



For Recording Stamp Only

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

MINUTES OF WORK SESSION

DESCHUTES COUNTY BOARD OF COMMISSIONERS

MONDAY, APRIL 25, 2016

Present were Commissioners Alan Unger and Anthony DeBone; Commissioner Tammy Baney was out of the office. Also present were Tom Anderson, County Administrator; Erik Kropp, Deputy County Administrator; and Dave Doyle, County Counsel. Attending for a portion of the meeting were Wayne Lowry, Finance; Judith Ure, Administration; and Danielle Fegley and Kathleen Hinman, Human Resources; and media representative Ted Shorack and Richard Coe of The Bulletin.

Chair Unger opened the meeting at 1:30 p.m.

1. Presentation of 2016 Personal Health Assessment Proposal.

Kathleen Hinman explained they are trying to rebrand this program. There were 811 participants last year, which was a 20% increase over 2014. A hydro-flask was an immediate reward in 2015. There has been feedback on the incentive (one month waived insurance deduction), and they hope to increase participation. The cost avoidance is calculated at \$1,000 per participant, and as participation increases, they will capture more risk areas that can be addressed early. An example is high blood pressure, as some people may not even know they have this problem. This will increase claims but in a more manageable way with lower overall costs, and perhaps better quality of life.

Some issues identified in the program may be some that can be addressed without incurring medical costs. The average savings per participant is based on industry standards and Deschutes County 2013-14. Participation during the first couple of years was much less than it is now. It is difficult to determine true cost-benefit and value of the program, but it is always better to identify a health risk early.

Danielle Fegley added that someone who uses this program as a motivator each year may change behavior over that time, and there has been personal testimony from employees on its value. More people are getting to that 'ready to change' point regarding eating habits, exercising and so on.

EBAC talked about this becoming the personal health assessment as a new brand. The questionnaire will change as well. They want to increase participation by 15%. EBAC wants to provide a greater incentive in 2017 by increasing the healthcare coverage cost to those who do not participate. It could be \$90 a month for participants and \$150 for non-participants.

Commissioner Unger said they talked about reducing the amount to participants instead. Ms. Hinman replied that they could do either. They are just beginning to discuss this. This year, the incentive would be the same: a hydro-flask type item plus one month's insurance cost waived.

Commissioner DeBone stated that this is interesting but may not flow well for some people. Chair Unger said that the salary study is forthcoming and there may be several changes to human resources related issues in the future. He noted that the health benefits trust fund is doing well.

Ms. Hinman stated that they are at the tipping point regarding appointments. They may have events to help with this, to avoid adding too much staff. They may also go to the employment centers to do what is needed. Commissioner DeBone asked if this group is being compared with others. Ms. Hinman replied that they are being compared nationally, but they are investigating looking at this is a more regional way.

DEBONE: Support the same program as last year, with the associated extra cost, and with its new name.

UNGER: Second.

VOTE: DEBONE: Yes.

UNGER: Chair votes yes.

2. Finance/Tax Update.

Wayne Lowry said this covers the third quarter of the fiscal year.

The portfolio at \$160 million, but will decline until the next tax collection period. They are in compliance with all diversification requirements. The yield is at 75 basis points, or $\frac{3}{4}\%$. This is overnight money and well invested in low risk securities.

The investment portfolio went up from 101 to 102. The average is at 97. Each basis point is worth about \$15,000. The market value is higher than book value at this time. Being near zero means that a point swing can have a big impact.

There are 43 vacancies, but started out at 75 last July. The general fund has not changed much, but there is a policy level for ending fund balance. Some will go into general fund reserves.

Pages 8 and 9, public and behavioral health, are being consolidated. This changes the ending balance. Community Development revenue is about \$150,000 higher than what is shown on the report. Tom Anderson stated that they have hired some, so that will offset some revenue. Mr. Lowry stated they are still 19% higher than last year.

Solid Waste continues to be strong; 18% ahead of last year. They will be opening on Sundays soon so this will be somewhat impacted. They are building reserves for expanding and eventually replacing the landfill.

Risk Management tracks projections from the self-insured funds. Some are lower than budgeted, but continually adjust. The overall experience this year so far is good.

Health Benefits Trust has been better the last couple of years than expected. Projections are adjusted each month, based on claims.

The Fair & Expo Center fund is doing well. They are on a slim margin for ending fund balance. The Annual Fair itself is separate, but shows up as a line item. Food and Beverage reflects staff doing an in-house program. In March, the net income reflects it being break-even most of the time, except one month when they netted \$85,000 about when this program started. This amount is about half of the food and beverage operation for the year, so it is doing much better than break-even as in the past. Some of this might be due to the new transient room tax allotment as well.

Justice Court is performing well, with a balance of about \$160,000 by year-end, which is the best year they have had. Mr. Anderson said that they are trying to get Black Butte Ranch police to cite to this court, since Sunriver is doing so. Citing into Redmond would be more convenient for the BBR officers.

Chair Unger appreciates these finance reviews, which keep them in touch with what is going on financially.

3. Other Items.

Judith Ure said it is time to make the final payment to Public Affairs Counsel, to send with a letter now in draft form. Commissioner Baney had some input for the letter relating to future consulting. Commissioner DeBone said they could drop the last couple of sentences. Ms. Ure noted they are in the middle of a lobbyist selection process, so it might be awkward to include that language anyway. Chair Unger said they should additionally call out Justin Rainey as someone who has assisted.

DEBONE: Move approval of the letter with the changes as discussed.

UNGER: Second

VOTE: DEBONE: Yes.

UNGER: Chair votes yes.

Erik Kropp spoke about AOC dues and how to address them, with a couple of options. Chair Unger noted that he is not sure about the alignment with eastern Oregon counties. He supports the first two paragraphs of option #1. The Commissioners would like all three Commissioners to sign. The letter will be re-drafted for review.

4. Adjourn.

Being no further discussion, the meeting adjourned at 2:30 p.m.

APPROVED this 4th Day of May 2016 for the
Deschutes County Board of Commissioners.

Alan Unger

Alan Unger, Chair

Tammy Baney (absent)

Tammy Baney, Vice Chair

ATTEST:

Bonnie Baker

Recording Secretary

Anthony DeBone

Anthony DeBone, Commissioner



Deschutes County Board of Commissioners
1300 NW Wall St., Bend, OR 97703-1960
(541) 388-6570 - Fax (541) 385-3202 - www.deschutes.org

WORK SESSION AGENDA

DESCHUTES COUNTY BOARD OF COMMISSIONERS

1:30 P.M., MONDAY, APRIL 25, 2016

Pursuant to ORS 192.640, this agenda includes a list of the principal subjects anticipated to be addressed at the meeting. This notice does not limit the ability of the Board to address additional subjects. Meetings are subject to cancellation without notice. This meeting is open to the public and interested citizens are invited to attend.

Work Sessions allow the Board to discuss items in a less formal setting. Citizen comment is not allowed, although it may be permitted at the Board's discretion. If allowed, citizen comments regarding matters that are or have been the subject of a public hearing process will NOT be included in the official record of that hearing. Work Sessions are not normally video or audio recorded, but written minutes are taken for the record.

1. Presentation of 2016 Personal Health Assessment Proposal – *Kathy Hinman*
 2. Finance/Tax Update (*delayed from April 18*) – *Wayne Lowry*
 3. Other Items
These can be any items not included on the agenda that the Commissioners wish to discuss as part of the meeting, pursuant to ORS 192.640.
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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.

Deschutes County encourages persons with disabilities to participate in all programs and activities. To request this information in an alternate format, please call (541) 617-4747, or email ken.harms@deschutes.org.

At any time during the 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; ORS 192.660(2)(b), personnel issues; or other executive session categories. Executive sessions are closed to the public; however, with few exceptions and under specific guidelines, are open to the media.

4. Adjourn

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Human Resources Department

1300 NW Wall St, Suite 201
Bend, OR 97701-1960
541-388-6553
541-330-4626 fax

Interoffice memorandum

Date: April 25, 2016
To: Board of County Commissioners
From: Kathleen Hinman, Human Resources Analyst
Re: 2016 Personal Health Assessment Proposal

During the 2015 plan year there were 811 participants who completed the Health Risk Assessment (HRA) and received an incentive. This is up 20% over 2014's participation, reaching our established goal. The increase in participation has been attributed to the change in the incentive structure and the improved process. The expense to the Health Benefit Trust Fund for the 2015 incentives was \$60,000; or about \$74 per participant. This is a reduction in cost per participant over the previous year of \$108.55 per participant. The decrease in cost is due to the decrease cost of the blood draw process and the incentives.

HRA Program Costs and Projected Cost Avoidance:

HRA Expenses	2013 (799 HRAs)	2014 (676 HRAs)	2015 (811 HRAs)	2016 (930 HRAs*)
Blood Draws	\$11,768	\$10,140	\$10,543	\$10,881
Additional Staff	\$6,835	\$3,778	\$4,000	\$9,500
Incentive Expense	\$71,910	\$73,380	\$60,000	\$76,000
Questionnaire	\$6,392	\$5,408	\$6,488	\$11,160
Other Expenses	\$179	\$500	\$500	\$600
Total	\$90,692	\$93,206	\$81,531	\$108,141
Cost Avoidance**	\$848,538	\$717,912	\$861,282	\$987,660
Net Plan Savings	\$757,846	\$624,706	\$779,751	\$879,519

*Projected HRA participation based on a goal of 15% increase over previous year. All eligible participants include 1794 employees and spouses and 390 dependents over 18 years old. The dependents are not included in the incentive expense.

**Cost avoidance is based on the average savings per participant multiplied by the number of participants.

Blood draw costs down from \$15 to \$11.70 per person beginning in 2015.

HRA Participation for Eligible Deschutes County Health Plan Members:

HRAs	Employees		Spouses		Dependents (18-26)		Total		Total (w/out dependents)		% year over year
	#	%	#	%	#	%	#	%	#	%	
2011	320	31%	48	7%	9	5%	377	20%	368	21%	n/a
2012	536	52%	45	7%	6	3%	587	28%	581	34%	58%
2013	532	52%	265	37%	2	1%	799	38%	797	46%	37%
2014	440	44%	233	33%	3	1%	676	32%	673	39%	-16%
2015	519	50%	290	39%	2	1%	811	37%	809	45%	20%
2016 (Projected)	597	57%	334	45%	2	1%	933	43%	930	52%	15%

In review of the 2015 HRA data the following information was identified:

- “Overall Wellness Rating” of Excellent increased from 29.9% to 36.9%. The rating reflects the presence or absence of health risks which in turn can lower healthcare costs.
- 32% of 2015 Participants fall into the Pre-diabetes category. Pre-diabetes and pre-hypertension are conditions not captured by claims data but are captured in the HRA.
- The annual HRA provides an opportunity to gather information, counsel employees to make needed changes, empower employees to continue/create healthier lifestyles.
- The HRA is free and convenient to participants; which are both barriers to going to a provider until there is a specific health concern.

The 2015 HRA uncovered indicators of the need for attention to wellness by employees:

- 70% get less than 5 days/week of physical activity.
- 91% practice nutrition habits that increase risk of heart disease, diabetes, and cancer.
- 42% have elevated blood pressure.
- 25% feel high levels of stress at work.

The good news is that the increase in “ready to change” numbers indicates support that the HRA, and Wellness Program, are materializing into behavior changes.

- Improving eating habits – 52% in action phase (up 3% from last year)
- Increasing physical activity – 39% in action phase (same as last year)
- Actively maintaining or working to lose weight – 66% (down 1% from last year)
- Adapting habits to improve cholesterol numbers – 59% in action phase (up 10% from last year)
- Adapting habits to improve blood pressure – 60% in action phase (up 23% from last year)

Some of the feedback provided to Human Resources from EBAC, Wellness Task Force, DOC, and employees regarding the 2015 HRA:

- The change in the incentive structure was more effective. The Hydroflasks and a one month free health premium cost-share were positively received, resulting in increased participation.
- The finger stick was preferred over the lab blood draw.
- The overall process was quicker and the addition of the tablets in the DOC increased efficiency.
- Being able to meet with the Wellness Coordinator instead of a medical provider delivered better value to those folks whose biometric screening was in the “normal” category.
- Increased HRA clinics would be preferred.

PHA Goals for 2016:

- Re-brand Health Risk Assessment (HRA) as Personal Health Assessment (PHA). A new questionnaire will be used by Medcor with a greater focus on Personal Health.
- Increase participation by 15%.
- Increase the Overall Wellness Rating for Deschutes County.
- Continue same program incentives and processes from 2015.

EBAC met and discussed the PHA process and incentive options for 2016. EBAC supports Human Resource's suggestions on goals and process improvements for the 2016 PHA. In addition to supporting HR's goals and suggestions, EBAC has requested Administration and HR staff review options for a greater incentive for employees. In particular, they recommend we review options to have a higher health insurance cost-share for those who do not participate in the PHA annually. HR staff has committed to review this option and continue the discussion at each EBAC meeting.

In response to the feedback received, HR staff recommends the following PHA program, which is the same as the 2015 program. The program will begin in May and end in September with the financial incentive to be awarded to participants in November and an immediate tangible incentive provided at the finger stick appointment. The DOC will continue to use a Cardiocheck Plus Analyzer (a finger-stick lipid/glucose machine) rather than a full blood draw and lab test for eligible participants. This will reduce the wait time for participants, the costs for the County, and the administrative burden on the DOC. Based on the results of the lipid panel, participants will be scheduled to complete their follow-up visit with either a medical provider or the Wellness Coordinator. Again this will reduce the impact of the process on available appointments at the DOC and make the follow-up visit more specific to the participant's health goals and needs. The program is designed to increase the impact of the incentive, create a more efficient use of resources, and produce a more meaningful PHA experience for participants.

The 2016 PHA incentive recommendation from HR staff, supported by EBAC, is as follows:

Single employees would not pay a premium cost share in November if they participate in, and complete, the PHA. Married employees would also not pay a premium cost share for November if both employee and spouse participate in, and complete, the PHA. If only one of the married couple participates, the employee will pay 50% of the monthly premium cost share. Additionally, an immediate "prize", possibly a Hydro Flask or insulated food container, would be given at the time of the finger stick. The anticipated cost for the 2016 PHA is about \$107,000.

Bonnie Baker

From: Kathleen Hinman
Sent: Friday, April 22, 2016 3:01 PM
To: Bonnie Baker
Cc: Danielle Fegley
Subject: RE: Agenda Item for BOCC Work Session 4/25/2016
Attachments: 2016 proposed HRA memo for BOCC.pdf

Hello Bonnie,

I just received information from Medcor that their calculations were off on the cost of blood draws, so I've corrected the attached Memo for the Board as well as my summary below. (change highlighted in yellow below)

Thank you and sorry for the inconvenience this may cause you,

Kathleen Hinman

HR Analyst - Benefit & Leave Administration
Deschutes County Human Resources
(541) 385-3215



From: Kathleen Hinman
Sent: Thursday, April 21, 2016 4:23 PM
To: Bonnie Baker
Cc: Danielle Fegley
Subject: Agenda Item for BOCC Work Session 4/25/2016

Attached is the document I'd like to provide the Commissioners in preparation for the discussion at the work session on 4/25/16.

Agenda Item: 2016 Personal Health Assessment Proposal

Summary: An overview of the 2015 Health Risk Assessment goals, costs, and outcomes are provided in the memo. Human Resource's staff, with recommendation from EBAC, is proposing the Commissioners review and approve the 2016 Personal Health Assessment (PHA) program.

PHA Goals for 2016:

- Re-brand Health Risk Assessment (HRA) as Personal Health Assessment (PHA). A new questionnaire will be used by Medcor with a greater focus on Personal Health.
- Increase participation by 15%.
- Increase the Overall Wellness Rating for Deschutes County.
- Continue same program incentives and processes from 2015.
- Keep costs at anticipated \$108,000 total or \$116 per participant.

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA


April 18, 2016

- (1) Monthly Investment Reports – March 2016
- (2) March 2016 Financials

Memorandum

Date: April 12, 2016

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

Attached please find March 2016 financial reports for the following funds: **General** (001), **Community Justice – Juvenile** (230), **Sheriff's** (255, 701, 702), **Early Learning Hub** (273), **Public Health** (274), **Behavioral Health** (275), **Community Development** (295), **Road** (325), **Community Justice – Adult** (355), **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

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
Property Taxes - Current	23,196,345	23,539,943	98%	a)	24,090,700	24,402,534	311,834
Property Taxes - Prior	647,334	395,401	79%		500,000	500,000	-
Other General Revenues	2,324,928	1,954,024	77%	b)	2,552,960	2,354,600	(198,360)
Assessor	819,454	704,475	89%	c)	795,202	795,202	-
County Clerk	1,650,844	1,199,398	78%	c)	1,534,420	1,686,000	151,580
BOPTA	13,342	10,135	91%	c)	11,154	11,154	-
District Attorney	299,095	93,024	51%		182,612	182,612	-
Tax Office	219,175	164,775	86%		192,379	192,379	-
Veterans	104,568	49,081	69%	d)	70,900	122,681	51,781
Property Management	90,113	11,250	15%		75,000	75,000	-
Total Revenues	29,365,198	28,121,504	94%		30,005,327	30,322,162	316,835
Expenditures							
Assessor	3,697,588	2,879,606	70%	e)	4,125,299	3,950,299	175,000
County Clerk	1,372,852	1,029,722	63%		1,624,716	1,490,716	134,000
BOPTA	60,320	48,747	74%		65,634	63,034	2,600
District Attorney	5,375,308	4,301,361	70%	e)	6,146,851	5,946,851	200,000
Tax Office	778,075	583,157	67%		865,513	865,513	-
Veterans	330,582	238,918	61%	e)	388,779	388,299	25,000
Property Management	264,768	216,616	74%		293,574	293,574	-
Non-Departmental	1,130,753	794,645	68%		1,163,643	1,163,643	-
Total Expenditures	13,010,247	10,092,773	69%		14,674,009	14,161,929	536,600
Transfers Out	14,947,204	11,674,030	75%		15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	21,766,803	72%		30,211,417	29,699,337	536,600
Change in Fund Balance	1,407,746	6,354,701			(206,090)	622,825	853,435
Beginning Fund Balance	8,381,199	9,788,945	113%		8,630,800	9,788,945	1,158,145
Ending Fund Balance	\$ 9,788,945	\$ 16,143,647			\$ 8,424,710	\$ 10,411,770	\$ 2,011,580

Beginning Net Working Capital per FY 2017 Requested Budget

10,411,770

- a) Projection based on collecting 94.5% of property tax levy
- b) Budget includes \$198,360 Transfer In from TRT (Fund 170). Transferred to Econ Development Fund instead
- c) Three quarters of A&T Grant received through February 29, 2016
- d) Received quarterly. Grant in excess of amount budgeted
- e) Personnel expenditures less than budgeted due to unfilled positions through February

Deschutes County

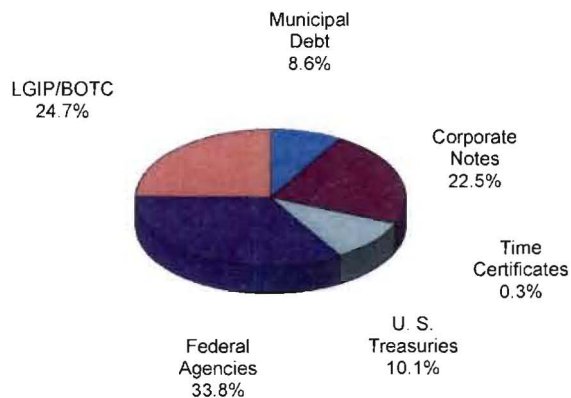
Total Investment Portfolio As Of 3/31/2016

Portfolio Breakdown: Par Value by Investment Type

Municipal Debt	\$ 13,720,000	8.62%
Corporate Notes	35,772,000	22.49%
Time Certificates	440,000	0.28%
U. S. Treasuries	16,000,000	10.06%
Federal Agencies	53,824,000	33.83%
LGIP/BOTC	39,336,544	24.73%
Total Investments	\$ 159,092,544	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Mar-16	Y-T-D
General	\$ 159,092,544	\$ 132,925	\$ 1,017,773
		-	-
Total Investments	\$ 159,092,544		
Total Investment Income		132,925	1,017,773
Less Fee: 5% of Invest. Income		(6,646)	(50,889)
Investment Income - Net		\$ 126,279	\$ 966,884

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	0.75%	0.75%
Investments	1.02%	1.01%
Average	0.97%	0.95%

Comparators

24 Month Treas.	0.75%
LGIP Rate	0.75%
36 Month Treasu	0.90%

Months to Maturity

0 to 30 Days	24.73%
Under 1 Year	50.10%
Under 5 Years	100.00%

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
March 31, 2016													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings S&P	Moody's	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	14	AA+	Aaa	0.7720	0.5998	650,000	650,104	650,043	-
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	68			1.0000	1.0139	240,000	240,000	240,000	-
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	90	A+	Aa2	0.0000	0.9993	3,000,000	2,996,190	2,992,717	-
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015	6/30/2016	90	AA-	Aa2	0.6047	0.6091	1,000,000	1,398,222	1,397,912	-
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	105			0.3535	0.3650	1,693,000	1,691,222	1,691,254	-
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	105			0.4902	0.5068	2,000,000	1,994,960	1,997,141	-
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	121		Aaa	1.5000	0.5480	1,000,000	1,003,750	1,003,131	-
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016	153	A-1	P-1	0.9100	0.9434	1,000,000	996,430	996,133	-
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	161	AA+	Aaa	2.0000	0.7430	2,000,000	2,013,700	2,010,977	-
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	167	AA+	Aaa	0.7784	0.8120	672,000	671,032	669,574	-
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	178	A+	A2	1.5000	1.1128	1,800,000	1,802,934	1,802,933	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	178	A+	A2	1.5000	1.0849	775,000	776,263	776,546	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	183	AA	Aa2	0.8540	0.8001	1,000,000	1,001,140	1,000,267	-
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	201	AA+	Aaa	5.1250	0.8000	1,000,000	1,025,040	1,023,653	-
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	201	AA-	Aa1	2.3750	0.8202	1,800,000	1,815,300	1,815,268	-
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	227	AA+	Aaa	0.6000	0.6481	2,000,000	1,997,860	1,999,409	-
91159HH89	US Bancorp	CASTLE	12/15/2015	11/15/2016	228	A+	A1	2.2000	1.1252	1,000,000	1,008,460	1,006,632	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	244	AA+		0.8600	0.8600	200,000	200,196	200,000	-
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	250	AA+	Aaa	0.8750	0.7219	2,100,000	2,103,276	2,102,264	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	256	A+	Aa2	1.1000	0.9102	1,800,000	1,802,250	1,802,358	-
912828RX0	U.S. Treasury	CASTLE	12/3/2015	12/31/2016	274		Aaa	0.8750	0.7459	3,000,000	3,006,450	3,002,879	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	291	A+	A1	2.4000	1.0673	2,000,000	2,022,160	2,020,811	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	305	AA+	Aaa	0.8750	0.8437	2,000,000	2,004,460	2,000,515	-
06050TLT7	Bank of America - Banker's Acc	CASTLE	12/1/2015	2/14/2017	319	A+	A1	1.2500	1.1606	1,000,000	1,001,240	1,000,766	-
31304BYO	Federal Home Loan Bank	PJ	2/17/2016	2/17/2017	322	AA	Aaa	0.7200	0.7200	2,000,000	1,998,580	2,000,000	8/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	365	AA	Aa2	5.1500	1.0603	370,000	384,511	384,935	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	365	AA	Aa2	5.1500	1.2010	1,000,000	1,039,220	1,038,948	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	365	AA	Aa2	5.1500	1.1004	1,875,000	1,948,538	1,950,023	-
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	394	AAA	Aaa	0.8750	0.9500	2,000,000	2,004,760	1,998,408	-
91159HH05	US Bancorp	CASTLE	4/23/2015	5/15/2017	409	A+	A1	1.6500	0.8820	1,000,000	1,005,250	1,008,221	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	413	AA-	Aa2	1.2000	1.0609	2,000,000	1,997,980	2,003,106	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	416			0.9000	0.9125	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	417	AA+	Aaa	2.0500	0.8853	1,460,000	1,482,323	1,479,136	-
3134G6ZV60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	420	AA+	Aaa	0.7200	0.7000	6,000,000	6,000,000	6,001,367	5/26/2016
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017	424	AA+	Aaa	0.7500	0.7499	2,662,000	2,662,027	2,662,000	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	426	AA+	Aaa	1.0614	1.1153	1,000,000	991,420	987,440	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	426	AA-	Aaa	1.0812	1.1361	1,050,000	1,040,991	1,036,566	-
31359MEL3	Federal National Mtg Assn	CASTLE	3/7/2016	5/1/2017	426	AA+	Aaa	0.8310	0.8605	1,950,000	1,933,269	1,930,826	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	431		Aaa	1.0191	1.0647	1,028,000	1,016,826	1,015,458	-
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	440	A+	A2	5.7500	1.3204	2,000,000	2,104,660	2,105,349	-
29270CYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	456	AA-	Aa1	1.1970	1.1705	670,000	672,278	670,218	-
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	456	AA-		1.1450	1.1803	1,000,000	1,002,000	999,568	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	469		Aaa	0.7500	0.7870	1,000,000	1,000,360	999,528	-
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	483	AA+	Aaa	1.0700	0.8649	2,000,000	1,999,740	2,002,320	7/28/2016
3135GOZF3	Federal National Mtg Assn	CASTLE	12/21/2015	7/28/2017	483	AA+	Aaa	1.0700	1.0699	2,000,000	1,999,740	2,000,000	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	487	AAA	Aaa	6.2500	1.1802	2,000,000	2,139,640	2,133,106	-
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	501	AA+	Aa1	3.0000	0.9298	1,000,000	1,028,210	1,028,041	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	514		Aaa	0.7500	0.8582	1,000,000	1,000,440	998,494	-
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	517	AAA	Aaa	0.6250	1.0613	1,000,000	998,790	993,938	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	517	AAA	Aaa	0.6250	0.9199	1,000,000	998,790	995,891	-
549748GB0	Wells Fargo Corporate Note	DA DAV	3/8/2015	9/8/2017	525	A	A2	1.4000	1.4501	461,000	461,821	460,673	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	544	AA+	Aaa	1.0000	1.2502	1,000,000	1,003,480	996,374	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	547	AAA	Aaa	1.8750	0.8031	2,000,000	2,034,540	2,031,752	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	553			0.7512	0.7806	2,000,000	1,969,200	1,976,921	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	608			1.2053	1.2673	2,000,000	1,970,000	1,959,288	-
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	609	AA+		1.2200	1.2183	230,000	231,056	230,000	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	623	AA+		1.2054	1.2681	1,059,000	1,039,927	1,036,910	-
961214BZ5	Westpac	CASTLE	3/5/2015	11/2/2018	651	AA-	Aa2	1.5000	1.4900	2,000,000	2,002,400	2,003,812	-
94986J5A1	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	661		Aa2	1.6500	1.5800	1,000,000	1,007,520	1,001,242	-
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	671	A	A2	5.7500	1.6901	1,000,000	1,076,600	1,072,913	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	678			1.2525	1.3180	1,260,000	1,239,727	1,230,279	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	678			1.2575	1.3234	740,000	728,093	722,475	-
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	686	AA+	Aaa	1.0000	1.0000	3,000,000	2,996,010	3,000,000	5/16/2016
037833BN9	Apple Inc	CASTLE	2/23/2016	2/23/2018	693	AA+	Aa1	1.3000	1.3219	2,000,000	2,015,520	1,999,185	-
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	696	AA+		1.0500	1.0500	3,000,000	3,000,090	3,000,000	5/26/2016
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	724	A	A1	1.6500					

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
OYA Basic & Diversion	364,153	238,150	62%	a)	382,817	382,817	-
ODE Juvenile Crime Prev	109,588	42,662	47%	a)	91,379	91,379	-
Inmate/Prisoner Housing	89,850	48,750	89%	b)	55,000	65,000	10,000
DOC Unif Crime Fee/HB2712	36,226	27,079	74%		36,568	36,568	-
Food Subsidy	18,394	14,755	61%	c)	24,000	20,000	(4,000)
Gen Fund-Crime Prevention	20,000	10,000	50%	a)	20,000	20,000	-
Interest on Investments	9,751	9,190	131%	d)	7,000	11,500	4,500
Leases	7,694	22,364	311%	e)	7,200	25,595	18,395
OJD Court Fac/Sec SB 1065	24,768	14,524	85%	d)	17,000	20,000	3,000
Contract Payments	9,032	6,027	100%	f)	6,000	8,000	2,000
Case Supervision Fee	8,192	4,763	79%		6,000	6,000	-
Federal Grants	1,205	-	N/A		-	-	-
Miscellaneous	1,434	1,024	108%		950	1,024	74
Total Revenues	700,288	439,288	67%		653,914	687,883	33,969
Expenditures							
Personnel Services	4,994,826	3,692,919	69%	g)	5,319,157	4,950,000	369,157
Materials and Services	1,007,504	828,080	72%		1,153,324	1,153,324	-
Capital Outlay	-	-	0%		100	-	100
Transfers Out-Veh Reserve	3,660	2,745	75%		3,660	3,660	-
Total Expenditures	6,005,990	4,523,744	70%		6,476,241	6,106,984	369,257
Revenues less Expenditures	(5,305,702)	(4,084,456)			(5,822,327)	(5,419,101)	403,226
Transfers In-General Fund	5,368,346	4,098,447	75%		5,464,591	5,464,591	
Change in Fund Balance	62,644	13,991			(357,736)	45,490	403,226
Beginning Fund Balance	1,244,605	1,307,249	103%		1,271,324	1,307,249	35,925
Ending Fund Balance	\$ 1,307,249	\$ 1,321,240			\$ 913,588	\$ 1,352,739	\$ 439,151

Beginning Net Working Capital per FY 2017 Requested Budget

1,200,000

a) Payments received quarterly, reimbursing for actual expenditures

b) Projection increased due to YTD revenue and changes in other regional detention capacity

c) Projection decreased due to YTD detention population trends

d) Projection increased due to YTD revenue

e) Additional office space rented to Rimrock Trails ATS and detention facility space to J Bar J. Not included in FY 16 budget

f) More than anticipated number of contract payment community service projects

g) Based on YTD actuals and projected vacancies

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

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)		FY 2016		
		Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	21,416,299	21,812,886	94%	23,142,090	23,569,583	427,493
Law Enf Dist Rural	13,082,018	12,484,439	93%	13,476,564	13,653,683	177,119
Total Revenues	34,498,317	34,297,325	94%	36,618,654	37,223,266	604,612
Expenditures (Fund 255)						
Personnel	27,982,132	21,190,176	76% a)	29,213,507	28,856,945	356,562
Materials & Services	6,331,777	4,623,448	74% b)	6,705,637	6,772,478	(66,841)
Capital Outlay	613,587	872,255	67% c)	1,059,944	1,044,671	15,273
Transfers Out	455,031	79,252	78%	271,616	271,616	-
Total Expenditures	35,382,528	26,765,131	72%	37,250,704	36,945,710	304,994
Revenues less Expenditures	(884,211)	7,532,194		(632,050)	277,556	909,606
DC Comm Systems Reserve	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(1,084,211)	7,332,194		(832,050)	77,556	909,606
Beginning Fund Balance	11,109,701	10,025,490	108%	9,267,317	10,025,490	758,173
Ending Fund Balance	\$ 10,025,490	\$ 17,357,683	d)	8,435,267	10,103,046	1,667,779

Beginning Net Working Capital per FY 2017 Requested Budget

Reserved for future Capital Outlay	2,094,060
Available for current expenditures	7,800,877
	<u>9,894,937</u>

a) Expenditures projected to be less than amount budgeted due to unfilled positions

b) Projected expenditures less than budget due primarily to savings in fuel costs

c) Unanticipated capital expenses are offset by savings from Jail HVAC project budgeted as capital but expensed as Materials & Services

d) Ending balance reserved for future Capital Outlay

2,094,060

Ending fund balance available to current expenditures

8,008,986

10,103,046

SHERIFF - Fund 255
Statement of Financial Operating Data

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Fund 255)						
Law Enf Dist Countywide	22,630,194	17,154,002	62%	27,574,824	23,926,069	3,648,755
Law Enf Dist Rural	12,752,334	9,611,129	61%	15,784,087	13,019,641	2,764,446
Total Revenues	35,382,528	26,765,131	62%	43,358,911	36,945,710	6,413,201
Expenditures (Fund 255)						
Sheriff's Services	2,528,782	2,240,273	76% a)	2,942,625	2,964,775	(22,150)
Civil/Special Units	1,216,848	872,717	74% b)	1,178,116	1,143,952	34,164
Automotive/Communications	1,857,297	1,298,987	67% c)	1,934,375	1,843,433	90,942
Investigations/Evidence	1,604,049	1,360,190	78% d)	1,751,548	1,781,309	(29,761)
Patrol	8,409,091	6,434,123	72% b)	8,920,649	8,645,066	275,583
Records	770,148	474,922	61% b)	775,751	698,592	77,159
Adult Jail	15,338,956	11,345,480	70% e)	16,148,692	16,137,308	11,384
Court Security	356,041	200,489	64% f)	311,175	300,086	11,089
Emergency Services	373,205	161,488	73% g)	220,485	211,587	8,898
Special Services	1,587,532	1,130,004	71% h)	1,590,250	1,553,804	36,446
Training	501,561	366,836	64% i)	576,528	552,953	23,575
Other Law Enforcement Svcs	766,206	809,639	100% j)	807,198	1,019,533	(212,335)
Non-Departmental	72,813	69,984	75%	93,312	93,312	-
Total Expenditures	35,382,528	26,765,131	72%	37,250,704	36,945,710	304,994
Revenues less Expenditures	\$ -	-		\$ 6,108,207	\$ -	\$ 6,108,207

a) Unanticipated Personnel expenses in Extra Help

b) Less than budgeted Personnel expenditures due to unfilled positions

c) Fuel costs are anticipated to be lower than budgeted

d) Time management payouts are expected to exceed anticipated budget

e) Savings in Materials & Services for roof repair and Professional Services. Part of these savings will be used to offset additional Capital expenses

f) Personnel expenditures projected to be less than budgeted due to filling a position at a lower step

g) Budgeted capital expenditure will not be made

h) Budgeted purchase of radios will not happen. This will be part of the radio replacement project in FY 17

i) Unanticipated overtime for Special Operations Tactical Team

j) Positions filled at higher step than budgeted

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

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	1,137,468	77%	1,473,213	1,509,473	(36,260)
Materials & Services	1,083,885	1,042,773	75%	1,390,412	1,392,650	(2,238)
Capital Outlay	-	60,031	76%	79,000	62,652	16,348
Total Sheriff's Services	2,528,782	2,240,273	76%	2,942,625	2,964,775	(22,150)
<u>Civil/Special Units</u>						
Personnel	1,086,462	789,491	74%	1,062,099	1,043,459	18,640
Materials & Services	130,386	76,678	70%	109,469	93,945	15,524
Capital Outlay	-	6,548	100%	6,548	6,548	-
Total Civil/Special Units	1,216,848	872,717	74%	1,178,116	1,143,952	34,164
<u>Automotive/Communications</u>						
Personnel	404,038	318,794	74%	429,293	427,121	2,172
Materials & Services	1,445,359	951,917	64%	1,476,782	1,388,037	88,745
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
Total Automotive/Communications	1,857,297	1,298,987	67%	1,934,375	1,843,433	90,942
<u>Investigations/Evidence</u>						
Personnel	1,441,261	1,174,249	77%	1,528,335	1,548,239	(19,904)
Materials & Services	162,788	124,271	77%	160,613	171,400	(10,787)
Capital Outlay	-	61,670	99%	62,600	61,670	930
Total Investigations/Evidence	1,604,049	1,360,190	78%	1,751,548	1,781,309	(29,761)
<u>Patrol</u>						
Personnel	7,476,400	5,611,921	72%	7,824,291	7,553,763	270,528
Materials & Services	587,630	453,259	72%	625,432	616,368	9,064
Capital Outlay	345,060	368,944	78%	470,926	474,935	(4,009)
Total Patrol	8,409,091	6,434,123	72%	8,920,649	8,645,066	275,583
<u>Records</u>						
Personnel	666,056	446,677	67%	663,829	590,925	72,904
Materials & Services	104,092	28,245	25%	111,922	107,667	4,255
Total Records	770,148	474,922	61%	775,751	698,592	77,159
<u>Adult Jail</u>						
Personnel	12,681,941	9,670,919	72%	13,391,264	13,372,441	18,823
Materials & Services	2,138,807	1,403,995	63%	2,227,142	2,250,625	(23,483)
Capital Outlay	63,177	191,314	74%	258,670	242,626	16,044
Transfer Out - Jail (D/S & Cap Proj)	455,031	79,252	29%	271,616	271,616	-
Total Adult Jail	15,338,956	11,345,480	70%	16,148,692	16,137,308	11,384
<u>Court Security</u>						
Personnel	318,888	190,237	63%	301,472	283,953	17,519
Materials & Services	8,989	10,252	106%	9,703	16,133	(6,430)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	200,489	64%	311,175	300,086	11,089
<u>Emergency Services</u>						
Personnel	144,725	116,069	72%	160,660	160,152	508
Materials & Services	228,481	14,032	68%	20,625	20,048	577
Capital Outlay	-	31,387	80%	39,200	31,387	7,813
Total Emergency Services	373,205	161,488	73%	220,485	211,587	8,898
<u>Special Services</u>						
Personnel	1,223,523	879,430	71%	1,235,676	1,227,283	8,393
Materials & Services	207,027	132,127	54%	246,074	195,581	50,493
Capital Outlay	156,982	118,447	109%	108,500	130,940	(22,440)
Total Special Services	1,587,532	1,130,004	71%	1,590,250	1,553,804	36,446
<u>Training</u>						
Personnel	418,013	305,600	71%	430,076	410,490	19,586
Materials & Services	83,548	61,236	42%	146,452	142,463	3,989
Total Training	501,561	366,836	64%	576,528	552,953	23,575
<u>Other Law Enforcement Services</u>						
Personnel	675,931	549,321	77%	713,299	729,646	(16,347)
Materials & Services	77,972	254,680	290%	87,699	284,249	(196,550)
Capital Outlay	12,303	5,638	91%	6,200	5,638	562
Total Other Law Enforcement Svcs	766,206	809,639	100%	807,198	1,019,533	(212,335)
<u>Non-Departmental</u>						
Materials & Services	72,813	69,984	75%	93,312	93,312	-
Total Non-Departmental	72,813	69,984	75%	93,312	93,312	-
Total Expenditures	\$ 35,382,528	\$ 26,765,131	72%	\$ 37,250,704	\$ 36,945,710	\$ 304,994

LED #1 - Countywide
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues							
Tax Revenues - Current	17,663,115	19,255,853	98% a)		19,688,313	19,937,058	248,745
Tax Revenues - Prior	482,620	291,973	65%		451,000	451,000	-
SB 1145	1,629,017	1,474,123	85% b)		1,733,117	1,965,474	232,357
Sheriff Fees	324,105	136,279	55% c)		250,000	182,000	(68,000)
Concealed Handgun License	160,721	129,130	86%		150,000	150,000	-
Jail Funding HB 3194	107,805	-	0% d)		107,806	-	(107,806)
Jail Funding HB 2712	36,226	27,079	75%		36,224	36,224	-
State Grant	308,843	57,502	67% b)		85,370	110,023	24,653
Prisoner Housing	292,157	95,196	43%		220,000	220,000	-
Inmate Telephone Fee	45,803	27,979	80%		35,000	35,000	-
Federal Grants	10,072	12,008	N/A e)		-	12,008	12,008
Work Center Work Crews	42,049	26,381	53%		50,000	50,000	-
Contracts with Des County	98,466	105,341	89% f)		118,225	178,025	59,800
Inmate Commissary Fees	40,159	29,831	99% g)		30,000	39,000	9,000
Interest	64,584	53,031	121% h)		43,705	67,000	23,295
Donations-"Shop with a Cop"	43,417	36,816	56%		66,058	66,058	-
Miscellaneous	67,140	54,363	70% i)		77,272	70,713	(6,559)
Total Operating Revenues	21,416,299	21,812,886	94%		23,142,090	23,569,583	427,493
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	22,630,194	17,154,002	61%		28,307,942	23,926,069	4,381,873
DC Comm Systems Reserve	80,000	80,000	100%		80,000	80,000	-
Total Expenditures	22,710,194	17,234,002	61%		28,387,942	24,006,069	4,381,873
Change in Fund Balance	(1,293,895)	4,578,884			(5,245,852)	(436,486)	4,809,366
Beginning Fund Balance	6,659,617	5,365,722	102%		5,245,852	5,365,722	119,870
Ending Fund Balance	\$ 5,365,722	\$ 9,944,606			\$ -	\$ 4,929,237	\$ 4,929,237

Beginning Net Working Capital per FY 2017 Requested Budget

4,816,720

- a) Projection based on collecting 94.5% of property tax levy
- b) Grant award amount exceeds budgeted amount
- c) Revenue for civil processing is lower than anticipated
- d) State eliminated funding
- e) Revenue budgeted 100% in Fund 702, receipted as split revenue between 701 and 702
- f) Increase in funding from State for Court Security
- g) Actual receipts are higher than budgeted
- h) Based on actuals
- i) Decreased due to Social Security revenue based on YTD actual

LED #2 - Rural 702
Statement of Financial Operating Data

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Tax Revenues - Current	8,420,326	8,538,841	97% a)	8,783,959	8,842,486	58,527
Tax Revenues - Prior	235,019	140,339	65%	216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	2,833,759	90%	3,151,787	3,151,787	-
City of Sisters	523,010	407,948	75%	543,930	543,930	-
Marine Board License Fee	112,383	76,273	59% b)	130,000	146,189	16,189
State Grant	113,239	71,058	66% b)	108,000	129,156	21,156
Court Fines & Fees	140,939	77,716	60%	130,000	130,000	-
Contracts with Des County	121,772	93,240	74%	125,810	125,810	-
US Forest Service	78,910	38,660	51%	76,500	76,500	-
School Districts	70,028	40,038	73% c)	55,000	80,000	25,000
Federal Grants	54,497	17,315	87% b)	20,000	26,698	6,698
Bureau of Reclamation	10,365	19,711	73% d)	27,000	19,711	(7,289)
Interest	42,000	43,770	146% e)	30,078	47,500	17,422
SB #1065 Court Assessment	24,768	14,524	61%	24,000	24,000	-
Federal Grants-BLM	770	1,679	N/A	-	1,679	1,679
Donations & Grants - Private	17,030	10,932	N/A f)	-	11,000	11,000
Miscellaneous	45,242	58,636	108% g)	54,500	81,237	26,737
Total Revenues	13,082,018	12,484,439	93%	13,476,564	13,653,683	177,119
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	12,752,334	9,611,129	55%	17,378,029	13,019,641	4,358,388
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-
Total Expenditures	12,872,334	9,731,129	56%	17,498,029	13,139,641	4,358,388
Change in Fund Balance	209,684	2,753,310		(4,021,465)	514,042	4,535,507
Beginning Fund Balance	4,450,084	4,659,768	116%	4,021,465	4,659,768	638,303
Ending Fund Balance	\$ 4,659,768	\$ 7,413,077		\$ -	\$ 5,173,810	\$ 5,173,810

Beginning Net Working Capital per FY 2017 Requested Budget

5,078,217

- a) Projection based on collecting 94.5% of property tax levy
- b) Grant awards exceed budgeted amount
- c) School district contracted for additional hours for School Resource Deputy
- d) Patrols for this grant are not expected to continue
- e) Revised estimate based on actuals
- f) Unanticipated donation from snowmobile association
- g) Sale of snowmobile, unbudgeted restitution payment of \$19,000 in March

EARLY LEARNING HUB
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget		Revised Budget	Projected	Variance
Revenues							
Federal Grants	224,752	103,546	49%		213,382	233,525	20,143
HealthyStart Medicaid	66,759	46,807	109%	a)	42,863	46,807	3,944
State Grant	105,326	70,217	67%		105,326	140,334	35,008
HealthyStart /R-S-G	296,573	138,242	100%	a)	138,243	138,243	-
Miscellaneous	5,291	2,526	126%		2,000	2,526	526
Court Fines & Fees	77,086	79,014	103%		77,086	79,014	1,928
Interest on Investments	2,487	2,382	99%		2,400	3,200	800
Private Grant	715	3,285	N/A		-	3,285	3,285
Interfund Grants	7,260	-	N/A		-	-	-
Total Revenues	786,249	446,020	77%		581,300	646,934	65,634
Expenditures							
Personnel Services	263,621	201,754	66%		304,598	274,146	30,452
Materials and Services	849,478	436,989	88%	a)	494,118	682,740	(188,622)
Total Expenditures	1,113,099	638,742	80%		798,716	956,886	(158,170)
Revenues less Expenditures	(326,850)	(192,723)			(217,416)	(309,952)	(92,536)
Transfers In							
General Fund	252,288	131,247	75%		175,000	175,000	-
General Fund - Other	89,350	67,013	75%		89,350	89,350	-
Total Transfers In	341,638	198,260	75%		264,350	264,350	-
Change in Fund Balance	14,788	5,537			46,934	(45,602)	(92,536)
Beginning Fund Balance	334,861	349,649	127%		274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 355,186			\$ 321,233	\$ 304,047	\$ (17,186)

a) Grant awarded subsequent to adoption of FY 2016 Budget. Additional resources will be appropriated with a supplemental budget

PUBLIC HEALTH
Statement of Financial Operating Data

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
State Grant	3,373,900	2,227,725	78%	2,865,932	2,666,370	(199,562)
Environmental Health-Lic Fac	818,627	782,227	97%	802,450	802,450	-
OMAP	945,490	654,576	64%	1,023,650	803,318	(220,332)
Family Planning Exp Proj	236,714	131,684	53%	250,000	200,000	(50,000)
Interfund Grants & Contract	64,233	266,627	417% a)	64,000	266,627	202,627
Grants (Intergvt, Pvt, & Local)	264,205	16,300	N/A	-	16,300	16,300
Patient Insurance Fees	138,130	116,249	64%	181,200	159,804	(21,396)
State Miscellaneous	163,008	107,915	72% b)	150,000	123,160	(26,840)
Federal Payments	141,606	94,036	32% b)	292,085	191,836	(100,249)
Vital Records-Death	132,975	87,735	88%	100,000	98,150	(1,850)
Health Dept/Patient Fees	46,588	29,665	71%	41,800	37,218	(4,582)
Contract Payments	16,629	3,909	N/A	-	3,909	3,909
Vital Records-Birth	37,520	37,830	95%	40,000	47,150	7,150
Child Dev & Rehab Center	31,720	16,405	53% b)	30,759	30,759	-
Interest on Investments	15,422	13,141	95%	13,900	16,124	2,224
Grants & Donations	36,035	20,071	217%	9,229	20,071	10,842
Miscellaneous	32,519	1,726	288%	600	1,726	1,126
Total Revenues	6,495,321	4,607,820	79%	5,865,605	5,484,973	(380,632)
Expenditures						
Personnel Services	6,541,186	4,894,211	70%	6,994,211	6,413,332	580,879
Materials and Services	2,279,520	1,327,668	58% c)	2,279,054	2,071,392	207,662
Capital Outlay	49,701	3,469	107% d)	3,240	3,469	(229)
Transfers Out	164,640	88,230	75%	117,640	117,640	-
Total Expenditures	9,035,047	6,313,578	67%	9,394,145	8,605,833	788,312
Revenues less Expenditures	(2,539,726)	(1,705,758)		(3,528,540)	(3,120,860)	407,680
Transfers In-General Fund	2,701,475	2,026,107	75%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	-	44,042	75%	58,723	58,723	-
Transfers In-Gen. Fund Other	65,100	48,825	75%	65,100	65,100	-
Total Transfers In	2,766,575	2,118,974	75%	2,825,298	2,825,298	-
Change in Fund Balance	226,849	413,216		(703,242)	(295,562)	407,680
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
Ending Fund Balance	\$ 1,779,427	\$ 2,192,644		\$ 1,086,145	\$ 1,483,865	\$ 397,720

a) Revenue carried over from FY 2015

b) Received quarterly, in arrears

c) Materials & Services increased to reflect amended grants and contracts. Appropriation will be increased as necessary

d) Appropriation will be increased before year end

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	920,156	46%	2,005,307	2,005,307	-
State Grants	7,730,968	6,157,186	74%	8,313,630	8,511,281	197,651
OHP Capitation	488,538	5,274,563	45% a)	11,807,181	10,061,660	(1,745,521)
Federal Grants	195,048	100,542	50% b)	201,879	201,697	(182)
Patient Fees	211,392	113,911	67%	171,268	169,520	(1,748)
Title 19	333,886	129,514	54%	241,768	257,432	15,664
Liquor Revenue	145,536	77,827	52%	151,000	127,867	(23,133)
Divorce Filing Fees	128,477	131,689	94% c)	140,600	131,689	(8,911)
Interfund Contract-Gen Fund	127,000	76,987	61% b)	127,000	127,000	-
Interest on Investments	37,054	26,542	88%	30,000	36,116	6,116
Rentals	11,612	5,125	27%	18,800	18,800	-
Marriage Licenses	6,385	4,975	77%	6,500	8,120	1,620
Local Grants	504,926	233,476	147%	158,967	316,859	157,892
State Miscellaneous	32,200	104,197	474%	22,000	104,197	82,197
Medicare Reimbursement	-	18,661	N/A	-	18,661	18,661
Seizure/Forfeiture	-	4,629	N/A	-	4,629	4,629
Miscellaneous	60,534	2,741	2741%	100	26,031	25,931
Total Revenues	21,308,536	13,382,719	57%	23,396,000	22,126,866	(1,269,134)
Expenditures						
Personnel Services	14,366,806	11,830,759	69% d)	17,254,720	15,494,234	1,760,486
Materials and Services	7,007,968	4,502,651	54% e)	8,291,472	7,507,384	784,088
Capital Outlay	181,976	202,519	98%	207,500	210,000	(2,500)
Transfers Out	204,900	246,075	75%	328,100	328,100	-
Total Expenditures	21,761,651	16,782,004	64%	26,081,792	23,539,718	2,542,074
Revenues less Expenditures	(453,115)	(3,399,285)		(2,685,792)	(1,412,852)	1,272,940
Transfers In-General Fund	1,377,302	1,032,975	75%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	126,648	75%	168,864	168,864	-
Total Transfers In	1,564,896	1,159,623	75%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	(2,239,662)		(1,139,626)	133,314	1,272,940
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
BH Ending Fund Balance	\$4,036,523	\$ 1,796,862		\$ 2,753,611	4,169,837	\$ 1,416,226
Public Health Ending Fund Balance					1,483,865	
Early Learning Hub Ending Fund Balance					304,047	
Projected Ending Fund Balance - Health Services					5,957,750	
Beginning Net Working Capital per FY 2017 Requested Budget					5,827,329	

a) OHP capitated revenues are lower than anticipated

b) Received quarterly, in arrears

c) Annual payment received in August

d) Year end projection reflects anticipated underspending related to unfilled positions

e) Year end projection reflects anticipated underspending on therapist, contracts and program expense

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)		FY 2016		
		Actual	% of Budget	Budget	Projected	Variance
Revenues						
Admin-Operations	59,024	61,141	114%	53,494	80,604	27,110
Admin-GIS	2,110	772	31%	2,500	1,000	(1,500)
Admin-Code Enforcement	306,480	255,455	79%	322,913	342,700	19,787
Building Safety	2,122,894	1,671,803	78%	2,152,073	2,278,764	126,691
Electrical	447,721	410,463	88%	467,770	571,000	103,230
Contract Services	358,815	317,963	115%	276,500	326,912	50,412
Env Health-On Site Prog	497,039	405,169	85%	475,170	534,142	58,972
Planning-Current	1,230,486	949,320	89%	1,069,975	1,200,100	130,125
Planning-Long Range	604,808	490,049	71%	694,249	728,458	34,209
Total Revenues	5,629,377	4,562,134	83%	5,514,644	6,063,680	549,036
Expenditures						
Admin-Operations	1,461,189	1,203,724	73%	1,638,933	1,661,000	(22,067)
Admin-GIS	125,463	97,918	74%	132,305	131,987	318
Admin-Code Enforcement	286,288	220,596	69%	319,679	313,906	5,773
Building Safety	777,738	606,656	66%	915,194	958,917	(43,723)
Electrical	225,462	216,470	76%	286,145	294,280	(8,135)
Contract Services	270,206	239,743	73%	326,249	333,519	(7,270)
Env Health-On Site Pgm	233,477	244,448	72%	338,956	342,003	(3,047)
Planning-Current	792,256	744,196	75%	997,851	1,049,251	(51,400)
Planning-Long Range	557,991	383,324	64%	596,343	463,130	133,213
Transfers Out (D/S Fund)	173,673	163,940	100%	164,225	163,940	285
Total Expenditures	4,903,745	4,121,014	72%	5,715,880	5,711,933	3,947
Revenues less Expenditures	725,633	441,120		(201,236)	351,747	552,983
Transfers In/Out						
In: General Fund - L/R Planning	166,770	74,277	75%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	(1,037,652)	100%	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	(963,375)	103%	(938,613)	(938,613)	-
Change in Fund Balance	114,573	(522,255)		(1,139,849)	(586,866)	552,983
Beginning Fund Balance	2,037,201	2,151,773	134%	1,600,000	2,151,773	551,773
Ending Fund Balance	\$ 2,151,773	\$ 1,629,519		\$ 460,151	\$ 1,564,907	\$ 1,104,756

Beginning Net Working Capital per FY 2017 Requested Budget

1,578,206

ROAD
Statement of Financial Operating Data

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)		FY 2016		
	FY 2015 Actual	Actual % of Budget	Revised Budget	Projected	Variance
Revenues					
Motor Vehicle Revenue	11,526,928	9,301,113 81% a)	11,440,000	12,347,228	907,228
Forest Receipts	1,215,021	1,067,643 85% b)	1,250,000	1,067,643	(182,357)
Federal - PILT Payment	1,250,809	1,203,216 96% c)	1,250,000	1,203,216	(46,784)
Other Inter-fund Services	911,160	216,446 23%	947,925	947,925	-
Cities-Bend/Red/Sis/La Pine	664,062	98,068 11% d)	902,000	902,000	-
State Miscellaneous	602,237	603,572 100%	603,572	603,572	-
Sale of Equip & Material	312,452	258,125 93%	278,500	278,500	-
Assessment Payments (P&I)	159,692	66,520 42%	160,000	160,000	-
Mineral Lease Royalties	174,922	130,547 65%	200,000	200,000	-
Federal Reimbursement	-	290,000 N/A e)	-	290,000	290,000
Interest on Investments	77,547	84,212 211% f)	40,000	100,000	60,000
Miscellaneous	55,109	46,084 126%	36,500	46,084	9,584
Total Revenues	16,949,938	13,365,546 78%	17,108,497	18,146,168	1,037,671
Expenditures					
Personnel Services	5,539,866	4,220,718 73%	5,764,308	5,756,294	8,014
Materials and Services	8,565,242	4,896,530 45% g)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	- N/A	-	-	-
Capital Outlay	1,764,850	550,607 6% h)	8,503,257	2,600,000	5,903,257
Transfers Out	600,000	600,000 100%	600,000	600,000	-
Total Expenditures	16,576,513	10,267,855 40%	25,713,666	18,302,395	7,411,271
Revenues less Expenditures	373,426	3,097,691	(8,605,169)	(156,227)	8,448,942
Trans In - Solid Waste	298,156	244,904 75%	326,539	326,539	-
Trans In - Transp SDC	1,000,000	- 0%	1,000,000	1,000,000	-
Trans In-Road Imp Res	12,388	- N/A	-	-	-
Total Transfers In	1,310,544	244,904 18%	1,326,539	1,326,539	-
Change in Fund Balance	1,683,970	3,342,595	(7,278,630)	1,170,312	8,448,942
Beginning Fund Balance	10,022,703	11,706,673 126%	9,298,470	11,706,673	2,408,203
Ending Fund Balance	\$ 11,706,673	\$ 15,049,268	\$ 2,019,840	\$ 12,876,985	\$ 10,857,145

Beginning Net Working Capital per FY 2017 Requested Budget

11,481,958

a) Revenue projection per ODOT (increased fuel sales/economy related)

b) Payment approved in last SRS reauthorization

c) Annual payment received in July

d) Billed-will include Spring 2016 chip seal

e) Federal Lands Access Program funds for Cascade Lakes Highway not anticipated during budget preparation

f) Projection based on annualized YTD

g) Overlay reserve, \$1.5 million, not projected to be expended in FY 2016

h) Budget includes \$5.9 million of CIP reserves. Will not be expended in FY 2016

ADULT PAROLE & PROBATION
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget		Revised Budget	Projected	Variance
Revenues							
DOC Grant in Aid SB 1145	3,025,316	2,737,658	75%		3,650,168	3,650,168	-
DOC Measure 57	217,845	234,316	100%	a)	234,316	234,316	-
Electronic Monitoring Fee	212,894	126,357	56%	b)	225,000	170,000	(55,000)
Probation Superv. Fees	220,081	151,485	72%		210,000	210,000	-
DOC-Family Sentence Alt	-	110,797	100%	c)	110,796	110,796	-
Interfund - Sheriff	50,000	37,503	75%		50,000	50,000	-
Gen Fund/Crime Prevention	50,000	25,000	50%	d)	50,000	50,000	-
DOJ/Arrest Grant	52,612	23,368	50%	d)	46,736	46,736	-
State Subsidy	14,960	12,225	78%		15,610	15,610	-
Alternate Incarceration	31,775	10,413	52%	d)	20,035	20,035	-
Interest on Investments	9,550	9,185	131%	e)	7,000	9,185	2,185
Probation Work Crew Fees	10,191	8,157	136%	e)	6,000	9,400	3,400
State Miscellaneous	4,142	11,623	270%	f)	4,300	11,623	7,323
Leases	1,600	-	0%	g)	1,500	-	(1,500)
CJC Justice Reinvestment	-	845,836	100%	c)	845,807	845,836	29
Miscellaneous	8,931	342	68%		500	500	-
Total Revenues	3,909,897	4,344,266	79%		5,477,768	5,434,205	(43,563)
Expenditures							
Personnel Services	3,581,700	2,765,776	69%	h)	4,013,941	3,900,000	113,941
Materials and Services	1,047,720	1,042,999	67%	h)	1,551,315	1,450,000	101,315
Transfer to Veh Maint	-	31,104	75%		41,472	41,472	-
Capital Outlay	-	-	0%	i)	68,100	68,100	-
Total Expenditures	4,629,420	3,839,879	68%		5,674,828	5,459,572	215,256
Revenues less Expenditures	(719,522)	504,387			(197,060)	(25,367)	171,693
Transfers In-General Fund	451,189	338,391	75%		451,189	451,189	-
Change in Fund Balance	(268,333)	842,778			254,129	425,822	171,693
Beginning Fund Balance	1,131,982	863,649	130%		662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 1,706,427			\$ 916,645	\$ 1,289,471	\$ 372,826

Beginning Net Working Capital per FY 2017 Requested Budget

1,162,000

a) Annual payment received in October

b) Fees trending under budget due to overestimating offenders ability to pay

c) Annual payment received in January

d) Payments received quarterly

e) Projections increased due to YTD revenue

f) Projection increased due to increased reimbursement for special population/services

g) Per-use lease agreement with Portland State University. Space is no longer available due to dept expansion

h) Based on YTD actual and projected expenses

i) All expenses to be incurred second half of fiscal year

SOLID WASTE
Statement of Financial Operating Data

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
Operating Revenues						
Franchise Disposal Fees	4,575,673	3,705,670	77%	4,830,000	4,948,380	118,380
Private Disposal Fees	1,680,543	1,299,781	79%	1,648,500	1,716,067	67,567
Commercial Disp. Fees	1,336,173	1,060,486	84%	1,260,000	1,415,767	155,767
Franchise 3% Fees	223,323	100,947	46% a)	220,000	230,000	10,000
Yard Debris	126,468	105,382	101% b)	104,000	145,000	41,000
Recyclables	28,066	15,704	54% c)	29,000	21,000	(8,000)
Equip & Material	720	16,490	N/A	-	21,490	21,490
Special Waste	16,382	21,116	84% d)	25,000	35,000	10,000
Interest	17,164	13,529	135%	10,000	18,000	8,000
Leases	10,801	8,101	75%	10,801	10,801	-
Miscellaneous	58,001	28,663	115%	25,000	32,500	7,500
Total Operating Revenues	8,073,313	6,375,868	78%	8,162,301	8,594,005	431,704
Operating Expenditures						
Personnel Services	1,856,302	1,462,726	70%	2,084,433	1,950,359	134,074
Materials and Services	3,112,683	2,267,264	65%	3,501,756	3,563,301	(61,545)
Debt Service	929,793	377,985	41% e)	932,916	932,916	-
Capital Outlay	166,655	58,055	50%	116,450	93,158	23,292
Total Operating Expenditures	6,065,434	4,166,030	63%	6,635,555	6,539,734	95,821
Operating Rev less Exp	2,007,879	2,209,839		1,526,746	2,054,271	527,525
Transfers Out						
Road	298,156	244,904	75% f)	326,539	326,539	-
SW Capital & Equipment Reserve	2,225,000	800,000	57% g)	1,400,000	2,291,625	(891,625)
Total Transfers Out	2,523,156	1,044,904	61%	1,726,539	2,618,164	(891,625)
Change in Fund Balance	(515,277)	1,164,934		(199,793)	(563,893)	(364,100)
Beginning Fund Balance	1,679,169	1,163,893	180%	646,922	1,163,893	516,971
Ending Fund Balance	\$ 1,163,893	\$ 2,328,827		\$ 447,129	\$ 600,000	\$ 152,871
Beginning Net Working Capital per FY 2017 Requested Budget				600,000		

a) Payments due April 15th

b) Revenues fluctuate with the weather/seasons

c) Down market for recyclables

d) Unpredictable revenue source; usually involves DEQ clean-ups

e) Payments made November and May

f) Transfer made quarterly

g) Additional resources generated by operations are required in the reserve funds

RISK MANAGEMENT
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	644,400	75%	859,198	859,198	-
Property Damage	392,304	297,716	76%	394,092	394,092	-
Vehicle	177,550	134,892	75%	179,850	179,850	-
Workers' Compensation	1,563,836	850,005	75%	1,137,484	1,137,484	-
Unemployment	324,829	247,221	77%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	9,224	46%	20,000	12,000	(8,000)
Process Fee-Events/Parades	1,835	910	65%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	27,810	103%	27,000	29,000	2,000
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	26,635	107%	25,000	27,000	2,000
TOTAL REVENUES	2,942,419	2,333,813	76%	3,059,104	3,055,104	(4,000)
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	150,514				
Defense	19,031	26,753				
Professional Service	24,849	6,304				
Insurance	176,537	194,634				
Loss Prevention	19,465	5,049				
Miscellaneous	126	-				
Repair / Replacement	6,346	20,710				
Total General Liability	412,716	403,963	52%	780,429	600,000	180,429
PROPERTY DAMAGE						
Insurance	178,556	166,978				
Repair / Replacement	35,583	14,553				
Total Property Damage	214,139	181,531	42%	429,719	300,000	129,719
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	16,950				
Repair / Replacement	51,823	79,996				
Total Vehicle	92,666	96,947	109%	89,213	180,000	(90,787)
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	286,590				
Professional Service	5,000	7,450				
Insurance	124,195	120,277				
Loss Prevention	45,934	33,985				
Miscellaneous	54,299	27,578				
Total Workers' Compensation	916,429	475,880	48%	984,626	675,000	309,626
UNEMPLOYMENT - Settlement/Benefits	104,383	37,727	25%	151,486	100,000	51,486
Total Direct Insurance Costs	1,740,333	1,196,048	49%	2,435,473	1,855,000	580,473
Insurance Administration:						
Personnel Services	309,175	226,140	67%	339,585	339,585	-
Materials & Svc, Capital Out. & Transf.	133,868	114,257	51%	225,363	225,363	-
Total Expenditures	2,183,376	1,536,445	51%	3,000,421	2,419,948	580,473
Change in Fund Balance	759,043	797,368		58,683	635,156	576,473
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,667,087	*	\$ 3,258,683	\$ 4,504,875	\$ 1,246,192
Beginning Net Working Capital per FY 2017 Requested Budget					4,000,000	

* Ending Fund Balance includes \$2,900,000 restricted for Workers' Comp Loss Reserve

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

	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	6,683,234	6,802,686	98% a)	6,940,000	7,043,318	103,318
Property Taxes - Prior	174,000	108,542	109%	100,000	108,542	8,542
State Reimbursement	54,389	38,285	106%	36,000	38,285	2,285
Telephone User Tax	760,914	400,822	53% b)	750,000	750,000	-
Data Network Reimb.	41,803	12,868	43%	30,000	30,000	-
Jefferson County	30,686	30,293	101%	30,000	30,293	293
User Fee	54,536	2,156	5%	45,000	45,000	-
Police RMS User Fees	287,880	62,535	21% c)	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	13,885	139% d)	10,000	13,885	3,885
Interest	36,785	39,696	99%	40,000	55,000	15,000
Total Revenues	8,162,693	7,511,768	91%	8,287,788	8,421,112	133,324
Expenditures						
Personnel Services	4,885,484	3,566,932	59% e)	6,008,790	5,108,790	900,000
Materials and Services	1,987,159	1,601,869	71%	2,264,097	2,264,097	-
Capital Outlay	234,798	39,320	20% f)	200,000	150,000	50,000
Total Expenditures	7,107,441	5,208,120	61%	8,472,887	7,522,887	950,000
Revenues less Expenditures	1,055,252	2,303,648		(185,099)	898,225	1,083,324
Beginning Fund Balance	3,939,854	4,995,106	107%	4,650,000	4,995,106	345,106
Ending Fund Balance	\$ 4,995,106	\$ 7,298,754		\$ 4,464,901	\$ 5,893,331	\$ 1,428,430

Beginning Net Working Capital per FY 2017 Requested Budget

5,900,000

a) Projection based on collecting 94.5% of property tax levy

b) Tax received quarterly. The 3rd quarter payment is expected in May

c) Recently billed after the RMS Ops Board negotiated a new maintenance contract with New World Systems

d) YTD includes a reimbursement from Bend Police Department for software licenses (\$4,253)

e) Variance due to open positions

f) Phase II of parking lot deferred to FY 2017

Health Benefits Trust
Statement of Financial Operating Data

	FY 2015		FY 2016				
	Actual	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)	% of Budget		Approved Budget	FY 2016 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 16,001,138	\$ 11,727,108	73% a)	\$	16,153,000	\$ 15,636,144	\$ (516,856)
Part-Time Employee Premium	15,680	7,230	N/A a)		-	9,641	9,641
Employee Monthly Co-Pay	866,646	662,085	77% a)		865,000	882,780	17,780
COIC	1,870,995	1,555,986	82% a)		1,900,000	2,074,648	174,648
Retiree / COBRA Co-Pay	1,089,975	873,069	65% a)		1,336,000	1,164,092	(171,908)
Prescription Rebates	145,422	33,277	26%		130,000	130,000	-
Claims Reimbursements & Misc	242,601	175,923	N/A		-	175,923	175,923
Interest	92,213	84,063	75%		112,000	110,000	(2,000)
Total Revenues	20,324,668	15,118,741	74%		20,496,000	20,183,228	(312,772)
Expenditures:							
Personnel Services (all depts)	121,638	77,029	65%		117,753	117,753	-
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,366,449	9,994,341	81% a)		12,335,775	13,363,558	(1,027,783)
Claims Paid-Prescription	1,245,249	708,154	51% a)		1,392,307	944,205	448,102
Claims Paid-Dental/Vision	1,832,508	1,469,944	72% a)		2,048,918	1,959,925	88,994
Stop Loss Insurance Premium	326,435	267,756	74%		360,000	360,000	-
State Assessments	227,597	119,231	50%		240,000	240,000	-
Administration Fee (EMBS)	419,304	363,364	87%		420,000	420,000	-
Preferred Provider Fee	38,804	113,605	247%		46,000	157,202	(111,202)
Other - Administration	45,335	72,561	69%		104,417	104,417	-
Other - Wellness	162,582	129,111	87%		149,000	149,000	-
Admin & Wellness	15,664,262	13,238,066	77%		17,096,417	17,698,307	(601,890)
Deschutes On-site Clinic							
Contracted Services	818,418	583,088	72%		810,000	810,000	-
Medical Supplies	79,616	52,187	83%		63,000	63,000	-
Other	23,726	26,561	97%		27,470	27,470	-
Total DOC	921,761	661,836	73%		900,470	900,470	-
Deschutes On-site Pharmacy							
Contracted Services	304,556	233,983	81%		287,700	287,700	-
Prescriptions	1,552,760	1,099,632	69% b)		1,600,000	1,649,448	(49,448)
Other	13,250	15,566	71%		22,007	22,007	-
Total Pharmacy	1,870,566	1,349,181	71%		1,909,707	1,959,155	(49,448)
Total Expenditures	18,578,227	15,326,113	77%		20,024,347	20,675,685	(651,338)
Change in Fund Balance	1,746,441	(207,372)			471,653	(492,457)	(964,110)
Beginning Fund Balance	12,461,082	14,207,523	108%		13,190,000	14,207,523	1,017,523
Ending Fund Balance	\$ 14,207,523	\$ 14,000,151			\$ 13,661,653	\$ 13,715,066	\$ 53,413

% of Exp covered by Revenues	109.4%	98.6%	102.4%	97.6%
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Beginning Net Working Capital per FY 2017 Requested Budget

14,327,000

a) Projection - Nine months annualized

b) YTD Actual is July through February. Projection - YTD annualized

FAIR AND EXPO CENTER
Statement of Financial Operating Data
Through March 31, 2016

	FY 2015	Year to Date (75% of the year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Events Revenues	\$ 528,377	\$ 341,604	73.8%	\$ 463,000	\$ 535,231	\$ 72,231
Storage	45,794	36,852	73.7%	50,000	42,852	(7,148)
Camping at F & E	14,505	3,515	17.6%	20,000	23,515	3,515
Horse Stall Rental	37,698	4,960	9.9%	50,000	48,960	(1,040)
Food & Beverage Activities, net	89,575	95,476	133.9% a)	71,303	118,765	47,462
Concession % - Food	11,411	-	N/A	-	-	-
Annual County Fair (net)	244,000	283,000	96.0% b)	294,835	283,000	(11,835)
Interfund Contract	85,111	36,105	42.8% c)	84,422	43,605	(40,817)
TRT - 1% for Marketing	116,670	177,252	46.3%	382,641	222,500	(160,141)
Miscellaneous	11,092	5,364	49.2%	10,900	5,364	(5,536)
Total Operating Revenues	1,184,232	984,128	69.0%	1,427,101	1,323,793	(103,308)
Operating Expenditures:						
General F & E Activities						
Personnel Services	909,177	672,349	70.7%	951,266	879,949	71,317
Materials and Services	655,566	512,726	61.9%	828,351	717,358	110,993
Total Operating Expenditures	1,564,743	1,185,075	66.6%	1,779,617	1,597,307	182,310
Other:						
Park Acq/Dev (Fund 130)	29,000	22,500	75.0%	30,000	37,500	7,500
Grants	280	-	N/A	-	-	-
Rights & Signage	98,538	92,830	80.7%	115,000	100,630	(14,370)
Interest	678	713	237.7%	300	1,013	713
Total Other	128,496	116,043	80%	145,300	139,143	(6,157)
Results of Operations	(252,016)	(84,904)		(207,216)	(134,372)	72,844
Transfers In / Out						
Transfer In-General Fund	365,000	225,000	75.0%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770	19,305	75.0%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-	-	0.0%	(62,740)	(62,740)	-
Total Transfers In	475,770	244,305	92.9%	263,004	263,004	-
Non-Operating Expenditures						
Debt Service	112,213	68,868	59.0%	116,709	113,296	3,413
Capital Outlay	52,473	-	N/A	-	-	-
Total Non-Operating Expenditures	164,686	68,868	59.0%	116,709	113,296	3,413
Change in Fund Balance	59,068	90,532		(60,921)	15,336	76,257
Beginning Fund Balance	(345)	58,723	58.7%	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723	\$ 149,255		\$ 39,079	\$ 74,059	\$ 34,980

Beginning Net Working Capital per FY 2017 Requested Budget

39,277

a) See "Food & Beverage Activities Schedule"

b) 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

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

Deschutes County
Food and Beverage Activities
July 1, 2015 through March 31, 2016

Year to Date - Through March 31, 2016											
July & August			September	October	November	December	January	February	March	Year to Date	
F & E Center (Fund 618)	Annual Fair (Fund 619)	July and August Total 618 & 619									
These Columns Memo Only											
Revenues	\$ 29,838	\$ 199,890	\$ 229,729	\$ 24,483	\$ 25,538	\$ 37,407	\$ 2,860	\$ 28,879	\$ 25,356	\$ 137,807	\$ 512,058
Direct Costs											
Beginning Inventory	24,040	-	24,040	36,704	36,084	34,187	30,721	30,094	28,544	24,788	24,040
Purchases (Food/Bev/Paper/Chemicals)	11,402	64,628	76,031	8,409	5,037	6,638	668	8,447	3,434	24,857	133,521
Less: Ending Inventory	(36,704)	-	(36,704)	(36,084)	(34,187)	(30,721)	(30,094)	(28,544)	(24,788)	(23,405)	(23,405)
Cost of Food & Beverage	(1,262)	64,628	63,367	9,029	6,935	10,104	1,295	9,997	7,190	26,241	134,157
Event Expenses	975	596	1,571	780	1,636	466	2,465	1,102	731	1,192	9,944
Labor	3,126	37,545	40,670	5,228	5,914	6,926	384	3,968	4,972	19,807	87,869
Total Direct Costs	2,840	102,768	105,608	15,037	14,484	17,497	4,144	15,067	12,894	47,239	231,971
Gross Profit	26,999	97,122	124,121	9,447	11,054	19,910	(1,284)	13,811	12,462	90,567	280,087
Other Revenues											
Catering / 3rd Party	-	-	-	966	-	1,538	-	-	-	-	2,504
Concessions / 3rd Party	-	5,453	5,453	-	-	1,984	953	2,536	1,066	5,646	17,639
Rentals (Kitchen & Flatware)	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	5,453	5,453	966	-	3,522	953	2,536	1,066	5,646	20,143
Expenses/Expenditures											
Personnel	18,267	-	18,267	9,515	9,515	9,515	9,515	9,516	9,516	9,516	84,875
Other Materials & Services	8,316	-	8,316	1,541	1,100	212	-	1,846	3,357	1,095	17,468
Total Expenses/Expenditures	26,583	-	26,583	11,057	10,615	9,728	9,515	11,361	12,872	10,611	102,342
Income - Food & Beverages Activities	\$ 416	\$ 102,575	\$ 102,991	\$ (644)	\$ 439	\$ 13,705	\$ (9,846)	\$ 4,986	\$ 655	\$ 85,603	\$ 197,888
F & E											95,313
Annual Fair											102,575

JUSTICE COURT
Statement of Financial Operating Data

	FY 2015		July 1, 2015 through March 31, 2016 (75% of Fiscal Year)		FY 2016		
	Actual	Actual			Budget	Projected	Variance
Revenues							
Court Fines & Fees	459,548	351,446	78%	a)	450,000	532,467	82,467
Interest on Investments	456	522	99%		527	527	-
Total Revenues	460,004	351,968	78%		450,527	532,994	82,467
Expenditures							
Personnel Services	423,791	326,109	75%		436,236	436,236	-
Materials and Services	162,205	124,619	72%	b)	173,942	157,964	15,978
Total Expenditures	585,996	450,728	74%		610,178	594,200	15,978
Revenues less Expenditures	(125,992)	(98,760)			(159,651)	(61,206)	98,445
Transfers In-General Fund	74,398	109,314	75%		145,747	145,747	-
Change in Fund Balance	(51,594)	10,554			(13,904)	84,541	98,445
Beginning Fund Balance	130,317	78,723	131%		60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723	\$ 89,276			\$ 46,096	\$ 163,264	\$ 117,168

Beginning Net Working Capital per FY 2017 Requested Budget

145,608

a) Monthly revenue recorded in arrears. \$47,904 received in April for March activity

Projection is YTD annualized $(\$351,446 + \$47,904) / 9 \times 12 = \$532,467$

b) One time software maintenance fee of \$24,421 paid in September. Remaining 50% of year projected at \$69,000

CAPITAL PROJECTS

- General County Projects

Deschutes County
General County Projects (Fund 142)
Through March 31, 2016

	FY 2016 - Year to Date (75% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
Revenues					
Property Taxes, Current	\$ 738,262	98%	\$ 750,000	\$ 754,718	\$ 4,718
Property Taxes, Prior	12,215	61%	20,000	15,000	(5,000)
Miscellaneous	16,442	n/a	-	16,442	16,442
Inter-fund Charges					
OHP-Alcohol/Drug (280)	-	0% a)	525,000	525,000	-
OHP-Mental Health (270)	338,029	64% a)	525,000	525,000	-
Road Department (325)	-	0% a)	150,000	150,000	-
Interest	7,199	65%	11,000	11,000	-
Total Revenues	1,112,147	56%	1,981,000	1,997,159	16,159
Expenditures					
General					
ADA Projects	31,745				
General	247,725				
Remodel Projects M & S	80,704				
Health Services File Room	154				
Total General Projects	360,327		431,475	431,475	-
Remodel Projects					
Courthouse - District Attorney	75,495		100,000	100,000	-
Courthouse-sidewalk	103,699		103,699	103,699	-
P&P Stairs	36,440		36,440	36,440	-
P&P Programs Building	13,416		13,416	13,416	-
Road Dept Meeting Room	32,529		250,000	250,000	-
South County	133,439		133,439	133,439	-
Wall Street Services Building	503,525		916,561	716,561	200,000
Total Remodel Projects	898,543		1,553,555	1,353,555	200,000
Total Projects	1,258,870	63%	1,985,030	1,785,030	200,000
Internal Charges-ISF & Insurance	45,702	75%	60,906	60,906	-
Tech Improvements	115,758	129%	90,000	115,758	(25,758)
Total Expenditures	1,420,330		2,135,936	1,961,694	174,242
Revenues less Expenditures	(308,183)		(154,936)	35,465	190,401
Transfers In/(Out)					
Campus Improvement (463)	(120,000)	100%	(120,000)	(120,000)	-
Change in Fund Balance	(428,183)		(274,936)	(84,535)	190,401
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
Ending Fund Balance	\$ 945,493		\$ 1,185,064	\$ 1,289,141	\$ 104,077

Beginning Net Working Capital per FY 2017 Requested Budget

1,280,000

a) Contribution for remodels of Wall Street Services Building, South County and Road Department



Board of County Commissioners

PO Box 6005, Bend, OR 97708-6005
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board@co.deschutes.or.us
Alan Unger
Tammy Baney
Anthony DeBone

April 25, 2016

J.L. Wilson
Public Affairs Counsel
PO Box 12945
Salem OR 97309

Dear Mr. Wilson:

On behalf of the Board of Commissioners, I would like to thank you for the service that Public Affairs Counsel has provided to Deschutes County since 2003. Over the years, the County and its citizens have benefited greatly from PAC's expertise in legislative and governmental affairs. We have experienced many successes in passing good laws and preventing bad laws with the assistance of Bill Linden, Mark Nelson, you, and your staff.

We regret that this relationship is now coming to an end. The enclosed check for \$3,300 represents the final payment under the current agreement between Deschutes County and PAC. As you know, we issued a Request for Proposals for legislative services late last year. Depending upon the outcome of that process, we may wish to contact you at a later date to discuss the County's legislative needs. We hope that you would welcome such an opportunity.

Best wishes,

Alan Unger
Chair
Deschutes County Board of Commissioners

AOC Dues Communication

****Draft****

4-25-16

AOC Dues:

- 2011 AOC dues: invoice was for \$43,547.65; paid \$40,455.65 (didn't pay for PERS).
- 2016 AOC dues: \$49,083, a 21% increase.

Option 1

The Deschutes County Board of Commissioners is concerned about the rate at which AOC dues have increased over the past five years and about the sustainability of using "voluntary dues" to fund advocacy efforts for specific issues. For Deschutes County, there has been a 21% for AOC dues over the past five years (Deschutes County AOC dues for 2011 compared to 2016). We have decided to pay dues in the amount of \$45,000 for 2016; it is up to AOC decide how to apply these funds.

In addition to AOC dues, Deschutes County supports Eastern Oregon Counties through in-kind staff efforts associated with work on the sage-grouse habitat protection issue, implementing the National Cohesive Wildland Fire Management Strategy, and general wildfire prevention efforts through the Deschutes County Forester position and Project Wildfire.

We believe the time has arrived for a comprehensive review and discussion with Oregon counties over the AOC funding structure and dues. We, as Deschutes County Commissioners, plan to start this conversation during the 2017 AOC budget process.

Option 2

The Deschutes County Board of Commissioners is concerned about the rate at which AOC dues have increased over the past five years and the increased reliance on "voluntary dues" to fund advocacy efforts for specific issues. For Deschutes County, there has been a 21% for AOC dues over the past five years (Deschutes County AOC dues for 2011 compared to 2016).

We have decided to pay dues in the amount of \$45,000 for 2016; it is up to AOC decide how to apply these funds. In addition to AOC dues, Deschutes County supports Eastern Oregon Counties through in-kind staff efforts associated with work on the sage-grouse habitat protection issue, implementing the National Cohesive Wildland Fire Management Strategy, and general wildfire prevention efforts through the Deschutes County Forester position and Project Wildfire.

We believe AOC should better align its priorities with Eastern Oregon Counties and