



Deschutes County Board of Commissioners  
1300 NW Wall St., Bend, OR 97701-1960  
(541) 388-6570 - Fax (541) 385-3202 - [www.deschutes.org](http://www.deschutes.org)

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## MINUTES OF WORK SESSION

### DESCHUTES COUNTY BOARD OF COMMISSIONERS

**MONDAY, JUNE 15, 2015**

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*Present were Commissioners Tammy Baney and Alan Unger; Commissioner Anthony DeBone was out of the office. Also present were Tom Anderson, County Administrator; Erik Kropp, Deputy County Administrator; David Doyle, County Counsel; and, for a portion of the meeting, Judith Ure, Administration; Wayne Lowry, Finance; EDCO representative Roger Lee; and four other citizens. No media representatives were in attendance.*

*Vice Chair Unger opened the meeting at 1:35 p.m.*

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#### **1. Consider Approval of Business Loan Requests.**

Judith Ure explained that the fund has a balance of \$135,000. The current requests total approximately \$75,000.

Robyn Sharp of EDCO, Bruce Barrett, Eric Stroebe of BBSI and Bill Kuhn of the Bank of the Cascades came before the Board.

Ms. Sharp explained the business loan process. The due diligence committee members review the applications separately and return replies to her. She then sends the compiled responses to the company. When the company representatives respond, the committee meets with them, after which the due diligence committee makes a recommendation. They were unanimous on these two.

There is always some risk involved, since these are businesses that may not have a lot of resources on their own. One of these is for expansion/growth and the other for relocation.

The first company, Integrated 3D LLC, has strong leadership. They manufacture prototypes, mostly in metal. They were in The Dalles but were interested in Redmond. They are looking to add twelve employees. They are capital intensive due to the product line.

BANEY: Move approval of the \$24,000 forgivable loan.

UNGER: Yes.

VOTE: BANEY: Yes.

UNGER: Vice Chair votes yes.

Mr. Sharp said the second request is from Kollektive Technologies, Inc. (FKA Kontiki), which started out in Sunnyvale, California. This is the kind of company they want here. The representatives like the idea of Central Oregon where some employees can even buy a home. They operate a cloud-based, real-time system. They committed to bringing in at least twenty-five people to Bend.

It was explained that the company has more capitalization than the first one, but a move is very expensive overall and is a piece of the funding puzzle. They appreciate seeing some support at the local level. Commissioner Baney noted that assisting them shows they want this kind of business here.

This is a piece of the bigger package, with the State and local entities being involved. This kind of support is appreciated, as it is very dog-eat-dog where they are now. It is nice for a company to actually pay to keep their people. It is a great addition to this kind of tech field here. They are now in Bend with other new companies, acting as kind of an anchor.

Ms. Sharp stated that they are trying to create a tech district. Smaller companies have a hard time getting people and support. This gives them options.

It was noted that these are very different applicants as to size and scale, but add diversity. They will have a six-figure average income.

Commissioner Unger asked how the State engages in this process. Commissioner Baney said the risk to the County is minimal because the company has to pay it back if they do not add the required number of employees.

BANEY: Move approval of the loan for \$50,000.

UNGER: Second.

VOTE: BANEY: Yes.

UNGER: Vice Chair votes yes.

The Board was asked if testimonials from companies regarding how the loan has assisted them would help. Commissioner Baney indicated she would like to see those. She also asked for information on how or if the cities are supporting these efforts.

## **2. Finance Update.**

Wayne Lowry said that rates continue to rise; the pool that uses 50 cents as a basis point went up to 54 cents last week. Active investments are up to 86 basis points. The State has policies as to what they can do with it. Most was in the pool when he joined the County. They cannot get a decent return on investment in less than two years. The loans create cash flow when they mature. Over time they will have a better feel for cash flow. Some will come due and be replaced this year, but might issue at a lower rate.

Mr. Lowry stated that the semi-annual Investment Advisory Committee meeting is this week. There are two new members.

He said that the County has 37 vacant positions, mostly in health, 911 and the Sheriff's Office. There will probably always be 30 or more as some positions experience a high turnover.

There are 16 major funds. They now have the 2016 approved budget columns completed. The budget still needs to be adopted, but was approved by the Budget Committee.

The major funds all project an ending balance, which is equal to or higher than the 206 beginning balance. The general fund has had a good year. Collections are up. They are trying to get more exact with budget numbers and not underestimate.

Community Development continues to be robust compared to the past five years, and even compared to last year. Much of the ending fund balance will go into reserves, as that still needs to be built back up.

Commissioner Baney asked if he is comfortable with the 7-cent increase in the Sheriff's Office fund, or if that is too aggressive. It is good if they plan to bank some reserves, but she did not hear whether this is the case. Mr. Lowry replied that the ending year balance is slightly above the anticipated amount. He feels they recognize the savings in the past. They did some work regarding the 7 cents and feels it is a better option that doing this long-term over five years. With this amount authorized, it should hold for a while, depending on inflation and growth. Mr. Kropp noted that next year is the last year of the labor agreement as well.

Commissioner Unger asked if they have the right people at the table to keep things going well. Jim Ross is retiring and so is the Sheriff. Mr. Anderson stated that he is nervous about the growth; they project an increase of 1% for each year. They did not expand the jail staff. There are concerns about capacity, tourism and County population growth. This will have some impact on staffing, but they are not proposing to grow in this way. The 7 cents may be gone sooner than they planned. They expect the new TRT amount is not meant to pay for basic operations. There are some moving parts that will play out over the next year.

Commissioner Baney stated she does not want them making reactive hiring decisions, but they did ask for four jail deputies and some nursing assistants. Mr. Kropp said that the positions could be changed administratively.

Mr. Lowry explained that the Road Department's motor vehicle revenue is coming in higher than anticipated, after being stagnant for a long time. They assume it will be flat next year, based on registrations and fuel purchases. Mr. Anderson noted that with population growth and more tourism, this should increase.

Forest receipts were budgeted according to anticipated payments. PILT payments may not come in until fall as this is waiting Congressional authorization. Commissioner Unger said he is confused about the relationship of PILT and Rural Schools funding. Mr. Lowry noted that they do not know the amount yet or its basis.

Mr. Lowry stated that there is robust activity at Solid Waste; it is higher than last year, perhaps up 9% in a year. They are looking at 5% additional operating expenses to hire another equipment operator and expand open days and hours.

The Health Benefits Trust fund continues to perform well. The only striking thing is expenditures for some paid claims. The prescription projection is higher than anticipated – this is not the DOC pharmacy, but outside pharmacies. The Hep C drug is very expensive and cannot be offered in a cost-effective way through the DOC. They are adding \$1.2 million to the ending balance in spite of this. The fund can change dramatically from year to year, as there are some random elements involved. They have received a few stop-loss checks as well. It has been a good year overall.

### **3. Other Items.**

Judith Ure stated that the legislative conference call scheduled changed with the Board not able to participate in the last meeting, which was skipped. They will start these up again on June 23. She will find out if these can be scheduled weekly until the end of the session.

She had a conversation with the manager of Bend Spay & Neuter. They used to do an annual report with the shelters, and she wants to talk about the use of spay and neuter grant funds and the benefit to the community. They are not happy that they did not get more or the entire grant. They want to talk about cost/benefit and how others use this type of money. The funds went to one of the partners of the Coalition and she did not know about it. They have a specialist visiting on June 20 and want her to meet with the Board.

Commissioner Baney asked if the Board is in a position to answer this person's questions or what they might be. If it is a request for further investment by the County, the answer is probably no. She has met with them before, and is not sure this will help manage expectations.

Ms. Ure explained that they want to air their ideas about spay and neuter, and funding. The criterion is not that narrowly defined to what BSNP handles, which is trap-neuter-release or helping some low-income people. The program includes education and helping animals that do not have owners. They wanted all of the grant funds.

The review panel consists of Dog Board members, who assign points and make recommendations for funding based on the criteria and whether guidelines are followed. There is a formula and averages. Jeanine Faria of Finance helped with computing the numbers, and they had a big panel this year. The Dog Board was originally brought in to take the burden off the Commissioners. They do the best they can to be fair.

Commissioner Baney said that the County already does a match. You do not see results right away in any case, so it is hard to quantify. Commissioner Unger noted that the shelters often import animals from outside the area, and he does not see that as a local benefit. Ms. Ure stated the Board might not want to get involved too much, as it is a lot of work for just the match portion of the \$12,500.

Mr. Kropp noted that the humane societies come in to see the Board about once a year to report, since they are county-funded. Brightside/Redmond also just hired a new director. He asked if BSNP should attend at the same time. Mr. Anderson said that they could perhaps talk about refining the process.

*Being no other items discussed, the meeting was adjourned at 3:00 p.m.*

DATED this 8th Day of July 2015 for the  
Deschutes County Board of Commissioners.

-absent-  
Anthony DeBone, Chair

Alan Unger  
Alan Unger, Vice Chair

ATTEST:

Bonnie Baker  
Recording Secretary

Tammy Baney  
Tammy Baney, Commissioner



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## **WORK SESSION AGENDA**

### **DESCHUTES COUNTY BOARD OF COMMISSIONERS**

**1:30 P.M., MONDAY, JUNE 15, 2015**

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1. Consider Approval of Business Loans – *Judith Ure; Representative(s) of EDCO*
2. Finance Update – *Wayne Lowry*
3. Other Items

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PLEASE NOTE: At any time during this meeting, an executive session could be called to address issues relating to ORS 192.660(2) (e), real property negotiations; ORS 192.660(2) (h), litigation; ORS 192.660(2)(d), labor negotiations; or ORS 192.660(2) (b), personnel issues; or other issues under ORS 192.660(2), executive session.

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*Meeting dates, times and discussion items are subject to change. All meetings are conducted in the Board of Commissioners' meeting rooms at 1300 NW Wall St., Bend, unless otherwise indicated. If you have questions regarding a meeting, please call 388-6572.*

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Deschutes County encourages persons with disabilities to participate in all programs and activities. This event/location is accessible to people with disabilities. If you need accommodations to make participation possible, please call (541) 388-6571, or send an e-mail to [bonnie.baker@deschutes.org](mailto:bonnie.baker@deschutes.org).

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Agency

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## **BRIEFING PAPER**

i3D MFG

Request for: Deschutes County Economic Development Fund

**Company Name:** Integrated 3D LLC, dba i3D MFG

**Company Request:** \$24,000

**Committee Recommendation:** \$24,000

**Proposed Job Creation at Application:** 12 new employees by May 31, 2017

**Average Pay for 12 new employees:** \$74.5K (Bend only)

**Average Pay across total company employment:** \$69.2K (Bend and The Dalles)

**Industry:** Manufacturing – 3D production and prototyping

**Website:** [www.i3dmfg.com](http://www.i3dmfg.com)

### **COMPANY BACKGROUND:**

i3D MFG located its manufacturing in The Dalles and began production and payroll in April 2014. The company initially considered Central Oregon for all operations and that idea remains on the table for future consideration. It is the first metal printing and finished goods, 3D manufacturing service bureau located in the Pacific Northwest. The company's headquarters (executive offices and sales group) is located at 1001 SW Disk Drive, Suite 110, Bend, 97702. I3D MFG offers cutting edge 3D metal manufacturing for rapid prototypes and production parts for aerospace, medical, firearms, energy, outdoor, automotive and UAV industries.

### **APPLICANT REVIEW:**

The Due Diligence Committee of Bruce Barrett, Business Consultant; Bill Kuhn, Senior Vice President, Bank of the Cascades; Eric Strobel, Area Manager at BBSI and Robyn Sharp, Bend Area Manager at EDCO met with Erin Stone, CEO and Chad Cooper, CSO on May 14, 2015 to review the Economic Development Fund application, address questions and make a final recommendation concerning support of a loan to i3D MFG.

The committee did a thorough review of the long term viability of i3D MFG. The inquiry focused on: executive leadership, principles' investment, financial history and projections, long-term customer base, competitors in the market and the company's ability to service the explosive demand in the 3D industry – projected at over \$20 billion by 2018.

The committee's assessment was that strengths included: a strong executive team with specific 3D experience, a diverse customer base, an impressive existing client list, industry leaders in the technology and key positioning in a high demand, rapidly changing industry. The company is in line to purchase 7 EOS DMLS (direct metal laser sintering) machines which are in high demand but limited supply. I3D MFG owns the full parameter site license of all of its DMLS machines allowing production of highly innovative products with new materials not currently available at other DMLS service bureaus. The company is currently growing their capacity in inventory of machines as opposed to investing in the purchase of a building. Strategically this will allow them to fulfill larger orders and multiple orders in

service to their customers. Additionally it allows for the possibility of centrally locating the entire operation.

The committee acknowledged the company's rapid growth model requires high capital investment but determined that the company leadership, industry specific expertise, multiple revenue streams (prototyping, production, 3D design and engineering), key client relationships and manufacturing expertise in a disruptive technology all point to long term success and profitability. There is strong reason to believe that i3D MFG will meet or exceed its hiring goals providing outstanding jobs in Bend.

### **EDCO RECOMMENDATION**

Based on the complete applicant review by the Due Diligence committee, EDCO is recommending the Deschutes County Commissioners approve a \$24,000 Economic Development loan to i3D MFG. The loan will support 12 new, full-time, permanent positions in Bend, for total employment of 15 to be reached by May 31, 2017 and thereafter maintained for four consecutive quarters.

Conditions include:

- Providing quarterly employment data and financial updates (upon request) from the award date through termination of the yet-to-be executed agreement with Deschutes County.
- Failure to meet or maintain employment levels will result in either full or partial repayment of the loan.

## **BRIEFING PAPER**

Kolletive Technologies Incorporated  
Request for: Deschutes County Economic Development Fund

**Company Name:** Kolletive Technologies, Inc. FKA, Kontiki  
**Company Request:** \$50,000  
**Committee Recommendation:** \$50,000  
**Proposed Job Creation at Application:** 25 new employees by May 31, 2017  
**Average Pay for 12 new employees:** \$127K (Bend only)  
**Average Pay across total company employment:** \$135K (Bend and Sunnyvale, CA)  
**Industry:** High Technology, SaaS (Software as a Service)  
**Website:** [www.kolletive.com](http://www.kolletive.com)

### **COMPANY BACKGROUND:**

Kolletive Technologies is a privately held venture-backed company relocating from Silicon Valley to Bend, Oregon. Over 50 employees are working in the United State and the UK. Kolletive is the leading cloud-based provider of enterprise video solutions with over 70 Fortune 2000 customers. Kolletive's video delivery software allows companies to accomplish corporation-wide reach and engagement.

Currently there are 37 employees in the headquarters in Sunnyvale, CA, several of whom will relocate to Bend. The remaining positions are to be filled by local talent when possible. Bend has seen strong growth in the high tech sector and Kolletive aims to become a key player in the local, emerging market by offering attractive career opportunities to strengthen the overall segment and workforce. The company plans to locate in the Bend Tech facility at 1001 Emkay in Bend.

### **APPLICANT REVIEW:**

The Due Diligence Committee of Bruce Barrett, Business Consultant; Bill Kuhn, Senior Vice President, Bank of the Cascades; Eric Strobel, Area Manager at BBSI and Robyn Sharp, Bend Area Manager at EDCO met with Dan Vetras, CEO on May 14, 2015 to review the Economic Development Fund application, address questions and make a final recommendation concerning support of a loan to Kolletive Technologies, Inc.

The committee expressed initial concern with the heavy investment in sales and marketing and the projected time frame before profitability. Mr. Vetras explained that the company could be profitable sooner but the sales model changed and it will take 2-3 years to fully convert to the new model. With subscription based sales, 80% of customers are signing up for three years of service and 98% are renewing. The company currently has \$15 million in bookings to capture through the fourth year operating as a subscription service.

Relocating to Bend will mean approximately \$300,000 in savings from their current costs in Silicon Valley. As a typical technology-based start-up, substantial investment is needed for scaling marketing and sales efforts to capture the market momentum. Kolletive currently has over 80 customers who deploy the technology across their entire employee base.

### **Economic Development for Central Oregon**

705 SW Bonnett Way, Suite 1000  
Bend, OR 97702

541.388.3236  
[www.edcoinfo.com](http://www.edcoinfo.com)

Kolletive has high employee costs due to market demand for software engineers. Moving to Bend will decrease compensation costs by 20% initially. The company plans to compete for talent by maintaining a competitive compensation package with benefits and stock options, and by becoming a contributing member of the Bend community supporting the quality of life assets that employees enjoy.

**EDCO RECOMMENDATION:**

Based on the complete applicant review by the Due Diligence Committee, EDCO is recommending the Deschutes County Commissioners approve a \$50,000 Economic Development loan to Kolletive Technologies, Inc. The loan will support 25 new, full-time, permanent positions in Bend to be reached by May 31, 2017 and thereafter maintained for four consecutive quarters. In addition securing this level of employer in Central Oregon will be a key asset to growing the tech sector and bringing high-quality talent to the area.

Conditions include:

- Providing quarterly employment data and financial updates (upon request) from the award date through termination of the yet-to-be executed agreement with Deschutes County.
- Failure to meet or maintain employment levels will result in either full or partial repayment of the loan.

**Monthly Meeting with Board of Commissioners**  
**Finance Director/Treasurer**

**AGENDA**

June 15, 2015

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- (1) Monthly Investment Report – May 2015
- (2) May 2015 Financials

# Deschutes County

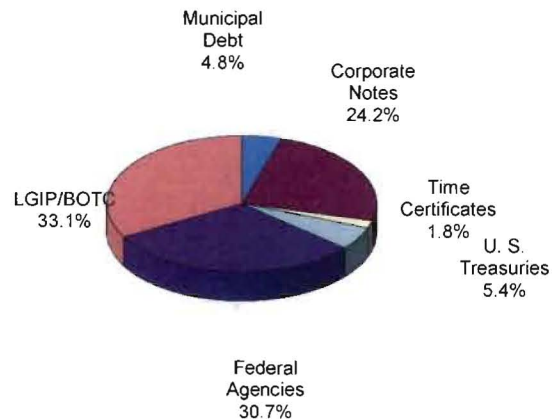
Total Investment Portfolio As Of 5/31/2015

## Portfolio Breakdown: Par Value by Investment Type

Municipal Debt	\$ 7,155,000	4.84%
Corporate Notes	35,691,000	24.15%
Time Certificates	2,680,000	1.81%
U. S. Treasuries	8,000,000	5.41%
Federal Agencies	45,373,000	30.70%
LGIP/BOTC	48,884,937	33.08%
<b>Total Investments</b>	<b>\$ 147,783,937</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2014-15	
		May-15	Y-T-D
General	\$ 147,783,937	\$ 102,971	\$ 995,858
		-	-
<b>Total Investments</b>	<b>\$ 147,783,937</b>		
<b>Total Investment Income</b>		102,971	995,858
Less Fee: 5% of Invest. Income		(5,149)	(49,793)
<b>Investment Income - Net</b>		<b>\$ 97,822</b>	<b>\$ 946,065</b>

## Total Portfolio: By Investment Types



### Category Maximums:

U.S. Treasuries	100%
LGIP	100%
Federal Agencies	75%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

### Term Minimums

0 - 30 days	10%
Under 1 Year	25%
Under 5 Years	100%

## Yield Percentages

	Current Month	Prior Month
BOTC / LGIP	0.50%	0.50%
Investments	0.86%	0.84%
Average	0.77%	0.75%

## Comparators

24 Month Treas.	0.61%
LGIP Rate	0.50%
36 Month Treasu	0.94%

## Months to Maturity

0 to 30 Days	34.56%
Under 1 Year	42.26%
Under 5 Years	100.00%




Deschutes County Investments												
Portfolio Management												
Portfolio Details - Investments												
May 31, 2015												
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings Moody's S&P	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
UMP972002570	Umpqua Bank		6/7/2014	6/7/2015	6		0.4000	0.4056	240,000	240,000	240,000	- -
3692G5F7	General Electric - Corporate N	CASTLE	9/17/2013	6/30/2015	29	AA+ A1	2.3750	0.8650	1,400,000	1,402,310	1,401,686	- -
36962G5F7	General Electric - Corporate N	CASTLE	1/10/2014	6/30/2015	29	AA+ A1	2.3750	0.5005	545,000	545,899	545,819	- -
SYS10316	Umpqua Bank		7/9/2013	7/9/2015	38		0.5000	0.5069	2,000,000	2,000,000	2,000,000	- -
45906KDG76	International Bonds for Recons	CASTLE	12/19/2014	9/1/2015	92	AAA Aaa	0.4430	0.4565	1,220,000	1,218,719	1,218,619	- -
86459DAB2	Morgan Hill Redeem-B	CASTLE	10/1/2014	9/1/2015	92	AA-	1.1200	0.4501	750,000	750,953	751,252	- -
064159BA3	Bank of Nova Scotia	CASTLE	4/3/2014	10/9/2015	130	A+ Aa2	0.7500	0.6206	540,000	540,599	540,247	- -
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	153		0.4337	0.4472	418,000	417,239	417,229	- -
532457AN8	Eli Lilly & Co.	CASTLE	3/24/2014	1/1/2016	214	AA- A2	6.5700	0.5005	1,408,000	1,456,998	1,457,565	- -
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	266	AA- A1	5.5000	0.5501	1,874,000	1,941,127	1,940,793	- -
06406HCG20	Bank of New York Mellon Corp	CASTLE	4/4/2014	3/4/2016	277	A+ A1	0.7000	0.6810	1,000,000	1,001,720	1,000,142	2/3/2016
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	319	AA+ Aaa	0.7720	0.5998	650,000	650,377	650,970	- -
478160AY0	Johnson & Johnson	CASTLE	1/7/2014	5/15/2016	349	AAA Aaa	2.1500	0.6200	1,529,000	1,553,479	1,551,155	- -
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	373		1.0000	1.0139	240,000	240,000	240,000	- -
949746QU8	Wells Fargo Corporate Note	VINISP	2/20/2014	6/15/2016	380	A+ A2	3.6760	0.7504	1,000,000	1,030,560	1,030,077	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	380	A+ A2	3.6760	0.8701	1,000,000	1,030,560	1,028,877	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	380	A+ A2	3.6760	0.8600	1,000,000	1,030,560	1,029,004	- -
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	395	A+ Aa2	0.0000	0.9993	3,000,000	2,974,650	2,968,036	- -
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	410		0.3535	0.3650	1,693,000	1,681,758	1,686,184	- -
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	410		0.4902	0.5068	2,000,000	1,986,320	1,988,835	- -
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	415	AA- Aa3	2.3000	0.8002	1,630,000	1,659,536	1,657,531	- -
949746QU8	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	415	A+ A2	1.2500	0.8335	1,000,000	1,003,610	1,004,688	- -
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	426	AA- Aaa	1.5000	0.5480	1,000,000	1,013,130	1,011,022	- -
084670BB3	Berkshire Hathaway Inc	CASTLE	12/9/2014	8/15/2016	441	AA+ Aa2	2.2000	0.6902	2,000,000	2,037,520	2,036,124	- -
3134G5GE9	Federal Home Loan Mtg Corp	CASTLE	12/2/2014	8/26/2016	452	AA+ Aaa	0.5700	0.5403	3,000,000	3,000,240	3,000,493	8/26/2015
3133EDUM2	Federal Farm Credit Bank	CASTLE	2/23/2015	9/9/2016	466	AA+ Aaa	0.6400	0.6400	2,000,000	2,002,600	2,000,000	9/9/2015
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	472	AA+ Aaa	0.7784	0.8120	672,000	667,242	665,142	- -
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	483	A+ A2	1.5000	1.1128	1,800,000	1,812,564	1,809,002	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	483	A+ A2	1.5000	1.0849	775,000	780,410	779,198	8/26/2016
3134G3K33	Federal Home Loan Mtg Corp	CASTLE	4/14/2015	9/27/2016	484	AA+ Aaa	0.7000	0.7000	1,000,000	999,790	1,000,000	6/27/2015
3130A1CD8	Federal Home Loan Bank	CASTLE	7/17/2014	9/28/2016	485	AA+ Aaa	1.1250	0.7278	2,000,000	2,005,180	2,004,691	9/28/2015
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	506	AA- Aa1	2.3750	0.8202	1,800,000	1,838,808	1,838,402	- -
3130A3B45	Federal Home Loan Bank	MBS	10/28/2014	10/28/2016	515	AA+ Aaa	0.7000	0.6592	750,000	750,443	750,248	10/28/2015
912828RM4	U.S. Treasury	CASTLE	12/27/2013	10/31/2016	518	AA+ Aaa	1.0000	0.7273	1,000,000	1,007,580	1,003,817	- -
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	532	AA+ Aaa	0.6000	0.6481	2,000,000	1,999,460	1,998,613	- -
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	532	A A2	1.1250	1.0503	1,000,000	1,001,100	1,001,068	- -
3133ECVV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	555	AA+ Aaa	0.8750	0.7219	2,100,000	2,110,416	2,105,026	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	561	A+ Aa2	1.1000	0.9102	1,800,000	1,803,870	1,805,166	- -
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	596	A+ A1	2.4000	1.0673	2,000,000	2,047,000	2,042,640	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	610	AA+ Aaa	0.8750	0.8437	2,000,000	2,011,560	2,001,029	- -
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	625		1.3750	0.7989	3,000,000	3,029,400	3,029,152	- -
88059E4C5	Tennessee Valley Authority	CASTLE	5/15/2015	3/15/2017	653		0.6840	0.7094	2,443,000	2,411,730	2,412,690	- -
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	655	A+ Aa2	0.8000	0.9058	1,000,000	999,070	998,129	3/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	670	AA Aa2	5.1500	1.0603	370,000	395,005	397,381	- -
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	699	AAA Aaa	0.8750	0.9500	2,000,000	2,011,400	1,997,176	- -
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	714	A+ A1	1.6500	0.8820	1,000,000	1,012,400	1,014,815	4/15/2017
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017	715	AA+ Aaa	2.0000	1.1271	3,000,000	3,046,530	3,039,988	5/16/2016
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	718	AA- Aa2	1.2000	1.0609	2,000,000	2,005,680	2,005,389	- -
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	721		0.9000	0.9125	200,000	200,000	200,000	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	722	AA+ Aaa	2.0500	0.8853	1,460,000	1,497,361	1,493,070	- -
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	731	AA+ Aaa	1.0614	1.1153	1,000,000	985,530	978,448	- -
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	731	AA+ Aaa	1.0812	1.1361	1,050,000	1,034,807	1,026,948	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	736		1.0191	1.0647	1,028,000	1,010,123	1,006,582	- -
2927OCY22	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	761	AA- Aa1	1.1970	1.1705	670,000	669,685	670,364	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	761	AA- Aa1	1.1450	1.1803	1,000,000	996,830	999,280	- -
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	774		0.7500	0.7870	1,000,000	999,220	999,222	- -
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	788	AA+ Aaa	1.0700	0.8649	2,000,000	2,010,080	2,008,269	7/28/2016
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	822		0.6250	1.0613	1,000,000	998,280	990,361	- -
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	822		0.6250	0.9199	1,000,000	998,280	993,467	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	849	AA+ Aaa	1.0000	1.2502	1,000,000	1,003,620	994,344	- -
3136GOC74	Federal National Mtg Assn	VINISP	2/3/2014	9/27/2017	849	AA+ Aaa	1.0000	0.9429	1,050,000	1,051,932	1,051,363	9/27/2015
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	913		1.2053	1.2673	2,000,000	1,947,560	1,938,864	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	928	AA+ Aaa	1.2054	1.2681	1,059,000	1,021,638	1,026,095	- -
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	956	AA- Aa2	1.6000	1.4900	2,000,000	2,009,080	2,005,597	- -
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	983		1.2525	1.3180	1,260,000	1,224,821	1,216,909	- -
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	983		1.2575	1.3234	740,000	719,339	714,591	- -
06050TLY8	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	1,029	A A2	1.6500	1.5696	2,000,000	2,000,420	2,004,406	- -
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	1,029	A A2	1.6500	1.5400	1,000,000	1,000,210	1,003,016	- -
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	1,110	AA+ Aaa	1.4300	1.4298	750,000	750,885	750,000	- -
3130A25R3	Federal Home Loan Bank	MBS	6/19/2014	6/19/2018	1,114	AA+ Aaa	1.0000	1.0256	2,000,000	2,000,660	1,998,475	6/19/2015
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	1,125		1.7320	1.6496	985,000	995,106	987,399	- -
3134G6HA43	Federal Home Loan Mtg Corp	CASTLE	5/29/2015	9/18/2018	1,205	AA+ Aaa	1.5000	1.4438	1,000,000	1,002,410	1,001,767	9/18/2015
3136G16B0	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1,305	AA+ Aaa	0.7500	1.8200	1,000,000	1,000,360	978,842	6/27/2015
	Local Govt Investment Pool						0.5000	0.5000	43,342,853	43,342,853	43,342,853	- -
	Bank of the Cascades						0.5000	0.5000	5,542,085	5,542,085	5,542,085	- -
									147,783,937	148,170,276	148,017,725	

# Memorandum

Date: June 9, 2015

To: Board of County Commissioners  
Tom Anderson, County Administrator

From:  Wayne Lowry, Finance Director

RE: Monthly Financial Reports

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Attached please find May 2015 financial reports for the following funds: **General (001), Community Justice – Juvenile (230), Sheriff's (255, 701, 702), Public Health (259), Behavioral Health (275), Community Development (295), Road (325), Community Justice – Adult (355), Early Learning Hub (370), Solid Waste (610), Insurance Fund (670), 9-1-1 (705), Health Benefits Trust (675), Fair & Expo Center (618), and Justice Court (123).**

The projected information has been reviewed and updated, where appropriate, by the respective departments.

Cc: All Department Heads



**GENERAL FUND**  
**Statement of Financial Operating Data**

	<b>FY 2014</b>	<b>July 1, 2014 through May 31, 2015 (92% of Fiscal Year)</b>		<b>FY 2015</b>			<b>FY 2016</b>
	<b>Actual</b>	<b>Actual</b>	<b>% of Budget</b>	<b>Budget</b>	<b>Projection</b>	<b>\$ Variance</b>	<b>Approved</b>
<b>Revenues</b>							
Property Taxes - Current	21,906,239	23,112,826	102% a)	22,736,401	23,162,826	426,425	24,090,700
Property Taxes - Prior	704,120	598,373	104%	576,500	623,373	46,873	500,000
Other General Revenues	2,116,386	2,057,230	92% b)	2,247,299	2,247,299	-	2,552,960
Assessor	875,381	804,766	92% c)	876,137	876,137	-	795,202
County Clerk	1,276,019	1,370,056	116%	1,181,190	1,481,190	300,000	1,534,420
BOPTA	16,097	13,342	83% c)	16,117	16,117	-	11,154
District Attorney	226,973	185,858	102% d)	182,612	296,212	113,600	182,612
Tax Office	236,278	209,207	94% c)	222,199	222,199	-	192,379
Veterans	80,787	62,202	61%	101,986	101,986	-	70,900
Property Management	91,900	22,000	88%	25,000	25,000	-	75,000
Grant Projects	2,000	-	n/a	-	-	-	-
<b>Total Revenues</b>	<b>27,532,179</b>	<b>28,435,861</b>	<b>101%</b>	<b>28,165,441</b>	<b>29,052,339</b>	<b>886,898</b>	<b>30,005,327</b>
<b>Expenditures</b>							
Assessor	3,559,750	3,361,336	89%	3,793,770	3,753,770	40,000	4,125,299
County Clerk	1,293,531	1,279,182	83%	1,536,210	1,536,210	-	1,624,716
BOPTA	59,895	56,050	79%	70,777	70,777	-	65,634
District Attorney	5,382,874	4,814,204	83%	5,835,377	5,485,377	350,000	6,146,851
Tax Office	796,232	724,405	83%	877,907	857,907	20,000	865,513
Veterans	292,672	283,471	80%	354,989	354,989	-	388,779
Property Management	248,054	241,849	94%	258,569	258,569	-	293,574
Grant Projects	130,054	-	n/a	-	-	-	-
Non-Departmental	1,432,177	1,010,633	89% e)	1,139,696	1,039,696	100,000	1,163,643
<b>Total Expenditures</b>	<b>13,195,239</b>	<b>11,771,130</b>	<b>85%</b>	<b>13,867,295</b>	<b>13,357,295</b>	<b>510,000</b>	<b>14,674,009</b>
Transfers Out	16,327,584	13,909,795	92%	15,116,394	15,116,394	-	15,614,696
<b>Total Exp &amp; Transfers</b>	<b>29,522,823</b>	<b>25,680,925</b>	<b>89%</b>	<b>28,983,689</b>	<b>28,473,689</b>	<b>510,000</b>	<b>30,288,705</b>
Change in Fund Balance	(1,990,644)	2,754,936		(818,248)	578,650	1,396,898	(283,378)
Beginning Fund Balance	10,371,843	8,381,199	109%	7,692,433	8,381,199	688,766	8,630,800
<b>Ending Fund Balance</b>	<b>\$ 8,381,199</b>	<b>\$ 11,136,135</b>		<b>\$ 6,874,185</b>	<b>\$ 8,959,849</b>	<b>\$ 2,085,664</b>	<b>\$ 8,347,422</b>

FY 2016 Ending Balance as a percentage of FY 2016 tax revenues	33.9%
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a) Current year taxes received beginning in October

b) PILT received in July - \$500,000

c) YTD Actual includes four quarters of A & T Grant

d) Federal and State grant and Charges for Services in excess of amounts included in the budget

e) Transfer to Personnel ( Fund 650 ) will not be required

**COMM JUSTICE-JUVENILE**  
**Statement of Financial Operating Data**

	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)			FY 2015			FY 2016
	FY 2014						
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>							
OYA Basic & Diversion	322,574	282,108	79% a)	359,149	329,000	(30,149)	382,817
State Grant	-	82,128	90% b)	91,379	112,000	20,621	91,379
Inmate/Prisoner Housing	47,550	78,300	196% c)	40,000	85,000	45,000	55,000
Jail Funding HB #2712	36,311	36,226	99% a)	36,568	36,568	-	36,568
Food Subsidy	23,988	15,002	63% d)	24,000	18,000	(6,000)	24,000
Interfund Grant - Gen Fund	20,000	15,000	75% a)	20,000	20,000	-	20,000
Interest on Investments	7,611	8,850	126% e)	7,000	8,700	1,700	7,000
Leases	5,200	6,879	n/a f)	-	9,100	9,100	7,200
SB #1065-Court Assess.	17,335	22,172	370% g)	6,000	24,000	18,000	17,000
Contract Payments	7,415	7,719	172% h)	4,500	8,000	3,500	6,000
Discovery Fee	1,870	-	0% i)	3,800	-	(3,800)	-
Case Supervision Fee	-	7,226	n/a j)	-	7,500	7,500	6,000
Federal Grants	9,434	1,205	n/a k)	-	1,205	1,205	-
CFC Interfund Grant	125,429	-	n/a	-	-	-	-
Miscellaneous	909	1,126	110%	1,025	1,025	-	950
<b>Total Revenues</b>	<b>625,626</b>	<b>563,941</b>	<b>95%</b>	<b>593,421</b>	<b>660,098</b>	<b>66,677</b>	<b>653,914</b>
<b>Expenditures</b>							
Personnel Services	4,887,572	4,592,742	89% e)	5,146,491	5,008,000	138,491	5,319,157
Materials and Services	1,035,701	926,515	91% e)	1,021,392	1,015,000	6,392	1,153,324
Capital Outlay	-	-	0%	1,100	-	1,100	100
Transfers Out-Veh Reserve	3,660	2,745	75%	3,660	3,660	-	3,660
<b>Total Expenditures</b>	<b>5,926,933</b>	<b>5,522,003</b>	<b>89%</b>	<b>6,172,643</b>	<b>6,026,660</b>	<b>145,983</b>	<b>6,476,241</b>
<b>Revenues less Expenditures</b>	<b>(5,301,306)</b>	<b>(4,958,062)</b>		<b>(5,579,222)</b>	<b>(5,366,562)</b>	<b>212,660</b>	<b>(5,822,327)</b>
Transfers In-General Fund	5,368,346	4,920,982	92%	5,368,346	5,368,346	-	5,464,591
Change in Fund Balance	67,040	(37,080)		(210,876)	1,784	212,660	(357,736)
Beginning Fund Balance	1,177,566	1,244,605	100%	1,250,000	1,244,605	(5,395)	1,271,324
<b>Ending Fund Balance</b>	<b>\$ 1,244,605</b>	<b>\$ 1,207,526</b>		<b>\$ 1,039,124</b>	<b>\$ 1,246,390</b>	<b>\$ 207,266</b>	<b>\$ 913,588</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	14.1%
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- a) Payments received quarterly. Decrease in projection due to inability to procure grant-specific service
- b) Additional grant awards. Payments received quarterly
- c) Increase in projection due to out-of-County detention revenue
- d) Based on detention population number trends
- e) Projection based on annualizing year to date
- f) Sub-lease of space to Rimrock not included in FY 2015 budget
- g) State payment will exceed the amount estimated for FY 2015 budget
- h) Increased projection due to more than anticipated revenue for community service projects
- i) Agreement with District Attorney's Office no longer in effect
- j) Policy, requiring supervision fees, not anticipated at the time the FY 2015 budget was prepared. Projection based on annualizing year to date
- k) Increased projection due to receipt of FY 2014 funds in FY 2015

**SHERIFF - Consolidated**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues (Funds 701 &amp; 702)</b>							
Law Enf Dist Countywide	20,624,082	21,054,004	103%	20,365,842	21,270,236	904,394	23,138,385
Law Enf Dist Rural	12,526,331	12,517,767	98%	12,751,766	12,878,592	126,826	13,467,486
<b>Total Revenues</b>	<b>33,150,413</b>	<b>33,571,771</b>	<b>101%</b>	<b>33,117,608</b>	<b>34,148,828</b>	<b>1,031,220</b>	<b>36,605,871</b>
<b>Expenditures (Fund 255)</b>							
Sheriff's Services	2,308,182	2,300,806	91%	2,533,673	2,527,820	5,853	2,942,625
Civil/Special Units	1,132,029	1,120,608	94%	1,192,980	1,214,377	(21,397)	1,205,467
Automotive/Communications	1,701,586	1,583,261	84%	1,886,365	1,885,024	1,341	1,934,375
Investigations/Evidence	1,418,744	1,471,494	90%	1,627,803	1,608,437	19,366	1,751,548
Patrol	8,247,222	7,691,702	88% a)	8,712,500	8,399,695	312,805	8,814,658
Records	761,260	713,197	89%	798,805	771,024	27,781	775,751
Adult Jail	14,277,113	13,952,483	91% b)	15,397,472	15,305,145	92,327	16,035,619
Court Security	294,563	279,132	92% c)	302,867	339,815	(36,948)	311,175
Emergency Services	194,888	362,162	94%	387,102	379,037	8,065	220,485
Special Services	1,352,528	1,397,159	84% d)	1,655,424	1,597,146	58,278	1,590,250
Training	506,938	452,658	82%	551,318	551,210	108	576,528
Other Law Enforcement Svcs	801,895	701,487	86% e)	811,498	765,151	46,347	807,198
Non-Departmental	81,701	66,737	92%	72,813	72,813	-	93,312
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>32,092,887</b>	<b>89%</b>	<b>35,930,620</b>	<b>35,416,694</b>	<b>513,926</b>	<b>37,058,991</b>
<b>Revenues less Expenditures</b>	<b>71,763</b>	<b>1,478,884</b>		<b>(2,813,012)</b>	<b>(1,267,867)</b>	<b>1,545,145</b>	<b>(453,120)</b>
DC Comm Syst Reserve	200,000	200,000	100%	200,000	200,000	-	200,000
Transfer to Reserve Funds	200,000	200,000	100%	200,000	200,000	-	200,000
Change in Fund Balance	(328,237)	1,078,884		(3,213,012)	(1,667,867)	1,545,145	(853,120)
Beginning Fund Balance	9,553,793	9,225,556	120%	7,658,937	9,225,556	1,566,619	7,153,040
<b>Ending Fund Balance</b>	<b>\$ 9,225,556</b>	<b>\$ 10,304,440</b>		<b>\$ 4,445,925</b>	<b>\$ 7,557,689</b>	<b>\$ 3,111,764</b>	<b>\$ 6,299,920</b>

- a) Less than planned Personnel expenses due to unfilled positions and lower M & S expenses  
b) Less than planned Personnel expenses due to unfilled positions and decrease in capital purchases  
c) Unplanned employee cashout due to retirement  
d) Less than planned Personnel expenses for Marine Patrol  
e) Less than planned Personnel expenses due to unfilled position during the year

**SHERIFF - Fund 255**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
		Actual	% of Budget	Budget	Projection	\$ Variance	
<b>Revenues (Fund 255)</b>							
Law Enf Dist Countywide	20,817,324	20,506,873	81%	25,428,019	22,304,444	(3,123,575)	27,574,824
Law Enf Dist Rural	12,278,716	11,586,014	78%	14,948,526	13,112,251	(1,836,275)	15,784,087
<b>Total Revenues</b>	<b>33,096,040</b>	<b>32,092,887</b>	<b>79%</b>	<b>40,376,545</b>	<b>35,416,694</b>	<b>(4,959,851)</b>	<b>43,358,911</b>
<b>Expenditures (Fund 255)</b>							
Sheriff's Services	2,308,182	2,300,806	91%	2,533,673	2,527,820	5,853	2,942,625
Civil/Special Units	1,132,029	1,120,608	94%	1,192,980	1,214,377	(21,397)	1,205,467
Automotive/Communications	1,701,586	1,583,261	84%	1,886,365	1,885,024	1,341	1,934,375
Investigations/Evidence	1,418,744	1,471,494	90%	1,627,803	1,608,437	19,366	1,751,548
Patrol	8,247,222	7,691,702	88% a)	8,712,500	8,399,695	312,805	8,814,658
Records	761,260	713,197	89%	798,805	771,024	27,781	775,751
Adult Jail	14,277,113	13,952,483	91% b)	15,397,472	15,305,145	92,327	16,035,619
Court Security	294,563	279,132	92% c)	302,867	339,815	(36,948)	311,175
Emergency Services	194,888	362,162	94%	387,102	379,037	8,065	220,485
Special Services	1,352,528	1,397,159	84% d)	1,655,424	1,597,146	58,278	1,590,250
Training	506,938	452,658	82%	551,318	551,210	108	576,528
Other Law Enforcement Svcs	801,895	701,487	86% e)	811,498	765,151	46,347	807,198
Non-Departmental	81,701	66,737	92%	72,813	72,813	-	93,312
<b>Total Expenditures</b>	<b>33,078,650</b>	<b>32,092,887</b>	<b>89%</b>	<b>35,930,620</b>	<b>35,416,694</b>	<b>513,926</b>	<b>37,058,991</b>
<b>Revenues less Expenditures</b>	<b>\$ 17,390</b>	<b>-</b>		<b>\$ 4,445,925</b>	<b>\$ -</b>	<b>\$ (4,445,925)</b>	<b>\$ 6,299,920</b>

- a) Less than planned Personnel expenses due to unfilled positions and lower M & S expenses  
b) Less than planned Personnel expenses due to unfilled positions and decrease in capital purchases  
c) Unplanned employee cashout due to retirement  
d) Less than planned Personnel expenses for Marine Patrol  
e) Less than planned Personnel expenses due to unfilled position during the year

**SHERIFF -Expenditure Detail**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Expenditures</b>							
<u><b>Sheriff's Services</b></u>							
Personnel	1,342,795	1,305,461	91%	1,431,828	1,440,450	(8,622)	1,473,213
Materials & Services	965,387	995,345	92%	1,086,745	1,087,370	(625)	1,390,412
Capital Outlay	-	-	0%	15,100	-	15,100	79,000
<b>Total Sheriff's Services</b>	<b>2,308,182</b>	<b>2,300,806</b>	<b>91%</b>	<b>2,533,673</b>	<b>2,527,820</b>	<b>5,853</b>	<b>2,942,625</b>
<u><b>Civil/Special Units</b></u>							
Personnel	1,027,640	997,459	93%	1,073,870	1,086,953	(13,083)	1,089,450
Materials & Services	104,389	123,150	103%	119,010	127,424	(8,414)	109,469
Capital Outlay	-	-	0%	100	-	100	6,548
<b>Total Civil/Special Units</b>	<b>1,132,029</b>	<b>1,120,608</b>	<b>94%</b>	<b>1,192,980</b>	<b>1,214,377</b>	<b>(21,397)</b>	<b>1,205,467</b>
<u><b>Automotive/Communications</b></u>							
Personnel	400,169	370,711	93%	399,334	404,210	(4,876)	429,293
Materials & Services	1,265,667	1,212,551	82%	1,486,931	1,471,114	15,817	1,476,782
Capital Outlay	35,750	-	0%	100	9,700	(9,600)	28,300
<b>Total Automotive/Communications</b>	<b>1,701,586</b>	<b>1,583,261</b>	<b>84%</b>	<b>1,886,365</b>	<b>1,885,024</b>	<b>1,341</b>	<b>1,934,375</b>
<u><b>Investigations/Evidence</b></u>							
Personnel	1,277,983	1,320,891	90%	1,470,106	1,441,180	28,926	1,528,335
Materials & Services	140,761	150,603	96%	157,597	167,257	(9,660)	160,613
Capital Outlay	-	-	0%	100	-	100	62,600
<b>Total Investigations/Evidence</b>	<b>1,418,744</b>	<b>1,471,494</b>	<b>90%</b>	<b>1,627,803</b>	<b>1,608,437</b>	<b>19,366</b>	<b>1,751,548</b>
<u><b>Patrol</b></u>							
Personnel	7,450,178	6,856,456	89%	7,728,332	7,466,221	262,111	7,824,291
Materials & Services	547,770	498,185	78%	636,868	588,414	48,454	625,432
Capital Outlay	249,274	337,060	97%	347,300	345,060	2,240	364,935
<b>Total Patrol</b>	<b>8,247,222</b>	<b>7,691,702</b>	<b>88%</b>	<b>8,712,500</b>	<b>8,399,695</b>	<b>312,805</b>	<b>8,814,658</b>
<u><b>Records</b></u>							
Personnel	659,297	612,984	89%	692,244	667,128	25,116	663,829
Materials & Services	101,963	100,213	94%	106,461	103,896	2,565	111,922
Capital Outlay	-	-	0%	100	-	100	-
<b>Total Records</b>	<b>761,260</b>	<b>713,197</b>	<b>89%</b>	<b>798,805</b>	<b>771,024</b>	<b>27,781</b>	<b>775,751</b>
<u><b>Adult Jail</b></u>							
Personnel	11,899,534	11,547,829	91%	12,675,178	12,658,483	16,695	13,363,913
Materials & Services	2,069,651	1,893,035	88%	2,149,314	2,128,454	20,860	2,227,142
Capital Outlay	63,176	56,588	60%	94,215	63,177	31,038	172,948
Transfer Out - Jail (D/S & Cap Proj)	244,752	455,031	95%	478,765	455,031	23,734	271,616
<b>Total Adult Jail</b>	<b>14,277,113</b>	<b>13,952,483</b>	<b>91%</b>	<b>15,397,472</b>	<b>15,305,145</b>	<b>92,327</b>	<b>16,035,619</b>
<u><b>Court Security</b></u>							
Personnel	284,173	270,715	92%	292,715	330,894	(38,179)	301,472
Materials & Services	10,390	8,417	84%	10,052	8,921	1,131	9,703
Capital Outlay	-	-	0%	100	-	100	-
<b>Total Court Security</b>	<b>294,563</b>	<b>279,132</b>	<b>92%</b>	<b>302,867</b>	<b>339,815</b>	<b>(36,948)</b>	<b>311,175</b>
<u><b>Emergency Services</b></u>							
Personnel	169,170	132,434	90%	147,942	144,473	3,469	160,660
Materials & Services	25,718	229,728	96%	239,060	234,564	4,496	20,625
Capital Outlay	-	-	0%	100	-	100	39,200
<b>Total Emergency Services</b>	<b>194,888</b>	<b>362,162</b>	<b>94%</b>	<b>387,102</b>	<b>379,037</b>	<b>8,065</b>	<b>220,485</b>
<u><b>Special Services</b></u>							
Personnel	1,152,258	1,100,618	86%	1,273,721	1,226,000	47,721	1,235,676
Materials & Services	183,769	174,115	78%	223,703	213,358	10,345	246,074
Capital Outlay	16,500	122,426	77%	158,000	157,788	212	108,500
<b>Total Special Services</b>	<b>1,352,528</b>	<b>1,397,159</b>	<b>84%</b>	<b>1,655,424</b>	<b>1,597,146</b>	<b>58,278</b>	<b>1,590,250</b>
<u><b>Training</b></u>							
Personnel	385,634	377,189	90%	416,955	417,716	(761)	430,076
Materials & Services	121,303	75,469	56%	134,263	133,494	769	146,452
Capital Outlay	-	-	0%	100	-	100	-
<b>Total Training</b>	<b>506,938</b>	<b>452,658</b>	<b>82%</b>	<b>551,318</b>	<b>551,210</b>	<b>108</b>	<b>576,528</b>
<u><b>Other Law Enforcement Services</b></u>							
Personnel	731,122	619,930	86%	717,594	679,087	38,507	713,299
Materials & Services	70,773	69,254	85%	81,310	73,761	7,549	87,699
Capital Outlay	-	12,303	98%	12,594	12,303	291	6,200
<b>Total Other Law Enforcement Svcs</b>	<b>801,895</b>	<b>701,487</b>	<b>86%</b>	<b>811,498</b>	<b>765,151</b>	<b>46,347</b>	<b>807,198</b>
<u><b>Non-Departmental</b></u>							
Materials & Services	81,701	66,737	92%	72,813	72,813	-	93,312
<b>Total Non-Departmental</b>	<b>81,701</b>	<b>66,737</b>	<b>92%</b>	<b>72,813</b>	<b>72,813</b>	<b>-</b>	<b>93,312</b>
<b>Total Expenditures</b>	<b>\$ 33,078,650</b>	<b>\$32,092,887</b>	<b>89%</b>	<b>\$35,930,620</b>	<b>\$35,416,694</b>	<b>\$ 513,926</b>	<b>\$ 37,058,991</b>

**LED #1 - Countywide**  
**Statement of Financial Operating Data**

	FY 2014		July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>								
Tax Revenues - Current	16,698,208		17,605,812	102% a)	17,292,244	17,645,812	353,568	19,688,313
Tax Revenues - Prior	532,040		430,717	119%	360,700	445,717	85,017	451,000
SB 1145	1,630,823		1,629,017	100%	1,628,947	1,629,017	70	1,733,117
Sheriff Fees	365,577		296,503	141% b)	210,000	320,000	110,000	250,000
Concealed Handgun License	-		148,041	99%	150,000	160,000	10,000	150,000
Jail Funding HB 3194	107,806		107,805	100%	107,806	107,806	-	107,806
Jail Funding HB 2712	36,311		36,226	79%	46,143	36,226	(9,917)	36,224
State Grant	85,781		268,203	314% c)	85,370	292,933	207,563	85,370
Prisoner Housing	329,918		161,679	202% d)	80,000	220,000	140,000	220,000
Inmate Telephone Fee	83,297		37,089	46% e)	80,000	40,000	(40,000)	35,000
Federal Grants	20,897		10,072	50% f)	20,000	10,072	(9,928)	-
Work Center Work Crews	69,723		27,559	55%	50,000	45,000	(5,000)	50,000
Contracts with Des County	475,815		75,130	124% g)	60,632	85,286	24,654	118,225
Inmate Commissary Fees	32,480		34,016	136% h)	25,000	37,000	12,000	30,000
Interest	50,563		55,170	138%	40,000	60,000	20,000	40,000
Donations-"Shop with a Cop"	38,361		71,368	110%	65,000	71,368	6,368	66,058
Miscellaneous	66,441		59,597	93%	64,000	64,000	-	77,272
<b>Total Operating Revenues</b>	<b>20,624,082</b>		<b>21,054,004</b>	<b>103%</b>	<b>20,365,842</b>	<b>21,270,236</b>	<b>904,394</b>	<b>23,138,385</b>
<b>EXPENDITURES &amp; TRANSFERS</b>								
DC Sheriff's Office	20,817,324		20,506,873	81%	25,207,970	22,304,444	2,903,526	27,574,824
DC Comm Systems Reserve	80,000		80,000	100%	80,000	80,000	-	80,000
Transfer to Reserve Fund	100,000		100,000	100%	100,000	100,000	-	100,000
<b>Total Expenditures</b>	<b>20,997,283</b>		<b>20,686,873</b>	<b>81%</b>	<b>25,387,970</b>	<b>22,484,444</b>	<b>2,903,526</b>	<b>27,754,824</b>
Change in Fund Balance	(373,200)		367,131		(5,022,128)	(1,214,208)	3,807,920	(4,616,439)
Beginning Fund Balance	6,507,110		6,133,909	117%	5,242,177	6,133,909	891,732	4,616,439
<b>Ending Fund Balance</b>	<b>\$ 6,133,909</b>		<b>\$ 6,501,040</b>		<b>\$ 220,049</b>	<b>\$ 4,919,702</b>	<b>\$ 4,699,653</b>	<b>\$ -</b>

a) Current year taxes received beginning in October

b) Fees from distressed property sales and civil papers projected to exceed budget due to continued higher volume

c) Homeland Security Grant for communications equipment awarded in September

d) SB 395 inmate reimbursement revenue is projected to exceed budget due to number of repeat DUII inmates

e) Inmate telephone fees will be less due to changes in commission fees on interstate calls

f) Inmate State Criminal Alien Assistance Program (SCAAP) grant revenue received in Qtr 1 and was less than planned

g) Transfer from Fund 240 for Court Security will be higher than planned

h) Higher than anticipated inmate population

**LED #2 - Rural 702**  
**Statement of Financial Operating Data**

	<b>FY 2014</b>	<b>July 1, 2014 through May 31, 2015 (92% of Fiscal Year)</b>		<b>FY 2015</b>			<b>FY 2016</b>
	<b>Actual</b>	<b>Actual</b>	<b>% of Budget</b>	<b>Budget</b>	<b>Projection</b>	<b>\$ Variance</b>	<b>Approved</b>
<b>Revenues</b>							
Tax Revenues - Current	7,988,657	8,393,009	101% a)	8,272,852	8,413,009	140,157	8,783,959
Tax Revenues - Prior	262,227	209,864	124%	169,000	217,864	48,864	216,000
Des Cty Transient Room Tax	2,838,797	2,791,278	96%	2,920,654	2,920,654	-	3,151,787
City of Sisters	486,678	479,424	92%	523,010	523,010	-	543,930
Marine Board License Fee	155,221	62,887	37% b)	169,000	110,000	(59,000)	130,000
State Grant	124,246	72,173	55% c)	130,600	108,600	(22,000)	108,000
Court Fines & Fees	135,023	125,269	96%	130,000	130,000	-	130,000
Contracts with Des County	119,984	111,197	91%	121,650	121,650	-	125,810
US Forest Service	101,375	62,080	81%	76,500	76,500	-	76,500
School Districts	65,088	48,401	88% d)	55,000	72,000	17,000	55,000
Federal Grants	84,285	49,775	119% e)	42,000	49,775	7,775	20,000
Bureau of Reclamation	24,023	5,541	21% f)	27,000	15,000	(12,000)	27,000
Interest	21,715	30,368	145%	21,000	33,000	12,000	21,000
SB #1065 Court Assessment	17,435	22,172	148%	15,000	24,000	9,000	24,000
Federal Grants-BLM	16,213	-	0% g)	10,000	-	(10,000)	-
Donations & Grants - Private	12,030	17,030	n/a	-	17,030	17,030	-
Miscellaneous	73,333	37,301	54% h)	68,500	46,500	(22,000)	54,500
<b>Total Revenues</b>	<b>12,526,331</b>	<b>12,517,767</b>	<b>98%</b>	<b>12,751,766</b>	<b>12,878,592</b>	<b>126,826</b>	<b>13,467,486</b>
<b>EXPENDITURES &amp; TRANSFERS</b>							
DC Sheriff's Office	12,278,716	11,586,014	78%	14,948,526	13,112,251	1,836,275	15,784,087
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-	120,000
Transfer to Reserve Fund	100,000	100,000	100%	100,000	100,000	-	100,000
<b>Total Expenditures</b>	<b>12,498,716</b>	<b>11,806,014</b>	<b>78%</b>	<b>15,168,526</b>	<b>13,332,251</b>	<b>1,836,275</b>	<b>16,004,087</b>
Change in Fund Balance	27,614	711,754		(2,416,760)	(453,659)	1,963,101	(2,536,601)
Beginning Fund Balance	3,046,683	3,074,297	127%	2,416,760	3,074,297	657,537	2,536,601
<b>Ending Fund Balance</b>	<b>\$ 3,074,297</b>	<b>\$ 3,786,051</b>		<b>\$ -</b>	<b>\$ 2,620,638</b>	<b>\$ 2,620,638</b>	<b>\$ -</b>

- a) Current year taxes received beginning in October  
b) Marine patrol hours less than planned due to two less marine patrol deputies this year  
c) DUII overtime grant reimbursements will be less than planned  
d) Quarterly billing in arrears. Bend/La Pine will exceed budget for the year  
e) HIDTA Grant overtime reimbursement will exceed planned amount for the year  
f) Quarterly billing in arrears and patrol hours will be less than planned for the year  
g) BLM notified DCSO that contract would not be renewed after FY 2015 Budget was adopted  
h) Restitution, records copy fees, and sale of scrap material will be less than planned

**PUBLIC HEALTH**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
		Actual	% of Budget	Budget	Projection	\$ Variance	
<b>Revenues</b>							
State Grant	2,878,140	3,054,790	95% a)	3,202,798	3,150,846	(51,952)	2,715,364
Environmental Health-Lic Fac	767,248	779,783	100% b)	779,450	800,000	20,550	802,450
OMAP	812,441	863,642	132%	655,250	975,000	319,750	1,023,650
Family Planning Exp Proj	400,900	181,122	33%	550,000	230,000	(320,000)	250,000
Interfund Grants & Contract	95,011	476,913	386% a)	123,618	645,557	521,939	64,000
Grants (Intergvt, Pvt, & Local)	139,171	73,396	27%	269,678	97,696	(171,982)	-
Patient Insurance Fees	232,968	124,163	63%	196,400	152,462	(43,938)	181,200
State Miscellaneous	229,520	70,046	43% a)c)	162,352	150,336	(12,016)	150,000
Federal Payments	161,576	129,337	86% a)	150,335	171,491	21,156	167,085
Vital Records-Death	100,535	116,375	116%	100,000	126,000	26,000	100,000
Health Dept/Patient Fees	80,653	42,721	53%	80,216	49,150	(31,066)	41,800
Contract Payments	92,637	7,538	11% a)	69,291	8,000	(61,291)	-
Vital Records-Birth	36,655	33,775	82%	41,000	41,000	-	40,000
Child Dev & Rehab Center	52,433	25,568	65% c)	39,609	30,759	(8,850)	30,759
Interest on Investments	9,077	13,950	233%	6,000	15,200	9,200	13,900
Grants & Donations	38,192	54,616	3641% a)	1,500	55,000	53,500	9,229
Miscellaneous	10,135	36,599	1307%	2,800	37,000	34,200	600
<b>Total Revenues</b>	<b>6,137,293</b>	<b>6,084,334</b>	<b>95%</b>	<b>6,430,297</b>	<b>6,735,497</b>	<b>305,200</b>	<b>5,590,037</b>
<b>Expenditures</b>							
Personnel Services	6,457,193	5,990,220	88%	6,794,032	6,550,000	244,032	6,833,680
Materials and Services	2,043,710	1,804,248	82% d)	2,189,982	2,189,982	-	2,200,072
Capital Outlay	-	23,301	78%	30,050	30,050	-	100
Transfers Out	157,320	123,480	75%	164,640	164,640	-	117,640
<b>Total Expenditures</b>	<b>8,658,223</b>	<b>7,941,249</b>	<b>87%</b>	<b>9,178,704</b>	<b>8,934,672</b>	<b>244,032</b>	<b>9,151,492</b>
<b>Revenues less Expenditures</b>	<b>(2,520,930)</b>	<b>(1,856,915)</b>		<b>(2,748,407)</b>	<b>(2,199,175)</b>	<b>549,232</b>	<b>(3,561,455)</b>
Transfers In-General Fund	2,701,475	2,476,353	92%	2,701,475	2,701,475	-	2,701,475
Transfers In-PH Res Fund	33,000	-	n/a	-	-	-	58,723
Transfers In-Gen. Fund Other	65,100	48,825	75%	65,100	65,100	-	65,100
<b>Total Transfers In</b>	<b>2,799,575</b>	<b>2,525,178</b>	<b>91%</b>	<b>2,766,575</b>	<b>2,766,575</b>	<b>-</b>	<b>2,825,298</b>
Change in Fund Balance	278,645	668,263		18,168	567,400	549,232	(736,157)
Beginning Fund Balance	1,273,934	1,552,578	99%	1,570,821	1,552,578	(18,243)	1,789,387
<b>Ending Fund Balance</b>	<b>\$ 1,552,578</b>	<b>\$ 2,220,841</b>		<b>\$ 1,588,989</b>	<b>\$ 2,119,978</b>	<b>\$ 530,989</b>	<b>\$ 1,053,230</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	11.5%
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a) Grants and contracts projected at amended contract amounts

b) Majority of fees are due annually and collected in December & January

c) Received quarterly, in arrears

d) M & S increased to reflect amended grants and contracts. Appropriation will be increased as necessary



**BEHAVIORAL HEALTH**  
Statement of Financial Operating Data

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>							
Administrative Fee	8,260,932	10,256,541	91%	11,210,767	11,210,767	-	2,005,307
State Grants	7,801,239	7,153,377	73% a)	9,783,430	7,706,176	(2,077,254)	7,523,964
OHP Capitation	469,069	356,282	91% b)	390,000	436,046	46,046	11,807,181
Federal Grants	184,980	146,510	72% b)	204,849	201,879	(2,970)	201,879
Patient Fees	219,846	177,990	88%	201,610	180,000	(21,610)	171,268
Title 19	246,484	279,188	155%	180,300	290,000	109,700	241,768
Liquor Revenue	142,665	108,580	72%	151,000	151,000	-	151,000
Divorce Filing Fees	129,788	117,771	84%	140,600	130,000	(10,600)	140,600
Interfund Contract-Gen Fund	127,000	112,468	89% b)	127,000	127,000	-	127,000
School Districts	6,952	-	0% c)	65,000	-	(65,000)	-
Federal Grant (ARRA)	63,750	-	0%	34,000	-	(34,000)	-
Interest on Investments	21,190	33,463	172%	19,500	36,500	17,000	30,000
Rentals	16,000	5,750	31%	18,800	18,800	-	18,800
Marriage Licenses	6,540	5,645	87%	6,500	6,500	-	6,500
Local Grants	52,891	754,507	n/a d)	-	800,000	800,000	158,967
Claims Reimbursement	12,918	-	n/a	-	-	-	-
State Miscellaneous	31,820	31,300	n/a	-	31,300	31,300	22,000
Justice Reinvestment HB3194	120,000	-	n/a	-	-	-	-
Miscellaneous	28,157	55,490	1043%	5,318	60,000	54,682	100
<b>Total Revenues</b>	<b>17,942,221</b>	<b>19,594,861</b>	<b>92%</b>	<b>22,538,674</b>	<b>21,385,968</b>	<b>(1,152,706)</b>	<b>22,606,334</b>
<b>Expenditures</b>							
Personnel Services	12,415,866	13,113,177	85%	15,467,644	14,310,000	1,157,644	16,484,443
Materials and Services	6,738,744	5,735,882	63%	9,121,319	7,394,499	1,726,820	8,296,177
Capital Outlay	-	16,336	87%	18,850	16,336	2,514	100
Transfers Out	204,900	153,675	75%	204,900	216,902	(12,002)	328,100
<b>Total Expenditures</b>	<b>19,359,510</b>	<b>19,019,070</b>	<b>77%</b>	<b>24,812,713</b>	<b>21,937,737</b>	<b>2,874,976</b>	<b>25,108,820</b>
<b>Revenues less Expenditures</b>	<b>(1,417,289)</b>	<b>575,791</b>		<b>(2,274,039)</b>	<b>(551,769)</b>	<b>1,722,270</b>	<b>(2,502,486)</b>
Transfers In-General Fund	1,377,302	1,262,525	92%	1,377,302	1,377,302	-	1,377,302
Transfers In-Acute Care Svcs	293,593	171,961	92%	187,594	187,594	-	168,864
<b>Total Transfers In</b>	<b>1,670,895</b>	<b>1,434,486</b>	<b>92%</b>	<b>1,564,896</b>	<b>1,564,896</b>	<b>-</b>	<b>1,546,166</b>
Change in Fund Balance	253,606	2,010,277		(709,143)	1,013,127	1,722,270	(956,320)
Beginning Fund Balance	2,671,137	2,924,742	88%	3,313,248	2,924,742	(388,506)	3,893,237
<b>Ending Fund Balance</b>	<b>\$ 2,924,742</b>	<b>\$ 4,935,020</b>		<b>\$ 2,604,105</b>	<b>\$ 3,937,869</b>	<b>\$ 1,333,764</b>	<b>\$ 2,936,917</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget

11.7%

- a) Oregon Health Authority grant projected at amended contract amount  
b) Received quarterly, in arrears  
c) Contract not executed  
d) Grant payments received in FY 2014 will be reported as FY 2015 revenue

**COMMUNITY DEVELOPMENT**  
**Statement of Financial Operating Data**

	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)			FY 2015			FY 2016
FY 2014	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>							
Admin-Operations	40,102	50,702	99%	51,225	55,000	3,775	53,494
Admin-GIS	2,944	1,850	74%	2,500	2,500	-	2,500
Admin-Code Enforcement	261,188	268,751	98%	273,000	310,000	37,000	322,913
Building Safety	1,748,911	1,857,385	115%	1,616,713	2,053,685	436,972	2,152,073
Electrical	408,194	394,388	94%	418,506	429,000	10,494	467,770
Contract Services	264,039	288,481	136%	211,500	360,000	148,500	276,500
Env Health-On Site Prog	448,367	438,981	100%	437,358	477,000	39,642	475,170
Planning-Current	917,674	1,100,200	122%	902,876	1,160,050	257,174	1,069,975
Planning-Long Range	440,222	530,165	95%	560,658	610,000	49,342	694,249
<b>Total Revenues</b>	<b>4,531,641</b>	<b>4,930,902</b>	<b>110%</b>	<b>4,474,336</b>	<b>5,457,235</b>	<b>982,899</b>	<b>5,514,644</b>
<b>Expenditures</b>							
Admin-Operations	1,590,779	1,334,227	85%	1,569,490	1,569,490	-	1,638,933
Admin-GIS	123,751	115,487	90%	129,011	129,011	-	132,305
Admin-Code Enforcement	275,521	258,913	87%	297,852	297,852	-	319,679
Building Safety	688,035	703,246	84%	835,384	822,664	12,720	915,194
Electrical	217,271	205,398	88%	234,152	234,152	-	286,145
Contract Services	220,779	249,206	93%	268,979	275,000	(6,021)	326,249
Env Health-On Site Pgm	181,831	206,856	75% a)	274,228	250,879	23,349	338,956
Planning-Current	666,180	720,210	94% b)	766,687	780,500	(13,813)	949,095
Planning-Long Range	425,323	475,184	81%	586,061	585,500	561	596,343
Transfers Out (D/S Fund)	179,035	173,673	100%	173,673	170,698	2,975	164,225
<b>Total Expenditures</b>	<b>4,568,505</b>	<b>4,442,399</b>	<b>87%</b>	<b>5,135,517</b>	<b>5,115,746</b>	<b>19,771</b>	<b>5,667,124</b>
<b>Revenues less Expenditures</b>	<b>(36,864)</b>	<b>488,503</b>		<b>(661,181)</b>	<b>341,489</b>	<b>963,128</b>	<b>(152,480)</b>
<b>Transfers In/Out</b>							
In: General Fund - L/R Planning	495,360	152,873	92%	166,770	166,770	-	99,039
Out: A & T Reserve	-	(90,360)	100%	(90,360)	(90,360)	-	-
Out: CDD Reserve Funds	-	(687,470)	100%	(687,470)	(687,470)	-	(1,037,652)
<b>Net Transfers In/Out</b>	<b>495,360</b>	<b>(624,958)</b>		<b>(611,060)</b>	<b>(611,060)</b>	<b>-</b>	<b>(938,613)</b>
Change in Fund Balance	458,496	(136,455)		(1,272,241)	(269,571)	1,002,670	(1,091,093)
Beginning Fund Balance	1,578,705	2,037,201	128%	1,589,113	2,037,201	448,088	1,600,000
<b>Ending Fund Balance</b>	<b>\$ 2,037,201</b>	<b>\$ 1,900,746</b>		<b>\$ 316,872</b>	<b>\$ 1,767,630</b>	<b>\$ 1,450,758</b>	<b>\$ 508,907</b>
FY 2016 Ending Balance as a percentage of FY 2016 operating budget							9.0%

- a) \$5,000 for Environmental Health portion of Fee Study & Financial Plan  
b) Payout for retiree, fee study, and filling vacant associate planner position

**ROAD**  
**Statement of Financial Operating Data**

	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)			FY 2015			FY 2016
	FY 2014			Budget	Projection	\$ Variance	
	Actual	Actual	% of Budget				Approved
<b>Revenues</b>							
Motor Vehicle Revenue	11,300,058	10,660,004	95% a)	11,220,000	11,495,000	275,000	11,440,000
Forest Receipts	1,259,367	1,243,455	109%	1,140,950	1,243,455	102,505	1,250,000
Federal - PILT Payment	1,064,365	1,250,809	123% b)	1,020,000	1,250,809	230,809	1,250,000
Other Inter-fund Services	850,395	242,697	25% c)	971,700	897,745	(73,955)	947,925
Cities-Bend/Red/Sis/LaPine	1,097,444	83,423	10% d)	804,200	940,212	136,012	902,000
State Miscellaneous	595,804	602,237	100%	602,629	602,629	-	603,572
Sale of Equip & Material	275,086	251,381	93%	271,000	422,199	151,199	278,500
Assessment Payments (P&I)	15,058	156,091	69%	225,840	210,000	(15,840)	160,000
Mineral Lease Royalties	206,097	174,889	125%	140,000	206,097	66,097	200,000
Interest on Investments	49,562	69,392	217%	32,000	55,000	23,000	40,000
Miscellaneous	117,069	41,759	164%	25,500	46,177	20,677	36,500
<b>Total Revenues</b>	<b>16,830,304</b>	<b>14,776,138</b>	<b>90%</b>	<b>16,453,819</b>	<b>17,369,323</b>	<b>915,504</b>	<b>17,108,497</b>
<b>Expenditures</b>							
Personnel Services	5,313,126	5,063,565	91% e)	5,555,695	5,584,404	(28,709)	5,704,814
Materials and Services	8,051,744	5,617,646	53%	10,622,604	9,385,240	1,237,364	10,846,101
Debt Service	-	106,554	91% f)	117,000	106,554	10,446	-
Capital Outlay	121,455	1,648,830	19% g)	8,875,507	2,459,464	6,416,043	8,503,257
Transfers Out	450,000	600,000	100%	600,000	600,000	-	600,000
<b>Total Expenditures</b>	<b>13,936,325</b>	<b>13,036,595</b>	<b>51%</b>	<b>25,770,806</b>	<b>18,135,662</b>	<b>7,635,144</b>	<b>25,654,172</b>
<b>Revenues less Expenditures</b>	<b>2,893,978</b>	<b>1,739,543</b>		<b>(9,316,987)</b>	<b>(766,339)</b>	<b>8,550,648</b>	<b>(8,545,675)</b>
Trans In - Solid Waste	282,148	223,617	75% h)	298,156	298,156	-	326,539
Trans In - Transp SDC	-	-	0% i))	2,000,000	1,000,000	(1,000,000)	1,000,000
Trans In-Road Imp Res	-	12,388	1239% k)	1,000	12,405	11,405	-
<b>Total Transfers In</b>	<b>282,148</b>	<b>236,005</b>	<b>10%</b>	<b>2,299,156</b>	<b>1,310,561</b>	<b>(988,595)</b>	<b>1,326,539</b>
Change in Fund Balance	3,176,126	1,975,548		(7,017,831)	544,222	7,562,053	(7,219,136)
Beginning Fund Balance	6,846,576	10,022,703	112%	8,954,332	10,022,703	1,068,371	9,298,470
<b>Ending Fund Balance</b>	<b>\$ 10,022,703</b>	<b>\$ 11,998,251</b>		<b>\$ 1,936,501</b>	<b>\$ 10,566,925</b>	<b>\$ 8,630,424</b>	<b>\$ 2,079,334</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	8.11%
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- a) Per Year-to-date State Highway Fund Revenue Model
- b) PILT payment received July 2014
- c) Inter-fund service billed at year end
- d) Billed and collected upon completion of work
- e) Projection includes expenditures for unforeseen/unbudgeted retirements
- f) Final payments of two LID loans made in July 2014
- g) Budget includes reserve funds for 5 year CIP
- h) Transfers made quarterly
- i) Transfer In - June 2015
- j) Revised cash-flow estimate for CIP Projects extending into FY 16
- k) Closing out fund 335

**ADULT PAROLE & PROBATION**  
**Statement of Financial Operating Data**

	FY 2014		July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>								
SB 1145	3,028,672		3,025,316	100%	3,025,187	3,025,187	-	3,218,647
DOC Measure 57	220,788		217,845	99% a)	220,788	217,845	(2,943)	230,660
Electronic Monitoring Fee	235,642		193,269	88%	220,000	210,000	(10,000)	225,000
Probation Superv. Fees	208,461		197,264	104%	190,000	215,200	25,200	210,000
Interfund - Sheriff	50,000		45,837	92%	50,000	50,000	-	50,000
Crime Prevention Grant	50,000		25,000	50% b)	50,000	50,000	-	50,000
CFC-Domestic Violence	70,242		40,928	85% b)	47,996	47,996	-	46,736
State Subsidy	14,677		14,960	99%	15,158	15,158	-	15,610
Alternate Incarceration	17,725		15,509	103% c)	15,000	20,000	5,000	20,035
Interest on Investments	7,807		8,808	143%	6,150	8,000	1,850	7,000
Probation Work Crew Fees	9,137		9,101	184% d)	4,950	12,000	7,050	6,000
State Miscellaneous	4,142		4,142	96%	4,301	4,142	(159)	4,300
Leases	1,323		1,300	87%	1,500	1,500	-	1,500
Claims Reimbursement	6,997		-	n/a	-	-	-	-
Justice Reinvest HB3194	458,143		-	n/a	-	-	-	472,026
Miscellaneous	671		835	167%	500	900	400	500
<b>Total Revenues</b>	<b>4,384,428</b>		<b>3,800,115</b>	<b>99%</b>	<b>3,851,530</b>	<b>3,877,928</b>	<b>26,398</b>	<b>4,558,014</b>
<b>Expenditures</b>								
Personnel Services	3,343,789		3,292,578	91%	3,623,526	3,623,526	-	3,890,276
Materials and Services	1,107,365		910,688	79%	1,148,766	1,148,766	-	1,304,248
Transfer to Veh Maint	-		-		-	-	-	20,736
Capital Outlay	-		-	0%	100	-	100	100
<b>Total Expenditures</b>	<b>4,451,154</b>		<b>4,203,267</b>	<b>88%</b>	<b>4,772,392</b>	<b>4,772,292</b>	<b>100</b>	<b>5,215,360</b>
<b>Revenues less Expenditures</b>	<b>(66,726)</b>		<b>(403,152)</b>		<b>(920,862)</b>	<b>(894,364)</b>	<b>26,498</b>	<b>(657,346)</b>
Transfers In-General Fund	451,189		413,589	92%	451,189	451,189	-	451,189
Change in Fund Balance	384,463		10,437		(469,673)	(443,175)	26,498	(206,157)
Beginning Fund Balance	747,520		1,131,982	110%	1,030,824	1,131,982	101,158	662,516
<b>Ending Fund Balance</b>	<b>\$ 1,131,982</b>		<b>\$ 1,142,420</b>		<b>\$ 561,151</b>	<b>\$ 688,807</b>	<b>\$ 127,656</b>	<b>\$ 456,359</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	8.8%
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- a) Annual payment received in July  
b) Interfund grants. Received when invoiced. Still waiting for response on Crime Prevention Grant  
c) Invoiced quarterly. Greater utilization  
d) One time payment from back-owing offender

**EARLY LEARNING HUB**  
**Statement of Financial Operating Data**

	<b>FY 2014</b> Note 1	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		<b>FY 2015</b>			<b>FY 2016</b>
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>							
Federal Grants	258,463	179,052	77%	232,218	232,125	(93)	213,382
Title IV - Family Sup/Pres	21,994	-	0% a)	21,994	-	(21,994)	-
HealthyStart Medicaid	60,561	41,421	69%	60,000	60,000	-	-
Youth Investment	124,493	-	n/a	-	-	-	-
State Grant	55,185	58,514	n/a a)	-	105,326	105,326	105,326
HealthyStart /R-S-G	249,125	150,420	51% a)	295,190	292,086	(3,104)	-
OCCF Grant	132,326	-	0% a)	39,499	-	(39,499)	-
Charges for Svcs-Misc	4,138	-	n/a	-	-	-	-
Program Fees	4,710	-	n/a	-	-	-	-
Miscellaneous	-	4,777	239%	2,000	5,000	3,000	2,000
Court Fines & Fees	77,873	70,663	92%	77,086	77,086	-	77,086
Interest on Investments	2,868	2,273	91%	2,500	2,500	-	2,400
Donations	50	-	n/a	-	-	-	-
Private Grant	130	-	n/a	-	-	-	-
Sale of Assets	450	-	n/a	-	-	-	-
Interfund Grants	329,624	7,260	100%	7,260	7,260	-	-
<b>Total Revenues</b>	<b>1,321,991</b>	<b>514,380</b>	<b>70%</b>	<b>737,747</b>	<b>781,383</b>	<b>43,636</b>	<b>400,194</b>
<b>Expenditures</b>							
Personnel Services	501,770	242,057	91%	265,160	263,600	1,560	304,598
Materials and Services	1,402,021	660,892	75% b)	877,110	854,347	22,763	494,118
<b>Total Expenditures</b>	<b>1,903,791</b>	<b>902,949</b>	<b>79%</b>	<b>1,142,270</b>	<b>1,117,947</b>	<b>24,323</b>	<b>798,716</b>
<b>Revenues less Expenditures</b>	<b>(581,800)</b>	<b>(388,569)</b>		<b>(404,523)</b>	<b>(336,564)</b>	<b>67,959</b>	<b>(398,522)</b>
<b>Transfers In</b>							
General Fund	278,739	231,264	92%	252,288	252,288	-	175,000
General Fund - Other	89,350	67,013	75%	89,350	89,350	-	89,350
<b>Total Transfers In</b>	<b>368,089</b>	<b>298,277</b>	<b>87%</b>	<b>341,638</b>	<b>341,638</b>	<b>-</b>	<b>264,350</b>
Change in Fund Balance	(213,711)	(90,293)		(62,885)	5,074	67,959	(134,172)
Beginning Fund Balance	548,572	334,861	105%	318,121	334,861	16,740	274,299
<b>Ending Fund Balance</b>	<b>\$ 334,861</b>	<b>\$ 244,568</b>		<b>\$ 255,236</b>	<b>\$ 339,935</b>	<b>\$ 84,699</b>	<b>\$ 140,127</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	17.5%
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Note 1: Through June 30, 2014 activity included Children & Families Commission

a) Grants projected at amended contract amount

b) M & S increase related to amended grant contracts

**SOLID WASTE**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Operating Revenues</b>							
Franchise Disposal Fees	4,209,029	4,189,686	95%	4,413,809	4,600,000	186,191	4,830,000
Private Disposal Fees	1,518,056	1,500,334	97%	1,550,430	1,570,000	19,570	1,648,500
Commercial Disp. Fees	1,076,538	1,208,252	112%	1,082,144	1,290,000	207,856	1,260,000
Franchise 3% Fees	210,053	220,270	105%	210,000	223,500	13,500	220,000
Yard Debris	98,410	110,226	120%	92,000	120,000	28,000	104,000
Recyclables	33,345	26,802	60% a)	45,000	30,000	(15,000)	29,000
Special Waste	40,873	16,282	65% b)	25,000	20,000	(5,000)	25,000
Interest	11,028	15,998	160%	10,000	16,500	6,500	10,000
Leases	10,801	9,901	92%	10,801	10,801	-	10,801
Miscellaneous	21,508	25,862	129%	20,000	30,000	10,000	25,000
<b>Total Operating Revenues</b>	<b>7,229,641</b>	<b>7,323,613</b>	<b>98%</b>	<b>7,459,184</b>	<b>7,910,801</b>	<b>451,617</b>	<b>8,162,301</b>
<b>Operating Expenditures</b>							
Personnel Services	1,777,663	1,698,825	88%	1,936,555	1,887,195	49,360	2,084,433
Materials and Services	3,214,375	2,615,902	76%	3,435,926	3,283,101	152,825	3,501,756
Debt Service	930,157	929,793	100%	929,794	929,794	-	932,916
Capital Outlay	25,895	131,135	58% c)	227,000	224,523	2,477	116,450
<b>Total Operating Expenditures</b>	<b>5,948,091</b>	<b>5,375,656</b>	<b>82%</b>	<b>6,529,275</b>	<b>6,324,613</b>	<b>204,662</b>	<b>6,635,555</b>
<b>Operating Rev less Exp</b>	<b>1,281,550</b>	<b>1,947,957</b>		<b>929,909</b>	<b>1,586,188</b>	<b>656,279</b>	<b>1,526,746</b>
<b>Transfers Out</b>							
<b>Appropriation Transfer</b>				(165,244)	-	165,244	
Road	282,148	223,617	75%	298,156	298,156	-	326,539
SW Capital & Equipment Reserve	545,000	1,250,000	56% d)	2,225,000	2,225,000	-	1,400,000
<b>Total Transfers Out</b>	<b>827,148</b>	<b>1,473,617</b>	<b>62%</b>	<b>2,357,912</b>	<b>2,523,156</b>	<b>(165,244)</b>	<b>1,726,539</b>
Change in Fund Balance	454,402	474,340		(1,428,003)	(936,968)	491,035	(199,793)
Beginning Fund Balance	1,224,767	1,679,169	118%	1,428,003	1,679,169	251,166	646,922
<b>Ending Fund Balance</b>	<b>\$ 1,679,169</b>	<b>\$ 2,153,510</b>		<b>\$ -</b>	<b>\$ 742,201</b>	<b>\$ 742,201</b>	<b>\$ 447,129</b>
FY 2016 Ending Balance as a percentage of FY 2016 operating budget							6.7%

a) Recycling market prices are low and unpredictable at this time

b) Unpredictable revenue source

c) Capital purchases are in process

d) Transfer made as resources required in reserve funds

**RISK MANAGEMENT**  
**Statement of Financial Operating Data**

	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)			FY 2015			FY 2016
	FY 2014						
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Revenues</b>							
Inter-fund Charges:							
General Liability	272,823	348,139	92%	379,793	379,793	-	859,198
Property Damage	326,526	359,612	92%	392,304	392,304	-	394,092
Vehicle	164,150	162,756	92%	177,550	177,550	-	179,850
Workers' Compensation	1,520,352	1,431,595	92%	1,561,804	1,561,804	-	1,137,484
Unemployment	318,566	295,174	93%	317,000	317,000	-	320,000
Claims Reimb-Gen Liab/Property	139,123	38,165	191%	20,000	40,000	20,000	20,000
Process Fee-Events/Parades	1,400	1,610	124%	1,300	1,700	400	1,400
Miscellaneous	14	-	0%	110	110	-	80
Skid Car Training	27,540	33,120	138%	24,000	34,000	10,000	27,000
Transfer In-Fund 340	-	-	n/a	-	-	-	95,000
Interest on Investments	15,567	21,854	145%	15,050	22,500	7,450	25,000
<b>TOTAL REVENUES</b>	<b>2,786,061</b>	<b>2,692,025</b>	<b>93%</b>	<b>2,888,911</b>	<b>2,926,761</b>	<b>37,850</b>	<b>3,059,104</b>
<b>Direct Insurance Costs:</b>							
<b>GENERAL LIABILITY</b>							
Settlement / Benefit	268,561	153,863					
Defense	49,872	19,344					
Professional Service	33,139	24,849					
Insurance	161,994	176,537	a)				
Loss Prevention	4,659	19,521					
Miscellaneous	5,619	132					
Repair / Replacement	4,531	4,974					
<b>Total General Liability</b>	<b>528,374</b>	<b>399,219</b>	<b>57%</b>	<b>700,000</b>	<b>500,000</b>	<b>200,000</b>	<b>780,429</b>
<b>PROPERTY DAMAGE</b>							
Insurance	166,668	178,556	a)				
Repair / Replacement	211,158	28,324					
<b>Total Property Damage</b>	<b>377,826</b>	<b>206,880</b>	<b>83%</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>429,719</b>
<b>VEHICLE</b>							
Professional Service	875	236					
Insurance	205	21,300					
Loss Prevention	22,021	18,968					
Repair / Replacement	69,276	49,054					
<b>Total Vehicle</b>	<b>92,377</b>	<b>89,558</b>	<b>75%</b>	<b>120,000</b>	<b>100,000</b>	<b>20,000</b>	<b>89,213</b>
<b>WORKERS' COMPENSATION</b>							
Settlement / Benefit	478,204	652,387					
Professional Service	5,000	5,000					
Insurance	155,474	124,149	a)				
Loss Prevention	44,261	45,159					
Miscellaneous	52,488	40,449					
<b>Total Workers' Compensation</b>	<b>735,427</b>	<b>867,143</b>	<b>81%</b>	<b>1,075,000</b>	<b>975,000</b>	<b>100,000</b>	<b>984,626</b>
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>102,324</b>	<b>93,218</b>	<b>47% b)</b>	<b>200,000</b>	<b>125,000</b>	<b>75,000</b>	<b>151,486</b>
<b>Total Direct Insurance Costs</b>	<b>1,836,329</b>	<b>1,656,019</b>	<b>71%</b>	<b>2,345,000</b>	<b>1,950,000</b>	<b>395,000</b>	<b>2,435,473</b>
<b>Insurance Administration:</b>							
Personnel Services	324,005	283,484	86%	330,406	330,406	-	339,585
Materials & Svc, Capital Out. & Tranfs.	146,109	120,843	61%	199,140	199,140	-	225,363
<b>Total Expenditures</b>	<b>2,306,443</b>	<b>2,060,346</b>	<b>72% c)</b>	<b>2,874,546</b>	<b>2,479,546</b>	<b>395,000</b>	<b>3,000,421</b>
Change in Fund Balance	479,618	631,679		14,365	447,215	432,850	58,683
Beginning Fund Balance	2,631,057	3,110,676	101%	3,074,957	3,110,676	35,719	3,200,000
<b>Ending Fund Balance</b>	<b>\$3,110,676</b>	<b>\$3,742,355</b>	<b>*</b>	<b>\$ 3,089,322</b>	<b>\$ 3,557,891</b>	<b>\$ 468,569</b>	<b>\$3,258,683</b>
FY 2016 Ending Balance as a percentage of FY 2016 operating budget							109%

a) Annual premiums paid in July

b) Payments made quarterly

c) Appropriation for Materials & Services will be increased when required

**DESCHUTES COUNTY 9-1-1**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)			FY 2015			FY 2016
	Actual	Actual	% of Budget		Budget	Projection	\$ Variance	Approved
<b>Revenues</b>								
Property Taxes - Current	6,258,760	6,661,649	103% a)		6,482,015	6,676,649	194,634	6,940,000
Property Taxes - Prior	203,163	160,991	117%		138,000	166,991	28,991	100,000
Federal Grants	46,514	-	0% b)		150,000	50,000	(100,000)	-
State Reimbursement	41,813	41,304	115%		36,000	36,000	-	36,000
Telephone User Tax	756,775	568,121	76% c)		750,000	750,000	-	750,000
Data Network Reimb.	43,943	41,803	139%		30,000	30,000	-	30,000
Jefferson County	29,758	29,501	98%		30,000	30,000	-	30,000
User Fee	53,229	52,380	116%		45,000	64,000	19,000	45,000
Police RMS User Fees	236,717	273,183	92%		295,788	295,788	-	295,788
Contract Payments	39,075	-	0% d)		11,000	-	(11,000)	11,000
Miscellaneous	45,553	14,500	161%		9,000	14,500	5,500	10,000
Claims Reimbursement	29,857	-	n/a		-	-	-	-
Interest	40,303	33,416	109%		30,600	30,600	-	40,000
<b>Total Revenues</b>	<b>7,825,460</b>	<b>7,876,847</b>	<b>98%</b>		<b>8,007,403</b>	<b>8,144,527</b>	<b>137,124</b>	<b>8,287,788</b>
<b>Expenditures</b>								
Personnel Services	4,420,333	4,466,886	79%		5,683,538	5,016,373	618,065	6,076,736
Materials and Services	1,996,805	1,877,751	90%		2,077,868	2,077,868	-	2,019,097
Capital Outlay	66,498	234,798	67% b)		350,000	250,000	100,000	200,000
<b>Total Expenditures</b>	<b>6,483,636</b>	<b>6,579,436</b>	<b>81%</b>		<b>8,111,406</b>	<b>7,344,241</b>	<b>718,065</b>	<b>8,295,833</b>
<b>Revenues less Expenditures</b>	<b>1,341,824</b>	<b>1,297,411</b>			<b>(104,003)</b>	<b>800,286</b>	<b>855,189</b>	<b>(8,045)</b>
Transfers Out - Reserve Fund	7,800,000	-	n/a		-	-	-	-
Change in Fund Balance	(6,458,176)	1,297,411			(104,003)	800,286	855,189	(8,045)
Beginning Fund Balance	10,398,030	3,939,854	116%		3,410,000	3,939,854	529,854	4,650,000
<b>Ending Fund Balance</b>	<b>\$ 3,939,854</b>	<b>\$ 5,237,264</b>			<b>\$ 3,305,997</b>	<b>\$ 4,740,140</b>	<b>\$ 1,385,043</b>	<b>\$ 4,641,955</b>

FY 2016 Ending Balance as a percentage of FY 2016 tax revenues	65.9%
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a) Current year taxes received beginning in October

b) \$100,000 of the budgeted CAD to CAD is a pass through between ODOT and Hood River County. Neither the revenue nor the expenditure will be reported as DC 9-1-1 FY 2015 activity

c) Received quarterly, in arrears

d) Payments are recorded under user fees



**Health Benefits Trust**  
**Statement of Financial Operating Data**

FY 2014	FY 2015						FY 2016
Actual	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)	% of Budget		FY 2015 Budget	FY 2015 Projection	\$ Variance	Approved Budget
\$ 14,485,502	\$ 14,666,658	95%	a)	\$ 15,517,000	\$ 16,002,146	\$ 485,146	16,153,000
16,955	14,644	73%	b)	20,000	15,975	(4,025)	-
813,125	795,001	98%	b)	810,000	867,274	57,274	865,000
1,595,847	1,700,767	102%	b)	1,670,000	1,855,382	185,382	1,900,000
1,061,986	1,001,513	79%	b)	1,260,000	1,092,560	(167,440)	1,336,000
154,981	128,052	116%		110,000	128,052	18,052	130,000
2,419	306	1%		50,000	306	(49,694)	-
67,057	83,400	116%		72,000	92,000	20,000	112,000
18,197,871	18,390,341	94%		19,509,000	20,053,695	544,695	20,496,000
129,509	111,485	77%		144,917	122,329	22,588	117,753
11,450,686	10,521,559	84%	c)	12,518,124	11,473,789	1,044,335	12,989,042
657,550	1,175,427	164%	c)	718,847	1,246,998	(528,151)	767,309
1,731,608	1,700,861	90%	c)	1,893,029	1,841,666	51,364	2,020,649
275,052	298,835	75%		400,000	330,000	70,000	360,000
67,753	227,597	106%		215,000	227,597	(12,597)	240,000
333,188	382,491	112%		343,000	420,000	(77,000)	420,000
49,712	35,660	62%		57,200	40,000	17,200	46,000
42,969	42,328	95%		44,642	44,642	-	104,417
117,775	160,283	82%		195,970	195,970	-	149,000
14,726,294	14,545,041	89%		16,385,812	15,820,662	565,150	17,096,417
850,209	722,184	77%		943,500	943,500	-	810,000
54,806	74,544	213%		35,000	100,000	(65,000)	63,000
27,016	19,358	72%		26,777	26,777	-	27,470
932,031	816,086	81%		1,005,277	1,070,277	(65,000)	900,470
314,801	218,356	71%		306,000	306,000	-	287,700
1,588,726	1,148,054	68%	d)	1,696,000	1,530,738	165,262	1,600,000
13,250	12,062	91%		13,321	15,000	(1,679)	22,007
1,916,777	1,378,471	68%		2,015,321	1,851,738	163,583	1,909,707
17,704,610	16,851,084	86%		19,551,327	18,865,006	686,321	20,024,347
493,261	1,539,258			(42,327)	1,188,689	1,231,016	471,653
11,967,822	12,461,082	108%		11,585,710	12,461,082	875,372	13,190,000
\$ 12,461,082	\$ 14,000,340			\$ 11,543,383	\$ 13,649,771	\$ 2,106,388	\$ 13,661,653
102.8%	109.1%			99.8%	106.3%		102.4%

- a) Projection is amount budgeted as Health/Dental Insurance expenditures in the operating funds  
b) Year to Date annualized  
c) Average of YTD annualized and 12 month rolling average  
d) YTD Actual-July through March. Projection is YTD Annualized

**FAIR AND EXPO CENTER**  
Statement of Financial Operating Data  
Through May 31, 2015

	FY 2014	FY 2015 - Year to Date (92% of Year)		FY 2015			FY 2016
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance	Approved
<b>Operating Revenues</b>							
Events Revenues	\$ 458,147	\$ 461,471	73.8%	\$ 625,000	\$ 518,930	\$ (106,071)	\$ 463,000
Storage	35,590	45,794	101.8%	45,000	45,794	794	50,000
Camping at F & E	22,866	6,115	38.2%	16,000	6,115	(9,885)	20,000
Horse Stall Rental	52,084	7,890	15.0%	52,769	32,890	(19,879)	50,000
Concession % - Food	97,917	11,411	100.0% b)	11,411	11,411	-	-
Annual County Fair (net)	205,000	244,000	122.0% c)	200,000	244,000	44,000	294,835
Interfund Contract	-	63,278	n/a d)	-	84,460	84,460	84,422
TRT - 1% for Marketing	-	114,320	39.1%	292,333	119,320	(173,013)	382,641
Miscellaneous	6,648	10,722	135.7%	7,900	10,922	3,022	10,900
<b>Total Operating Revenues</b>	<b>878,251</b>	<b>1,056,475</b>	<b>80.1%</b>	<b>1,318,244</b>	<b>1,168,515</b>	<b>(149,729)</b>	<b>1,427,101</b>
<b>Operating Expenditures:</b>							
<b>General F &amp; E Activities</b>							
Personnel Services	895,582	838,522	90.5%	926,183	909,073	17,110	951,266
Materials and Services	672,862	572,449	71.8%	797,236	642,347	154,889	825,027
<b>Total Operating Expenditures</b>	<b>1,568,444</b>	<b>1,410,971</b>	<b>81.9%</b>	<b>1,723,419</b>	<b>1,551,420</b>	<b>171,999</b>	<b>1,776,293</b>
<b>Other:</b>							
Park Acq/Dev (Fund 130)		29,000	n/a e)	-	29,000	29,000	30,000
Grants	176,289	280	n/a	-	280	280	-
Rights & Signage	72,000	98,238	122.8%	80,000	110,238	30,238	115,000
Interest	409	615	n/a	-	615	615	300
<b>Total Other</b>	<b>248,698</b>	<b>128,133</b>		<b>80,000</b>	<b>140,133</b>	<b>60,133</b>	<b>145,300</b>
<b>Results of Operations</b>	<b>(441,495)</b>	<b>(226,364)</b>		<b>(325,175)</b>	<b>(242,772)</b>	<b>82,403</b>	<b>(203,892)</b>
<b>Transfers In / Out</b>							
Transfer In-General Fund	374,186	334,587	91.7%	365,000	365,000	-	300,000
Transfer In-Room Tax - (Fund 160)	262,900	101,721	93.7%	108,544	110,770	2,226	25,744
Trans In(Out)-Fair & Expo Reserve	100,000	-	n/a	-	-	-	(62,740)
<b>Total Transfers In</b>	<b>737,086</b>	<b>436,308</b>	<b>92.1%</b>	<b>473,544</b>	<b>475,770</b>	<b>2,226</b>	<b>263,004</b>
<b>Non-Operating Expenditures</b>							
Debt Service	112,974	112,213	100.0%	112,213	112,213	-	116,709
Capital Outlay	176,289	52,473	91.1%	57,600	57,473	127	-
<b>Total Non-Operating Expenditures</b>	<b>289,263</b>	<b>164,686</b>	<b>97.0%</b>	<b>169,813</b>	<b>169,686</b>	<b>127</b>	<b>116,709</b>
Change in Fund Balance	6,328	45,258		(21,444)	63,312	84,756	(57,597)
Beginning Fund Balance	(6,673)	(345)	-0.4%	87,000	(345)	(87,345)	100,000
<b>Ending Fund Balance</b>	<b>\$ (345)</b>	<b>\$ 44,913</b>		<b>\$ 65,556</b>	<b>\$ 62,967</b>	<b>\$ (2,589)</b>	<b>\$ 42,403</b>
<b>Beginning NWC per FY 2016 Requested Budget</b>				<b>\$ 100,000</b>			

a) See "Food & Beverage Activities Schedule"

b) July and August Contract with Premier Services

c) Revenues and Expenses for the annual County Fair are recorded in a separate fund and the available net income is transferred to the Fair & Expo Center Fund

d) Reimbursement from RV Park for personnel expenditures recorded in F&E

e) Budgeted transfer from Fund 130 for Fund 601 transferred to Fund 618 instead for maintenance of Center Circle Park

Deschutes County  
Food and Beverage Activities  
September 1, 2014 through May 31, 2015

	September	October	November	December	January	February	March	April	May	Year to Date	Percentage of Revenues
<b>Revenues</b>	<b>\$ 17,350</b>	<b>\$ 12,678</b>	<b>\$ 29,005</b>	<b>\$ 4,683</b>	<b>\$ 33,561</b>	<b>\$ 33,876</b>	<b>\$ 78,481</b>	<b>\$ 54,738</b>	<b>\$ 16,781</b>	<b>\$ 281,154</b>	
<b>Direct Costs</b>											
Beginning Inventory	-	-	17,899	17,773	18,199	16,755	18,536	18,908	19,769	-	
Purchases (Food/Bev/Paper/Chemicals)	1,048	19,302	7,538	1,350	7,521	8,304	15,095	14,189	3,103	77,450.39	
Less: Ending Inventory	-	(17,899)	(17,773)	(18,199)	(16,755)	(18,536)	(18,908)	(19,769)	(19,478)	(19,477.64)	
Cost of Food & Beverage	1,048	1,403	7,664	924	8,965	6,524	14,723	13,328	3,395	57,972.75	20.6%
Event Expenses	-	-	225	1,232	709	855	155	1,166	1,192	5,533.70	2.0%
Labor	2,334	2,651	4,803	1,203	5,784	3,462	12,297	6,957	3,629	43,120.78	15.3%
<b>Total Direct Costs</b>	<b>3,382</b>	<b>4,054</b>	<b>12,693</b>	<b>3,359</b>	<b>15,457</b>	<b>10,841</b>	<b>27,175</b>	<b>21,451</b>	<b>8,216</b>	<b>106,627.23</b>	<b>37.9%</b>
<b>Gross Profit</b>	<b>13,968</b>	<b>8,625</b>	<b>16,312</b>	<b>1,324</b>	<b>18,104</b>	<b>23,035</b>	<b>51,306</b>	<b>33,287</b>	<b>8,565</b>	<b>174,526.58</b>	<b>62.1%</b>
<b>Gross Profit Percentages</b>	<b>81%</b>	<b>68%</b>	<b>56%</b>	<b>28%</b>	<b>54%</b>	<b>68%</b>	<b>65%</b>	<b>61%</b>	<b>51%</b>	<b>62%</b>	
<b>Expenses/Expenditures</b>											
Personnel	8,520	8,742	8,742	8,742	8,742	8,742	8,742	8,742	8,742	78,455.48	
Other Materials & Services	1,895	244	277	174	-	947	919	140	-	4,596.06	
<b>Total Expenses/Expenditures</b>	<b>10,415</b>	<b>8,986</b>	<b>9,019</b>	<b>8,916</b>	<b>8,742</b>	<b>9,689</b>	<b>9,661</b>	<b>8,882</b>	<b>8,742</b>	<b>83,051.54</b>	
<b>Income - Food &amp; Beverages Activities</b>	<b>\$ 3,554</b>	<b>\$ (361)</b>	<b>\$ 7,293</b>	<b>\$ (7,592)</b>	<b>\$ 9,362</b>	<b>\$ 13,346</b>	<b>\$ 41,645</b>	<b>\$ 24,405</b>	<b>\$ (177)</b>	<b>91,475</b>	
<b>F &amp; B with Premier Contract</b>	<b>\$ 3,101</b>	<b>\$ 2,157</b>	<b>\$ 7,708</b>	<b>\$ 2,056</b>	<b>\$ 7,994</b>	<b>\$ 8,760</b>	<b>\$ 20,483</b>	<b>\$ 17,096</b>	<b>\$ 4,217</b>	<b>\$ 73,572</b>	
<b>Difference (F&amp;E compared to Premier)</b>	<b>\$ 452</b>	<b>\$ (2,518)</b>	<b>\$ (415)</b>	<b>\$ (9,647)</b>	<b>\$ 1,368</b>	<b>\$ 4,585</b>	<b>\$ 21,162</b>	<b>\$ 7,309</b>	<b>\$ (4,394)</b>	<b>\$ 17,903</b>	

**JUSTICE COURT**  
**Statement of Financial Operating Data**

	FY 2014	July 1, 2014 through May 31, 2015 (92% of Fiscal Year)			FY 2015			FY 2016
	Actual	Actual	% of Budget		Budget	Projection	\$ Variance	Approved
<b>Revenues</b>								
Court Fines & Fees	425,632	377,354	84%	a)	450,000	450,000	-	450,000
State Miscellaneous	-	-	0%		600	-	(600)	-
Interest on Investments	653	416	51%		815	555	(260)	527
<b>Total Revenues</b>	<b>426,285</b>	<b>377,771</b>	<b>84%</b>		<b>451,415</b>	<b>450,555</b>	<b>(860)</b>	<b>450,527</b>
<b>Expenditures</b>								
Personnel Services	407,456	389,117	90%		432,045	425,000	7,045	436,236
Materials and Services	183,148	141,244	82%		173,093	160,000	13,093	173,942
<b>Total Expenditures</b>	<b>590,605</b>	<b>530,362</b>	<b>88%</b>		<b>605,138</b>	<b>585,000</b>	<b>20,138</b>	<b>610,178</b>
<b>Revenues less Expenditures</b>	<b>(164,319)</b>	<b>(152,591)</b>			<b>(153,723)</b>	<b>(134,445)</b>	<b>19,278</b>	<b>(159,651)</b>
Transfers In-General Fund	140,819	68,200	92%		74,398	74,398	-	145,747
Change in Fund Balance	(23,500)	(84,391)			(79,325)	(60,047)	19,278	(13,904)
Beginning Fund Balance	153,818	130,317	121%		107,621	130,317	22,696	60,000
<b>End Fund Bal (Contingency)</b>	<b>\$ 130,317</b>	<b>\$ 45,927</b>			<b>\$ 28,296</b>	<b>\$ 70,271</b>	<b>\$ 41,975</b>	<b>\$ 46,096</b>

FY 2016 Ending Balance as a percentage of FY 2016 operating budget	7.6%
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a) State phased out this payment in FY 2012

# **CAPITAL PROJECTS**

- Campus Improvement
- North County Campus

Deschutes County  
Campus Improvement (Fund 463)  
Inception through May 31, 2015

**RESOURCES:**

Transfer in (Note A)  
Transfer in - General Fund  
Transfer in - General County Projects (142) (Note B)  
Oregon Judicial Dept Payment  
Interest Revenue  
**Total Resources**

Received and Expended	Committed or Projected	Total
\$ 796,617	\$ -	\$ 796,617
150,000	-	150,000
700,000	120,000	820,000
20,000	-	20,000
10,513	-	10,513
<b>1,677,130</b>	<b>120,000</b>	<b>1,797,130</b>

**EXPENDITURES:**

Basement Jail/Boiler Demolition  
Basement Public File View  
1st Floor Public File View  
1st Floor Restrooms/Haslinger Court  
1st Floor DeHoog/Bagley Court/Jury Room  
Accounting Area Open Workspace  
Courthouse DA Offices  
Hearing Room Justice Bldg 2/Basement Phases 1/2  
"Stone Building"  
Internal Service Fund Charges  
**Total Materials & Services**

JB1	168,109	-	168,109
JB2	141,862	-	141,862
JB3	117,980	-	117,980
JB4	401,231	-	401,231
JB5	81,702	-	81,702
JB6	40,257	-	40,257
JB7	34,348	-	34,348
JB8	481,434	322,010	803,443
	720	-	720
	7,477	-	7,477
	<b>1,475,120</b>	<b>322,010</b>	<b>1,797,130</b>

**Revenues less Expenditures**

<b>\$ 202,010</b>	<b>\$ (202,010)</b>	<b>-</b>
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**Notes:**

- A. Remaining proceeds of the OSP portion of the FF&C borrowing for the OSP/911 Building.  
B. FY 2016 Approved Budget includes a \$120,000 Transfer In from Fund 142.

**Completed Projects**

Deschutes County  
North County Services Building  
Inception through May 31, 2015

	ACTUAL			Projected
	Received and Expended	Encumbrances & Commitments	Project to Date	
<b>RESOURCES:</b>				
Rental	500	-	500	500
Expended from Fund 142 for Design Center	1,427,013	-	1,427,013	a) 1,427,013
Transfers in:				
Fund 140 for Unger Remodel	302,461	528,068	830,529	b) 830,529
Fund 142 ( FY 2012)	600,000	-	600,000	600,000
Fund 140 for Antler Building (P & I)	151,736	-	151,736	151,736
Interest Revenue	9,445	-	9,445	9,445
<b>Total Resources</b>	<b>\$ 2,491,155</b>	<b>\$ 528,068</b>	<b>\$ 3,019,223</b>	<b>\$ 3,019,223</b>
<b>EXPENDITURES:</b>				
<i>Design Center - Hwy 97</i>				
Land & Building	1,402,013	-	1,402,013	1,402,013
Architecture/Design	51,192	-	51,192	51,192
Utilities	26,415	1,000	27,415	27,415
Fees, Permits & SDCs	520	-	520	520
Other	4,489	-	4,489	4,489
<b>Total Design Center</b>	<b>1,484,629</b>	<b>1,000</b>	<b>1,485,629</b>	<b>1,485,629</b>
<i>Antler Building</i>				
Land & Building	601,200	-	601,200	601,200
Building Improvements	42,364	-	42,364	42,364
Personal Property	27,016	-	27,016	27,016
Interest	2,827	-	2,827	2,827
Other	928	-	928	928
<b>Total Antler Building</b>	<b>674,334</b>	<b>-</b>	<b>674,334</b>	<b>674,334</b>
<i>Unger Building Remodel</i>				
Remodel Construction-Griffen Constr.	201,011	429,723	630,734	630,734
Architecture/Design	49,299	19,000	68,299	68,299
Relocation Costs	26,700	9,200	35,900	35,900
Fees & Permits	4,316	15,684	20,000	20,000
Utilities	2,158	842	3,000	3,000
Furniture, Fixtures & Equipment	6,404	43,596	50,000	50,000
Other	14,421	-	14,421	14,421
<b>Total Unger Building Remodel</b>	<b>304,310</b>	<b>518,045</b>	<b>822,355</b>	<b>822,355</b>
<i>Other</i>				
Internal Service Fund Charges	33,102	-	33,102	33,102
Evergreen School	3,803	-	3,803	3,803
<b>Total Expenditures</b>	<b>2,500,179</b>	<b>519,045</b>	<b>3,019,223</b>	<b>3,019,223</b>
<b>Net</b>	<b>\$ (9,023)</b>	<b>\$ 9,023</b>	<b>-</b>	<b>-</b>

a) The property was purchased in FY 2011 with resources from Fund 142 - General County Projects. Also, \$25,000 was paid to the architect from Fund 142 in FY 2011.

b) The resources for the Unger remodel will be provided by Fund 140.

c) The costs incurred through June 30, 20015 for alternate facilities for Justice Court and Parole & Probation will paid paid from Fund 462.