

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

November 23, 2015

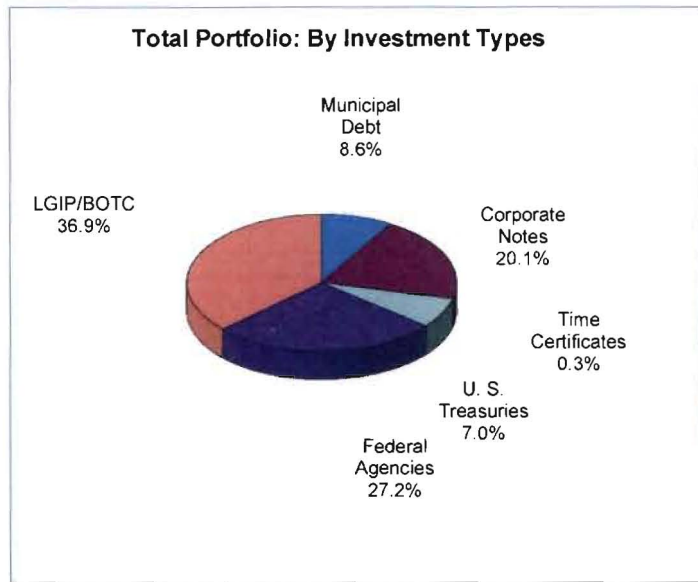
- (1) Monthly Investment Reports – October 2015
- (2) October 2015 Financials

Deschutes County

Total Investment Portfolio As Of 10/31/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 13,355,000	8.56%
Corporate Notes	31,331,000	20.08%
Time Certificates	440,000	0.28%
U. S. Treasuries	11,000,000	7.05%
Federal Agencies	42,392,000	27.17%
LGIP/BOTC	57,528,865	36.87%
Total Investments	\$ 156,046,865	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Oct-15	Y-T-D
General	\$ 156,046,865	\$ 97,188	\$ 371,078
		-	-
Total Investments	\$ 156,046,865		
Total Investment Income		97,188	371,078
Less Fee: 5% of Invest. Income		(4,859)	(18,554)
Investment Income - Net		\$ 92,329	\$ 352,524



Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP Investments	0.54%	0.54%
Average	0.98%	0.96%
	0.82%	0.87%

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

Comparators	
24 Month Treas.	0.72%
LGIP Rate	0.54%
36 Month Treasu	1.01%


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

Months to Maturity	
0 to 30 Days	37.13%
Under 1 Year	51.73%
Under 5 Years	100.00%

Memorandum

Date: November 16, 2015

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

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

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

Cc: All Department Heads

GENERAL FUND
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
Property Taxes - Current	23,196,345	3,863,339	16% a)	24,090,700	24,090,700	-
Property Taxes - Prior	647,334	231,876	46%	500,000	500,000	-
Other General Revenues	2,324,928	1,349,778	53% b)	2,552,960	2,552,960	-
Assessor	819,454	473,466	60% c)	795,202	795,202	-
County Clerk	1,650,844	564,304	37% c)	1,534,420	1,534,420	-
BOPTA	13,342	7,199	65% c)	11,154	11,154	-
District Attorney	299,095	28,990	16%	182,612	182,612	-
Tax Office	219,175	115,653	60%	192,379	192,379	-
Veterans	104,568	-	0% d)	70,900	70,900	-
Property Management	90,113	5,000	7%	75,000	75,000	-
Total Revenues	29,365,198	6,639,605	22%	30,005,327	30,005,327	-
Expenditures						
Assessor	3,697,588	1,302,251	32%	4,125,299	4,125,299	-
County Clerk	1,372,852	407,623	25%	1,624,716	1,624,716	-
BOPTA	60,320	22,831	35%	65,634	65,634	-
District Attorney	5,375,308	1,812,705	29%	6,146,851	6,146,851	-
Tax Office	778,075	260,855	30%	865,513	865,513	-
Veterans	330,582	108,250	28%	388,779	388,779	-
Property Management	264,768	98,429	34%	293,574	293,574	-
Non-Departmental	1,130,753	338,837	29%	1,163,643	1,163,643	-
Total Expenditures	13,010,247	4,351,781	30%	14,674,009	14,674,009	-
Transfers Out	14,947,204	5,595,087	36%	15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	9,946,869	33%	30,211,417	30,211,417	-
Change in Fund Balance	1,407,746	(3,307,264)		(206,090)	(206,090)	-
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	\$ 6,481,681		\$ 8,424,710	\$ 9,582,855	\$ 1,158,145

a) Current year taxes received beginning in October

b) One time payments received to date. PILT \$500,000 and Tax on Electric Co-op \$504,399

c) A & T Grant. First quarter received in July, second quarter received in October

d) First quarter payment will be received in November

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
OYA Basic & Diversion	364,153	125,559	33% a)	382,817	382,817	-
State Grant	109,588	-	0% b)	91,379	91,379	-
Inmate/Prisoner Housing	89,850	31,500	57% c)	55,000	65,000	10,000
Jail Funding HB #2712	36,226	9,057	25% a)	36,568	36,568	-
Food Subsidy	18,394	5,619	23% d)	24,000	24,000	-
Interfund Grant - Gen Fund	20,000	5,000	25% a)	20,000	20,000	-
Interest on Investments	9,751	3,798	54%	7,000	7,000	-
Leases	7,694	4,075	57% e)	7,200	25,595	18,395
SB #1065-Court Assess.	24,768	8,990	53%	17,000	17,000	-
Contract Payments	9,032	3,457	58% f)	6,000	8,000	2,000
Case Supervision Fee	8,192	2,610	44%	6,000	6,000	-
Federal Grants	1,205	-	N/A	-	-	-
Miscellaneous	1,434	520	55%	950	950	-
Total Revenues	700,288	200,184	31%	653,914	684,309	30,395
Expenditures						
Personnel Services	4,994,826	1,655,552	31%	5,319,157	5,319,157	-
Materials and Services	1,007,504	405,966	35%	1,153,324	1,153,324	-
Capital Outlay	-	-	0%	100	-	100
Transfers Out-Veh Reserve	3,660	915	25%	3,660	3,660	-
Total Expenditures	6,005,990	2,062,433	32%	6,476,241	6,476,141	100
Revenues less Expenditures	(5,305,702)	(1,862,249)		(5,822,327)	(5,791,832)	30,495
Transfers In-General Fund	5,368,346	1,821,532	33%	5,464,591	5,464,591	-
Change in Fund Balance	62,644	(40,717)		(357,736)	(327,241)	30,495
Beginning Fund Balance	1,244,605	1,307,249	103%	1,271,324	1,307,249	35,925
Ending Fund Balance	\$ 1,307,249	\$ 1,266,532		\$ 913,588	\$ 980,008	\$ 66,420

a) Payments received quarterly

b) Qtr 1 has been invoiced. Expect payment in November

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

d) Monthly reimbursement based on detention population number trends; October payment not yet received

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

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

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	21,412,103	4,228,481	18%	23,138,385	23,229,592	91,207
Law Enf Dist Rural	13,071,716	3,725,495	28%	13,467,486	13,553,006	85,520
Total Revenues	34,483,818	7,953,976	22%	36,605,871	36,782,598	176,727
Expenditures (Fund 255)						
Personnel	27,982,132	9,346,646	33% a)	29,213,507	29,210,869	2,638
Materials & Services	6,331,777	1,856,159	31% b)	6,705,637	6,663,446	42,191
Capital Outlay	613,587	603,859	20% c)	868,231	1,036,221	(167,990)
Transfers Out	455,031	-	37%	271,616	271,616	-
Total Expenditures	35,382,528	11,806,664	32%	37,058,991	37,182,152	(123,161)
Revenues less Expenditures	(898,709)	(3,852,688)		(453,120)	(399,554)	53,566
DC Comm Systems Reserve	200,000	-	0%	200,000	200,000	-
Transfer to Reserve Funds	200,000	-	0%	200,000	200,000	-
Change in Fund Balance	(1,298,709)	(3,852,688)		(853,120)	(799,554)	53,566
Beginning Fund Balance	9,208,207	7,909,497	111%	7,153,040	7,909,497	756,457
	\$ 7,909,497	\$ 4,056,809		6,299,920	7,109,943	810,023

- a) Less than budgeted Personnel expenditures due to unfilled positions
b) New contract for maintenance of metal detector exceeds amount budgeted
c) Additional Capital Outlay of \$55,000 for Alive Lock Risk Watches and \$86,000 for roof remodel. Purchase of snowmobiles exceeds amount budgeted

SHERIFF - Fund 255
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues (Fund 255)						
Law Enf Dist Countywide	22,630,194	7,483,038	27%	27,574,824	23,954,657	3,620,167
Law Enf Dist Rural	12,752,334	4,323,627	27%	15,784,087	13,227,495	2,556,592
Total Revenues	35,382,528	11,806,664	27%	43,358,911	37,182,152	6,176,759
Expenditures (Fund 255)						
Sheriff's Services	2,528,782	978,964	33%	2,942,625	2,942,625	-
Civil/Special Units	1,216,848	378,289	31%	1,205,467	1,205,467	-
Automotive/Communications	1,857,297	395,418	20%	1,934,375	1,934,375	-
Investigations/Evidence	1,604,049	647,248	37%	1,751,548	1,751,548	-
Patrol	8,409,091	2,983,867	34% a)	8,814,658	8,754,158	60,500
Records	770,148	203,745	26%	775,751	748,120	27,631
Adult Jail	15,338,956	4,956,098	31% b)	16,035,619	16,208,408	(172,789)
Court Security	356,041	86,991	28% c)	311,175	335,034	(23,859)
Emergency Services	373,205	121,579	55%	220,485	217,539	2,946
Special Services	1,587,532	591,622	37% d)	1,590,250	1,607,840	(17,590)
Training	501,561	147,132	26%	576,528	576,528	-
Other Law Enforcement Svcs	766,206	284,607	35%	807,198	807,198	-
Non-Departmental	72,813	31,104	33%	93,312	93,312	-
Total Expenditures	35,382,528	11,806,664	32%	37,058,991	37,182,152	(123,161)
Revenues less Expenditures	\$ -	-		\$ 6,299,920	\$ -	\$ 6,299,920

- a) Less than budgeted Personnel expenditures due to unfilled positions
- b) Additional Capital Outlay of \$55,000 for Alive Lock Risk Watches and \$86,000 for roof remodel. Additional overtime expenditures are partially offset by unfilled positions
- c) Unplanned retiree health insurance not included in FY 16 Budget. New contract for maintenance of metal detector exceeds amount budgeted
- d) Purchase of snowmobiles exceeds amount budgeted

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

	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	505,514	34%	1,473,213	1,473,213	-
Materials & Services	1,083,885	465,024	33%	1,390,412	1,390,412	-
Capital Outlay	-	8,425	11%	79,000	79,000	-
Total Sheriff's Services	2,528,782	978,964	33%	2,942,625	2,942,625	-
<u>Civil/Special Units</u>						
Personnel	1,086,462	354,094	33%	1,089,450	1,089,450	-
Materials & Services	130,386	17,648	16%	109,469	109,469	-
Capital Outlay	-	6,548	100%	6,548	6,548	-
Total Civil/Special Units	1,216,848	378,289	31%	1,205,467	1,205,467	-
<u>Automotive/Communications</u>						
Personnel	404,038	143,257	33%	429,293	429,293	-
Materials & Services	1,445,359	223,886	15%	1,476,782	1,476,782	-
Capital Outlay	7,900	28,275	100%	28,300	28,300	-
Total Automotive/Communications	1,857,297	395,418	20%	1,934,375	1,934,375	-
<u>Investigations/Evidence</u>						
Personnel	1,441,261	520,620	34%	1,528,335	1,528,335	-
Materials & Services	162,788	64,959	40%	160,613	160,613	-
Capital Outlay	-	61,670	99%	62,600	62,600	-
Total Investigations/Evidence	1,604,049	647,248	37%	1,751,548	1,751,548	-
<u>Patrol</u>						
Personnel	7,476,400	2,457,252	31%	7,824,291	7,763,791	60,500
Materials & Services	587,630	261,271	42%	625,432	625,432	-
Capital Outlay	345,060	265,344	73%	364,935	364,935	-
Total Patrol	8,409,091	2,983,867	34%	8,814,658	8,754,158	60,500
<u>Records</u>						
Personnel	666,056	190,202	29%	663,829	636,198	27,631
Materials & Services	104,092	13,543	12%	111,922	111,922	-
Total Records	770,148	203,745	26%	775,751	748,120	27,631
<u>Adult Jail</u>						
Personnel	12,681,941	4,212,060	32%	13,363,913	13,433,893	(69,980)
Materials & Services	2,138,807	661,182	30%	2,227,142	2,203,551	23,591
Capital Outlay	63,177	82,856	48%	172,948	299,348	(126,400)
Transfer Out - Jail (D/S & Cap Proj)	455,031	-	0%	271,616	271,616	-
Total Adult Jail	15,338,956	4,956,098	31%	16,035,619	16,208,408	(172,789)
<u>Court Security</u>						
Personnel	318,888	83,318	28%	301,472	319,931	(18,459)
Materials & Services	8,989	3,672	38%	9,703	15,103	(5,400)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	86,991	28%	311,175	335,034	(23,859)
<u>Emergency Services</u>						
Personnel	144,725	49,535	31%	160,660	157,714	2,946
Materials & Services	228,481	9,270	45%	20,625	20,625	-
Capital Outlay	-	62,774	160%	39,200	39,200	-
Total Emergency Services	373,205	121,579	55%	220,485	217,539	2,946
<u>Special Services</u>						
Personnel	1,223,523	458,393	37%	1,235,676	1,235,676	-
Materials & Services	207,027	50,901	21%	246,074	222,074	24,000
Capital Outlay	156,982	82,328	76%	108,500	150,090	(41,590)
Total Special Services	1,587,532	591,622	37%	1,590,250	1,607,840	(17,590)
<u>Training</u>						
Personnel	418,013	131,501	31%	430,076	430,076	-
Materials & Services	83,548	15,631	11%	146,452	146,452	-
Total Training	501,561	147,132	26%	576,528	576,528	-
<u>Other Law Enforcement Services</u>						
Personnel	675,931	240,900	34%	713,299	713,299	-
Materials & Services	77,972	38,069	43%	87,699	87,699	-
Capital Outlay	12,303	5,638	91%	6,200	6,200	-
Total Other Law Enforcement Svcs	766,206	284,607	35%	807,198	807,198	-
<u>Non-Departmental</u>						
Materials & Services	72,813	31,104	33%	93,312	93,312	-
Total Non-Departmental	72,813	31,104	33%	93,312	93,312	-
Total Expenditures	\$35,382,528	\$11,806,664	32%	\$37,058,991	\$37,182,152	\$(123,161)

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

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	17,663,115	3,383,121	17%	a)	19,688,313	19,688,313	-
Tax Revenues - Prior	482,620	171,087	38%		451,000	451,000	-
SB 1145	1,629,017	407,254	23%		1,733,117	1,733,117	-
Sheriff Fees	324,105	61,720	25%		250,000	250,000	-
Concealed Handgun License	160,721	50,800	34%		150,000	150,000	-
Jail Funding HB 3194	107,805	-	0%		107,806	107,806	-
Jail Funding HB 2712	36,226	9,057	25%		36,224	36,224	-
State Grant	308,843	-	0%	b)	85,370	110,023	24,653
Prisoner Housing	292,157	32,196	15%		220,000	220,000	-
Inmate Telephone Fee	45,803	11,809	34%		35,000	35,000	-
Federal Grants	10,072	-	N/A		-	-	-
Work Center Work Crews	42,049	19,262	39%		50,000	50,000	-
Contracts with Des County	98,466	38,531	33%	c)	118,225	172,775	54,550
Inmate Commissary Fees	40,159	11,183	37%		30,000	30,000	-
Interest	60,388	6,043	15%		40,000	40,000	-
Donations-"Shop with a Cop"	43,417	260	0%		66,058	66,058	-
Miscellaneous	67,140	26,160	34%	d)	77,272	89,276	12,004
Total Operating Revenues	21,412,103	4,228,481	18%		23,138,385	23,229,592	91,207
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	22,630,194	7,483,038	27%		27,574,824	23,954,657	3,620,167
DC Comm Systems Reserve	80,000	-	0%		80,000	80,000	-
Transfer to Reserve Fund	100,000	-	0%		100,000	100,000	-
Total Expenditures	22,810,194	7,483,038	27%		27,754,824	24,134,657	3,620,167
Change in Fund Balance	(1,398,091)	(3,254,557)			(4,616,439)	(905,065)	3,711,374
Beginning Fund Balance	6,133,909	4,735,818	103%		4,616,439	4,735,818	119,379
Ending Fund Balance	\$ 4,735,818	\$ 1,481,262			\$ -	\$ 3,830,753	\$ 3,830,753

- a) Current year taxes received beginning in October
- b) Grant award amount exceeds budgeted amount
- c) Increase in funding from State for Court Security
- d) Sale of snowmobile

LED #2 - Rural 702
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	8,420,326	1,500,482	17%	a)	8,783,959	8,783,959	-
Tax Revenues - Prior	235,019	82,354	38%		216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	1,822,720	58%		3,151,787	3,151,787	-
City of Sisters	523,010	181,310	33%		543,930	543,930	-
Marine Board License Fee	112,383	-	0%	b)	130,000	146,189	16,189
State Grant	113,239	7,500	7%	b)	108,000	117,450	9,450
Court Fines & Fees	140,939	32,381	25%		130,000	130,000	-
Contracts with Des County	121,772	41,440	33%		125,810	125,810	-
US Forest Service	78,910	16,830	22%		76,500	76,500	-
School Districts	70,028	-	0%	c)	55,000	80,000	25,000
Federal Grants	54,497	1,481	7%	b)	20,000	38,695	18,695
Bureau of Reclamation	10,365	-	0%	b)	27,000	40,000	13,000
Interest	31,697	7,019	33%		21,000	21,000	-
SB #1065 Court Assessment	24,768	8,990	37%		24,000	24,000	-
Federal Grants-BLM	770	-	N/A		-	-	-
Donations & Grants - Private	17,030	830	N/A		-	-	-
Miscellaneous	45,242	22,157	41%	d)	54,500	57,686	3,186
Total Revenues	13,071,716	3,725,495	28%		13,467,486	13,553,006	85,520
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	12,752,334	4,323,627	27%		15,784,087	13,227,495	2,556,592
DC Comm Systems Reserve	120,000	-	0%		120,000	120,000	-
Transfer to Reserve Fund	100,000	-	0%		100,000	100,000	-
Total Expenditures	12,972,334	4,323,627	27%		16,004,087	13,447,495	2,556,592
Change in Fund Balance	99,381	(598,132)			(2,536,601)	105,511	2,642,112
Beginning Fund Balance	3,074,297	3,173,679	125%		2,536,601	3,173,679	637,078
Ending Fund Balance	\$ 3,173,679	\$ 2,575,547			\$ -	\$ 3,279,190	\$ 3,279,190

- a) Current year taxes received beginning in October
- b) Grant awards exceed budgeted amount
- c) School district contracted for additional hours for School Resource Deputy
- d) Sale of snowmobile

PUBLIC HEALTH
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
State Grant	3,373,900	839,219	29%	2,865,932	3,031,900	165,968
Environmental Health-Lic Fac	818,627	50,691	6% a)	802,450	802,450	-
OMAP	945,490	245,743	24%	1,023,650	1,023,650	-
Family Planning Exp Proj	236,714	49,778	20%	250,000	250,000	-
Interfund Grants & Contract	64,233	266,627	417% b)	64,000	266,627	202,627
Grants (Intergvt, Pvt, & Local)	264,205	5,800	N/A	-	5,800	5,800
Patient Insurance Fees	138,130	53,783	30%	181,200	181,200	-
State Miscellaneous	163,008	-	0%	150,000	150,000	-
Federal Payments	141,606	69,013	24% c)	292,085	316,861	24,776
Vital Records-Death	132,975	36,185	36%	100,000	100,000	-
Health Dept/Patient Fees	46,588	12,732	30%	41,800	41,800	-
Contract Payments	16,629	1,544	N/A	-	1,544	1,544
Vital Records-Birth	37,520	18,050	45%	40,000	40,000	-
Child Dev & Rehab Center	31,720	(0)	0%	30,759	30,759	-
Interest on Investments	15,422	5,486	39%	13,900	13,900	-
Grants & Donations	36,035	19,395	210%	9,229	20,157	10,928
Miscellaneous	32,519	300	50%	600	600	-
Total Revenues	6,495,321	1,674,346	29%	5,865,605	6,277,248	411,643
Expenditures						
Personnel Services	6,541,186	2,121,302	31%	6,833,680	6,833,680	-
Materials and Services	2,279,520	552,176	25% d)	2,200,072	2,398,762	(198,690)
Capital Outlay	49,701	3,469	107% e)	3,241	3,469	(228)
Transfers Out	164,640	29,410	25%	117,640	117,640	-
Total Expenditures	9,035,047	2,706,356	30%	9,154,633	9,353,551	(198,918)
Revenues less Expenditures	(2,539,726)	(1,032,011)		(3,289,028)	(3,076,303)	212,725
Transfers In-General Fund	2,701,475	900,492	33%	2,701,475	2,701,475	-
Transfers In-PH Res Fund	-	14,681	25%	58,723	58,723	-
Transfers In-Gen. Fund Other	65,100	16,275	25%	65,100	65,100	-
Total Transfers In	2,766,575	931,448	33%	2,825,298	2,825,298	-
Change in Fund Balance	226,849	(100,563)		(463,730)	(251,005)	212,725
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
Ending Fund Balance	\$ 1,779,427	\$ 1,678,865		\$ 1,325,657	\$ 1,528,422	\$202,765

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

b) Revenue carried over from FY 2015

c) Received quarterly, in arrears

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

e) Appropriation will be increased before year end

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	487,839	24%	2,005,307	2,005,307	-
State Grants	7,730,968	2,767,236	33%	8,313,630	8,289,730	(23,900)
OHP Capitation	488,538	2,536,414	21%	11,807,181	11,807,181	-
Federal Grants	195,048	-	0% a)	201,879	201,697	(182)
Patient Fees	211,392	57,669	34%	171,268	171,268	-
Title 19	333,886	91,978	38%	241,768	241,768	-
Liquor Revenue	145,536	40,833	27%	151,000	151,000	-
Divorce Filing Fees	128,477	131,689	94%	140,600	140,600	-
Interfund Contract-Gen Fund	127,000	-	0% a)	127,000	127,000	-
Interest on Investments	37,054	11,580	39%	30,000	30,000	-
Rentals	11,612	4,125	22%	18,800	18,800	-
Marriage Licenses	6,385	3,425	53%	6,500	10,000	3,500
Local Grants	504,926	157,592	99%	158,967	316,859	157,892
State Miscellaneous	32,200	8,010	36%	22,000	22,000	-
Miscellaneous	60,534	1,479	1479%	100	1,479	1,379
Total Revenues	21,308,536	6,299,869	27%	23,396,000	23,534,689	138,689
Expenditures						
Personnel Services	14,366,806	5,090,169	30%	17,234,305	17,224,842	9,463
Materials and Services	7,007,968	1,637,501	20% b)	8,291,472	8,303,650	(12,178)
Capital Outlay	181,976	8,094	4%	207,500	207,500	-
Transfers Out	204,900	82,025	25%	328,100	328,100	-
Total Expenditures	21,761,651	6,817,790	26%	26,061,377	26,064,092	(2,715)
Revenues less Expenditures	(453,115)	(517,920)		(2,665,377)	(2,529,403)	135,974
Transfers In-General Fund	1,377,302	459,100	33%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	56,288	33%	168,864	168,864	-
Total Transfers In	1,564,896	515,388	33%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	(2,532)		(1,119,211)	(983,237)	135,974
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
Ending Fund Balance	\$ 4,036,523	\$ 4,033,991		\$ 2,774,026	\$ 3,053,286	\$ 279,260

a) Received quarterly, in arrears

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

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
Admin-Operations	59,024	28,297	53%	53,494	53,494	-
Admin-GIS	2,110	102	4%	2,500	2,500	-
Admin-Code Enforcement	306,480	124,873	39%	322,913	322,913	-
Building Safety	2,122,894	887,703	41%	2,152,073	2,152,073	-
Electrical	447,721	205,040	44%	467,770	467,770	-
Contract Services	358,815	152,590	55%	276,500	276,500	-
Env Health-On Site Prog	497,039	205,359	43%	475,170	475,170	-
Planning-Current	1,230,486	477,751	45%	1,069,975	1,069,975	-
Planning-Long Range	604,808	280,775	40%	694,249	694,249	-
Total Revenues	5,629,377	2,362,489	43%	5,514,644	5,514,644	-
Expenditures						
Admin-Operations	1,461,189	585,565	36%	1,638,933	1,638,933	-
Admin-GIS	125,463	45,937	35%	132,305	132,305	-
Admin-Code Enforcement	286,288	97,746	31%	319,679	319,679	-
Building Safety	777,738	234,115	26%	915,194	915,194	-
Electrical	225,462	99,436	35%	286,145	286,145	-
Contract Services	270,206	106,287	33%	326,249	326,249	-
Env Health-On Site Pgm	233,477	105,455	31%	338,956	338,956	-
Planning-Current	792,256	313,292	33%	949,095	949,095	-
Planning-Long Range	557,991	192,818	32%	596,343	596,343	-
Transfers Out (D/S Fund)	173,673	-	0%	164,225	164,225	-
Total Expenditures	4,903,745	1,780,650	31%	5,667,124	5,667,124	-
Revenues less Expenditures	725,633	581,839		(152,480)	(152,480)	-
Transfers In/Out						
In: General Fund - L/R Planning	166,770	33,012	33%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	-	0%	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	33,012	-4%	(938,613)	(938,613)	-
Change in Fund Balance	114,573	614,851		(1,091,093)	(1,091,093)	-
Beginning Fund Balance	2,037,201	2,151,773	134%	1,600,000	2,151,773	551,773
Ending Fund Balance	\$ 2,151,773	\$ 2,766,624		\$ 508,907	\$ 1,060,680	\$ 551,773

ROAD
Statement of Financial Operating Data

	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	11,526,928	4,264,499	37% a)	11,440,000	12,347,228	907,228
Forest Receipts	1,215,021	-	0%	1,250,000	1,250,000	-
Federal - PILT Payment	1,250,809	1,203,216	96%	1,250,000	1,203,216	(46,784)
Other Inter-fund Services	911,160	88,150	9%	947,925	947,925	-
Cities-Bend/Red/Sis/LaPine	664,062	5,200	1%	902,000	902,000	-
State Miscellaneous	602,237	603,572	100%	603,572	603,572	-
Sale of Equip & Material	312,452	21,388	8%	278,500	278,500	-
Assessment Payments (P&I)	159,692	40,460	25%	160,000	160,000	-
Mineral Lease Royalties	174,922	20,209	10%	200,000	200,000	-
Interest on Investments	77,547	35,466	89%	40,000	40,000	-
Miscellaneous	55,109	15,333	42%	36,500	36,500	-
Total Revenues	16,949,938	6,297,493	37%	17,108,497	17,968,941	860,444
Expenditures						
Personnel Services	5,539,866	1,907,582	33%	5,704,814	5,704,814	-
Materials and Services	8,565,242	3,452,800	32% b)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	341,469	4% c)	8,503,257	2,600,000	5,903,257
Transfers Out	600,000	-	0%	600,000	600,000	-
Total Expenditures	16,576,513	5,701,851	22%	25,654,172	18,250,915	7,403,257
Revenues less Expenditures	373,426	595,642		(8,545,675)	(281,974)	8,263,701
Trans In - Solid Waste	298,156	81,635	25%	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	81,635	6%	1,326,539	1,326,539	-
Change in Fund Balance	1,683,970	677,277		(7,219,136)	1,044,565	8,263,701
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	\$12,383,949		\$ 2,079,334	\$12,751,237	\$10,671,903

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

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

c) Budget includes \$5.9 million of CIP reserves. Not projected to be expended in FY 2016

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

	FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
SB 1145	3,025,316	756,329	23%	a)	3,218,647	3,650,000	431,353
DOC Measure 57	217,845	234,316	102%	b)	230,660	234,316	3,656
Electronic Monitoring Fee	212,894	54,329	24%	c)	225,000	225,000	-
Probation Superv. Fees	220,081	68,695	33%		210,000	210,000	-
Interfund - Sheriff	50,000	16,668	33%		50,000	50,000	-
Crime Prevention Grant	50,000	12,500	25%	d)	50,000	50,000	-
CFC-Domestic Violence	52,612	11,684	25%	d)	46,736	46,736	-
State Subsidy	14,960	3,740	24%		15,610	15,610	-
Alternate Incarceration	31,775	-	0%	e)	20,035	20,035	-
Interest on Investments	9,550	3,021	43%		7,000	7,000	-
Probation Work Crew Fees	10,191	3,012	50%		6,000	6,000	-
State Miscellaneous	4,142	-	0%	e)	4,300	4,300	-
Leases	1,600	-	0%	f)	1,500	1,500	-
Claims Reimbursement	8,096	-	N/A		-	-	-
Justice Reinvest HB3194	-	-	0%	g)	472,026	759,000	286,974
Miscellaneous	835	270	54%		500	500	-
Total Revenues	3,909,897	1,164,564	26%		4,558,014	5,279,997	721,983
Expenditures							
Personnel Services	3,581,700	1,194,543	31%		3,890,276	3,890,276	-
Materials and Services	1,047,720	389,301	30%		1,304,248	1,304,248	-
Transfer to Veh Maint	-	5,184	25%		20,736	20,736	-
Capital Outlay	-	-	0%		100	100	-
Total Expenditures	4,629,420	1,589,028	30%		5,215,360	5,215,360	-
Revenues less Expenditures	(719,522)	(424,464)			(657,346)	64,637	721,983
Transfers In-General Fund	451,189	150,396	33%		451,189	451,189	-
Change in Fund Balance	(268,333)	(274,068)	0		(206,157)	515,826	721,983
Beginning Fund Balance	1,131,982	863,649	130%		662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 589,581			\$ 456,359	\$ 1,379,475	\$ 923,116

a) Additional funds awarded post budget adoption. Quarterly payment expected in November

b) Annual payment received in October.

c) Quarter 1 less than budgeted. If trend continues, projection will be reduced

d) Payments received quarterly

e) Reimbursement for special population/services. Not yet invoiced

f) Per-use lease agreement with Portland State University. No use July-September

g) Additional funds awarded post budget adoption. Quarterly payment expected in late December

EARLY LEARNING HUB
Statement of Financial Operating Data

FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Federal Grants	224,752	50,297	24%	213,382	215,985	2,603
HealthyStart Medicaid	66,759	16,961	N/A a)	-	16,961	16,961
State Grant	105,326	-	0%	105,326	105,326	-
HealthyStart /R-S-G	296,573	5,930	N/A	-	5,930	5,930
Miscellaneous	5,291	-	0%	2,000	2,000	-
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	1,093	46%	2,400	2,400	-
Private Grant	715	3,285	N/A	-	3,285	3,285
Interfund Grants	7,260	-	N/A	-	-	-
Total Revenues	786,249	156,580	39%	400,194	430,901	30,707
Expenditures						
Personnel Services	263,621	89,879	30%	304,598	304,598	-
Materials and Services	849,478	127,223	26% a)	494,118	517,009	(22,891)
Total Expenditures	1,113,099	217,102	27%	798,716	821,607	(22,891)
Revenues less Expenditures	(326,850)	(60,522)		(398,522)	(390,706)	7,816
Transfers In						
General Fund	252,288	58,332	33%	175,000	175,000	-
General Fund - Other	89,350	22,338	25%	89,350	89,350	-
Total Transfers In	341,638	80,670	31%	264,350	264,350	-
Change in Fund Balance	14,788	20,147		(134,172)	(126,356)	7,816
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 369,797		\$ 140,127	\$ 223,293	\$ 83,166

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

SOLID WASTE
Statement of Financial Operating Data

	through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Operating Revenues						
Franchise Disposal Fees	4,575,673	1,720,929	36%	4,830,000	4,830,000	-
Private Disposal Fees	1,680,543	696,967	42%	1,648,500	1,648,500	-
Commercial Disp. Fees	1,336,173	542,990	43%	1,260,000	1,260,000	-
Franchise 3% Fees	223,323	13,977	6% a)	220,000	220,000	-
Yard Debris	126,468	69,119	66% b)	104,000	104,000	-
Recyclables	28,066	10,483	36%	29,000	29,000	-
Special Waste	16,382	16,918	68% c)	25,000	25,000	-
Interest	17,164	5,758	58%	10,000	10,000	-
Leases	10,801	4,500	42%	10,801	10,801	-
Miscellaneous	58,721	28,711	115%	25,000	25,000	-
Total Operating Revenues	8,073,313	3,110,351	38%	8,162,301	8,162,301	-
Operating Expenditures						
Personnel Services	1,856,302	651,619	31%	2,084,433	2,084,433	-
Materials and Services	3,112,683	1,077,172	31%	3,501,756	3,501,756	-
Debt Service	929,793	-	0% d)	932,916	932,916	-
Capital Outlay	166,655	46,136	40%	116,450	116,450	-
Total Operating Expenditures	6,065,434	1,774,927	27%	6,635,555	6,635,555	-
Operating Rev less Exp	2,007,879	1,335,424		1,526,746	1,526,746	-
Transfers Out						
Road	298,156	81,635	25% e)	326,539	326,539	-
SW Capital & Equipment Reserve	2,225,000	-	0% f)	1,400,000	1,400,000	-
Total Transfers Out	2,523,156	81,635	5%	1,726,539	1,726,539	-
Change in Fund Balance	(515,277)	1,253,789		(199,793)	(199,793)	-
Beginning Fund Balance	1,679,169	1,163,893	180%	646,922	1,163,893	646,924
Ending Fund Balance	\$ 1,163,893	\$ 2,417,682		\$ 447,129	\$ 964,100	\$ 646,924

- a) Payments due April 15th
- b) Revenues fluctuate with the weather/seasons
- c) Unpredictable revenue source; usually involves DEQ clean-ups
- d) Payments made November and May
- e) Transfer made quarterly
- f) Transfer made as resources required in reserve funds

RISK MANAGEMENT
Statement of Financial Operating Data

FY 2015	July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	286,400	33%	859,198	859,198	-
Property Damage	392,304	137,091	35%	394,092	394,092	-
Vehicle	177,550	59,952	33%	179,850	179,850	-
Workers' Compensation	1,563,836	377,780	33%	1,137,484	1,137,484	-
Unemployment	324,829	109,876	34%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	1,007	5%	20,000	20,000	-
Process Fee-Events/Parades	1,835	225	16%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	4,230	16%	27,000	27,000	-
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	10,749	43%	25,000	25,000	-
TOTAL REVENUES	2,942,419	1,082,310	35%	3,059,104	3,059,104	-
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	53,237				
Defense	19,031	6,933				
Professional Service	24,849	-				
Insurance	176,537	191,884				
Loss Prevention	19,465	4,965				
Miscellaneous	126	-				
Repair / Replacement	6,346	7,287				
Total General Liability	412,716	264,306	34%	780,429	850,000	(69,571)
PROPERTY DAMAGE						
Insurance	178,556	166,978				
Repair / Replacement	35,583	1,275				
Total Property Damage	214,139	168,253	39%	429,719	429,719	-
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	1,939				
Repair / Replacement	51,823	27,162				
Total Vehicle	92,666	29,101	33%	89,213	89,213	-
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	90,703				
Professional Service	5,000	-				
Insurance	124,195	111,046				
Loss Prevention	45,934	17,854				
Miscellaneous	54,299	13,573				
Total Workers' Compensation	916,429	233,175	24%	984,626	940,000	44,626
UNEMPLOYMENT - Settlement/Benefits	104,383	-	0%	151,486	140,000	11,486
Total Direct Insurance Costs	1,740,333	694,835	29%	2,435,473	2,448,932	(13,459)
Insurance Administration:						
Personnel Services	309,175	102,992	30%	339,585	339,585	-
Materials & Svc, Capital Out. & Transf.	133,868	50,547	22%	225,363	225,363	-
Total Expenditures	2,183,376	848,374	28%	3,000,421	3,013,880	(13,459)
Change in Fund Balance	759,043	233,936		58,683	45,224	(13,459)
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,103,654	*	\$ 3,258,683	\$ 3,914,943	\$ 656,260

* 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, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
Property Taxes - Current	6,683,234	1,195,185	17% a)	6,940,000	6,940,000	-
Property Taxes - Prior	174,000	63,842	64%	100,000	100,000	-
State Reimbursement	54,389	9,043	25%	36,000	36,000	-
Telephone User Tax	760,914	-	0% b)	750,000	750,000	-
Data Network Reimb.	41,803	-	0%	30,000	30,000	-
Jefferson County	30,686	581	2%	30,000	30,000	-
User Fee	54,536	-	0%	45,000	45,000	-
Police RMS User Fees	287,880	22,213	8% c)	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	8,209	82% d)	10,000	10,000	-
Interest	36,785	10,723	27%	40,000	40,000	-
Total Revenues	8,162,693	1,309,794	16%	8,287,788	8,287,788	-
Expenditures						
Personnel Services	4,885,484	1,597,673	26%	6,076,736	6,076,736	-
Materials and Services	1,987,159	716,375	35%	2,019,097	2,019,097	-
Capital Outlay	234,798	-	0%	200,000	200,000	-
Total Expenditures	7,107,441	2,314,048	28%	8,295,833	8,295,833	-
Revenues less Expenditures	1,055,252	(1,004,254)		(8,045)	(8,045)	-
Beginning Fund Balance	3,939,854	4,995,106	107%	4,650,000	4,995,106	345,106
Ending Fund Balance	\$ 4,995,106	\$ 3,990,852		\$ 4,641,955	\$ 4,987,061	\$ 345,106

a) Current year taxes received beginning in October

b) Qtr 1 payment of \$204,639 expected in November

c) The RMS Ops Board is still negotiating a new contract with New World Systems

d) One time \$4,253 reimbursement received from Bend Police Department for software licenses

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

	FY 2015		FY 2016			
	Actual	July 1, 2015 through October 31, 2015 (33% of Fiscal Year)	% of Budget	Approved Budget	FY 2016 Projection	\$ Variance
Revenues:						
Internal Premium Charges	\$ 16,001,138	\$ 5,101,129	32% a)	\$ 16,153,000	\$ 15,303,386	\$ (849,614)
Part-Time Employee Premium	15,680	3,077	N/A a)	-	9,230	9,230
Employee Monthly Co-Pay	866,646	304,200	35% a)	865,000	912,600	47,600
COIC	1,870,995	676,825	36% a)	1,900,000	2,030,475	130,475
Retiree / COBRA Co-Pay	1,089,975	398,702	30% a)	1,336,000	1,196,105	(139,895)
Prescription Rebates	145,422	-	0%	130,000	130,000	-
Claims Reimbursements & Misc	242,601	175,800	N/A	-	175,800	175,800
Interest	92,213	36,526	33%	112,000	112,000	-
Total Revenues	20,324,668	6,696,258	33%	20,496,000	19,869,596	(626,404)
Expenditures:						
<i>Personnel Services (all depts)</i>	121,638	38,970	33%	117,753	117,753	-
Materials & Services						
Admin & Wellness						
Claims Paid-Medical	11,366,449	4,964,516	40% b)	12,335,775	12,739,507	(403,732)
Claims Paid-Prescription	1,245,249	305,414	22% b)	1,392,307	1,339,139	53,168
Claims Paid-Dental/Vision	1,832,508	613,622	30% b)	2,048,918	1,881,257	167,661
Stop Loss Insurance Premium	326,435	116,469	32%	360,000	360,000	-
State Assessments	227,597	-	0%	240,000	240,000	-
Administration Fee (EMBS)	419,304	158,327	38%	420,000	420,000	-
Preferred Provider Fee	38,804	43,886	95%	46,000	157,202	(111,202)
Other - Administration	45,335	21,328	20%	104,417	104,417	-
Other - Wellness	162,582	53,516	36%	149,000	149,000	-
Admin & Wellness	15,664,262	6,277,076	37%	17,096,417	17,390,522	(294,105)
Deschutes On-site Clinic						
Contracted Services	818,418	209,036	26%	810,000	810,000	-
Medical Supplies	79,616	12,739	20%	63,000	63,000	-
Other	23,726	14,820	54%	27,470	27,470	-
Total DOC	921,761	236,595	26%	900,470	900,470	-
Deschutes On-site Pharmacy						
Contracted Services	304,556	87,314	30%	287,700	287,700	-
Prescriptions	1,552,760	409,091	26%	1,600,000	1,600,000	-
Other	13,250	6,928	31%	22,007	22,007	-
Total Pharmacy	1,870,566	503,333	26%	1,909,707	1,909,707	-
Total Expenditures	18,578,227	7,055,974	35%	20,024,347	20,318,452	(294,105)
Change in Fund Balance	1,746,441	(359,716)		471,653	(448,856)	(920,509)
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	\$ 13,847,807		\$ 13,661,653	\$ 13,758,667	\$ 97,014
% of Exp covered by Revenues	109.4%	94.9%		102.4%	97.8%	

a) Projection - Four months annualized.

b) Fifty-two week rolling average.

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

	FY 2015	Year to Date (33% of the year)		FY 2016		
	Actual	Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues						
Events Revenues	\$ 528,377	\$ 150,375	32.5%	\$ 463,000	\$ 496,306	\$ 33,306
Storage	45,794	12,922	25.8%	50,000	54,922	4,922
Camping at F & E	14,505	1,265	6.3%	20,000	21,265	1,265
Horse Stall Rental	37,698	3,445	6.9%	50,000	52,620	2,620
Food & Beverage Activities, net	89,575	(517)	97.7% b)	71,303	87,528	16,225
Concession % - Food	11,411	-	N/A	-	-	-
Annual County Fair (net)	244,000	200,000	67.8% b)	294,835	284,785	(10,050)
Interfund Contract	85,111	21,105	25.0% c)	84,422	77,385	(7,037)
TRT - 1% for Marketing	116,670	102,703	26.8%	382,641	367,041	(15,601)
Miscellaneous	11,092	2,898	26.6%	10,900	5,898	(5,002)
Total Operating Revenues	1,184,232	494,196	34.6%	1,427,101	1,447,749	20,648
Operating Expenditures:						
General F & E Activities						
Personnel Services	909,177	340,022	35.7%	951,266	974,198	(22,932)
Materials and Services	655,566	234,175	28.4%	825,027	818,567	6,460
Total Operating Expenditures	1,564,743	574,197	32.3%	1,776,293	1,792,765	(16,472)
Other:						
Park Acq/Dev (Fund 130)	29,000	7,500	25.0%	30,000	30,000	-
Grants	280	-	N/A	-	-	-
Rights & Signage	98,538	7,165	6.2%	115,000	115,000	-
Interest	678	301	100.4%	300	501	201
Total Other	128,496	14,966	10%	145,300	145,501	201
Results of Operations	(252,016)	(65,035)		(203,892)	(199,515)	4,377
Transfers In / Out						
Transfer In-General Fund	365,000	100,000	33.3%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770	8,580	33.3%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-	-	0.0%	(62,740)	(62,740)	-
Total Transfers In	475,770	108,580	41.3%	263,004	263,004	-
Non-Operating Expenditures						
Debt Service	112,213	-	0.0%	116,709	116,709	-
Capital Outlay	52,473	-	N/A	-	-	-
Total Non-Operating Expenditures	164,686	-	0.0%	116,709	116,709	-
Change in Fund Balance	59,068	43,545		(57,597)	(53,220)	4,377
Beginning Fund Balance	(345)	58,723	58.7%	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723	\$ 102,267		\$ 42,403	\$ 5,503	\$ (36,900)

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 October 31, 2015

	Year to Date - Through October 31, 2015						FY 2016 Budget		
	July & August			September	October	Year to Date	% of Revenues	Amount	% of Revenues
	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	25,466	\$ 279,677		357,000	
Direct Costs									
Beginning Inventory	24,040	-	24,040	36,704	36,084	24,040		-	
Purchases (Food/Bev/Paper/Chemicals)	11,510	64,628	76,138	8,409	5,037	89,585		88,250	
Less: Ending Inventory	(36,704)	-	(36,704)	(36,084)	(34,187)	(34,187)		-	
Cost of Food & Beverage	(1,154)	64,628	63,474	9,029	6,935	79,438	28.4%	88,250	25%
Event Expenses	975	596	1,571	780	1,636	3,986	1.4%	8,900	2%
Labor	3,126	37,545	40,670	5,228	5,914	51,812	18.5%	93,000	26%
Total Direct Costs	2,947	102,768	105,716	15,037	14,484	135,236	48.4%	190,150	53%
Gross Profit	26,891	97,122	124,013	9,446.69	10,981	144,441	51.6%	166,850	47%
Other Revenues									
Catering / 3rd Party	-	-	-	966	-	966		8,000	
Concessions / 3rd Party	-	5,453	5,453	-	-	5,453		2,000	
Rentals (Kitchen & Flatware)	-	-	-	-	-	-		10,000	
Total Other Revenues	-	5,453	5,453	966	-	6,419		20,000	
Expenses/Expenditures									
Personnel	18,267	-	18,267	9,515	9,515	37,297		113,440	
Other Materials & Services	8,316	-	8,316	1,541	1,648	11,506		2,107	
Total Expenses/Expenditures	26,583	-	26,583	11,057	11,163	48,803		115,547	32%
Income - Food & Beverages Activities	\$ 309	\$ 102,575	\$ 102,883	\$ (644)	\$ (182)	\$ 102,058	36%	71,303	20%
F & B with Premier Contract	\$ 5,441					\$ 5,441			
Difference (F&E compared to Premier)	\$ (5,133)					\$ 96,616			

JUSTICE COURT
Statement of Financial Operating Data

	FY 2015		July 1, 2015 through October 31, 2015 (33.3% of Fiscal Year)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projected	Variance
Revenues							
Court Fines & Fees	459,548		136,884	30% a)	450,000	450,000	-
Interest on Investments	456		161	31%	527	527	-
Total Revenues	460,004		137,045	30%	450,527	450,527	-
Expenditures							
Personnel Services	423,791		144,791	33%	436,236	436,236	-
Materials and Services	162,205		68,558	39% b)	173,942	173,942	-
Total Expenditures	585,996		213,349	35%	610,178	610,178	-
Revenues less Expenditures	(125,992)		(76,304)		(159,651)	(159,651)	-
Transfers In-General Fund	74,398		48,584	33%	145,747	145,747	-
Change in Fund Balance	(51,594)		(27,720)		(13,904)	(13,904)	-
Beginning Fund Balance	130,317		78,723	131%	60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723		\$ 51,003		\$ 46,096	\$ 64,819	\$ 18,723

a) Monthly revenue recorded in arrears. October revenue expected is \$54,610

b) One time software maintenance fee of \$24,421 paid in September

CAPITAL PROJECTS

- Campus Improvement
- North County Campus

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

	Received and Expended	Committed or Projected	Total
RESOURCES:			
Transfer in (Note A)	\$ 796,617	\$ -	\$ 796,617
Transfer in - General Fund	150,000	-	150,000
Transfer in - General County Projects (142)	820,000	-	820,000
Oregon Judicial Dept Payment	20,000	6,619	26,619
Interest Revenue	11,229	-	11,229
Total Resources	1,797,845	6,619	1,804,465
EXPENDITURES:			
Basement Jail/Boiler Demolition	JB1 168,109	-	168,109
Basement Public File View	JB2 141,862	-	141,862
1st Floor Public File View	JB3 117,980	-	117,980
1st Floor Restrooms/Haslinger Court	JB4 401,231	-	401,231
1st Floor DeHoog/Bagley Court/Jury Room	JB5 81,702	-	81,702
Accounting Area Open Workspace	JB6 40,257	-	40,257
Courthouse DA Offices	JB7 34,348	-	34,348
Hearing Room Justice Bldg 2/Basement Phases 1/2	JB8 669,076	-	669,076
Justice Bldg-Breezeway Connection	JB9	141,060	141,060
"Stone Building"	720	-	720
Internal Service Fund Charges	8,119	-	8,119
Total Materials & Services	1,663,405	141,060	1,804,465
Revenues less Expenditures	\$ 134,441	\$ (134,441)	-

Notes:

A. Remaining proceeds of the OSP portion of the FF&C borrowing for the OSP/911 Building.

Completed Projects

Deschutes County
General County Projects (Fund 142)
Through October 31, 2015

	FY 2016 - Year to Date (33% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
Revenues					
Property Taxes, Current	\$ 129,707	17%	\$ 750,000	\$ 750,000	\$ -
Property Taxes, Prior	7,161	36%	20,000	20,000	-
Inter-fund Charges					
OHP-Alcohol/Drug (280)	-	0% a)	525,000	525,000	-
OHP-Mental Health (270)	-	0% a)	525,000	525,000	-
Road Department (325)	-	0% a)	150,000	150,000	-
Interest	2,983	27%	11,000	11,000	-
Total Revenues	139,852	7%	1,981,000	1,981,000	-
Expenditures					
General					
ADA Projects	2,175				
General	67,347				
Health Services File Room	154				
Total General Projects	<u>69,676</u>		<u>488,590</u>	<u>488,590</u>	-
Remodel Projects					
Courthouse - District Attorney	64,630		100,000	100,000	-
Courthouse-sidewalk	9,632		50,000	50,000	-
P&P Stairs	36,440		36,440	36,440	-
P&P Programs Building	1,035		10,000	10,000	-
Road Dept Meeting Room	18,773		250,000	250,000	-
South County	212,745		212,745	212,745	-
Wall Street Services Building	36,192		837,255	837,255	-
Total Remodel Projects	<u>379,448</u>		<u>1,496,440</u>	<u>1,496,440</u>	-
Total Projects	449,124	23%	1,985,030	1,985,030	-
Internal Charges-ISF & Insurance	20,312	33%	60,906	60,906	-
Tech Improvements	65,044	72%	90,000	90,000	-
Total Expenditures	534,480		2,135,936	2,135,936	-
Revenues less Expenditures	(394,628)		(154,936)	(154,936)	-
Transfers In/(Out)					
Campus Improvement (463)	<u>(120,000)</u>	100%	<u>(120,000)</u>	<u>(120,000)</u>	-
Change in Fund Balance	(514,628)		(274,936)	(274,936)	-
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
Ending Fund Balance	\$ 859,047		\$ 1,185,064	\$ 1,098,739	\$ (86,325)

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