

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

May 23, 2016

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

Deschutes County

Total Investment Portfolio As Of 4/30/2016

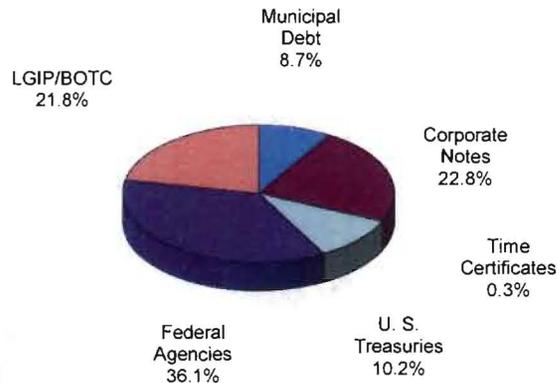
Portfolio Breakdown: Par Value by Investment Type

Municipal Debt	\$ 13,720,000	8.75%
Corporate Notes	35,772,000	22.81%
Time Certificates	440,000	0.28%
U. S. Treasuries	16,000,000	10.20%
Federal Agencies	56,674,000	36.14%
LGIP/BOTC	34,221,375	21.82%
Total Investments	\$ 156,827,375	100.00%

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		Apr-16	Y-T-D
General	\$ 156,827,375	\$ 165,482	\$ 1,183,255
		-	-
Total Investments	\$ 156,827,375		
Total Investment Income		165,482	1,183,255
Less Fee: 5% of Invest. Income		(8,274)	(59,163)
Investment Income - Net		\$ 157,208	\$ 1,124,092
Prior Year Comparison	Apr-15	\$ 105,339	\$ 848,243

	Yield Percentages	
	Current Month	Prior Month
BOTC / LGIP	0.75%	0.75%
Investments	1.03%	1.02%
Average	0.98%	0.97%

Total Portfolio: By Investment Types



Category Maximums:

U.S. Treasuries	100%
LGIP (\$47,012,858)	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%

Comparators

24 Month Treas.	0.79%
LGIP Rate	0.75%
36 Month Treasu	0.93%

Months to Maturity

0 to 30 Days	21.82%
Under 1 Year	48.43%
Under 5 Years	100.00%

Weighted Average Maturity

Max 2 Years	1.02 Years
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Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
April 30, 2016													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings S&P	Moody's	Coupon Rate	YTM 365	Par Value	Market Value	Book Value	Call Date
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	38			1.000	1.014	240,000	240,000	240,000	-
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	60	A+	Aa2	0.000	0.999	3,000,000	2,998,320	2,995,145	-
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015	6/30/2016	60	AA-	Aa2	0.605	0.609	1,400,000	1,399,216	1,398,608	-
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	75			0.354	0.365	1,693,000	1,692,069	1,691,753	-
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	75			0.490	0.507	2,000,000	1,996,660	1,997,958	-
912828XQ1	U.S. Treasury	MBS	6/19/2014	7/31/2016	91			1.500	0.548	1,000,000	1,002,880	1,002,354	-
46640PJ12	JP Morgan Securities LLC	CASTLE	12/8/2015	9/1/2016	123	A-1	P-1	0.910	0.943	1,000,000	997,420	996,891	-
313370TW8	Federal Home Loan Bank	CASTLE	12/11/2015	9/9/2016	131	AA+	Aaa	2.000	0.743	2,000,000	2,011,220	2,008,893	-
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	137	AA+	Aaa	0.778	0.812	672,000	671,375	670,009	-
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	148	A+	A2	1.500	1.113	1,800,000	1,804,050	1,802,326	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	148	A+	A2	1.500	1.085	775,000	776,744	776,281	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	153	AA	Aa2	0.854	0.800	1,000,000	1,000,620	1,000,222	-
3133XHK68	Federal Home Loan Bank	VINISP	12/18/2015	10/19/2016	171	AA+	Aaa	5.125	0.800	1,000,000	1,021,550	1,020,070	-
891140AE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	171	AA+	Aa1	2.375	0.820	1,800,000	1,813,572	1,812,955	-
3133EEBU3	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	197	AA+	Aaa	0.600	0.648	2,000,000	1,998,800	1,999,488	-
91159HHB9	US Bancorp	CASTLE	12/15/2015	11/15/2016	198	A+	A1	2.200	1.125	1,000,000	1,006,790	1,005,744	10/14/2016
494751DG2	King County Washington FPD	PJ	12/15/2015	12/1/2016	214	AA+		0.860	0.860	200,000	200,080	200,000	-
3133ECW22	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	220	AA+	Aaa	0.875	0.722	2,100,000	2,102,079	2,101,988	-
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	226	A+	Aa2	1.100	0.910	1,800,000	1,802,664	1,802,078	-
912828RX0	U.S. Treasury	CASTLE	12/3/2015	12/31/2016	244			0.875	0.746	3,000,000	3,006,930	3,002,564	-
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	261	A+	A1	2.400	1.067	2,000,000	2,020,100	2,018,628	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	275	AA+	Aaa	0.875	0.844	2,000,000	2,004,840	2,000,464	-
06050TL77	Bank of America - Banker's Acc	CASTLE	12/1/2015	2/14/2017	289	A+	A1	1.250	1.161	1,000,000	1,002,020	1,000,693	-
3130A7BY0	Federal Home Loan Bank	PJ	2/17/2016	2/17/2017	292	AA+	Aaa	0.720	0.720	2,000,000	2,000,020	2,000,000	8/17/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	335	AA	Aa2	5.150	1.060	370,000	384,193	383,690	-
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	335	AA	Aa2	5.150	1.201	1,000,000	1,038,360	1,035,702	-
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	335	AA	Aa2	5.150	1.100	1,875,000	1,946,925	1,943,771	-
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	364	AAA	Aaa	0.875	0.950	2,000,000	2,005,400	1,998,529	-
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	379	A+	A1	1.650	0.882	1,000,000	1,006,350	1,007,561	4/15/2017
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	383	AA-	Aa2	1.200	1.061	2,000,000	2,001,300	2,002,877	-
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	386			0.900	0.913	200,000	200,000	200,000	-
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	387	AA+	Aaa	2.050	0.885	1,460,000	1,480,382	1,477,743	-
3134G6ZVW60	Federal Home Loan Mtg Corp	CASTLE	10/13/2015	5/26/2017	390	AA+	Aaa	0.720	0.700	6,000,000	5,993,520	6,001,268	5/26/2016
3133ECQT4	Federal Farm Credit Bank	CASTLE	10/26/2015	5/30/2017	394	AA+	Aaa	0.750	0.750	2,662,000	2,662,000	2,662,000	-
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	396	AA+	Aaa	1.061	1.115	1,000,000	992,130	988,325	-
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	396	AA-	Aaa	1.081	1.136	1,050,000	1,041,737	1,037,512	-
31359MEL3	Federal National Mtg Assn	CASTLE	3/7/2016	6/1/2017	396	AA+	Aaa	0.831	0.861	1,950,000	1,934,654	1,932,176	-
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	401			1.019	1.065	1,028,000	1,017,391	1,016,331	-
929903DT6	Wells Fargo Corporate Note	CASTLE	11/23/2015	6/15/2017	410	A+	A2	5.750	1.320	2,000,000	2,100,440	2,098,067	-
29270CYZ2	Bonneville Power Administratio	CASTLE	4/24/2014	7/1/2017	426	AA-	Aa1	1.197	1.171	670,000	672,057	670,204	-
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	426	AA-		1.145	1.180	1,000,000	1,002,100	999,597	-
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	439		Aaa	0.750	0.787	1,000,000	1,000,690	999,559	-
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	453	AA+	Aaa	1.070	0.865	2,000,000	2,000,280	2,001,725	7/28/2016
3135GOZF3	Federal National Mtg Assn	CASTLE	12/21/2015	7/28/2017	453	AA+	Aaa	1.070	1.070	2,000,000	2,000,280	2,000,000	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	457	AAA	Aaa	6.250	1.180	2,000,000	2,134,080	2,124,787	-
005158VE7	Ada County SD	PJ	6/1/2015	8/15/2017	471	AA+	Aa1	3.000	0.930	1,000,000	1,029,840	1,026,338	-
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	484			0.750	0.858	1,000,000	1,000,400	998,583	-
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	487	AAA	Aaa	0.625	1.061	1,000,000	999,300	994,289	-
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	487	AAA	Aaa	0.625	0.920	1,000,000	999,300	996,129	-
94974BGB0	Wells Fargo Corporate Note	DA DAV	3/8/2016	9/8/2017	495	A	A2	1.400	1.450	461,000	462,226	460,692	-
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	514	AA+	Aaa	1.000	1.250	1,000,000	1,003,010	996,577	-
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	517	AA	Aaa	1.875	0.803	2,000,000	2,033,280	2,030,011	-
31771JMR8	FICO Strip	CASTLE	10/22/2015	10/6/2017	523			0.751	0.781	2,000,000	1,970,340	1,978,173	-
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	578			1.205	1.267	2,000,000	1,970,760	1,961,296	-
494751DH0	King County Washington FPD	PJ	12/15/2015	12/1/2017	579	AA+		1.220	1.218	230,000	231,076	230,000	-
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	593	AA+		1.205	1.268	1,059,000	1,040,520	1,037,974	-
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	621	AA-	Aa2	1.600	1.490	2,000,000	2,009,840	2,003,634	-
94988J5A1	Wells Fargo Corporate Note	CASTLE	1/29/2016	1/22/2018	631			1.650	1.580	1,000,000	1,008,160	1,001,185	-
92976WBH8	Wachovia Corp	CASTLE	2/26/2016	2/1/2018	641	A	A2	5.750	1.690	1,000,000	1,074,920	1,069,599	-
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	648			1.252	1.318	1,260,000	1,240,798	1,231,594	-
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	648			1.257	1.323	740,000	728,722	723,250	-
3130A77L3	Federal Home Loan Bank	CASTLE	2/16/2016	2/16/2018	656	AA+	Aaa	1.000	1.000	3,000,000	2,995,140	3,000,000	5/16/2016
3134G8M71	Federal Home Loan Mtg Corp	CASTLE	2/26/2016	2/26/2018	666	AA+		1.050	1.050	3,000,000	3,000,090	3,000,000	5/26/2016
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	694	A	A1	1.650	1.570	2,000,000	2,005,680	2,002,974	-
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	694	A	A1	1.650	1.540	1,000,000	1,002,840	1,002,036	-
68607VG665	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	700	AA	Aa2	5.000	1.120	610,000	659,514	654,526	-
89236TCX1	Toyota Mtr Cred - Corp N	CASTLE	4/8/2016	4/6/2018	705	AA-	Aa3	1.200	1.212	2,000,000	2,002,020	1,999,535	-
912828K25	U.S. Treasury	CASTLE	3/17/2016	4/15/2018	714	AAA	Aaa	0.750	1.020	1,000,000	999,380	994,782	-
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	744	AA+	Aa2	5.400	1.590	1,107,000	1,204,283	1,190,823	-
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	775	AAA	Aaa	5.500	1.500	1,000,000	1,089,750	1,082,773	-
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	775	AA+		1.430	1.430	750,000	753,278	750,000	-
166764AE0	Chevron Corp	CASTLE	4/15/2016	6/24/2018	784	AA-	Aa2	1.718	1.191	2,000,000	2,019,100	2,022,259	5/24/2018
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	790		Aa3	1.732	1.650	985,000	995,687	986,685	-
88059EMT8	Tennessee Valley Authority	DA DAV	2/22/2016	7/15/2018	805			1.021	1.065	500,000	488,360	488	

Memorandum

Date: May 16, 2016

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director

RE: Monthly Financial Reports

Attached please find April 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), **Transient Room Tax** (160, 170).

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 April 30, 2016 (83% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
Property Taxes - Current	23,196,345	23,666,790	98%	a)	24,090,700	24,402,534	311,834
Property Taxes - Prior	647,334	416,366	83%		500,000	500,000	-
Other General Revenues	2,324,928	1,992,481	78%	b)	2,552,960	2,354,600	(198,360)
Assessor	819,454	848,588	107%		795,202	848,588	53,386
County Clerk	1,650,844	1,344,372	88%		1,534,420	1,686,000	151,580
BOPTA	13,342	12,413	111%		11,154	12,413	1,259
District Attorney	299,095	106,138	58%		182,612	182,612	-
Tax Office	219,175	196,660	102%		192,379	196,660	4,281
Veterans	104,568	73,621	75%	c)	98,121	122,681	24,560
Property Management	90,113	12,500	17%		75,000	75,000	-
Total Revenues	29,365,198	28,669,929	95%		30,032,548	30,381,088	348,540
Expenditures							
Assessor	3,697,588	3,196,117	77%	d)	4,125,299	3,835,299	290,000
County Clerk	1,372,852	1,187,548	73%		1,624,716	1,490,716	134,000
BOPTA	60,320	53,130	81%		65,634	63,034	2,600
District Attorney	5,375,308	4,800,776	78%	d)	6,146,851	5,866,851	280,000
Tax Office	778,075	635,105	73%		865,513	795,513	70,000
Veterans	330,582	268,377	65%	d)	416,000	371,000	45,000
Property Management	264,768	241,558	82%		293,574	288,574	5,000
Non-Departmental	1,130,753	895,190	77%		1,163,643	1,163,643	-
Total Expenditures	13,010,247	11,277,800	77%		14,701,230	13,874,630	826,600
Transfers Out	14,947,204	12,620,600	81%		15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	23,898,400	79%		30,238,638	29,412,038	826,600
Change in Fund Balance	1,407,746	4,771,529			(206,090)	969,050	1,175,140
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	\$ 14,560,475			\$ 8,424,710	\$ 10,757,995	\$ 2,333,285

Beginning Net Working Capital per FY 2017 Proposed 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) Received quarterly. Grant in excess of amount budgeted
- d) Personnel expenditures less than budgeted due to unfilled positions through April

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
OYA Basic & Diversion	364,153	238,150	62%	a)	382,817	382,817	-
ODE Juvenile Crime Prev	109,588	42,662	47%	a)	91,379	91,379	-
Inmate/Prisoner Housing	89,850	55,200	100%	b)	55,000	63,000	8,000
DOC Unif Crime Fee/HB2712	36,226	27,079	74%		36,568	36,568	-
Food Subsidy	18,394	16,880	70%	c)	24,000	22,000	(2,000)
Gen Fund-Crime Prevention	20,000	10,000	50%	a)	20,000	20,000	-
Interest on Investments	9,751	10,657	152%	d)	7,000	13,000	6,000
Leases	7,694	26,434	367%	e)	7,200	26,434	19,234
OJD Court Fac/Sec SB 1065	24,768	18,872	111%	d)	17,000	21,000	4,000
Contract Payments	9,032	6,416	107%	f)	6,000	8,000	2,000
Case Supervision Fee	8,192	5,313	89%		6,000	6,000	-
Federal Grants	1,205	-	N/A		-	-	-
Miscellaneous	1,434	1,163	122%		950	1,163	213
Total Revenues	700,288	458,825	70%		653,914	691,361	37,447
Expenditures							
Personnel Services	4,994,826	4,134,123	78%	g)	5,319,157	4,950,000	369,157
Materials and Services	1,007,504	905,314	78%		1,153,324	1,153,324	-
Capital Outlay	-	-	0%		100	-	100
Transfers Out-Veh Reserve	3,660	2,745	75%		3,660	3,660	-
Total Expenditures	6,005,990	5,042,182	78%		6,476,241	6,106,984	369,257
Revenues less Expenditures	(5,305,702)	(4,583,357)			(5,822,327)	(5,415,623)	406,704
Transfers In-General Fund	5,368,346	4,553,830	83%		5,464,591	5,464,591	
Change in Fund Balance	62,644	(29,527)			(357,736)	48,968	406,704
Beginning Fund Balance	1,244,605	1,307,249	103%		1,271,324	1,307,249	35,925
Ending Fund Balance	\$ 1,307,249	\$ 1,277,722			\$ 913,588	\$ 1,356,217	\$ 442,629

Beginning Net Working Capital per FY 2017 Proposed Budget

1,200,000

- a) Payments received quarterly, reimbursing for actual expenditures
- b) Projection increased due to YTD revenue and changes in other regional detention capacity
- c) Projection decreased due to YTD detention population trends
- d) Projection increased due to YTD revenue
- e) Additional office space rented to Rimrock Trails ATS and detention facility space to J Bar J. Not included in FY 16 budget
- f) More than anticipated number of contract payment community service projects
- g) Based on YTD actuals and projected vacancies

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

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)						
Law Enf Dist Countywide	21,416,299	22,048,313	95%	23,142,090	23,617,660	475,570
Law Enf Dist Rural	13,082,018	12,823,029	95%	13,476,564	13,685,707	209,143
Total Revenues	34,498,317	34,871,342	95%	36,618,654	37,303,367	684,713
Expenditures (Fund 255)						
Personnel	27,982,132	23,691,967	85% a)	29,228,817	28,596,780	632,037
Materials & Services	6,331,777	5,124,893	81% b)	6,705,637	6,703,422	2,215
Capital Outlay	613,587	872,255	71% c)	1,059,944	1,044,671	15,273
Transfers Out	455,031	79,252	86%	271,616	271,616	-
Total Expenditures	35,382,528	29,768,367	80%	37,266,014	36,616,489	649,525
Revenues less Expenditures	(884,211)	5,102,975		(647,360)	686,878	1,334,238
DC Comm Systems Reserve	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(1,084,211)	4,902,975		(847,360)	486,878	1,334,238
Beginning Fund Balance	11,109,701	10,025,490	108%	9,267,317	10,025,490	758,173
Ending Fund Balance	\$ 10,025,490	\$ 14,928,465		8,419,957	10,512,368	2,092,411

Beginning Net Working Capital per FY 2017 Proposed Budget

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

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

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

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

d) Ending balance reserved for future Capital Outlay

Ending fund balance available to current expenditures

2,094,060
<u>8,418,308</u>
<u>10,512,368</u>

SHERIFF - Fund 255
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues (Fund 255)						
Law Enf Dist Countywide	22,630,194	19,063,389	69%	27,574,824	23,579,456	3,995,368
Law Enf Dist Rural	12,752,334	10,704,977	68%	15,784,087	13,037,033	2,747,054
Total Revenues	35,382,528	29,768,367	69%	43,358,911	36,616,489	6,742,422
Expenditures (Fund 255)						
Sheriff's Services	2,528,782	2,492,545	85% a)	2,942,625	2,962,881	(20,256)
Civil/Special Units	1,216,848	959,174	81% b)	1,178,116	1,162,841	15,275
Automotive/Communications	1,857,297	1,378,544	71% c)	1,934,375	1,848,187	86,188
Investigations/Evidence	1,604,049	1,500,903	86% d)	1,751,548	1,786,312	(34,764)
Patrol	8,409,091	7,148,795	80% b)	8,920,649	8,641,359	279,290
Records	770,148	604,551	78% b)	775,751	713,705	62,046
Adult Jail	15,338,956	12,662,113	78% e)	16,148,692	15,764,758	383,934
Court Security	356,041	220,378	68% f)	326,485	315,396	11,089
Emergency Services	373,205	182,044	83% g)	220,485	209,833	10,652
Special Services	1,587,532	1,238,775	78% h)	1,590,250	1,533,742	56,508
Training	501,561	424,074	74%	576,528	558,881	17,647
Other Law Enforcement Svcs	766,206	878,712	109% i)	807,198	1,025,282	(218,084)
Non-Departmental	72,813	77,760	83%	93,312	93,312	-
Total Expenditures	35,382,528	29,768,367	80%	37,266,014	36,616,489	649,525
Revenues less Expenditures	\$ -	-		\$ 6,092,897	\$ -	\$ 6,092,897

- 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) Positions filled at higher step than budgeted

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

FY 2015	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	1,276,202	87%	1,473,213	1,488,867	(15,654)
Materials & Services	1,083,885	1,156,312	83%	1,390,412	1,411,362	(20,950)
Capital Outlay	-	60,031	76%	79,000	62,652	16,348
Total Sheriff's Services	2,528,782	2,492,545	85%	2,942,625	2,962,881	(20,256)
<u>Civil/Special Units</u>						
Personnel	1,086,462	870,436	82%	1,062,099	1,065,265	(3,166)
Materials & Services	130,386	82,190	75%	109,469	91,028	18,441
Capital Outlay	-	6,548	100%	6,548	6,548	-
Total Civil/Special Units	1,216,848	959,174	81%	1,178,116	1,162,841	15,275
<u>Automotive/Communications</u>						
Personnel	404,038	355,763	83%	429,293	429,834	(541)
Materials & Services	1,445,359	994,506	67%	1,476,782	1,390,078	86,704
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
Total Automotive/Communications	1,857,297	1,378,544	71%	1,934,375	1,848,187	86,188
<u>Investigations/Evidence</u>						
Personnel	1,441,261	1,307,547	86%	1,528,335	1,566,639	(38,304)
Materials & Services	162,788	131,686	82%	160,613	158,003	2,610
Capital Outlay	-	61,670	99%	62,600	61,670	930
Total Investigations/Evidence	1,604,049	1,500,903	86%	1,751,548	1,786,312	(34,764)
<u>Patrol</u>						
Personnel	7,476,400	6,276,383	80%	7,824,291	7,565,092	259,199
Materials & Services	587,630	503,468	80%	625,432	601,332	24,100
Capital Outlay	345,060	368,944	78%	470,926	474,935	(4,009)
Total Patrol	8,409,091	7,148,795	80%	8,920,649	8,641,359	279,290
<u>Records</u>						
Personnel	666,056	497,751	75%	663,829	608,255	55,574
Materials & Services	104,092	106,800	95%	111,922	105,450	6,472
Total Records	770,148	604,551	78%	775,751	713,705	62,046
<u>Adult Jail</u>						
Personnel	12,681,941	10,829,519	81%	13,391,264	13,054,418	336,846
Materials & Services	2,138,807	1,562,028	70%	2,227,142	2,196,098	31,044
Capital Outlay	63,177	191,314	74%	258,670	242,626	16,044
Transfer Out - Jail (D/S & Cap Proj)	455,031	79,252	29%	271,616	271,616	-
Total Adult Jail	15,338,956	12,662,113	78%	16,148,692	15,764,758	383,934
<u>Court Security</u>						
Personnel	318,888	209,567	66%	316,782	299,263	17,519
Materials & Services	8,989	10,810	111%	9,703	16,133	(6,430)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	220,378	68%	326,485	315,396	11,089
<u>Emergency Services</u>						
Personnel	144,725	133,538	83%	160,660	159,747	913
Materials & Services	228,481	17,119	83%	20,625	18,699	1,926
Capital Outlay	-	31,387	80%	39,200	31,387	7,813
Total Emergency Services	373,205	182,044	83%	220,485	209,833	10,652
<u>Special Services</u>						
Personnel	1,223,523	970,847	79%	1,235,676	1,206,235	29,441
Materials & Services	207,027	149,481	61%	246,074	196,567	49,507
Capital Outlay	156,982	118,447	109%	108,500	130,940	(22,440)
Total Special Services	1,587,532	1,238,775	78%	1,590,250	1,533,742	56,508
<u>Training</u>						
Personnel	418,013	352,904	82%	430,076	417,205	12,871
Materials & Services	83,548	71,170	49%	146,452	141,676	4,776
Total Training	501,561	424,074	74%	576,528	558,881	17,647
<u>Other Law Enforcement Services</u>						
Personnel	675,931	611,510	86%	713,299	735,960	(22,661)
Materials & Services	77,972	261,564	298%	87,699	283,684	(195,985)
Capital Outlay	12,303	5,638	91%	6,200	5,638	562
Total Other Law Enforcement Svcs	766,206	878,712	109%	807,198	1,025,282	(218,084)
<u>Non-Departmental</u>						
Materials & Services	72,813	77,760	83%	93,312	93,312	-
Total Non-Departmental	72,813	77,760	83%	93,312	93,312	-
Total Expenditures	\$ 35,382,528	\$ 29,768,367	80%	\$ 37,266,014	\$ 36,616,489	\$ 649,525

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

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Tax Revenues - Current	17,663,115	19,358,178	98% a)	19,688,313	19,937,058	248,745
Tax Revenues - Prior	482,620	307,465	68%	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	154,185	62% c)	250,000	185,000	(65,000)
Concealed Handgun License	160,721	147,100	98% d)	150,000	184,000	34,000
Jail Funding HB 3194	107,805	-	0% e)	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% d)	220,000	200,000	(20,000)
Inmate Telephone Fee	45,803	36,324	104% d)	35,000	44,000	9,000
Federal Grants	10,072	12,008	N/A f)	-	12,008	12,008
Work Center Work Crews	42,049	27,169	54%	50,000	50,000	-
Contracts with Des County	98,466	141,661	120% g)	118,225	178,625	60,400
Inmate Commissary Fees	40,159	34,320	114% h)	30,000	42,000	12,000
Interest	64,584	62,810	144% d)	43,705	72,350	28,645
Donations-"Shop with a Cop"	43,417	36,816	56%	66,058	65,874	(184)
Miscellaneous	67,140	76,377	99%	77,272	84,024	6,752
Total Operating Revenues	21,416,299	22,048,313	95%	23,142,090	23,617,660	475,570
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	22,630,194	19,063,389	67%	28,307,942	23,579,456	4,728,486
DC Comm Systems Reserve	80,000	80,000	100%	80,000	80,000	-
Total Expenditures	22,710,194	19,143,389	67%	28,387,942	23,659,456	4,728,486
Change in Fund Balance	(1,293,895)	2,904,924		(5,245,852)	(41,796)	5,204,056
Beginning Fund Balance	6,659,617	5,365,722	102%	5,245,852	5,365,722	119,870
Ending Fund Balance	\$ 5,365,722	\$ 8,270,646		\$ -	\$ 5,323,926	\$ 5,323,926

Beginning Net Working Capital per FY 2017 Proposed 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) Based on actuals
- e) State eliminated funding
- f) Revenue budgeted 100% in Fund 702, receipted as split revenue between 701 and 702
- g) Increase in funding from State for Court Security
- h) Actual receipts are higher than budgeted

LED #2 - Rural 702
Statement of Financial Operating Data

	FY 2015	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
		Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	8,420,326	8,584,225	98%	a)	8,783,959	8,842,486	58,527
Tax Revenues - Prior	235,019	147,771	68%		216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	2,980,459	95%		3,151,787	3,151,787	-
City of Sisters	523,010	453,275	83%		543,930	543,930	-
Marine Board License Fee	112,383	76,273	59%	b)	130,000	146,189	16,189
State Grant	113,239	79,345	73%	b)	108,000	129,156	21,156
Court Fines & Fees	140,939	92,599	71%		130,000	130,000	-
Contracts with Des County	121,772	103,600	82%		125,810	125,810	-
US Forest Service	78,910	55,490	73%		76,500	76,500	-
School Districts	70,028	42,646	78%	c)	55,000	80,000	25,000
Federal Grants	54,497	17,315	87%	b)	20,000	36,698	16,698
Bureau of Reclamation	10,365	19,711	73%	d)	27,000	19,711	(7,289)
Interest	42,000	50,841	169%	e)	30,078	58,050	27,972
SB #1065 Court Assessment	24,768	18,872	79%		24,000	23,000	(1,000)
Federal Grants-BLM	770	1,679	N/A	e)	-	1,679	1,679
Donations & Grants - Private	17,030	10,932	N/A	f)	-	11,000	11,000
Miscellaneous	45,242	87,996	161%	g)	54,500	93,711	39,211
Total Revenues	13,082,018	12,823,029	95%		13,476,564	13,685,707	209,143
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	12,752,334	10,704,977	62%		17,378,029	13,037,033	4,340,996
DC Comm Systems Reserve	120,000	120,000	100%		120,000	120,000	-
Total Expenditures	12,872,334	10,824,977	62%		17,498,029	13,157,033	4,340,996
Change in Fund Balance	209,684	1,998,051			(4,021,465)	528,675	4,550,140
Beginning Fund Balance	4,450,084	4,659,768	116%		4,021,465	4,659,768	638,303
Ending Fund Balance	\$ 4,659,768	\$ 6,657,819			\$ -	\$ 5,188,442	\$ 5,188,442

Beginning Net Working Capital per FY 2017 Proposed Budget

5,078,217

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

EARLY LEARNING HUB
Statement of Financial Operating Data

FY 2015	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	Actual	Actual		% of Budget	Revised Budget	Projected
Revenues						
Federal Grants	224,752	155,319	73%	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%	138,243	138,243	-
Miscellaneous	5,291	2,684	134%	2,000	2,684	684
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	2,727	114%	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	498,295	86%	581,300	647,092	65,792
Expenditures						
Personnel Services	263,621	230,314	76%	304,598	274,146	30,452
Materials and Services	849,478	537,453	80% a)	675,224	682,740	(7,516)
Total Expenditures	1,113,099	767,767	78%	979,822	956,886	22,936
Revenues less Expenditures	(326,850)	(269,472)		(398,522)	(309,794)	88,728
Transfers In						
General Fund	252,288	145,830	83%	175,000	175,000	-
General Fund - Other	89,350	67,013	75%	89,350	89,350	-
Total Transfers In	341,638	212,843	81%	264,350	264,350	-
Change in Fund Balance	14,788	(56,629)		(134,172)	(45,444)	88,728
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 293,020		\$ 140,127	\$ 304,205	\$164,078

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

PUBLIC HEALTH
Statement of Financial Operating Data

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	FY 2015	Actual	% of Budget	Budget	Projected	Variance
Revenues						
State Grant	3,373,900	2,513,106	88%	2,865,932	2,666,370	(199,562)
Environmental Health-Lic Fac	818,627	799,935	100%	802,450	802,450	-
OMAP	945,490	701,249	69%	1,023,650	803,318	(220,332)
Family Planning Exp Proj	236,714	146,813	59%	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	60,300	N/A	-	60,300	60,300
Patient Insurance Fees	138,130	133,463	74%	181,200	159,804	(21,396)
State Miscellaneous	163,008	107,915	72% b)	150,000	123,160	(26,840)
Federal Payments	141,606	136,892	47% b)	292,085	191,836	(100,249)
Vital Records-Death	132,975	118,210	118%	100,000	141,852	41,852
Health Dept/Patient Fees	46,588	33,314	80%	41,800	37,218	(4,582)
Contract Payments	16,629	3,909	N/A	-	3,909	3,909
Vital Records-Birth	37,520	41,445	104%	40,000	49,734	9,734
Child Dev & Rehab Center	31,720	26,658	87%	30,759	30,759	-
Interest on Investments	15,422	15,614	112%	13,900	16,124	2,224
Grants & Donations	36,035	41,759	135%	30,838	41,759	10,921
Miscellaneous	32,519	1,726	288%	600	1,726	1,126
Total Revenues	6,495,321	5,148,935	87%	5,887,214	5,596,946	(290,268)
Expenditures						
Personnel Services	6,541,186	5,474,429	78%	7,007,820	6,609,186	398,634
Materials and Services	2,279,520	1,451,389	63%	2,287,054	2,071,392	215,662
Capital Outlay	49,701	3,469	107% c)	3,240	3,469	(229)
Transfers Out	164,640	88,230	75%	117,640	117,640	-
Total Expenditures	9,035,047	7,017,517	75%	9,415,754	8,801,687	614,067
Revenues less Expenditures	(2,539,726)	(1,868,582)		(3,528,540)	(3,204,741)	323,799
Transfers In-General Fund	2,701,475	2,251,230	83%	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	2,344,097	83%	2,825,298	2,825,298	-
Change in Fund Balance	226,849	475,515		(703,242)	(379,443)	323,799
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
Ending Fund Balance	\$ 1,779,427	\$ 2,254,943		\$ 1,086,145	\$ 1,399,985	\$ 313,840

- a) Revenue carried over from FY 2015
- b) Received quarterly, in arrears
- c) Appropriation will be increased before year end

**BEHAVIORAL HEALTH
Statement of Financial Operating Data**

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	920,156	46%	2,005,307	2,005,307	-
State Grants	7,730,968	6,755,107	81%	8,313,630	8,511,281	197,651
OHP Capitation	488,538	8,425,368	71% a)	11,807,181	10,061,660	(1,745,521)
Federal Grants	195,048	100,542	50% b)	201,879	201,697	(182)
Patient Fees	211,392	130,227	76%	171,268	169,520	(1,748)
Title 19	333,886	129,514	54%	241,768	257,432	15,664
Liquor Revenue	145,536	77,827	52%	151,000	127,867	(23,133)
Divorce Filing Fees	128,477	131,689	94% c)	140,600	131,689	(8,911)
Interfund Contract-Gen Fund	127,000	99,066	78% b)	127,000	127,000	-
Interest on Investments	37,054	30,155	101%	30,000	36,116	6,116
Rentals	11,612	5,375	29%	18,800	18,800	-
Marriage Licenses	6,385	5,310	82%	6,500	8,120	1,620
Local Grants	504,926	233,476	147%	158,967	316,859	157,892
State Miscellaneous	32,200	137,208	624%	22,000	137,208	115,208
Medicare Reimbursement	-	24,042	N/A	-	24,042	24,042
Seizure/Forfeiture	-	4,629	N/A	-	4,629	4,629
Miscellaneous	60,534	2,823	2823%	100	2,823	2,723
Total Revenues	21,308,536	17,212,512	74%	23,396,000	22,142,050	(1,253,950)
Expenditures						
Personnel Services	14,366,806	13,208,137	77% d)	17,254,720	15,914,721	1,339,999
Materials and Services	7,007,968	5,061,882	61% e)	8,291,472	7,507,384	784,088
Capital Outlay	181,976	202,519	98%	207,500	210,000	(2,500)
Transfers Out	204,900	246,075	75%	328,100	328,100	-
Total Expenditures	21,761,651	18,718,612	72%	26,081,792	23,960,205	2,121,587
Revenues less Expenditures	(453,115)	(1,506,100)		(2,685,792)	(1,818,155)	867,637
Transfers In-General Fund	1,377,302	1,147,750	83%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	140,720	83%	168,864	168,864	-
Total Transfers In	1,564,896	1,288,470	83%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	(217,630)		(1,139,626)	(271,989)	867,637
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
BH Ending Fund Balance	\$4,036,523	\$ 3,818,893		\$ 2,753,611	3,764,534	\$ 1,010,923
Public Health Ending Fund Balance					1,399,985	
Early Learning Hub Ending Fund Balance					304,205	
Projected Ending Fund Balance - Health Services					5,468,724	
Beginning Net Working Capital per FY 2017 Proposed 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

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Admin-Operations	59,024	70,455	132%	53,494	80,604	27,110
Admin-GIS	2,110	807	32%	2,500	1,000	(1,500)
Admin-Code Enforcement	306,480	283,266	88%	322,913	342,700	19,787
Building Safety	2,122,894	1,911,530	89%	2,152,073	2,278,764	126,691
Electrical	447,721	456,147	98%	467,770	571,000	103,230
Contract Services	358,815	346,763	125%	276,500	500,375	223,875
Env Health-On Site Prog	497,039	488,761	103%	475,170	584,142	108,972
Planning-Current	1,230,486	1,064,395	99%	1,069,975	1,200,100	130,125
Planning-Long Range	604,808	538,906	78%	694,249	700,000	5,751
Total Revenues	5,629,377	5,161,029	94%	5,514,644	6,258,685	744,041
Expenditures						
Admin-Operations	1,461,189	1,326,851	81%	1,638,933	1,645,000	(6,067)
Admin-GIS	125,463	110,294	83%	132,305	131,987	318
Admin-Code Enforcement	286,288	244,243	76%	319,679	315,000	4,679
Building Safety	777,738	674,308	74%	915,194	925,000	(9,806)
Electrical	225,462	242,424	85%	286,145	290,000	(3,855)
Contract Services	270,206	269,587	83%	326,249	333,519	(7,270)
Env Health-On Site Pgm	233,477	277,286	82%	338,956	338,956	-
Planning-Current	792,256	828,338	81%	1,020,073	1,020,073	-
Planning-Long Range	557,991	421,964	73%	574,121	550,000	24,121
Transfers Out (D/S Fund)	173,673	163,940	100%	164,225	163,940	285
Total Expenditures	4,903,745	4,559,234	80%	5,715,880	5,713,475	2,405
Revenues less Expenditures	725,633	601,795		(201,236)	545,210	746,446
Transfers In/Out						
In: General Fund - L/R Planning	166,770	82,530	83%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	(1,037,652)	100%	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	(955,122)	102%	(938,613)	(938,613)	-
Change in Fund Balance	114,573	(353,327)		(1,139,849)	(393,403)	746,446
Beginning Fund Balance	2,037,201	2,151,773	134%	1,600,000	2,151,773	551,773
Ending Fund Balance	\$ 2,151,773	\$ 1,798,446		\$ 460,151	\$ 1,758,370	\$ 1,298,219

Beginning Net Working Capital per FY 2017 Proposed Budget

1,578,206

ROAD
Statement of Financial Operating Data

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	11,526,928	10,355,699	91% 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	228,012	24% d)	947,925	947,925	-
Cities-Bend/Red/Sis/La Pine	664,062	98,068	11% e)	902,000	902,000	-
State Miscellaneous	602,237	603,572	100%	603,572	603,572	-
Sale of Equip & Material	312,452	258,150	93%	278,500	278,500	-
Assessment Payments (P&I)	159,692	97,563	61%	160,000	160,000	-
Mineral Lease Royalties	174,922	131,403	66%	200,000	200,000	-
Federal Reimbursement	-	290,000	N/A f)	-	290,000	290,000
Interest on Investments	77,547	99,162	248% g)	40,000	100,000	60,000
Miscellaneous	55,109	51,219	140%	36,500	51,219	14,719
Total Revenues	16,949,938	14,483,707	85%	17,108,497	18,151,303	1,042,806
Expenditures						
Personnel Services	5,539,866	4,719,513	82%	5,764,308	5,639,529	124,779
Materials and Services	8,565,242	5,307,909	49% h)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	653,246	8% i)	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	11,280,668	44%	25,713,666	18,185,630	7,528,036
Revenues less Expenditures	373,426	3,203,038		(8,605,169)	(34,327)	8,570,842
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	3,447,943		(7,278,630)	1,292,212	8,570,842
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	\$ 15,154,615		\$ 2,019,840	\$ 12,998,885	\$ 10,979,045

Beginning Net Working Capital per FY 2017 Proposed Budget

12,549,601

- a) Revenue projection per ODOT (increased fuel sales/economy related)
- b) Payment approved in last SRS reauthorization
- c) Annual payment received in July
- d) Funds transferred at end of fiscal year
- e) Billed-will include Spring 2016 chip seal
- f) Federal Lands Access Program funds for Cascade Lakes Highway not anticipated during budget preparation
- g) Projection based on annualized YTD
- h) Overlay reserve, \$1.5 million, not projected to be expended in FY 2016
- i) 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, 2015 through April 30, 2016 (83% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Revised Budget	Projected	Variance
Revenues						
DOC Grant in Aid SB 1145	3,025,316	2,737,658	75%	3,650,168	3,650,168	-
DOC Measure 57	217,845	234,316	100% a)	234,316	234,316	-
Electronic Monitoring Fee	212,894	140,406	62% b)	225,000	170,000	(55,000)
Probation Superv. Fees	220,081	175,455	84%	210,000	210,000	-
DOC-Family Sentence Alt	-	110,797	100% c)	110,796	110,796	-
Interfund - Sheriff	50,000	41,670	83%	50,000	50,000	-
Gen Fund/Crime Prevention	50,000	25,000	50% d)	50,000	50,000	-
DOJ/Arrest Grant	52,612	35,052	75% d)	46,736	46,736	-
State Subsidy	14,960	12,225	78%	15,610	15,610	-
Alternate Incarceration	31,775	10,413	52% d)	20,035	20,035	-
Interest on Investments	9,550	11,178	160% e)	7,000	11,178	4,178
Probation Work Crew Fees	10,191	8,566	143% 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	4,400,538	80%	5,477,768	5,436,198	(41,570)
Expenditures						
Personnel Services	3,581,700	3,110,192	77% h)	4,013,941	3,900,000	113,941
Materials and Services	1,047,720	1,124,438	72% h)	1,551,315	1,400,000	151,315
Transfer to Veh Maint	-	31,104	75%	41,472	31,104	10,368
Capital Outlay	-	-	0% i)	68,100	60,000	8,100
Total Expenditures	4,629,420	4,265,734	75%	5,674,828	5,391,104	283,724
Revenues less Expenditures	(719,522)	134,804		(197,060)	45,094	242,154
Transfers In-General Fund	451,189	375,990	83%	451,189	451,189	-
Change in Fund Balance	(268,333)	510,794		254,129	496,283	242,154
Beginning Fund Balance	1,131,982	863,649	130%	662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 1,374,443		\$ 916,645	\$ 1,359,932	\$ 443,287

Beginning Net Working Capital per FY 2017 Proposed Budget

1,162,000

a) Annual payment received in October

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

c) Annual payment received in January

d) Payments received quarterly

e) Projections increased due to YTD revenue

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

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

h) Based on YTD actual and projected expenses

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

SOLID WASTE
Statement of Financial Operating Data

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Operating Revenues						
Franchise Disposal Fees	4,575,673	4,099,595	85%	4,830,000	4,948,380	118,380
Private Disposal Fees	1,680,543	1,489,033	90%	1,648,500	1,716,067	67,567
Commercial Disp. Fees	1,336,173	1,179,853	94%	1,260,000	1,415,767	155,767
Franchise 3% Fees	223,323	232,291	106%	220,000	232,291	12,291
Yard Debris	126,468	123,586	119% a)	104,000	145,000	41,000
Recyclables	28,066	16,435	57% b)	29,000	21,000	(8,000)
Equip & Material	720	16,490	N/A	-	21,490	21,490
Special Waste	16,382	21,516	86% c)	25,000	35,000	10,000
Interest	17,164	16,182	162%	10,000	18,000	8,000
Leases	10,801	9,001	83%	10,801	10,801	-
Miscellaneous	58,001	33,148	133%	25,000	35,000	10,000
Total Operating Revenues	8,073,313	7,237,129	89%	8,162,301	8,598,796	436,495
Operating Expenditures						
Personnel Services	1,856,302	1,626,503	78%	2,084,433	1,950,359	134,074
Materials and Services	3,112,683	2,549,796	73%	3,501,756	3,568,092	(66,336)
Debt Service	929,793	377,985	41% d)	932,916	932,916	-
Capital Outlay	166,655	58,055	50%	116,450	93,158	23,292
Total Operating Expenditures	6,065,434	4,612,339	70%	6,635,555	6,544,525	91,030
Operating Rev less Exp	2,007,879	2,624,790		1,526,746	2,054,271	527,525
Transfers Out						
Road	298,156	244,904	75% e)	326,539	326,539	-
SW Capital & Equipment Reserve	2,225,000	800,000	57% f)	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)	1,579,886		(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	\$ 2,743,779		\$ 447,129	\$ 600,000	\$ 152,871
Beginning Net Working Capital per FY 2017 Proposed Budget					600,000	

- a) Revenues fluctuate with the weather/seasons
- b) Down market for recyclables
- c) Unpredictable revenue source; usually involves DEQ clean-ups
- d) Payments made November and May
- e) Transfer made quarterly
- f) Additional resources generated by operations are required in the reserve funds

RISK MANAGEMENT
Statement of Financial Operating Data

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	716,000	83%	859,198	859,198	-
Property Damage	392,304	329,841	84%	394,092	394,092	-
Vehicle	177,550	149,880	83%	179,850	179,850	-
Workers' Compensation	1,563,836	944,450	83%	1,137,484	1,137,484	-
Unemployment	324,829	274,690	86%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	9,324	47%	20,000	12,000	(8,000)
Process Fee-Events/Parades	1,835	955	68%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	29,160	108%	27,000	30,000	3,000
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	31,233	125%	25,000	32,000	7,000
TOTAL REVENUES	2,942,419	2,580,533	84%	3,059,104	3,061,104	2,000
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	150,514				
Defense	19,031	29,548				
Professional Service	24,849	6,304				
Insurance	176,537	194,634				
Loss Prevention	19,465	5,049				
Miscellaneous	126	-				
Repair / Replacement	6,346	21,478				
Total General Liability	412,716	407,526	52%	780,429	600,000	180,429
PROPERTY DAMAGE						
Insurance	178,556	166,978				
Repair / Replacement	35,583	18,130				
Total Property Damage	214,139	185,108	43%	429,719	300,000	129,719
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	20,674				
Repair / Replacement	51,823	126,874				
Total Vehicle	92,666	147,548	165%	89,213	180,000	(90,787)
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	316,901				
Professional Service	5,000	7,450				
Insurance	124,195	129,723				
Loss Prevention	45,934	43,120				
Miscellaneous	54,299	41,895				
Total Workers' Compensation	916,429	539,089	55%	984,626	650,000	334,626
UNEMPLOYMENT - Settlement/Benefits						
Total Direct Insurance Costs	1,740,333	1,343,061	55%	2,435,473	1,830,000	605,473
Insurance Administration:						
Personnel Services	309,175	257,059	76%	339,585	339,585	-
Materials & Srvc, Capital Out. & Transf.	133,868	126,774	56%	225,363	225,363	-
Total Expenditures	2,183,376	1,726,893	58%	3,000,421	2,394,948	605,473
Change in Fund Balance	759,043	853,640		58,683	666,156	607,473
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,723,359	*	\$ 3,258,683	\$ 4,535,875	\$ 1,277,192

Beginning Net Working Capital per FY 2017 Proposed Budget

4,000,000

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

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

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	6,683,234	6,838,775	99%	6,940,000	7,043,318	103,318
Property Taxes - Prior	174,000	114,227	114%	100,000	114,227	14,227
State Reimbursement	54,389	38,285	106%	36,000	38,285	2,285
Telephone User Tax	760,914	400,822	53%	750,000	750,000	-
Data Network Reimb.	41,803	31,189	104%	30,000	40,000	10,000
Jefferson County	30,686	30,497	102%	30,000	30,497	497
User Fee	54,536	6,469	14%	45,000	45,000	-
Police RMS User Fees	287,880	143,239	48%	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	14,300	143%	10,000	14,300	4,300
Interest	36,785	46,869	117%	40,000	55,000	15,000
Total Revenues	8,162,693	7,664,671	92%	8,287,788	8,437,416	149,628
Expenditures						
Personnel Services	4,885,484	3,968,102	66%	6,008,790	4,761,722	1,247,068
Materials and Services	1,987,159	1,682,311	74%	2,264,097	2,264,097	-
Capital Outlay	234,798	39,320	20%	200,000	150,000	50,000
Total Expenditures	7,107,441	5,689,733	67%	8,472,887	7,175,819	1,297,068
Revenues less Expenditures	1,055,252	1,974,938		(185,099)	1,261,597	1,446,696
Beginning Fund Balance	3,939,854	4,995,106	107%	4,650,000	4,995,106	345,106
Ending Fund Balance	\$ 4,995,106	\$ 6,970,044		\$ 4,464,901	\$ 6,256,703	\$ 1,791,802

Beginning Net Working Capital per FY 2017 Proposed Budget

5,900,000

- a) Projection based on collecting 94.5% of property tax levy
- b) Tax received quarterly. The 3rd quarter payment is expected in May
- c) Recently billed after the RMS Ops Board negotiated a new maintenance contract with New World Systems
- d) YTD includes a reimbursement from Bend Police Department for software licenses (\$4,253)
- e) Variance due to open positions
- f) Phase II of parking lot deferred to FY 2017

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

	FY 2015		FY 2016				
	Actual	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)	% of Budget		Approved Budget	FY 2016 Projection	\$ Variance
Revenues:							
Internal Premium Charges	\$ 16,001,138	\$ 13,066,775	81%	a)	\$ 16,153,000	\$ 15,680,130	\$ (472,870)
Part-Time Employee Premium	15,680	7,077	N/A	a)	-	8,492	8,492
Employee Monthly Co-Pay	866,646	741,465	86%	a)	865,000	889,758	24,758
COIC	1,870,995	1,742,052	92%	a)	1,900,000	2,090,463	190,463
Retiree / COBRA Co-Pay	1,089,975	958,483	72%	a)	1,336,000	1,150,179	(185,821)
Prescription Rebates	145,422	33,277	26%		130,000	130,000	-
Claims Reimbursements & Misc	242,601	175,923	N/A		-	175,923	175,923
Interest	92,213	97,117	87%		112,000	110,000	(2,000)
Total Revenues	20,324,668	16,822,169	82%		20,496,000	20,234,945	(261,055)
Expenditures:							
<i>Personnel Services (all depts)</i>	121,638	87,403	74%		117,753	108,150	9,603
Materials & Services							
Admin & Wellness							
Claims Paid-Medical	11,366,449	11,164,090	91%	a)	12,335,775	13,217,204	(881,429)
Claims Paid-Prescription	1,245,249	806,701	58%	a)	1,392,307	953,374	438,933
Claims Paid-Dental/Vision	1,832,508	1,643,466	80%	a)	2,048,918	1,942,278	106,641
Stop Loss Insurance Premium	326,435	298,036	83%		360,000	360,000	-
State Assessments	227,597	119,231	50%		240,000	240,000	-
Administration Fee (EMBS)	419,304	405,954	97%		420,000	420,000	-
Preferred Provider Fee	38,804	127,554	277%		46,000	157,202	(111,202)
Other - Administration	45,335	81,604	78%		104,417	104,417	-
Other - Wellness	162,582	140,145	94%		149,000	149,000	-
Admin & Wellness	15,664,262	14,786,780	86%		17,096,417	17,543,475	(447,058)
Deschutes On-site Clinic							
Contracted Services	818,418	607,672	75%		810,000	810,000	-
Medical Supplies	79,616	57,792	92%		63,000	63,000	-
Other	23,726	27,985	102%		27,470	27,470	-
Total DOC	921,761	693,450	77%		900,470	900,470	-
Deschutes On-site Pharmacy							
Contracted Services	304,556	233,983	81%		287,700	287,700	-
Prescriptions	1,552,760	1,099,632	69%	b)	1,600,000	1,649,448	(49,448)
Other	13,250	17,272	78%		22,007	22,007	-
Total Pharmacy	1,870,566	1,350,888	71%		1,909,707	1,959,155	(49,448)
Total Expenditures	18,578,227	16,918,521	84%		20,024,347	20,511,250	(486,903)
Change in Fund Balance	1,746,441	(96,352)			471,653	(276,305)	(747,958)
Beginning Fund Balance	12,461,082	14,207,523	108%		13,190,000	14,207,523	1,017,523
Ending Fund Balance	\$ 14,207,523	\$ 14,111,171			\$ 13,661,653	\$ 13,931,218	\$ 269,565

% of Exp covered by Revenues	109.4%	99.4%	102.4%	98.7%
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Beginning Net Working Capital per FY 2017 Proposed Budget

14,327,000

a) Projection - Ten months annualized

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

FAIR AND EXPO CENTER
Statement of Financial Operating Data
Through April 30, 2016

	FY 2015		Year to Date (83% of the year)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues							
Events Revenues	\$ 528,377		\$ 419,226	90.5%	\$ 463,000	\$ 535,272	\$ 72,272
Storage	45,794		59,809	119.6%	50,000	59,809	9,809
Camping at F & E	14,505		7,790	39.0%	20,000	27,790	7,790
Horse Stall Rental	37,698		8,588	17.2%	50,000	46,588	(3,412)
Food & Beverage Activities, net	89,575		89,906	126.1%	71,303	97,657	26,354
Concession % - Food	11,411		-	N/A	-	-	-
Annual County Fair (net)	244,000		283,000	96.0%	294,835	283,000	(11,835)
Interfund Contract	85,111		38,605	45.7%	84,422	43,605	(40,817)
TRT - 1% for Marketing	116,670		191,183	50.0%	382,641	221,348	(161,293)
Miscellaneous	11,092		6,437	59.1%	10,900	6,437	(4,463)
Total Operating Revenues	1,184,232		1,104,545	77.4%	1,427,101	1,321,507	(105,594)
Operating Expenditures:							
General F & E Activities							
Personnel Services	909,177		755,559	79.4%	951,266	893,959	57,307
Materials and Services	655,566		569,466	68.7%	828,351	717,346	111,005
Total Operating Expenditures	1,564,743		1,325,025	74.5%	1,779,617	1,611,305	168,312
Other:							
Park Acq/Dev (Fund 130)	29,000		22,500	75.0%	30,000	37,500	7,500
Grants	280		-	N/A	-	-	-
Rights & Signage	98,538		94,330	82.0%	115,000	100,630	(14,370)
Interest	678		950	316.5%	300	1,150	850
Total Other	128,496		117,780	81%	145,300	139,280	(6,020)
Results of Operations	(252,016)		(102,701)		(207,216)	(150,518)	56,698
Transfers In / Out							
Transfer In-General Fund	365,000		250,000	83.3%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770		21,450	83.3%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-		-	0.0%	(62,740)	(62,740)	-
Total Transfers In	475,770		271,450	103.2%	263,004	263,004	-
Non-Operating Expenditures							
Debt Service	112,213		68,868	59.0%	116,709	113,296	3,413
Capital Outlay	52,473		-	N/A	-	-	-
Total Non-Operating Expenditures	164,686		68,868	59.0%	116,709	113,296	3,413
Change in Fund Balance	59,068		99,881		(60,921)	(810)	60,111
Beginning Fund Balance	(345)		58,723	58.7%	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723		\$ 158,604		\$ 39,079	\$ 57,913	\$ 18,834

Beginning Net Working Capital per FY 2017 Proposed 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
Fair and Expo Center
Food and Beverage Activity
July 1, 2015 through April 30, 2016

	July & August	September	October	November	December	January	February	March	April	Year to Date
Revenues	\$ 29,838	\$ 24,483	\$ 25,538	\$ 37,407	\$ 2,860	\$ 28,879	\$ 25,356	\$ 137,807	\$ 33,812	\$ 345,979
Direct Costs										
Beginning Inventory	24,040	36,704	36,084	34,187	30,721	30,094	28,545	24,788	23,405	24,040
Purchases	11,402	8,409	5,037	6,638	668	8,447	3,434	24,857	17,147	86,040
Ending Inventory	<u>(36,704)</u>	<u>(36,084)</u>	<u>(34,187)</u>	<u>(30,721)</u>	<u>(30,094)</u>	<u>(28,545)</u>	<u>(24,788)</u>	<u>(23,405)</u>	<u>(24,757)</u>	<u>(24,757)</u>
Cost of Food & Beverage	(1,262)	9,029	6,935	10,104	1,295	9,996	7,191	26,241	15,795	85,324
Event Expenses	975	780	1,636	466	2,465	1,102	731	1,192	978	10,327
Labor	<u>3,126</u>	<u>5,228</u>	<u>5,914</u>	<u>6,926</u>	<u>384</u>	<u>3,968</u>	<u>4,972</u>	<u>19,807</u>	<u>7,532</u>	<u>57,856</u>
Total Direct Costs	<u>2,840</u>	<u>15,037</u>	<u>14,484</u>	<u>17,497</u>	<u>4,144</u>	<u>15,067</u>	<u>12,895</u>	<u>47,239</u>	<u>24,305</u>	<u>153,507</u>
Gross Profit	<u>26,999</u>	<u>9,447</u>	<u>11,054</u>	<u>19,910</u>	<u>(1,284)</u>	<u>13,812</u>	<u>12,461</u>	<u>90,567</u>	<u>9,507</u>	<u>192,472</u>
Other Revenues										
Catering/3rd Party	-	966	-	1,538	-	-	-	-	3,140	5,645
Concessions/3rd Party	-	-	-	1,984	953	2,536	1,066	5,646	1,609	13,795
Rentals (Kitchen/Flatware)	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	-	966	-	3,522	953	2,536	1,066	5,646	4,749	19,439
Expenses										
Personnel	18,267	9,515	9,515	9,515	9,515	9,516	9,516	9,516	13,172	98,047
Other Materials & Services	<u>8,316</u>	<u>1,541</u>	<u>1,100</u>	<u>212</u>	<u>-</u>	<u>1,846</u>	<u>3,357</u>	<u>1,095</u>	<u>6,491</u>	<u>23,959</u>
Total Expenses	<u>26,583</u>	<u>11,057</u>	<u>10,615</u>	<u>9,728</u>	<u>9,515</u>	<u>11,361</u>	<u>12,872</u>	<u>10,611</u>	<u>19,663</u>	<u>122,005</u>
Income-Food & Beverage Activity	<u>\$ 416</u>	<u>\$ (644)</u>	<u>\$ 439</u>	<u>\$ 13,705</u>	<u>\$ (9,846)</u>	<u>\$ 4,986</u>	<u>\$ 655</u>	<u>\$ 85,603</u>	<u>\$ (5,407)</u>	<u>\$ 89,906</u>

JUSTICE COURT
Statement of Financial Operating Data

	July 1, 2015 through April 30, 2016 (83% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Court Fines & Fees	459,548	399,349	89%	a) 450,000	529,228	79,228
Interest on Investments	456	608	115%	527	527	-
Total Revenues	460,004	399,957	89%	450,527	529,755	79,228
Expenditures						
Personnel Services	423,791	362,483	83%	436,236	436,236	-
Materials and Services	162,205	136,642	79%	b) 173,942	157,964	15,978
Total Expenditures	585,996	499,125	82%	610,178	594,200	15,978
Revenues less Expenditures	(125,992)	(99,168)		(159,651)	(64,445)	95,206
Transfers In-General Fund	74,398	121,460	83%	145,747	145,747	-
Change in Fund Balance	(51,594)	22,292		(13,904)	81,302	95,206
Beginning Fund Balance	130,317	78,723	131%	60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723	\$ 101,015		\$ 46,096	\$ 160,025	\$ 113,929

Beginning Net Working Capital per FY 2017 Proposed Budget

145,608

- a) Monthly revenue recorded in arrears. \$41,189 received in May for April activity
 Projection is YTD annualized $(\$399,349 + \$41,189) / 10 \times 12 = \$528,646$
- b) One time software maintenance fee of \$24,421 paid in September 2015

Deschutes County
Room Taxes (Funds 160 and 170)
Budget and Actual - FY 2016
YTD 04-30-2016

	Fund 160-7%		Fund 170-1%		Combined-8%		% of Budget
	Budget	Actual	Budget	Actual	Budget	Actual	
REVENUES							
Room Taxes	\$ 4,716,250	\$ 4,696,903	\$ 673,750	\$ 670,986	\$ 5,390,000	5,367,888.72	99.6%
Interest	-	2,609	-	2,401	-	5,009.30	
Total Revenues	<u>4,716,250</u>	<u>4,699,511</u>	<u>673,750</u>	<u>673,387</u>	<u>5,390,000</u>	<u>5,372,898</u>	99.7%
EXPENDITURES							
<i>Administrative</i>							
Auditing Services	10,500	7,875	1,500	1,125	12,000	9,000	
Interfund Contract	57,914	48,260	9,650	8,040	67,564	56,300	
ISF	22,468	18,720	183	150	22,651	18,870	
Public Notices	2,625	1,225	375	175	3,000	1,400	
Printing	1,750	793	343	113	2,093	906	
Office Supplies	875	-	125	-	1,000	-	
Postage	2,625	1,027	375	147	3,000	1,173	
Total Administrative	<u>98,757</u>	<u>77,900</u>	<u>12,551</u>	<u>9,750</u>	<u>111,308</u>	<u>87,650</u>	
<i>Distributions</i>							
LED #2	3,151,787	2,980,459	-	-	3,151,787	2,980,459	
Economic Develop	-	-	198,360	200,000	198,360	200,000	
Bend/Sunriver Chamber	23,473	51,833	-	-	23,473	51,833	
COVA - 6%	759,283	688,690	-	-	759,283	688,690	
COVA - 1%	660,048	623,381	-	-	660,048	623,381	
RV Park	-	-	66,259	22,516	66,259	22,516	
Annual Fair	-	-	164,559	59,661	164,559	59,661	
F&E - 6%	25,744	21,450	-	-	25,744	21,450	
F&E - 1%	-	-	382,641	180,759	382,641	180,759	
Total Distributions	<u>4,620,335</u>	<u>4,365,814</u>	<u>811,819</u>	<u>462,935</u>	<u>5,432,154</u>	<u>4,828,749</u>	
Total App/Exp	<u>4,719,092</u>	<u>4,443,714</u>	<u>824,370</u>	<u>472,685</u>	<u>5,543,462</u>	<u>4,916,399</u>	
Change in Balance	(2,842)	255,798	(150,620)	200,701	(153,462)	456,499	
Beginning Balance	2,842	-	150,620	195,635	153,462	195,635	
FY 15 Distribution of FY 14 Taxes							
To LED #2	-	-	-	-	-	-	
To COVA	-	-	-	-	-	-	
To Fair & Expo	-	-	-	-	-	-	
Total Distributions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Ending Balance	<u>\$ -</u>	<u>\$ 255,798</u>	<u>\$ -</u>	<u>\$ 396,336</u>	<u>\$ -</u>	<u>\$ 652,134</u>	

CAPITAL PROJECTS

- General County Projects

Deschutes County
General County Projects (Fund 142)
Through April 30, 2016

	FY 2016 - Year to Date (83% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
Revenues					
Property Taxes, Current	\$ 742,185	99%	\$ 750,000	\$ 754,718	\$ 4,718
Property Taxes, Prior	12,863	64%	20,000	15,000	(5,000)
Miscellaneous	16,442	n/a	-	16,442	16,442
Inter-fund Charges					
OHP-Alcohol/Drug (280)	169,015	32%	b) 525,000	525,000	-
OHP-Mental Health (270)	169,015	32%	b) 525,000	525,000	-
Road Department (325)	-	0%	b) 150,000	150,000	-
Interest	7,996	73%	11,000	11,000	-
Total Revenues	1,117,515	56%	1,981,000	1,997,159	16,159
Expenditures					
General					
ADA Projects	31,745				
General	348,875				
Remodel Projects M & S	3,766				
Health Services File Room	154				
Total General Projects	384,539		431,475	431,475	-
Remodel Projects					
Courthouse - District Attorney	82,257		100,000	100,000	-
Courthouse-sidewalk	103,699		103,699	103,699	-
P&P Stairs	36,440		36,440	36,440	-
P&P Programs Building	13,416		13,416	13,416	-
Road Dept Meeting Room	38,254		250,000	250,000	-
South County	138,032		138,032	138,032	-
Wall Street Services Building	857,048		911,968	911,968	-
Total Remodel Projects	1,269,146		1,553,555	1,553,555	-
Total Projects	1,653,685	83%	1,985,030	1,985,030	-
Internal Charges-ISF & Insurance	50,780	83%	60,906	60,906	-
Tech Improvements	117,426	130%	90,000	117,426	(27,426)
Total Expenditures	1,821,891		2,135,936	2,163,362	(27,426)
Revenues less Expenditures	(704,376)		(154,936)	(166,203)	(11,267)
Transfers In/(Out)					
Campus Improvement (463)	(120,000)	100%	(120,000)	(120,000)	-
Change in Fund Balance	(824,376)		(274,936)	(286,203)	(11,267)
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
Ending Fund Balance	\$ 549,299		\$ 1,185,064	\$ 1,087,472	\$ (97,592)

Beginning Net Working Capital per FY 2017 Proposed Budget

1,280,000

a) Energy Trust of Oregon Payments

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