



MEMORANDUM

DATE: November 27, 2023
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for October 2023

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

Budget to Actuals Report

General Fund

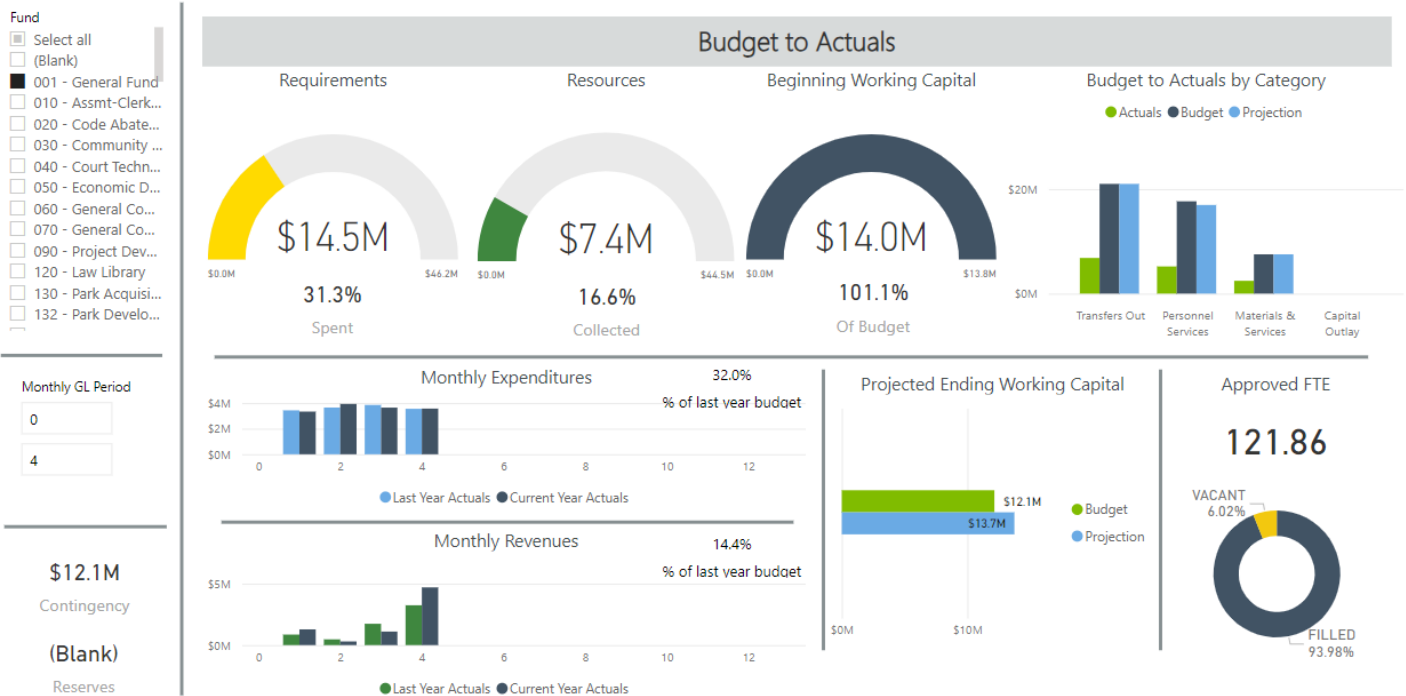
- *Revenue* YTD in the General Fund is \$7.4M or 16.6% of budget. By comparison, last year revenue YTD was \$6.2M and 14.2% of budget.
- *Expenses* YTD are \$14.5M and 31.3% of budget. By comparison, last year expenses YTD were \$14.5M and 32.0% of budget.
- *Beginning Fund Balance* is \$14.0M or 101.1% of the budgeted \$13.8M beginning fund balance.



County Wide Financial Dashboard

001 - General Fund

Thru GL Period: 4 33.3%
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 October 31, 2023.

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									
	Unfilled	3.63	3.63	3.63	3.63									10.29%
Clerk	Filled	9.48	10.48	10.48	9.90									
	Unfilled	1.00	-	-	0.58									3.78%
BOPTA	Filled	0.52	0.52	0.10	0.10									
	Unfilled	-	-	0.42	0.42									40.32%
DA	Filled	57.90	58.90	58.90	59.40									
	Unfilled	3.20	2.20	2.20	1.70									3.81%
Tax	Filled	6.50	6.50	6.50	6.50									
	Unfilled	-	-	-	-									0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00									
	Unfilled	-	-	-	-									0.00%
Property Mgmt	Filled	2.00	2.00	2.00	3.00									
	Unfilled	1.00	1.00	1.00	-									25.00%
Total General Fund	Filled	113.03	115.03	114.61	115.53	-	-	-	-	-	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	-	-	-	-	-	-	-	-	6.00%
Justice Court	Filled	4.60	4.60	4.60	4.60									
	Unfilled	-	-	-	-									0.00%
Community Justice	Filled	45.00	43.00	45.00	45.00									
	Unfilled	4.00	6.00	4.00	4.00									9.18%
Sheriff	Filled	233.75	232.75	229.75	229.75									
	Unfilled	37.25	38.25	41.25	41.25									14.58%
Houseless Effort	Filled	1.00	1.00	1.00	1.00									
	Unfilled	1.00	1.00	1.00	1.00									50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40									
	Unfilled	33.25	37.85	37.05	32.60									8.47%
CDD	Filled	54.80	54.80	52.80	52.00									
	Unfilled	3.20	3.20	5.20	6.00									7.59%
Road	Filled	57.00	57.00	57.00	55.00									
	Unfilled	5.00	5.00	5.00	7.00									8.87%
Adult P&P	Filled	33.75	33.75	33.75	33.75									
	Unfilled	6.00	6.00	6.00	6.00									15.09%
Solid Waste	Filled	29.00	31.00	30.00	30.00									
	Unfilled	12.00	10.00	11.00	11.00									26.83%
Victims Assistance	Filled	6.50	7.50	7.50	9.50									
	Unfilled	3.00	2.00	2.00	-									18.42%
GIS Dedicated	Filled	2.00	2.00	2.00	2.00									
	Unfilled	-	-	-	-									0.00%
Fair & Expo	Filled	11.75	11.75	11.75	10.75									
	Unfilled	5.75	5.75	5.75	6.75									34.29%
Natural Resource	Filled	2.00	2.00	2.00	2.00									
	Unfilled	-	-	-	-									0.00%
ISF - Facilities	Filled	23.75	22.75	22.75	22.75									
	Unfilled	3.00	4.00	4.00	4.00									14.02%
ISF - Admin	Filled	9.75	9.75	9.75	8.75									
	Unfilled	-	-	-	1.00									2.56%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00									
	Unfilled	-	-	-	-									0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00									
	Unfilled	1.00	1.00	1.00	1.00									7.69%
ISF - Legal	Filled	7.00	7.00	7.00	7.00									
	Unfilled	-	-	-	-									0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80									
	Unfilled	1.20	1.20	1.20	1.20									12.00%
ISF - IT	Filled	17.00	17.00	17.00	17.00									
	Unfilled	-	-	-	-									0.00%
ISF - Risk	Filled	3.25	3.25	3.25	3.25									
	Unfilled	-	-	-	-									0.00%
911	Filled	53.00	55.00	55.00	54.57									
	Unfilled	7.00	5.00	5.00	5.43									9.35%
Total:	Filled	1,113.28	1,111.68	1,109.06	1,111.40	-	-	-	-	-	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	A	-	-	-	-	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	-	-	-	-	-	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%									10.76%

A 0.2 FTE increase in Health Services



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	7,351,503	17%	45,143,983	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	91,252	9%	1,027,772	101%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	7,191,667	56%	12,541,540	98%
200 - ARPA	105,186	14,955,890	999%	2,630,533	14,216,308	540%	14,374,148	546%
220 - Justice Court	525,032	518,001	99%	525,540	174,666	33%	526,420	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,332,752	8,147,889	14%	58,526,528	100%
274 - Health Services	57,787,985	55,638,108	96%	59,843,955	24,178,331	40%	59,626,424	100%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	2,860,688	27%	8,655,530	83%
325 - Road	24,889,063	25,698,009	103%	26,673,711	9,812,175	37%	26,842,627	101%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	1,227,290	22%	5,537,148	100%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	1,114,507	51%	2,334,697	107%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	6,157,966	38%	16,037,811	100%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,232,201	53%	2,575,561	110%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,382,521	103%	2,450,726	105%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	23,506	36%	69,960	108%
618 - RV Park	642,252	579,826	90%	530,800	226,107	43%	505,690	95%
619 - RV Park Reserve	6,298	21,589	343%	34,300	11,925	35%	35,530	104%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	1,300,237	39%	3,396,394	101%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	9,374,812	31%	30,727,068	100%
705 - 911	13,744,678	14,120,981	103%	14,034,323	1,464,599	10%	14,080,224	100%
999 - Other	62,651,873	65,511,028	105%	81,637,214	17,613,675	22%	81,437,214	100%
TOTAL RESOURCES	332,985,219	348,711,997	105%	375,339,391	116,153,825	31%	386,452,995	103%

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%
	Budget	Actuals	%	Budget	Actuals	%		
	-	(26,749)		-	(6,197)			
001 - General Fund	24,337,373	23,057,601	95%	25,183,057	7,647,063	30%	24,485,346	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	2,537,609	30%	8,137,645	96%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	4,822,859	70%	6,852,723	99%
200 - ARPA	23,129,361	14,662,784	63%	12,326,272	641,713	5%	9,753,207	79%
220 - Justice Court	766,183	742,697	97%	822,370	261,595	32%	832,630	101%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD October 31, 2023 (unaudited)

33.3%

Year Complete

255 - Sheriff's Office	60,415,533	58,373,715	97%	65,642,097	19,145,870	29%	63,547,390	97%
274 - Health Services	70,979,127	62,912,108	89%	71,807,916	19,503,496	27%	73,955,227	103%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	2,938,412	29%	9,312,337	91%
325 - Road	16,188,996	13,822,550	85%	17,124,761	5,006,150	29%	16,751,816	98%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	2,147,868	28%	6,782,694	90%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	5,122,022	22%	23,765,779	100%
610 - Solid Waste	11,754,672	10,769,061	92%	14,355,234	3,416,848	24%	14,355,234	100%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	1,201,155	32%	3,557,650	95%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	1,969,187	76%	2,281,756	88%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	160,110	15%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	98,719	16%	533,238	86%
619 - RV Park Reserve	100,000	5,532	6%	174,000	-	0%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	1,793,599	38%	4,773,658	101%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	7,203,817	22%	32,587,213	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	4,224,209	28%	14,284,293	95%
999 - Other	108,884,843	63,570,653	58%	93,362,911	14,598,252	16%	93,157,006	100%
TOTAL REQUIREMENTS	446,705,009	353,737,710	79%	418,270,274	104,434,355	25%	410,970,842	98%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD October 31, 2023 (unaudited)

33.3%
Year Complete

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	
	Budget	Actuals	%	Budget	Actuals	%		%
001 - General Fund	(20,871,416)	(19,890,038)	95%	(20,902,064)	(6,789,304)	32%	(20,902,064)	100%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	2,241,000	34%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(2,224,900)	26%	(8,216,179)	96%
200 - ARPA	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
220 - Justice Court	263,217	224,696	85%	364,688	121,560	33%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,378,587	1,217,260	36%	3,378,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	2,363,223	29%	8,577,956	107%
295 - CDD	(911,585)	(835,505)	92%	466,530	(189,740)	-41%	334,089	72%
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	153,652	30%	460,950	90%
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)	(654,652)	25%	(2,613,962)	100%
615 - Fair & Expo	704,127	621,827	88%	875,681	291,892	33%	859,989	98%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(11,500)	33%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	341,388	41%	817,463	99%
618 - RV Park	(81,566)	(81,566)	100%	128,436	(10,524)	-8%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	17,188	33%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,046,336	10,856,765	68%	15,340,618	96%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD October 31, 2023 (unaudited)

33.3%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
	-	26,749	999%	-	6,197	-	
001 - General Fund	11,239,637	13,984,330	124%	12,149,095	6,899,466	13,740,903	113%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,323,332	1,096,828	154%
160/170 - TRT	4,000,000	4,527,362	113%	1,999,500	4,671,271	2,000,000	100%
200 - ARPA	-	401,204	-	-	8,953,655	-	
			10769				
			73223				
			17580				
			00%				
220 - Justice Court	22,066	-	0%	67,858	34,631	58,478	86%
255 - Sheriff's Office	7,024,650	11,001,214	157%	9,254,393	1,220,492	9,358,939	101%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	19,557,170	6,768,266	90%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,055,254	999,999	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	4,457,705	4,742,491	200%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,244,008	2,226,338	151%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	24,340,392	14,416,824	145%
610 - Solid Waste	556,359	2,743,514	493%	1,442,600	4,829,980	1,812,129	126%
615 - Fair & Expo	315,960	547,764	173%	238,854	870,703	425,664	178%
616 - Annual County Fair	225,358	521,447	231%	245,910	923,281	655,914	267%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	2,962,012	2,554,652	107%
618 - RV Park	82,920	166,640	201%	135,220	283,504	267,528	198%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,498,672	1,382,653	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,616,397	8,828,781	7,942,543	120%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	8,278,992	4,247,853	112%
705 - 911	8,926,080	13,393,950	150%	12,122,906	10,634,341	13,189,881	109%
999 - Other	56,596,539	109,244,434	193%	105,277,249	123,923,917	106,528,121	101%
TOTAL FUND BALANCE	125,670,346	225,297,737	179%	180,962,046	237,797,753	194,416,002	107%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	4,009,986	11%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	165,269	52%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	2,050,356	59%	3,480,624	100%	(220)
Assessor	964,246	713,767	74%	775,350	238,377	31%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	403,767	32%	1,259,595	100%	-
BOPTA	14,588	9,434	65%	10,200	3,161	31%	10,200	100%	-
District Attorney	1,183,942	1,089,499	92%	552,048	394,566	71%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	62,688	46%	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	23,333	11%	215,000	100%	- C
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	7,351,503	17%	45,143,983	102%	735,767

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Expenditures	-	-	-	-	-	-	-	-	-
Assessor	5,910,478	5,399,847	91%	6,189,597	1,840,750	30%	5,810,927	94%	378,670 D
Clerk	2,432,710	2,098,659	86%	2,351,515	656,161	28%	2,313,341	98%	38,174 E
BOPTA	92,177	82,488	89%	97,522	24,424	25%	85,566	88%	11,956 F
District Attorney	10,979,839	10,906,691	99%	11,630,172	3,453,151	30%	11,491,359	99%	138,813 G
Medical Examiner	438,702	320,660	73%	461,224	92,395	20%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	308,403	33%	929,066	99%	11,704 H
Veterans	809,390	758,902	94%	919,283	250,599	27%	924,051	101%	(4,768)
Property Management	508,359	418,433	82%	539,558	147,564	27%	416,396	77%	123,162 I
Non-Departmental	2,260,456	2,237,744	99%	2,053,416	873,615	43%	2,053,416	100%	-
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,183,057	7,647,063	30%	24,485,346	97%	697,711

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In	260,000	260,439	100%	97,290	32,428	33%	97,290	100%	- J
Transfers Out	(21,131,416)	(20,150,477)	95%	(20,999,354)	(6,821,732)	32%	(20,999,354)	100%	-
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,902,064)	(6,789,304)	32%	(20,902,064)	100%	-

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		19,225,159	(295,560)		20,658,637		1,433,478
Net Transfers - In (Out)	(20,871,416)	(19,890,038)		(20,902,064)	(6,789,304)		(20,902,064)		-
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,149,095	\$ 6,899,466	57%	\$ 13,740,903	113%	\$ 1,591,808

- 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 FY23/FY24 average vacancy rate of 9.6%
- E** Projected Personnel savings based on FY23/FY24 average vacancy rate of 4.0%
- F** Projected Personnel savings based on FY23/FY24 average vacancy rate of 13.4%
- G** Projected Personnel savings based on FY23/FY24 average vacancy rate of 3.8%
- H** Projected Personnel savings based on FY23/FY24 average vacancy rate of 3.2%
- I** Projected Personnel savings based on FY23/FY24 average vacancy rate of 29.2%
- J** Final payment to the General Fund from Finance Reserves for ERP Implementation



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD October 31, 2023 (unaudited)

33.3%
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%	477,422	100%	811 A
ODE Juvenile Crime Prev	123,000	107,720	88%	106,829	-	0%	112,772	106%	5,943 B
Leases	86,000	90,228	105%	90,228	31,280	35%	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	15,840	21%	75,000	100%	-
Miscellaneous	42,500	66,375	156%	56,500	7,370	13%	56,500	100%	-
DOC Unif Crime Fee/HB2712	49,339	50,462	102%	52,000	13,340	26%	52,000	100%	-
Interest on Investments	6,815	29,441	432%	37,500	14,829	40%	44,350	118%	6,850
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	4,769	32%	15,000	100%	-
Food Subsidy	10,000	13,116	131%	10,000	2,592	26%	10,000	100%	-
Contract Payments	8,000	5,285	66%	5,000	1,232	25%	5,000	100%	-
TOTAL RESOURCES	1,010,203	1,050,931	104%	1,014,168	91,252	9%	1,027,772	101%	13,604

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	2,016,221	29%	6,527,005	95%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	492,122	31%	1,581,375	99%	17,673 D
Capital Outlay	108,275	106,487	98%	29,265	29,265	100%	29,265	100%	- E
TOTAL REQUIREMENTS	7,928,538	7,497,365	95%	8,481,279	2,537,609	30%	8,137,645	96%	343,634

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	2,266,204	33%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(25,204)	33%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	2,241,000	34%	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)	(2,446,357)	-	(7,109,873)	-	357,238
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	2,241,000	34%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,323,332	186%	\$ 1,096,828	154%	\$385,926

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Projected Personnel savings based on FY23/FY24 average vacancy rate of 7.8%
- D** Materials and services projections based on current spending trends.
- E** Detention security upgrade project. Additional technology and upgrade requirements.



Budget to Actuals Report

TRT - Fund 160/170

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	7,158,534	57%	12,450,000	99%	(180,000) A
Interest on Investments	50,408	95,656	190%	121,790	32,953	27%	91,240	75%	(30,550)
Miscellaneous	-	161		-	181		300		300
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	7,191,667	56%	12,541,540	98%	(210,250)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	1,660,237	49%	3,329,141	99%	49,500 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	72,676	28%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	71,196	33%	213,587	100%	-
Software	47,251	46,125	98%	47,600	18,750	39%	47,600	100%	-
TOTAL REQUIREMENTS	13,123,218	11,822,231	90%	6,902,223	4,822,859	70%	6,852,723	99%	49,500

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfer Out - RV Park	(20,000)	(20,000)	100%	(20,000)	(6,664)	33%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(25,000)	33%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(121,560)	33%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(122,804)	33%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(154,036)	33%	(455,395)	99%	6,724 D
Transfer Out - General County Reserve	-	-		(723,720)	(241,240)	33%	(1,529,561)	211%	(805,841) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(336,336)	33%	(993,331)	98%	15,692
Transfer Out - Courthouse Debt Service	-	-		(1,900,500)	-	0%	(758,000)	40%	1,142,500 F
Transfer Out - Sheriff	(3,651,787)	(3,651,787)	100%	(3,651,787)	(1,217,260)	33%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(2,224,900)	26%	(8,216,179)	96%	359,075

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	4,527,362	96%	4,527,362	96%	(197,825)
Resources over Requirements	508,064	926,457		5,849,567	2,368,808		5,688,817		(160,750)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(2,224,900)		(8,216,179)		359,075
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,999,500	\$ 4,671,271	234%	\$ 2,000,000	100%	\$500

- A** Room tax revenue down 1.5% 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 less than originally estimated during FY24 budget development.



Budget to Actuals Report

ARPA – Fund 200

FY24 YTD October 31, 2023 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Local Assistance & Tribal Consistency	-	-		2,311,073	4,622,145	200%	4,622,146	200%	2,311,073
Interest on Investments	105,186	293,106	279%	319,460	77,172	24%	235,010	74%	(84,450)
State & Local Coronavirus Fiscal Recovery Funds	-	14,662,784		-	9,516,992		9,516,992		9,516,992
TOTAL RESOURCES	105,186	14,955,890	999%	2,630,533	14,216,308	540%	14,374,148	546%	11,743,615

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	416,916	6%	6,538,263	100%
Administrative	4,317,328	144,531	3%	4,208,310	44,223	1%	1,635,245	39%	2,573,065
Infrastructure	1,634,710	860,474	53%	766,410	19,134	2%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	161,439	29%	560,926	100%	-
Negative Economic Impacts	899,577	927,155	103%	252,363	-	0%	252,363	100%	-
TOTAL REQUIREMENTS	23,129,361	14,662,784	63%	12,326,272	641,713	5%	9,753,207	79%	2,573,065

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers Out	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%
TOTAL TRANSFERS	-	-		(5,022,145)	(5,022,145)	100%	(5,022,145)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	23,024,175	108,098	0%	14,717,884	401,204	3%	401,204	3%
Resources over Requirements	(23,024,175)	293,106		(9,695,739)	13,574,596		4,620,941		14,316,680
Net Transfers - In (Out)	-	-		(5,022,145)	(5,022,145)		(5,022,145)		-
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 8,953,655	999%	-		\$0



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	174,208	33%	525,000	100%	-
Interest on Investments	32	513	999%	540	457	85%	1,420	263%	880
TOTAL RESOURCES	525,032	518,001	99%	525,540	174,666	33%	526,420	100%	880

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	198,530	30%	662,027	102%
Materials and Services	161,535	150,549	93%	170,603	63,065	37%	170,603	100%	- ^A
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	261,595	32%	832,630	101%	(10,260)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	121,560	33%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	121,560	33%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(86,929)		(306,210)		(9,380)
Net Transfers - In (Out)	263,217	224,696		364,688	121,560		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 34,631	51%	\$ 58,478	86%	(\$9,380)

^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 October 31, 2023 (unaudited)

33.3%
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	4,430,338	12%	38,006,062	100%	145,938 A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,110,056	1,770,613	12%	15,189,654	101%	79,598 B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	1,710,818	37%	4,730,632	103%	147,060
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	142,009	43%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	37,507	14%	148,370	56%	(115,630)
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	60,955	51%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	(4,352)	-7%	1,810	3%	(63,190)
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,332,752	8,147,889	14%	58,526,528	100%	193,776

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	440,798	36%	1,323,609	108%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	136,365	22%	446,526	72%	177,751
Rickard Ranch	264,871	278,671	105%	334,232	113,916	34%	339,848	102%	(5,616)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	1,863,632	32%	5,992,278	104%	(220,329)
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	307,563	30%	1,095,629	108%	(76,608)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	1,300,357	28%	4,482,766	98%	92,152
Detective	3,583,825	4,105,995	115%	4,774,538	1,471,069	31%	4,434,554	93%	339,984
Patrol	14,880,315	14,858,735	100%	16,270,641	5,017,120	31%	16,715,449	103%	(444,808)
Records	904,493	687,442	76%	855,590	214,907	25%	700,208	82%	155,382
Adult Jail	22,809,320	20,842,708	91%	23,784,474	6,199,203	26%	21,461,930	90%	2,322,544
Court Security	424,769	598,098	141%	600,590	184,337	31%	577,824	96%	22,766
Emergency Services	829,997	545,477	66%	808,931	159,201	20%	567,787	70%	241,144
Special Services	2,047,792	2,374,496	116%	2,779,458	883,316	32%	2,951,144	106%	(171,686)
Training	1,907,588	1,986,740	104%	1,537,498	488,095	32%	1,488,003	97%	49,495
Other Law Enforcement	820,836	958,658	117%	634,835	365,992	58%	919,835	145%	(285,000)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,642,097	19,145,870	29%	63,547,390	97%	2,094,707

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	1,217,260	33%	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%	-
TOTAL TRANSFERS	3,448,587	3,449,109	100%	3,378,587	1,217,260	36%	3,378,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	13,185,151	11,001,214	83%	11,001,214	83%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,309,345)	(10,997,982)	-	(5,020,862)	-	2,288,483
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,378,587	1,217,260	-	3,378,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 9,254,393	\$ 1,220,492	13%	\$ 9,358,939	101%	\$ 104,546

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 October 31, 2023 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
State Grant	22,223,536	18,578,578	84%	22,783,782	10,494,111	46%	23,866,762	105%	1,082,980
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	5,989,655	36%	16,494,114	100%	-
State Miscellaneous	8,901,719	7,751,386	87%	6,267,385	2,838,536	45%	5,565,251	89%	(702,134)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	1,433,990	29%	4,144,349	84%	(803,232)
Local Grants	2,332,031	2,054,936	88%	1,567,894	1,342,794	86%	1,747,996	111%	180,102
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	83,002	6%	1,478,906	100%	-
Federal Grants	2,615,634	2,390,105	91%	1,440,560	332,245	23%	1,500,861	104%	60,301
Patient Fees	615,644	748,534	122%	1,087,790	247,148	23%	658,298	61%	(429,492)
Other	1,169,317	1,976,339	169%	1,061,371	501,390	47%	1,367,379	129%	306,008
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	287,304	28%	762,561	74%	(271,930)
Medicaid	430,863	746,146	173%	431,000	213,466	50%	496,128	115%	65,128
Vital Records	300,000	354,158	118%	315,000	92,029	29%	274,050	87%	(40,950)
Interest on Investments	97,750	390,781	400%	262,007	190,406	73%	562,030	215%	300,023
State - Medicare	337,614	234,401	69%	209,500	76,405	36%	300,560	143%	91,060
Liquor Revenue	177,574	161,412	91%	177,574	31,637	18%	177,574	100%	-
State Shared- Family Planning	125,000	152,985	122%	158,000	24,214	15%	102,605	65%	(55,395)
Interfund Contract- Gen Fund	127,000	127,000	100%	127,000	-	0%	127,000	100%	-
Divorce Filing Fees	173,030	63,178	37%	-	-	-	-	-	-
TOTAL RESOURCES	57,787,985	55,638,108	96%	59,843,955	24,178,331	40%	59,626,424	100%	(217,531)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Administration Allocation	-	-	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,270,121	15,437,318	31%	51,920,601	103%	(1,650,480)
Materials and Services	19,393,800	14,220,207	73%	21,190,295	4,033,892	19%	21,509,516	102%	(319,221)
Capital Outlay	926,575	504,137	54%	347,500	32,286	9%	525,110	151%	(177,610)
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	71,807,916	19,503,496	27%	73,955,227	103%	(2,147,311)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	2,260,008	33%	6,780,140	100%
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	80,467	4%	2,210,573	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	122,804	33%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(100,056)	8%	(781,174)	59%	551,500
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	2,363,223	29%	8,577,956	107%	551,500

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%	12,519,113	110%
Resources over Requirements	(13,191,142)	(7,274,000)	-	(11,963,961)	4,674,834	-	(14,328,803)	-	(2,364,842)
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	2,363,223	-	8,577,956	-	551,500
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 19,557,170	261%	\$ 6,768,266	90%	(\$711,745)



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD October 31, 2023 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	158,505	36%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	190,406	73%	562,030	215%	300,023
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	-
Other	160,495	33,725	21%	9,000	132,655	999%	161,977	999%	152,977 ^A
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	689,000	80%	1,319,356	152%	453,000

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,738,820	6,093,176	90%	6,519,513	2,025,352	31%	6,874,956	105%
Materials and Services	6,998,683	6,732,321	96%	7,534,229	2,432,768	32%	7,704,988	102%	(170,759)
Capital Outlay	12,000	-	0%	43,750	-	0%	43,750	100%	-
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,596,186)	-	0%	(12,596,186)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	4,458,120	297%	2,027,508	135%	(526,202)

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)	(100,056)	33%	(300,174)	100%	-
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(100,056)	46%	(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%	3,786,843	103%
Resources over Requirements	(1,061,752)	(70,758)		(634,950)	(3,769,121)		(708,152)		(73,202)
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(100,056)		(218,924)		-
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 82,333)	-3%	\$ 2,859,767	102%	\$48,097

^A Includes carryforward of \$125k in unspent FY23 PacificSource Behavioral Health Workforce Diversity Grant.

^B Personnel projections include anticipated 3% vacancy.



Budget to Actuals Report

Health Services - Behavioral Health - Fund 274

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	9,055,787	53%	17,593,013	103%	549,522
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	5,831,150	36%	16,058,765	100%	-
State Miscellaneous	8,027,373	7,063,393	88%	5,398,674	2,837,169	53%	4,691,539	87%	(707,135)
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	1,425,526	29%	4,123,841	84%	(803,490)
Local Grants	1,475,139	1,262,473	86%	1,348,943	834,104	62%	1,098,648	81%	(250,295)
Federal Grants	2,017,169	1,636,693	81%	1,285,560	298,466	23%	1,335,125	104%	49,565
Other	719,670	730,175	101%	631,245	213,848	34%	632,216	100%	971
Patient Fees	519,344	607,872	117%	448,500	187,635	42%	473,587	106%	25,087
Medicaid	430,863	746,146	173%	431,000	213,466	50%	496,128	115%	65,128
State - Medicare	337,614	234,401	69%	209,500	76,405	36%	300,560	143%	91,060
Liquor Revenue	177,574	161,412	91%	177,574	31,637	18%	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%	-	-	-	-	-	-
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,087,583	21,005,191	44%	47,107,996	98%	(979,587)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Administration Allocation	8,265,132	8,265,132	100%	9,521,531	-	0%	9,521,531	100%	-
Personnel Services	32,453,031	31,307,705	96%	31,872,043	9,803,896	31%	32,921,518	103%	(1,049,475)
Materials and Services	9,948,652	5,531,099	56%	11,364,085	1,189,573	10%	11,556,069	102%	(191,984)
Capital Outlay	497,443	312,691	63%	160,250	26,398	16%	135,000	84%	25,250
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	52,917,909	11,019,867	21%	54,134,118	102%	(1,216,209)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In- General Fund	2,231,439	1,440,767	65%	2,231,439	743,792	33%	2,231,439	100%	-
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	1,809,358	100%	-
Transfers Out	(152,921)	(196,921)	129%	(481,000)	-	0%	(481,000)	100%	-
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	743,792	21%	3,559,797	100%	-

FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Beginning Fund Balance	4,788,795	6,317,144	132%	3,989,589	4,679,830	117%	4,679,830	117%	690,241
Resources over Requirements	(5,710,729)	(3,145,830)	-	(4,830,326)	9,985,324	-	(7,026,122)	-	(2,195,796)
Net Transfers - In (Out)	3,471,333	1,508,517	-	3,559,797	743,792	-	3,559,797	-	-
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 15,408,946	567%	\$ 1,213,505	45%	(\$1,505,555)

- A** Projections over budget. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- B** Projection less than budget primarily related to lower I/DD match anticipated than originally budgeted. Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- C** Grant funds will be reconciled at end of year. COHC Older Adults projected under budget by (\$211K), and City of Bend MCAT (\$68K). Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- D** Projections include estimated adjustments for anticipated unearned revenue. Exact amounts will be finalized at fiscal year-end.
- E** Medicare trending higher than budgeted.
- F** Personnel projections include anticipated 6% vacancy.



Budget to Actuals Report

Health Services - Public Health - Fund 274

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	1,230,891	22%	6,113,749	110%	533,458
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	83,002	6%	1,478,906	100%	-
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	287,304	28%	762,561	74%	(271,930)
State Miscellaneous	874,346	687,993	79%	868,711	1,367	0%	873,712	101%	5,001
Patient Fees	96,300	140,662	146%	639,290	59,513	9%	184,711	29%	(454,579)
Other	289,152	1,212,439	419%	421,126	154,887	37%	573,186	136%	152,060
Vital Records	300,000	354,158	118%	315,000	92,029	29%	274,050	87%	(40,950)
Local Grants	856,892	792,463	92%	218,951	508,690	232%	649,348	297%	430,397
State Shared- Family Planning	125,000	152,985	122%	158,000	24,214	15%	102,605	65%	(55,395)
Federal Grants	144,060	161,233	112%	155,000	33,779	22%	165,736	107%	10,736
OHP Fee for Service	18,260	31,245	171%	20,250	8,464	42%	20,508	101%	258
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	2,484,140	23%	11,199,072	103%	309,056

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	2,963,714	2,963,714	100%	3,074,655	-	0%	3,074,655	100%	-
Personnel Services	11,466,901	10,786,883	94%	11,878,565	3,608,070	30%	12,124,127	102%	(245,562)
Materials and Services	2,446,466	1,956,788	80%	2,291,981	411,551	18%	2,248,459	98%	43,522
Capital Outlay	417,132	191,446	46%	143,500	5,888	4%	346,360	241%	(202,860)
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	4,025,509	23%	17,793,601	102%	(404,900)

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	1,516,216	33%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	122,804	33%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	80,467	25%	319,965	100%	-
Transfers Out	(108,750)	(134,750)	124%	(551,500)	-	0%	-	0%	551,500
TOTAL TRANSFERS	4,686,473	4,491,812	96%	4,685,583	1,719,487	37%	5,237,083	112%	551,500

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%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,541,369)	-	(6,594,529)	-	(95,844)
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	1,719,487	-	5,237,083	-	551,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 4,230,558	217%	\$ 2,694,994	138%	\$ 745,713

- 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** Patient Insurance Fees trending lower than budgeted.
- D** Funds from Central Oregon Health Council quality incentive metrics anticipated (\$267K).
- E** Expenditures above budget related to delayed renovations at the North County Campus (\$374K).
- F** Includes remodel and furniture expenses originally budgeted in FY23 for North County Campus that were delayed into FY24.
- G** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD October 31, 2023 (unaudited)

33.3%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	45,240	29%	157,300	100%	
Code Compliance	1,171,592	915,867	78%	1,124,181	264,051	23%	770,181	69%	(354,000) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	1,175,159	29%	3,732,038	94%	(259,350) A
Electrical	1,022,005	769,054	75%	902,175	277,444	31%	810,175	90%	(92,000) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	273,702	30%	898,420	97%	(25,460) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	520,889	23%	1,446,562	63%	(858,000) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	304,204	29%	840,854	80%	(216,500) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	2,860,688	27%	8,655,530	83%	(1,805,310)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Admin - Operations	3,432,980	3,085,363	90%	3,241,288	978,939	30%	3,025,961	93%
Code Compliance	805,614	714,049	89%	743,931	209,366	28%	666,791	90%	77,140 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	555,973	27%	1,972,784	94%	115,758 B
Electrical	641,837	538,383	84%	583,718	168,302	29%	568,230	97%	15,488 B
Onsite Wastewater	753,369	754,829	100%	865,670	249,586	29%	755,315	87%	110,355 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	515,181	28%	1,596,401	86%	261,334 B
Long Range Planning	998,739	893,682	89%	888,677	261,064	29%	726,855	82%	161,822 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	2,938,412	29%	9,312,337	91%	957,224

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	-	0%	621,971	122%
Transfers in - General Fund	160,000	139,916	87%	100,000	16,815	17%	100,000	100%	- C
Transfers In - CDD Electrical Reserve	-	108,670		86,721	6,060	7%	75,690	87%	(11,031)
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(35,836)	33%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(176,778)	144%	(356,028)	290%	(233,276) D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	(189,740)	-41%	334,089	72%	(132,441)

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	(77,724)		(656,807)		(848,086)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	(189,740)		334,089		(132,441)
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,055,254	53%	\$ 999,999	51%	(\$975,731)

- 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 October 31, 2023 (unaudited)

33.3%
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	6,979,086	34%	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	148,307	10%	1,450,015	100%	-
Cities-Bend/Red/Sis/La Pine	403,731	969,028	240%	763,171	143,228	19%	763,171	100%	-
Federal Reimbursements	-	7,641	-	689,703	-	0%	689,703	100%	-
Sale of Equip & Material	426,000	385,036	90%	614,500	84,857	14%	614,500	100%	-
Interest on Investments	54,172	105,203	194%	138,031	34,312	25%	103,010	75%	(35,021)
Miscellaneous	77,610	65,385	84%	73,808	15,326	21%	73,808	100%	-
Mineral Lease Royalties	50,000	105,306	211%	50,000	2,980	6%	87,883	176%	37,883 A
Assessment Payments (P&I)	-	5,175	-	6,000	10,026	167%	18,000	300%	12,000 A
Forest Receipts	882,502	-	0%	-	-	-	-	-	-
State Miscellaneous	-	20,000	-	-	-	-	-	-	-
TOTAL RESOURCES	24,889,063	25,698,009	103%	26,673,711	9,812,175	37%	26,842,627	101%	168,916

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	2,518,360	30%	8,033,523	96%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	2,483,665	29%	8,612,188	100%	(12,155)
Capital Outlay	140,025	90,004	64%	118,260	4,125	3%	106,105	90%	12,155
TOTAL REQUIREMENTS	16,188,996	13,822,550	85%	17,124,761	5,006,150	29%	16,751,816	98%	372,945

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	4,806,025	-	10,090,811	-	541,861
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	\$ 4,457,705	188%	\$ 4,742,491	200%	\$2,372,290

A Actual payment higher than budget

B Projected Personnel savings based on FY23/FY24 average vacancy rate of 7.4%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD October 31, 2023 (unaudited)

33.3%
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%	4,143,986	101%	27,522	A
CJC Justice Reinvestment	892,038	943,172	106%	943,172	-	0%	908,108	96%	(35,064)	B
DOC Measure 57	244,606	271,606	111%	256,815	-	0%	259,307	101%	2,492	C
Interest on Investments	18,151	63,625	351%	75,230	26,753	36%	84,720	113%	9,490	
Interfund- Sheriff	50,000	50,000	100%	50,000	16,667	33%	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%	19,709	87%	(2,898)	D
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%	-	
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	1,227,290	22%	5,537,148	100%	1,542	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	1,628,973	28%	5,174,443	88%	733,068
Materials and Services	1,883,614	1,739,432	92%	1,668,521	518,896	31%	1,608,251	96%	60,270	F
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-	
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	2,147,868	28%	6,782,694	90%	793,338	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	178,788	33%	536,369	100%
Transfers In- Health Services	-	-	-	50,000	-	0%	-	0%	(50,000)
Transfers Out	(199,560)	(199,560)	100%	-	-	-	-	-	-
Transfer to Vehicle Maint	(69,277)	(69,277)	100%	(75,419)	(25,136)	33%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	153,652	30%	460,950	90%	(50,000)

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)	(920,578)	-	(1,245,546)	-	794,880
Net Transfers - In (Out)	267,532	267,532	100%	510,950	153,652	30%	460,950	90%	(50,000)
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,244,008	153%	\$ 2,226,338	151%	\$755,814

- A** Final State Grant allocation for 23-25 Biennium
- B** Final State Grant allocation for 23-25 Biennium
- C** Final State Grant allocation for 23-25 Biennium
- D** Final State Grant allocation for 23-25 Biennium
- E** Projected Personnel savings based on FY23/FY24 average vacancy rate of 14.9%
- F** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	891,811	52%	1,704,116	100%	-
Interest on Investments	124,563	337,583	271%	475,310	203,455	43%	611,340	129%	136,030 A
Miscellaneous	-	317,508		-	19,241		19,241		19,241 A
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	1,114,507	51%	2,334,697	107%	155,271

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Materials and Services	127,640	127,640	100%	132,770	44,257	33%	132,770	100%	-
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	5,077,765	21%	23,633,009	100%	7,048
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	5,122,022	22%	23,765,779	100%	7,048

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%	-
TOTAL TRANSFERS	14,230,313	12,238,662	86%	12,500,000	5,000,000	40%	12,500,000	100%	-

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)	(4,007,515)		(21,431,082)		162,319
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	\$ 24,340,392	245%	\$ 14,416,824	145%	\$ 4,497,845

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD October 31, 2023

33.33%
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	\$ -	0%	\$ 5,119,310	100%	\$ -
Hunnel Rd: Loco Rd to Tumalo Rd	4,265,216	2,562,129	60%	1,569,800	324,503	21%	2,518,373	160%	(948,573)
Transportation System Plan Update	-	51,980			11,677		27,256		(27,256)
Gribbling Rd Bridge	818,500	141,509	17%	704,116	12,949	2%	692,000	98%	12,116
Smith Rock Way Bridge Replace	985,000	122,938	12%	1,417,429	47,227	3%	1,417,429	100%	-
Deschutes Mkt Rd/Hamehook Round	1,663,000	750,822	45%	250,000	1,122,872	449%	1,170,000	468%	(920,000)
Powell Butte Hwy/Butler Market RB	785,000	250,902	32%	2,642,402	86,909	3%	2,642,402	100%	-
Wilcox Ave Bridge #2171-03 Replacement	160,000	-	0%	160,000	-	0%	160,000	100%	-
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	-	0%	350,000	59%	245,000
NW Lower Bridge Way: 43rd St to Holmes Rd	100,000	10,825	11%	1,290,000	-	0%	320,000	25%	970,000
Northwest Way: NW Coyner Ave to NW Altmeter Wy	815,000	-	0%	556,000	-	0%	556,000	100%	-
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	-	0%	1,000,000	100%	-
Tumalo Reservoir Rd: OB Riley to Sisemore Rd	100,000	-	0%	300,000	377	0%	300,000	100%	-
Local Road Pavement Preservation	200,000	-	0%	200,000	-	0%	200,000	100%	-
US20: Locust St	-	-		1,000,000	-	0%	1,000,000	100%	-
Paving Butler Market - Hamehook to Powell Butte	-	866		320,000	1,454,940	455%	1,494,879	467%	(1,174,879)
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%	460,000	100%	-
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%	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	-		150,000	-	0%	150,000	100%	-
FY 23 Guardrail Improvements	-	-		150,000	-	0%	-	0%	150,000
Signage Improvements	-	97,156		150,000	-	0%	150,000	100%	-
TOTAL CAPITAL OUTLAY	\$ 28,259,526	\$ 16,491,988	58%	\$ 23,640,057	5,077,765	21%	\$ 23,633,009	100%	\$ 7,048



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	2,730,863	34%	8,000,000	100%	- A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	1,245,292	36%	3,450,000	100%	- A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	1,666,024	50%	3,310,000	100%	- A
Franchise 3% Fees	305,000	363,105	119%	565,000	158,144	28%	565,000	100%	- B
Yard Debris	290,000	305,516	105%	400,000	199,468	50%	400,000	100%	- C
Miscellaneous	70,000	140,837	201%	173,000	97,092	56%	173,000	100%	-
Interest on Investments	30,498	43,342	142%	60,410	35,676	59%	102,810	170%	42,400 D
Special Waste	15,000	62,756	418%	30,000	22,950	76%	30,000	100%	- E
Recyclables	12,000	7,060	59%	7,000	2,458	35%	7,000	100%	-
Leases	1	1	100%	1	-	0%	1	100%	-
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	6,157,966	38%	16,037,811	100%	42,400

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	1,099,926	27%	4,108,983	100%
Materials and Services	6,473,358	5,716,762	88%	7,683,911	2,124,732	28%	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%	-
TOTAL REQUIREMENTS	11,754,672	10,769,061	92%	14,355,234	3,416,848	24%	14,355,234	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(654,652)	25%	(2,613,962)	100%
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(654,652)	25%	(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		1,640,177	2,741,118		1,682,577		42,400
Net Transfers - In (Out)	(5,299,665)	(3,453,962)		(2,613,962)	(654,652)		(2,613,962)		-
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,442,600	\$ 4,829,980	335%	\$ 1,812,129	126%	\$369,529

- 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. Franchise disposal fee payment of \$217K 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 3% higher than last year-to-date
- D** Investment Income projected to come in higher than budget
- E** 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)



Budget to Actuals Report

Fair & Expo - Fund 615

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	353,726	34%	831,024	79%	(218,976) A
Food & Beverage	745,000	1,048,507	141%	991,000	721,174	73%	1,489,140	150%	498,140 B
Rights & Signage	105,000	97,159	93%	105,000	62,616	60%	95,616	91%	(9,384)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	61,040	61%	(38,960)
Storage	65,000	45,551	70%	50,000	16,943	34%	40,143	80%	(9,857)
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	5,928	27%	17,630	80%	(4,370)
Miscellaneous	3,554	3,536	99%	3,000	3,488	116%	3,916	131%	916
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,232,201	53%	2,575,561	110%	232,061

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	488,187	28%	1,392,507	80%
Personnel Services - F&B	170,247	85,623	50%	148,510	13,066	9%	115,102	78%	33,408 D
Materials and Services	965,684	1,168,404	121%	1,222,986	352,955	29%	1,234,221	101%	(11,235)
Materials and Services - F&B	603,950	661,314	109%	514,200	346,946	67%	715,630	139%	(201,430) E
Debt Service	101,270	101,267	100%	100,190	-	0%	100,190	100%	-
TOTAL REQUIREMENTS	3,098,054	3,330,291	107%	3,734,327	1,201,155	32%	3,557,650	95%	176,677

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	336,336	33%	993,331	98%
Transfers In - Park Fund	30,000	30,000	100%	30,000	10,000	33%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(54,444)	33%	(163,342)	100%	-
TOTAL TRANSFERS	704,127	621,827	88%	875,681	291,892	33%	859,989	98%	(15,692)

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	971,352	995,519	102%	754,000	547,764	73%	547,764	73%
Resources over Requirements	(1,359,520)	(1,069,583)		(1,390,827)	31,047		(982,089)		408,738
Net Transfers - In (Out)	704,127	621,827		875,681	291,892		859,989		(15,692)
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 238,854	\$ 870,703	365%	\$ 425,664	178%	\$ 186,810

- 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 26.0%
- 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 October 31, 2023 (unaudited)

33.3%
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	1,036,146	134%	1,036,146	134%	261,146
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	68,397	74%	68,397	74%	(24,103)
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%	40,351	135%	10,351
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	7,432	55%	22,470	166%	8,970
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	2,382,521	103%	2,450,726	105%	126,609

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	55,883	20%	254,586	92%	21,945 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	1,913,304	83%	2,027,170	88%	279,155
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	1,969,187	76%	2,281,756	88%	301,100

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	25,000	33%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(36,500)	33%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(11,500)	33%	(34,503)	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Beginning Fund Balance	384,715	385,854	100%	539,152	521,447	97%	521,447	97%	(17,705)
Resources over Requirements	(2,650)	292,298		(258,739)	413,334		168,970		427,709
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(11,500)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 245,910	\$ 923,281	375%	\$ 655,914	267%	\$ 410,004

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY23 YTD October 31, 2023 (unaudited)

	Fair 2022	Fair 2023 Actuals to Date	2023 Projection
RESOURCES			
Gate Receipts	\$ 782,364	\$ 1,036,146	\$ 1,036,146
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	31,449	31,449
Merchandise Sales	3,245	1,899	1,899
Concessions and Catering	497,366	512,899	512,899
Fair Sponsorship	126,300	98,493	98,493
TOTAL FAIR REVENUES	\$ 2,298,566	\$ 2,364,794	\$ 2,364,794
OTHER RESOURCES			
State Grant	53,167	-	-
Interest	5,794	12,752	16,752
Miscellaneous	-	114	114
TOTAL RESOURCES	\$ 2,357,526	\$ 2,377,660	\$ 2,381,660
REQUIREMENTS			
Personnel	102,763	147,200	173,959
Materials & Services	1,722,703	2,013,117	2,051,482
TOTAL REQUIREMENTS	\$ 1,825,466	\$ 2,160,317	\$ 2,225,440
TRANSFERS			
Transfer In - TRT 1%	68,750	62,500	75,000
Transfer Out - F&E Reserve	(96,540)	(152,358)	(170,608)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (27,790)	\$ (89,858)	\$ (95,608)
Net Fair	\$ 504,270	\$ 127,485	\$ 60,612
Beginning Fund Balance on Jan 1	\$ 448,151	\$ 952,421	\$ 952,421
Ending Balance	\$ 952,421	\$ 1,079,906	\$ 1,013,033



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	23,506	36%	69,960	108%	5,160
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	23,506	36%	69,960	108%	5,160

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	128,054	17%	746,445	100%	- ^A
TOTAL REQUIREMENTS	870,000	483,310	56%	1,090,000	160,110	15%	1,090,000	100%	-

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers In - TRT 1%	501,683	465,685	93%	462,119	154,036	33%	455,395	99%	(6,724)
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	50,852	33%	152,565	100%	-
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	36,500	33%	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	341,388	41%	817,463	99%	(6,724)

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%	2,757,229	106%	164,391
Resources over Requirements	(862,586)	(166,040)		(1,025,200)	(136,604)		(1,020,040)		5,160
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	341,388		817,463		(6,724)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 2,962,012	124%	\$ 2,554,652	107%	\$162,827

^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 October 31, 2023 (unaudited)

33.3%
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	206,157	41%	467,542	94%	(32,458)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	4,481	36%	14,811	118%	2,311
Cancellation Fees	14,000	8,636	62%	7,000	6,184	88%	7,134	102%	134
Washer / Dryer	4,200	5,560	132%	5,000	2,465	49%	4,630	93%	(370)
Miscellaneous	3,750	2,907	78%	2,500	4,144	166%	5,375	215%	2,875
Interest on Investments	552	2,764	501%	2,300	1,734	75%	4,870	212%	2,570
Vending Machines	1,750	1,492	85%	1,500	942	63%	1,328	89%	(172)
TOTAL RESOURCES	642,252	579,826	90%	530,800	226,107	43%	505,690	95%	(25,110)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	31,139	34%	96,037	105%
Materials and Services	259,755	192,620	74%	303,173	67,581	22%	214,571	71%	88,602
Debt Service	223,273	223,272	100%	222,630	-	0%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	98,719	16%	533,238	86%	83,893

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	6,664	33%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(17,188)	33%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	(10,524)	-8%	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)	127,388		(27,548)		58,783
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	(10,524)		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 283,504	210%	\$ 267,528	198%	\$132,308



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	11,925	35%	35,530	104%	1,230
TOTAL RESOURCES	6,298	21,589	343%	34,300	11,925	35%	35,530	104%	1,230

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%	- ^A
TOTAL REQUIREMENTS	100,000	5,532	6%	174,000	-	0%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	17,188	33%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	17,188	33%	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)	11,925		(138,470)		1,230
Net Transfers - In (Out)	261,750	261,566		51,564	17,188		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,498,672	117%	\$ 1,382,653	108%	\$98,336

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	385,987	35%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	311,944	33%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	297,671	68%	439,989	100%	- ^A
Property Damage	419,566	419,566	100%	418,028	139,343	33%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	75,570	33%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	72,567	36%	217,050	109%	17,050
Claims Reimbursement	25,000	6,476	26%	20,000	-	0%	20,000	100%	-
Skid Car Training	10,000	8,899	89%	10,000	16,660	167%	25,000	250%	15,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	495	25%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	1,300,237	39%	3,396,394	101%	32,050

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	738,582	39%	1,880,000	100%	-
General Liability	3,000,000	470,875	16%	1,200,000	393,486	33%	1,100,000	92%	100,000
Insurance Administration	607,558	602,676	99%	714,197	226,856	32%	723,658	101%	(9,461)
Vehicle	200,000	194,089	97%	400,000	69,841	17%	400,000	100%	-
Property Damage	300,248	99,913	33%	300,250	333,993	111%	420,000	140%	(119,750)
Unemployment	200,000	54,473	27%	250,000	30,842	12%	250,000	100%	-
TOTAL REQUIREMENTS	5,887,806	2,915,728	50%	4,744,447	1,793,599	38%	4,773,658	101%	(29,211)

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%	-
TOTAL TRANSFERS	(3,500)	(3,500)	100%	(3,500)	(1,164)	33%	(3,500)	100%	-

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	9,323,307	117%	9,323,307	117%	1,323,307
Resources over Requirements	(2,576,329)	381,869		(1,380,103)	(493,362)		(1,377,264)		2,839
Net Transfers - In (Out)	(3,500)	(3,500)		(3,500)	(1,164)		(3,500)		-
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,616,397	\$ 8,828,781	133%	\$ 7,942,543	120%	\$1,326,146

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



Budget to Actuals Report

Health Benefits - Fund 675

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	7,993,519	31%	25,899,034	100%	-
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	447,672	23%	1,963,363	100%	-
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	404,160	32%	1,247,416	100%	-
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	176,240	17%	1,019,288	100%	-
Prescription Rebates	175,000	528,990	302%	280,000	155,160	55%	280,000	100%	- ^A
Claims Reimbursement & Other	55,000	109,282	199%	124,944	137,756	110%	137,757	110%	12,813
Interest on Investments	95,686	176,071	184%	120,000	60,305	50%	180,210	150%	60,210
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	9,374,812	31%	30,727,068	100%	73,023

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	5,736,670	21%	26,697,663	100%
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	1,233,141	29%	4,287,997	100%	- ^B
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	214,356	15%	1,415,279	100%	- ^B
Wellness	179,549	161,200	90%	186,274	19,650	11%	186,274	100%	- ^B
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	7,203,817	22%	32,587,213	100%	-

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)	2,170,994		(1,860,145)		73,023
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 8,278,992	217%	\$ 4,247,853	112%	\$438,278

^A Budget estimate is based on claims which are difficult to predict

^B Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD October 31, 2023 (unaudited)

33.3%
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	1,282,449	12%	11,001,603	101%	69,603
Telephone User Tax	1,668,000	1,881,374	113%	1,827,530	-	0%	1,827,530	100%	-
Interest on Investments	67,515	237,842	352%	312,321	92,621	30%	288,619	92%	(23,702)
Police RMS User Fees	237,221	244,437	103%	244,435	-	0%	244,435	100%	-
Contract Payments	153,292	167,764	109%	167,765	14,250	8%	167,765	100%	-
User Fee	140,445	146,863	105%	148,820	5,325	4%	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	15,000	16%	93,000	100%	-
Property Taxes - Prior Yr	80,000	90,291	113%	90,000	46,786	52%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	645	2%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	6,994	22%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	1,464,599	10%	14,080,224	100%	45,901

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	2,606,878	29%	8,202,578	91%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	978,489	23%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	638,842	35%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	4,224,209	28%	14,284,293	95%	829,467

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)	(2,759,609)		(204,069)		875,368
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 10,634,341	88%	\$ 13,189,881	109%	\$ 1,066,975

- 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 FY23/FY24 average vacancy rate of 11.9%