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
То:	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		<u> </u>			2		, and the second
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%	۹)	4,125,299	3,950,299	175,000
County Clerk	1,372,852	1,029,722	63%	c)	1,624,716	1,490,716	134,000
BOPTA	60,320	48,747	74%	地方	65,634	63,034	2,600
District Attorney	5,375,308	4,301,361	79%	e)	6,146,851	5,946,851	200,000
Tax Office	778,075	583,157	67%	-,	865,513	865,513	200,000
Veterans	330,582	238,918	61%	e)	388,779	388,299	25,000
Property Management	264,768	216,616	74%	-,	293,574	293,574	- 20,000
Non-Departmental	1,130,753	794,645	68%	湖道	1,163,643	1,163,643	_
Total Expenditures	13,010,247	10,092,773	69%	2	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	/ 0		(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		19	\$ 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

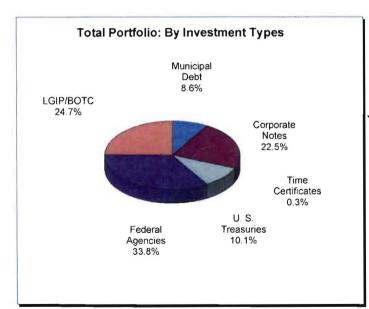
e) Personnel expenditures less than budgeted due to unfilled positions through February

Deschutes County

Total Investment Portfolio As Of 3/31/2016

Portfolio Breakdo	wn: Par V	alue by Investr	nent 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%

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



Category Maximums:		1
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%					

Comparato	ors	
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 Portfolio Manager	nent												
Portfolio Details - March 31, 2016	nvestments								-				
			Purchase	Maturity	Days To	Rat	tings	Coupon		Par	Market	Book	Call
CUSIP	Security	Broker	Date	Date		S&P	Moody's		YTM 365	Value	Value	Value	Date
3133734F6 120022332	Federal Home Loan Bank Lewis & Clark Bank	CASTLE	5/2/2014	4/15/2016		AA+	Aaa	0.7720	0.5998	650,000 240,000	650,104 240,000	650,043 240,000	
586053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016		A+	Aa2	0.0000	0.9993	3,000,000	2,996,190	2,992,717	
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015			AA-	Aa2	0.6047	0.6091	1,400,000	1,398,222	1,397,912	
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014					0.3535	0.3650	1,693,000	1,691,222	1,691,254	
38059EMP6 912828QX1	Tennessee Valley Authority U.S. Treasury	MBS	10/29/2014 6/19/2014				Aaa	0.4902	0.5068	2,000,000	1,994,960	1,997,141	
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016		A-1	P-1	0.9100	0.9434	1,000,000	996,430	996,133	
313370TW8	Federal Home Loan Bank		12/11/2015	9/9/2016		AA+	Aaa	2.0000	0.7430	2,000,000	2,013,700	2,010,977	
31359YLS4 90521APH5	Federal National Mtg Assn MUFG Union Bank	PJ MBS	3/5/2014 3/11/2015			AA+	Aaa A2	0.7784	0.8120	672,000	671,032	669,574	
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	178	A+	.A2	1.5000	1.0849	775,000	776,263	776,546	
072031AC1 3133XHK68	Bay Area Water Supply Federal Home Loan Bank	VINISP	6/22/2015			AA AA+	Aa2 Aaa	0.8540	0.8001	1,000,000	1,001,140	1,000,267	
39114QAE8	Toronto Dominion Bank	CASTLE		10/19/2016		AA-	Aa1	2.3750	0.8202	1,800,000	1,815,300	1,815,268	
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014			AA+	Aaa	0.6000	0.6481	2,000,000	1,997,860	1,999,409	
91159HHB9 194751DG2	US Bancorp King County Washington FPD	CASTLE	12/15/2015	and the second se		A+	A1	2.2000	1.1252 0.8600	1,000,000	1,008,460 200,196	1,006,632	
3133ECWV2	Federal Farm Credit Bank		12/17/2013			AA+	Aaa	0.8750	0.7219	2,100,000	2.103,276	2,102,264	
64159DA1	Bank of Nova Scotia	CASTLE		12/13/2016	256		Aa2	1.1000	0.9102	1,800,000	1,802,250	1,802,358	
012828RX0 06406HCA5	U.S. Treasury Bank of New York Mellon Corp	CASTLE	12/3/2015	12/31/2016 1/17/2017	274		Aaa A1	0.8750 2.4000	0.7459	3,000,000	3,006,450	3,002,879 2,020,811	
912828SC5	U.S. Treasury	CASTLE	1/16/2014			AA+	Aaa	0.8750	0.8437	2,000,000	2,022,160	2,020,811	
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	
3130A7BYO 984135AB9	Federal Home Loan Bank Berkshire Hathaway Inc	PJ	2/17/2016 4/10/2015	2/17/2017 4/1/2017	322 365		Aaa Aa2	0.7200 5.1500	0.7200	2,000,000 370,000	1,998,580 384,511	2,000,000.	
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	365		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		Aa2	5.1500	1.1004	1,875,000	1,948,538	1,950,023	
912828SS0 91159HHD5	U.S. Treasury US Bancorp	CASTLE	1/17/2014 4/23/2015	4/30/2017 5/15/2017	394 409	AAA	Aaa A1	0.8750	0.9500	2,000,000	2,004,760	1,998,408	4/15/201
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	413		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 3134G6ZW60	Federal National Mtg Assn Federal Home Loan Mtg Corp	CASTLE	2/7/2014 10/13/2015	5/23/2017		AA+ AA+	Aaa Aaa	2.0500	0.8853	1,460,000	1,482,323 6,000,000	1,479,136 6,001,367	5/26/201
3133ECQT4	Federal Farm Credit Bank		10/13/2015	5/30/2017		AA+	Aaa	0.7200	0.7499	2,662,000	2,662,027	2,662,000	
31359MEL3	Federal National Mtg Assn	and the second se	12/23/2013	6/1/2017		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		Aaa	1.0812	1.1361	1,050,000	1,040,991	1,036,566	
31771CS97	Federal National Mtg Assn FICO Strip	CASTLE	12/9/2014	6/1/2017	426	AA+	Aaa	0.8310	0.8609	1,028,000	1,016,826	1,015,458	* * *
929903DT6	Wells Fargo Corporate Note		11/23/2014	6/15/2017	440	A+	A2	5.7500	1.3204	2,000,000	2,104,660	2,105,349	
2927OCYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	456	AA-	Aa1	1.1970	1.1705	670,000;	672,278	670,218	
34247PHS3	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 3135GOZF3	Federal Home Loan Mtg Corp	MBS	5/29/2015 4/6/2015	7/14/2017 7/28/2017	469	AA+	Aea Aaa	0.7500	0.7870	1,000,000 2,000,000	1,000,360	999,528 2,002,320	7/28/201
3135GOZF3	Federal National Mtg Assn Federal National Mtg Assn		12/21/2015	7/28/2017		AA+	Aaa	1.0700	1.0699;	2,000,000	1,999,740	2,000,000	7/28/201
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 Federal Home Loan Bank	PJ	6/1/2015 7/24/2015	8/15/2017 8/28/2017	501 514	AA+	Aa1 Aaa	3.0000	0.9298	1,000,000	1,028,210	1,028,041 998,494	
3130A62S5 912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017		AAA	Aaa	0.6250	1.0613	1,000,000	998,790	993,938	
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017		AAA	Aaa	0.6250	0.9199	1,000,000	998,790	995,891	
4974BGB0 313383JB8	Weils Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017	525	A AA+	A2 Aaa	1.0000	1.4501	461 000	461 821 1,003,480	460 673 996,374	22.00
012828PA2	V.S. Treasury	CASTLE				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 194751DH0	FICO Strip King County Washington FPD	DA DAV PJ	12/10/2014 12/15/2015		608	AA+		1.2053	1.2673	2,000,000 230,000	1,970,000, 231,056	1,959,288 230,000	
8059FAZ4	Tennessee Valley Authority	the second se	11/21/2014			AA+		1.2054	1.2681	1.059.000	1,039,927	1,036,910	
61214825	Westpac	CASTLE	and the second se	1/12/2018	651	A CONTRACTOR OF THE OWNER	Aa2	1 6000	1,4900	2,000,000	2.002.400	2,003,812	
94988J5A1	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	
2976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	671	Α	A2	5.7500	1.6901	1,000,000	1,076,600	1,072,913	
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	678 678	_		1.2525	1.3180	1,260,000	1,239,727 728,093	1,230,279	
31771EAL5 3130A77L3	FICO Strip Federal Home Loan Bank	CASTLE	2/25/2015 2/16/2016			AA+	Aaa	1.2575	1.3234	3,000,000	2,996,010	3,000,000	
37833BN9	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	• •
134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016			AA+		1.0500	1.0500	3,000,000	3,000,090	3,000,000	
6050TLY6	Bank of America - Corporate Bank of America - Corporate	CASTLE	5/14/2015 5/21/2015		724.			1.6500	1.5696	2,000,000	1,997,600	2,003,104	
8607VG665	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018				5.0000	1.1203	610,000	661,972	656,462	
12828K25	U S Treasury	CASTLE	3/17/2015	4/15/2018	744	AAA	Aaa	0 7500	1 0202	1.000,000	099 650	994 563	-
84664BE0 8385XAP1	Berkshire Hathaway Inc XTO Energy Inc	CASTLE		5/15/2018 6/15/2018		AA+ AAA	Aa2 Aaa	5.4000	1.5902	1,107,000	1,206,885	1,194,249	
04121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	805	AA+		1.4300	1.4298	750,000	754,043	750,000	
39307HF4	Hillsboro SD Pension Bonds	PJ		6/30/2018	820	_		1.7320	1.6496	985,000	996,958	986,750	
8059EMT8 184GBUN	Tennessee Valley Authority Federal Home Loan Mtg Corp	DA DAV CASTLE	2/22/2016	7/15/2018 9/28/2018	835		Asa	1.0212	1.0653	500,000	488,125	488,157	
9236TAY1	Toyota Mtr Cred - Corp N	CASTLE	1/5/2016	10/24/2018	936	AA-	Aa3	2.0000	1.7701	784,000	798,143	788,482	
12828WD8	U.S. Treasury	CASTLE	12/1/2015			AAA		1.2500	1.2225	1,000,000	1,010,860	1,000,692	
94918BFO	Microsoft Corp	CASTLE	11/3/2015			AAA		1.3000	1.3341	2,000,000	2,019,440	1,998,274	
12828A75	U.S. Treasury U.S. Treasury	CASTLE	6/8/2015	4/30/2019	1004	and the second se	Aaa	1.5000	1.3242	1,000,000	1,018,010	1.001.234	The second s
3063CKL3	California St	A CHURCH AND AND A COUNTRY OF	10/23/2015	5/1/2019	1125	a set of the	and the second s	2.2500	1.3501	1,000,000	1,018,560	1,027,006	
3063CKL36	California St		10/23/2015	5/1/2019	1125		AA3	2.2500	1.3401	1,000,000	1,018,560	1,027,312	
13586RC5	Federal National Mtg Assn	CASTLE	12/4/2015	10/9/2019	1286			1.8910	2.0306	1,400,000	1,330,112	1,305,431	and the second se
13586R05	Federal National Mtg Assn	CASTLE	3/17/2016	10/9/2019	1286	1.00		1 6650	1 7737	600.000	570.048	664 314	
86053DH9 8YS10078	Oregon School Boards Assoc	DA DAV	11/2/2015	6/30/2020	1551	AA		5 3730 0 7500	2.0500	875,000 35,950,921	1,005,699 35,950,921	992,180 35,950,921	
SYS10078 SYS10084	Local Govt Investment Pool Bank of the Cascades					-		0.7500		3,385,623	3,385,623	3,385,623	
1010004	Total							5		159,092,544			

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			<u> </u>		211301		
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%	ない	3,660	3,660	-
Total Expenditures	6,005,990	4,523,744	70%	開発	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%	1	5,464,591	5,464,591	700,220
Change in Fund Balance	62,644	13,991	1070		(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	10070		\$ 913,588	\$ 1,352,739	\$ 439,151
Paging Nat Working Conital p					• • • • • • • • • •	1 200 000	•

1,200,000

Beginning Net Working Capital per FY 2017 Requested Budget

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	
		Antoni	% of	開設	Delet	D · · · ·	
Devenues (Eurode 704 & 702)	Actual	Actual	Budget	(inder	Budget	Projected	Variance
Revenues (Funds 701 & 702)	04 440 000	01 010 000	0.40/		02 142 000	00 500 500	407 400
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%	hi-	13,476,564	13,653,683	177,119
Total Revenues	34,498,317	34,297,325	94%	麗麗	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%	1000	6,705,637	6,772,478	(66,841)
Capital Outlay	613,587	872,255	67%	1000	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%	12-1	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 Rec	uested Budget	-				
Reserved for future Capital O	•					2,094,060	
Available for current expendit						7,800,877	

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

9,894,937

SHERIFF - Fund 255 Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)				FY 2016	
			% of	-			
	Actual	Actual	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%	1.20	37,250,704	36,945,710	304,994
Revenues less Expenditures	\$	-			\$ 6,108,207	<u>\$</u> -	\$ 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

	FY 2015	July 1, 2015 March 31, 20 of Fiscal Y	16 (75%		FY 2016	
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures		/ 101000	Judger	Dudgot	110/0000	Vananoo
Sheriff's Services						
Personnel	1,444,896	1,137,468	77%	1,473,213	1,509,473	(36,260)
Materials & Services	1,083,885	1,042,773 60,031	75% 76%	1,390,412 79,000	1,392,650 62,652	(2,238) 16,348
Capital Outlay Total Sheriff's Services	2,528,782	2,240,273	76%	2,942,625	2,964,775	(22,150)
<u>Civil/Special Units</u>	2,520,702	2,240,210	1070	2,542,625	2,304,770	(11,100)
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 Automotive/Communications	1,216,848	872,717	74%	1,178,116	1,143,952	34,164
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
Investigations/Evidence	1 444 004	4 474 040	770/	1 500 005	4 640 000	(40.004)
Personnel Materials & Services	1,441,261 162,788	1,174,249 124,271	77% 77%	1,528,335 160,613	1,548,239 171,400	(19,904) (10,787)
Capital Outlay	102,700	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)
Patrol			1			,
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 Total Patrol	345,060 8,409,091	368,944 6,434,123	78% 72%	470,926 8,920,649	474,935 8,645,066	(4,009) 275,583
Records	8,409,091	0,434,123	1 2 /0	0,920,049	0,040,000	275,505
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
Adult Jail	10 001 044	0.070.040	700/	40.004.004	40.070.444	40.002
Personnel Materials & Services	12,681,941 2,138,807	9,670,919 1,403,995	72% 63%	13,391,264 2,227,142	13,372,441 2,250,625	18,823 (23,483)
Capital Outlay	63,177	191,314	74%	258,670	2,250,625	(23,483) 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
Court Security			10			
Personnel	318,888	190,237	63%	301,472	283,953	17,519
Materials & Services Capital Outlay	8,989 28,165	10,252	106% N/A	9,703	16,133	(6,430)
Total Court Security	356,041	200,489	64%	311,175	300,086	11,089
Emergency Services	,		1		,	
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	272 205	31,387 161,488	80% 73%	39,200 220,485	31,387 211,587	7,813 8,898
Total Emergency Services Special Services	373,205	101,400	1370	220,405	211,507	0,090
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
Other Law Enforcement Services						
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 Total Other Law Enforcement Svcs	12,303 766,206	5,638 809,639	91% 100%	6,200 807,198	5,638 1,019,533	562 (212,335)
Non-Departmental	100,200	003,003	.00/0	007,130	1,010,000	(=12,000)
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 Pag

	FY 2015	July 1, 2015 f March 31, 2016 Fiscal Ye	6 (75% of ar)			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%	行用。	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%	が見た	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%	釰	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
	De						
EXPENDITURES & TRANSFE		17 454 000	640/	3.5	29 207 040	22.026.060	4 204 072
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%	Car	5,245,852	5,365,722	119,870
Ending Fund Balance	\$ 5,365,722	\$ 9,944,606		- 24	\$ -	\$ 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

	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	8,420,326	8,538,841	97%	a)	8,783,959	8,842,486	58,527
Tax Revenues - Prior	235,019	140,339	65%	12	216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	2,833,759	90%	2	3,151,787	3,151,787	-
City of Sisters	523,010	407,948	75%	80.	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%	橋	125,810	125,810	-
US Forest Service	78,910	38,660	51%	皼	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%	8	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 & TRANSFER	s			TA K			
DC Sheriff's Office	12,752,334	9,611,129	55%	1	17,378,029	13,019,641	4,358,388
DC Comm Systems Reserve	120,000	120,000	100%		120,000	120,000	
Do Johim Oystems Reserve	120,000	120,000	. 10070		120,000	120,000	
Total Expenditures	12,872,334	9,731,129	56%	當	17,498,029	13,139,641	4,358,388
Change in Fund Balance	209,684	2,753,310		1	(4,021,465)	514,042	4,535,507
Beginning Fund Balance	4,450,084	4,659,768	116%	10	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, 2 through Ma 2016 (75% c Year	rch 31, of Fiscal		×	FY 2016	
			% of		Revised		
	Actual	Actual	Budget		Budget	Projected	Variance
Revenues							
Federal Grants	224,752	103,546	49%	131	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%	17	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%	1	89,350	89,350	-
Total Transfers In	341,638	198,260	75%	75	264,350	264,350	-
Change in Fund Balance	14,788	5,537		New York	46,934	(45,602)	(92,536)
Beginning Fund Balance Ending Fund Balance	334,861 \$ 349,649	349,649 \$ 355,186	127%	No.	274,299 \$ 321,233	349,649 \$ 304,047	75,350 \$ (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

	FY 2015	July 1, 2015 thr 31, 2016 (75% of				FY 2016	
	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%	Gen.	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%	115	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%	E.	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%	1	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%	10	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%	憲(2,825,298	2,825,298	-
Change in Fund Balance	226,849	413,216		LAN .	(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

	FY 2015	July 1, 2015 th March 31, 2016 Fiscal Yea	(75% of		FY 2016			
	A	Astesl	% of		D. J. J.	D.:		
Revenues	Actual	Actual	Budget	L	Budget	Projected	Variance	
Administrative Fee	11,294,979	920,156	46%	N	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%		201,879	201,697	(182)	
Patient Fees	211,392	113,911	67%	No.	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%	4	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%	1000	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%	12	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%	94). 	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%	6.2	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)		- 19 -	(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)		12	(1,139,626)	133,314	1,272,940	
Beginning Fund Balance	2,924,742	4,036,523	104%	2	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 Balan						1,483,865		
Early Learning Hub Ending Fund Projected Ending Fund Balance		96				<u> </u>		
Frojecteu Enumy Funu Dalance	- nearth Jervic	63				0,007,700		
Beginning Net Working Capital p	er FY 2017 Rec	quested 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	
	912 IS 2018249 VM B4		% of			
	Actual	Actual	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			1			
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
The sector in (Or t			10,000			
Transfers In/Out	400 770	74 077	750/	00.000	00.000	
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)	-	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	(963,375)	- 22	(938,613)	(938,613)	-
Change in Fund Balance	114,573	(522,255)	22	(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	- 13	\$ 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

	FY 2015	July 1, 201 March 31, 2(Fiscal)16 (75% of			FY 2016	
	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%	2.2	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		ALC: NO	(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		R.	\$ 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

		July 1, 2	015				
		through Ma					
		2016 (75% o					
	FY 2015	Year)				FY 2016	
	Actual	Actual	% of Budget	4	Revised Budget	Projected	Variance
Revenues			<u></u>				Valianee_
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%	ar.	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%	. All	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%	Real	1,551,315	3,900,000 1,450,000	101,315
Transfer to Veh Maint	1,047,720	31,104	75%	,	41,472	41,472	101,515
Capital Outlay	-	51,104	0%	i)	68,100	68,100	-
Total Expenditures	4,629,420	3,839,879	. 68%	"	5,674,828	5,459,572	215,256
rotal Expenditures	4,025,420	3,033,073	00 70		3,074,020	3,433,372	215,250
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		戵	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	<u>\$ 1,289,471</u>	\$ 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 12

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**

	FY 2015	July 1, 2 through Ma 2016 (75% o Year)	rch 31, f Fiscal			FY 2016	
	Actual	Actual	% of Budget		Budget	Projected	Variance
Operating Revenues				-			
Franchise Disposal Fees	4,575,673	3,705,670	77%	22	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%	a ·	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	<u>\$ 152,871</u>
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 March 31, 20 of Fiscal 3	16 (75%		FY 2016	
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues	/101441	7101001	- augut	Budgot	. Tojootou	Vananoo
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 Transfer In-Fund 340	34,020	27,810 95,000	103% 100%	27,000 95,000	29,000 95,000	2,000
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)
	2,042,410	2,000,010	- ''''		0,000,104	(4,000)
Direct Insurance Costs: GENERAL LIABILITY						
Settlement / Benefit	166,363	150,514		14 25		
Defense	19,031	26,753				
Professional Service	24,849	6,304	R.			
Insurance	176,537	194,634	100			
Loss Prevention	19,465	5,049	1	0 N		
Miscellaneous	126	-	Eg.			
Repair / Replacement	6, <u>3</u> 46	20,710	- 18	- 		
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	1	а. Т.		
Total Property Damage	214,139	181,531	42%	429,719	300,000	129,719
VEHICLE			9. S			
Professional Service	236	-				
Insurance	21,300	-	12			
Loss Prevention	19,307	16,950	1			
Repair / Replacement	51,823	79,996	-	N.		
Total Vehicle	92,666	96,947	109%	89,213	180,000	(90,787)
WORKERS' COMPENSATION			3			
Settlement / Benefit	687,001	286,590	1			
Professional Service	5,000	7,450	E.			
Insurance	124,195	120,277	13			
Loss Prevention	45,934	33,985	5			
Miscellaneous	54,299	27,578	- ĝ	N		
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	- 340	2,435,473	1,855,000	580,473
Insurance Administration:				the second se		
Personnel Services	309,175	226,140	67%	339,585	339,585	-
Materials & Srvc, Capital Out. & Tranfs.	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	1	58,683	635,156	576,473
		and the second of the second second second				
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719

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

	FY 2015	July 1, 201 March 31, 20 Fiscal Y	16 (75% of				
	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%	100	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	<u>~</u>
Police RMS User Fees	287,880	62,535	21%	c)	295,788	295,788	-
Contract Payments	-	-	0%	現代	11,000	11,000	-
Miscellaneous	38,466	13,885	139%	d)	10,000	13,885	3,885
Interest	36,785		99%	日期に	40,000	55,000	15,000
Total Revenues	8,162,693	7,511,768	91%	din the	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%	- 34	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		の時代である	(185,099)	898,225	1,083,324
Beginning Fund Balance	3,939,854	4,995,106	107%	75	4,650,000	4,995,106	345,106
Ending Fund Balance	\$ 4,995,106	\$ 7,298,754		199	\$ 4,464,901	\$ 5,893,331	\$ 1,428,430
				10.5			

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	throi 20	luly 1, 2015 ugh March 31, 016 (75% of ïscal Year)	% of Budget			Approved Budget	FY 2016 Projection		\$ Variance
Revenues:					1					
Internal Premium Charges	\$ 16,001,138	\$	11,727,108		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%	13.		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%	i.		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%	11		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%	12		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 <u>,</u> 566	71%	0.0	_	22,007	22,007		-
Total Pharmacy	1,870,566		1,349 <u>,</u> 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%	2	_	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%	1	

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

		Year to Date					
	FY 2015	yea	,			FY 2016	
	Actual	Actual	% of Budget		Budget	Projection	\$ Variance
Operating Revenues							
Events Revenues	\$ 528,377	\$ 341,604	73.8%	1.1		\$ 535,231	
Storage	45,794	36,852	73.7%	- 1	50,000	42,852	(7,148)
Camping at F & E	14,505	3,515	17.6%	33	20,000	23,515	3,515
Horse Stall Rental	37,698	4,960	9.9%	13	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	1	-	-	and the second second
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%	1	382,641	222,500	(160,141)
Miscellaneous	11,092	5,364	49.2%	13	10,900	5,364	(5,536)
Total Operating Revenues	1,184,232	984,128	69.0%	13	1,427,101	1,323,793	(103,308)
				-30			
Operating Expenditures:				-3			
General F & E Activities		1		14			
Personnel Services	909,177	672,349	70.7%	-21	951,266	879,949	71,317
Materials and Services	655,566	512,726	61.9%	1.58	828,351	717,358	110,993
Total Operating Expenditures	1,564,743	1,185,075	66.6%	1.33	1,779,617	1,597,307	182,310
		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		4			
Other:				11			
Park Acq/Dev (Fund 130)	29,000	22,500	75.0%	- 3	30,000	37,500	7,500
Grants	280	-	N/A	1	-		
Rights & Signage	98,538	92,830	80.7%	14	115,000	100,630	(14,370)
Interest	678	713	237.7%		300	1,013	713
Total Other	128,496	116,043	80%	1	145,300	139,143	(6,157)
Results of Operations	(252,016)	(84,904)			(207,216)	(134,372)	72,844
	(,+ !+)	(,)		-	(
Transfers In / Out				1			
Transfer In-General Fund	365,000	225,000	75.0%	- 3	300,000	300,000	+
Transfer In-Room Tax - (Fund 160)	110,770	19,305	75.0%	- 55	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-	-	0.0%	-31	(62,740)	(62,740)	
Total Transfers In	475,770	244,305	92.9%	14	263,004	263,004	-
Non-Operating Expenditures				1			
Debt Service	112,213	68,868	59.0%	12	116,709	113,296	3,413
Capital Outlay	52,473	-	N/A	-9	-	-	0,110
Total Non-Operating Expenditures	164,686	68,868			116,709	113,296	3,413
total non operating Experiences	10-1,000	00,000	3010/0	1			0,410
Change in Fund Balance	59,068	90,532		12	(60,921)	15,336	76,257
Beginning Fund Balance	(345)	58,723	58.7%	12	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723	\$ 149,255	-	1	\$ 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									
	F & E Center (Fund 618)	Annual Fair (Fund 619)	July and August Total 618 & 619	September	October	November	December	January	February	March	Year to Date
		These Colum	ns Memo Only				•				
Revenues	\$ 29,838	\$ 199,890	\$ 229,729	\$ 24,48 3	\$ 25,538	\$ 37,407	\$ 2,860	\$ 28,879	\$ 25,356	\$ 137,807	\$ 512,058
Direct Costs		A Partition	S. Contraction of the Pro-								
Beginning Inventory	24,040	いりい語語である	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)	1103 B	(36,704)		(34,187)	(30,721)	(30,094)	(28,544)	(24,788)	(23,405)	(23,405)
Cost of Food & Beverage	(1,262)		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			- 1000								
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)	-	In Province	in the second	-				-	-	-	
Total Other Revenues	-	5,453	5,453	966	-	3,522	953	2,536	1,066	5,646	20,143
Expenses/Expenditures		S = States									
Personnel	18,267	L. Cart	18,267	9,515	9,515	9,515	9,515	9,516	9,516	9,516	84,875
Other Materials & Services	8,316	A PLAKE	8,316	1,541	1,100	212	· · · · ·	1,846	3,357	1,095	17,468
Total Expenses/Expenditures	26,583	一方的动物。	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	<u>\$ 197,888</u>
							F & E Annual Fair				<u>95,313</u> 102,575

JUSTICE COURT Statement of Financial Operating Data

	FY 2015	July 1, 2015 through March 31, 2016 (75% of Fiscal Year)					
	Actual	Actual	% of Budget		Budget	Projected	Variance
Revenues		Actual	Dudget		Duugei	Flojected	Valiance
Court Fines & Fees	459,548	351,446	78%	a)	450,000	532,467	82,467
Interest on Investments	456	522	99%	5	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%	Contraction of the second	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	<u>\$ 117,168</u>

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 x 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

	r 2016 - Y	lear to				
	r 2016 - Y	loar to l				
Da	0 (75% A				514 004 0	
	te (75% o	% of			FY 2016	
ļ	Actual	Budget		Budget	Projection	Variance
					-	
\$	738,262	98%		\$ 750,000	\$ 754,718	\$ 4,718
	12,215	61%		20,000	15,000	(5,000
	16,442	n/a		-	16,442	16,442
	-	0%	a)	525,000	525,000	-
	338,029	64%	a)	525,000	525,000	-
	-	0%	a)	150,000	150,000	-
	7,199	65%		11,000	11,000	-
1,	112,147	56%		1,981,000	<u>1,997,159</u>	16,159
	31,745					
	247,725					
	80,704					
	154					
	360,327			431,475	431,475	
	75,495			100,000	100,000	-
	103,699			103,699	103,699	-
	36,440			36,440	36,440	-
	13,416			13,416	13,416	-
	32,529			250,000	250,000	-
	133,439			133,439	133,439	-
Į	503,525			916,561	716,561	200,000
1	898,543			1,553,555	1,353,555	200,000
1,	258,870	63%		1,985,030	1,785,030	200,000
	45,702	75%		60,906	60,906	-
	115,758	129%		90,000	115,758	(25,758
1,4	420,330			2,135,936	1,961,694	174,242
(308,183)			(154,936)	35,465	190,401
(120,000)	100%		(120,000)	(120,000)	-
(4	428,183)			(274,936)	(84,535)	190,401
1,:	373,675	94%		1,460,000	1,373,675	(86,325
\$ 9	945,493		;	\$ 1,185,064	\$ 1,289,141	\$ 104,077
	\$ 1, 1, (((((((((((\$ 738,262 12,215 16,442 338,029 7,199 1,112,147 31,745 247,725 80,704 154 360,327 75,495 103,699 36,440 13,416 32,529 133,439 503,525 898,543 1,258,870 45,702 115,758 1,420,330 (308,183) (120,000) (428,183) 1,373,675	\$ 738,262 98% 12,215 61% 16,442 n/a - 0% 338,029 64% - 0% 338,029 64% - 0% 7,199 65% 1,112,147 56% 31,745 247,725 80,704 154 360,327 56% 75,495 103,699 36,440 13,416 32,529 133,439 503,525 898,543 1,258,870 63% 45,702 75% 115,758 129% 1,420,330 (120,000) (120,000) 100% (428,183) 1,373,675	\$ 738,262 98% 12,215 61% 16,442 n/a - 0% a) 338,029 64% a) - 0% a) 338,029 64% a) - 0% a) 7,199 65% - 1,112,147 56% - 31,745 247,725 80,704 154 360,327 - 75,495 103,699 - 36,440 13,416 - 32,529 133,439 - 503,525 898,543 - 1,258,870 63% - 45,702 75% 115,758 129% 1,420,330 - (120,000) 100% - (428,183) 1,373,675 94%	\$ 738,262 98% \$ 750,000 12,215 61% 20,000 16,442 n/a - - 0% a) 525,000 338,029 64% a) 525,000 - 0% a) 150,000 7,199 65% 11,000 1,112,147 56% 1,981,000 31,745 247,725 80,704 360,327 431,475 75,495 100,000 103,699 103,699 36,440 36,440 13,416 13,416 32,529 250,000 133,439 503,525 916,561 898,543 1,258,870 63% 1,985,030 45,702 75% 60,906 115,758 129% 90,000 1,420,330 (154,936) (120,000) (120,000) (428,183) (274,936) 1,373,675 94% 1,460,000	\$ 738,262 98% \$ 750,000 \$ 754,718 12,215 61% 20,000 15,000 16,442 n/a - 16,442 - 0% a) 525,000 525,000 338,029 64% a) 525,000 525,000 - 0% a) 150,000 150,000 7,199 65% 11,000 11,000 1,112,147 56% 1,981,000 1,997,159 31,745 247,725 80,704 - - 360,327 431,475 431,475 431,475 75,495 100,000 100,000 100,000 103,699 103,699 103,699 36,440 36,440 36,440 36,440 36,440 13,416 13,416 13,416 34,439 32,529 250,000 250,000 250,000 133,439 133,439 133,439 133,439 503,525 1,985,030 1,785,030 1,785,030 1,57,58 129% 90,000 115,758 1,420,330 (154,936) 35,465<

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