



**MEMORANDUM**

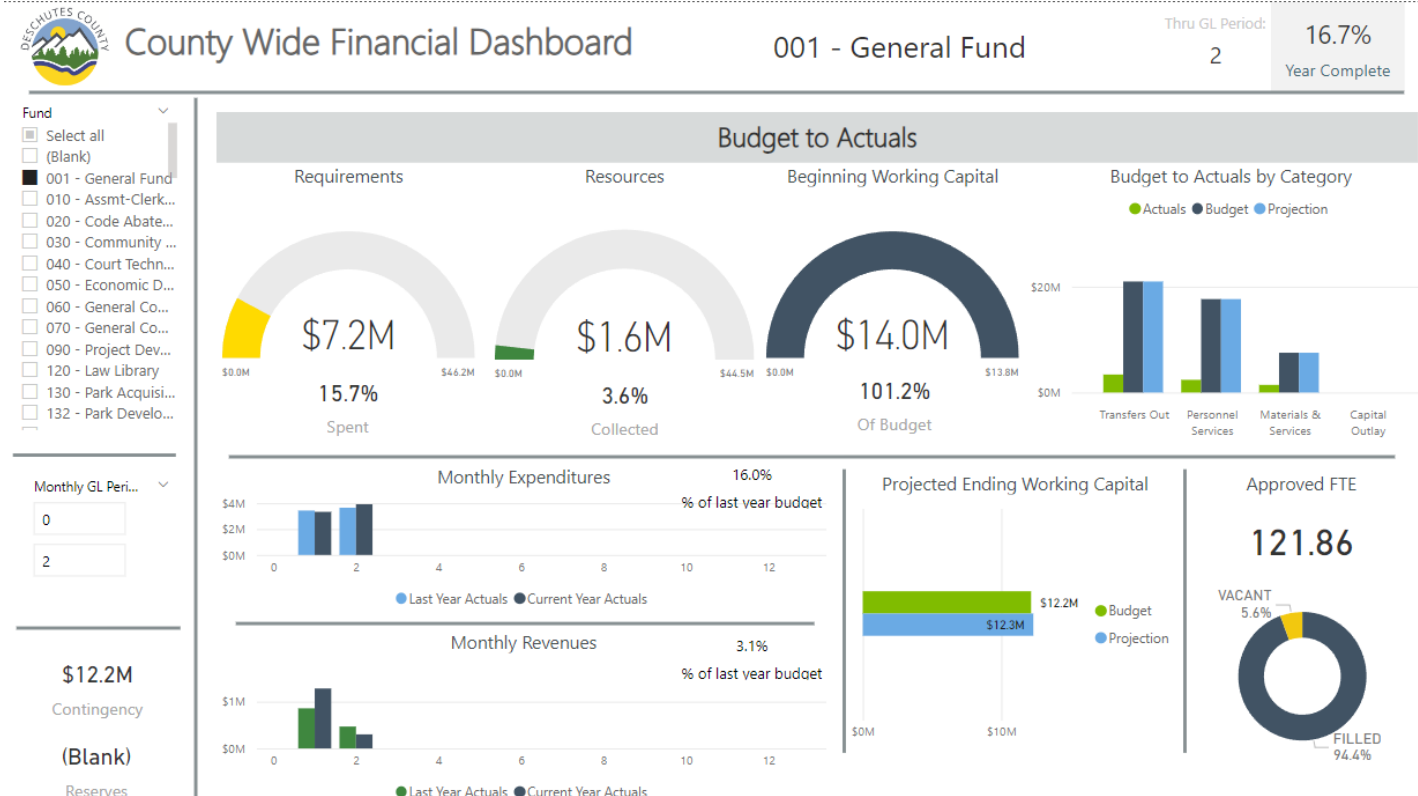
**DATE:** September 25, 2023  
**TO:** Board of County Commissioners  
**FROM:** Robert Tintle, Chief Financial Officer  
**SUBJECT:** Finance Report for August 2023

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of August 31, 2023.

**Budget to Actuals Report**

General Fund

- *Revenue* YTD in the General Fund is \$1.6M or 3.6% of budget. By comparison, last year revenue YTD was \$1.6M and 3.8% of budget.
- *Expenses* YTD are \$7.2M and 15.7% of budget. By comparison, last year expenses YTD were \$7.3M and 16.5% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.2% of the budgeted \$13.8M 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 August 31, 2023.

# Position Control Summary

Position Control Summary FY24														
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	July - June Percent Unfilled
Assessor	Filled	31.63	31.63											
	Unfilled	3.63	3.63											10.29%
Clerk	Filled	9.48	10.48											
	Unfilled	1.00	-											4.77%
BOPTA	Filled	0.52	0.52											
	Unfilled	-	-											0.00%
DA	Filled	57.90	58.90											
	Unfilled	3.20	2.20											4.42%
Tax	Filled	6.50	6.50											
	Unfilled	-	-											0.00%
Veterans'	Filled	5.00	5.00											
	Unfilled	-	-											0.00%
Property Mgmt	Filled	2.00	2.00											
	Unfilled	1.00	1.00											33.33%
Total General Fund	Filled	113.03	115.03	-	-	-	-	-	-	-	-	-	-	
	Unfilled	8.83	6.83	-	-	-	-	-	-	-	-	-	-	6.43%
Justice Court	Filled	4.60	4.60											
	Unfilled	-	-											0.00%
Community Justice	Filled	45.00	43.00											
	Unfilled	4.00	6.00											10.20%
Sheriff	Filled	233.75	232.75											
	Unfilled	37.25	38.25											13.93%
Houseless Effort	Filled	1.00	1.00											
	Unfilled	1.00	1.00											50.00%
Health Svcs	Filled	381.55	376.95											
	Unfilled	33.25	37.85											8.57%
CDD	Filled	54.80	54.80											
	Unfilled	3.20	3.20											5.52%
Road	Filled	57.00	57.00											
	Unfilled	5.00	5.00											8.06%
Adult P&P	Filled	33.75	33.75											
	Unfilled	6.00	6.00											15.09%
Solid Waste	Filled	29.00	31.00											
	Unfilled	12.00	10.00											26.83%
Victims Assistance	Filled	6.50	7.50											
	Unfilled	3.00	2.00											26.32%
GIS Dedicated	Filled	2.00	2.00											
	Unfilled	-	-											0.00%
Fair & Expo	Filled	11.75	11.75											
	Unfilled	5.75	5.75											32.86%
Natural Resource	Filled	2.00	2.00											
	Unfilled	-	-											0.00%
ISF - Facilities	Filled	23.75	22.75											
	Unfilled	3.00	4.00											13.08%
ISF - Admin	Filled	9.75	9.75											
	Unfilled	-	-											0.00%
ISF - BOCC	Filled	3.00	3.00											
	Unfilled	-	-											0.00%
ISF - Finance	Filled	12.00	12.00											
	Unfilled	1.00	1.00											7.69%
ISF - Legal	Filled	7.00	7.00											
	Unfilled	-	-											0.00%
ISF - HR	Filled	8.80	8.80											
	Unfilled	1.20	1.20											12.00%
ISF - IT	Filled	17.00	17.00											
	Unfilled	-	-											0.00%
ISF - Risk	Filled	3.25	3.25											
	Unfilled	-	-											0.00%
911	Filled	53.00	55.00											
	Unfilled	7.00	5.00											10.00%
<b>Total:</b>	<b>Filled</b>	1,113.28	1,111.68	-	-	-	-	-	-	-	-	-	-	
	<b>Unfilled</b>	131.48	133.08	-	-	-	-	-	-	-	-	-	-	
	<b>Total</b>	1,244.76	1,244.76	<sup>A</sup>	-	-	-	-	-	-	-	-	-	
	<b>% Unfilled</b>	<b>10.56%</b>	<b>10.69%</b>											<b>10.63%</b>

<sup>A</sup> No FTE changes



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	43,472,708	42,924,412	99%	44,408,216	1,564,913	4%	44,408,216	100%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	42,514	4%	1,014,168	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	4,045,408	32%	12,752,090	100%
200 - ARPA	105,186	26,783,955	999%	2,630,533	39,657	2%	2,630,533	100%
220 - Justice Court	525,032	518,001	99%	525,540	92,746	18%	525,540	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,332,752	1,118,978	2%	58,476,752	100%
274 - Health Services	57,787,985	55,638,108	96%	59,708,169	13,195,041	22%	59,476,858	100%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	1,386,584	13%	9,445,030	90%
325 - Road	24,889,063	25,698,009	103%	26,673,711	5,619,398	21%	26,865,648	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	1,206,718	22%	5,535,606	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	117,580	5%	2,198,667	101%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	3,294,552	21%	15,995,411	100%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	301,383	13%	2,343,500	100%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,364,048	102%	2,656,486	114%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	11,474	18%	64,800	100%
618 - RV Park	642,252	579,826	90%	530,800	105,633	20%	530,800	100%
619 - RV Park Reserve	6,298	21,589	343%	34,300	5,827	17%	34,300	100%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	686,781	20%	3,364,344	100%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	4,193,589	14%	30,654,045	100%
705 - 911	13,744,678	14,120,971	103%	14,034,323	89,024	1%	14,034,323	100%
999 - Other	62,651,873	65,587,640	105%	81,637,214	11,449,343	14%	81,437,214	100%
<b>TOTAL RESOURCES</b>	<b>332,985,219</b>	<b>360,506,240</b>	<b>108%</b>	<b>375,203,605</b>	<b>50,931,190</b>	<b>14%</b>	<b>374,444,331</b>	<b>100%</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
	-	(30,065)		-	-			
001 - General Fund	24,337,373	23,055,955	95%	25,183,057	3,843,833	15%	25,183,057	100%
030 - Juvenile	7,928,538	7,497,148	95%	8,481,279	1,131,333	13%	8,481,279	100%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	3,474,939	50%	6,902,223	100%
200 - ARPA	23,129,361	14,392,370	62%	12,326,272	517,602	4%	12,326,272	100%
220 - Justice Court	766,183	742,670	97%	822,370	129,037	16%	822,370	100%



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

255 - Sheriff's Office	60,415,533	58,370,902	97%	65,642,097	9,610,061	15%	64,193,549	98%
274 - Health Services	70,979,127	62,910,082	89%	71,184,189	9,001,260	13%	61,213,163	86%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	1,387,749	14%	9,590,745	93%
325 - Road	16,188,996	13,821,920	85%	17,124,761	2,686,698	16%	17,124,761	100%
355 - Adult P&P	7,575,910	6,790,874	90%	7,526,032	1,015,095	13%	7,526,032	100%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	1,214,893	5%	23,765,779	100%
610 - Solid Waste	11,754,672	10,769,061	92%	14,355,234	1,338,116	9%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,330,117	107%	3,734,327	492,986	13%	3,734,327	100%
616 - Annual County Fair	1,972,030	2,067,450	105%	2,582,856	1,650,556	64%	2,582,856	100%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	32,056	3%	1,090,000	100%
618 - RV Park	594,181	498,137	84%	617,131	53,833	9%	617,131	100%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,915,705	50%	4,744,447	1,126,761	24%	4,764,197	100%
675 - Health Benefits	31,769,217	30,625,451	96%	32,587,213	2,408,665	7%	32,587,213	100%
705 - 911	17,709,497	13,389,893	76%	15,113,760	2,099,618	14%	15,113,760	100%
999 - Other	108,884,843	63,575,584	58%	93,357,006	6,181,495	7%	93,157,006	100%
<b>TOTAL REQUIREMENTS</b>	<b>446,705,009</b>	<b>353,398,083</b>	<b>79%</b>	<b>417,590,642</b>	<b>49,396,584</b>	<b>12%</b>	<b>405,304,954</b>	<b>97%</b>



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,780,691)	95%	(20,896,159)	(3,383,292)	16%	(20,896,159)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	1,120,500	17%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,913,148)	98%	(8,575,254)	(1,112,450)	13%	(8,575,254)	100%
200 - ARPA	-	-		(5,022,145)	(2,677,740)	53%	(5,022,145)	100%
220 - Justice Court	263,217	263,217	100%	364,688	60,780	17%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,378,587	608,630	18%	3,378,587	100%
274 - Health Services	8,007,942	5,850,465	73%	7,796,456	1,141,378	15%	7,796,456	100%
295 - CDD	(911,585)	(835,505)	92%	466,530	(104,433)	-22%	89,180	19%
325 - Road	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
355 - Adult P&P	267,532	267,532	100%	460,950	76,826	17%	460,950	100%
465 - Road CIP	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
610 - Solid Waste	(5,299,665)	(3,453,962)	65%	(2,613,962)	(2,326)	0%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	145,946	17%	875,681	100%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(5,750)	17%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	220,694	27%	824,187	100%
618 - RV Park	(81,566)	(81,566)	100%	128,436	(5,262)	-4%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	8,594	17%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(582)	17%	(3,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,320,431	6,608,487	40%	16,697,781	102%
<b>TOTAL TRANSFERS</b>	<b>9,745</b>	<b>109,347</b>	<b>999%</b>	<b>-</b>	<b>-</b>		<b>-</b>	



# Budget to Actuals - Countywide Summary

## All Departments

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	30,065	999%	-	-	-	
<b>001 - General Fund</b>	11,239,637	13,984,901	124%	12,155,000	8,325,008	12,316,222	101%
<b>030 - Juvenile</b>	634,663	1,528,906	241%	710,902	1,560,600	739,822	104%
<b>160/170 - TRT</b>	4,000,000	4,488,842	112%	1,999,500	3,946,117	1,999,800	100%
<b>200 - ARPA</b>	-	12,499,682	999%	-	9,343,998	-	
<b>220 - Justice Court</b>	22,066	38,548	175%	67,858	24,489	67,858	100%
<b>255 - Sheriff's Office</b>	7,024,650	11,004,027	157%	9,254,393	5,300,445	10,846,941	117%
<b>274 - Health Services</b>	6,045,519	12,521,139	207%	7,737,952	17,856,674	18,568,765	240%
<b>295 - CDD</b>	1,627,134	1,322,717	81%	1,975,730	1,217,120	1,266,183	64%
<b>325 - Road</b>	2,262,898	7,352,309	325%	2,370,201	2,585,010	4,492,857	190%
<b>355 - Adult P&amp;P</b>	1,925,640	3,010,934	156%	1,470,524	3,279,436	1,481,512	101%
<b>465 - Road CIP</b>	12,334,484	23,347,907	189%	9,918,979	27,250,593	14,280,794	144%
<b>610 - Solid Waste</b>	556,359	2,743,514	493%	1,442,600	4,712,298	1,885,430	131%
<b>615 - Fair &amp; Expo</b>	315,960	547,938	173%	238,854	517,769	48,280	20%
<b>616 - Annual County Fair</b>	225,358	521,488	231%	245,910	1,229,280	560,666	228%
<b>617 - Fair &amp; Expo Capital Reserve</b>	1,587,183	2,757,229	174%	2,391,825	2,957,341	2,556,217	107%
<b>618 - RV Park</b>	82,920	166,660	201%	135,220	213,197	208,766	154%
<b>619 - RV Park Reserve</b>	1,340,766	1,469,559	110%	1,284,317	1,483,980	1,381,424	108%
<b>670 - Risk Management</b>	5,107,351	9,323,329	183%	6,616,397	8,882,767	7,919,977	120%
<b>675 - Health Benefits</b>	3,815,139	6,171,080	162%	3,809,575	8,230,504	4,512,413	118%
<b>705 - 911</b>	8,926,080	13,394,068	150%	12,122,906	11,319,837	12,250,388	101%
<b>999 - Other</b>	56,596,539	109,316,114	193%	105,557,249	121,015,162	107,885,284	102%
<b>TOTAL FUND BALANCE</b>	<b>125,670,346</b>	<b>237,540,954</b>	<b>189%</b>	<b>181,505,892</b>	<b>241,251,625</b>	<b>205,269,598</b>	<b>113%</b>



# Budget to Actuals Report

## General Fund - Fund 001

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current	34,467,173	34,606,785	100%	37,400,000	(1,091)	0%	37,400,000	100%	- A
Property Taxes - Prior	301,000	334,760	111%	318,000	110,250	35%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	874,793	25%	3,480,844	100%	-
Assessor	964,246	713,692	74%	775,350	4,921	1%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	209,104	17%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	-	0%	10,200	100%	-
District Attorney	1,183,942	979,152	83%	552,048	339,089	61%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	16,180	12%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	-	0%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	11,667	5%	215,000	100%	- C
<b>TOTAL RESOURCES</b>	<b>43,472,708</b>	<b>42,924,412</b>	<b>99%</b>	<b>44,408,216</b>	<b>1,564,913</b>	<b>4%</b>	<b>44,408,216</b>	<b>100%</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	922,263	15%	6,189,597	100%
Clerk	2,432,710	2,097,784	86%	2,351,515	291,623	12%	2,351,515	100%	-
BOPTA	92,177	82,482	89%	97,522	17,620	18%	97,522	100%	-
District Attorney	10,979,839	10,906,005	99%	11,630,172	1,647,062	14%	11,630,172	100%	-
Medical Examiner	438,702	320,660	73%	461,224	32,253	7%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	192,253	20%	940,770	100%	-
Veterans	809,390	758,852	94%	919,283	114,817	12%	919,283	100%	-
Property Management	508,359	418,403	82%	539,558	64,623	12%	539,558	100%	-
Non-Departmental	2,260,456	2,237,744	99%	2,053,416	561,319	27%	2,053,416	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>24,337,373</b>	<b>23,055,955</b>	<b>95%</b>	<b>25,183,057</b>	<b>3,843,833</b>	<b>15%</b>	<b>25,183,057</b>	<b>100%</b>	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	97,290	16,214	17%	97,290	100%
Transfers Out	(21,131,416)	(20,041,130)	95%	(20,993,449)	(3,399,506)	16%	(20,993,449)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(20,871,416)</b>	<b>(19,780,691)</b>	<b>95%</b>	<b>(20,896,159)</b>	<b>(3,383,292)</b>	<b>16%</b>	<b>(20,896,159)</b>	<b>100%</b>	

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,987,221	101%	13,987,222	101%
Resources over Requirements	19,135,335	19,868,457		19,225,159	(2,278,921)		19,225,159		0
Net Transfers - In (Out)	(20,871,416)	(19,780,691)		(20,896,159)	(3,383,292)		(20,896,159)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 11,239,637</b>	<b>\$ 13,984,901</b>	<b>124%</b>	<b>\$ 12,155,000</b>	<b>\$ 8,325,008</b>	<b>68%</b>	<b>\$ 12,316,222</b>	<b>101%</b>	<b>\$ 161,222</b>

- A** Current year taxes received primarily in November, February and May
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Final payment to the General Fund from Finance Reserves for ERP Implementation
- E** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Juvenile - Fund 030

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OYA Basic & Diversion	525,049	459,333	87%	476,611	-	0%	476,611	100%	-
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	-	0%	106,829	100%	-
Leases	86,000	90,228	105%	90,228	15,640	17%	90,228	100%	-
Gen Fund-Crime Prevention	89,500	89,500	100%	89,500	-	0%	89,500	100%	-
Inmate/Prisoner Housing	55,000	127,050	231%	75,000	9,360	12%	75,000	100%	-
Miscellaneous	42,500	66,375	156%	56,500	7,092	13%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	-	0%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	7,008	19%	37,500	100%	-
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	2,740	18%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	-	0%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	674	13%	5,000	100%	-
<b>TOTAL RESOURCES</b>	<b>1,010,203</b>	<b>1,050,931</b>	<b>104%</b>	<b>1,014,168</b>	<b>42,514</b>	<b>4%</b>	<b>1,014,168</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,872,231	896,279	13%	6,872,231	100%
Materials and Services	1,527,992	1,394,738	91%	1,599,048	235,053	15%	1,599,048	100%	-
Capital Outlay	108,275	106,487	98%	10,000	-	0%	10,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>7,928,538</b>	<b>7,497,148</b>	<b>95%</b>	<b>8,481,279</b>	<b>1,131,333</b>	<b>13%</b>	<b>8,481,279</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	1,133,102	17%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(12,602)	17%	(75,617)	100%	-
<b>TOTAL TRANSFERS</b>	<b>6,452,997</b>	<b>6,452,997</b>	<b>100%</b>	<b>6,678,013</b>	<b>1,120,500</b>	<b>17%</b>	<b>6,678,013</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,919	102%	1,528,920	102%
Resources over Requirements	(6,918,335)	(6,446,217)	-	(7,467,111)	(1,088,818)	-	(7,467,111)	-	0
Net Transfers - In (Out)	6,452,997	6,452,997	-	6,678,013	1,120,500	-	6,678,013	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 634,663</b>	<b>\$ 1,528,906</b>	<b>241%</b>	<b>\$ 710,902</b>	<b>\$ 1,560,600</b>	<b>220%</b>	<b>\$ 739,822</b>	<b>104%</b>	<b>\$28,920</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23





# Budget to Actuals Report

## TRT - Fund 160/170

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Room Taxes	13,580,874	12,652,871	93%	12,630,000	4,031,036	32%	12,630,000	100%	- A
Interest on Investments	50,408	95,656	190%	121,790	14,192	12%	121,790	100%	-
Miscellaneous	-	161		-	181		300		300
<b>TOTAL RESOURCES</b>	<b>13,631,282</b>	<b>12,748,688</b>	<b>94%</b>	<b>12,751,790</b>	<b>4,045,408</b>	<b>32%</b>	<b>12,752,090</b>	<b>100%</b>	<b>300</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	398,282	12%	3,378,641	100%	- B
Grants & Contributions	5,600,000	4,600,000	82%	3,000,000	3,000,000	100%	3,000,000	100%	- C
Administrative	225,508	183,956	82%	262,395	33,560	13%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	35,598	17%	213,587	100%	-
Software	47,251	46,125	98%	47,600	7,500	16%	47,600	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>13,123,218</b>	<b>11,822,231</b>	<b>90%</b>	<b>6,902,223</b>	<b>3,474,939</b>	<b>50%</b>	<b>6,902,223</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(3,332)	17%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(12,500)	17%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(263,217)	100%	(364,688)	(60,780)	17%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(61,402)	17%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(77,018)	17%	(462,119)	100%	- D
Transfer Out - General County Reserve	-	-		(723,720)	(120,620)	17%	(723,720)	100%	-
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(168,168)	17%	(1,009,023)	100%	-
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(1,900,500)	100%	-
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(608,630)	17%	(3,651,787)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(6,021,446)</b>	<b>(5,913,148)</b>	<b>98%</b>	<b>(8,575,254)</b>	<b>(1,112,450)</b>	<b>13%</b>	<b>(8,575,254)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,725,187	4,488,098	95%	4,725,187	100%	0 E
Resources over Requirements	508,064	926,457		5,849,567	570,469		5,849,867		300
Net Transfers - In (Out)	(6,021,446)	(5,913,148)		(8,575,254)	(1,112,450)		(8,575,254)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 4,000,000</b>	<b>\$ 4,488,842</b>	<b>112%</b>	<b>\$ 1,999,500</b>	<b>\$ 3,946,117</b>	<b>197%</b>	<b>\$ 1,999,800</b>	<b>100%</b>	<b>\$300</b>

- A** Trending lower than last year
- B** Payments to COVA based on a percent of TRT collections
- C** Includes contributions of \$2M to Sunriver Service District and \$1M to Mt. Bachelor
- D** The balance of the 1% F&E TRT is transferred to F&E reserves
- E** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## ARPA – Fund 200

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	-	2,311,073		2,311,073	-	0%	2,311,073	100%	-
Interest on Investments	105,186	293,106	279%	319,460	39,657	12%	319,460	100%	-
State & Local Coronavirus Fiscal Recovery Funds	-	24,179,776		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>105,186</b>	<b>26,783,955</b>	<b>999%</b>	<b>2,630,533</b>	<b>39,657</b>	<b>2%</b>	<b>2,630,533</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,535,828	75%	6,538,263	336,653	5%	6,538,263	100%
Administrative	4,317,328	144,531	3%	4,208,310	20,137	0%	4,208,310	100%	-
Infrastructure	1,634,710	775,262	47%	766,410	83,256	11%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	77,556	14%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
Expenditures	-	12,257	999%	-	-		-		-
<b>TOTAL REQUIREMENTS</b>	<b>23,129,361</b>	<b>14,392,370</b>	<b>62%</b>	<b>12,326,272</b>	<b>517,602</b>	<b>4%</b>	<b>12,326,272</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(2,677,740)	53%	(5,022,145)	100%
<b>TOTAL TRANSFERS</b>	<b>-</b>	<b>-</b>		<b>(5,022,145)</b>	<b>(2,677,740)</b>	<b>53%</b>	<b>(5,022,145)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	14,717,884	12,499,682	85%	14,717,884	100%
Resources over Requirements	(23,024,175)	12,391,584		(9,695,739)	(477,945)		(9,695,739)		0
Net Transfers - In (Out)	-	-		(5,022,145)	(2,677,740)		(5,022,145)		-
<b>TOTAL FUND BALANCE</b>	<b>-</b>	<b>\$ 12,499,682</b>	<b>999%</b>	<b>-</b>	<b>\$ 9,343,998</b>	<b>999%</b>	<b>-</b>		<b>\$0</b>



# Budget to Actuals Report

## Justice Court - Fund 220

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Court Fines & Fees	525,000	517,489	99%	525,000	92,552	18%	525,000	100%	-
Interest on Investments	32	513	999%	540	194	36%	540	100%	-
<b>TOTAL RESOURCES</b>	<b>525,032</b>	<b>518,001</b>	<b>99%</b>	<b>525,540</b>	<b>92,746</b>	<b>18%</b>	<b>525,540</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	90,239	14%	651,767	100%
Materials and Services	161,535	150,522	93%	170,603	38,798	23%	170,603	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>766,183</b>	<b>742,670</b>	<b>97%</b>	<b>822,370</b>	<b>129,037</b>	<b>16%</b>	<b>822,370</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	263,217	100%	364,688	60,780	17%	364,688	100%
<b>TOTAL TRANSFERS</b>	<b>263,217</b>	<b>263,217</b>	<b>100%</b>	<b>364,688</b>	<b>60,780</b>	<b>17%</b>	<b>364,688</b>	<b>100%</b>	<b>-</b>

Resources over Requirements	(241,151)	(224,669)		(296,830)	(36,291)		(296,830)		0
Net Transfers - In (Out)	263,217	263,217		364,688	60,780		364,688		-
<b>TOTAL □</b>	<b>\$ 22,066</b>	<b>\$ 38,548</b>	<b>175%</b>	<b>\$ 67,858</b>	<b>\$ 24,489</b>	<b>36%</b>	<b>\$ 67,858</b>	<b>100%</b>	<b>\$0</b>

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

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Sheriff's Office - Fund 255

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection		\$ Variance
	Budget	Actuals	%	Budget	Actuals	%	%		
LED #1 Property Tax Current	30,282,049	30,424,303	100%	37,860,124	-	0%	37,860,124	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,110,056	-	0%	15,110,056	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	949,802	21%	4,727,572	103%	144,000
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	93,517	28%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	32,047	12%	264,000	100%	-
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	40,109	33%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	3,503	5%	65,000	100%	-
Revenue Not Assigned	-	-	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>49,577,055</b>	<b>50,672,726</b>	<b>102%</b>	<b>58,332,752</b>	<b>1,118,978</b>	<b>2%</b>	<b>58,476,752</b>	<b>100%</b>	<b>144,000</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	252,688	21%	1,337,763	110%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	60,943	10%	443,303	71%	180,974
Rickard Ranch	264,871	278,671	105%	334,232	85,213	25%	335,799	100%	(1,567)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	904,550	16%	6,024,633	104%	(252,684)
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	141,606	14%	1,104,690	108%	(85,669)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	618,964	14%	4,483,541	98%	91,377
Detective	3,583,825	4,105,601	115%	4,774,538	734,565	15%	4,499,286	94%	275,252
Patrol	14,880,315	14,859,060	100%	16,270,641	2,682,164	16%	17,112,021	105%	(841,380)
Records	904,493	687,442	76%	855,590	92,501	11%	697,640	82%	157,950
Adult Jail	22,809,320	20,840,030	91%	23,784,474	2,875,762	12%	21,615,842	91%	2,168,632
Court Security	424,769	598,098	141%	600,590	84,201	14%	579,354	96%	21,236
Emergency Services	829,997	545,417	66%	808,931	88,338	11%	549,521	68%	259,410
Special Services	2,047,792	2,374,489	116%	2,779,458	425,715	15%	2,933,704	106%	(154,246)
Training	1,907,588	1,987,087	104%	1,537,498	282,244	18%	1,506,617	98%	30,881
Other Law Enforcement	820,836	958,312	117%	634,835	280,609	44%	919,835	145%	(285,000)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>60,415,533</b>	<b>58,370,902</b>	<b>97%</b>	<b>65,642,097</b>	<b>9,610,061</b>	<b>15%</b>	<b>64,193,549</b>	<b>98%</b>	<b>1,448,548</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	608,630	17%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(273,200)	-	0%	(273,200)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,448,587</b>	<b>3,449,109</b>	<b>100%</b>	<b>3,378,587</b>	<b>608,630</b>	<b>18%</b>	<b>3,378,587</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	13,185,151	13,182,898	100%	13,185,151	100%
Resources over Requirements	(10,838,478)	(7,698,176)	-	(7,309,345)	(8,491,083)	-	(5,716,797)	-	1,592,548
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,378,587	608,630	-	3,378,587	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 7,024,650</b>	<b>\$ 11,004,027</b>	<b>157%</b>	<b>\$ 9,254,393</b>	<b>\$ 5,300,445</b>	<b>57%</b>	<b>\$ 10,846,941</b>	<b>117%</b>	<b>\$ 1,592,548</b>

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May
- C** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Services - Fund 274

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	22,647,996	4,904,018	22%	22,151,705	98%	(496,291)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	3,028,902	18%	16,494,114	100%	-
State Miscellaneous	8,901,719	7,751,386	87%	6,267,385	2,281,257	36%	6,430,292	103%	162,907
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	481,295	10%	4,957,331	100%	9,750
Local Grants	2,332,031	2,054,936	88%	1,567,894	1,292,475	82%	1,491,751	95%	(76,143)
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	50,920	3%	1,478,906	100%	-
Federal Grants	2,615,634	2,390,105	91%	1,440,560	295,928	21%	1,331,317	92%	(109,243)
Patient Fees	615,644	748,534	122%	1,087,790	98,971	9%	1,087,790	100%	-
Other	1,169,317	1,976,339	169%	1,061,371	390,629	37%	1,339,080	126%	277,709
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	98,277	10%	1,034,491	100%	-
Medicaid	430,863	746,146	173%	431,000	89,042	21%	431,000	100%	-
Vital Records	300,000	354,158	118%	315,000	38,595	12%	315,000	100%	-
Interest on Investments	97,750	390,781	400%	262,007	93,291	36%	262,007	100%	-
State - Medicare	337,614	234,401	69%	209,500	29,382	14%	209,500	100%	-
Liquor Revenue	177,574	161,412	91%	177,574	-	0%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	22,060	14%	158,000	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>57,787,985</b>	<b>55,638,108</b>	<b>96%</b>	<b>59,708,169</b>	<b>13,195,041</b>	<b>22%</b>	<b>59,476,858</b>	<b>100%</b>	<b>(231,311)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	-	-	-	-	-
Expenditures	-	92,830	999%	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,019,129	7,092,462	14%	48,911,113	98%	1,108,016
Materials and Services	19,393,800	14,218,182	73%	20,817,560	1,876,512	9%	21,386,852	103%	(569,292)
Capital Outlay	926,575	411,307	44%	347,500	32,286	9%	401,500	116%	(54,000)
<b>TOTAL REQUIREMENTS</b>	<b>70,979,127</b>	<b>62,910,082</b>	<b>89%</b>	<b>71,184,189</b>	<b>9,001,260</b>	<b>13%</b>	<b>70,699,465</b>	<b>99%</b>	<b>484,724</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	1,130,004	17%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	1,930,573	-	0%	1,930,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	61,402	17%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,282,674)	(50,028)	4%	(1,282,674)	100%	-
<b>TOTAL TRANSFERS</b>	<b>8,007,942</b>	<b>5,850,465</b>	<b>73%</b>	<b>7,796,456</b>	<b>1,141,378</b>	<b>15%</b>	<b>7,796,456</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,521,515	110%	12,508,614	110%
Resources over Requirements	(13,191,142)	(7,271,974)	-	(11,476,020)	4,193,782	-	(11,222,607)	-	253,413
Net Transfers - In (Out)	8,007,942	5,850,465	-	7,796,456	1,141,378	-	7,796,456	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 6,045,519</b>	<b>\$ 12,521,139</b>	<b>207%</b>	<b>\$ 7,737,952</b>	<b>\$ 17,856,674</b>	<b>231%</b>	<b>\$ 9,082,463</b>	<b>117%</b>	<b>\$ 1,344,511</b>



# Budget to Actuals Report

## Health Services - Admin - Fund 274

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	79,808	18%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	93,291	36%	262,007	100%	-
State Grant	379,180	142,133	37%	160,000	-	0%	160,000	100%	-
Other	160,495	33,725	21%	9,000	132,385	999%	134,649	999%	125,649 <sup>A</sup>
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>1,458,904</b>	<b>1,525,892</b>	<b>105%</b>	<b>866,356</b>	<b>305,485</b>	<b>35%</b>	<b>992,005</b>	<b>115%</b>	<b>125,649</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	950,654	15%	7,020,346	108%
Materials and Services	6,998,683	6,730,295	96%	7,527,129	1,218,131	16%	7,696,191	102%	(169,062)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,589,086)	-	0%	(12,589,086)	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>2,520,656</b>	<b>1,594,625</b>	<b>63%</b>	<b>1,501,306</b>	<b>2,168,786</b>	<b>144%</b>	<b>2,171,201</b>	<b>145%</b>	<b>(669,895)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- OHP Mental Health	80,771	80,771	100%	81,250	-	0%	81,250	100%
Transfers Out	(230,635)	(230,635)	100%	(300,174)	(50,028)	17%	(300,174)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(149,864)</b>	<b>(149,864)</b>	<b>100%</b>	<b>(218,924)</b>	<b>(50,028)</b>	<b>23%</b>	<b>(218,924)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,788,869	103%	3,786,844	103%
Resources over Requirements	(1,061,752)	(68,732)	-	(634,950)	(1,863,301)	-	(1,179,196)	-	(544,246)
Net Transfers - In (Out)	(149,864)	(149,864)	-	(218,924)	(50,028)	-	(218,924)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,672,716</b>	<b>\$ 3,788,869</b>	<b>142%</b>	<b>\$ 2,811,670</b>	<b>\$ 1,875,540</b>	<b>67%</b>	<b>\$ 2,388,724</b>	<b>85%</b>	<b>(\$422,946)</b>

Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.

- A** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Services - Behavioral Health - Fund 274

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,043,491	4,847,165	28%	16,647,068	98%	(396,423) <b>A</b>
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	2,949,094	18%	16,058,765	100%	-
State Miscellaneous	8,027,373	7,063,393	88%	5,398,674	2,280,621	42%	5,585,633	103%	186,959
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	477,369	10%	4,927,331	100%	-
Local Grants	1,475,139	1,262,473	86%	1,348,943	793,104	59%	1,118,641	83%	(230,302)
Federal Grants	2,017,169	1,636,693	81%	1,285,560	259,047	20%	1,165,581	91%	(119,979)
Other	719,670	730,175	101%	631,245	105,334	17%	631,245	100%	-
Patient Fees	519,344	607,872	117%	448,500	75,815	17%	448,500	100%	-
Medicaid	430,863	746,146	173%	431,000	89,042	21%	431,000	100%	-
State - Medicare	337,614	234,401	69%	209,500	29,382	14%	209,500	100%	-
Liquor Revenue	177,574	161,412	91%	177,574	-	0%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>45,453,529</b>	<b>42,270,797</b>	<b>93%</b>	<b>48,087,583</b>	<b>11,905,973</b>	<b>25%</b>	<b>47,527,838</b>	<b>99%</b>	<b>(559,745)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%	-
Expenditures	-	92,830	999%	-	-	-	-	-	-
Personnel Services	32,453,031	31,307,705	96%	31,872,043	4,540,484	14%	29,695,916	93%	2,176,127
Materials and Services	9,948,652	5,531,099	56%	11,084,085	498,032	4%	11,322,503	102%	(238,418)
Capital Outlay	497,443	219,861	44%	160,250	26,398	16%	225,250	141%	(65,000)
<b>TOTAL REQUIREMENTS</b>	<b>51,164,258</b>	<b>45,416,627</b>	<b>89%</b>	<b>52,637,909</b>	<b>5,064,914</b>	<b>10%</b>	<b>50,765,200</b>	<b>96%</b>	<b>1,872,709</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	371,896	17%	2,231,439	100%	-
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,529,358	-	0%	1,529,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	-	0%	(481,000)	100%	-
<b>TOTAL TRANSFERS</b>	<b>3,471,333</b>	<b>1,508,517</b>	<b>43%</b>	<b>3,279,797</b>	<b>371,896</b>	<b>11%</b>	<b>3,279,797</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,680,206	117%	4,670,902	117%	681,313 <b>B</b>
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,550,326)	6,841,060	-	(3,237,362)	-	1,312,964
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,279,797	371,896	-	3,279,797	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,549,399</b>	<b>\$ 4,679,830</b>	<b>184%</b>	<b>\$ 2,719,060</b>	<b>\$ 11,893,162</b>	<b>437%</b>	<b>\$ 4,713,337</b>	<b>173%</b>	<b>\$1,994,277</b>

Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.

- A** Projections less than budgeted primarily related to Aid & Assist funding compared to previous year (\$215K) and OHA contracting directly with provider for Crook and Jefferson counties for MCAT services rather than being a pass-thru entity (\$72K).
- B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Services - Public Health - Fund 274

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,444,505	56,853	1%	5,344,637	98%	(99,868) <b>A</b>
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	50,920	3%	1,478,906	100%	-
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	98,277	10%	1,034,491	100%	-
State Miscellaneous	874,346	687,993	79%	868,711	636	0%	844,659	97%	(24,052)
Patient Fees	96,300	140,662	146%	639,290	23,157	4%	639,290	100%	-
Other	289,152	1,212,439	419%	421,126	152,909	36%	573,186	136%	152,060
Vital Records	300,000	354,158	118%	315,000	38,595	12%	315,000	100%	-
Local Grants	856,892	792,463	92%	218,951	499,371	228%	373,110	170%	154,159
State Shared- Family Planning	125,000	152,985	122%	158,000	22,060	14%	158,000	100%	-
Federal Grants	144,060	161,233	112%	155,000	36,881	24%	165,736	107%	10,736
OHP Fee for Service	18,260	31,245	171%	20,250	3,926	19%	30,000	148%	9,750
<b>TOTAL RESOURCES</b>	<b>10,875,552</b>	<b>11,841,419</b>	<b>109%</b>	<b>10,754,230</b>	<b>983,584</b>	<b>9%</b>	<b>10,957,015</b>	<b>102%</b>	<b>202,785</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,963,714	2,963,714	100%	3,067,555	-	0%	3,067,555	100%
Personnel Services	11,466,901	10,786,883	94%	11,627,573	1,601,324	14%	12,194,851	105%	(567,278)
Materials and Services	2,446,466	1,956,788	80%	2,206,346	160,349	7%	2,368,158	107%	(161,812) <b>B</b>
Capital Outlay	417,132	191,446	46%	143,500	5,888	4%	132,500	92%	11,000
<b>TOTAL REQUIREMENTS</b>	<b>17,294,213</b>	<b>15,898,830</b>	<b>92%</b>	<b>17,044,974</b>	<b>1,767,561</b>	<b>10%</b>	<b>17,763,064</b>	<b>104%</b>	<b>(718,090)</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	758,108	17%	4,548,701	100%
Transfers In - TRT	418,417	418,417	100%	368,417	61,402	17%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	-	0%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(501,500)	-	0%	(501,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>4,686,473</b>	<b>4,491,812</b>	<b>96%</b>	<b>4,735,583</b>	<b>819,510</b>	<b>17%</b>	<b>4,735,583</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,555,592	3,618,039	142%	3,762,383	4,052,440	108%	4,050,868	108%
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,290,744)	(783,977)	-	(6,806,049)	-	(515,305)
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,735,583	819,510	-	4,735,583	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 823,404</b>	<b>\$ 4,052,440</b>	<b>492%</b>	<b>\$ 2,207,222</b>	<b>\$ 4,087,973</b>	<b>185%</b>	<b>\$ 1,980,402</b>	<b>90%</b>	<b>(\$226,820)</b>

Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024.
- B** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- C** Final Beginning Fund Balance will be determined after the final close of FY23





# Budget to Actuals Report

## Community Development - Fund 295

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	22,982	15%	157,300	100%	-
Code Compliance	1,171,592	915,867	78%	1,124,181	131,154	12%	895,181	80%	(229,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	554,188	14%	4,010,538	100%	19,150
Electrical	1,022,005	769,054	75%	902,175	139,997	16%	902,175	100%	-
Onsite Wastewater	1,017,678	718,263	71%	923,880	149,080	16%	867,420	94%	(56,460)
Current Planning	2,425,334	1,966,872	81%	2,304,562	250,880	11%	1,771,562	77%	(533,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	138,304	13%	840,854	80%	(216,500) A
<b>TOTAL RESOURCES</b>	<b>11,675,519</b>	<b>9,455,886</b>	<b>81%</b>	<b>10,460,840</b>	<b>1,386,584</b>	<b>13%</b>	<b>9,445,030</b>	<b>90%</b>	<b>(1,015,810)</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	481,311	15%	3,102,216	96%
Code Compliance	805,614	714,049	89%	743,931	98,499	13%	666,791	90%	77,140 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	253,646	12%	2,090,805	100%	(2,263) C
Electrical	641,837	538,383	84%	583,718	76,634	13%	589,077	101%	(5,359) C
Onsite Wastewater	753,369	754,829	100%	865,670	112,844	13%	755,315	87%	110,355 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	238,671	13%	1,659,686	89%	198,049 B
Long Range Planning	998,739	893,682	89%	888,677	126,143	14%	726,855	82%	161,822 B
<b>TOTAL REQUIREMENTS</b>	<b>11,233,304</b>	<b>9,466,620</b>	<b>84%</b>	<b>10,269,561</b>	<b>1,387,749</b>	<b>14%</b>	<b>9,590,745</b>	<b>93%</b>	<b>678,816</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-	-	510,105	-	0%	510,105	100%
Transfers in - General Fund	160,000	139,916	87%	100,000	-	0%	100,000	100%	- D
Transfers In - CDD Electrical Reserve	-	108,670	-	86,721	-	0%	22,712	26%	(64,009) E
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(17,918)	17%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(86,515)	70%	(436,093)	355%	(313,341) F
<b>TOTAL TRANSFERS</b>	<b>(911,585)</b>	<b>(835,505)</b>	<b>92%</b>	<b>466,530</b>	<b>(104,433)</b>	<b>-22%</b>	<b>89,180</b>	<b>19%</b>	<b>(377,350)</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	2,096,504	2,168,956	103%	1,317,921	1,322,717	100%	1,322,718	100%
Resources over Requirements	442,215	(10,734)	-	191,279	(1,165)	-	(145,715)	-	(336,994)
Net Transfers - In (Out)	(911,585)	(835,505)	-	466,530	(104,433)	-	89,180	-	(377,350)
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,627,134</b>	<b>\$ 1,322,717</b>	<b>81%</b>	<b>\$ 1,975,730</b>	<b>\$ 1,217,120</b>	<b>62%</b>	<b>\$ 1,266,183</b>	<b>64%</b>	<b>(\$709,547)</b>

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes resulting in reduced building valuations
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Projections reflect increased health benefits costs
- D** Quarterly transfer for hearings officer actual cost of service
- E** Transfer in from reserves anticipated to balance the division
- F** Transfer out projection increased due to reduced expenditures related to unfilled FTE
- G** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Road - Fund 325

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Motor Vehicle Revenue	19,483,147	20,563,619	106%	20,648,483	3,091,908	15%	20,648,483	100%	-
Federal - PILT Payment	2,200,000	2,239,616	102%	2,240,000	2,394,054	107%	2,394,054	107%	154,054
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	44,085	3%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	-	0%	763,171	100%	-
Federal Reimbursements	-	7,641	-	689,703	-	0%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	64,942	11%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	19,540	14%	138,031	100%	-
Miscellaneous	77,610	65,385	84%	73,808	3,289	4%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	-	0%	87,883	176%	37,883 <b>A</b>
Assessment Payments (P&I)	-	5,175	-	6,000	1,580	26%	6,000	100%	-
Forest Receipts	882,502	-	0%	-	-	-	-	-	-
State Miscellaneous	-	20,000	-	-	-	-	-	-	-
<b>TOTAL RESOURCES</b>	<b>24,889,063</b>	<b>25,698,009</b>	<b>103%</b>	<b>26,673,711</b>	<b>5,619,398</b>	<b>21%</b>	<b>26,865,648</b>	<b>101%</b>	<b>191,937</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	1,153,130	14%	8,406,468	100%
Materials and Services	8,246,700	6,384,958	77%	8,600,033	1,531,093	18%	8,612,188	100%	(12,155)
Capital Outlay	140,025	90,004	64%	118,260	2,475	2%	106,105	90%	12,155
<b>TOTAL REQUIREMENTS</b>	<b>16,188,996</b>	<b>13,821,920</b>	<b>85%</b>	<b>17,124,761</b>	<b>2,686,698</b>	<b>16%</b>	<b>17,124,761</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%
<b>TOTAL TRANSFERS</b>	<b>(12,330,136)</b>	<b>(12,330,136)</b>	<b>100%</b>	<b>(12,700,000)</b>	<b>(7,700,000)</b>	<b>61%</b>	<b>(12,700,000)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,352,309	133%	7,451,969	135%
Resources over Requirements	8,700,067	11,876,089	-	9,548,950	2,932,700	-	9,740,887	-	191,937
Net Transfers - In (Out)	(12,330,136)	(12,330,136)	-	(12,700,000)	(7,700,000)	-	(12,700,000)	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 2,262,898</b>	<b>\$ 7,352,309</b>	<b>325%</b>	<b>\$ 2,370,201</b>	<b>\$ 2,585,010</b>	<b>109%</b>	<b>\$ 4,492,857</b>	<b>190%</b>	<b>\$2,122,656</b>

**A** Actual payment higher than budget

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Adult P&P - Fund 355

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
DOC Grant in Aid SB 1145	4,734,453	4,734,453	100%	4,116,464	1,183,613	29%	4,116,464	100%	-
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	943,172	100%	-
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	256,815	100%	-
Interest on Investments	18,151	63,625	351%	75,230	14,514	19%	75,230	100%	-
Interfund- Sheriff	50,000	50,000	100%	50,000	8,333	17%	50,000	100%	-
Gen Fund/Crime Prevention	50,000	50,000	100%	50,000	-	0%	50,000	100%	-
State Miscellaneous	123,453	179,530	145%	22,607	-	0%	22,607	100%	-
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
Miscellaneous	500	2,099	420%	500	-	0%	500	100%	-
<b>TOTAL RESOURCES</b>	<b>6,134,018</b>	<b>6,295,372</b>	<b>103%</b>	<b>5,535,606</b>	<b>1,206,718</b>	<b>22%</b>	<b>5,535,606</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	751,287	13%	5,907,511	100%
Materials and Services	1,883,614	1,739,432	92%	1,618,521	263,808	16%	1,618,521	100%	-
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
<b>TOTAL REQUIREMENTS</b>	<b>7,575,910</b>	<b>6,790,874</b>	<b>90%</b>	<b>7,526,032</b>	<b>1,015,095</b>	<b>13%</b>	<b>7,526,032</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	89,394	17%	536,369	100%
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(12,568)	17%	(75,419)	100%	-
<b>TOTAL TRANSFERS</b>	<b>267,532</b>	<b>267,532</b>	<b>100%</b>	<b>460,950</b>	<b>76,826</b>	<b>17%</b>	<b>460,950</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,987	100%	3,010,988	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(1,990,426)	191,623	-	(1,990,426)	-	0
Net Transfers - In (Out)	267,532	267,532	-	460,950	76,826	-	460,950	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,925,640</b>	<b>\$ 3,010,934</b>	<b>156%</b>	<b>\$ 1,470,524</b>	<b>\$ 3,279,436</b>	<b>223%</b>	<b>\$ 1,481,512</b>	<b>101%</b>	<b>\$10,988</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Road CIP - Fund 465

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Miscellaneous	1,818,500	127,458	7%	1,704,116	-	0%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	98,339	21%	475,310	100%	-
Miscellaneous	-	317,508		-	19,241		19,241		19,241
<b>TOTAL RESOURCES</b>	<b>1,943,063</b>	<b>782,549</b>	<b>40%</b>	<b>2,179,426</b>	<b>117,580</b>	<b>5%</b>	<b>2,198,667</b>	<b>101%</b>	<b>19,241</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	22,128	17%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	1,192,765	5%	23,633,009	100%	7,048
<b>TOTAL REQUIREMENTS</b>	<b>28,387,166</b>	<b>16,897,136</b>	<b>60%</b>	<b>23,772,827</b>	<b>1,214,893</b>	<b>5%</b>	<b>23,765,779</b>	<b>100%</b>	<b>7,048</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>14,230,313</b>	<b>12,238,662</b>	<b>86%</b>	<b>12,500,000</b>	<b>5,000,000</b>	<b>40%</b>	<b>12,500,000</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%	4,335,527
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(1,097,313)		(21,567,113)		26,288
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 12,334,484</b>	<b>\$ 23,347,907</b>	<b>189%</b>	<b>\$ 9,918,979</b>	<b>\$ 27,250,593</b>	<b>275%</b>	<b>\$ 14,280,794</b>	<b>144%</b>	<b>\$ 4,361,815</b>

**A** Actual payment higher than budget

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

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

FY24 YTD August 31, 2023 (unaudited)

**16.67%**  
Year Completed

	Fiscal Year 2024					
	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 5,119,310	\$ -	0%	\$ 5,119,310	100%	\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	1,569,800	170,286.72	11%	2,518,373	160%	(948,573)
Transportation System Plan Update		3,443.66		27,256		(27,256)
Gribbling Rd Bridge	704,116	-	0%	692,000	98%	12,116
Smith Rock Way Bridge Replace	1,417,429	-	0%	1,417,429	100%	-
Deschutes Mkt Rd/Hamehook Round	250,000	246,876.85	99%	250,000	100%	-
Powell Butte Hwy/Butler Market RB	2,642,402	24,800.75	1%	2,642,402	100%	-
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	100%	-
Paving of Rosland Rd: US 20 to Draf		386,479.98		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	595,000	-	0%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	1,290,000	-	0%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	556,000	-	0%	556,000	100%	-
Slurry Seal 2023		357,325.00		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	300,000	-	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	100%	-
US20: Locust St	1,000,000	-	0%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	320,000	1,494.88	0%	1,494,879	467%	(1,174,879)
Old Bend Rdm Hwy - US 20 to Tumalo	1,210,000	2,057.25	0%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	460,000	-	0%	460,000	100%	-
Paving Of Obr Hwy: Tumalo To Helmho	3,000,000	-	0%	1,800,000	60%	1,200,000
Paving Of Spring River Rd: S Centur	510,000	-	0%	280,000	55%	230,000
Slurry Seal 2024	300,000	-	0%	120,000	40%	180,000
La Pine Uic Stormwater Improvements	240,000	-	0%	240,000	100%	-
S Century Dr / Spring River Rd Roun	177,000	-	0%	177,000	100%	-
S Century Dr / Huntington Rd Rounda	169,000	-	0%	169,000	100%	-
Local Access Road Bridges	150,000	-	0%	150,000	100%	-
FY 23 Guardrail Improvements	150,000	-	0%	-	0%	150,000
Signage Improvements	150,000	-	0%	150,000	100%	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 23,640,057</b>	<b>1,192,765</b>	<b>5%</b>	<b>\$ 23,633,009</b>	<b>100%</b>	<b>\$ 7,048</b>



# Budget to Actuals Report

## Solid Waste - Fund 610

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Franchise Disposal Fees	7,210,000	7,006,324	97%	8,000,000	1,389,362	17%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	665,814	19%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	982,927	30%	3,310,000	100%	-
Franchise 3% Fees	305,000	363,105	119%	565,000	68,159	12%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	106,079	27%	400,000	100%	-
Miscellaneous	70,000	140,837	201%	173,000	53,253	31%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	15,621	26%	60,410	100%	-
Special Waste	15,000	62,756	418%	30,000	11,876	40%	30,000	100%	- C
Recyclables	12,000	7,060	59%	7,000	1,462	21%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
<b>TOTAL RESOURCES</b>	<b>14,503,499</b>	<b>13,899,874</b>	<b>96%</b>	<b>15,995,411</b>	<b>3,294,552</b>	<b>21%</b>	<b>15,995,411</b>	<b>100%</b>	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Personnel Services	3,277,684	3,139,678	96%	4,108,983	491,780	12%	4,108,983	100%	-
Materials and Services	6,473,358	5,716,762	88%	7,683,911	654,147	9%	7,683,911	100%	-
Capital Outlay	264,000	181,603	69%	260,000	192,190	74%	260,000	100%	-
Debt Service	1,739,630	1,731,017	100%	2,302,340	-	0%	2,302,340	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>11,754,672</b>	<b>10,769,061</b>	<b>92%</b>	<b>14,355,234</b>	<b>1,338,116</b>	<b>9%</b>	<b>14,355,234</b>	<b>100%</b>	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(2,326)	0%	(2,613,962)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(5,299,665)</b>	<b>(3,453,962)</b>	<b>65%</b>	<b>(2,613,962)</b>	<b>(2,326)</b>	<b>0%</b>	<b>(2,613,962)</b>	<b>100%</b>	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,758,187	114%	2,859,215	118%	442,830 D
Resources over Requirements	2,748,827	3,130,814		1,640,177	1,956,436		1,640,177		0
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(2,326)		(2,613,962)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 556,359</b>	<b>\$ 2,743,514</b>	<b>493%</b>	<b>\$ 1,442,600</b>	<b>\$ 4,712,298</b>	<b>327%</b>	<b>\$ 1,885,430</b>	<b>131%</b>	<b>\$442,830</b>

- 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. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris)
- D** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Fair & Expo - Fund 615

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Events Revenue	745,759	948,145	127%	1,050,000	117,051	11%	1,050,000	100%	-
Food & Beverage	745,000	1,048,507	141%	991,000	116,203	12%	991,000	100%	-
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	105,000	100%	-
Horse Stall Rental	49,000	78,825	161%	100,000	-	0%	100,000	100%	-
Storage	65,000	45,551	70%	50,000	-	0%	50,000	100%	-
Camping Fee	20,000	23,500	118%	22,500	737	3%	22,500	100%	-
Interest on Investments	5,221	15,485	297%	22,000	3,095	14%	22,000	100%	-
Miscellaneous	3,554	3,536	99%	3,000	1,682	56%	3,000	100%	-
<b>TOTAL RESOURCES</b>	<b>1,738,534</b>	<b>2,260,708</b>	<b>130%</b>	<b>2,343,500</b>	<b>301,383</b>	<b>13%</b>	<b>2,343,500</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Expenditures	-	-	-	1,000	-	0%	1,000	100%
Personnel Services	1,256,902	1,313,682	105%	1,748,441	232,836	13%	1,748,441	100%	-
Personnel Services - F&B	170,247	85,623	50%	148,510	2,573	2%	148,510	100%	-
Materials and Services	965,684	1,168,230	121%	1,221,986	202,332	17%	1,221,986	100%	-
Materials and Services - F&B	603,950	661,314	109%	514,200	55,246	11%	514,200	100%	-
Debt Service	101,270	101,267	100%	100,190	-	0%	100,190	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>3,098,054</b>	<b>3,330,117</b>	<b>107%</b>	<b>3,734,327</b>	<b>492,986</b>	<b>13%</b>	<b>3,734,327</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	168,168	17%	1,009,023	100%
Transfers In - Park Fund	30,000	30,000	100%	30,000	5,000	17%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(27,222)	17%	(163,342)	100%	-
<b>TOTAL TRANSFERS</b>	<b>704,127</b>	<b>621,827</b>	<b>88%</b>	<b>875,681</b>	<b>145,946</b>	<b>17%</b>	<b>875,681</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	754,000	563,425	75%	563,426	75%
Resources over Requirements	(1,359,520)	(1,069,409)	-	(1,390,827)	(191,603)	-	(1,390,827)	-	0
Net Transfers - In (Out)	704,127	621,827	-	875,681	145,946	-	875,681	-	-
<b>TOTAL FUND BALANCE</b>	<b>\$ 315,960</b>	<b>\$ 547,938</b>	<b>173%</b>	<b>\$ 238,854</b>	<b>\$ 517,769</b>	<b>217%</b>	<b>\$ 48,280</b>	<b>20%</b>	<b>(\$190,574)</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Annual County Fair - Fund 616

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Concessions and Catering	625,000	815,458	130%	790,000	834,867	106%	834,870	106%	44,870
Gate Receipts	710,000	782,364	110%	775,000	1,036,218	134%	1,036,219	134%	261,219
Carnival	385,000	433,682	113%	430,000	245,809	57%	430,000	100%	-
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	118,200	100%	-
Fair Sponsorship	61,000	99,655	163%	92,500	54,861	59%	92,500	100%	-
State Grant	53,167	53,167	100%	53,167	-	0%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,351	135%	42,000	140%	12,000
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,495	183%	31,496	183%	14,246
Interest on Investments	2,713	13,169	485%	13,500	3,314	25%	13,500	100%	-
Merchandise Sales	3,500	3,245	93%	2,500	1,070	43%	2,500	100%	-
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	2,000	100%	-
Miscellaneous	-	75		-	33		34		34
<b>TOTAL RESOURCES</b>	<b>1,969,380</b>	<b>2,359,790</b>	<b>120%</b>	<b>2,324,117</b>	<b>2,364,048</b>	<b>102%</b>	<b>2,656,486</b>	<b>114%</b>	<b>332,369</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	28,574	10%	276,531	100%	-
Materials and Services	1,802,585	1,882,285	104%	2,306,325	1,621,982	70%	2,306,325	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>1,972,030</b>	<b>2,067,450</b>	<b>105%</b>	<b>2,582,856</b>	<b>1,650,556</b>	<b>64%</b>	<b>2,582,856</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	12,500	17%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(18,250)	17%	(109,503)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(156,706)</b>	<b>(156,706)</b>	<b>100%</b>	<b>(34,503)</b>	<b>(5,750)</b>	<b>17%</b>	<b>(34,503)</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	539,152	521,538	97%	521,539	97%	(17,613) <sup>A</sup>
Resources over Requirements	(2,650)	292,340		(258,739)	713,492		73,630		332,369
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(5,750)		(34,503)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 225,358</b>	<b>\$ 521,488</b>	<b>231%</b>	<b>\$ 245,910</b>	<b>\$ 1,229,280</b>	<b>500%</b>	<b>\$ 560,666</b>	<b>228%</b>	<b>\$314,756</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23





# Budget to Actuals Report

## Annual County Fair - Fund 616

CY23 YTD August 31, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
<b>RESOURCES</b>			
Gate Receipts	\$ 782,364	\$ 1,036,218	\$ 1,036,218
Carnival	433,682	245,809	245,809
Commercial Exhibitors	436,292	436,160	436,160
Livestock Entry Fees	1,925	1,940	1,940
R/V Camping/Horse Stall Rental	17,392	31,495	31,495
Merchandise Sales	3,245	1,070	1,070
Concessions and Catering	497,366	512,798	512,798
Fair Sponsorship	126,300	84,957	84,957
<b>TOTAL FAIR REVENUES</b>	<b>\$ 2,298,566</b>	<b>\$ 2,350,446</b>	<b>\$ 2,350,446</b>
<b>OTHER RESOURCES</b>			
State Grant	53,167	-	-
Interest	5,794	10,449	14,449
Miscellaneous	-	108	108
<b>TOTAL RESOURCES</b>	<b>\$ 2,357,526</b>	<b>\$ 2,361,003</b>	<b>\$ 2,365,003</b>
<b>REQUIREMENTS</b>			
Personnel	102,763	119,892	173,408
Materials & Services	1,722,703	1,781,044	2,155,168
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,825,466</b>	<b>\$ 1,900,936</b>	<b>\$ 2,328,577</b>
<b>TRANSFERS</b>			
Transfer In - TRT 1%	68,750	50,000	75,000
Transfer Out - F&E Reserve	(96,540)	(134,108)	(170,608)
Transfer Out - Fair & Expo	-	-	-
<b>TOTAL TRANSFERS</b>	<b>\$ (27,790)</b>	<b>\$ (84,108)</b>	<b>\$ (95,608)</b>
<b>Net Fair</b>	<b>\$ 504,270</b>	<b>\$ 375,959</b>	<b>\$ (59,182)</b>
<b>Beginning Fund Balance on Jan 1</b>	<b>\$ 448,151</b>	<b>\$ 952,421</b>	<b>\$ 952,421</b>
<b>Ending Balance</b>	<b>\$ 952,421</b>	<b>\$ 1,328,381</b>	<b>\$ 893,240</b>



# Budget to Actuals Report

## Fair & Expo Capital Reserve - Fund 617

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	7,414	39,492	533%	64,800	11,474	18%	64,800	100%	-
Local Government Payments	-	277,777		-	-		-		-
<b>TOTAL RESOURCES</b>	<b>7,414</b>	<b>317,269</b>	<b>999%</b>	<b>64,800</b>	<b>11,474</b>	<b>18%</b>	<b>64,800</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	495,000	100,309	20%	343,555	32,056	9%	343,555	100%	-
Capital Outlay	375,000	383,000	102%	746,445	-	0%	746,445	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>870,000</b>	<b>483,310</b>	<b>56%</b>	<b>1,090,000</b>	<b>32,056</b>	<b>3%</b>	<b>1,090,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	501,683	465,685	93%	462,119	77,018	17%	462,119	100%	-
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	25,426	17%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	18,250	17%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
<b>TOTAL TRANSFERS</b>	<b>1,149,827</b>	<b>1,113,829</b>	<b>97%</b>	<b>824,187</b>	<b>220,694</b>	<b>27%</b>	<b>824,187</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,230	106%	164,392
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(20,581)		(1,025,200)		0
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	220,694		824,187		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,587,183</b>	<b>\$ 2,757,229</b>	<b>174%</b>	<b>\$ 2,391,825</b>	<b>\$ 2,957,341</b>	<b>124%</b>	<b>\$ 2,556,217</b>	<b>107%</b>	<b>\$164,392</b>

- 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 FY23



# Budget to Actuals Report

## RV Park - Fund 618

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
RV Park Fees < 31 Days	605,000	548,219	91%	500,000	102,474	20%	500,000	100%	-
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	-	0%	12,500	100%	-
Cancellation Fees	14,000	8,636	62%	7,000	102	1%	7,000	100%	-
Washer / Dryer	4,200	5,560	132%	5,000	1,306	26%	5,000	100%	-
Miscellaneous	3,750	2,907	78%	2,500	227	9%	2,500	100%	-
Interest on Investments	552	2,764	501%	2,300	782	34%	2,300	100%	-
Vending Machines	1,750	1,492	85%	1,500	742	49%	1,500	100%	-
<b>TOTAL RESOURCES</b>	<b>642,252</b>	<b>579,826</b>	<b>90%</b>	<b>530,800</b>	<b>105,633</b>	<b>20%</b>	<b>530,800</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	16,222	18%	91,328	100%
Materials and Services	259,755	192,600	74%	303,173	37,611	12%	303,173	100%	-
Debt Service	223,273	223,272	100%	222,630	-	0%	222,630	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>594,181</b>	<b>498,137</b>	<b>84%</b>	<b>617,131</b>	<b>53,833</b>	<b>9%</b>	<b>617,131</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	-	0%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	3,332	17%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(8,594)	17%	(51,564)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(81,566)</b>	<b>(81,566)</b>	<b>100%</b>	<b>128,436</b>	<b>(5,262)</b>	<b>-4%</b>	<b>128,436</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,660	179%	166,661	179%
Resources over Requirements	48,071	81,689		(86,331)	51,800		(86,331)		0
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	(5,262)		128,436		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 82,920</b>	<b>\$ 166,660</b>	<b>201%</b>	<b>\$ 135,220</b>	<b>\$ 213,197</b>	<b>158%</b>	<b>\$ 208,766</b>	<b>154%</b>	<b>\$73,546</b>

<sup>A</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## RV Park Reserve - Fund 619

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Interest on Investments	6,298	21,589	343%	34,300	5,827	17%	34,300	100%	-
<b>TOTAL RESOURCES</b>	<b>6,298</b>	<b>21,589</b>	<b>343%</b>	<b>34,300</b>	<b>5,827</b>	<b>17%</b>	<b>34,300</b>	<b>100%</b>	<b>-</b>

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-	-	100,000	-	0%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	-	0%	74,000	100%	- <sup>A</sup>
<b>TOTAL REQUIREMENTS</b>	<b>100,000</b>	<b>5,532</b>	<b>6%</b>	<b>174,000</b>	<b>-</b>	<b>0%</b>	<b>174,000</b>	<b>100%</b>	<b>-</b>

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	8,594	17%	51,564	100%
<b>TOTAL TRANSFERS</b>	<b>261,750</b>	<b>261,566</b>	<b>100%</b>	<b>51,564</b>	<b>8,594</b>	<b>17%</b>	<b>51,564</b>	<b>100%</b>	<b>-</b>

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,172,718	1,191,937	102%	1,372,453	1,469,559	107%	1,469,560	107%
Resources over Requirements	(93,702)	16,056		(139,700)	5,827		(139,700)		0
Net Transfers - In (Out)	261,750	261,566		51,564	8,594		51,564		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 1,340,766</b>	<b>\$ 1,469,559</b>	<b>110%</b>	<b>\$ 1,284,317</b>	<b>\$ 1,483,980</b>	<b>116%</b>	<b>\$ 1,381,424</b>	<b>108%</b>	<b>\$97,107</b>

- <sup>A</sup> Capital Outlay appropriations are a placeholder
- <sup>B</sup> Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Risk Management - Fund 670

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,234,761	1,226,486	99%	1,111,585	192,978	17%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	155,972	17%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	189,918	43%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	69,671	17%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	37,785	17%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	35,701	18%	200,000	100%	-
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	20,000	100%	-
Skid Car Training	10,000	8,899	89%	10,000	4,260	43%	10,000	100%	-
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	495	25%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
<b>TOTAL RESOURCES</b>	<b>3,311,477</b>	<b>3,297,596</b>	<b>100%</b>	<b>3,364,344</b>	<b>686,781</b>	<b>20%</b>	<b>3,364,344</b>	<b>100%</b>	-

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	179,442	10%	1,880,000	100%	-
General Liability	3,000,000	470,875	16%	1,200,000	333,821	28%	1,100,000	92%	100,000
Insurance Administration	607,558	602,653	99%	714,197	242,258	34%	714,197	100%	-
Vehicle	200,000	194,089	97%	400,000	58,071	15%	400,000	100%	-
Property Damage	300,248	99,913	33%	300,250	313,169	104%	420,000	140%	(119,750)
Unemployment	200,000	54,473	27%	250,000	-	0%	250,000	100%	-
<b>TOTAL REQUIREMENTS</b>	<b>5,887,806</b>	<b>2,915,705</b>	<b>50%</b>	<b>4,744,447</b>	<b>1,126,761</b>	<b>24%</b>	<b>4,764,197</b>	<b>100%</b>	<b>(19,750)</b>

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(582)	17%	(3,500)	100%	-
<b>TOTAL TRANSFERS</b>	<b>(3,500)</b>	<b>(3,500)</b>	<b>100%</b>	<b>(3,500)</b>	<b>(582)</b>	<b>17%</b>	<b>(3,500)</b>	<b>100%</b>	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,329	117%	9,323,330	117%	1,323,330 B
Resources over Requirements	(2,576,329)	381,891		(1,380,103)	(439,980)		(1,399,853)		(19,750)
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(582)		(3,500)		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 5,107,351</b>	<b>\$ 9,323,329</b>	<b>183%</b>	<b>\$ 6,616,397</b>	<b>\$ 8,882,767</b>	<b>134%</b>	<b>\$ 7,919,977</b>	<b>120%</b>	<b>\$1,303,580</b>

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

**B** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## Health Benefits - Fund 675

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Internal Premium Charges	19,908,221	20,496,601	103%	25,899,034	3,684,087	14%	25,899,034	100%	-
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	155,262	8%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	202,148	16%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	90,015	9%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	-	0%	280,000	100%	A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	32,766	26%	124,944	100%	-
Interest on Investments	95,686	176,071	184%	120,000	29,311	24%	120,000	100%	-
<b>TOTAL RESOURCES</b>	<b>23,658,700</b>	<b>25,492,341</b>	<b>108%</b>	<b>30,654,045</b>	<b>4,193,589</b>	<b>14%</b>	<b>30,654,045</b>	<b>100%</b>	-

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,451,039	96%	26,697,663	1,912,186	7%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	383,173	9%	4,287,997	100%	- B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	99,431	7%	1,415,279	100%	- B
Wellness	179,549	161,200	90%	186,274	13,875	7%	186,274	100%	- B
<b>TOTAL REQUIREMENTS</b>	<b>31,769,217</b>	<b>30,625,451</b>	<b>96%</b>	<b>32,587,213</b>	<b>2,408,665</b>	<b>7%</b>	<b>32,587,213</b>	<b>100%</b>	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,445,580	112%	6,445,581	112%
Resources over Requirements	(8,110,517)	(5,133,111)		(1,933,168)	1,784,924		(1,933,168)		0
Net Transfers - In (Out)	-	-		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 3,815,139</b>	<b>\$ 6,171,080</b>	<b>162%</b>	<b>\$ 3,809,575</b>	<b>\$ 8,230,504</b>	<b>216%</b>	<b>\$ 4,512,413</b>	<b>118%</b>	<b>\$702,838</b>

- A** Budget estimate is based on claims which are difficult to predict
- B** Amounts are paid 1 month in arrears
- C** Final Beginning Fund Balance will be determined after the final close of FY23



# Budget to Actuals Report

## 911 - Fund 705 and 710

FY24 YTD August 31, 2023 (unaudited)

**16.7%**  
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Property Taxes - Current Yr	10,402,834	10,493,701	101%	10,932,000	-	0%	10,932,000	100%	-	A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	-	0%	1,827,530	100%	-	B
Interest on Investments	67,515	237,842	352%	312,321	48,684	16%	312,321	100%	-	
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	-	C
Contract Payments	153,292	167,764	109%	167,765	4,000	2%	167,765	100%	-	
User Fee	140,445	146,863	105%	148,820	2,200	1%	148,820	100%	-	
Data Network Reimbursement	120,874	158,228	131%	145,852	449	0%	145,852	100%	-	
State Reimbursement	810,000	622,177	77%	93,000	-	0%	93,000	100%	-	D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	30,812	34%	90,000	100%	-	
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	452	1%	40,500	100%	-	
Miscellaneous	25,000	40,191	161%	32,100	2,428	8%	32,100	100%	-	
<b>TOTAL RESOURCES</b>	<b>13,744,678</b>	<b>14,120,971</b>	<b>103%</b>	<b>14,034,323</b>	<b>89,024</b>	<b>1%</b>	<b>14,034,323</b>	<b>100%</b>	<b>-</b>	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	1,195,842	13%	9,032,045	100%
Materials and Services	4,088,201	3,151,021	77%	4,250,715	567,796	13%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	335,980	18%	1,851,000	101%	(20,000)
<b>TOTAL REQUIREMENTS</b>	<b>17,709,497</b>	<b>13,389,893</b>	<b>76%</b>	<b>15,113,760</b>	<b>2,099,618</b>	<b>14%</b>	<b>15,113,760</b>	<b>100%</b>	<b>-</b>

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,330,430	101%	13,329,825	101%
Resources over Requirements	(3,964,819)	731,078		(1,079,437)	(2,010,594)		(1,079,437)		0
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
<b>TOTAL FUND BALANCE</b>	<b>\$ 8,926,080</b>	<b>\$ 13,394,068</b>	<b>150%</b>	<b>\$ 12,122,906</b>	<b>\$ 11,319,837</b>	<b>93%</b>	<b>\$ 12,250,388</b>	<b>101%</b>	<b>\$127,482</b>

- 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** Final Beginning Fund Balance will be determined after the final close of FY23