



MEMORANDUM

DATE: April 22, 2024
TO: Board of County Commissioners
FROM: Robert Tintle, Chief Financial Officer
SUBJECT: Finance Report for March 2024

Following is the unaudited monthly finance report for fiscal year to date (YTD) as of March 31, 2024.

Budget to Actuals Report

General Fund

- *Revenue* YTD in the General Fund is \$42.5M or 95.5% of budget. By comparison, last year revenue YTD was \$40.1M and 91.8% of budget.
- *Expenses* YTD are \$32.9M and 71.2% of budget. By comparison, last year expenses YTD were \$32.3M and 71.2% 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

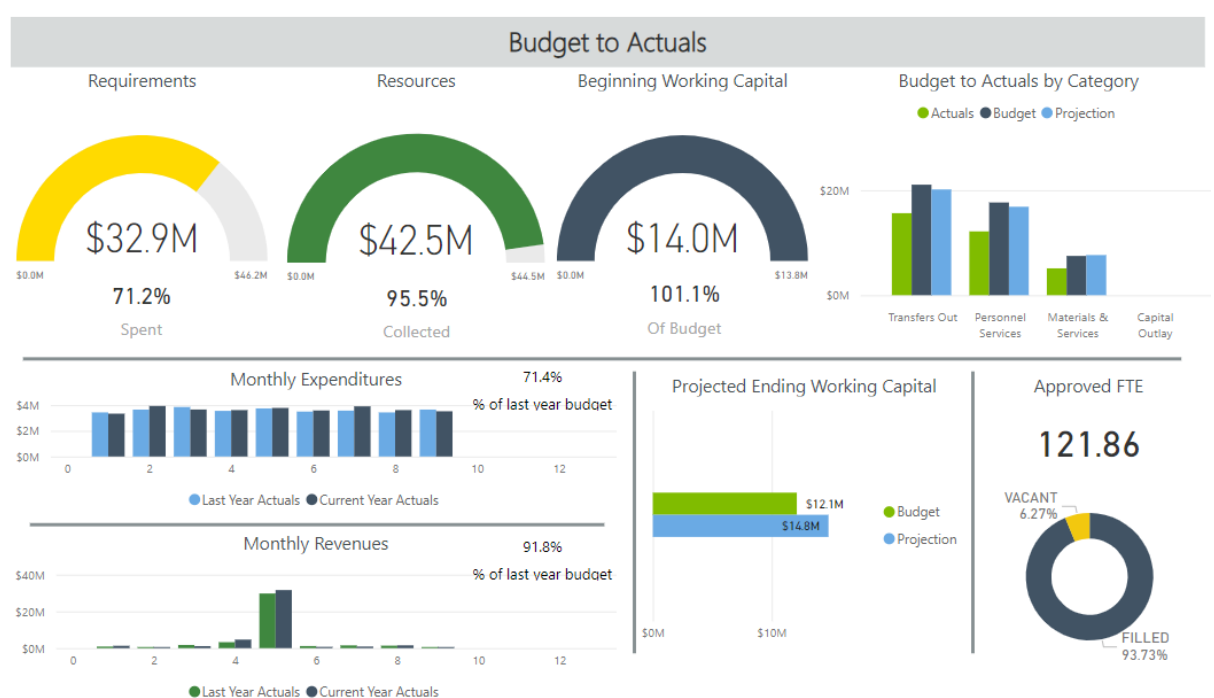
Thru GL Period: 9
 75.0%
 Year Complete

- Fund
- Select all
 - (Blank)
 - 001 - General Fund
 - 010 - Assmt-Clerk...
 - 020 - Code Abate...
 - 030 - Community ...
 - 040 - Court Techn...
 - 050 - Economic D...
 - 060 - General Co...
 - 070 - General Co...
 - 090 - Project Dev...
 - 120 - Law Library
 - 130 - Park Acquisi...
 - 132 - Park Develo...

Monthly GL Peri...
 0
 9

\$12.1M
 Contingency

(Blank)
 Reserves



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 March 31, 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	31.63				
	Unfilled	3.63	3.63	3.63	3.63	5.26	4.26	4.64	4.64	3.64				11.64%
Clerk	Filled	9.48	10.48	10.48	9.90	9.90	10.48	10.48	10.48	10.48				
	Unfilled	1.00	-	-	0.58	0.58	-	-	-	-				2.30%
BOPTA	Filled	0.52	0.52	0.10	0.10	0.10	0.52	0.52	0.52	0.52				
	Unfilled	-	-	0.42	0.42	0.42	-	-	-	-				26.88%
DA	Filled	57.90	58.90	58.90	59.40	59.90	59.10	59.10	58.10	59.10				
	Unfilled	3.20	2.20	2.20	1.70	1.20	2.00	2.00	3.00	2.00				3.55%
Tax	Filled	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
Veterans'	Filled	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00				
	Unfilled	-	-	-	-	-	-	-	-	1.00				2.22%
Property Mgmt	Filled	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00				
	Unfilled	1.00	1.00	1.00	-	-	-	-	-	-				11.11%
Total General Fund	Filled	113.03	115.03	114.61	115.53	114.40	115.60	115.23	114.23	115.23	-	-	-	
	Unfilled	8.83	6.83	7.25	6.33	7.46	6.26	6.64	7.64	6.64	-	-	-	5.82%
Justice Court	Filled	4.60	4.60	4.60	4.60	4.60	3.60	3.60	3.60	3.60				
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00				9.66%
Community Justice	Filled	45.00	43.00	45.00	45.00	46.00	48.00	48.00	47.00	46.00				
	Unfilled	4.00	6.00	4.00	4.00	3.00	1.00	1.00	2.00	3.00				6.35%
Sheriff	Filled	233.75	232.75	229.75	229.75	228.75	229.75	228.75	228.75	230.75				
	Unfilled	37.25	38.25	41.25	41.25	42.25	41.25	42.25	42.25	40.25				15.02%
Houseless Effort	Filled	1.00	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	1.00				50.00%
Health Svcs	Filled	381.55	376.95	378.75	383.40	384.40	386.40	390.33	395.23	397.23				
	Unfilled	33.25	37.85	37.05	32.60	34.60	32.60	30.68	25.78	23.78				7.66%
CDD	Filled	54.80	54.80	52.80	52.00	48.00	47.00	45.00	44.00	42.00				
	Unfilled	3.20	3.20	5.20	6.00	10.00	11.00	13.00	14.00	16.00				15.63%
Road	Filled	57.00	57.00	57.00	55.00	56.00	59.00	59.00	60.00	60.00				
	Unfilled	5.00	5.00	5.00	7.00	6.00	3.00	3.00	2.00	2.00				6.81%
Adult P&P	Filled	33.75	33.75	33.75	33.75	32.75	33.75	32.75	32.75	32.75				
	Unfilled	6.00	6.00	6.00	6.00	7.00	6.00	7.00	7.00	7.00				16.21%
Solid Waste	Filled	29.00	31.00	30.00	30.00	30.00	32.00	31.00	36.00	38.00				
	Unfilled	12.00	10.00	11.00	11.00	11.00	9.00	10.00	5.00	3.00				22.22%
Victims Assistance	Filled	6.50	7.50	7.50	9.50	9.50	9.50	9.50	9.50	9.50				
	Unfilled	3.00	2.00	2.00	-	-	-	-	-	-				8.19%
GIS Dedicated	Filled	2.00	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	13.50				
	Unfilled	5.75	5.75	5.75	6.75	6.75	6.00	6.00	5.00	4.00				33.07%
Natural Resource	Filled	2.00	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	23.75				
	Unfilled	3.00	4.00	4.00	4.00	4.00	3.00	3.00	3.00	3.00				12.88%
ISF - Admin	Filled	9.75	9.75	9.75	8.75	8.75	8.75	8.75	8.75	9.75				
	Unfilled	-	-	-	1.00	1.00	1.00	1.00	1.00	-				5.70%
ISF - BOCC	Filled	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
ISF - Finance	Filled	12.00	12.00	12.00	12.00	12.00	12.00	12.00	11.00	11.00				
	Unfilled	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00	2.00				9.40%
ISF - Legal	Filled	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00				
	Unfilled	-	-	-	-	-	-	-	-	-				0.00%
ISF - HR	Filled	8.80	8.80	8.80	8.80	8.80	9.80	9.80	8.80	8.80				
	Unfilled	1.20	1.20	1.20	1.20	1.20	0.20	0.20	1.20	1.20				9.78%
ISF - IT	Filled	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00	17.00				
	Unfilled	-	-	-	-	-	1.00	1.00	1.00	1.00				2.55%
ISF - Risk	Filled	3.25	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	53.53	53.53				
	Unfilled	7.00	5.00	5.00	5.43	5.43	3.91	3.91	6.48	6.48				9.00%
Total:														
	Filled	1,113.28	1,111.68	1,109.06	1,111.40	1,107.27	1,120.75	1,120.30	1,124.63	1,130.63	-	-	-	
	Unfilled	131.48	133.08	136.70	134.56	141.69	128.22	131.67	127.34	121.34	-	-	-	
	Total	1,244.76	1,244.76	1,245.76	1,245.96	1,248.96	1,248.96	1,251.96	1,251.96	1,251.96	-	-	-	
	% Unfilled	10.56%	10.69%	10.97%	10.80%	11.34%	10.27%	10.52%	10.17%	9.69%				10.56%



Budget to Actuals - Total Personnel and Overtime Report
FY24 YTD March 31, 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	\$ 12,161,177	\$ 16,859,984	\$ 810,111	\$ 72,800	\$ 14,009	\$ 58,791
030 - Juvenile	6,852,966	4,673,125	6,455,606	397,360	50,000	72,684	⊗ (22,684)
160/170 - TRT	228,267	166,399	228,267	-	-	-	-
200 - ARPA	928,596	667,996	928,596	-	-	-	-
220 - Justice Court	651,767	482,896	650,977	790	-	-	-
255 - Sheriff's Office	47,515,968	32,341,596	43,844,919	3,671,049	1,989,500	1,921,370	68,130
274 - Health Services	50,668,863	36,849,838	51,472,172	⊗ (803,309)	200	79,477	⊗ (79,277)
295 - CDD	8,219,303	5,258,340	7,362,321	856,982	38,000	7,547	30,453
325 - Road	8,406,468	6,043,301	8,244,729	161,739	100,000	159,291	⊗ (59,291)
355 - Adult P&P	5,907,511	3,796,595	5,132,022	775,489	9,000	6,291	2,709
465 - Road CIP	-	-	-	-	-	-	-
610 - Solid Waste	4,108,983	2,712,822	4,020,900	88,083	95,000	51,991	43,009
615 - Fair & Expo	1,896,951	1,106,227	1,462,933	434,018	40,000	67,881	⊗ (27,881)
616 - Annual County Fair	276,531	129,856	203,941	72,590	-	900	⊗ (900)
617 - Fair & Expo Capital Reserve	-	-	-	-	-	-	-
618 - RV Park	91,328	65,824	91,534	⊗ (206)	5,500	2,673	2,827
619 - RV Park Reserve	-	-	-	-	-	-	-
670 - Risk Management	452,463	330,106	457,758	⊗ (5,295)	-	-	-
675 - Health Benefits	-	-	-	-	-	-	-
705 - 911	9,032,045	6,277,027	8,574,403	457,642	445,000	233,944	211,056
999 - All Other Funds	16,315,342	10,838,041	16,240,042	75,300	38,000	32,397	5,603
Total	\$ 179,223,447	\$ 123,901,167	\$ 172,231,104	\$ 6,992,343	\$ 2,883,000	\$ 2,650,455	\$ 232,545



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	42,411,681	96%	45,357,578	102%
030 - Juvenile	1,010,203	1,050,931	104%	1,014,168	521,092	51%	1,010,882	100%
160/170 - TRT	13,631,282	12,748,688	94%	12,751,790	10,267,367	81%	12,334,953	97%
200 - ARPA	105,186	14,955,890	999%	14,458,597	9,722,014	67%	9,790,352	68%
220 - Justice Court	525,032	518,001	99%	525,540	385,573	73%	526,610	100%
255 - Sheriff's Office	49,577,055	50,672,726	102%	58,558,288	55,676,111	95%	59,037,718	101%
274 - Health Services	57,787,985	55,638,108	96%	60,293,847	49,461,393	82%	59,566,931	99%
295 - CDD	11,675,519	9,455,886	81%	10,460,840	6,080,540	58%	8,169,532	78%
325 - Road	24,889,063	25,698,009	103%	26,673,711	20,055,515	75%	26,670,006	100%
355 - Adult P&P	6,134,018	6,295,372	103%	5,535,606	4,098,080	74%	5,896,688	107%
465 - Road CIP	1,943,063	782,549	40%	2,179,426	2,251,154	103%	2,998,300	138%
610 - Solid Waste	14,503,499	13,899,874	96%	15,995,411	12,606,566	79%	17,207,041	108%
615 - Fair & Expo	1,738,534	2,260,708	130%	2,343,500	1,940,520	83%	2,469,105	105%
616 - Annual County Fair	1,969,380	2,359,790	120%	2,324,117	2,466,774	106%	2,479,136	107%
617 - Fair & Expo Capital Reserve	7,414	317,269	999%	64,800	198,728	307%	221,369	342%
618 - RV Park	642,252	579,826	90%	530,800	368,421	69%	474,462	89%
619 - RV Park Reserve	6,298	21,589	343%	34,300	32,971	96%	43,960	128%
670 - Risk Management	3,311,477	3,297,596	100%	3,364,344	3,030,957	90%	3,844,824	114%
675 - Health Benefits	23,658,700	25,492,341	108%	30,654,045	22,812,932	74%	31,705,354	103%
705 - 911	13,744,678	14,120,981	103%	14,034,323	12,584,110	90%	14,236,514	101%
999 - Other	62,651,873	65,511,028	105%	81,766,214	54,612,624	67%	80,023,453	98%
TOTAL RESOURCES	332,985,219	348,711,997	105%	387,971,883	311,585,122	80%	384,064,768	99%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD March 31, 2024 (unaudited)

75.0%
Year Complete

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	17,279,378	69%	24,510,046	97%
030 - Juvenile	7,928,538	7,497,365	95%	8,481,279	5,763,348	68%	8,022,332	95%
160/170 - TRT	13,123,218	11,822,231	90%	6,902,223	5,938,118	86%	6,789,274	98%
200 - ARPA	23,129,361	14,662,784	63%	9,837,656	2,494,406	25%	9,753,207	99%
220 - Justice Court	766,183	742,697	97%	822,370	611,989	74%	821,580	100%
255 - Sheriff's Office	60,415,533	58,373,715	97%	65,641,097	42,725,350	65%	61,971,048	94%
274 - Health Services	70,979,127	62,912,108	89%	72,257,808	47,028,470	65%	68,158,125	94%
295 - CDD	11,233,304	9,466,620	84%	10,269,561	6,511,496	63%	9,165,048	89%
325 - Road	16,188,996	13,822,550	85%	17,124,761	10,318,462	60%	16,259,742	95%
355 - Adult P&P	7,575,910	6,790,874	90%	7,576,032	4,995,068	66%	6,920,194	91%
465 - Road CIP	28,387,166	16,897,136	60%	23,772,827	15,666,289	66%	23,368,287	98%
610 - Solid Waste	11,754,672	10,769,061	92%	14,404,234	8,811,914	61%	14,295,898	99%
615 - Fair & Expo	3,098,054	3,330,291	107%	3,734,327	2,506,971	67%	3,300,275	88%
616 - Annual County Fair	1,972,030	2,067,492	105%	2,582,856	2,211,479	86%	2,308,899	89%
617 - Fair & Expo Capital Reserve	870,000	483,310	56%	1,090,000	359,859	33%	1,090,000	100%
618 - RV Park	594,181	498,157	84%	617,131	384,151	62%	527,361	85%
619 - RV Park Reserve	100,000	5,532	6%	174,000	18,610	11%	174,000	100%
670 - Risk Management	5,887,806	2,915,728	50%	4,744,447	3,047,409	64%	4,508,264	95%
675 - Health Benefits	31,769,217	30,688,534	97%	32,587,213	20,788,346	64%	32,716,861	100%
705 - 911	17,709,497	13,390,020	76%	15,113,760	9,926,099	66%	14,656,118	97%
999 - Other	108,884,843	63,570,653	58%	93,813,865	37,738,929	40%	81,948,670	87%
TOTAL REQUIREMENTS	446,705,009	353,764,458	79%	416,703,254	245,126,142	59%	391,265,230	94%



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD March 31, 2024 (unaudited)

75.0%
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)	(15,555,222)	74%	(20,053,234)	96%
030 - Juvenile	6,452,997	6,452,997	100%	6,678,013	5,042,250	76%	6,678,013	100%
160/170 - TRT	(6,021,446)	(5,874,627)	98%	(8,575,254)	(5,230,027)	61%	(8,073,041)	94%
200 - ARPA	-	-		(5,022,145)	(400,000)	8%	(400,000)	8%
220 - Justice Court	263,217	224,696	85%	364,688	273,510	75%	364,688	100%
255 - Sheriff's Office	3,448,587	3,449,109	100%	3,377,587	2,571,062	76%	3,377,587	100%
274 - Health Services	8,007,942	5,850,465	73%	8,026,456	4,739,502	59%	6,194,205	77%
295 - CDD	(911,585)	(835,505)	92%	466,530	131,831	28%	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	345,717	68%	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)	(1,960,467)	75%	(1,703,962)	65%
615 - Fair & Expo	704,127	621,827	88%	875,681	771,174	88%	994,494	114%
616 - Annual County Fair	(156,706)	(156,706)	100%	(34,503)	(25,875)	75%	(34,503)	100%
617 - Fair & Expo Capital Reserve	1,149,827	1,113,829	97%	824,187	528,706	64%	657,158	80%
618 - RV Park	(81,566)	(81,566)	100%	128,436	136,321	106%	128,436	100%
619 - RV Park Reserve	261,750	261,566	100%	51,564	38,673	75%	51,564	100%
670 - Risk Management	(3,500)	(3,500)	100%	(153,500)	(120,619)	79%	(553,403)	361%
705 - 911	(59,900)	(59,900)	100%	-	-		-	
999 - Other	10,959,373	12,205,258	111%	16,258,586	11,413,463	70%	11,388,249	70%
TOTAL TRANSFERS	9,745	-	0	-	-		-	



Budget to Actuals - Countywide Summary

All Departments

FY24 YTD March 31, 2024 (unaudited)

75.0%
Year Complete

ENDING FUND BALANCE	Fiscal Year 2023			Fiscal Year 2024			
	Budget	Actuals	%	Budget	Actuals	Projection	%
001 - General Fund	11,239,637	13,984,330	124%	12,115,095	23,561,410	14,778,628	122%
030 - Juvenile	634,663	1,528,688	241%	710,902	1,328,683	1,195,251	168%
160/170 - TRT	4,000,000	4,527,362	113%	1,801,675	3,626,584	2,000,000	111%
200 - ARPA	-	401,204	999%	-	7,228,811	38,349	999%
220 - Justice Court	22,066	-	0%	67,858	47,093	69,718	103%
255 - Sheriff's Office	7,024,650	11,001,214	157%	7,295,992	26,523,037	11,445,471	157%
274 - Health Services	6,045,519	12,519,113	207%	7,480,011	19,691,539	10,122,125	135%
295 - CDD	1,627,134	1,322,717	81%	1,975,730	1,023,593	1,000,000	51%
325 - Road	2,262,898	7,351,679	325%	2,370,201	9,388,733	5,061,943	214%
355 - Adult P&P	1,925,640	3,010,934	156%	1,470,524	2,459,663	2,498,378	170%
465 - Road CIP	12,334,484	23,347,907	189%	9,918,979	14,932,772	15,477,920	156%
610 - Solid Waste	556,359	2,743,514	493%	1,393,600	4,577,698	3,950,695	283%
615 - Fair & Expo	315,960	547,764	173%	32,617	752,487	711,088	999%
616 - Annual County Fair	225,358	521,447	231%	228,205	750,867	657,181	288%
617 - Fair & Expo Capital Reserve	1,587,183	2,757,229	174%	2,391,825	3,124,804	2,545,755	106%
618 - RV Park	82,920	166,640	201%	135,220	287,230	242,177	179%
619 - RV Park Reserve	1,340,766	1,469,559	110%	1,284,317	1,522,593	1,391,083	108%
670 - Risk Management	5,107,351	9,323,307	183%	6,466,397	9,186,236	8,106,464	125%
675 - Health Benefits	3,815,139	6,107,998	160%	3,809,575	8,132,584	5,096,491	134%
705 - 911	8,926,080	13,393,950	150%	12,122,906	16,051,961	12,974,346	107%
999 - Other	56,596,539	109,244,434	193%	105,016,103	137,172,508	112,424,085	107%
TOTAL FUND BALANCE	125,670,346	225,270,989	179%	178,087,732	291,370,884	211,787,147	119%



Budget to Actuals Report

General Fund - Fund 001

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	36,980,546	99%	38,135,987	102%	735,987 A
Property Taxes - Prior	301,000	334,760	111%	318,000	307,432	97%	318,000	100%	-
Other General Revenues	3,591,874	4,310,996	120%	3,480,844	3,084,833	89%	3,833,614	110%	352,770
Assessor	964,246	713,767	74%	775,350	420,580	54%	775,350	100%	-
Clerk	2,298,566	1,451,801	63%	1,259,595	909,039	72%	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	456,390	83%	552,048	100%	-
Tax Office	221,483	120,714	55%	136,000	92,095	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	52,500	24%	70,000	33%	(145,000) C
Non-Departmental	-	-	-	-	5,515	-	5,605	-	5,605
TOTAL RESOURCES	43,472,708	43,034,834	99%	44,408,216	42,411,681	96%	45,357,578	102%	949,362

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Assessor	5,910,478	5,399,847	91%	6,189,597	4,080,772	66%	5,710,597	92%
Clerk	2,432,710	2,098,659	86%	2,351,515	1,460,088	62%	2,278,594	97%	72,921 E
BOPTA	92,177	82,488	89%	97,522	59,153	61%	86,121	88%	11,401 F
District Attorney	10,979,839	10,906,691	99%	11,636,672	8,021,052	69%	11,407,078	98%	229,594 G
Medical Examiner	438,702	320,660	73%	461,224	237,328	51%	461,224	100%	-
Tax Office	905,262	834,177	92%	940,770	659,429	70%	911,888	97%	28,882 H
Veterans	809,390	758,902	94%	919,283	670,427	73%	967,023	105%	(47,740) I
Property Management	508,359	418,433	82%	539,558	362,163	67%	512,105	95%	27,453 J
Non-Departmental	2,260,456	2,237,744	99%	2,019,666	1,728,967	86%	2,175,416	108%	(155,750)
TOTAL REQUIREMENTS	24,337,373	23,057,601	95%	25,155,807	17,279,378	69%	24,510,046	97%	645,761

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In	260,000	260,439	100%	103,790	79,463	77%	103,790	100%
Transfers Out	(21,131,416)	(20,150,477)	95%	(21,067,104)	(15,634,685)	74%	(20,157,024)	96%	910,080
TOTAL TRANSFERS	(20,871,416)	(19,890,038)	95%	(20,963,314)	(15,555,222)	74%	(20,053,234)	96%	910,080

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	12,975,718	13,897,135	107%	13,826,000	13,984,330	101%	13,984,330	101%
Resources over Requirements	19,135,335	19,977,233	-	19,252,409	25,132,303	-	20,847,532	-	1,595,123
Net Transfers - In (Out)	(20,871,416)	(19,890,038)	-	(20,963,314)	(15,555,222)	-	(20,053,234)	-	910,080
TOTAL FUND BALANCE	\$ 11,239,637	\$ 13,984,330	124%	\$ 12,115,095	\$ 23,561,410	194%	\$ 14,778,628	122%	\$ 2,663,533

- 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** Due to the USSC Tyler v. Hennepin ruling on foreclosed property proceeds, Property Management will not receive the anticipated \$145,000.
- D** Projected Personnel savings based on FY24 average vacancy rate of 11.6%
- E** Projected Personnel savings based on FY24 average vacancy rate of 2.3%
- F** Projected Personnel based on vacancy savings to date
- G** Projected Personnel savings based on FY24 average vacancy rate of 3.5%
- 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
- L** Estimating Behavioral Health will return approximately \$800K of County General Funds in FY24.



Budget to Actuals Report

Juvenile - Fund 030

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	70,380	78%	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	41,580	55%	52,000	69%	(23,000) C
Miscellaneous	42,500	66,375	156%	56,500	41,093	73%	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	39,344	105%	52,460	140%	14,960
OJD Court Fac/Sec SB 1065	15,000	12,420	83%	15,000	9,048	60%	13,000	87%	(2,000) D
Food Subsidy	10,000	13,116	131%	10,000	7,812	78%	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	521,092	51%	1,010,882	100%	(3,286)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	6,292,271	5,995,923	95%	6,852,966	4,673,125	68%	6,455,606	94%
Materials and Services	1,527,992	1,394,956	91%	1,599,048	1,060,957	66%	1,537,461	96%	61,587 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	5,763,348	68%	8,022,332	95%	458,947

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	6,529,064	6,529,064	100%	6,798,630	5,098,959	75%	6,798,630	100%
Transfers Out	-	-	-	(45,000)	-	0%	(45,000)	100%	-
Transfers Out-Veh Reserve	(76,067)	(76,067)	100%	(75,617)	(56,709)	75%	(75,617)	100%	-
TOTAL TRANSFERS	6,452,997	6,452,997	100%	6,678,013	5,042,250	76%	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)	(5,242,256)	-	(7,011,450)	-	455,661
Net Transfers - In (Out)	6,452,997	6,452,997	100%	6,678,013	5,042,250	76%	6,678,013	100%	-
TOTAL FUND BALANCE	\$ 634,663	\$ 1,528,688	241%	\$ 710,902	\$ 1,328,683	187%	\$ 1,195,251	168%	\$484,349

- 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 6.3%
- 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 March 31, 2024 (unaudited)

75.0%
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	10,180,600	81%	12,220,000	97%	(410,000) A
Interest on Investments	50,408	95,656	190%	121,790	86,397	71%	114,583	94%	(7,207)
Miscellaneous	-	161		-	370		370		370
TOTAL RESOURCES	13,631,282	12,748,688	94%	12,751,790	10,267,367	81%	12,334,953	97%	(416,837)

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
COVA	3,675,886	3,417,576	93%	3,378,641	2,576,515	76%	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	171,413	65%	262,395	100%	-
Interfund Charges	3,574,573	3,574,573	100%	213,587	160,190	75%	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	5,938,118	86%	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)	(14,994)	75%	(20,000)	100%	-
Transfer Out - Annual Fair	(75,000)	(75,000)	100%	(75,000)	(56,250)	75%	(75,000)	100%	-
Transfer Out - Justice Court	(263,217)	(224,696)	85%	(364,688)	(273,510)	75%	(364,688)	100%	-
Transfer Out - Health	(418,417)	(418,417)	100%	(368,417)	(276,309)	75%	(368,417)	100%	-
Transfer Out - F&E Reserve	(501,683)	(465,685)	93%	(462,119)	(346,581)	75%	(447,655)	97%	14,464 D
Transfer Out - General County Reserve	-	-		(723,720)	(542,790)	75%	(1,412,223)	195%	(688,503) E
Transfer Out - F&E	(1,091,342)	(1,019,042)	93%	(1,009,023)	(756,756)	75%	(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)	(2,738,835)	75%	(3,651,787)	100%	-
TOTAL TRANSFERS	(6,021,446)	(5,874,627)	98%	(8,575,254)	(5,230,027)	61%	(8,073,041)	94%	502,213

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	4,329,248		5,545,679		(303,888)
Net Transfers - In (Out)	(6,021,446)	(5,874,627)		(8,575,254)	(5,230,027)		(8,073,041)		502,213
TOTAL FUND BALANCE	\$ 4,000,000	\$ 4,527,362	113%	\$ 1,801,675	\$ 3,626,584	201%	\$ 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 March 31, 2024 (unaudited)

75.0%
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	205,022	64%	273,360	86%	(46,100)
TOTAL RESOURCES	105,186	14,955,890	999%	14,458,597	9,722,014	67%	9,790,352	68%	(4,668,245)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Services to Disproportionately Impacted Communities	15,394,824	11,733,287	76%	6,538,263	1,786,834	27%	6,538,263	100%
Administrative	4,317,328	144,531	3%	1,719,694	104,492	6%	1,635,245	95%	84,449
Infrastructure	1,634,710	860,474	53%	766,410	149,033	19%	766,410	100%	-
Public Health	882,922	997,337	113%	560,926	304,047	54%	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	2,494,406	25%	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	7,227,607		37,145		(4,583,796)
Net Transfers - In (Out)	-	-		(5,022,145)	(400,000)		(400,000)		4,622,145
TOTAL FUND BALANCE	-	\$ 401,204	999%	-	\$ 7,228,811	999%	\$ 38,349	999%	\$38,349



Budget to Actuals Report

Justice Court - Fund 220

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	384,368	73%	525,000	100%	-
Interest on Investments	32	513	999%	540	1,204	223%	1,610	298%	1,070
TOTAL RESOURCES	525,032	518,001	99%	525,540	385,573	73%	526,610	100%	1,070

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	604,648	592,149	98%	651,767	482,896	74%	650,977	100%
Materials and Services	161,535	150,549	93%	170,603	129,093	76%	170,603	100%	- ^A
TOTAL REQUIREMENTS	766,183	742,697	97%	822,370	611,989	74%	821,580	100%	790

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT	263,217	224,696	85%	364,688	273,510	75%	364,688	100%
TOTAL TRANSFERS	263,217	224,696	85%	364,688	273,510	75%	364,688	100%	-

Resources over Requirements	(241,151)	(224,696)		(296,830)	(226,417)		(294,970)		1,860
Net Transfers - In (Out)	263,217	224,696		364,688	273,510		364,688		-
TOTAL □	\$ 22,066	-	0%	\$ 67,858	\$ 47,093	69%	\$ 69,718	103%	\$ 1,860

^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 March 31, 2024 (unaudited)

75.0%
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	36,889,553	97%	38,006,062	100%	- A
LED #2 Property Tax Current	13,400,541	13,405,210	100%	15,189,654	14,743,146	97%	15,189,654	100%	- B
Sheriff's Office Revenues	5,307,630	6,093,977	115%	4,583,572	3,179,258	69%	4,754,752	104%	171,180
LED #1 Property Tax Prior	330,000	277,442	84%	330,000	263,716	80%	330,000	100%	-
LED #1 Interest	89,119	283,971	319%	264,000	382,906	145%	492,250	186%	228,250
LED #2 Property Tax Prior	145,000	114,469	79%	120,000	112,956	94%	120,000	100%	-
LED #2 Interest	22,716	73,353	323%	65,000	104,575	161%	145,000	223%	80,000
TOTAL RESOURCES	49,577,055	50,672,726	102%	58,558,288	55,676,111	95%	59,037,718	101%	479,430

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Digital Forensics	808,610	856,836	106%	1,221,145	931,867	76%	1,334,949	109%
Concealed Handgun Licenses	335,044	345,454	103%	624,277	312,540	50%	453,978	73%	170,299
Rickard Ranch	264,871	278,671	105%	334,232	226,042	68%	376,279	113%	(42,047)
Sheriff's Services	5,863,885	5,196,628	89%	5,771,949	3,844,347	67%	5,376,119	93%	395,830
Civil/Special Units	1,168,300	1,102,770	94%	1,019,021	808,219	79%	1,089,699	107%	(70,678)
Automotive/Communications	3,765,888	3,635,006	97%	4,574,918	3,014,571	66%	4,487,592	98%	87,326
Detective	3,583,825	4,105,995	115%	4,773,538	3,086,969	65%	4,323,837	91%	449,701
Patrol	14,880,315	14,858,735	100%	16,270,641	10,601,943	65%	15,897,392	98%	373,249
Records	904,493	687,442	76%	855,590	507,568	59%	721,824	84%	133,766
Adult Jail	22,809,320	20,842,708	91%	23,784,474	14,912,053	63%	21,397,049	90%	2,387,425
Court Security	424,769	598,098	141%	600,590	425,766	71%	578,180	96%	22,410
Emergency Services	829,997	545,477	66%	808,931	480,307	59%	677,769	84%	131,162
Special Services	2,047,792	2,374,496	116%	2,779,458	2,034,047	73%	2,777,942	100%	1,516
Training	1,907,588	1,986,740	104%	1,537,498	897,615	58%	1,351,362	88%	186,136
Other Law Enforcement	820,836	958,658	117%	634,835	641,496	101%	1,077,077	170%	(442,242)
Non - Departmental	-	-	0%	50,000	-	0%	50,000	100%	-
TOTAL REQUIREMENTS	60,415,533	58,373,715	97%	65,641,097	42,725,350	65%	61,971,048	94%	3,670,049

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - TRT	3,651,787	3,651,787	100%	3,651,787	2,738,835	75%	3,651,787	100%
Transfer In - General Fund	70,000	70,000	100%	-	-	-	-	-	-
Transfers Out	-	-	-	(6,500)	(6,500)	100%	(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	2,571,062	76%	3,377,587	100%	-

FUND BALANCE	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Beginning Fund Balance	14,414,541	15,253,094	106%	11,001,214	11,001,214	100%	11,001,214	100%
Resources over Requirements	(10,838,478)	(7,700,989)	-	(7,082,809)	12,950,761	-	(2,933,330)	-	4,149,479
Net Transfers - In (Out)	3,448,587	3,449,109	-	3,377,587	2,571,062	-	3,377,587	-	-
TOTAL FUND BALANCE	\$ 7,024,650	\$ 11,001,214	157%	\$ 7,295,992	\$ 26,523,037	364%	\$ 11,445,471	157%	\$4,149,479

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 March 31, 2024 (unaudited)

75.0%
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	19,544,382	82%	20,953,367	88%	(2,754,613)
OHP Capitation	12,882,624	12,088,181	94%	16,494,114	13,322,419	81%	17,416,057	106%	921,943
State Miscellaneous	8,901,719	7,751,386	87%	5,793,079	3,811,491	66%	5,277,035	91%	(516,044)
OHP Fee for Service	3,232,620	5,287,409	164%	4,947,581	3,875,982	78%	4,832,777	98%	(114,804)
Local Grants	2,332,031	2,054,936	88%	1,567,894	2,226,332	142%	2,074,226	132%	506,332
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,335,932	90%	1,517,060	103%	38,154
Federal Grants	2,615,634	2,390,105	91%	1,440,560	618,671	43%	1,348,393	94%	(92,167)
Patient Fees	615,644	748,534	122%	1,087,790	626,454	58%	840,503	77%	(247,287)
Other	1,169,317	1,976,339	169%	1,061,371	1,612,504	152%	1,935,635	182%	874,264
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	762,392	74%	986,111	95%	(48,380)
Medicaid	430,863	746,146	173%	431,000	622,384	144%	800,895	186%	369,895
Vital Records	300,000	354,158	118%	315,000	239,355	76%	318,838	101%	3,838
Interest on Investments	97,750	390,781	400%	262,007	522,611	199%	651,590	249%	389,583
State - Medicare	337,614	234,401	69%	209,500	181,802	87%	232,233	111%	22,733
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	55,878	35%	77,637	49%	(80,363)
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%	60,293,847	49,461,393	82%	59,566,931	99%	(726,916)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Administration Allocation	-	-	999%	-	-	-	-	-	-
Personnel Services	50,658,752	48,187,764	95%	50,668,863	36,849,838	73%	51,472,172	102%	(803,309)
Materials and Services	19,393,800	14,220,207	73%	21,241,445	10,024,397	47%	16,479,062	78%	4,762,383
Capital Outlay	926,575	504,137	54%	347,500	154,235	44%	206,891	60%	140,609
TOTAL REQUIREMENTS	70,979,127	62,912,108	89%	72,257,808	47,028,470	65%	68,158,125	94%	4,099,683

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	6,608,245	5,648,912	85%	6,780,140	5,085,018	75%	5,923,314	87%	(856,826)
Transfers In- OHP Mental Health	1,473,586	345,442	23%	2,210,573	181,050	8%	830,397	38%	(1,380,176)
Transfers In - TRT	418,417	418,417	100%	368,417	276,309	75%	368,417	100%	-
Transfers Out	(492,306)	(562,306)	114%	(1,332,674)	(802,875)	60%	(927,923)	70%	404,751
TOTAL TRANSFERS	8,007,942	5,850,465	73%	8,026,456	4,739,502	59%	6,194,205	77%	(1,832,251)

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)	2,432,923	-	(8,591,194)	-	3,372,767
Net Transfers - In (Out)	8,007,942	5,850,465	-	8,026,456	4,739,502	-	6,194,205	-	(1,832,251)
TOTAL FUND BALANCE	\$ 6,045,519	\$ 12,519,113	207%	\$ 7,480,011	\$ 19,691,539	263%	\$ 10,122,125	135%	\$2,642,114



Budget to Actuals Report

Health Services - Admin - Fund 274

FY24 YTD March 31, 2024 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
OHP Capitation	367,074	367,074	100%	435,349	353,487	81%	435,349	100%	-
Interest on Investments	97,750	390,781	400%	262,007	522,611	199%	651,590	249%	389,583
State Grant	379,180	142,133	37%	160,000	207,433	130%	160,000	100%	-
Other	160,495	33,725	21%	9,000	139,918	999%	154,313	999%	145,313
Federal Grants	454,405	592,179	130%	-	-	-	-	-	-
TOTAL RESOURCES	1,458,904	1,525,892	105%	866,356	1,223,449	141%	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	4,685,224	72%	6,668,163	102%
Materials and Services	6,998,683	6,732,321	96%	7,571,421	5,510,052	73%	7,601,280	100%	(29,859)
Capital Outlay	12,000	-	0%	43,750	-	0%	21,550	49%	22,200
Administration Allocation	(11,228,846)	(11,228,846)	100%	(12,633,378)	-	0%	(12,633,378)	100%	-
TOTAL REQUIREMENTS	2,520,656	1,596,650	63%	1,501,306	10,195,276	679%	1,657,615	110%	(156,309)

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)	(240,126)	80%	(315,174)	105%	(15,000)
TOTAL TRANSFERS	(149,864)	(149,864)	100%	(218,924)	(240,126)	110%	(233,924)	107%	(15,000)

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)	(8,971,827)		(256,363)		378,587
Net Transfers - In (Out)	(149,864)	(149,864)		(218,924)	(240,126)		(233,924)		(15,000)
TOTAL FUND BALANCE	\$ 2,672,716	\$ 3,786,843	142%	\$ 2,811,670	(\$ 5,425,110)	-193%	\$ 3,296,557	117%	\$484,887

- 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 March 31, 2024 (unaudited)

75.0%
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	15,381,062	86%	14,650,492	82%	(3,317,197)	A
OHP Capitation	12,515,550	11,721,107	94%	16,058,765	12,968,932	81%	16,886,708	105%	827,943	B
OHP Fee for Service	3,214,360	5,256,164	164%	4,927,331	3,856,079	78%	4,807,813	98%	(119,518)	
State Miscellaneous	8,027,373	7,063,393	88%	4,924,368	3,574,617	73%	4,757,003	97%	(167,365)	C
Local Grants	1,475,139	1,262,473	86%	1,348,943	1,441,404	107%	1,417,285	105%	68,342	D
Federal Grants	2,017,169	1,636,693	81%	1,285,560	566,349	44%	1,208,126	94%	(77,434)	E
Other	719,670	730,175	101%	631,245	521,199	83%	660,372	105%	29,127	
Patient Fees	519,344	607,872	117%	448,500	469,778	105%	626,147	140%	177,647	F
Medicaid	430,863	746,146	173%	431,000	622,384	144%	800,895	186%	369,895	G
State - Medicare	337,614	234,401	69%	209,500	181,802	87%	232,233	111%	22,733	
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%	-	
Divorce Filing Fees	173,030	63,178	37%	-	-		-		-	
TOTAL RESOURCES	45,453,529	42,270,797	93%	48,537,475	39,686,412	82%	46,351,648	95%	(2,185,827)	

REQUIREMENTS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance	
	Budget	Actuals	%	Budget	Actuals	%				
Administration Allocation	8,265,132	8,265,132	100%	9,546,200	-	0%	9,546,200	100%	-	
Personnel Services	32,453,031	31,307,705	96%	32,270,785	23,565,649	73%	33,024,758	102%	(753,973)	H
Materials and Services	9,948,652	5,531,099	56%	11,390,566	3,291,091	29%	6,554,949	58%	4,835,617	I
Capital Outlay	497,443	312,691	63%	160,250	110,887	69%	116,603	73%	43,647	
TOTAL REQUIREMENTS	51,164,258	45,416,627	89%	53,367,801	26,967,628	51%	49,242,510	92%	4,125,291	

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	1,673,532	75%	1,374,613	62%	(856,826)	J
Transfers In- OHP Mental Health	1,392,815	264,671	19%	1,809,358	-	0%	429,182	24%	(1,380,176)	K
Transfers Out	(152,921)	(196,921)	129%	(481,000)	(562,749)	117%	(562,749)	117%	(81,749)	L
TOTAL TRANSFERS	3,471,333	1,508,517	43%	3,559,797	1,110,783	31%	1,241,046	35%	(2,318,751)	

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)	12,718,784		(2,890,862)		1,939,464	
Net Transfers - In (Out)	3,471,333	1,508,517		3,559,797	1,110,783		1,241,046		(2,318,751)	
TOTAL FUND BALANCE	\$ 2,549,399	\$ 4,679,830	184%	\$ 2,719,060	\$ 18,509,398	681%	\$ 3,030,014	111%	\$310,954	

- 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** Patient fees trending higher than budgeted.
- G** CCBHC rebased rates increasing revenue above budgeted amounts.
- H** Personnel projections over budget due to increased health and benefit charges, lower than budgeted vacancy rates, and workforce stipends. Budget adjustment to move contingency to personnel services expected at fiscal year-end.
- I** \$3.8 million originally budgeted for HB 5502 BH Housing Grant removed for FY24.
- J** An estimated \$856,826 of County General Fund allocated to Behavioral Health is anticipated to be returned. Final amounts will be calculated in July after all local match payments are solidified.
- K** Only \$165K of originally-budgeted \$1.4M for La Pine Community Health Clinic anticipated in FY24. Remainder expected to be incurred during FY25.
- L** 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 March 31, 2024 (unaudited)

75.0%
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	3,955,887	71%	6,142,875	110%	562,584
Environmental Health Fees	1,238,499	1,335,280	108%	1,478,906	1,335,932	90%	1,517,060	103%	38,154
State - Medicaid/Medicare	807,530	1,197,300	148%	1,034,491	762,392	74%	986,111	95%	(48,380)
State Miscellaneous	874,346	687,993	79%	868,711	236,874	27%	520,032	60%	(348,679)
Patient Fees	96,300	140,662	146%	639,290	156,676	25%	214,356	34%	(424,934)
Other	289,152	1,212,439	419%	421,126	951,386	226%	1,120,950	266%	699,824
Vital Records	300,000	354,158	118%	315,000	239,355	76%	318,838	101%	3,838
Local Grants	856,892	792,463	92%	218,951	784,928	358%	656,941	300%	437,990
State Shared- Family Planning	125,000	152,985	122%	158,000	55,878	35%	77,637	49%	(80,363)
Federal Grants	144,060	161,233	112%	155,000	52,322	34%	140,267	90%	(14,733)
OHP Fee for Service	18,260	31,245	171%	20,250	19,903	98%	24,964	123%	4,714
OHP Capitation	-	-	-	-	-	-	94,000	-	94,000
TOTAL RESOURCES	10,875,552	11,841,419	109%	10,890,016	8,551,532	79%	11,814,031	108%	924,015

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	8,598,965	72%	11,779,251	99%	99,314
Materials and Services	2,446,466	1,956,788	80%	2,279,458	1,223,254	54%	2,322,833	102%	(43,375)
Capital Outlay	417,132	191,446	46%	143,500	43,348	30%	68,738	48%	74,762
TOTAL REQUIREMENTS	17,294,213	15,898,830	92%	17,388,701	9,865,566	57%	17,258,000	99%	130,701

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfers In- General Fund	4,376,806	4,208,145	96%	4,548,701	3,411,486	75%	4,548,701	100%	-
Transfers In - TRT	418,417	418,417	100%	368,417	276,309	75%	368,417	100%	-
Transfers In- OHP Mental Health	-	-	-	319,965	181,050	57%	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	3,868,845	83%	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%	290,057
Resources over Requirements	(6,418,661)	(4,057,412)	-	(6,498,685)	(1,314,034)	-	(5,443,969)	-	1,054,716
Net Transfers - In (Out)	4,686,473	4,491,812	-	4,685,583	3,868,845	-	5,187,083	-	501,500
TOTAL FUND BALANCE	\$ 823,404	\$ 4,052,440	492%	\$ 1,949,281	\$ 6,607,250	339%	\$ 3,795,554	195%	\$ 1,846,273

- 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** As of April 2024, Health Services will receive a new Medicaid per member per month payment for perinatal care continuum (PCC) program.
- H** Projections include anticipated 3% vacancy.
- I** Courtney remodel project delayed into FY25 or FY26.



Budget to Actuals Report

Community Development - Fund 295

FY24 YTD March 31, 2024 (unaudited)

75.0%
Year Complete

RESOURCES	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Admin - Operations	153,445	154,886	101%	157,300	97,197	62%	147,200	94%	(10,100)
Code Compliance	1,171,592	915,867	78%	1,124,181	600,331	53%	803,452	71%	(320,729) A
Building Safety	4,821,160	4,118,192	85%	3,991,388	2,414,694	60%	3,363,742	84%	(627,646) A
Electrical	1,022,005	769,054	75%	902,175	563,102	62%	756,975	84%	(145,200) A
Onsite Wastewater	1,017,678	718,263	71%	923,880	662,804	72%	868,140	94%	(55,740) A
Current Planning	2,425,334	1,966,872	81%	2,304,562	1,177,430	51%	1,501,615	65%	(802,947) A
Long Range Planning	1,064,305	812,752	76%	1,057,354	564,982	53%	728,408	69%	(328,946) A
TOTAL RESOURCES	11,675,519	9,455,886	81%	10,460,840	6,080,540	58%	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	2,174,009	67%	3,009,751	93%
Code Compliance	805,614	714,049	89%	743,931	458,389	62%	656,912	88%	87,019 B
Building Safety	2,538,721	1,866,742	74%	2,088,542	1,329,009	64%	1,942,934	93%	145,608 B
Electrical	641,837	538,383	84%	583,718	401,162	69%	566,330	97%	17,388 B
Onsite Wastewater	753,369	754,829	100%	865,670	554,339	64%	743,715	86%	121,955 B
Current Planning	2,062,044	1,613,571	78%	1,857,735	1,056,732	57%	1,520,001	82%	337,734 B
Long Range Planning	998,739	893,682	89%	888,677	537,857	61%	725,405	82%	163,272 B
TOTAL REQUIREMENTS	11,233,304	9,466,620	84%	10,269,561	6,511,496	63%	9,165,048	89%	1,104,513

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - CDD Operating Fund	-	-		510,105	185,323	36%	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	68,377	79%	126,799	146%	40,078
Transfers Out	(112,619)	(112,619)	100%	(107,544)	(80,631)	75%	(107,544)	100%	-
Transfers Out - CDD Reserve	(958,966)	(971,472)	101%	(122,752)	(73,466)	60%	(18,427)	15%	104,325 D
TOTAL TRANSFERS	(911,585)	(835,505)	92%	466,530	131,831	28%	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	(430,956)		(995,516)		(1,186,795)
Net Transfers - In (Out)	(911,585)	(835,505)		466,530	131,831		672,799		206,269
TOTAL FUND BALANCE	\$ 1,627,134	\$ 1,322,717	81%	\$ 1,975,730	\$ 1,023,593	52%	\$ 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 March 31, 2024 (unaudited)

75.0%
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	15,867,941	77%	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	510,917	35%	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	133,035	96%	177,380	129%	39,349
Miscellaneous	77,610	65,385	84%	73,808	35,965	49%	46,948	64%	(26,860)
Mineral Lease Royalties	50,000	105,306	211%	50,000	128,833	258%	128,833	258%	78,833
Assessment Payments (P&I)	-	5,175		6,000	10,906	182%	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	20,055,515	75%	26,670,006	100%	(3,705)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	7,802,271	7,346,958	94%	8,406,468	6,043,301	72%	8,244,729	98%
Materials and Services	8,246,700	6,385,588	77%	8,600,033	4,208,315	49%	7,948,168	92%	651,865
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	10,318,462	60%	16,259,742	95%	865,019

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	9,737,054		10,410,264		861,314
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	\$ 9,388,733	396%	\$ 5,061,943	214%	\$2,691,742

^A Actual payment higher than budget

^B Projected Personnel savings based on FY24 average vacancy rate of 6.8%



Budget to Actuals Report

Adult P&P - Fund 355

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	598,324	63%	1,167,810	124%	224,638
DOC Measure 57	244,606	271,606	111%	256,815	259,307	101%	259,307	101%	2,492
Interest on Investments	18,151	63,625	351%	75,230	61,174	81%	81,560	108%	6,330
Interfund- Sheriff	50,000	50,000	100%	50,000	37,500	75%	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	45,775	202%	122,607	542%	100,000
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	581	116%	600	120%	100
TOTAL RESOURCES	6,134,018	6,295,372	103%	5,535,606	4,098,080	74%	5,896,688	107%	361,082

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	5,683,822	5,042,967	89%	5,907,511	3,796,595	64%	5,132,022	87%
Materials and Services	1,883,614	1,739,432	92%	1,668,521	1,198,473	72%	1,788,172	107%	(119,651)
Capital Outlay	8,475	8,475	100%	-	-	-	-	-	-
TOTAL REQUIREMENTS	7,575,910	6,790,874	90%	7,576,032	4,995,068	66%	6,920,194	91%	655,838

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In- General Funds	536,369	536,369	100%	536,369	402,273	75%	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)	(56,556)	75%	(75,419)	100%	-
TOTAL TRANSFERS	267,532	267,532	100%	510,950	345,717	68%	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)	(896,988)	-	(1,023,506)	-	1,016,920
Net Transfers - In (Out)	267,532	267,532	100%	510,950	345,717	68%	510,950	100%	-
TOTAL FUND BALANCE	\$ 1,925,640	\$ 3,010,934	156%	\$ 1,470,524	\$ 2,459,663	167%	\$ 2,498,378	170%	\$1,027,854

- 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** Credit for firearm buyback from supplier.
- F** Projected Personnel savings based on FY24 average vacancy rate of 16.2%
- G** Materials and services projections based on current spending trends.



Budget to Actuals Report

Road CIP - Fund 465

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	453,667	95%	604,890	127%	129,580
Miscellaneous	-	317,508		-	19,241		19,241		19,241
TOTAL RESOURCES	1,943,063	782,549	40%	2,179,426	2,251,154	103%	2,998,300	138%	818,874

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	127,640	127,640	100%	132,770	99,578	75%	132,770	100%
Capital Outlay	28,259,526	16,769,496	59%	23,640,057	15,566,711	66%	23,235,517	98%	404,540
TOTAL REQUIREMENTS	28,387,166	16,897,136	60%	23,772,827	15,666,289	66%	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)	(13,415,134)		(20,369,987)		1,223,414
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	\$ 14,932,772	151%	\$ 15,477,920	156%	\$5,558,941

A Actual payment higher than budget



Budget to Actuals Report

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

FY24 YTD March 31, 2024

75.00%
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	1,073,433	68%	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	430,269	61%	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	289,678	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	241,395	41%	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	66,807	22%	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	758	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	15,566,711	66%	\$ 23,235,517	98%	\$ 404,540



Budget to Actuals Report

Solid Waste - Fund 610

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	6,068,288	76%	8,700,000	109%	700,000	A
Private Disposal Fees	3,337,000	2,944,356	88%	3,450,000	2,307,844	67%	3,000,000	87%	(450,000)	A
Commercial Disp. Fee	3,234,000	3,026,577	94%	3,310,000	2,998,454	91%	3,900,000	118%	590,000	A
Franchise 5% Fees	305,000	363,105	119%	565,000	517,957	92%	635,000	112%	70,000	B
Yard Debris	290,000	305,516	105%	400,000	311,111	78%	475,000	119%	75,000	C
Miscellaneous	70,000	140,837	201%	173,000	196,302	113%	238,000	138%	65,000	D
Interest on Investments	30,498	43,342	142%	60,410	102,777	170%	137,040	227%	76,630	E
Special Waste	15,000	62,756	418%	30,000	98,091	327%	115,000	383%	85,000	F
Recyclables	12,000	7,060	59%	7,000	5,740	82%	7,000	100%	-	
Leases	1	1	100%	1	1	100%	1	100%	-	
TOTAL RESOURCES	14,503,499	13,899,874	96%	15,995,411	12,606,566	79%	17,207,041	108%	1,211,630	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Personnel Services	3,277,684	3,139,678	96%	4,108,983	2,712,822	66%	4,020,900	98%	88,083
Materials and Services	6,473,358	5,716,762	88%	7,683,911	5,077,638	66%	7,706,802	100%	(22,891)	H
Capital Outlay	264,000	181,603	69%	309,000	257,940	83%	265,856	86%	43,144	H
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	8,811,914	61%	14,295,898	99%	108,336	

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - SW Capital & Equipment Reserve	-	-	-	-	-	-	910,000	-
Transfers Out - SW Capital & Equipment Reserve	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,960,467)	75%	(2,613,962)	100%	-
TOTAL TRANSFERS	(5,299,665)	(3,453,962)	65%	(2,613,962)	(1,960,467)	75%	(1,703,962)	65%	910,000

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	3,794,651	-	2,911,143	-	1,319,966
Net Transfers - In (Out)	(5,299,665)	(3,453,962)	-	(2,613,962)	(1,960,467)	-	(1,703,962)	-	910,000
TOTAL FUND BALANCE	\$ 556,359	\$ 2,743,514	493%	\$ 1,393,600	\$ 4,577,698	328%	\$ 3,950,695	283%	\$2,557,095

- 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 0.3% 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 payments of \$497K were not received from Republic Services (Bend Garbage, High Country, Wilderness) by closing.
- B** Annual fees due April 15, 2024; received year-to-date monthly installments from Republic and the annual payment from Cascade Disposal
- C** Yard Debris revenue is seasonal with higher utilization in summer months; fiscal YTD volumes are running 5% 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 March 31, 2024 (unaudited)

75.0%
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	681,167	65%	827,659	79%	(222,341) A
Food & Beverage	745,000	1,048,507	141%	991,000	1,035,000	104%	1,340,850	135%	349,850 B
Rights & Signage	105,000	97,159	93%	105,000	81,216	77%	92,216	88%	(12,784)
Horse Stall Rental	49,000	78,825	161%	100,000	51,300	51%	85,265	85%	(14,735)
Storage	65,000	45,551	70%	50,000	50,995	102%	51,995	104%	1,995
Camping Fee	20,000	23,500	118%	22,500	18,287	81%	42,552	189%	20,052
Interest on Investments	5,221	15,485	297%	22,000	17,451	79%	23,270	106%	1,270
Miscellaneous	3,554	3,536	99%	3,000	5,104	170%	5,298	177%	2,298
TOTAL RESOURCES	1,738,534	2,260,708	130%	2,343,500	1,940,520	83%	2,469,105	105%	125,605

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	1,256,902	1,313,682	105%	1,748,441	1,053,680	60%	1,372,111	78%
Personnel Services - F&B	170,247	85,623	50%	148,510	52,547	35%	90,822	61%	57,688 D
Materials and Services	965,684	1,168,404	121%	1,222,986	802,621	66%	1,077,331	88%	145,655
Materials and Services - F&B	603,950	661,314	109%	514,200	542,004	105%	659,821	128%	(145,621) 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	2,506,971	67%	3,300,275	88%	434,052

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - Room Tax	1,101,342	1,019,042	93%	1,009,023	756,756	75%	975,271	97%
Transfers In - Park Fund	30,000	30,000	100%	30,000	22,500	75%	30,000	100%	-
Transfers Out	(427,215)	(427,215)	100%	(163,342)	(8,082)	5%	(10,777)	7%	152,565
TOTAL TRANSFERS	704,127	621,827	88%	875,681	771,174	88%	994,494	114%	118,813

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)	(566,451)		(831,170)		559,657
Net Transfers - In (Out)	704,127	621,827		875,681	771,174		994,494		118,813
TOTAL FUND BALANCE	\$ 315,960	\$ 547,764	173%	\$ 32,617	\$ 752,487	999%	\$ 711,088	999%	\$678,471

- 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 26.1%
- 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 March 31, 2024 (unaudited)

75.0%
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	80,717	87%	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	19,078	141%	25,440	188%	11,940
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	2,466,774	106%	2,479,136	107%	155,019

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Personnel Services	169,445	185,165	109%	276,531	129,856	47%	203,941	74%	72,590 ^A
Materials and Services	1,802,585	1,882,326	104%	2,306,325	2,081,623	90%	2,104,958	91%	201,367
TOTAL REQUIREMENTS	1,972,030	2,067,492	105%	2,582,856	2,211,479	86%	2,308,899	89%	273,957

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
Transfer In - TRT 1%	75,000	75,000	100%	75,000	56,250	75%	75,000	100%	-
Transfers Out	(231,706)	(231,706)	100%	(109,503)	(82,125)	75%	(109,503)	100%	-
TOTAL TRANSFERS	(156,706)	(156,706)	100%	(34,503)	(25,875)	75%	(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)	255,295		170,237		428,976
Net Transfers - In (Out)	(156,706)	(156,706)		(34,503)	(25,875)		(34,503)		-
TOTAL FUND BALANCE	\$ 225,358	\$ 521,447	231%	\$ 228,205	\$ 750,867	329%	\$ 657,181	288%	\$428,976

^A Projected Personnel based on vacancy savings to date



Budget to Actuals Report

Annual County Fair - Fund 616

CY24 YTD March 31, 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	(6,000)	62,381
TOTAL FAIR REVENUES	\$ 2,390,235	\$ (6,000)	\$ 2,449,085
OTHER RESOURCES			
State Grant	53,167	-	53,167
Interest	19,504	6,709	24,709
Miscellaneous	114	-	114
TOTAL RESOURCES	\$ 2,463,020	\$ 709	\$ 2,527,075
REQUIREMENTS			
Personnel	175,531	45,643	176,164
Materials & Services	2,124,162	62,276	2,230,370
TOTAL REQUIREMENTS	\$ 2,299,693	\$ 107,919	\$ 2,406,534
TRANSFERS			
Transfer In - TRT 1%	75,000	18,750	75,000
Transfer Out - F&E Reserve	(170,608)	(27,375)	(109,500)
Transfer Out - Fair & Expo	-	-	-
TOTAL TRANSFERS	\$ (95,608)	\$ (8,625)	\$ (34,500)
Net Fair	\$ 67,719	\$ (115,834)	\$ 86,041
Beginning Fund Balance on Jan 1	\$ 952,421	\$ 1,020,140	\$ 1,020,140
Ending Balance	\$ 1,020,140	\$ 904,306	\$ 1,106,181



Budget to Actuals Report

Fair & Expo Capital Reserve - Fund 617

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	67,920	105%	90,560	140%	25,760
Miscellaneous	-	-		-	130,809		130,809		130,809
Local Government Payments	-	277,777		-	-		-		-
TOTAL RESOURCES	7,414	317,269	999%	64,800	198,728	307%	221,369	342%	156,569

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	495,000	100,309	20%	343,555	190,441	55%	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	359,859	33%	1,090,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfers In - TRT 1%	501,683	465,685	93%	462,119	346,581	75%	447,655	97%
Transfers In - Fair & Expo	416,437	416,438	100%	152,565	-	0%	-	0%	(152,565)
Transfers In - Annual County Fair	231,706	231,706	100%	109,503	82,125	75%	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	528,706	64%	657,158	80%	(167,029)

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)	(161,131)		(868,632)		156,569
Net Transfers - In (Out)	1,149,827	1,113,829		824,187	528,706		657,158		(167,029)
TOTAL FUND BALANCE	\$ 1,587,183	\$ 2,757,229	174%	\$ 2,391,825	\$ 3,124,804	131%	\$ 2,545,755	106%	\$ 153,930

^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 March 31, 2024 (unaudited)

75.0%
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	329,079	66%	431,739	86%	(68,261)
RV Park Fees > 30 Days	13,000	10,249	79%	12,500	19,977	160%	19,977	160%	7,477
Cancellation Fees	14,000	8,636	62%	7,000	6,212	89%	6,512	93%	(488)
Washer / Dryer	4,200	5,560	132%	5,000	2,990	60%	4,215	84%	(785)
Miscellaneous	3,750	2,907	78%	2,500	3,327	133%	3,660	146%	1,160
Interest on Investments	552	2,764	501%	2,300	5,881	256%	7,099	309%	4,799
Vending Machines	1,750	1,492	85%	1,500	954	64%	1,260	84%	(240)
TOTAL RESOURCES	642,252	579,826	90%	530,800	368,421	69%	474,462	89%	(56,338)

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	111,153	82,265	74%	91,328	65,824	72%	91,534	100%
Materials and Services	259,755	192,620	74%	303,173	152,017	50%	213,197	70%	89,976
Debt Service	223,273	223,272	100%	222,630	166,310	75%	222,630	100%	-
TOTAL REQUIREMENTS	594,181	498,157	84%	617,131	384,151	62%	527,361	85%	89,770

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	14,994	75%	20,000	100%	-
Transfer Out - RV Reserve	(261,566)	(261,566)	100%	(51,564)	(38,673)	75%	(51,564)	100%	-
TOTAL TRANSFERS	(81,566)	(81,566)	100%	128,436	136,321	106%	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)	(15,731)		(52,899)		33,432
Net Transfers - In (Out)	(81,566)	(81,566)		128,436	136,321		128,436		-
TOTAL FUND BALANCE	\$ 82,920	\$ 166,640	201%	\$ 135,220	\$ 287,230	212%	\$ 242,177	179%	\$106,957



Budget to Actuals Report

RV Park Reserve - Fund 619

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	32,971	96%	43,960	128%	9,660
TOTAL RESOURCES	6,298	21,589	343%	34,300	32,971	96%	43,960	128%	9,660

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Materials and Services	-	-		100,000	5,480	5%	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	18,610	11%	174,000	100%	-

TRANSFERS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Transfer In - RV Park Ops	261,750	261,566	100%	51,564	38,673	75%	51,564	100%
TOTAL TRANSFERS	261,750	261,566	100%	51,564	38,673	75%	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)	14,361		(130,040)		9,660
Net Transfers - In (Out)	261,750	261,566		51,564	38,673		51,564		-
TOTAL FUND BALANCE	\$ 1,340,766	\$ 1,469,559	110%	\$ 1,284,317	\$ 1,522,593	119%	\$ 1,391,083	108%	\$106,766

^A Capital Outlay appropriations are a placeholder



Budget to Actuals Report

Risk Management - Fund 670

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	868,919	78%	1,111,585	100%	-
General Liability	892,681	892,681	100%	935,832	701,874	75%	935,832	100%	-
Unemployment	430,179	344,950	80%	439,989	336,557	76%	439,989	100%	- ^A
Property Damage	419,566	419,566	100%	418,028	313,521	75%	418,028	100%	-
Vehicle	248,764	248,764	100%	226,710	170,033	75%	226,710	100%	-
Interest on Investments	49,346	148,514	301%	200,000	197,610	99%	263,480	132%	63,480
Claims Reimbursement	25,000	6,476	26%	20,000	399,903	999%	405,000	999%	385,000
Skid Car Training	10,000	8,899	89%	10,000	41,460	415%	42,000	420%	32,000
Process Fee- Events/ Parades	1,000	1,260	126%	2,000	1,080	54%	2,000	100%	-
Miscellaneous	180	-	0%	200	-	0%	200	100%	-
TOTAL RESOURCES	3,311,477	3,297,596	100%	3,364,344	3,030,957	90%	3,844,824	114%	480,480

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	1,353,254	72%	1,756,604	93%	123,396
General Liability	3,000,000	470,875	16%	1,200,000	509,908	42%	1,051,035	88%	148,965
Insurance Administration	607,558	602,676	99%	714,197	493,004	69%	711,607	100%	2,590
Vehicle	200,000	194,089	97%	400,000	229,620	57%	389,015	97%	10,985
Property Damage	300,248	99,913	33%	300,250	378,520	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	3,047,409	64%	4,508,264	95%	236,183

TRANSFERS	Fiscal Year 2023			Fiscal Year 2024			Projection	%	\$ Variance
	Budget	Actuals	%	Budget	Actuals	%			
Transfers Out - Claims Reimbursement	-	-	-	-	-	-	(399,903)	999%	(399,903)
Transfers Out - Vehicle Replacement	(3,500)	(3,500)	100%	(3,500)	(2,619)	75%	(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)	(120,619)	79%	(553,403)	361%	(399,903)

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)	(16,452)	-	(663,440)	-	716,663
Net Transfers - In (Out)	(3,500)	(3,500)	-	(153,500)	(120,619)	-	(553,403)	-	(399,903)
TOTAL FUND BALANCE	\$ 5,107,351	\$ 9,323,307	183%	\$ 6,466,397	\$ 9,186,236	142%	\$ 8,106,464	125%	\$1,640,067

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 March 31, 2024 (unaudited)

75.0%
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	18,902,845	73%	26,109,934	101%	210,900	A
COIC Premiums	1,547,778	1,951,365	126%	1,963,363	1,387,237	71%	2,239,152	114%	275,789	A
Employee Co-Pay	1,282,015	1,247,607	97%	1,247,416	1,013,611	81%	1,430,980	115%	183,564	B
Retiree / COBRA Premiums	595,000	982,424	165%	1,019,288	652,350	64%	1,015,968	100%	(3,320)	A
Prescription Rebates	175,000	528,990	302%	280,000	382,550	137%	382,550	137%	102,550	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	157,279	131%	209,710	175%	89,710	
TOTAL RESOURCES	23,658,700	25,492,341	108%	30,654,045	22,812,932	74%	31,705,354	103%	1,051,309	

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance	
	Health Benefits	26,597,563	25,514,122	96%	26,697,663	16,866,937	63%	26,028,630	97%	669,033
Deschutes On-Site Pharmacy	3,779,608	3,807,986	101%	4,287,997	3,029,157	71%	5,133,997	120%	(846,000)	E
Deschutes On-Site Clinic	1,212,497	1,205,226	99%	1,415,279	809,692	57%	1,367,960	97%	47,319	F
Wellness	179,549	161,200	90%	186,274	82,560	44%	186,274	100%	-	F
TOTAL REQUIREMENTS	31,769,217	30,688,534	97%	32,587,213	20,788,346	64%	32,716,861	100%	(129,648)	

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)	2,024,587		(1,011,507)		921,661
Net Transfers - In (Out)	-	-		-	-		-		-
TOTAL FUND BALANCE	\$ 3,815,139	\$ 6,107,998	160%	\$ 3,809,575	\$ 8,132,584	213%	\$ 5,096,491	134%	\$1,286,916

- 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** Industry spike in quantity and cost of specific drug category. Amounts are paid 1 month in arrears
- F** Amounts are paid 1 month in arrears



Budget to Actuals Report

911 - Fund 705 and 710

FY24 YTD March 31, 2024 (unaudited)

75.0%
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	10,678,407	98%	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	335,497	107%	444,909	142%	132,588
Police RMS User Fees	237,221	244,437	103%	244,435	194,939	80%	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	78,109	54%	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	86,387	96%	90,000	100%	-
Property Taxes - Jefferson Co.	39,497	38,104	96%	40,500	39,784	98%	40,500	100%	-
Miscellaneous	25,000	40,191	161%	32,100	22,138	69%	32,100	100%	-
TOTAL RESOURCES	13,744,678	14,120,981	103%	14,034,323	12,584,110	90%	14,236,514	101%	202,191

REQUIREMENTS	Budget	Actuals	%	Budget	Actuals	%	Projection	%	\$ Variance
	Personnel Services	8,606,196	7,891,350	92%	9,032,045	6,277,027	69%	8,574,403	95%
Materials and Services	4,088,201	3,151,149	77%	4,250,715	2,479,582	58%	4,230,715	100%	20,000
Capital Outlay	5,015,100	2,347,522	47%	1,831,000	1,169,490	64%	1,851,000	101%	(20,000)
TOTAL REQUIREMENTS	17,709,497	13,390,020	76%	15,113,760	9,926,099	66%	14,656,118	97%	457,642

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)	2,658,011		(419,604)		659,833
Net Transfers - In (Out)	(59,900)	(59,900)		-	-		-		-
TOTAL FUND BALANCE	\$ 8,926,080	\$ 13,393,950	150%	\$ 12,122,906	\$ 16,051,961	132%	\$ 12,974,346	107%	\$851,440

- 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 9.0%