852)
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%	-	-		-		-
TOTAL TRANSFERS	4,786,678	4,690,886	98%	6,030,743	202,913	3%	6,001,891	100%	(28,852)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,038,789	4,038,789	100%	2,814,551	3,106,359	110%	3,106,359	110%	291,808	E
Resources over Requirements	(6,720,631)	(5,623,316)		(6,290,706)	(2,048,800)		(6,005,371)		285,335	
Net Transfers - In (Out)	4,786,678	4,690,886		6,030,743	202,913		6,001,891		(28,852)	
TOTAL FUND BALANCE	$ 2,104,836	$ 3,106,359	148%	$ 2,554,588	$ 1,260,472	49%	$ 3,102,879	121%	$548,291	

A DCHS is working with OHA to determine amounts of FY25 State Grant carryover & FY26 base awards.

B Includes PacificSource Immunization Quality Improvement Program Grant ($200k). Budget adjustment forthcoming.

C Projections include $100k originally budgeted to be received in State Grant for regional modernization work.

D Personnel projection assumes an average of 4% vacancy.

E Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report
Community Development - Fund 295
FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance	
Admin - Operations	144,238	139,218	97%	144,500	39,329	27%	154,500	107%	10,000	A
Code Compliance	1,003,933	1,148,109	114%	1,085,878	301,896	28%	1,085,878	100%	-	
Building Safety	3,414,568	3,293,374	96%	3,243,170	964,743	30%	3,295,170	102%	52,000	A
Electrical	918,502	882,298	96%	1,039,420	297,486	29%	1,041,420	100%	2,000	A
Onsite Wastewater	1,028,065	972,267	95%	1,144,292	267,239	23%	1,194,292	104%	50,000	A
Current Planning	1,916,960	2,290,585	119%	2,205,985	671,538	30%	2,340,985	106%	135,000	A
Long Range Planning	974,972	1,177,134	121%	1,059,924	280,675	26%	1,059,924	100%	-	
TOTAL RESOURCES	9,401,238	9,902,984	105%	9,923,169	2,822,907	28%	10,172,169	103%	249,000	

REQUIREMENTS	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance	
Admin - Operations	3,552,093	3,478,840	98%	3,640,125	853,352	23%	3,671,244	101%	(31,119)	B
Code Compliance	801,574	759,220	95%	870,608	204,115	23%	871,608	100%	(1,000)	
Building Safety	2,133,076	1,994,118	93%	2,298,843	585,459	25%	2,629,028	114%	(330,185)	C
Electrical	612,818	626,628	102%	809,673	121,140	15%	484,987	60%	324,686	C
Onsite Wastewater	724,202	707,052	98%	841,118	188,156	22%	844,318	100%	(3,200)	
Current Planning	1,410,470	1,289,259	91%	1,556,999	325,187	21%	1,553,947	100%	3,052	D
Long Range Planning	757,012	786,973	104%	841,562	176,472	21%	837,178	99%	4,384	
TOTAL REQUIREMENTS	9,991,245	9,642,090	97%	10,858,928	2,453,880	23%	10,892,310	100%	(33,382)	

TRANSFERS	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance
Transfers In – CDD Building Reserve	622,630	550,874	88%	633,865	-	0%	828,491	131%	194,626
Transfers In - CDD Electrical Reserve	222,200	220,025	99%	194,626	-	0%	-	0%	(194,626)
Transfers In - CDD Operating Fund	131,502	-	0%	-	-		-		-
Transfers in - General Fund	100,000	21,876	22%	-	-		-		-
Transfers In - TRT	100,000	100,000	100%	-	-		-		-
Transfers Out - CDD Reserve	(1,300,000)	(1,018,500)	78%	-	-		-		-
Transfers Out	-	-		(37,550)	(9,388)	25%	(37,550)	100%	-
TOTAL TRANSFERS	(123,668)	(125,725)	102%	790,941	(9,388)	-1%	790,941	100%	-

FUND BALANCE	FY2025 Budget	FY2025 Actuals	%	FY2026 Budget	FY2026 Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	752,366	752,366	100%	1,045,117	888,339	85%	1,045,117	100%	-
Resources over Requirements	(590,007)	260,895		(935,759)	369,027		(720,141)		215,618
Net Transfers - In (Out)	(123,668)	(125,725)		790,941	(9,388)		790,941		-
TOTAL FUND BALANCE	$ 38,691	$ 887,535	999%	$ 900,299	$ 1,247,978	139%	$ 1,115,917	124%	$215,618

A Revenue collection is anticipated to be higher than budgeted.
B Projection reflects increased cost in retiree health benefits.
C Projections reflect payroll allocation revisions between the Building Safety and Electrical Divisions.
D Projection reflects addition of new FTE.

Budget to Actuals Report

Road - Fund 325

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Motor Vehicle Revenue	21,484,773	22,010,232	102%	21,908,000	5,313,517	24%	21,908,000	100%	-	
Federal - PILT Payment	2,741,447	2,401,480	88%	2,401,500	-	0%	2,401,500	100%	-	
Other Inter-fund Services	1,473,576	1,924,352	131%	1,642,616	233,815	14%	1,642,616	100%	-	
Sale of Equip & Material	486,300	605,063	124%	431,000	3,175	1%	431,000	100%	-	
Forest Receipts	-	-		426,750	-	0%	426,750	100%	-	
Interest on Investments	158,000	301,549	191%	299,000	91,603	31%	312,200	104%	13,200	
Cities-Bend/Red/Sis/La Pine	988,063	806,535	82%	180,000	-	0%	180,000	100%	-	
Miscellaneous	61,132	91,058	149%	63,164	9,208	15%	63,164	100%	-	
Mineral Lease Royalties	50,000	179,852	360%	50,000	944	2%	50,000	100%	-	
Federal Reimbursements	137,000	94,531	69%	21,000	-	0%	21,000	100%	-	
State Miscellaneous	-	-		-	7,657		10,635		10,635	
Assessment Payments (P&I)	5,000	2,571	51%	-	515		2,200		2,200	
IF Capital Projects - Revenue	-	121,966		-	-		-		-	
TOTAL RESOURCES	27,585,291	28,539,189	103%	27,423,030	5,660,435	21%	27,449,065	100%	26,035	

REQUIREMENTS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Personnel Services	9,662,228	9,437,147	98%	10,434,868	2,217,852	21%	10,031,371	96%	403,497	A
Materials and Services	9,992,969	8,540,507	85%	9,278,474	1,870,150	20%	9,278,474	100%	-	
TOTAL REQUIREMENTS	19,655,197	17,977,655	91%	19,713,342	4,088,002	21%	19,309,845	98%	403,497	

TRANSFERS	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance
Transfers Out	(10,720,695)	(10,720,695)	100%	(9,690,281)	(9,639)	0%	(9,690,281)	100%	-
TOTAL TRANSFERS	(10,720,695)	(10,720,695)	100%	(9,690,281)	(9,639)	0%	(9,690,281)	100%	-

FUND BALANCE	FY2025 Budget	FY2025 Actuals	FY2025 %	FY2026 Budget	FY2026 Actuals	FY2026 %	Projection	%	$ Variance	
Beginning Fund Balance	5,997,546	5,997,546	100%	4,420,593	5,839,323	132%	5,845,044	132%	1,424,451	B
Resources over Requirements	7,930,094	10,561,535		7,709,688	1,572,433		8,139,220		429,532	
Net Transfers - In (Out)	(10,720,695)	(10,720,695)		(9,690,281)	(9,639)		(9,690,281)		-	
TOTAL FUND BALANCE	$ 3,206,945	$ 5,838,385	182%	$ 2,440,000	$ 7,402,116	303%	$ 4,293,983	176%	$1,853,983	

A Projected Personnel savings estimated at 4.6% based on YTD actual vacancy rate.

B Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

Adult P&P - Fund 355

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance	
DOC Grant in Aid SB 1145	4,693,331	4,717,803	101%	5,400,000	1,167,413	22%	4,562,804	84%	(837,196)	A
CJC Justice Reinvestment	1,167,810	1,285,830	110%	950,000	78,359	8%	950,000	100%	-	
DOC Measure 57	259,307	253,517	98%	270,000	55,598	21%	350,545	130%	80,545	B
Interest on Investments	73,000	125,990	173%	101,000	28,152	28%	101,700	101%	700	
Gen Fund-Opioid Settlement	50,000	25,883	52%	87,000	-	0%	87,000	100%	-	
Interfund- Sheriff	60,000	60,000	100%	60,000	15,000	25%	60,000	100%	-	
State Miscellaneous	19,709	-	0%	20,000	-	0%	20,000	100%	-	
Miscellaneous	500	18,306	999%	500	1,617	323%	5,300	999%	4,800	C
Oregon BOPPPS	-	12,632		-	-		-		-	
TOTAL RESOURCES	6,323,657	6,499,960	103%	6,888,500	1,346,139	20%	6,137,349	89%	(751,151)	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	6,387,456	5,599,770	88%	6,363,227	1,302,171	20%	5,923,641	93%	439,586	D
Materials and Services	1,984,229	1,710,539	86%	1,947,149	335,937	17%	1,605,115	82%	342,034	E
TOTAL REQUIREMENTS	8,371,685	7,310,310	87%	8,310,376	1,638,108	20%	7,528,756	91%	781,620	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In- General Funds	703,369	703,369	100%	673,300	168,325	25%	673,300	100%	-
Transfers Out	-	-		(13,297)	(3,324)	25%	(13,297)	100%	-
Transfer to Vehicle Maint	(76,405)	(76,405)	100%	(76,805)	(19,201)	25%	(76,805)	100%	-
TOTAL TRANSFERS	626,964	626,964	100%	583,198	145,799	25%	583,198	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	2,326,824	2,326,824	100%	1,700,000	2,143,943	126%	2,143,943	126%	443,943	F
Resources over Requirements	(2,048,028)	(810,350)		(1,421,876)	(291,969)		(1,391,407)		30,469	
Net Transfers - In (Out)	626,964	626,964		583,198	145,799		583,198		-	
TOTAL FUND BALANCE	$ 905,760	$ 2,143,438	237%	$ 861,322	$ 1,997,774	232%	$ 1,335,734	155%	$474,412	

A Final Grant In Aid Allocation based on legislative changes.

B Final M57 Allocation based on legislative changes.

C Entered into lease with Vigilnet at Bend P&P Office (electronic monitoring provider).

D Projected Personnel savings estimated at 9.7% based on YTD actual vacancy rate.

E Based on reduced funding from the state working on strategy to reduce materials and services.

F Fund balance based on closeout of FY25 (Materials and services reduction along with vacancy savings from FY25).

Budget to Actuals Report

Road CIP - Fund 465

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025			Fiscal Year 2026					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
State Miscellaneous	881,339	890,115	101%	884,712	-	0%	884,712	100%	-
Interest on Investments	476,000	608,922	128%	500,000	174,329	35%	608,500	122%	108,500
Miscellaneous	-	-		-	-		-		-
TOTAL RESOURCES	1,357,339	1,499,037	110%	1,384,712	174,329	13%	1,493,212	108%	108,500

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	134,492	134,492	100%	111,704	27,926	25%	111,704	100%	-
Capital Outlay	16,189,012	8,268,355	51%	18,910,997	1,338,754	7%	17,610,997	93%	1,300,000
TOTAL REQUIREMENTS	16,323,504	8,402,847	51%	19,022,701	1,366,680	7%	17,722,701	93%	1,300,000

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In	10,631,333	9,015,761	85%	9,600,781	-	0%	9,600,781	100%	-
TOTAL TRANSFERS	10,631,333	9,015,761	85%	9,600,781	-	0%	9,600,781	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	15,675,284	15,675,284	100%	15,387,122	17,787,235	116%	17,787,235	116%	2,400,113
Resources over Requirements	(14,966,165)	(6,903,810)		(17,637,989)	(1,192,351)		(16,229,489)		1,408,500
Net Transfers - In (Out)	10,631,333	9,015,761		9,600,781	-		9,600,781		-
TOTAL FUND BALANCE	$ 11,340,452	$ 17,787,235	157%	$ 7,349,914	$ 16,594,883	226%	$ 11,158,527	152%	$3,808,613

Budget to Actuals Report

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

FY26 YTD September 30, 2025

25.00%
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%	40,000	100%	-
NW Lower Bridge Way: 43rd St to Holmes Rd	1,650,000	301,337	18%	810,844		0%	810,844	100%	-
Northwest Way: NW Coyner Ave to NW Altmeter Wy	85,000		0%	1,085,000		0%	1,085,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	2,417,752	234,127	10%	4,846,453	10,212	0%	4,846,453	100%	-
Local Road Pavement Preservation	-			500,000		0%	-	0%	500,000
Paving Of Horse Butte Rd	630,000			1,023,000		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	7,158	2%	350,000	100%	-
S Century Dr / Spring River Rd Roun	1,650,000	770,413		4,012,300	163,307	4%	4,012,300	100%	-
Burgess Rd/Day Rd Traffic Signal	50,000			90,000		0%	90,000	100%	-
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							-
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			1,370,000	100%	-
Tumalo Rd		774		1,760,000	1,151,026		1,760,000	100%	-
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			250,000	100%	-
Lower Bridge Way Repair				100,000			100,000	100%	-
S Century Dr Bridge # 16181 Rehab				300,000			300,000	100%	-
Signage improvements	125,839			150,000		0%	-	0%	150,000
Cline Falls Hwy-Coopers Hawk Safety Imp							100,000		(100,000)
La Pine School Zone Improvements							50,000		(50,000)
Slurry Seal 2026							500,000		(500,000)
Indian Ford Rd				740,000			740,000	100%	-
Knott Rd/Baker Rd: US 97 Interchange				300,000			-		300,000
Guardrail Improvements	-			150,000		0%	-	0%	150,000
Sidewalk Ramp Improvements	100,000		0%	100,000		0%	100,000	100%	-
TOTAL CAPITAL OUTLAY	$ 16,189,012	$ 8,268,355	51%	$ 18,910,997	1,338,754	7%	17,610,997	93%	$ 1,300,000

Budget to Actuals Report

Solid Waste - Fund 610

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Franchise Disposal Fees	9,940,000	10,220,274	103%	11,440,000	2,708,169	24%	11,440,000	100%	-	A
Commercial Disp. Fee	4,450,000	4,430,805	100%	4,710,000	1,516,907	32%	4,710,000	100%	-	A
Private Disposal Fees	3,420,000	3,722,944	109%	4,070,000	1,205,532	30%	4,070,000	100%	-	A
Franchise 5% Fees	635,000	772,676	122%	750,000	101,554	14%	750,000	100%	-	
Yard Debris	440,000	499,699	114%	450,000	172,137	38%	450,000	100%	-	
State Grants	-	-		250,000	-	0%	250,000	100%	-	
Miscellaneous	170,000	193,390	114%	185,000	59,745	32%	185,000	100%	-	
Interest on Investments	62,000	225,339	363%	168,000	62,300	37%	204,100	121%	36,100	
Special Waste	645,000	150,613	23%	167,500	75,503	45%	167,500	100%	-	
Recyclables	7,000	16,984	243%	8,000	5,964	75%	8,000	100%	-	
Leases	1	1	100%	1	-	0%	1	100%	-	
Local Grants	-	13,455		-	6,205		6,205		6,205	B
Other Inter-fund Services	-	40,000		-	-		-		-	
TOTAL RESOURCES	19,769,001	20,286,179	103%	22,198,501	5,914,015	27%	22,240,806	100%	42,305	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	5,739,145	5,263,056	92%	6,742,398	1,404,661	21%	6,742,398	100%	-
Materials and Services	8,994,999	7,653,197	85%	9,460,502	1,534,484	16%	9,460,502	100%	-
Capital Outlay	282,000	90,226	32%	477,000	61,877	13%	477,000	100%	-
Debt Service	2,305,600	2,305,057	100%	2,301,800	-	0%	2,301,800	100%	-
TOTAL REQUIREMENTS	17,321,744	15,311,535	88%	18,981,700	3,001,022	16%	18,981,700	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out - SW Capital & Equipment Reserve	(4,564,141)	(4,564,141)	100%	(4,673,934)	(5,984)	0%	(4,673,934)	100%	-
TOTAL TRANSFERS	(4,564,141)	(4,564,141)	100%	(4,673,934)	(5,984)	0%	(4,673,934)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	4,038,781	4,038,781	100%	3,441,901	4,449,826	129%	4,518,722	131%	1,076,821	C
Resources over Requirements	2,447,257	4,974,645		3,216,801	2,912,993		3,259,106		42,305	
Net Transfers - In (Out)	(4,564,141)	(4,564,141)		(4,673,934)	(5,984)		(4,673,934)		-	
TOTAL FUND BALANCE	$ 1,921,897	$ 4,449,285	232%	$ 1,984,768	$ 7,356,835	371%	$ 3,103,894	156%	$1,119,126	

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 disposal tons are running ~7% greater than last year-to-date. Franchise disposal fee payment of $301K was not received from Cascade Disposal by closing.

B Local Grants include remaining funds for the Bend EventCycle Solutions grant.

C Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

Fair & Expo - Fund 615

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Actuals	%	Projection	%	$ Variance
Events Revenue	1,390,000	1,336,756	96%	2,150,000	268,058	12%	1,625,000	76%	(525,000)
Food & Beverage	1,535,000	1,480,399	96%	1,222,500	391,405	32%	1,258,000	103%	35,500
Rights & Signage	110,000	83,900	76%	135,000	23,000	17%	126,000	93%	(9,000)
Other Inter-fund Services	-	-		60,000	15,000	25%	60,000	100%	-
Horse Stall Rental	67,500	104,350	155%	47,500	-	0%	65,000	137%	17,500
Camping Fee	37,500	42,171	112%	37,500	14,463	39%	46,000	123%	8,500
Miscellaneous	5,000	23,714	474%	19,000	1,288	7%	16,000	84%	(3,000)
Interest on Investments	16,000	23,482	147%	6,000	5,720	95%	18,500	308%	12,500
Interfund Payment	-	-		-	497		497		497
Storage	45,000	-	0%	-	-		1,000		1,000
TOTAL RESOURCES	3,206,000	3,094,772	97%	3,677,500	719,430	20%	3,215,997	87%	(461,503)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	1,851,584	1,633,354	88%	1,843,250	418,978	23%	1,836,442	100%	6,808	A
Personnel Services - F&B	187,439	28,244	15%	175,250	-	0%	131,437	75%	43,813	A
Materials and Services	1,917,689	1,646,515	86%	2,337,378	362,226	15%	1,930,000	83%	407,378	
Materials and Services - F&B	781,750	860,402	110%	741,450	206,769	28%	699,000	94%	42,450	
Debt Service	99,700	99,208	100%	83,000	-	0%	83,000	100%	-	
TOTAL REQUIREMENTS	4,838,162	4,267,724	88%	5,180,328	987,973	19%	4,679,879	90%	500,449	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Room Tax	1,011,000	1,003,013	99%	978,285	244,571	25%	1,030,785	105%	52,500
Transfers In - County Fair	196,900	196,900	100%	310,000	77,500	25%	310,000	100%	-
Transfers In - Park Fund	30,000	30,000	100%	35,000	8,750	25%	35,000	100%	-
Transfers Out	(10,777)	(10,777)	100%	(10,777)	(2,694)	25%	(10,777)	100%	-
TOTAL TRANSFERS	1,227,123	1,219,136	99%	1,312,508	328,127	25%	1,365,008	104%	52,500

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	531,770	531,770	100%	403,000	578,149	143%	403,000	100%	-	B
Resources over Requirements	(1,632,162)	(1,172,951)		(1,502,828)	(268,543)		(1,463,882)		38,946	
Net Transfers - In (Out)	1,227,123	1,219,136		1,312,508	328,127		1,365,008		52,500	
TOTAL FUND BALANCE	$ 126,731	$ 577,955	456%	$ 212,680	$ 637,733	300%	$ 304,126	143%	$91,446	

A Projected Personnel savings estimated at 11.8% based on YTD actual vacancy rate.

B Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

Annual County Fair - Fund 616

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance
Gate Receipts	780,000	923,260	118%	950,000	1,002,242	105%	1,002,064	105%	52,064
Concessions and Catering	797,500	831,939	104%	841,500	886,997	105%	886,997	105%	45,497
Carnival	430,000	468,142	109%	455,000	458,545	101%	458,585	101%	3,585
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	98,800	79%	81,300	65%	(44,200)
State Grant	53,167	53,167	100%	53,167	3,620	7%	56,787	107%	3,620
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	8,210	46%	28,000	156%	10,000
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%	2,250	100%	-
Miscellaneous	-	1,284		-	-		-		-
TOTAL RESOURCES	2,350,667	2,672,649	114%	2,656,367	2,669,307	100%	2,726,376	103%	70,009

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	229,798	243,949	106%	284,780	76,967	27%	298,312	105%	(13,532) A
Materials and Services	2,442,103	2,492,034	102%	2,449,125	2,280,733	93%	2,449,125	100%	-
TOTAL REQUIREMENTS	2,671,901	2,735,983	102%	2,733,905	2,357,700	86%	2,747,437	100%	(13,532)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - TLT 1%	75,000	75,000	100%	75,000	18,750	25%	75,000	100%	-
Transfer Out - Fair & Expo	(196,900)	(196,900)	100%	(310,000)	(77,500)	25%	(310,000)	100%	-
TOTAL TRANSFERS	(121,900)	(121,900)	100%	(235,000)	(58,750)	25%	(235,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	509,451	509,451	100%	371,000	324,220	87%	371,000	100%	- B
Resources over Requirements	(321,234)	(63,335)		(77,538)	311,607		(21,061)		56,477
Net Transfers - In (Out)	(121,900)	(121,900)		(235,000)	(58,750)		(235,000)		-
TOTAL FUND BALANCE	$ 66,317	$ 324,216	489%	$ 58,462	$ 577,077	987%	$ 114,939	197%	$56,477

A Projected Personnel based on overage to date.

B Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report
Annual County Fair - Fund 616
CY25 YTD September 30, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	$ 926,552	$ 1,002,242	$ 1,006,742
Carnival	468,142	458,545	458,545
Commercial Exhibitors	463,575	507,453	507,453
Livestock Entry Fees	3,139	4,685	4,685
R/V Camping/Horse Stall Rental	35,788	37,879	37,879
Merchandise Sales	1,608	500	500
Concessions and Catering	506,742	510,775	510,775
Fair Sponsorship	147,752	126,892	163,892
TOTAL FAIR REVENUES	**$ 2,553,296**	**$ 2,648,970**	**$ 2,690,470**
OTHER RESOURCES			
State Grant	635	56,787	109,954
Interest	27,388	20,178	28,578
Miscellaneous	-	-	-
TOTAL RESOURCES	**$ 2,581,319**	**$ 2,725,935**	**$ 2,829,002**
REQUIREMENTS			
Personnel	222,365	202,076	260,909
Materials & Services	2,524,960	2,447,336	2,560,854
TOTAL REQUIREMENTS	**$ 2,747,324**	**$ 2,649,412**	**$ 2,821,763**
TRANSFERS			
Transfer In - TRT 1%	75,000	56,250	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(175,950)	(253,450)
TOTAL TRANSFERS	**$ (78,203)**	**$ (119,700)**	**$ (178,450)**
Net Fair	**$ (244,209)**	**$ (43,177)**	**$ (171,211)**
Beginning Fund Balance on Jan 1	**$ 1,020,140**	**$ 775,931**	**$ 775,931**
Ending Balance	**$ 775,931**	**$ 732,754**	**$ 604,720**

Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	88,000	135,080	154%	117,000	37,874	32%	130,000	111%	13,000
Miscellaneous	-	94,112		-	-		-		-
TOTAL RESOURCES	88,000	229,192	260%	117,000	37,874	32%	130,000	111%	13,000
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	475,000	256,097	54%	475,000	-	0%	475,000	100%	-
Capital Outlay	785,000	31,257	4%	790,000	-	0%	790,000	100%	- A
TOTAL REQUIREMENTS	1,260,000	287,354	23%	1,265,000	-	0%	1,265,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - TLT 1%	465,396	459,543	99%	448,946	112,237	25%	471,446	105%	22,500
Transfers In - Fund 165	150,000	150,000	100%	-	-		-		-
TOTAL TRANSFERS	615,396	609,543	99%	448,946	112,237	25%	471,446	105%	22,500
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	3,179,332	3,179,332	100%	3,614,000	3,730,713	103%	3,614,000	100%	- B
Resources over Requirements	(1,172,000)	(58,162)		(1,148,000)	37,874		(1,135,000)		13,000
Net Transfers - In (Out)	615,396	609,543		448,946	112,237		471,446		22,500
TOTAL FUND BALANCE	$ 2,622,728	$ 3,730,713	142%	$ 2,914,946	$ 3,880,824	133%	$ 2,950,446	101%	$35,500

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

B Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report
RV Park - Fund 618
FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
RV Park Fees < 31 Days	450,000	484,640	108%	450,000	171,590	38%	486,272	108%	36,272
Cancellation Fees	7,000	30,627	438%	17,500	6,193	35%	18,566	106%	1,066
RV Park Fees > 30 Days	15,000	12,391	83%	11,000	-	0%	12,500	114%	1,500
Interest on Investments	8,000	12,072	151%	8,000	3,690	46%	12,500	156%	4,500
Washer / Dryer	5,000	6,978	140%	5,000	4,284	86%	7,605	152%	2,605
Miscellaneous	2,500	2,797	112%	1,500	2,588	173%	3,758	251%	2,258
Vending Machines	1,500	1,060	71%	800	968	121%	1,206	151%	406
TOTAL RESOURCES	489,000	550,566	113%	493,800	189,313	38%	542,407	110%	48,607
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Personnel Services	159,210	150,138	94%	172,715	36,677	21%	169,716	98%	2,999
Materials and Services	344,054	207,824	60%	355,503	107,278	30%	378,089	106%	(22,586)
Debt Service	223,600	223,299	100%	56,100	-	0%	56,100	100%	-
TOTAL REQUIREMENTS	726,864	581,262	80%	584,318	143,955	25%	603,905	103%	(19,587)
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	40,000	25%	160,000	100%	-
Transfers In - TLT Fund	20,000	20,000	100%	20,000	5,000	25%	20,000	100%	-
Transfer Out - RV Reserve	(122,142)	(122,142)	100%	(221,600)	(55,400)	25%	(221,600)	100%	-
TOTAL TRANSFERS	57,858	57,858	100%	(41,600)	(10,400)	25%	(41,600)	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	312,766	312,766	100%	199,000	339,939	171%	199,000	100%	- A
Resources over Requirements	(237,864)	(30,695)		(90,518)	45,359		(61,498)		29,020
Net Transfers - In (Out)	57,858	57,858		(41,600)	(10,400)		(41,600)		-
TOTAL FUND BALANCE	$ 132,760	$ 339,929	256%	$ 66,882	$ 374,897	561%	$ 95,902	143%	$29,020

A Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

RV Park Reserve - Fund 619

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026					
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Interest on Investments	45,000	60,431	134%	58,000	17,374	30%	59,700	103%	1,700
TOTAL RESOURCES	45,000	60,431	134%	58,000	17,374	30%	59,700	103%	1,700
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Materials and Services	100,000	-	0%	100,000	-	0%	100,000	100%	-
Capital Outlay	70,000	-	0%	70,000	-	0%	70,000	100%	- A
TOTAL REQUIREMENTS	170,000	-	0%	170,000	-	0%	170,000	100%	-
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfer In - RV Park Ops	122,142	122,142	100%	221,600	55,400	25%	221,600	100%	-
TOTAL TRANSFERS	122,142	122,142	100%	221,600	55,400	25%	221,600	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	1,521,389	1,521,389	100%	1,530,000	1,703,962	111%	1,530,000	100%	- B
Resources over Requirements	(125,000)	60,431		(112,000)	17,374		(110,300)		1,700
Net Transfers - In (Out)	122,142	122,142		221,600	55,400		221,600		-
TOTAL FUND BALANCE	$ 1,518,531	$ 1,703,962	112%	$ 1,639,600	$ 1,776,736	108%	$ 1,641,300	100%	$1,700

A Capital Outlay appropriations are a placeholder.

B Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report
Risk Management - Fund 670
FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

RESOURCES	Fiscal Year 2025 Budget	Fiscal Year 2025 Actuals	%	Fiscal Year 2026 Budget	Fiscal Year 2026 Actuals	%	Projection	%	$ Variance	
Workers' Compensation	1,116,950	1,172,530	105%	1,111,329	288,361	26%	1,111,329	100%	-	
General Liability	943,414	943,414	100%	941,127	235,282	25%	941,127	100%	-	A
Property Damage	419,983	419,983	100%	430,181	107,545	25%	430,181	100%	-	
Unemployment	362,214	345,948	96%	364,469	275,539	76%	364,469	100%	-	B
Vehicle	250,030	250,030	100%	245,300	61,325	25%	245,300	100%	-	
Interest on Investments	254,000	284,190	112%	219,000	72,034	33%	248,900	114%	29,900	
Skid Car Training	30,000	46,926	156%	45,000	6,232	14%	45,000	100%	-	
Claims Reimbursement	20,000	77,121	386%	40,000	893	2%	40,000	100%	-	
Process Fee- Events/ Parades	2,000	1,705	85%	3,000	385	13%	3,000	100%	-	
Miscellaneous	200	88,568	999%	2,000	-	0%	2,000	100%	-	C
TOTAL RESOURCES	3,398,791	3,630,416	107%	3,401,406	1,047,595	31%	3,431,306	101%	29,900	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Workers' Compensation	2,000,000	2,093,352	105%	2,000,000	526,103	26%	2,000,000	100%	-
General Liability	1,500,000	752,821	50%	1,880,000	23,865	1%	1,880,000	100%	-
Insurance Administration	831,187	807,561	97%	1,025,110	193,926	19%	1,012,817	99%	12,293
Vehicle	700,000	242,431	35%	800,000	80,465	10%	800,000	100%	-
Property Damage	400,255	386,590	97%	600,260	466,546	78%	600,260	100%	-
Unemployment	200,000	75,887	38%	250,000	18,581	7%	250,000	100%	-
TOTAL REQUIREMENTS	5,631,442	4,358,642	77%	6,555,370	1,309,485	20%	6,543,077	100%	12,293

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Transfers Out - Vehicle Replacement	(4,500)	(4,500)	100%	(4,800)	(1,200)	25%	(4,800)	100%	-
TOTAL TRANSFERS	(4,500)	(4,500)	100%	(4,800)	(1,200)	25%	(4,800)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance
Beginning Fund Balance	8,168,164	8,168,164	100%	9,000,000	7,435,484	83%	9,000,000	100%	-
Resources over Requirements	(2,232,651)	(728,226)		(3,153,964)	(261,890)		(3,111,771)		42,193
Net Transfers - In (Out)	(4,500)	(4,500)		(4,800)	(1,200)		(4,800)		-
TOTAL FUND BALANCE	$ 5,931,013	$ 7,435,437	125%	$ 5,841,236	$ 7,172,394	123%	$ 5,883,429	101%	$42,193

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

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Internal Premium Charges	35,507,169	34,073,222	96%	35,820,000	7,799,891	22%	35,820,000	100%	-	A
COIC Premiums	3,091,915	3,218,586	104%	3,122,834	562,573	18%	3,122,834	100%	-	
Employee Co-Pay	1,556,257	1,552,278	100%	1,556,257	388,847	25%	1,556,257	100%	-	
Retiree / COBRA Premiums	1,061,802	1,141,704	108%	1,268,401	89,448	7%	1,268,401	100%	-	
Claims Reimbursement & Other	800,000	1,881,666	235%	800,000	7,305	1%	800,000	100%	-	B
Prescription Rebates	626,446	872,383	139%	666,008	-	0%	666,008	100%	-	
Interest on Investments	211,200	307,732	146%	242,000	128,853	53%	435,700	180%	193,700	
TOTAL RESOURCES	42,854,789	43,047,570	100%	43,475,500	8,976,918	21%	43,669,200	100%	193,700	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Health Benefits	32,172,026	29,608,991	92%	35,790,482	5,164,511	14%	35,790,482	100%	-	
Deschutes On-Site Pharmacy	4,942,177	4,097,283	83%	5,108,296	727,155	14%	5,108,296	100%	-	
Deschutes On-Site Clinic	1,600,661	1,332,311	83%	1,466,802	222,190	15%	1,466,802	100%	-	
Wellness	104,230	39,199	38%	44,965	7,395	16%	44,965	100%	-	
TOTAL REQUIREMENTS	38,819,094	35,077,784	90%	42,410,545	6,121,251	14%	42,410,545	100%	-	
TOTAL	-	-		-	-		-		-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	3,859,732	3,859,732	100%	7,500,000	11,829,518	158%	11,730,000	156%	4,230,000	D
Resources over Requirements	4,035,695	7,969,786		1,064,955	2,855,667		1,258,655		193,700	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 7,895,427	$ 11,829,518	150%	$ 8,564,955	$ 14,685,185	171%	$ 12,988,655	152%	$4,423,700	C

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.

D Final Beginning Fund Balance will be determined after the final close of FY25.

Budget to Actuals Report

911 - Fund 705 and 710

FY26 YTD September 30, 2025 (unaudited)

25.0%
Year Complete

	Fiscal Year 2025			Fiscal Year 2026						
RESOURCES	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	Note
Property Taxes - Current Yr	11,556,000	11,532,626	100%	12,020,000	21,465	0%	12,020,000	100%	-	A
Telephone User Tax	1,800,500	1,934,091	107%	1,800,500	-	0%	1,800,500	100%	-	B
Interest on Investments	426,000	601,311	141%	468,000	136,794	29%	480,400	103%	12,400	
Police RMS User Fees	255,000	274,257	108%	274,200	-	0%	274,200	100%	-	C
Contract Payments	179,300	184,671	103%	185,600	-	0%	185,600	100%	-	
User Fee	148,600	157,106	106%	157,000	3,250	2%	157,000	100%	-	
Data Network Reimbursement	106,500	119,919	113%	122,300	-	0%	122,300	100%	-	
Property Taxes - Prior Yr	90,000	123,969	138%	95,000	35,280	37%	95,000	100%	-	
State Reimbursement	93,000	101,948	110%	80,000	16,500	21%	80,000	100%	-	D
Property Taxes - Jefferson Co.	42,500	39,803	94%	42,500	859	2%	42,500	100%	-	
Miscellaneous	36,500	42,421	116%	36,000	3,782	11%	36,000	100%	-	
TOTAL RESOURCES	14,733,900	15,112,121	103%	15,281,100	217,929	1%	15,293,500	100%	12,400	
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Personnel Services	10,237,093	9,569,368	93%	11,064,394	2,254,882	20%	10,335,209	93%	729,185	E
Materials and Services	4,267,026	3,221,390	75%	4,437,521	845,541	19%	4,437,521	100%	-	
Capital Outlay	2,750,500	1,543,333	56%	1,880,000	89,446	5%	1,880,000	100%	-	
TOTAL REQUIREMENTS	17,254,619	14,334,091	83%	17,381,915	3,189,868	18%	16,652,730	96%	729,185	
TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Transfers In	515,000	515,000	100%	630,000	-	0%	630,000	100%	-	
Transfers Out	(515,000)	(515,000)	100%	(630,000)	-	0%	(630,000)	100%	-	
TOTAL TRANSFERS	-	-		-	-		-		-	
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	$ Variance	
Beginning Fund Balance	14,371,465	14,371,465	100%	12,914,000	15,150,470	117%	14,673,792	114%	1,759,792	
Resources over Requirements	(2,520,719)	778,030		(2,100,815)	(2,971,940)		(1,359,230)		741,585	
Net Transfers - In (Out)	-	-		-	-		-		-	
TOTAL FUND BALANCE	$ 11,850,746	$ 15,149,495	128%	$ 10,813,185	$ 12,178,530	113%	$ 13,314,562	123%	$2,501,377	

A Current year taxes received primarily in November, February and May.

B Telephone tax payments are received quarterly.

C Invoices are mailed in the Spring.

D State GIS reimbursements are received quarterly.

E Projected Personnel savings estimated at 7.6% based on YTD actual vacancy rate.