



MEMORANDUM

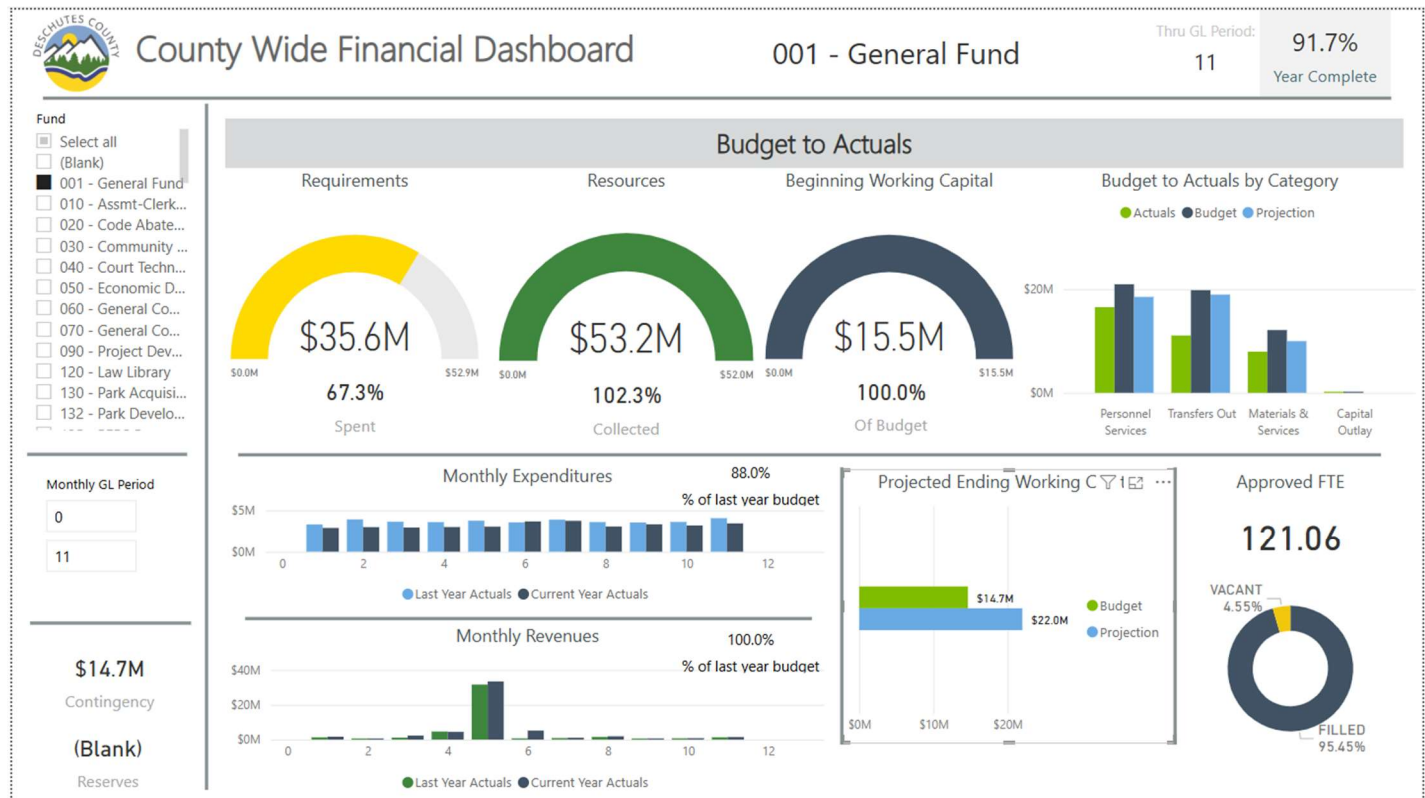
DATE: June 23, 2025
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for May 2025

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of May 31, 2025.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$53.2M or 102.3% of budget. By comparison, last year revenue YTD was \$44.5M or 100% of budget.
- *Expenses* YTD are \$35.6M and 67.3% of budget. By comparison, last year expenses YTD were \$40.6M and 87.9% of budget.
- *Beginning Fund Balance* is \$15.5M or 106.4% of the budgeted \$14.6M beginning fund balance.



All Major Funds

On the attached pages you will find the Budget to Actuals Report for the County's major funds with actual revenue and expense data compared to budget through May 31, 2025.

Position Control Summary FY25											
											July - June Percent Unfilled
Org		Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	
Assessor	Filled	28.63	28.63	29.63	29.63	29.63	30.00	30.00	31.00	32.00	
	Unfilled	6.64	6.64	5.64	5.64	5.64	5.26	5.26	4.26	3.26	15.85%
Clerk	Filled	8.48	8.48	8.48	8.48	9.48	9.48	9.48	9.48	9.48	
	Unfilled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	12.14%
BOPTA	Filled	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
DA	Filled	58.70	58.90	58.55	58.55	58.55	59.05	59.05	59.05	59.05	
	Unfilled	2.60	1.40	1.75	1.75	1.75	1.25	1.25	1.25	1.25	3.01%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	
	Unfilled	-	-	-	-	-	-	-	-	-	1.82%
Property Mgmt	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
GF ARPA	Filled										
	Unfilled										0.00%
Total General Fund	Filled	110.83	111.03	111.68	111.68	112.68	113.55	113.55	114.55	115.55	
	Unfilled	11.24	10.04	9.39	9.39	8.39	7.51	7.51	6.51	5.51	7.24%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	4.60	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
Community Justice	Filled	42.00	45.00	45.00	45.00	43.00	43.00	42.00	41.00	41.00	
	Unfilled	7.00	4.00	4.00	4.00	6.00	6.00	7.00	8.00	8.00	12.06%
Sheriff	Filled	230.50	229.50	230.50	227.50	230.50	232.50	231.50	229.50	230.50	
	Unfilled	40.50	41.50	40.50	43.50	40.50	38.50	39.50	41.50	40.50	15.24%
Houseless Effort	Filled	-	-	-	-	-	-	-	-	-	
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	-	100.00%
Health Svcs	Filled	381.83	376.03	381.43	384.23	388.43	386.78	386.78	387.28	385.08	
	Unfilled	39.48	45.28	40.88	40.08	35.88	38.53	38.53	37.03	39.23	9.26%
CDD	Filled	48.00	49.00	49.00	50.00	50.00	49.00	51.00	51.00	51.00	
	Unfilled	3.00	2.00	2.00	2.00	2.00	3.00	2.00	2.00	2.00	4.74%
Road	Filled	59.00	59.00	59.00	59.00	59.00	59.00	59.00	56.00	61.00	
	Unfilled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00	-	3.43%
Adult P&P	Filled	34.63	34.63	34.63	34.63	34.63	32.63	33.63	33.63	33.63	
	Unfilled	5.13	5.13	5.13	5.13	5.13	7.13	6.13	6.13	6.13	14.72%
Solid Waste	Filled	39.00	40.00	40.00	40.00	38.00	41.00	41.00	42.00	38.00	
	Unfilled	5.00	4.00	4.00	4.00	6.00	3.00	3.00	2.00	6.00	9.92%
Victims Assistance	Filled	7.50	8.50	8.50	8.50	7.50	7.50	7.50	6.50	5.50	
	Unfilled	2.00	1.00	1.00	1.00	2.00	2.00	2.00	3.00	4.00	21.05%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	
	Unfilled	-	-	-	-	1.00	1.00	1.00	1.00	-	18.18%
Fair & Expo	Filled	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	12.50	
	Unfilled	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	23.38%
Natural Resource	Filled	2.00	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	1.00	1.00	1.00	1.00	-	-	-	-	-	18.18%
ISF - Facilities	Filled	25.75	25.75	25.75	26.75	26.75	26.75	26.75	26.75	26.75	
	Unfilled	2.00	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	5.90%
ISF - Admin	Filled	9.75	9.75	9.75	9.75	8.75	8.75	8.75	9.25	9.25	
	Unfilled	-	-	-	-	0.50	0.50	0.50	-	-	1.43%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
ISF - Finance	Filled	13.00	13.00	12.00	12.00	14.00	14.00	14.00	14.00	14.00	
	Unfilled	1.00	1.00	2.00	2.00	-	-	-	-	-	5.84%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	
	Unfilled	-	-	-	-	-	-	-	-	-	0.00%
ISF - HR	Filled	9.00	10.00	9.00	8.00	8.00	8.00	8.00	8.00	7.00	
	Unfilled	2.00	1.00	2.00	3.00	3.00	3.00	3.00	3.00	4.00	21.82%
ISF - IT	Filled	18.00	18.00	18.00	18.00	19.00	18.00	17.00	17.00	18.00	
	Unfilled	2.00	2.00	2.00	2.00	1.00	2.00	3.00	3.00	2.00	10.45%
ISF - Risk	Filled	3.25	3.25	3.25	2.25	3.25	3.25	3.25	3.25	3.25	
	Unfilled	-	-	-	1.00	-	-	-	-	-	2.80%
911	Filled	57.53	57.00	57.00	58.00	58.00	60.00	57.00	56.00	54.00	
	Unfilled	3.48	4.00	4.00	3.00	3.00	1.00	4.00	5.00	7.00	6.58%
Total:											
	Filled	1,121.65	1,121.53	1,126.58	1,127.38	1,133.58	1,135.80	1,132.80	1,127.80	1,125.60	
	Unfilled	131.81	130.94	126.89	129.09	121.39	120.16	124.16	128.16	130.36	
	Total	1,253.46	1,252.46	1,253.46	1,256.46	1,254.96	1,255.96	1,256.96	1,255.96	1,255.96	
	% Unfilled	10.52%	10.45%	10.12%	10.27%	9.67%	9.57%	9.88%	10.20%	10.38%	10.26%



Budget to Actuals - Total Personnel and Overtime Report
FY25 YTD May 31, 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	\$ 20,942,691	\$ 16,530,518	\$ 18,509,264	\$ 2,433,427	\$ 69,100	\$ 25,867	\$ 43,233
030	030 - Juvenile	7,497,894	5,902,550	6,528,965	968,929	100,000	99,111	889
160	160/170 - TRT	234,588	218,089	242,106	⊖ (7,518)	-	28 ⊖	(28)
200	200 - ARPA	836,621	422,413	422,414	414,207	-	-	-
220	220 - Justice Court	616,013	557,526	626,375	⊖ (10,362)	-	-	-
255	255 - Sheriff's Office	50,136,178	42,465,768	45,914,636	4,221,542	2,869,000	2,147,906	721,094
274	274 - Health Services	58,905,375	50,341,043	56,135,922	2,769,453	107,726	147,095 ⊖	(39,369)
295	295 - CDD	8,005,434	6,884,957	7,594,246	411,188	13,000	19,068 ⊖	(6,068)
325	325 - Road	9,556,843	8,331,397	9,260,982	295,861	200,000	104,655	95,345
355	355 - Adult P&P	6,387,456	5,005,861	5,501,101	886,355	10,000	10,204 ⊖	(204)
465	465 - Road CIP	-	-	-	-	-	-	-
610	610 - Solid Waste	5,739,145	4,617,420	5,274,668	464,477	150,000	93,168	56,832
615	615 - Fair & Expo	2,039,023	1,490,546	1,624,252	414,771	40,000	51,229 ⊖	(11,229)
616	616 - Annual County Fair	229,798	217,221	242,472	⊖ (12,674)	-	2,505 ⊖	(2,505)
617	617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618	618 - RV Park	159,210	135,411	153,118	6,092	5,000	2,265	2,735
619	619 - RV Park Reserve	-	-	-	-	-	-	-
670	670 - Risk Management	496,919	461,884	516,344	⊖ (19,425)	-	-	-
675	675 - Health Benefits	-	-	-	-	-	-	-
705	705 - 911	10,237,093	8,533,013	9,545,436	691,657	485,000	217,499	267,501
	999 - All Other Funds	18,606,752	14,959,670	18,543,148	63,604	50,600	30,364	20,236
	Total	\$ 200,627,033	\$ 167,075,285	\$ 186,635,450	\$ 13,991,583	\$ 4,099,426	\$ 2,950,963	\$ 1,148,463



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	%
001 - General Fund	44,408,216	45,560,565	103%	46,924,590	47,754,672	102%	48,437,918	103%
030 - Juvenile	1,014,168	1,042,664	103%	926,504	932,812	101%	1,109,060	120%
160/170 - TRT	12,751,790	12,485,782	98%	12,168,000	11,764,462	97%	12,609,610	104%
200 - ARPA	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	10,559,967	122%
220 - Justice Court	525,540	529,969	101%	506,200	476,474	94%	506,900	100%
255 - Sheriff's Office	58,558,288	60,325,051	103%	64,030,262	64,552,327	101%	63,738,511	100%
274 - Health Services	60,343,687	61,045,659	101%	69,034,749	61,469,026	89%	65,927,135	95%
295 - CDD	10,460,840	8,523,648	81%	9,401,238	9,237,331	98%	10,046,902	107%
325 - Road	26,673,711	27,151,594	102%	27,479,906	25,283,202	92%	27,983,699	102%
355 - Adult P&P	5,535,606	5,818,189	105%	6,323,657	6,593,715	104%	6,650,254	105%
465 - Road CIP	2,179,426	2,951,833	135%	1,357,339	1,434,586	106%	1,451,715	107%
610 - Solid Waste	15,995,411	17,733,226	111%	19,769,001	18,120,207	92%	20,246,261	102%
615 - Fair & Expo	2,343,500	2,843,093	121%	3,206,000	2,572,724	80%	2,924,762	91%
616 - Annual County Fair	2,324,117	2,460,606	106%	2,350,667	2,645,083	113%	2,653,346	113%
617 - Fair & Expo Capital	64,800	225,047	347%	88,000	217,154	247%	224,612	255%
618 - RV Park	530,800	534,892	101%	489,000	472,788	97%	529,891	108%
619 - RV Park Reserve	34,300	45,518	133%	45,000	54,959	122%	58,200	129%
670 - Risk Management	3,714,303	3,841,634	103%	3,398,791	3,290,779	97%	3,606,545	106%
675 - Health Benefits	30,654,045	31,873,028	104%	42,854,789	37,156,157	87%	43,541,239	102%
705 - 911	14,034,323	14,405,107	103%	14,733,900	14,527,273	99%	14,977,200	102%
999 - Other	81,793,214	71,303,509	87%	66,998,812	48,982,082	73%	72,115,954	108%
TOTAL RESOURCES	388,398,682	374,760,913	96%	400,731,383	363,075,634	91%	409,899,682	102%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	25,420,807	23,850,628	94%	33,071,291	24,503,835	74%	28,482,194
030 - Juvenile	8,481,279	7,884,757	93%	9,381,846	7,390,135	79%	8,285,545
160/170 - TRT	6,902,223	6,827,243	99%	5,736,054	5,416,834	94%	5,850,050
200 - ARPA	9,837,656	3,762,562	38%	4,321,775	815,108	19%	835,862
220 - Justice Court	828,370	816,713	99%	819,797	753,738	92%	830,159
255 - Sheriff's Office	65,641,097	59,140,333	90%	66,610,275	54,218,986	81%	62,236,207
274 - Health Services	72,307,648	67,056,125	93%	84,148,302	66,760,818	79%	75,788,592
295 - CDD	10,269,561	8,898,411	87%	9,991,245	8,527,506	85%	9,512,840
325 - Road	17,124,761	15,805,727	92%	19,549,812	15,436,617	79%	18,364,381
355 - Adult P&P	7,576,032	7,028,249	93%	8,371,685	6,548,892	78%	7,318,230
465 - Road CIP	24,142,169	23,124,456	96%	16,323,504	5,120,507	31%	10,862,735
610 - Solid Waste	14,404,534	13,823,996	96%	17,321,744	12,636,998	73%	15,873,689
615 - Fair & Expo	3,734,327	3,867,176	104%	4,838,162	3,498,025	72%	3,924,952
616 - Annual County Fair	2,582,856	2,438,099	94%	2,671,901	2,610,028	98%	2,670,529
617 - Fair & Expo Capital	1,090,000	465,928	43%	1,260,000	191,732	15%	1,260,000
618 - RV Park	617,131	517,201	84%	726,864	492,839	68%	638,718
619 - RV Park Reserve	174,000	45,252	26%	170,000	-	0%	170,000
670 - Risk Management	4,744,447	4,502,990	95%	5,599,742	4,021,089	72%	4,879,712
675 - Health Benefits	35,687,213	34,121,294	96%	38,819,094	29,816,976	77%	38,819,094
705 - 911	15,113,760	13,427,592	89%	17,254,619	12,918,059	75%	16,562,962
999 - Other	93,331,824	64,265,927	69%	104,386,845	54,828,960	53%	99,112,815
TOTAL REQUIREMENTS	420,011,695	361,670,659	86%	451,374,557	316,507,682	70%	412,279,266



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	%	Projection
001 - General Fund	(20,963,314)	(20,201,737)	96%	(14,682,525)	(5,589,343)	38%	(13,438,837) 92%
030 - Juvenile	6,678,013	6,678,013	100%	8,068,153	7,395,807	92%	8,068,153 100%
160/170 - TRT	(8,575,254)	(7,022,091)	82%	(8,431,946)	(7,854,367)	93%	(8,486,041) 101%
200 - ARPA	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(9,038,089) 196%
220 - Justice Court	364,688	286,744	79%	380,521	348,811	92%	380,521 100%
255 - Sheriff's Office	3,377,587	3,380,929	100%	3,399,187	3,127,769	92%	3,399,187 100%
274 - Health Services	8,026,456	5,947,879	74%	10,671,364	(438,237)	-4%	8,203,678 77%
295 - CDD	466,530	(195,589)	-42%	909,332	(422,414)	-46%	(287,728) -32%
325 - Road	(12,700,000)	(12,700,000)	100%	(10,720,695)	(10,720,695)	100%	(10,720,695) 100%
355 - Adult P&P	510,950	525,950	103%	626,964	574,717	92%	626,964 100%
465 - Road CIP	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662 85%
610 - Solid Waste	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,425,463)	75%	(4,564,141) 100%
615 - Fair & Expo	875,681	1,008,090	115%	1,179,123	1,080,863	92%	1,216,990 103%
616 - Annual County Fair	(34,503)	(34,503)	100%	(121,900)	(111,742)	92%	(121,900) 100%
617 - Fair & Expo Capital	824,187	662,984	80%	592,396	555,530	94%	608,624 103%
618 - RV Park	128,436	128,436	100%	57,858	53,037	92%	57,858 100%
619 - RV Park Reserve	51,564	51,564	100%	122,142	111,964	92%	122,142 100%
670 - Risk Management	(503,459)	(493,787)	98%	(4,500)	(4,125)	92%	(4,500) 100%
705 - 911	-	-		-	-		-
999 - Other	15,698,545	12,491,080	80%	6,509,479	11,102,500	107%	14,891,152 144%
TOTAL TRANSFERS	-	(0)		-	0	0	(0) 0%



Budget to Actuals - Countywide Summary

All Departments

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

ENDING FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,850,095	15,492,530	131%	14,663,304	33,154,024	22,009,416	150%
030 - Juvenile	710,902	1,364,608	192%	977,419	2,303,092	2,256,276	231%
160/170 - TRT	1,801,675	3,163,809	176%	1,163,809	1,657,070	1,437,329	124%
200 - ARPA	-	298,942	999%	-	605,710	984,957	999%
220 - Justice Court	61,858	(0)	0%	66,924	71,546	57,262	86%
255 - Sheriff's Office	7,295,992	15,566,861	213%	16,386,036	29,027,971	20,468,353	125%
274 - Health Services	7,480,011	12,456,527	167%	8,014,338	6,726,498	10,798,749	135%
295 - CDD	1,975,730	752,366	38%	1,071,691	1,039,776	1,000,000	93%
325 - Road	2,370,201	5,997,546	253%	3,206,945	5,123,436	4,896,169	153%
355 - Adult P&P	1,470,524	2,326,824	158%	905,760	2,946,364	2,285,812	252%
465 - Road CIP	9,549,637	15,675,284	164%	11,340,452	20,620,696	15,350,926	135%
610 - Solid Waste	2,303,300	4,038,781	175%	1,921,897	6,096,528	3,847,873	200%
615 - Fair & Expo	32,617	531,770	999%	78,731	687,332	748,570	951%
616 - Annual County Fair	228,205	509,451	223%	66,317	432,765	370,368	558%
617 - Fair & Expo Capital	2,391,825	3,179,332	133%	2,599,728	3,760,284	2,752,568	106%
618 - RV Park	135,220	312,766	231%	132,760	345,751	261,797	197%
619 - RV Park Reserve	1,284,317	1,521,389	118%	1,518,531	1,688,312	1,531,731	101%
670 - Risk Management	6,466,397	8,168,164	126%	5,962,713	7,433,729	6,890,497	116%
675 - Health Benefits	1,074,575	3,859,732	359%	7,895,427	11,198,913	8,581,877	109%
705 - 911	12,122,906	14,371,465	119%	11,850,746	15,980,678	12,785,703	108%
999 - Other	104,968,103	128,248,177	122%	101,227,972	133,381,834	108,338,196	107%
TOTAL FUND BALANCE	175,574,090	237,836,324	135%	191,051,500	284,282,310	227,654,428	119%



Budget to Actuals Report

General Fund - Fund 001

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	10,200	10,800	106%	11,000	8,158	74%	11,000	100%	-
Property Taxes - Current	37,400,000	38,160,244	102%	39,604,000	39,852,660	101%	39,884,501	101%	280,501 A
Property Taxes - Prior	318,000	422,862	133%	328,000	431,360	132%	432,812	132%	104,812
Other General Revenues	3,480,844	3,846,799	111%	3,778,175	4,111,695	109%	4,155,707	110%	377,532
Assessor	775,350	815,379	105%	849,000	620,776	73%	849,000	100%	-
Clerk	1,259,595	1,269,890	101%	1,426,160	1,242,737	87%	1,426,160	100%	-
District Attorney	552,048	470,285	85%	427,077	590,808	138%	592,894	139%	165,817
Tax Office	136,000	147,228	108%	146,200	117,540	80%	146,200	100%	-
Veterans	261,179	194,448	74%	284,978	171,594	60%	284,978	100%	- B
Property Management	215,000	215,000	100%	70,000	66,441	95%	70,000	100%	-
Non-Departmental	-	7,630		-	540,903		584,666		584,666 C
TOTAL RESOURCES	44,408,216	45,560,565	103%	46,924,590	47,754,672	102%	48,437,918	103%	1,513,328

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
PVAB	97,522	79,788	82%	93,993	82,325	88%	95,366	101%	(1,373) F
Assessor	6,189,597	5,587,737	90%	6,709,361	5,227,698	78%	5,910,629	88%	798,732 D
Clerk	2,351,515	2,087,269	89%	2,719,443	2,229,511	82%	2,585,999	95%	133,444 E
District Attorney	11,636,672	11,237,086	97%	13,369,290	11,087,627	83%	12,756,941	95%	612,349 G
Medical Examiner	461,224	391,213	85%	466,854	325,359	70%	466,854	100%	-
Tax Office	940,770	871,901	93%	1,041,642	935,115	90%	1,058,439	102%	(16,797) H
Veterans	934,283	872,565	93%	1,093,340	844,034	77%	1,013,011	93%	80,329 I
Property Management	539,558	510,327	95%	584,094	513,685	88%	591,338	101%	(7,244) J
Non-Departmental	2,269,666	2,212,743	97%	6,993,274	3,258,482	47%	4,003,617	57%	2,989,657
TOTAL REQUIREMENTS	25,420,807	23,850,628	94%	33,071,291	24,503,835	74%	28,482,194	86%	4,589,097

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	103,790	103,790	100%	5,121,854	5,469,713	107%	5,510,943	108%	389,089 K
Transfers Out	(21,067,104)	(20,305,527)	96%	(19,804,379)	(11,059,055)	56%	(18,949,780)	96%	854,599 L
TOTAL TRANSFERS	(20,963,314)	(20,201,737)	96%	(14,682,525)	(5,589,343)	38%	(13,438,837)	92%	1,243,688

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,826,000	13,984,330	101%	15,492,530	15,492,530	100%	15,492,530	100%	(0)
Resources over Requirements	18,987,409	21,709,937		13,853,299	23,250,837		19,955,724		6,102,425
Net Transfers - In (Out)	(20,963,314)	(20,201,737)		(14,682,525)	(5,589,343)		(13,438,837)		1,243,688
TOTAL FUND BALANCE	\$ 11,850,095	\$ 15,492,530	131%	\$ 14,663,304	\$ 33,154,024	226%	\$ 22,009,416	150%	\$7,346,112 M

A Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

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

C Projection reflects unbudgeted Opioid Settlement Payments

D Projected Personnel savings based on FY24/FY25 average vacancy rate of 14.8%

E Projected Personnel savings based on FY24/FY25 average vacancy rate of 8%

F Projected Personnel based on overage to date

G Projected Personnel savings based on FY24/FY25 average vacancy rate of 3.7%

H Projected Personnel based on overage to date

I Projected Personnel savings based on FY24/FY25 average vacancy rate of 5%

J Projected Personnel based on overage to date

K \$3,512,733 transferred from the ARPA fund for revenue replacement recategorization.

L Reduction in transfer out to Health Services of \$304,599 related to no longer needing local match; transferring \$500K less to the Capital Reserve Fund and retaining these funds in the General Fund as emergency reserves per County's financial policies.

M Out of the total ending fund balance, \$1,205,530 are restricted Opioid Settlement Funds, \$2,060,230 are recategorized ARPA funds (of which \$1,340,608 is unallocated) and \$500K is Emergency Reserves.



Budget to Actuals Report

Juvenile - Fund 030

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
OYA Basic & Diversion	476,611	451,260	95%	477,421	368,764	77%	477,421	100%	-
ODE Juvenile Crime Prev	106,829	94,748	89%	112,772	73,009	65%	112,772	100%	-
Leases	90,228	93,840	104%	97,500	89,461	92%	97,500	100%	-
Inmate/Prisoner Housing	75,000	105,120	140%	65,000	91,440	141%	93,000	143%	28,000 A
DOC Unif Crime Fee/HB2712	52,000	53,359	103%	52,000	53,359	103%	53,359	103%	1,359 B
Interest on Investments	37,500	54,078	144%	49,000	77,944	159%	79,900	163%	30,900
Expungements	40,000	53,599	134%	40,000	25,047	63%	40,000	100%	-
OJD Court Fac/Sec SB 1065	15,000	11,384	76%	12,000	15,018	125%	16,318	136%	4,318 C
Food Subsidy	10,000	12,812	128%	10,000	5,790	58%	5,790	58%	(4,210) D
Miscellaneous	16,500	19,289	117%	6,811	132,979	999%	133,000	999%	126,189 E
Contract Payments	5,000	3,675	74%	4,000	-	0%	-	0%	(4,000) F
Gen Fund-Crime Prevention	89,500	89,500	100%	-	-	-	-	-	-
TOTAL RESOURCES	1,014,168	1,042,664	103%	926,504	932,812	101%	1,109,060	120%	182,556

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,852,966	6,402,707	93%	7,497,894	5,902,550	79%	6,528,965	87%	968,929 G
Materials and Services	1,599,048	1,452,785	91%	1,863,952	1,481,640	79%	1,736,580	93%	127,372 H
Capital Outlay	29,265	29,265	100%	20,000	5,946	30%	20,000	100%	-
TOTAL REQUIREMENTS	8,481,279	7,884,757	93%	9,381,846	7,390,135	79%	8,285,545	88%	1,096,301

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	6,798,630	6,798,630	100%	8,143,712	7,465,069	92%	8,143,712	100%	-
Transfers Out	(45,000)	(45,000)	100%	-	-	-	-	-	-
Transfers Out-Veh Reserve	(75,617)	(75,617)	100%	(75,559)	(69,262)	92%	(75,559)	100%	-
TOTAL TRANSFERS	6,678,013	6,678,013	100%	8,068,153	7,395,807	92%	8,068,153	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,500,000	1,528,688	102%	1,364,608	1,364,608	100%	1,364,608	100%	0
Resources over Requirements	(7,467,111)	(6,842,093)		(8,455,342)	(6,457,323)		(7,176,485)		1,278,857
Net Transfers - In (Out)	6,678,013	6,678,013		8,068,153	7,395,807		8,068,153		-
TOTAL FUND BALANCE	\$ 710,902	\$ 1,364,608	192%	\$ 977,419	\$ 2,303,092	236%	\$ 2,256,276	231%	\$1,278,857

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



Budget to Actuals Report

TRT - Fund 160/170

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Room Taxes	12,630,000	12,372,463	98%	12,100,000	11,669,373	96%	12,499,301	103%	399,301 A
Interest on Investments	121,790	112,678	93%	68,000	94,578	139%	109,798	161%	41,798
Miscellaneous	-	641		-	511		511		511
TOTAL RESOURCES	12,751,790	12,485,782	98%	12,168,000	11,764,462	97%	12,609,610	104%	441,610

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
COVA	3,378,641	3,307,981	98%	3,236,105	2,975,020	92%	3,345,171	103%	(109,066) B
Grants & Contributions	3,000,000	3,000,000	100%	2,000,000	2,000,000	100%	2,000,000	100%	- C
Administrative	262,395	260,555	99%	265,588	230,754	87%	278,268	105%	(12,680)
Interfund Charges	213,587	213,587	100%	186,611	171,060	92%	186,611	100%	-
Software	47,600	45,120	95%	47,750	40,000	84%	40,000	84%	7,750
TOTAL REQUIREMENTS	6,902,223	6,827,243	99%	5,736,054	5,416,834	94%	5,850,050	102%	(113,996)

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(18,333)	92%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(68,750)	92%	(75,000)	100%	-
Transfer Out - CDD	-	-		(100,000)	(91,667)	92%	(100,000)	100%	-
Transfer Out - Health	(368,417)	(368,417)	100%	(276,572)	(253,524)	92%	(276,572)	100%	-
Transfer Out - Justice Court	(364,688)	(286,744)	79%	(380,521)	(348,811)	92%	(380,521)	100%	-
Transfer Out - F&E Reserve	(462,119)	(453,481)	98%	(442,396)	(405,530)	92%	(458,624)	104%	(16,228) D
Transfer Out - General County Reserve	(723,720)	(723,720)	100%	(921,670)	(844,864)	92%	(921,670)	100%	-
Transfer Out - F&E	(1,009,023)	(988,867)	98%	(963,000)	(882,750)	92%	(1,000,867)	104%	(37,867)
Transfer Out - Courthouse Debt Service	(1,900,500)	(454,075)	24%	(1,501,000)	(1,501,000)	100%	(1,501,000)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,751,787)	(3,439,138)	92%	(3,751,787)	100%	-
TOTAL TRANSFERS	(8,575,254)	(7,022,091)	82%	(8,431,946)	(7,854,367)	93%	(8,486,041)	101%	(54,095)

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,527,362	4,527,362	100%	3,163,809	3,163,809	100%	3,163,809	100%	0
Resources over Requirements	5,849,567	5,658,538		6,431,946	6,347,628		6,759,560		327,614
Net Transfers - In (Out)	(8,575,254)	(7,022,091)		(8,431,946)	(7,854,367)		(8,486,041)		(54,095)
TOTAL FUND BALANCE	\$ 1,801,675	\$ 3,163,809	176%	\$ 1,163,809	\$ 1,657,070	142%	\$ 1,437,329	124%	\$273,520 E

- A** Room tax revenue up 1.0% from FY24, up 3.3% compared to FY25 budget.
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Remaining funds will be reserved in the TRT fund to cover one year's worth of debt service of \$1.5 million.



Budget to Actuals Report

ARPA – Fund 200

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
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%	5,754,430	148%	1,865,597
Interest on Investments	319,460	297,738	93%	134,000	183,392	137%	183,392	137%	49,392
TOTAL RESOURCES	14,458,597	4,060,299	28%	8,644,978	5,537,822	64%	10,559,967	122%	1,914,989

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Services to Disproportionately Impacted Communities	6,538,263	2,172,887	33%	1,956,342	711,619	36%	727,947	37%	1,228,395
Administrative	1,719,694	142,552	8%	1,010,306	46,860	5%	46,860	5%	963,446
Infrastructure	766,410	896,225	117%	916,000	(156,103)	-17%	(151,678)	-17%	1,067,678
Public Health	560,926	400,898	71%	415,127	212,732	51%	212,733	51%	202,394
Negative Economic Impacts	252,363	150,000	59%	24,000	-	0%	-	0%	24,000
TOTAL REQUIREMENTS	9,837,656	3,762,562	38%	4,321,775	815,108	19%	835,862	19%	3,485,913

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - Capital Reserve Fund	(5,022,145)	(400,000)	8%	-	-		-		-
Transfers Out - General Fund	-	-		(3,919,112)	(4,281,782)	109%	(4,281,782)	109%	(362,670) B
Transfers Out - Campus Improvement	-	-		(703,033)	(134,162)	19%	(4,756,307)	677%	(4,053,274) A
TOTAL TRANSFERS	(5,022,145)	(400,000)	8%	(4,622,145)	(4,415,944)	96%	(9,038,089)	196%	(4,415,944)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	401,204	401,204	100%	298,942	298,942	100%	298,942	100%	(0)
Resources over Requirements	4,620,941	297,738		4,323,203	4,722,713		9,724,105		5,400,902
Net Transfers - In (Out)	(5,022,145)	(400,000)		(4,622,145)	(4,415,944)		(9,038,089)		(4,415,944)
TOTAL FUND BALANCE	-	\$ 298,942	999%	-	\$ 605,710	999%	\$ 984,957	999%	\$984,957

A \$134,162 in interest earned on LACTF funds transferred to the Courthouse. LACTF funds will be transferred to the Courthouse project in FY25.

B \$3,512,733 recategorized as revenue replacement and transferred to the General Fund along with \$348,171 in interest earnings. \$420,878 transferred to the DA for their ARPA approved project.



Budget to Actuals Report

Justice Court - Fund 220

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Court Fines & Fees	525,000	528,051	101%	504,200	474,372	94%	504,200	100%	-
Interest on Investments	540	1,917	355%	2,000	2,101	105%	2,700	135%	700
TOTAL RESOURCES	525,540	529,969	101%	506,200	476,474	94%	506,900	100%	700

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	652,767	644,229	99%	616,013	557,526	91%	626,375	102%	(10,362)
Materials and Services	175,603	172,484	98%	203,784	196,213	96%	203,784	100%	- ^A
TOTAL REQUIREMENTS	828,370	816,713	99%	819,797	753,738	92%	830,159	101%	(10,362)

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - TRT	364,688	286,744	79%	380,521	348,811	92%	380,521	100%	-
TOTAL TRANSFERS	364,688	286,744	79%	380,521	348,811	92%	380,521	100%	-

Resources over Requirements

	(302,830)	(286,744)		(313,597)	(277,265)		(323,259)		(9,662)
Net Transfers - In (Out)	364,688	286,744		380,521	348,811		380,521		-
TOTAL	\$ 61,858	(\$ 0)	0%	\$ 66,924	\$ 71,546	107%	\$ 57,262	86%	(\$9,662)

^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 May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
LED #1 Property Tax Current	38,006,062	38,088,346	100%	40,066,974	39,725,208	99%	39,725,208	99%	(341,766) A
LED #2 Property Tax Current	15,189,654	15,221,876	100%	15,958,353	15,877,649	99%	15,877,649	99%	(80,704) B
Sheriff's Office Revenues	4,583,572	5,873,866	128%	7,034,935	7,442,650	106%	6,628,835	94%	(406,100) C
LED #1 Interest	264,000	515,925	195%	400,000	685,199	171%	685,199	171%	285,199
LED #1 Property Tax Prior	330,000	333,126	101%	300,000	389,672	130%	389,672	130%	89,672
LED #2 Interest	65,000	149,987	231%	150,000	271,034	181%	271,034	181%	121,034
LED #2 Property Tax Prior	120,000	141,925	118%	120,000	159,841	133%	159,841	133%	39,841
LED #1 Foreclosed Properties	-	-	-	-	767	-	767	-	767
LED #2 Foreclosed Properties	-	-	-	-	306	-	306	-	306
TOTAL RESOURCES	58,558,288	60,325,051	103%	64,030,262	64,552,327	101%	63,738,511	100%	(291,751)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Digital Forensics	1,221,145	1,286,784	105%	1,419,216	1,300,420	92%	1,459,216	103%	(40,000)
Rickard Ranch	334,232	309,436	93%	610,205	356,819	58%	430,205	71%	180,000 D
Concealed Handgun Licenses	624,277	447,501	72%	592,803	441,743	75%	517,803	87%	75,000 D
Sheriff's Services	5,771,949	5,296,307	92%	5,230,244	4,967,243	95%	5,505,244	105%	(275,000)
Civil/Special Units	1,019,021	1,066,063	105%	1,281,834	1,083,800	85%	1,191,834	93%	90,000 D
Automotive/Communications	4,574,918	4,050,982	89%	4,152,483	3,335,628	80%	4,002,483	96%	150,000 D
Detective	4,773,538	4,175,876	87%	4,710,801	3,601,136	76%	4,070,801	86%	640,000 D
Patrol	16,270,641	14,471,496	89%	15,307,105	12,905,724	84%	14,787,105	97%	520,000 D
Records	855,590	705,173	82%	875,606	717,002	82%	815,606	93%	60,000 D
Adult Jail	23,784,474	20,951,689	88%	25,112,557	20,497,725	82%	23,343,051	93%	1,769,506 D
Court Security	600,590	570,292	95%	649,844	479,747	74%	564,844	87%	85,000 D
Emergency Services	808,931	668,053	83%	888,223	635,767	72%	818,223	92%	70,000 D
Special Services	2,779,458	2,926,535	105%	3,055,000	2,387,357	78%	2,705,000	89%	350,000 D
Training	1,537,498	1,205,912	78%	1,765,299	981,673	56%	1,265,299	72%	500,000 D
Other Law Enforcement	634,835	908,232	143%	959,055	526,764	55%	759,055	79%	200,000 D
Non - Departmental	50,000	100,000	200%	-	438	0%	438	0%	(438)
TOTAL REQUIREMENTS	65,641,097	59,140,333	90%	66,610,275	54,218,986	81%	62,236,207	93%	4,374,068

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT	3,651,787	3,651,787	100%	3,751,787	3,439,138	92%	3,751,787	100%	-
Transfers Out	(6,500)	(6,500)	100%	(94,100)	(52,870)	56%	(94,100)	100%	-
Transfers Out - Debt Service	(267,700)	(264,358)	99%	(258,500)	(258,500)	100%	(258,500)	100%	-
TOTAL TRANSFERS	3,377,587	3,380,929	100%	3,399,187	3,127,769	92%	3,399,187	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,001,214	11,001,214	100%	15,566,862	15,566,861	100%	15,566,861	100%	(1)
Resources over Requirements	(7,082,809)	1,184,718	-	(2,580,013)	10,333,341	-	1,502,304	-	4,082,317
Net Transfers - In (Out)	3,377,587	3,380,929	-	3,399,187	3,127,769	-	3,399,187	-	-
TOTAL FUND BALANCE	\$ 7,295,992	\$ 15,566,861	213%	\$ 16,386,036	\$ 29,027,971	177%	\$ 20,468,353	125%	\$4,082,317

A Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

B Current year taxes received primarily in November, February and May; actual FY24-25 TAV is 4.64% over FY23-24 vs. 5.2% budgeted.

C Some additional revenue for the Jail and Special Service; reduction of Marijuana Grant revenue that will not be used until FY26.

D Combination of projected personnel savings and reduced spending in M&S/Capital



Budget to Actuals Report

Health Services - Fund 274

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	23,757,820	20,712,977	87%	28,477,273	23,868,998	84%	22,760,379	80%	(5,716,894)
OHP Capitation	16,494,114	17,439,562	106%	17,529,405	15,526,668	89%	17,067,017	97%	(462,388)
State Miscellaneous	5,793,079	5,029,687	87%	7,330,050	7,912,276	108%	9,471,983	129%	2,141,933
OHP Fee for Service	4,947,581	5,809,490	117%	4,788,744	5,101,700	107%	5,883,755	123%	1,095,011
Local Grants	1,567,894	2,035,060	130%	2,763,131	1,694,498	61%	2,736,774	99%	(26,357)
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,664,714	102%	1,702,316	104%	64,424
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	996,482	63%	1,068,506	67%	(518,611)
Other	1,061,371	2,326,567	219%	1,293,235	928,471	72%	789,049	61%	(504,186)
Federal Grants	1,440,560	1,321,402	92%	987,369	316,570	32%	377,455	38%	(609,914)
Patient Fees	1,087,790	890,377	82%	761,626	718,602	94%	818,708	107%	57,082
Medicaid	431,000	1,201,524	279%	627,276	1,123,350	179%	1,327,424	212%	700,148
Vital Records	315,000	336,256	107%	318,000	307,151	97%	333,190	105%	15,190
Interest on Investments	262,007	737,122	281%	317,000	668,278	211%	772,100	244%	455,100
State - Medicare	209,500	300,513	143%	195,057	378,112	194%	442,765	227%	247,708
Liquor Revenue	177,574	188,547	106%	177,574	117,598	66%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	169,000	116,417	69%	169,000	100%	-
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860)
TOTAL RESOURCES	60,343,687	61,045,659	101%	69,034,749	61,469,026	89%	65,927,135	95%	(3,107,614)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	4,984	0	0%	-	(0)		-		-
Personnel Services	52,118,863	51,416,037	99%	58,905,375	50,341,043	85%	56,135,922	95%	2,769,453
Materials and Services	19,836,301	15,061,997	76%	23,310,927	15,829,061	68%	18,909,188	81%	4,401,740
Capital Outlay	347,500	578,091	166%	1,932,000	590,715	31%	743,482	38%	1,188,518
TOTAL REQUIREMENTS	72,307,648	67,056,125	93%	84,148,302	66,760,818	79%	75,788,592	90%	8,359,711

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%	(304,599)
Transfers In- OHP Mental Health	2,210,573	407,071	18%	4,266,163	-	0%	1,734,122	41%	(2,532,041)
Transfers In- Acute Care Service	-	-		626,000	621,684	99%	621,684	99%	(4,316)
Transfers In - TRT	368,417	368,417	100%	276,572	253,524	92%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers In- Sheriff's Office	-	-		30,000	30,000	100%	30,000	100%	-
Transfers Out	(1,332,674)	(877,923)	66%	(1,996,086)	(1,593,445)	80%	(1,622,816)	81%	373,270
TOTAL TRANSFERS	8,026,456	5,947,879	74%	10,671,364	(438,237)	-4%	8,203,678	77%	(2,467,686)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,417,516	12,519,113	110%	12,456,527	12,456,527	100%	12,456,527	100%	0
Resources over Requirements	(11,963,961)	(6,010,466)		(15,113,553)	(5,291,792)		(9,861,456)		5,252,097
Net Transfers - In (Out)	8,026,456	5,947,879		10,671,364	(438,237)		8,203,678		(2,467,686)
TOTAL FUND BALANCE	\$ 7,480,011	\$ 12,456,527	167%	\$ 8,014,338	\$ 6,726,498	84%	\$ 10,798,749	135%	\$ 2,784,411



Budget to Actuals Report

Health Services - Admin - Fund 274

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Other	9,000	167,850	999%	511,588	483,509	95%	247,920	48%	(263,668) A
OHP Capitation	435,349	435,349	100%	474,674	422,708	89%	461,135	97%	(13,539)
Interest on Investments	262,007	737,122	281%	317,000	668,278	211%	772,100	244%	455,100
State Grant	160,000	148,958	93%	132,289	260,597	197%	131,689	100%	(600) A
TOTAL RESOURCES	866,356	1,489,279	172%	1,435,551	1,835,092	128%	1,612,844	112%	177,293

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	6,769,513	6,539,032	97%	7,890,669	6,813,020	86%	7,644,556	97%	246,113 B
Materials and Services	7,671,421	7,578,213	99%	8,988,940	7,947,216	88%	8,868,259	99%	120,681
Capital Outlay	43,750	87,587	200%	-	8,651	999%	25,141	999%	(25,141)
Administration Allocation	(12,633,378)	(12,633,396)	100%	(15,263,182)	(11,316,641)	74%	(15,263,182)	100%	-
TOTAL REQUIREMENTS	1,851,306	1,571,436	85%	1,616,427	3,452,246	214%	1,274,774	79%	341,653

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	81,250	81,250	100%	-	-		-		-
Transfers Out	(300,174)	(315,174)	105%	(377,446)	(348,076)	92%	(377,446)	100%	-
TOTAL TRANSFERS	(218,924)	(233,924)	107%	(377,446)	(348,076)	92%	(377,446)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,665,544	3,786,843	103%	3,470,762	3,470,762	100%	3,470,762	100%	0
Resources over Requirements	(984,950)	(82,157)		(180,876)	(1,617,154)		338,071		518,946
Net Transfers - In (Out)	(218,924)	(233,924)		(377,446)	(348,076)		(377,446)		-
TOTAL FUND BALANCE	\$ 2,461,670	\$ 3,470,762	141%	\$ 2,912,441	\$ 1,505,533	52%	\$ 3,431,387	118%	\$518,946

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

B Personnel projections assume 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	17,967,689	14,679,278	82%	21,305,001	18,359,997	86%	15,108,297	71%	(6,196,704) A
OHP Capitation	16,058,765	16,886,706	105%	16,694,731	14,813,288	89%	16,257,076	97%	(437,655) B
State Miscellaneous	4,924,368	4,427,643	90%	6,861,414	7,396,670	108%	8,685,259	127%	1,823,845 C
OHP Fee for Service	4,927,331	5,777,316	117%	4,764,259	5,072,020	106%	5,849,236	123%	1,084,977
Local Grants	1,348,943	1,395,962	103%	2,427,949	1,253,028	52%	2,187,979	90%	(239,970) D
Federal Grants	1,285,560	1,186,400	92%	824,623	197,998	24%	197,998	24%	(626,625) E
Medicaid	431,000	1,201,524	279%	627,276	1,123,350	179%	1,327,424	212%	700,148 F
Patient Fees	448,500	679,928	152%	575,975	606,801	105%	694,815	121%	118,840
State - Medicare	209,500	300,513	143%	195,057	378,112	194%	442,765	227%	247,708 G
Liquor Revenue	177,574	188,547	106%	177,574	117,598	66%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	-	0%	127,000	116,417	92%	127,000	100%	-
Other	631,245	688,382	109%	6,241	32,661	523%	35,766	573%	29,525
TOTAL RESOURCES	48,537,475	47,412,198	98%	54,587,100	49,467,939	91%	51,091,189	94%	(3,495,911)

REQUIREMENTS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	9,546,200	9,546,201	100%	11,474,916	8,437,328	74%	11,474,916	100%	-
Personnel Services	33,370,785	32,911,255	99%	37,998,825	32,380,268	85%	35,940,630	95%	2,058,195 H
Materials and Services	9,740,566	5,397,546	55%	11,393,406	6,391,219	56%	7,386,372	65%	4,007,034 I
Capital Outlay	160,250	234,772	147%	1,932,000	582,064	30%	718,341	37%	1,213,659 J
TOTAL REQUIREMENTS	52,817,801	48,089,773	91%	62,799,147	47,790,880	76%	55,520,259	88%	7,278,888

TRANSFERS

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- OHP Mental Health	1,809,358	5,856	0%	3,962,859	-	0%	1,430,818	36%	(2,532,041)
Transfers In- General Fund	2,231,439	1,501,613	67%	2,088,273	-	0%	1,783,674	85%	(304,599) K
Transfers In- Acute Care Service	-	-	-	626,000	621,684	99%	621,684	99%	(4,316)
Transfers In- Sheriff's Office	-	-	-	30,000	30,000	100%	30,000	100%	-
Transfers Out	(481,000)	(562,749)	117%	(445,000)	(80,309)	18%	(80,309)	18%	364,691
TOTAL TRANSFERS	3,559,797	944,720	27%	6,262,132	571,375	9%	3,785,867	60%	(2,476,265)

FUND BALANCE

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,989,589	4,679,830	117%	4,946,976	4,946,976	100%	4,946,976	100%	0
Resources over Requirements	(4,280,326)	(677,575)	-	(8,212,047)	1,677,060	-	(4,429,070)	-	3,782,977
Net Transfers - In (Out)	3,559,797	944,720	27%	6,262,132	571,375	9%	3,785,867	60%	(2,476,265)
TOTAL FUND BALANCE	\$ 3,269,060	\$ 4,946,976	151%	\$ 2,997,062	\$ 7,195,410	240%	\$ 4,303,773	144%	\$1,306,712

- A** Projections include \$2M budgeted that is now in State Miscellaneous and adjustments for anticipated unearned revenue, including \$3M for Behavioral Health housing. Amounts will be finalized at fiscal year-end
- B** OHP enrollment tracking lower than budgeted.
- C** \$2M originally budgeted to be received in State Grant line for Secure Residential Treatment Facility.
- D** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- E** 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.
- F** Includes revenue for retroactive rate increase for Open Card members.
- G** Medicare tracking higher than budgeted.
- H** Personnel projections assume 6% vacancy. Includes continuation of paid internship program, which began in January 2024 and was not originally budgeted.
- I** \$3.6M budgeted for BH Housing in Grants. Of that, approximately \$900K projected for expenditure in FY25 purchasing under "capital outlay" for the purchase of a building to expand adult foster home capacity in the county. A decision on this item will be brought to the Commissioners during a future Executive Session.
- J** Original budget included tenant improvement costs for expansion at a new site in La Pine, which will not occur in FY25. Projected expenses primarily related to purchase and renovation of an Adult Foster Home with HB 5202 funds.
- K** Reduction in County General Fund related to no longer needing local match contribution of SAMHSA System of Care Grant, which ended August 2024.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY25 YTD May 31, 2025 (unaudited)

91.7%
Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Grant	5,630,131	5,884,742	105%	7,039,983	5,248,404	75%	7,520,393	107%	480,410 A
Environmental Health Fees	1,478,906	1,483,715	100%	1,637,892	1,664,714	102%	1,702,316	104%	64,424 B
State - Medicaid/Medicare	1,034,491	1,149,710	111%	1,587,117	996,482	63%	1,068,506	67%	(518,611) C
Other	421,126	1,470,335	349%	775,406	412,302	53%	505,363	65%	(270,043) D
State Miscellaneous	868,711	602,044	69%	468,636	515,607	110%	786,724	168%	318,088 E
OHP Capitation	-	117,506		360,000	290,672	81%	348,806	97%	(11,194)
Local Grants	218,951	639,098	292%	335,182	441,470	132%	548,795	164%	213,613 F
Vital Records	315,000	336,256	107%	318,000	307,151	97%	333,190	105%	15,190
Patient Fees	639,290	210,450	33%	185,651	111,800	60%	123,893	67%	(61,758)
Federal Grants	155,000	135,003	87%	162,746	118,572	73%	179,457	110%	16,711
State Shared- Family Planning	158,000	83,152	53%	75,000	29,140	39%	29,140	39%	(45,860) G
Interfund Contract- Gen Fund	-	-		42,000	-	0%	42,000	100%	-
OHP Fee for Service	20,250	32,173	159%	24,485	29,680	121%	34,519	141%	10,034
TOTAL RESOURCES	10,939,856	12,144,182	111%	13,012,098	10,165,995	78%	13,223,102	102%	211,004
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	3,092,162	3,087,195	100%	3,788,266	2,879,313	76%	3,788,266	100%	-
Personnel Services	11,978,565	11,965,751	100%	13,015,881	11,147,754	86%	12,550,736	96%	465,145 H
Materials and Services	2,424,314	2,086,239	86%	2,928,582	1,490,625	51%	2,654,557	91%	274,025
Capital Outlay	143,500	255,731	178%	-	-		-		-
TOTAL REQUIREMENTS	17,638,541	17,394,916	99%	19,732,729	15,517,692	79%	18,993,559	96%	739,170
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	253,524	92%	276,572	100%	-
Transfers In - Video Lottery	-	-		250,000	250,000	100%	250,000	100%	-
Transfers Out	(551,500)	-	0%	(1,173,640)	(1,165,061)	99%	(1,165,061)	99%	8,579 I
TOTAL TRANSFERS	4,685,583	5,237,083	112%	4,786,678	(661,536)	-14%	4,795,257	100%	8,579
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,762,383	4,052,440	108%	4,038,789	4,038,789	100%	4,038,789	100%	0
Resources over Requirements	(6,698,685)	(5,250,734)		(6,720,631)	(5,351,698)		(5,770,457)		950,174
Net Transfers - In (Out)	4,685,583	5,237,083		4,786,678	(661,536)		4,795,257		8,579
TOTAL FUND BALANCE	\$ 1,749,281	\$ 4,038,789	231%	\$ 2,104,836	(\$ 1,974,445)	-94%	\$ 3,063,589	146%	\$958,753

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



Budget to Actuals Report

Community Development - Fund 295

FY25 YTD May 31, 2025 (unaudited)

91.7%
Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	157,300	148,681	95%	144,238	129,205	90%	138,060	96%	(6,178)
Code Compliance	1,124,181	840,865	75%	1,003,933	1,064,667	106%	1,163,433	116%	159,500 A
Building Safety	3,991,388	3,372,838	85%	3,414,568	3,103,384	91%	3,375,468	99%	(39,100) B
Electrical	902,175	796,598	88%	918,502	818,306	89%	890,002	97%	(28,500) B
Onsite Wastewater	923,880	909,862	98%	1,028,065	886,803	86%	970,057	94%	(58,008) B
Current Planning	2,304,562	1,708,739	74%	1,916,960	2,121,176	111%	2,314,860	121%	397,900 A
Long Range Planning	1,057,354	746,065	71%	974,972	1,113,790	114%	1,195,022	123%	220,050 A
TOTAL RESOURCES	10,460,840	8,523,648	81%	9,401,238	9,237,331	98%	10,046,902	107%	645,664

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Admin - Operations	3,241,288	2,955,422	91%	3,552,093	3,109,608	88%	3,457,101	97%	94,992 C
Code Compliance	743,931	655,434	88%	801,574	665,935	83%	758,326	95%	43,248 C
Building Safety	2,088,542	1,863,677	89%	2,133,076	1,749,406	82%	1,940,959	91%	192,117 C
Electrical	583,718	560,356	96%	612,818	552,323	90%	614,630	100%	(1,812)
Onsite Wastewater	865,670	732,454	85%	724,202	620,082	86%	690,370	95%	33,832 C
Current Planning	1,857,735	1,416,212	76%	1,410,470	1,136,800	81%	1,264,990	90%	145,480 C
Long Range Planning	888,677	714,855	80%	757,012	693,353	92%	786,464	104%	(29,452) C
TOTAL REQUIREMENTS	10,269,561	8,898,411	87%	9,991,245	8,527,506	85%	9,512,840	95%	478,405

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In – CDD Building Reserve	-	-		622,630	387,274	62%	452,417	73%	(170,213) D
Transfers In - CDD Electrical Reserve	86,721	50,027	58%	222,200	183,340	83%	210,362	95%	(11,838) D
Transfers In - CDD Operating Fund	510,105	47,445	9%	131,502	-	0%	-	0%	(131,502)
Transfers in - General Fund	100,000	48,181	48%	100,000	11,805	12%	50,000	50%	(50,000)
Transfers In - TRT	-	-		100,000	91,667	92%	100,000	100%	-
Transfers Out	(107,544)	(107,544)	100%	-	-		-		-
Transfers Out - CDD Reserve	(122,752)	(233,698)	190%	(267,000)	(1,096,500)	411%	(1,100,507)	412%	(833,507) E
TOTAL TRANSFERS	466,530	(195,589)	-42%	909,332	(422,414)	-46%	(287,728)	-32%	(1,197,060)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,317,921	1,322,717	100%	752,366	752,366	100%	753,666	100%	1,300
Resources over Requirements	191,279	(374,763)		(590,007)	709,824		534,062		1,124,069
Net Transfers - In (Out)	466,530	(195,589)		909,332	(422,414)		(287,728)		(1,197,060)
TOTAL FUND BALANCE	\$ 1,975,730	\$ 752,366	38%	\$ 1,071,691	\$ 1,039,776	97%	\$ 1,000,000	93%	(\$71,691)

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



Budget to Actuals Report

Road - Fund 325

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Motor Vehicle Revenue	20,648,483	21,099,991	102%	21,484,773	20,057,090	93%	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	836,458	61%	1,773,100	130%	404,909
Cities-Bend/Red/Sis/La Pine	763,171	961,664	126%	988,063	756,316	77%	756,316	77%	(231,747)
Sale of Equip & Material	614,500	370,308	60%	486,300	562,616	116%	722,000	148%	235,700
Interest on Investments	138,031	195,226	141%	158,000	281,787	178%	303,000	192%	145,000
Federal Reimbursements	689,703	342,290	50%	137,000	-	0%	137,000	100%	-
Miscellaneous	73,808	70,690	96%	61,132	83,241	136%	97,711	160%	36,579
Mineral Lease Royalties	50,000	131,078	262%	50,000	179,852	360%	179,853	360%	129,853
Assessment Payments (P&I)	6,000	11,471	191%	5,000	2,396	48%	6,500	130%	1,500
IF Capital Projects - Revenue	-	-		-	121,966		121,966		121,966
TOTAL RESOURCES	26,673,711	27,151,594	102%	27,479,906	25,283,202	92%	27,983,699	102%	503,793

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	8,406,468	8,507,587	101%	9,556,843	8,331,397	87%	9,260,982	97%	295,861 ^A
Materials and Services	8,600,033	7,244,549	84%	9,992,969	7,105,220	71%	9,103,399	91%	889,570
Capital Outlay	118,260	53,591	45%	-	-		-		-
TOTAL REQUIREMENTS	17,124,761	15,805,727	92%	19,549,812	15,436,617	79%	18,364,381	94%	1,185,431

TRANSFERS

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

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	5,521,251	7,351,679	133%	5,997,546	5,997,546	100%	5,997,546	100%	(0)
Resources over Requirements	9,548,950	11,345,867		7,930,094	9,846,585		9,619,318		1,689,224
Net Transfers - In (Out)	(12,700,000)	(12,700,000)		(10,720,695)	(10,720,695)		(10,720,695)		-
TOTAL FUND BALANCE	\$ 2,370,201	\$ 5,997,546	253%	\$ 3,206,945	\$ 5,123,436	160%	\$ 4,896,169	153%	\$1,689,224

^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 May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
DOC Grant in Aid SB 1145	4,116,464	4,143,196	101%	4,693,331	4,717,803	101%	4,717,803	101%	24,472 A
CJC Justice Reinvestment	943,172	1,103,019	117%	1,167,810	1,364,189	117%	1,364,189	117%	196,379 B
DOC Measure 57	256,815	259,307	101%	259,307	309,115	119%	309,115	119%	49,808 C
Interest on Investments	75,230	87,583	116%	73,000	116,671	160%	126,500	173%	53,500 D
Interfund- Sheriff	50,000	50,000	100%	60,000	55,000	92%	60,000	100%	-
Other Inter-fund Services	-	-		50,000	-	0%	22,000	44%	(28,000) E
State Miscellaneous	22,607	116,078	513%	19,709	-	0%	19,709	100%	-
Miscellaneous	500	1,062	212%	500	18,306	999%	18,306	999%	17,806 F
Oregon BOPPPS	20,318	7,686	38%	-	12,632		12,632		12,632
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	6,593,715	104%	6,650,254	105%	326,597

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	5,757,511	5,239,314	91%	6,387,456	5,005,861	78%	5,501,101	86%	886,355 G
Materials and Services	1,818,521	1,788,936	98%	1,984,229	1,543,031	78%	1,817,129	92%	167,100 H
TOTAL REQUIREMENTS	7,576,032	7,028,249	93%	8,371,685	6,548,892	78%	7,318,230	87%	1,053,455

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Funds	536,369	601,369	112%	703,369	644,755	92%	703,369	100%	-
Transfers In- Health Services	50,000	-	0%	-	-		-		-
Transfer to Vehicle Maint	(75,419)	(75,419)	100%	(76,405)	(70,038)	92%	(76,405)	100%	-
TOTAL TRANSFERS	510,950	525,950	103%	626,964	574,717	92%	626,964	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	3,000,000	3,010,934	100%	2,326,824	2,326,824	100%	2,326,824	100%	0
Resources over Requirements	(2,040,426)	(1,210,060)		(2,048,028)	44,823		(667,976)		1,380,052
Net Transfers - In (Out)	510,950	525,950		626,964	574,717		626,964		-
TOTAL FUND BALANCE	\$ 1,470,524	\$ 2,326,824	158%	\$ 905,760	\$ 2,946,364	325%	\$ 2,285,812	252%	\$1,380,052

- A** Final Grant In Aid Allocation based on legislative changes.
- B** Carry over from fiscal year 2024.
- C** Additional M57 funding provided to Deschutes County.
- D** Carry over from fiscal year 2024.
- E** Contract started later than anticipated. More funds for FY 26.
- F** Additional funding provided by parole board for hearings conducted by County staff.
- G** Projected Personnel savings based on FY24/FY25 average vacancy rate of 15.5%
- H** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
State Miscellaneous	1,704,116	2,342,101	137%	881,339	890,115	101%	890,115	101%	8,776
Interest on Investments	475,310	580,958	122%	476,000	544,471	114%	561,600	118%	85,600
Miscellaneous	-	28,774		-	-		-		-
TOTAL RESOURCES	2,179,426	2,951,833	135%	1,357,339	1,434,586	106%	1,451,715	107%	94,376

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	132,770	132,770	100%	134,492	123,284	92%	134,492	100%	-
Capital Outlay	24,009,399	22,991,686	96%	16,189,012	4,997,223	31%	10,728,243	66%	5,460,769
TOTAL REQUIREMENTS	24,142,169	23,124,456	96%	16,323,504	5,120,507	31%	10,862,735	67%	5,460,769

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662	85%	(1,544,671)
TOTAL TRANSFERS	12,500,000	12,500,000	100%	10,631,333	8,631,333	81%	9,086,662	85%	(1,544,671)

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	19,012,380	23,347,907	123%	15,675,284	15,675,284	100%	15,675,284	100%	(0)
Resources over Requirements	(21,962,743)	(20,172,623)		(14,966,165)	(3,685,921)		(9,411,020)		5,555,145
Net Transfers - In (Out)	12,500,000	12,500,000		10,631,333	8,631,333		9,086,662		(1,544,671)
TOTAL FUND BALANCE	\$ 9,549,637	\$ 15,675,284	164%	\$ 11,340,452	\$ 20,620,696	182%	\$ 15,350,926	135%	\$4,010,474



Budget to Actuals Report
Road CIP (Fund 465) - Capital Outlay Summary by Project
FY25 YTD May 31, 2025

91.67%
Year Completed

	Fiscal Year 2024			Fiscal Year 2025				
	Budget	Actuals	%	Budget	Actuals	%	Projection	\$ Variance
Hunnel Rd: Loco Rd to Tumalo Rd	2,693,318	2,544,568	94%		218,471		373,777	(373,777)
Powell Butte Hwy/Butler Market RB	1,950,000	1,551,099	80%	1,095,760	845,205	77%	853,208	242,552
Wilcox Ave Bridge #2171-03 Replacement	-	-		160,000	139,480	87%	139,480	20,520
Paving Tumalo Rd/Deschutes Mkt Rd	-	-		520,000	471,376	91%	527,518	(7,518)
Hamehook Rd Bridge #16181 Rehabilitation	380,000	367,224	97%	1,930,500	1,710,574	89%	1,791,900	138,600
NW Lower Bridge Way: 43rd St to Holmes Rd	159,140	105,726	66%	1,650,000	236,994	14%	300,000	1,350,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	-	-		85,000		0%	50,000	35,000
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	180,000	197,240	110%	2,417,752	206,169	9%	418,600	1,999,152
Local Road Pavement Preservation	-	-		-			-	-
Paving Of Horse Butte Rd	-	-		630,000		0%	-	630,000
Paving Of Obr Hwy: Tumalo To Helmho	2,600,000	2,303,234		2,520,000	291,406	12%	291,406	2,228,594
La Pine Uic Stormwater Improvements	-	-		240,000		0%	240,000	-
S Century Dr / Spring River Rd Roun	10,000	244		1,650,000	628,202	38%	1,200,000	450,000
Burgess Rd/Day Rd Traffic Signal				50,000		0%	-	50,000
Powell Butte Hwy: McGrath Rd to US20				2,290,000	3,169	0%	2,900,000	(610,000)
Slurry Seal 2025				350,000	717	0%	490,000	(140,000)
Hamby Road School Zone Improvements				-	111,715		111,715	(111,715)
ODOT ARTS Program - Driver Speed Feedback Signs				24,161	24,161	100%	24,161	-
Lazy River Dr Mailbox Improvements				150,000	108,477	72%	108,477	41,523
Asphalt Leveling 2024				200,000	1,107	1%	363,000	(163,000)
Tumalo Rd							500,000	(500,000)
FY 23 Guardrail Improvements	-	-		-			-	-
Signage improvements				125,839		0%	-	125,839
Sidewalk Ramp Improvements		-		100,000		0%	45,000	55,000
TOTAL CAPITAL OUTLAY	\$ 7,972,458	\$ 7,069,335	89%	\$ 16,189,012	4,997,223	31%	10,728,243	\$ 5,460,769



Budget to Actuals Report

Solid Waste - Fund 610

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Franchise Disposal Fees	8,000,000	8,858,989	111%	9,940,000	9,063,071	91%	10,228,000	103%	288,000 A
Commercial Disp. Fee	3,310,000	3,984,563	120%	4,450,000	3,991,895	90%	4,452,000	100%	2,000 A
Private Disposal Fees	3,450,000	3,236,947	94%	3,420,000	3,330,442	97%	3,730,000	109%	310,000 A
Special Waste	30,000	103,947	346%	645,000	144,247	22%	150,000	23%	(495,000) B
Franchise 5% Fees	565,000	646,761	114%	635,000	724,047	114%	750,000	118%	115,000 C
Yard Debris	400,000	456,528	114%	440,000	429,615	98%	472,000	107%	32,000 D
Miscellaneous	173,000	290,694	168%	170,000	176,294	104%	195,000	115%	25,000
Interest on Investments	60,410	147,126	244%	62,000	205,671	332%	213,100	344%	151,100 E
Recyclables	7,000	7,669	110%	7,000	15,265	218%	16,500	236%	9,500 F
Leases	1	1	100%	1	-	0%	1	100%	-
Other Inter-fund Services	-	-		-	20,000		20,000		20,000 G
Local Grants	-	-		-	19,660		19,660		19,660 G
TOTAL RESOURCES	15,995,411	17,733,226	111%	19,769,001	18,120,207	92%	20,246,261	102%	477,260
REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	4,108,983	3,967,708	97%	5,739,145	4,617,420	80%	5,274,668	92%	464,477 H
Materials and Services	7,683,911	7,307,004	95%	8,994,999	6,143,338	68%	8,011,421	89%	983,578 I
Capital Outlay	309,000	246,763	80%	282,000	90,226	32%	282,000	100%	-
Debt Service	2,302,640	2,302,520	100%	2,305,600	1,786,013	77%	2,305,600	100%	-
TOTAL REQUIREMENTS	14,404,534	13,823,996	96%	17,321,744	12,636,998	73%	15,873,689	92%	1,448,055
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)	(3,425,463)	75%	(4,564,141)	100%	-
TOTAL TRANSFERS	(1,703,962)	(2,613,962)	153%	(4,564,141)	(3,425,463)	75%	(4,564,141)	100%	-
FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	2,416,385	2,743,514	114%	4,038,781	4,038,781	100%	4,039,441	100%	660
Resources over Requirements	1,590,877	3,909,230		2,447,257	5,483,209		4,372,572		1,925,315
Net Transfers - In (Out)	(1,703,962)	(2,613,962)		(4,564,141)	(3,425,463)		(4,564,141)		-
TOTAL FUND BALANCE	\$ 2,303,300	\$ 4,038,781	175%	\$ 1,921,897	\$ 6,096,528	317%	\$ 3,847,873	200%	\$1,925,976

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Fiscal YTD disposal tons are running ~5% greater than last year-to-date. Franchise disposal fee payment of \$256K was not received from Cascade Disposal by closing.
- B** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos; fiscal YTD is running less than budget for sweepings and overs.
- C** Franchise annual fees due April 15, 2025; received monthly installments from Republic and the annual payment from Cascade Disposal.
- D** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 3% greater than last year-to-date.
- E** Investment Income projected to come in higher than budget.
- F** Recyclables revenue is positively impacted by larger than anticipated scrap metal proceeds.
- G** Local Grants and Other Inter-fund Services include unbudgeted funds for an EventCycle Solutions grant and inter-fund reimbursement from Risk.
- H** Personnel savings based on FY25 YTD average vacancy rate of 9.92% and multiple positions on leave. Factors recently filled 3 FTE Haz Waste positions and plan for limited duration leave coverage.
- I** Project timing for the siting efforts and hazardous waste building remodel are projected to move M&S costs to next fiscal year. Postponed regulatory fee increases and temporary reduced fuel prices are slated to positively impact costs.



Budget to Actuals Report

Fair & Expo - Fund 615

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Food & Beverage	991,000	1,565,820	158%	1,535,000	1,262,182	82%	1,542,000	100%	7,000
Events Revenue	1,050,000	979,919	93%	1,390,000	1,121,016	81%	1,185,000	85%	(205,000)
Rights & Signage	105,000	106,016	101%	110,000	80,300	73%	88,000	80%	(22,000)
Horse Stall Rental	100,000	74,925	75%	67,500	42,945	64%	43,000	64%	(24,500)
Storage	50,000	51,099	102%	45,000	-	0%	-	0%	(45,000)
Camping Fee	22,500	33,694	150%	37,500	23,480	63%	23,480	63%	(14,020)
Interest on Investments	22,000	24,619	112%	16,000	21,282	133%	21,282	133%	5,282
Miscellaneous	3,000	7,001	233%	5,000	21,518	430%	22,000	440%	17,000
TOTAL RESOURCES	2,343,500	2,843,093	121%	3,206,000	2,572,724	80%	2,924,762	91%	(281,238)

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	1,478,441	1,499,682	101%	1,851,584	1,462,302	79%	1,578,954	85%	272,630
Personnel Services - F&B	148,510	80,916	54%	187,439	28,244	15%	45,298	24%	142,141
Materials and Services	1,492,986	1,334,327	89%	1,917,689	1,190,092	62%	1,368,000	71%	549,689
Materials and Services - F&B	514,200	852,112	166%	781,750	761,633	97%	833,000	107%	(51,250)
Debt Service	100,190	100,139	100%	99,700	55,755	56%	99,700	100%	-
TOTAL REQUIREMENTS	3,734,327	3,867,176	104%	4,838,162	3,498,025	72%	3,924,952	81%	913,210

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Room Tax	1,009,023	988,867	98%	963,000	882,750	92%	1,000,867	104%	37,867
Transfers In - County Fair	-	-		196,900	180,492	92%	196,900	100%	-
Transfers In - Park Fund	30,000	30,000	100%	30,000	27,500	92%	30,000	100%	-
Transfers Out	(163,342)	(10,777)	7%	(10,777)	(9,879)	92%	(10,777)	100%	-
TOTAL TRANSFERS	875,681	1,008,090	115%	1,179,123	1,080,863	92%	1,216,990	103%	37,867

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	547,763	547,764	100%	531,770	531,770	100%	531,770	100%	0
Resources over Requirements	(1,390,827)	(1,024,083)		(1,632,162)	(925,301)		(1,000,190)		631,972
Net Transfers - In (Out)	875,681	1,008,090		1,179,123	1,080,863		1,216,990		37,867
TOTAL FUND BALANCE	\$ 32,617	\$ 531,770	999%	\$ 78,731	\$ 687,332	873%	\$ 748,570	951%	\$ 669,839

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

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



Budget to Actuals Report

Annual County Fair - Fund 616

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Concessions and Catering	790,000	834,968	106%	797,500	831,939	104%	832,576	104%	35,076
Gate Receipts	775,000	1,046,188	135%	780,000	923,260	118%	923,260	118%	143,260
Carnival	430,000	245,809	57%	430,000	468,142	109%	468,142	109%	38,142
Commercial Exhibitors	118,200	114,091	97%	115,000	137,741	120%	137,741	120%	22,741
Fair Sponsorship	92,500	69,967	76%	99,000	124,830	126%	125,150	126%	26,150
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,803	101%	636
Rodeo Sponsorship	30,000	35,452	118%	30,000	40,780	136%	44,811	149%	14,811
Interest on Investments	13,500	25,831	191%	23,000	23,862	104%	26,500	115%	3,500
R/V Camping/Horse Stall Rental	17,250	31,255	181%	18,500	35,982	194%	35,982	194%	17,482
Merchandise Sales	2,500	1,899	76%	2,500	1,608	64%	1,608	64%	(892)
Livestock Entry Fees	2,000	1,940	97%	2,000	3,139	157%	3,139	157%	1,139
Miscellaneous	-	39		-	635		635		635
TOTAL RESOURCES	2,324,117	2,460,606	106%	2,350,667	2,645,083	113%	2,653,346	113%	302,679

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	226,531	189,056	83%	229,798	217,221	95%	242,472	106%	(12,674) A
Materials and Services	2,356,325	2,249,042	95%	2,442,103	2,392,807	98%	2,428,057	99%	14,046
TOTAL REQUIREMENTS	2,582,856	2,438,099	94%	2,671,901	2,610,028	98%	2,670,529	100%	1,372

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	68,750	92%	75,000	100%	-
Transfers Out	(109,503)	(109,503)	100%	-	-		-		-
Transfer Out - Fair & Expo	-	-		(196,900)	(180,492)	92%	(196,900)	100%	-
TOTAL TRANSFERS	(34,503)	(34,503)	100%	(121,900)	(111,742)	92%	(121,900)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	521,447	521,447	100%	509,451	509,451	100%	509,451	100%	(0)
Resources over Requirements	(258,739)	22,507		(321,234)	35,055		(17,183)		304,051
Net Transfers - In (Out)	(34,503)	(34,503)		(121,900)	(111,742)		(121,900)		-
TOTAL FUND BALANCE	\$ 228,205	\$ 509,451	223%	\$ 66,317	\$ 432,765	653%	\$ 370,368	558%	\$304,051

A Projected Personnel based on overage to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY25 YTD May 31, 2025 (unaudited)

	Fair 2024	Fair 2025 Actuals to Date	2025 Projection
RESOURCES			
Gate Receipts	\$ 926,552	\$ -	\$ 950,000
Carnival	468,142	-	455,000
Commercial Exhibitors	463,575	-	454,500
Livestock Entry Fees	3,139	-	3,450
R/V Camping/Horse Stall Rental	35,788	-	30,000
Merchandise Sales	1,608	-	2,250
Concessions and Catering	506,742	-	507,500
Fair Sponsorship	147,752	(4,160)	170,500
TOTAL FAIR REVENUES	\$ 2,553,296	\$ (4,160)	\$ 2,573,200
OTHER RESOURCES			
State Grant	635	53,167	106,334
Interest	27,388	7,854	21,854
Miscellaneous	-	-	-
TOTAL RESOURCES	\$ 2,581,319	\$ 56,861	\$ 2,701,388
REQUIREMENTS			
Personnel	222,365	98,385	213,864
Materials & Services	2,524,960	75,518	2,303,721
TOTAL REQUIREMENTS	\$ 2,747,324	\$ 173,903	\$ 2,517,585
TRANSFERS			
Transfer In - TRT 1%	75,000	31,250	75,000
Transfer Out - F&E Reserve	(54,753)	-	-
Transfer Out - Fair & Expo	(98,450)	(82,042)	(82,042)
TOTAL TRANSFERS	\$ (78,203)	\$ (50,792)	\$ (7,042)
Net Fair	\$ (244,209)	\$ (167,834)	\$ 176,761
Beginning Fund Balance on Jan 1	\$ 1,020,140	\$ 775,931	\$ 775,931
Ending Balance	\$ 775,931	\$ 608,098	\$ 952,693



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
64,800	94,239	145%	88,000	123,042	140%	130,500	148%	42,500
-	130,809		-	94,112		94,112		94,112
64,800	225,047	347%	88,000	217,154	247%	224,612	255%	136,612

REQUIREMENTS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
343,555	274,247	80%	475,000	160,475	34%	475,000	100%	-
746,445	191,682	26%	785,000	31,257	4%	785,000	100%	-
1,090,000	465,928	43%	1,260,000	191,732	15%	1,260,000	100%	-

TRANSFERS

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
462,119	453,481	98%	442,396	405,530	92%	458,624	104%	16,228
100,000	100,000	100%	150,000	150,000	100%	150,000	100%	-
152,565	-	0%	-	-	-	-	-	-
109,503	109,503	100%	-	-	-	-	-	-
824,187	662,984	80%	592,396	555,530	94%	608,624	103%	16,228

FUND BALANCE

Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
2,592,838	2,757,229	106%	3,179,332	3,179,332	100%	3,179,332	100%	(0)
(1,025,200)	(240,881)		(1,172,000)	25,423		(1,035,388)		136,612
824,187	662,984		592,396	555,530		608,624		16,228
\$ 2,391,825	\$ 3,179,332	133%	\$ 2,599,728	\$ 3,760,284	145%	\$ 2,752,568	106%	\$152,840

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 May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
RV Park Fees < 31 Days	500,000	479,680	96%	450,000	413,282	92%	468,000	104%	18,000
RV Park Fees > 30 Days	12,500	21,682	173%	15,000	12,391	83%	12,391	83%	(2,609)
Interest on Investments	2,300	8,447	367%	8,000	11,008	138%	12,200	153%	4,200
Cancellation Fees	7,000	13,820	197%	7,000	27,334	390%	28,000	400%	21,000
Washer / Dryer	5,000	5,575	112%	5,000	5,958	119%	6,000	120%	1,000
Miscellaneous	2,500	4,335	173%	2,500	1,903	76%	2,300	92%	(200)
Vending Machines	1,500	1,352	90%	1,500	912	61%	1,000	67%	(500)
TOTAL RESOURCES	530,800	534,892	101%	489,000	472,788	97%	529,891	108%	40,891

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	91,328	92,389	101%	159,210	135,411	85%	153,118	96%	6,092
Materials and Services	303,173	202,217	67%	344,054	188,804	55%	262,000	76%	82,054
Debt Service	222,630	222,596	100%	223,600	168,624	75%	223,600	100%	-
TOTAL REQUIREMENTS	617,131	517,201	84%	726,864	492,839	68%	638,718	88%	88,146

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In - Park Fund	160,000	160,000	100%	160,000	146,667	92%	160,000	100%	-
Transfers In - TRT Fund	20,000	20,000	100%	20,000	18,333	92%	20,000	100%	-
Transfer Out - RV Reserve	(51,564)	(51,564)	100%	(122,142)	(111,964)	92%	(122,142)	100%	-
TOTAL TRANSFERS	128,436	128,436	100%	57,858	53,037	92%	57,858	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	93,115	166,640	179%	312,766	312,766	100%	312,766	100%	(0)
Resources over Requirements	(86,331)	17,690		(237,864)	(20,051)		(108,827)		129,037
Net Transfers - In (Out)	128,436	128,436		57,858	53,037		57,858		-
TOTAL FUND BALANCE	\$ 135,220	\$ 312,766	231%	\$ 132,760	\$ 345,751	260%	\$ 261,797	197%	\$ 129,037



Budget to Actuals Report

RV Park Reserve - Fund 619

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

Fiscal Year 2024			Fiscal Year 2025					
Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
34,300	45,518	133%	45,000	54,959	122%	58,200	129%	13,200
34,300	45,518	133%	45,000	54,959	122%	58,200	129%	13,200

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Materials and Services	100,000	37,958	38%	100,000	-	0%	100,000	100%	-
Capital Outlay	74,000	7,294	10%	70,000	-	0%	70,000	100%	- A
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	111,964	92%	122,142	100%	-
TOTAL TRANSFERS	51,564	51,564	100%	122,142	111,964	92%	122,142	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	1,372,453	1,469,559	107%	1,521,389	1,521,389	100%	1,521,389	100%	0
Resources over Requirements	(139,700)	266		(125,000)	54,959		(111,800)		13,200
Net Transfers - In (Out)	51,564	51,564		122,142	111,964		122,142		-
TOTAL FUND BALANCE	\$ 1,284,317	\$ 1,521,389	118%	\$ 1,518,531	\$ 1,688,312	111%	\$ 1,531,731	101%	\$13,200

A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,111,585	1,158,078	104%	1,116,950	1,074,810	96%	1,116,950	100%	-
General Liability	935,832	935,832	100%	943,414	864,796	92%	1,040,000	110%	96,586 A
Property Damage	418,028	418,028	100%	419,983	384,984	92%	419,983	100%	-
Unemployment	439,989	348,407	79%	362,214	343,510	95%	362,214	100%	- B
Interest on Investments	200,000	274,605	137%	254,000	259,898	102%	281,300	111%	27,300
Vehicle	226,710	226,710	100%	250,030	229,194	92%	250,030	100%	-
Skid Car Training	10,000	45,839	458%	30,000	43,294	144%	45,000	150%	15,000
Claims Reimbursement	369,959	429,840	116%	20,000	20	0%	500	3%	(19,500)
Process Fee- Events/ Parades	2,000	1,595	80%	2,000	1,705	85%	2,000	100%	-
Miscellaneous	200	2,700	999%	200	88,568	999%	88,568	999%	88,368 C
TOTAL RESOURCES	3,714,303	3,841,634	103%	3,398,791	3,290,779	97%	3,606,545	106%	207,754

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Workers' Compensation	1,880,000	1,933,625	103%	2,000,000	1,950,045	98%	2,200,000	110%	(200,000)
General Liability	1,200,000	994,706	83%	1,500,000	747,572	50%	1,100,000	73%	400,000
Insurance Administration	714,197	672,304	94%	799,487	721,507	90%	818,912	102%	(19,425)
Vehicle	400,000	299,851	75%	700,000	192,729	28%	300,000	43%	400,000
Property Damage	300,250	474,866	158%	400,255	332,765	83%	365,000	91%	35,255
Unemployment	250,000	127,637	51%	200,000	75,887	38%	95,000	48%	105,000
Clerk	-	-	-	-	584	999%	800	999%	(800)
TOTAL REQUIREMENTS	4,744,447	4,502,990	95%	5,599,742	4,021,089	72%	4,879,712	87%	720,030

TRANSFERS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers Out - IT	(32,000)	(22,328)	70%	-	-	-	-	-	-
Transfers Out - IT Reserve	(118,000)	(118,000)	100%	-	-	-	-	-	-
Transfers Out - Claims Reimbursement	(349,959)	(349,959)	100%	-	-	-	-	-	-
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(4,500)	(4,125)	92%	(4,500)	100%	-
TOTAL TRANSFERS	(503,459)	(493,787)	98%	(4,500)	(4,125)	92%	(4,500)	100%	-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	8,000,000	9,323,307	117%	8,168,164	8,168,164	100%	8,168,164	100%	(0)
Resources over Requirements	(1,030,144)	(661,356)	-	(2,200,951)	(730,310)	-	(1,273,167)	-	927,784
Net Transfers - In (Out)	(503,459)	(493,787)	-	(4,500)	(4,125)	-	(4,500)	-	-
TOTAL FUND BALANCE	\$ 6,466,397	\$ 8,168,164	126%	\$ 5,962,713	\$ 7,433,729	125%	\$ 6,890,497	116%	\$927,784

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 May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Internal Premium Charges	25,899,034	26,288,364	102%	35,507,169	30,186,590	85%	35,507,169	100%	- A
COIC Premiums	1,963,363	2,228,565	114%	3,091,915	2,628,612	85%	3,091,915	100%	- A
Employee Co-Pay	1,247,416	1,406,479	113%	1,556,257	1,428,734	92%	1,556,257	100%	-
Retiree / COBRA Premiums	1,019,288	1,041,989	102%	1,061,802	709,502	67%	1,061,802	100%	-
Claims Reimbursement & Other	124,944	317,060	254%	800,000	1,417,607	177%	1,417,650	177%	617,650 B
Prescription Rebates	280,000	382,550	137%	626,446	515,369	82%	626,446	100%	-
Interest on Investments	120,000	208,021	173%	211,200	269,745	128%	280,000	133%	68,800
TOTAL RESOURCES	30,654,045	31,873,028	104%	42,854,789	37,156,157	87%	43,541,239	102%	686,450

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Health Benefits	29,797,663	27,285,660	92%	32,172,026	25,573,845	79%	32,172,026	100%	- C
Deschutes On-Site Pharmacy	4,287,997	5,355,286	125%	4,942,177	3,118,278	63%	4,942,177	100%	- D
Deschutes On-Site Clinic	1,415,279	1,356,819	96%	1,600,661	1,089,444	68%	1,600,661	100%	-
Wellness	186,274	123,528	66%	104,230	35,410	34%	104,230	100%	- E
TOTAL REQUIREMENTS	35,687,213	34,121,294	96%	38,819,094	29,816,976	77%	38,819,094	100%	-
TOTAL	-	-		-	-		-		-

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	6,107,743	6,107,998	100%	3,859,732	3,859,732	100%	3,859,732	100%	(0)
Resources over Requirements	(5,033,168)	(2,248,266)		4,035,695	7,339,181		4,722,145		686,450
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 1,074,575	\$ 3,859,732	359%	\$ 7,895,427	\$ 11,198,913	142%	\$ 8,581,877	109%	\$686,450 F

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



Budget to Actuals Report

911 - Fund 705 and 710

FY25 YTD May 31, 2025 (unaudited)

91.7%

Year Complete

RESOURCES

	Fiscal Year 2024			Fiscal Year 2025					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Property Taxes - Current Yr	10,932,000	11,024,163	101%	11,556,000	11,499,298	100%	11,556,000	100%	- A
Telephone User Tax	1,827,530	1,950,780	107%	1,800,500	1,454,281	81%	1,800,500	100%	- B
Interest on Investments	312,321	462,829	148%	426,000	550,230	129%	572,400	134%	146,400
Police RMS User Fees	244,435	255,485	105%	255,000	274,257	108%	280,000	110%	25,000 C
Contract Payments	167,765	172,636	103%	179,300	178,234	99%	179,300	100%	-
User Fee	148,820	151,203	102%	148,600	157,106	106%	160,000	108%	11,400
Data Network Reimbursement	145,852	107,080	73%	106,500	119,919	113%	125,000	117%	18,500
State Reimbursement	93,000	97,500	105%	93,000	101,948	110%	105,000	113%	12,000 D
Property Taxes - Prior Yr	90,000	108,215	120%	90,000	116,683	130%	120,000	133%	30,000
Property Taxes - Jefferson Co.	40,500	40,915	101%	42,500	39,659	93%	42,500	100%	-
Miscellaneous	32,100	34,304	107%	36,500	35,658	98%	36,500	100%	-
TOTAL RESOURCES	14,034,323	14,405,107	103%	14,733,900	14,527,273	99%	14,977,200	102%	243,300

REQUIREMENTS

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	9,032,045	8,712,047	96%	10,237,093	8,533,013	83%	9,545,436	93%	691,657
Materials and Services	4,250,715	3,275,322	77%	4,267,026	3,042,766	71%	4,267,026	100%	-
Capital Outlay	1,831,000	1,440,223	79%	2,750,500	1,342,281	49%	2,750,500	100%	-
TOTAL REQUIREMENTS	15,113,760	13,427,592	89%	17,254,619	12,918,059	75%	16,562,962	96%	691,657

TRANSFERS

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

FUND BALANCE

	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	13,202,343	13,393,950	101%	14,371,465	14,371,465	100%	14,371,465	100%	0
Resources over Requirements	(1,079,437)	977,515		(2,520,719)	1,609,213		(1,585,762)		934,957
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 12,122,906	\$ 14,371,465	119%	\$ 11,850,746	\$ 15,980,678	135%	\$ 12,785,703	108%	\$934,957

- 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