



MEMORANDUM

DATE: March 27, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for February 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of February 29, 2024.

Budget to Actuals Report

General Fund

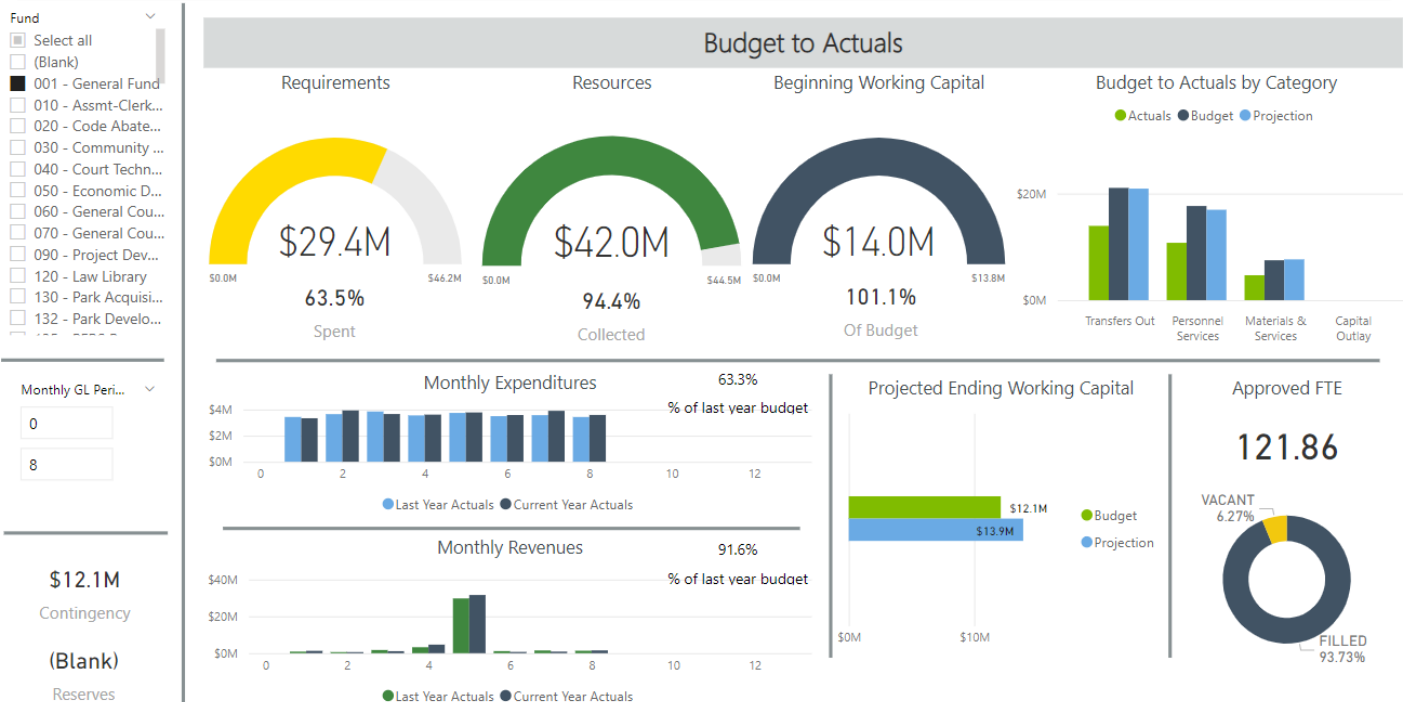
- *Revenue* YTD in the General Fund is \$42.0M or 94.4% of budget. By comparison, last year revenue YTD was \$40.0M and 91.5% of budget.
- *Expenses* YTD are \$29.4M and 63.5% of budget. By comparison, last year expenses YTD were \$28.7M and 63.3% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 8
 66.7%
 Year Complete



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 February 29, 2024.

Position Control Summary

Position Control Summary FY24														July - June
Org		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Percent Unfilled
Assessor	Filled	31.63	31.63	31.63	31.63	30.00	31.00	30.63	30.63					
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64	4.64					11.81%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48	10.48					
	Unfilled	1.00	-	-	0.58	0.58	-	-	-					2.58%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52	0.52					
	Unfilled	-	-	0.42	0.42	0.42	-	-	-					30.24%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10	58.10					
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00	3.00					3.58%
Tax	Filled	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					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	1.00	1.00	1.00	-	-	-	-	-					12.50%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	114.23	-	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	7.64	-	-	-	-	5.87%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60	3.60					
	Unfilled	-	-	-	-	-	1.00	1.00	1.00					8.15%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00	47.00					
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00	2.00					6.38%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75	228.75					
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25	42.25					15.04%
Houseless Effort	Filled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00					
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00					50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33	395.23					
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68	25.78					7.91%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00	44.00					
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00	14.00					14.14%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00	60.00					
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00	2.00					7.26%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75	32.75					
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00	7.00					16.04%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00	36.00					
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00	5.00					24.09%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50					
	Unfilled	3.00	2.00	2.00	-	-	-	-	-					9.21%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75	10.75	10.50	11.50	12.50					
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00	5.00					34.35%
Natural Resource	Filled	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75	22.75	23.75	23.75	23.75					
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00					13.08%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75	8.75					
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00					6.41%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00					
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00					8.65%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80	9.80	8.80					
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20	1.20					9.50%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00					
	Unfilled	-	-	-	-	-	1.00	1.00	1.00					2.16%
ISF - Risk	Filled	3.25	3.25	3.25	3.25	3.25	3.25	3.25	3.25					
	Unfilled	-	-	-	-	-	-	-	-					0.00%
911	Filled	53.00	55.00	55.00	54.57	54.57	56.10	56.10	54.53					
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91	6.48					8.76%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	1,125.63	-	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	127.34	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	1,252.96	A	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%	10.16%					10.66%

A 1.0 FTE increase in 911



Budget to Actuals - Total Personnel and Overtime Report
FY24 YTD February 29, 2024

Fund	Total Personnel Costs				Overtime		
	Budgeted Personnel Costs	Actual Personnel Costs	Projected Personnel Costs	Projection (Over) / Under Budget	Budgeted OT	Actual OT	(Over) / Under Budget
001 - General Fund	\$ 17,670,095	\$ 10,761,052	\$ 16,963,817	\$ 706,278	\$ 72,800	\$ 13,381	\$ 59,419
030 - Juvenile	6,852,966	4,146,909	6,452,583	400,383	50,000	64,771	(14,771)
160/170 - TRT	228,267	146,856	228,267	-	-	-	-
200 - ARPA	928,596	605,674	928,596	-	-	-	-
220 - Justice Court	651,767	437,719	644,090	7,677	-	-	-
255 - Sheriff's Office	47,515,968	28,713,730	44,296,927	3,219,041	1,989,500	1,728,382	261,118
274 - Health Services	50,537,530	32,462,275	51,471,017	(933,487)	200	72,545	(72,345)
295 - CDD	8,219,303	4,704,394	7,362,321	856,982	38,000	7,103	30,897
325 - Road	8,406,468	5,332,371	7,961,103	445,365	100,000	147,370	(47,370)
355 - Adult P&P	5,907,511	3,391,458	5,178,183	729,328	9,000	5,891	3,109
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	2,354,006	4,020,900	88,083	95,000	45,493	49,507
615 - Fair & Expo	1,896,951	973,790	1,468,659	428,292	40,000	62,277	(22,277)
616 - Annual County Fair	276,531	114,650	227,432	49,099	-	900	(900)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	58,756	93,047	(1,719)	5,500	2,673	2,827
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	292,073	459,521	(7,058)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	5,545,257	8,477,752	554,293	445,000	219,024	225,976
999 - All Other Funds	16,315,342	9,590,501	16,239,066	76,276	38,000	29,166	8,834
Total	\$ 179,092,114	\$ 109,631,470	\$ 172,473,281	\$ 6,618,833	\$ 2,883,000	\$ 2,398,976	\$ 484,024



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	43,472,708	43,034,834	99%	44,408,216	41,975,570	95%	45,357,193	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	495,341	49%	1,007,952	99%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	9,664,861	76%	12,332,271	97%
200 - ARPA	105,186	14,955,890	999%	14,458,597	9,688,575	67%	9,771,562	68%
220 - Justice Court	525,032	518,001	99%	525,540	333,906	64%	526,550	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	55,117,097	94%	58,983,918	101%
274 - Health Services	57,787,985	55,638,108	96%	60,022,483	43,332,357	72%	59,353,570	99%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	5,398,531	52%	8,169,532	78%
325 - Road	24,889,063	25,698,009	103%	26,673,711	18,273,928	69%	26,543,853	100%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	3,210,399	58%	5,895,778	107%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	2,209,427	101%	3,054,430	140%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	11,572,954	72%	17,198,091	108%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,709,891	73%	2,498,663	107%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,470,584	106%	2,478,436	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	189,653	293%	212,889	329%
618 - RV Park	642,252	579,826	90%	530,800	332,252	63%	496,135	93%
619 - RV Park Reserve	6,298	21,589	343%	34,300	28,746	84%	40,900	119%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	2,369,585	70%	3,446,044	102%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	20,094,063	66%	32,091,892	105%
705 - 911	13,744,678	14,120,981	103%	14,034,323	12,215,193	87%	14,176,134	101%
999 - Other	62,651,873	65,511,028	105%	81,766,214	51,736,471	63%	80,373,453	98%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,700,519	292,419,383	75%	384,009,246	99%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	24,337,373	23,057,601	95%	25,155,807	15,435,892	61%	24,613,879	98%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	5,131,635	61%	8,029,368	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,735,378	83%	6,789,274	98%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	2,114,544	21%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	553,877	67%	814,693	99%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	38,201,950	58%	62,210,294	95%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD February 29, 2024 (unaudited)

66.7%

Year Complete

274 - Health Services	70,979,127	62,912,108	89%	71,986,444	41,660,335	58%	68,047,705	95%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	5,836,017	57%	9,165,048	89%
325 - Road	16,188,996	13,822,550	85%	17,124,761	9,259,582	54%	15,941,116	93%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	4,421,426	58%	6,893,183	91%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	15,401,342	65%	23,368,287	98%
610 - Solid Waste	11,754,672	10,769,061	92%	14,404,234	7,881,123	55%	14,304,635	99%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	2,254,622	60%	3,463,091	93%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,182,702	85%	2,332,390	90%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	310,798	29%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	372,631	60%	542,706	88%
619 - RV Park Reserve	100,000	5,532	6%	174,000	16,870	10%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	2,793,837	59%	4,510,027	95%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	18,363,326	56%	31,587,213	97%
705 - 911	17,709,497	13,390,020	76%	15,113,760	9,037,000	60%	14,559,467	96%
999 - Other	108,884,843	63,570,653	58%	93,813,865	34,384,512	37%	83,017,341	88%
TOTAL REQUIREMENTS	446,705,009	353,764,458	79%	416,431,890	221,349,397	53%	391,206,925	94%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD February 29, 2024 (unaudited)

66.7%

Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,963,314)	(13,872,992)	66%	(20,824,540)	99%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	4,482,000	67%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(4,673,802)	55%	(8,070,359)	94%
200 - ARPA	-	-		(5,022,145)	(400,000)	8%	(400,000)	8%
220 - Justice Court	263,217	224,696	85%	364,688	243,120	67%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	2,273,247	67%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	4,163,697	52%	7,146,045	89%
295 - CDD	(911,585)	(835,505)	92%	466,530	114,440	25%	672,799	144%
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%	510,950	307,304	60%	510,950	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)	(1,309,304)	50%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	583,784	67%	841,929	96%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(23,000)	67%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	582,776	71%	809,723	98%
618 - RV Park	(81,566)	(81,566)	100%	128,436	138,952	108%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	34,376	67%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(120,328)	78%	(153,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,258,586	10,175,730	63%	11,715,130	72%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD February 29, 2024 (unaudited)

66.7%

Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,984,329	124%	12,115,095	26,651,015	13,903,104	115%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,374,395	1,185,285	167%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	3,783,043	2,000,000	111%
200 - ARPA	-	401,204	999%	-	7,575,235	19,559	999%
220 - Justice Court	22,066	-	0%	67,858	23,150	76,545	113%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	30,189,608	11,152,425	153%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	18,354,833	10,971,024	147%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	999,672	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	8,666,025	5,254,416	222%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,107,212	2,524,479	172%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	15,155,992	15,534,050	157%
610 - Solid Waste	556,359	2,743,514	493%	1,393,600	5,126,041	3,023,008	217%
615 - Fair & Expo	315,960	547,764	173%	32,617	586,817	425,265	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	786,328	632,990	277%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,218,860	2,689,840	112%
618 - RV Park	82,920	166,640	201%	135,220	265,213	248,505	184%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,515,811	1,388,023	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	8,778,726	8,105,824	125%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	7,838,734	6,612,677	174%
705 - 911	8,926,080	13,393,950	150%	12,122,906	16,572,143	13,010,617	107%
999 - Other	56,596,539	109,244,434	193%	105,016,103	136,422,139	112,032,295	107%
TOTAL FUND BALANCE	125,670,346	225,270,989	179%	178,087,732	295,990,991	211,789,930	119%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	36,823,452	98%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	290,574	91%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,945,138	85%	3,693,834	106%	212,990
Assessor	964,246	713,767	74%	775,350	418,215	54%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	802,362	64%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	5,526	54%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	453,480	82%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	92,932	68%	136,000	100%	-
Veterans	214,836	182,018	85%	261,179	97,224	37%	261,179	100%	- B
Property Management	215,000	215,058	100%	215,000	46,667	22%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	41,975,570	95%	45,357,193	102%	948,977

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Assessor	5,910,478	5,399,847	91%	6,189,597	3,669,115	59%	5,740,134	93%	449,463 D
Clerk	2,432,710	2,098,659	86%	2,351,515	1,305,913	56%	2,296,076	98%	55,439 E
BOPTA	92,177	82,488	89%	97,522	49,828	51%	82,705	85%	14,817 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	7,073,252	61%	11,471,525	99%	165,147 G
Medical Examiner	438,702	320,660	73%	461,224	213,529	46%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	602,506	64%	927,241	99%	13,529 H
Veterans	809,390	758,902	94%	919,283	559,757	61%	937,290	102%	(18,007) I
Property Management	508,359	418,433	82%	539,558	322,777	60%	522,268	97%	17,290 J
Non-Departmental	2,260,456	2,237,744	99%	2,019,666	1,639,214	81%	2,175,416	108%	(155,750)
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,155,807	15,435,892	61%	24,613,879	98%	541,928

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,439	100%	103,790	64,856	62%	103,790	100%	- K
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(13,937,848)	66%	(20,928,330)	99%	138,774
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,963,314)	(13,872,992)	66%	(20,824,540)	99%	138,774

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%	158,330
Resources over Requirements	19,135,335	19,977,233		19,252,409	26,539,678		20,743,314		1,490,905
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,963,314)	(13,872,992)		(20,824,540)		138,774
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,115,095	\$ 26,651,015	220%	\$ 13,903,104	115%	\$1,788,009

- A** Current year taxes received primarily in November, February and May; actual FY23-24 TAV is 5.59% over FY22-23 vs. 4.90% budgeted.
- B** Oregon Dept. of Veteran's Affairs grant reimbursed quarterly
- C** Interfund land-sale management revenue recorded at year-end
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.4%
- E** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.4%
- H** Projected Personnel based on vacancy savings to date
- I** Projected Personnel based on overage to date
- J** Projected Personnel based on vacancy savings to date
- K** Final payment to the General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	231,249	49%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	51,174	48%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	62,560	69%	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	33,840	45%	52,000	69%	(23,000) C
Miscellaneous	42,500	66,375	156%	56,500	38,765	69%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	26,680	51%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	34,353	92%	49,530	132%	12,030
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	8,098	54%	13,000	87%	(2,000) D
Food Subsidy	10,000	13,116	131%	10,000	5,890	59%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	2,733	55%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	495,341	49%	1,007,952	99%	(6,216)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	4,146,909	61%	6,452,583	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	955,460	60%	1,547,520	97%	51,528 F
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- G
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	5,131,635	61%	8,029,368	95%	451,911

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	4,532,408	67%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(50,408)	67%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	4,482,000	67%	6,678,013	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,100,001	1,522,125	138%	1,500,000	1,528,688	102%	1,528,688	102%
Resources over Requirements	(6,918,335)	(6,446,434)	-	(7,467,111)	(4,636,294)	-	(7,021,416)	-	445,695
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	4,482,000	67%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,374,395	193%	\$ 1,185,285	167%	\$474,383

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Out of county utilization is lower than anticipated. Flucuates depending on other County needs.
- D** Based on fees and current trends.
- E** Projected Personnel savings based on FY24 average vacancy rate of 7.5%
- F** Materials and services projections based on current spending trends.
- G** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	9,587,951	76%	12,220,000	97%	(410,000) A
Interest on Investments	50,408	95,656	190%	121,790	76,603	63%	111,963	92%	(9,827)
Miscellaneous	-	161		-	307		308		308
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	9,664,861	76%	12,332,271	97%	(419,519)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	2,411,510	71%	3,265,692	97%	112,949 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	151,477	58%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	142,391	67%	213,587	100%	-
Software	47,251	46,125	98%	47,600	30,000	63%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	5,735,378	83%	6,789,274	98%	112,949

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(13,328)	67%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(50,000)	67%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(243,120)	67%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(245,608)	67%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(308,072)	67%	(447,655)	97%	14,464 D
Transfer Out - General County Reserve	-	-		(723,720)	(482,480)	67%	(1,409,541)	195%	(685,821) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(672,672)	67%	(975,271)	97%	33,752
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	(224,002)	12%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(2,434,520)	67%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(4,673,802)	55%	(8,070,359)	94%	504,895

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	9,513,382	9,475,532	100%	4,527,362	4,527,362	100%	4,527,362	100%	0
Resources over Requirements	508,064	926,457		5,849,567	3,929,482		5,542,997		(306,570)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(4,673,802)		(8,070,359)		504,895
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 3,783,043	210%	\$ 2,000,000	111%	\$198,325

- A** Room tax revenue down 3.3% from FY23
- 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** Includes the amount from the reduction in first year debt service and reserved for future debt payments, less adjustment for the decrease in revenues.
- F** First year debt service and bond issuance costs are lower than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		9,516,992	9,516,992	100%	9,516,992	100%	-
Local Assistance & Tribal Consistency	-	-		4,622,145	-	0%	-	0%	(4,622,145)
Interest on Investments	105,186	293,106	279%	319,460	171,583	54%	254,570	80%	(64,890)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	9,688,575	67%	9,771,562	68%	(4,687,035)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	1,474,511	23%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	92,437	5%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	111,905	15%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	285,691	51%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	150,000	59%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	9,837,656	2,114,544	21%	9,753,207	99%	84,449

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

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	401,204	401,204	100%	401,204	100%
Resources over Requirements	(23,024,175)	293,106		4,620,941	7,574,031		18,355		(4,602,586)
Net Transfers - In (Out)	-	-		(5,022,145)	(400,000)		(400,000)		4,622,145
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 7,575,235	999%	\$ 19,559	999%	\$19,559



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	332,808	63%	525,000	100%	-
Interest on Investments	32	513	999%	540	1,098	203%	1,550	287%	1,010
TOTAL RESOURCES	525,032	518,001	99%	525,540	333,906	64%	526,550	100%	1,010

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	437,719	67%	644,090	99%
Materials and Services	161,535	150,549	93%	170,603	116,158	68%	170,603	100%	-
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	553,877	67%	814,693	99%	7,677

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	243,120	67%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	243,120	67%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(219,970)		(288,143)		8,687
Net Transfers - In (Out)	263,217	224,696		364,688	243,120		364,688		-
TOTAL	\$ 22,066	-	0%	\$ 67,858	\$ 23,150	34%	\$ 76,545	113%	\$ 8,687

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



Budget to Actuals Report

Sheriff's Office - Fund 255

FY24 YTD February 29, 2024 (unaudited)

66.7%
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%	38,006,062	36,734,903	97%	38,006,062	100%	-
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,681,339	97%	15,189,654	100%	-
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	2,935,520	64%	4,753,032	104%	169,460
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	249,568	76%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	323,452	123%	465,020	176%	201,020
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	106,841	89%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	85,474	131%	120,150	185%	55,150
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	55,117,097	94%	58,983,918	101%	425,630

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Digital Forensics	808,610	856,836	106%	1,221,145	835,434	68%	1,332,207	109%	(111,062)
Concealed Handgun Licenses	335,044	345,454	103%	624,277	276,617	44%	455,522	73%	168,755
Rickard Ranch	264,871	278,671	105%	334,232	203,433	61%	367,120	110%	(32,888)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	3,445,241	60%	5,377,882	93%	394,067
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	734,179	72%	1,107,451	109%	(88,430)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	2,631,928	58%	4,491,092	98%	83,826
Detective	3,583,825	4,105,995	115%	4,773,538	2,768,084	58%	4,348,397	91%	425,141
Patrol	14,880,315	14,858,735	100%	16,270,641	9,540,578	59%	16,045,693	99%	224,948
Records	904,493	687,442	76%	855,590	451,763	53%	724,960	85%	130,630
Adult Jail	22,809,320	20,842,708	91%	23,784,474	13,271,578	56%	21,429,822	90%	2,354,652
Court Security	424,769	598,098	141%	600,590	379,726	63%	582,556	97%	18,034
Emergency Services	829,997	545,477	66%	808,931	437,412	54%	663,495	82%	145,436
Special Services	2,047,792	2,374,496	116%	2,779,458	1,836,916	66%	2,788,111	100%	(8,653)
Training	1,907,588	1,986,740	104%	1,537,498	793,508	52%	1,355,455	88%	182,043
Other Law Enforcement	820,836	958,658	117%	634,835	595,551	94%	1,090,531	172%	(455,696)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	38,201,950	58%	62,210,294	95%	3,430,803

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	2,434,520	67%	3,651,787	100%	-
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	-	0%	(6,500)	100%	-
Transfers Out - Debt Service	(273,200)	(272,678)	100%	(267,700)	(161,273)	60%	(267,700)	100%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,377,587	2,273,247	67%	3,377,587	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%	0
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	16,915,147	-	(3,226,376)	-	3,856,433
Net Transfers - In (Out)	3,448,587	3,449,109	100%	3,377,587	2,273,247	67%	3,377,587	100%	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 30,189,608	414%	\$ 11,152,425	153%	\$ 3,856,433

- A** Current year taxes received primarily in November, February and May
- B** Current year taxes received primarily in November, February and May



Budget to Actuals Report

Health Services - Fund 274

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	23,707,980	16,050,965	68%	20,911,647	88%	(2,796,333)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	11,864,494	72%	17,416,057	106%	921,943
State Miscellaneous	8,901,719	7,751,386	87%	5,521,715	3,664,911	66%	5,164,038	94%	(357,677)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	3,470,307	70%	4,832,777	98%	(114,804)
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,191,945	140%	2,111,367	135%	543,473
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,291,736	87%	1,517,060	103%	38,154
Federal Grants	2,615,634	2,390,105	91%	1,440,560	618,671	43%	1,287,923	89%	(152,637)
Patient Fees	615,644	748,534	122%	1,087,790	564,341	52%	835,854	77%	(251,936)
Other	1,169,317	1,976,339	169%	1,061,371	1,479,084	139%	1,957,697	184%	896,326
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	669,988	65%	981,083	95%	(53,408)
Medicaid	430,863	746,146	173%	431,000	490,528	114%	753,293	175%	322,293
Vital Records	300,000	354,158	118%	315,000	211,757	67%	318,838	101%	3,838
Interest on Investments	97,750	390,781	400%	262,007	455,906	174%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	155,390	74%	232,135	111%	22,635
Liquor Revenue	177,574	161,412	91%	177,574	102,805	58%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	49,530	31%	77,637	49%	(80,363)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Revenue Not Assigned	-	-	-	-	-	-	-	-	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	60,022,483	43,332,357	72%	59,353,570	99%	(668,913)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	999%	-	-	-	(1)	-	1
Personnel Services	50,658,752	48,187,764	95%	50,537,530	32,462,275	64%	51,471,017	102%	(933,487)
Materials and Services	19,393,800	14,220,207	73%	21,101,414	9,099,292	43%	16,329,819	77%	4,771,595
Capital Outlay	926,575	504,137	54%	347,500	98,768	28%	246,870	71%	100,630
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,986,444	41,660,335	58%	68,047,705	95%	3,938,739

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	4,520,016	67%	6,694,620	99%	(85,520)
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	160,933	7%	995,931	45%	(1,214,642)
Transfers In - TRT	418,417	418,417	100%	368,417	245,608	67%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(762,861)	57%	(912,923)	69%	419,751
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	4,163,697	52%	7,146,045	89%	(880,411)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	11,228,719	13,942,649	124%	11,417,516	12,519,113	110%	12,519,114	110%	1,101,598
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	1,672,023	-	(8,694,135)	-	3,269,826
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	4,163,697	-	7,146,045	-	(880,411)
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 18,354,833	245%	\$ 10,971,024	147%	\$3,491,013



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	314,736	72%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	455,906	174%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	- A
Other	160,495	33,725	21%	9,000	140,215	999%	154,313	999%	145,313 B
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	1,118,291	129%	1,401,252	162%	534,896

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	4,142,616	64%	6,572,760	101%
Materials and Services	6,998,683	6,732,321	96%	7,546,752	4,903,410	65%	7,574,093	100%	(27,341)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,608,709)	-	0%	(12,614,368)	100%	5,659
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	9,046,026	603%	1,576,235	105%	(74,929)

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)	(200,112)	67%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(200,112)	91%	(218,924)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,884,332	4,007,465	103%	3,665,544	3,786,843	103%	3,786,844	103%
Resources over Requirements	(1,061,752)	(70,758)		(634,950)	(7,927,735)		(174,983)		459,967
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(200,112)		(218,924)		-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 4,341,004)	-154%	\$ 3,392,937	121%	\$581,267

- A** Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- B** Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.
- C** Personnel projections over budget due to increased health and benefit charges. Budget adjustment to move contingency to personnel services expected at fiscal year-end. Projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	15,718,843	12,660,784	81%	17,967,689	12,546,981	70%	14,670,922	82%	(3,296,767) A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	11,549,757	72%	16,886,708	105%	827,943 B
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	3,450,945	70%	4,807,813	98%	(119,518)
State Miscellaneous	8,027,373	7,063,393	88%	4,653,004	3,508,916	75%	4,641,114	100%	(11,890) C
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,407,017	104%	1,462,019	108%	113,076 D
Federal Grants	2,017,169	1,636,693	81%	1,285,560	566,349	44%	1,164,079	91%	(121,481) E
Other	719,670	730,175	101%	631,245	472,513	75%	684,934	109%	53,689
Patient Fees	519,344	607,872	117%	448,500	418,719	93%	621,498	139%	172,998
Medicaid	430,863	746,146	173%	431,000	490,528	114%	753,293	175%	322,293 F
State - Medicare	337,614	234,401	69%	209,500	155,390	74%	232,135	111%	22,635
Liquor Revenue	177,574	161,412	91%	177,574	102,805	58%	177,574	100%	-
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Revenue Not Assigned	-	-	-	-	-	-	-	-	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,266,111	34,669,921	72%	46,229,089	96%	(2,037,022)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,527,189	100%
Personnel Services	32,453,031	31,307,705	96%	32,139,452	20,736,632	65%	32,984,253	103%	(844,801) G
Materials and Services	9,948,652	5,531,099	56%	11,275,204	3,177,871	28%	6,506,038	58%	4,769,166 H
Capital Outlay	497,443	312,691	63%	160,250	56,392	35%	91,392	57%	68,858
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,096,437	23,970,894	45%	49,108,872	92%	3,987,565

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	1,487,584	67%	2,145,919	96%
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	594,716	33%	(1,214,642) I
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749) J
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	924,835	26%	2,177,886	61%	(1,381,911)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	10,699,026	-	(2,879,783)	-	1,950,543
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	924,835	-	2,177,886	-	(1,381,911)
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 16,303,692	600%	\$ 3,977,933	146%	\$ 1,258,873

- A** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Capitation coming in higher than budgeted. OHP enrollment redetermination budgeted at 13%, and revised estimates projected to be 8.9%.
- C** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted, and includes \$188K for new OHA Community Navigator Pilot program. Budget resolution coming to the Board end of March. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Additional funds received for COHC QIM (\$387K). Grant funds will be reconciled at end of year, and projections include estimated adjustments for anticipated unearned revenue, including: COHC Older Adults projected under budget by (\$211K) and City of Bend MCAT (\$68K). Exact amounts will be finalized at fiscal year-end.
- E** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- F** CCBHC rebased rates increasing revenue above budgeted amounts.
- G** Personnel projections over budget due to increased health and benefit charges, lower than budgeted vacancy rates, and workforce stipends. It also includes 2 additional FTE with new OHA Community Navigator Pilot not yet budgeted; resolution forthcoming at end of March. Budget adjustment to move contingency to personnel services expected at fiscal year-end.
- H** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- I** Only \$165K of originally-budgeted \$1.4M for La Pine Community Health Clinic anticipated in FY24. Remainder expected to be incurred during FY25.
- J** Projections over budget includes \$150K transfer for expenses of North County originally budgeted in FY23.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	6,125,513	5,775,661	94%	5,580,291	3,296,551	59%	6,080,725	109%	500,434
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,291,736	87%	1,517,060	103%	38,154
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	669,988	65%	981,083	95%	(53,408)
State Miscellaneous	874,346	687,993	79%	868,711	155,995	18%	522,924	60%	(345,787)
Patient Fees	96,300	140,662	146%	639,290	145,622	23%	214,356	34%	(424,934)
Other	289,152	1,212,439	419%	421,126	866,355	206%	1,118,450	266%	697,324
Vital Records	300,000	354,158	118%	315,000	211,757	67%	318,838	101%	3,838
Local Grants	856,892	792,463	92%	218,951	784,928	358%	649,348	297%	430,397
State Shared- Family Planning	125,000	152,985	122%	158,000	49,530	31%	77,637	49%	(80,363)
Federal Grants	144,060	161,233	112%	155,000	52,322	34%	123,844	80%	(31,156)
OHP Fee for Service	18,260	31,245	171%	20,250	19,362	96%	24,964	123%	4,714
OHP Capitation	-	-	-	-	-	-	94,000	-	94,000
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	7,544,146	69%	11,723,229	108%	833,213

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	2,963,714	2,963,714	100%	3,087,178	-	0%	3,087,178	100%
Personnel Services	11,466,901	10,786,883	94%	11,878,565	7,583,027	64%	11,914,004	100%	(35,439)
Materials and Services	2,446,466	1,956,788	80%	2,279,458	1,018,012	45%	2,249,688	99%	29,770
Capital Outlay	417,132	191,446	46%	143,500	42,376	30%	111,728	78%	31,772
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	8,643,414	50%	17,362,598	100%	26,103

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	3,032,432	67%	4,548,701	100%
Transfers In - TRT	418,417	418,417	100%	368,417	245,608	67%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	160,933	50%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	(50,000)	9%	501,500
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	3,438,973	73%	5,187,083	111%	501,500

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%	4,052,440	108%
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,099,268)	-	(5,639,369)	-	859,316
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	3,438,973	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 6,392,145	328%	\$ 3,600,154	185%	\$1,650,873

- A** Projections over budget primarily related to carryforward of OHA COVID funds to be expended by June 2024. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Medicaid trending lower than budgeted.
- C** EISO Grant (\$369K) budgeted as state miscellaneous, but converted to a program element (PE73). Funding coming through state grant line item.
- D** Patient Insurance Fees trending lower than budgeted, primarily in the new Family Connects Oregon program.
- E** Projections include Opioid Settlement Payments (\$679K).
- F** Includes funds from Central Oregon Health Council quality incentive metrics (\$267K). Projection includes adjustment for anticipated unearned revenue. Amounts will be finalized at fiscal year-end.
- G** Personnel projections over budget due to increased health and benefit charges. Budget adjustment to move contingency to personnel services expected at fiscal year-end. Projections include anticipated 3% vacancy."
- H** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	88,674	56%	147,200	94%	(10,100)
Code Compliance	1,171,592	915,867	78%	1,124,181	527,412	47%	803,452	71%	(320,729) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	2,153,598	54%	3,363,742	84%	(627,646) A
Electrical	1,022,005	769,054	75%	902,175	506,223	56%	756,975	84%	(145,200) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	599,310	65%	868,140	94%	(55,740) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	1,041,285	45%	1,501,615	65%	(802,947) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	482,029	46%	728,408	69%	(328,946) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	5,398,531	52%	8,169,532	78%	(2,291,308)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	1,956,784	60%	3,009,751	93%
Code Compliance	805,614	714,049	89%	743,931	407,505	55%	656,912	88%	87,019 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,177,319	56%	1,942,934	93%	145,608 B
Electrical	641,837	538,383	84%	583,718	355,922	61%	566,330	97%	17,388 B
Onsite Wastewater	753,369	754,829	100%	865,670	504,301	58%	743,715	86%	121,955 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	951,301	51%	1,520,001	82%	337,734 B
Long Range Planning	998,739	893,682	89%	888,677	482,884	54%	725,405	82%	163,272 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	5,836,017	57%	9,165,048	89%	1,104,513

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	162,230	32%	571,971	112%
Transfers in - General Fund	160,000	139,916	87%	100,000	32,228	32%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670		86,721	56,952	66%	126,799	146%	40,078
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(71,672)	67%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(65,298)	53%	(18,427)	15%	104,325 D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	114,440	25%	672,799	144%	206,269

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%	1,322,717	100%
Resources over Requirements	442,215	(10,734)		191,279	(437,485)		(995,516)		(1,186,795)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	114,440		672,799		206,269
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 999,672	51%	\$ 1,000,000	51%	(\$975,730)

- A** YTD revenue collection is lower than anticipated due to reduced permitting volumes
- B** Projections reflect unfilled positions and increased health benefits costs
- C** Quarterly transfer for hearings officer actual cost of service
- D** Transfer to reserves per ORS 455.210 and ORS 479.845



Budget to Actuals Report

Road - Fund 325

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	14,303,795	69%	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 A
Other Inter-fund Services	1,311,901	1,232,001	94%	1,450,015	435,652	30%	1,410,112	97%	(39,903)
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	306,724	40%	1,002,906	131%	239,735
Federal Reimbursements	-	7,641		689,703	342,290	50%	367,290	53%	(322,413)
Sale of Equip & Material	426,000	385,036	90%	614,500	324,850	53%	476,000	77%	(138,500)
Interest on Investments	54,172	105,203	194%	138,031	108,129	78%	130,060	94%	(7,971)
Miscellaneous	77,610	65,385	84%	73,808	34,486	47%	46,948	64%	(26,860)
Mineral Lease Royalties	50,000	105,306	211%	50,000	13,193	26%	50,000	100%	-
Assessment Payments (P&I)	-	5,175		6,000	10,756	179%	18,000	300%	12,000
Forest Receipts	882,502	-	0%	-	-		-		-
State Miscellaneous	-	20,000		-	-		-		-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	18,273,928	69%	26,543,853	100%	(129,858)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	5,332,371	63%	7,961,103	95%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	3,860,366	45%	7,913,168	92%	686,865
Capital Outlay	140,025	90,004	64%	118,260	66,845	57%	66,845	57%	51,415
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	9,259,582	54%	15,941,116	93%	1,183,645

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%
TOTAL TRANSFERS	(12,330,136)	(12,330,136)	100%	(12,700,000)	(7,700,000)	61%	(12,700,000)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	5,892,967	7,806,356	132%	5,521,251	7,351,679	133%	7,351,679	133%
Resources over Requirements	8,700,067	11,875,459		9,548,950	9,014,346		10,602,737		1,053,787
Net Transfers - In (Out)	(12,330,136)	(12,330,136)		(12,700,000)	(7,700,000)		(12,700,000)		-
TOTAL FUND BALANCE	\$ 2,262,898	\$ 7,351,679	325%	\$ 2,370,201	\$ 8,666,025	366%	\$ 5,254,416	222%	\$2,884,215

A Actual payment higher than budget

B Projected Personnel savings based on FY24 average vacancy rate of 8.3%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	3,095,162	75%	4,143,986	101%	27,522
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	1,167,810	124%	224,638
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	54,527	72%	80,750	107%	5,520
Interfund- Sheriff	50,000	50,000	100%	50,000	33,333	67%	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	27,039	120%	122,607	542%	100,000
Oregon BOPPPS	20,318	-	0%	20,318	-	0%	20,318	100%	-
Miscellaneous	500	2,099	420%	500	81	16%	500	100%	-
Electronic Monitoring Fee	500	889	178%	500	258	52%	500	100%	-
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	3,210,399	58%	5,895,778	107%	360,172

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	3,391,458	57%	5,178,183	88%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	1,029,968	62%	1,715,000	103%	(46,479)
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	4,421,426	58%	6,893,183	91%	682,849

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	357,576	67%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	50,000	100%	-
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(50,272)	67%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	307,304	60%	510,950	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,100,000	3,238,905	104%	3,000,000	3,010,934	100%	3,010,934	100%
Resources over Requirements	(1,441,892)	(495,502)	-	(2,040,426)	(1,211,027)	-	(997,405)	-	1,043,021
Net Transfers - In (Out)	267,532	267,532	100%	510,950	307,304	60%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,107,212	143%	\$ 2,524,479	172%	\$1,053,955

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium. We received competitive grant funds on top of formula allocation.
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium. We received grant funding for house through contracted provider.
- E** Projected Personnel savings based on FY24 average vacancy rate of 15.5%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	1,778,246	104%	2,374,169	139%	670,053
Interest on Investments	124,563	337,583	271%	475,310	411,940	87%	661,020	139%	185,710 A
Miscellaneous	-	317,508		-	19,241		19,241		19,241 A
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	2,209,427	101%	3,054,430	140%	875,004

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	127,640	127,640	100%	132,770	88,513	67%	132,770	100%
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	15,312,828	65%	23,235,517	98%	404,540
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	15,401,342	65%	23,368,287	98%	404,540

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	24,548,274	27,223,832	111%	19,012,380	23,347,907	123%	23,347,907	123%
Resources over Requirements	(26,444,103)	(16,114,587)		(21,593,401)	(13,191,914)		(20,313,857)		1,279,544
Net Transfers - In (Out)	14,230,313	12,238,662		12,500,000	5,000,000		12,500,000		-
TOTAL FUND BALANCE	\$ 12,334,484	\$ 23,347,907	189%	\$ 9,918,979	\$ 15,155,992	153%	\$ 15,534,050	157%	\$5,615,071

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD February 29, 2024

66.67%

Year Completed

	Fiscal Year 2023			Fiscal Year 2024					
	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Terrebonne Refinement Plan	\$ 7,319,310	\$ 2,200,000		\$ 5,119,310	6,639,405	130%	\$ 6,639,405	130%	\$ (1,520,095)
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	1,026,433	65%	2,874,991	183%	(1,305,191)
Transportation System Plan Update	-	51,980		-	16,064		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	320,329	45%	664,129	94%	39,987
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	74,631	5%	1,097,477	77%	319,952
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,156,497	463%	1,163,838	466%	(913,838)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	287,682	11%	1,348,980	51%	1,293,422
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	-	0%	160,000
Paving of Rosland Rd: US 20 to Draf	380,000	260,811	69%	-	386,480		386,480		(386,480)
Hamehook Rd Bridge #16181 Rehabilitation	96,500	227	0%	595,000	187,930	32%	365,000	61%	230,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	75,371	6%	159,140	12%	1,130,860
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	-	0%	556,000
Slurry Seal 2023	300,000	1,165	0%	-	357,325		357,325		(357,325)
Terrebonne Wastewater System Phase 1	1,000,000	-	0%	1,000,000	1,000,000	100%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	377	0%	200,000	67%	100,000
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	1,000,000	100%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,454,940	455%	(1,134,940)
Old Bend Rdm Hwy - US 20 to Tumalo	-	-		1,210,000	1,272,506	105%	1,295,556	107%	(85,556)
Paving Of Horse Butte Rd	-	-		460,000	-	0%	-	0%	460,000
Paving Of Obr Hwy: Tumalo To Helmho	-	-		3,000,000	-	0%	880,000	29%	2,120,000
Paving Of Spring River Rd: S Centur	-	-		510,000	-	0%	1,100,000	216%	(590,000)
Slurry Seal 2024	-	-		300,000	-	0%	300,000	100%	-
La Pine Uic Stormwater Improvements	-	-		240,000	-	0%	-	0%	240,000
S Century Dr / Spring River Rd Roun	-	-		177,000	244	0%	526,000	297%	(349,000)
S Century Dr / Huntington Rd Rounda	-	-		169,000	-	0%	-	0%	169,000
Local Access Road Bridges	150,000	-		150,000	-	0%	-	0%	150,000
Radar Speed Sign Replacements	-	-		30,907	30,907	100%	75,907	246%	(45,000)
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		119,093	-	0%	119,093	100%	-
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	15,287,121	65%	\$ 23,235,517	98%	\$ 404,540



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	5,643,103	71%	8,700,000	109%	700,000
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	2,055,056	60%	3,000,000	87%	(450,000)
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,739,631	83%	3,900,000	118%	590,000
Franchise 5% Fees	305,000	363,105	119%	565,000	478,119	85%	635,000	112%	70,000
Yard Debris	290,000	305,516	105%	400,000	289,137	72%	475,000	119%	75,000
Miscellaneous	70,000	140,837	201%	173,000	177,095	102%	238,000	138%	65,000
Interest on Investments	30,498	43,342	142%	60,410	88,347	146%	128,090	212%	67,680
Special Waste	15,000	62,756	418%	30,000	97,509	325%	115,000	383%	85,000
Recyclables	12,000	7,060	59%	7,000	4,958	71%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	11,572,954	72%	17,198,091	108%	1,202,680

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	2,354,006	57%	4,020,900	98%
Materials and Services	6,473,358	5,716,762	88%	7,683,911	4,538,043	59%	7,715,539	100%	(31,628)
Capital Outlay	264,000	181,603	69%	309,000	225,560	73%	265,856	86%	43,144
Debt Service	1,739,630	1,731,017	100%	2,302,340	763,514	33%	2,302,340	100%	-
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,404,234	7,881,123	55%	14,304,635	99%	99,599

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,309,304)	50%	(2,613,962)	100%
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,309,304)	50%	(2,613,962)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	3,107,198	3,066,662	99%	2,416,385	2,743,514	114%	2,743,514	114%
Resources over Requirements	2,748,827	3,130,814		1,591,177	3,691,831		2,893,456		1,302,279
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(1,309,304)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,393,600	\$ 5,126,041	368%	\$ 3,023,008	217%	\$1,629,408

- A** Total disposal fee projections reflect management's best estimate of revenues to be collected. Disposal tons are typically higher in the summer with reductions in winter; fiscal YTD tons are running 1% lower than last year-to-date vs. a budgeted 3% reduction. July Commercial revenue includes payment for the prior Hwy 97 bypass disposal charges. Franchise disposal fee payment of \$219K was not received from Cascade Disposal by closing.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 4% higher than last year-to-date
- D** Miscellaneous revenue exceeds expectation for rock, restitution, fire reimbursement and other revenue
- E** Investment Income projected to come in higher than budget
- F** Special Waste revenue source is unpredictable and dependent on special clean-up projects of contaminated soil and asbestos (i.e. stormwater control sediment and debris, remediation of tanker truck accident, Hwy 97 bypass asbestos, etc.)
- G** Delayed hiring of new positions and change from Personnel On Call to M&S Temp Labor for Sr. Advisor services positively impacted projection
- H** Backhoe and grader equipment originally budgeted as capital, but processed as M&S Road Dept. transfer



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	574,984	55%	864,790	82%	(185,210) A
Food & Beverage	745,000	1,048,507	141%	991,000	936,272	94%	1,369,751	138%	378,751 B
Rights & Signage	105,000	97,159	93%	105,000	77,616	74%	94,616	90%	(10,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	67,030	67%	(32,970)
Storage	65,000	45,551	70%	50,000	32,336	65%	38,136	76%	(11,864)
Camping Fee	20,000	23,500	118%	22,500	17,027	76%	37,052	165%	14,552
Interest on Investments	5,221	15,485	297%	22,000	15,293	70%	22,100	100%	100
Miscellaneous	3,554	3,536	99%	3,000	5,064	169%	5,188	173%	2,188
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,709,891	73%	2,498,663	107%	155,163

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	935,565	54%	1,368,559	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	38,225	26%	100,100	67%	48,410 D
Materials and Services	965,684	1,168,404	121%	1,222,986	742,262	61%	1,190,328	97%	32,658
Materials and Services - F&B	603,950	661,314	109%	514,200	482,451	94%	703,914	137%	(189,714) E
Debt Service	101,270	101,267	100%	100,190	56,119	56%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	2,254,622	60%	3,463,091	93%	271,236

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	672,672	67%	975,271	97%
Transfers In - Park Fund	30,000	30,000	100%	30,000	20,000	67%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(108,888)	67%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	583,784	67%	841,929	96%	(33,752)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	547,763	547,764	100%	547,764	100%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	(544,731)		(964,428)		426,399
Net Transfers - In (Out)	704,127	621,827		875,681	583,784		841,929		(33,752)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 586,817	999%	\$ 425,265	999%	\$392,648

- A** Confirmed Contracted Revenue, may continue to grow as additional events are contracted through the end of FY. Some revenue budgeted in Event category earned in F&B category.
- B** Increase due to large events such as FairWell Festival, Cascade Equinox. Some revenue budgeted for Event revenue earned in this category.
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 27.2%
- D** Projected Personnel based on vacancy savings to date
- E** F&B Expenses largely align with F&B revenue, due to the cost of good, labor and supplies required to generate revenues



Budget to Actuals Report

Annual County Fair - Fund 616

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	834,968	106%	834,968	106%	44,968
Gate Receipts	710,000	782,364	110%	775,000	1,042,896	135%	1,042,896	135%	267,896
Carnival	385,000	433,682	113%	430,000	245,809	57%	245,809	57%	(184,191)
Commercial Exhibitors	80,000	117,100	146%	118,200	114,091	97%	114,091	97%	(4,109)
Fair Sponsorship	61,000	99,655	163%	92,500	86,717	94%	86,717	94%	(5,783)
State Grant	53,167	53,167	100%	53,167	53,167	100%	53,167	100%	-
Rodeo Sponsorship	24,000	22,430	93%	30,000	40,721	136%	40,721	136%	10,721
R/V Camping/Horse Stall Rental	20,000	17,520	88%	17,250	31,449	182%	31,449	182%	14,199
Interest on Investments	2,713	13,169	485%	13,500	16,888	125%	24,740	183%	11,240
Merchandise Sales	3,500	3,245	93%	2,500	1,899	76%	1,899	76%	(601)
Livestock Entry Fees	5,000	1,925	39%	2,000	1,940	97%	1,940	97%	(60)
Miscellaneous	-	75		-	39		39		39
TOTAL RESOURCES	1,969,380	2,359,790	120%	2,324,117	2,470,584	106%	2,478,436	107%	154,319

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	114,650	41%	227,432	82%	49,099 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,068,053	90%	2,104,958	91%	201,367
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,182,702	85%	2,332,390	90%	250,466

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	50,000	67%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(73,000)	67%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(23,000)	67%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	521,447	521,447	100%	521,447	100%	0
Resources over Requirements	(2,650)	292,298		(258,739)	287,882		146,046		404,785
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(23,000)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 786,328	345%	\$ 632,990	277%	\$404,785

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD February 29, 2024 (unaudited)

	Fair 2023	Fair 2024 Actuals to Date	2024 Projection
RESOURCES			
Gate Receipts	\$ 1,042,896	\$ -	\$ 1,095,041
Carnival	245,809	-	258,099
Commercial Exhibitors	436,160	-	457,968
Livestock Entry Fees	1,940	-	2,037
R/V Camping/Horse Stall Rental	31,449	-	33,021
Merchandise Sales	1,899	-	1,993
Concessions and Catering	512,899	-	538,544
Fair Sponsorship	117,183	-	68,381
TOTAL FAIR REVENUES	\$ 2,390,235	\$ -	\$ 2,455,085
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	4,519	26,519
Miscellaneous	114	-	114
TOTAL RESOURCES	\$ 2,463,020	\$ 4,519	\$ 2,534,885
REQUIREMENTS			
Personnel	175,531	30,436	174,553
Materials & Services	2,124,162	53,238	2,230,370
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 83,674	\$ 2,404,924
TRANSFERS			
Transfer In - TRT 1%	75,000	12,500	81,250
Transfer Out - F&E Reserve	(170,608)	(18,250)	(118,625)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (95,608)	\$ (5,750)	\$ (37,375)
Net Fair	\$ 67,719	\$ (84,905)	\$ 92,587
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 935,235	\$ 1,112,727



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	58,845	91%	82,080	127%	17,280
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	189,653	293%	212,889	329%	148,089

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	141,379	41%	343,555	100%
Capital Outlay	375,000	383,000	102%	746,445	169,418	23%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	310,798	29%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	308,072	67%	447,655	97%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	101,704	67%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	73,000	67%	109,503	100%	-
Transfers In - Fund 165	-	-		100,000	100,000	100%	100,000	100%	-
TOTAL TRANSFERS	1,149,827	1,113,829	97%	824,187	582,776	71%	809,723	98%	(14,464)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	1,299,942	1,809,440	139%	2,592,838	2,757,229	106%	2,757,229	106%
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(121,144)		(877,112)		148,089
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	582,776		809,723		(14,464)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,218,860	135%	\$ 2,689,840	112%	\$298,015

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



Budget to Actuals Report

RV Park - Fund 618

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	296,563	59%	453,843	91%	(46,157)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	19,220	154%	20,550	164%	8,050
Cancellation Fees	14,000	8,636	62%	7,000	4,582	65%	4,982	71%	(2,018)
Washer / Dryer	4,200	5,560	132%	5,000	2,854	57%	4,179	84%	(821)
Miscellaneous	3,750	2,907	78%	2,500	2,976	119%	3,846	154%	1,346
Interest on Investments	552	2,764	501%	2,300	5,112	222%	7,460	324%	5,160
Vending Machines	1,750	1,492	85%	1,500	944	63%	1,275	85%	(225)
TOTAL RESOURCES	642,252	579,826	90%	530,800	332,252	63%	496,135	93%	(34,665)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	58,756	64%	93,047	102%
Materials and Services	259,755	192,620	74%	303,173	147,564	49%	227,029	75%	76,144
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	372,631	60%	542,706	88%	74,425

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Park Fund	160,000	160,000	100%	160,000	160,000	100%	160,000	100%
Transfers In - TRT Fund	20,000	20,000	100%	20,000	13,328	67%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(34,376)	67%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	138,952	108%	128,436	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	116,415	166,536	143%	93,115	166,640	179%	166,640	179%
Resources over Requirements	48,071	81,669		(86,331)	(40,379)		(46,571)		39,760
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	138,952		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 265,213	196%	\$ 248,505	184%	\$ 113,285



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	28,746	84%	40,900	119%	6,600
TOTAL RESOURCES	6,298	21,589	343%	34,300	28,746	84%	40,900	119%	6,600

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	3,740	4%	100,000	100%
Capital Outlay	100,000	5,532	6%	74,000	13,130	18%	74,000	100%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	16,870	10%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	34,376	67%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	34,376	67%	51,564	100%	-

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%	1,469,559	107%
Resources over Requirements	(93,702)	16,056		(139,700)	11,876		(133,100)		6,600
Net Transfers - In (Out)	261,750	261,566		51,564	34,376		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,515,811	118%	\$ 1,388,023	108%	\$103,706

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	772,255	69%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	623,888	67%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	332,551	76%	439,989	100%	A
Property Damage	419,566	419,566	100%	418,028	278,685	67%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	151,140	67%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	172,890	86%	246,700	123%	46,700
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	25,000	125%	5,000
Skid Car Training	10,000	8,899	89%	10,000	37,460	375%	40,000	400%	30,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	715	36%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	2,369,585	70%	3,446,044	102%	81,700

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Workers' Compensation	1,580,000	1,493,702	95%	1,880,000	1,271,091	68%	1,756,604	93%
General Liability	3,000,000	470,875	16%	1,200,000	489,254	41%	1,051,035	88%	148,965
Insurance Administration	607,558	602,676	99%	714,197	440,055	62%	713,370	100%	827
Vehicle	200,000	194,089	97%	400,000	132,822	33%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	377,514	126%	475,003	158%	(174,753)
Unemployment	200,000	54,473	27%	250,000	83,102	33%	125,000	50%	125,000
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	2,793,837	59%	4,510,027	95%	234,420

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,328)	67%	(3,500)	100%
Transfers Out - IT	-	-	-	(32,000)	-	0%	(32,000)	100%	B
Transfers Out - IT Reserve	-	-	-	(118,000)	(118,000)	100%	(118,000)	100%	B
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(153,500)	(120,328)	78%	(153,500)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	7,687,180	8,944,938	116%	8,000,000	9,323,307	117%	9,323,307	117%
Resources over Requirements	(2,576,329)	381,869	-	(1,380,103)	(424,253)	-	(1,063,983)	-	316,120
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(120,328)	-	(153,500)	-	-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 8,778,726	136%	\$ 8,105,824	125%	\$1,639,427

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

B Transfer out to IT to support cyber-security work



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD February 29, 2024 (unaudited)

66.7%
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	16,711,358	65%	26,389,572	102%	490,538 A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	1,162,888	59%	2,396,184	122%	432,821 A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	886,655	71%	1,301,274	104%	53,858 B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	611,292	60%	1,206,022	118%	186,734 A
Prescription Rebates	175,000	528,990	302%	280,000	267,230	95%	280,000	100%	- C
Claims Reimbursement & Other	55,000	109,282	199%	124,944	317,060	254%	317,060	254%	192,116
Interest on Investments	95,686	176,071	184%	120,000	137,579	115%	201,780	168%	81,780
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	20,094,063	66%	32,091,892	105%	1,437,847

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	14,661,650	55%	25,697,663	96%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	2,932,950	68%	4,287,997	100%	- E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	696,926	49%	1,415,279	100%	- E
Wellness	179,549	161,200	90%	186,274	71,800	39%	186,274	100%	- E
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	18,363,326	56%	31,587,213	97%	1,000,000
TOTAL □	-	-		-	-		-		

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	11,925,656	11,304,191	95%	5,742,743	6,107,998	106%	6,107,998	106%
Resources over Requirements	(8,110,517)	(5,196,193)		(1,933,168)	1,730,737		504,679		2,437,847
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 7,838,734	206%	\$ 6,612,677	174%	\$2,803,102

- A** Health Insurance costs were budgeted at an 11% increase, but the actual increase is 29.35%
- B** The Employee Co-Pay rates increased on January 1, 2024
- C** Budget estimate is based on claims which are difficult to predict
- D** YTD actuals are trending lower than budget
- E** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD February 29, 2024 (unaudited)

66.7%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Property Taxes - Current Yr	10,402,834	10,493,711	101%	10,932,000	10,633,641	97%	11,001,603	101%	69,603 A
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	987,551	54%	1,827,530	100%	- B
Interest on Investments	67,515	237,842	352%	312,321	289,834	93%	384,529	123%	72,208
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	36,500	22%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	76,798	52%	148,820	100%	-
Data Network Reimbursement	120,874	158,228	131%	145,852	531	0%	145,852	100%	-
State Reimbursement	810,000	622,177	77%	93,000	48,000	52%	93,000	100%	- D
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	81,785	91%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	38,972	96%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	21,583	67%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	12,215,193	87%	14,176,134	101%	141,811

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	5,545,257	61%	8,477,752	94%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	2,349,500	55%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	1,142,242	62%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	9,037,000	60%	14,559,467	96%	554,293

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%	-
TOTAL TRANSFERS	(59,900)	(59,900)	100%	-	-	-	-	-	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,950,799	12,722,890	98%	13,202,343	13,393,950	101%	13,393,950	101%
Resources over Requirements	(3,964,819)	730,961		(1,079,437)	3,178,193		(383,333)		696,104
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 16,572,143	137%	\$ 13,010,617	107%	\$887,711

- A** Current year taxes received primarily in November, February and May
- B** Telephone tax payments are received quarterly
- C** Invoices are mailed in the Spring
- D** State GIS reimbursements are received quarterly
- E** Projected Personnel savings based on FY24 average vacancy rate of 8.8%