

Monthly Meeting with Board of Commissioners
Finance Director/Treasurer

AGENDA

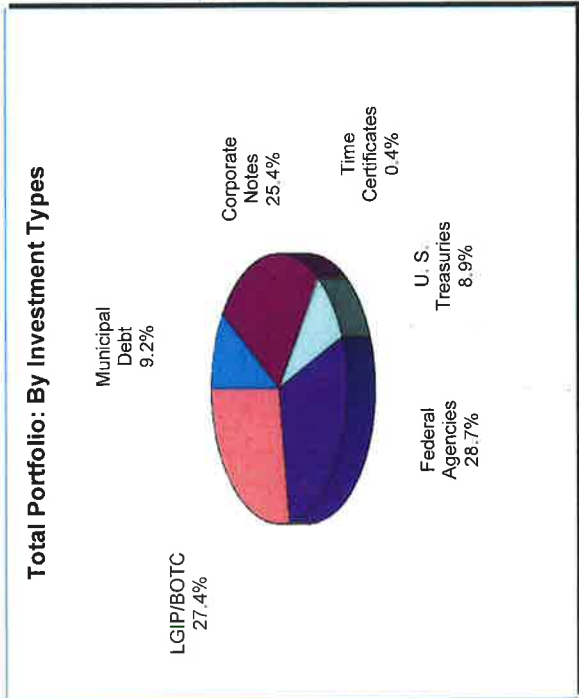
October 19, 2015

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

Deschutes County

Total Investment Portfolio As Of 9/30/2015

Portfolio Breakdown: Par Value by Investment Type		
Municipal Debt	\$ 11,355,000	9.20%
Corporate Notes	31,331,000	25.38%
Time Certificates	440,000	0.36%
U. S. Treasuries	11,000,000	8.91%
Federal Agencies	35,480,000	28.74%
LGIP/BOTC	33,847,594	27.42%
Total Investments	\$ 123,453,594	100.00%



Investments By County Function	Investment Income		
	Fiscal Year 2015-16		
	Sep-15	Y-T-D	
General	\$ 123,453,594	\$ 87,702	\$ 273,889
Total Investments	\$ 123,453,594	87,702	273,889
Total Investment Income		(4,385)	(13,694)
Less Fee: 5% of Invest. Income			
Investment Income - Net		\$ 83,317	\$ 260,195

Yield Percentages		
	Current Month	Prior Month
BOTC / LGIP	0.54%	0.54%
Investments	0.96%	0.94%
Average	0.87%	0.85%

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.	0.64%
LGIP Rate	0.54%
36 Month Treasu	0.92%

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

Months to Maturity	
0 to 30 Days	27.42%
Under 1 Year	43.17%
Under 5 Years	100.00%

Deschutes County Investments													
Portfolio Management													
Portfolio Details - Investments													
September 30, 2015													
CUSIP	Security	Broker	Purchase Date	Maturity Date	Days To Maturity	Ratings		Coupon		Par Value	Market Value	Book Value	Call Date
						Moody's	S&P	Rate	YTM 365				
88059EGU2	Tennessee Valley Authority	CASTLE	12/4/2014	11/1/2015	31			0.434	0.447	418,000	417,941	417,844	- -
17275RAC6	Cisco Systems Inc	CASTLE	2/27/2014	2/22/2016	144	AA-	A1	5.500	0.550	174,000	177,344	177,350	- -
3133734F6	Federal Home Loan Bank	CASTLE	5/2/2014	4/15/2016	197	AA+	Aaa	0.772	0.600	650,000	650,189	650,599	- -
120022332	Lewis & Clark Bank		12/8/2014	6/8/2016	251			1.000	1.014	240,000	240,000	240,000	- -
949746QU8	Wells Fargo Corporate Note	VINISP	2/20/2014	6/15/2016	258	A+	A2	3.676	0.750	1,000,000	1,020,980	1,020,426	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	10/2/2014	6/15/2016	258	A+	A2	3.676	0.870	1,000,000	1,020,980	1,019,611	- -
949746QU8	Wells Fargo Corporate Note	CASTLE	12/12/2014	6/15/2016	258	A+	A2	3.676	0.860	1,000,000	1,020,980	1,019,698	- -
686053CF4	Oregon School Boards Assoc	CASTLE	3/7/2014	6/30/2016	273	A+	Aa2	0.000	0.999	3,000,000	2,992,320	2,977,908	- -
686053CF4	Oregon School Boards Assoc	CASTLE	6/23/2015	6/30/2016	273	AA-	Aa2	0.605	0.609	1,400,000	1,396,416	1,393,668	- -
31359YBY2	Federal National Mtg Assn	CASTLE	10/16/2014	7/15/2016	288			0.354	0.365	1,693,000	1,685,906	1,688,212	- -
88059EMP6	Tennessee Valley Authority	CASTLE	10/29/2014	7/15/2016	288			0.490	0.507	2,000,000	1,990,080	1,992,157	- -
78008TLB8	Royal Bank of Canada	CASTLE	11/26/2014	7/20/2016	293	AA-	Aa3	2.300	0.800	1,630,000	1,649,739	1,649,453	- -
949746FL9	Wells Fargo Corporate Note	DA DAV	12/9/2014	7/20/2016	293	A+	A2	1.250	0.834	1,000,000	1,004,300	1,003,313	- -
912828QX1	U.S. Treasury	MBS	6/19/2014	7/31/2016	304	AA-	Aaa	1.500	0.548	1,000,000	1,009,530	1,007,865	- -
31359YLS4	Federal National Mtg Assn	PJ	3/5/2014	9/15/2016	350	AA+	Aaa	0.778	0.812	672,000	669,077	666,915	- -
90521APH5	MUFG Union Bank	MBS	3/11/2015	9/26/2016	361	A+	A2	1.500	1.113	1,800,000	1,807,542	1,806,574	8/26/2016
90521APH5	MUFG Union Bank	CASTLE	3/17/2015	9/26/2016	361	A+	A2	1.500	1.085	775,000	778,247	778,137	8/26/2016
072031AC1	Bay Area Water Supply	CASTLE	6/22/2015	10/1/2016	366	AA	Aa2	0.854	0.800	1,000,000	1,003,270	1,000,533	- -
736754MC3	City of Portland Water	PJ	6/12/2015	10/1/2016	366		Aa1	5.000	0.560	940,000	983,879	981,517	- -
89114QAE8	Toronto Dominion Bank	CASTLE	5/8/2015	10/19/2016	384	AA-	Aa1	2.375	0.820	1,800,000	1,829,790	1,829,149	- -
3130A3B45	Federal Home Loan Bank	MBS	10/28/2014	10/28/2016	393	AA+	Aaa	0.700	0.659	750,000	750,255	750,046	10/28/2015
912828RM4	U.S. Treasury	CASTLE	12/27/2013	10/31/2016	396	AA+	Aaa	1.000	0.727	1,000,000	1,006,410	1,002,918	- -
3133EEB34	Federal Farm Credit Bank	PJ	12/10/2014	11/14/2016	410	AA+	Aaa	0.600	0.648	2,000,000	2,003,040	1,998,932	- -
06050TLR1	Bank of America - Corporate	CASTLE	5/13/2014	11/14/2016	410	A	A1	1.125	1.050	1,000,000	999,430	1,000,823	- -
3133ECWV2	Federal Farm Credit Bank	CASTLE	12/17/2013	12/7/2016	433	AA+	Aaa	0.875	0.722	2,100,000	2,111,361	2,103,921	- -
064159DA1	Bank of Nova Scotia	CASTLE	6/9/2014	12/13/2016	439	A+	Aa2	1.100	0.910	1,800,000	1,803,330	1,804,043	- -
06406HCA5	Bank of New York Mellon Corp	CASTLE	4/23/2014	1/17/2017	474	A+	A1	2.400	1.067	2,000,000	2,031,920	2,033,908	12/18/2016
912828SC5	U.S. Treasury	CASTLE	1/16/2014	1/31/2017	488	AA+	Aaa	0.875	0.844	2,000,000	2,010,360	2,000,824	- -
742651DN9	Private Expt Fdg	PJ	11/20/2014	2/15/2017	503	A+	Aaa	1.375	0.799	3,000,000	3,028,590	3,023,454	- -
742651DN9	Private Expt Fdg	CASTLE	6/12/2015	2/15/2017	503	A+	Aaa	1.375	0.941	1,100,000	1,110,483	1,106,488	- -
064159DZ6	Bank of Nova Scotia	CASTLE	5/1/2014	3/17/2017	533	A+	Aa2	0.800	0.906	1,000,000	999,990	998,477	3/17/2016
3130A4QV7	Federal Home Loan Bank	CASTLE	8/27/2015	3/24/2017	540	AA+	Aaa	0.840	0.808	750,000	752,025	750,313	3/24/2016
984135AB9	Berkshire Hathaway Inc	CASTLE	4/10/2015	4/1/2017	548	AA	Aa2	5.150	1.060	370,000	390,964	392,402	- -
984135AB9	Berkshire Hathaway Inc	CASTLE	6/26/2015	4/1/2017	548	AA	Aa2	5.150	1.201	1,000,000	1,056,660	1,058,422	- -
984135AB9	Berkshire Hathaway Inc	CASTLE	8/7/2015	4/1/2017	548	AA	Aa2	5.150	1.100	1,875,000	1,981,238	1,987,534	- -
912828SS0	U.S. Treasury	WF	1/17/2014	4/30/2017	577	AAA	Aaa	0.875	0.950	2,000,000	2,010,000	1,997,669	- -
91159HHD5	US Bancorp	CASTLE	4/23/2015	5/15/2017	592	A+	A1	1.650	0.882	1,000,000	1,008,950	1,012,177	4/15/2017
3135GOZD8	Federal National Mtg Assn	PJ	10/7/2014	5/16/2017	593	AA+	Aaa	2.000	1.127	3,000,000	3,030,720	3,026,079	5/16/2016
961214CH4	Westpac	CASTLE	4/7/2015	5/19/2017	596	AA-	Aa2	1.200	1.061	2,000,000	2,001,900	2,004,476	- -
WASH FED CD	Washington Federal CD		5/20/2015	5/22/2017	599			0.900	0.913	200,000	200,000	200,000	- -
3136FPYB7	Federal National Mtg Assn	VINISP	2/7/2014	5/23/2017	600	AA+	Aaa	2.050	0.885	1,460,000	1,492,164	1,487,496	- -
31359MEL3	Federal National Mtg Assn	CASTLE	12/23/2013	6/1/2017	609	AA+	Aaa	1.061	1.115	1,000,000	988,440	982,045	- -
31359MEL37	Federal National Mtg Assn	CASTLE	1/24/2014	6/1/2017	609	AA-	Aaa	1.081	1.136	1,050,000	1,037,862	1,030,796	- -
31771CS97	FICO Strip	CASTLE	12/9/2014	6/6/2017	614		Aaa	1.019	1.065	1,028,000	1,015,191	1,010,132	- -
2927OYC22	Bonneville Power Administratio	CASTLE	4/24/2014	7/11/2017	639	AA-	Aa1	1.197	1.171	670,000	670,744	670,305	- -
84247PHS3	Southern CA Public Power Autho	CASTLE	6/17/2014	7/1/2017	639	AA-		1.145	1.180	1,000,000	998,850	999,395	- -
3137EADV8	Federal Home Loan Mtg Corp	MBS	5/29/2015	7/14/2017	652		Aaa	0.750	0.787	1,000,000	1,002,240	999,344	- -
3135GOZF3	Federal National Mtg Assn	VINISP	4/6/2015	7/28/2017	666	AA+	Aaa	1.070	0.865	2,000,000	2,010,680	2,005,890	7/28/2016
98385XAL0	XTO Energy Inc	CASTLE	6/17/2015	8/1/2017	670	AAA	Aaa	6.250	1.180	2,000,000	2,187,300	2,183,020	- -
005158VE7	Ada County SD	PJ	8/1/2015	8/15/2017	684	AA+	Aa1	3.000	0.930	1,000,000	1,039,290	1,038,258	- -
3130A62S5	Federal Home Loan Bank	CASTLE	7/24/2015	8/28/2017	697		Aaa	0.750	0.858	1,000,000	1,000,870	997,959	- -
3134G7SP7	Federal Home Loan Mtg Corp	CASTLE	8/31/2015	8/29/2017	698	AA+	Aaa	0.850	0.864	1,750,000	1,751,313	1,749,638	2/29/2016
912828TM2	U.S. Treasury	CASTLE	9/10/2014	8/31/2017	700	AAA	Aaa	0.625	1.061	1,000,000	999,960	991,792	- -
912828TM2	U.S. Treasury	CASTLE	2/19/2015	8/31/2017	700	AAA	Aaa	0.625	0.920	1,000,000	999,960	994,437	- -
313383JB8	Federal Home Loan Bank	VINISP	12/26/2013	9/27/2017	727	AA+	Aaa	1.000	1.250	1,000,000	1,007,290	995,156	- -
912828PA2	U.S. Treasury	CASTLE	9/10/2015	9/30/2017	730			1.875	0.803	2,000,000	2,048,380	2,042,375	- -
31771KAD90	FICO Strip	DA DAV	12/10/2014	11/30/2017	791		Aaa	1.205	1.267	2,000,000	1,960,220	1,947,034	- -
88059FAZ4	Tennessee Valley Authority	CASTLE	11/21/2014	12/15/2017	806	AA+		1.205	1.268	1,059,000	1,032,949	1,030,421	- -
961214BZ5	Westpac	CASTLE	3/5/2015	1/12/2018	834	AA-	Aa2	1.600	1.490	2,000,000	2,006,360	2,004,883	- -
31771EAL5	FICO Strip	CASTLE	2/24/2015	2/8/2018	861			1.252	1.318	1,260,000	1,229,647	1,222,257	- -
31771EAL5	FICO Strip	CASTLE	2/25/2015	2/8/2018	861			1.257	1.323	740,000	722,173	717,744	- -
06050TLY6	Bank of America - Corporate	CASTLE	5/14/2015	3/26/2018	907	A	A1	1.650	1.570	2,000,000	1,998,420	2,003,885	- -
06050TLY6	Bank of America - Corporate	CASTLE	5/21/2015	3/26/2018	907	A	A1	1.650	1.540	1,000,000	999,210	1,002,660	- -
68607VG665	Oregon State Lottery	DA DAV	6/12/2015	4/1/2018	913	AAA	Aa2	5.000	1.120	610,000	673,489	668,078	- -
084664BE0	Berkshire Hathaway Inc	CASTLE	9/4/2015	5/15/2018	957	AA+	Aa2	5.400	1.590	1,107,000	1,219,637	1,214,805	- -
98385XAP1	XTO Energy Inc	CASTLE	8/4/2015	6/15/2018	988	AAA	Aaa	5.500	1.500	1,000,000	1,107,530	1,105,525	- -
904121NCO	Umatilla School District	PJ	5/7/2015	6/15/2018	988	AA+		1.430	1.430	750,000	754,560	750,000	- -
939307HF4	Hillsboro SD Pension Bonds	PJ	3/30/2015	6/30/2018	1003		Aa3	1.732	1.650	985,000	999,056	987,140	- -
3136G16B0	Federal National Mtg Assn	VINISP	1/21/2014	12/27/2018	1183	AA+	Aaa	0.750	1.820	1,000,000	1,000,470	980,816	12/27/2015
912828A75	U.S. Treasury	CASTLE	6/8/2015	12/31/2018	1187	AAA	Aaa	1.500	1.324	1,000,000	1,015,440	1,005,556	- -
	Local Govt Investment Pool				1			0.540	0.540	30,073,026	30,073,026	30,073,026	- -
	Bank of the Cascades				1			0.540	0.540	3,774,569	3,774,569	3,774,569	- -
										123,453,595	124,453,425	124,240,274	

Memorandum

Date: October 9, 2015

To: Board of County Commissioners
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director

RE: Monthly Financial Reports

Attached please find September 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

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	23,196,345	-	0% a)	24,090,700	24,090,700	-
Property Taxes - Prior	647,334	130,332	26%	500,000	500,000	-
Other General Revenues	2,324,928	1,185,998	46% b)	2,552,960	2,552,960	-
Assessor	819,454	222,365	28% c)	795,202	795,202	-
County Clerk	1,650,844	430,263	28% c)	1,534,420	1,534,420	-
BOPTA	13,342	3,312	30% c)	11,154	11,154	-
District Attorney	299,095	27,042	15%	182,612	182,612	-
Tax Office	219,175	60,517	31%	192,379	192,379	-
Veterans	104,568	-	0%	70,900	70,900	-
Property Management	90,113	3,750	5%	75,000	75,000	-
Total Revenues	29,365,198	2,063,578	7%	30,005,327	30,005,327	-
Expenditures						
Assessor	3,697,588	985,142	24%	4,125,299	4,125,299	-
County Clerk	1,372,852	291,826	18%	1,624,716	1,624,716	-
BOPTA	60,320	18,040	27%	65,634	65,634	-
District Attorney	5,375,308	1,341,780	22%	6,146,851	6,146,851	-
Tax Office	778,075	208,980	24%	865,513	865,513	-
Veterans	330,582	82,218	21%	388,779	388,779	-
Property Management	264,768	73,836	25%	293,574	293,574	-
Non-Departmental	1,130,753	195,334	17%	1,163,643	1,163,643	-
Total Expenditures	13,010,247	3,197,155	22%	14,674,009	14,674,009	-
Transfers Out	14,947,204	4,649,795	30%	15,537,408	15,537,408	-
Total Exp & Transfers	27,957,452	7,846,950	26%	30,211,417	30,211,417	-
Change in Fund Balance	1,407,746	(5,783,372)		(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	\$ 4,005,574		\$ 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

COMM JUSTICE-JUVENILE
Statement of Financial Operating Data

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
OYA Basic & Diversion	364,153	-	0% a)	382,817	382,817	-
State Grant	109,588	-	0% a)	91,379	91,379	-
Inmate/Prisoner Housing	89,850	7,650	14% b)	55,000	55,000	-
Jail Funding HB #2712	36,226	9,057	25% a)	36,568	36,568	-
Food Subsidy	18,394	3,916	16% c)	24,000	24,000	-
Interfund Grant - Gen Fund	20,000	-	0% a)	20,000	20,000	-
Interest on Investments	9,751	2,786	40%	7,000	7,000	-
Leases	7,694	3,260	45% d)	7,200	10,595	3,395
SB #1065-Court Assess.	24,768	5,655	33%	17,000	17,000	-
Contract Payments	9,032	1,208	20%	6,000	6,000	-
Case Supervision Fee	8,192	1,960	33%	6,000	6,000	-
Federal Grants	1,205	-	N/A	-	-	-
Miscellaneous	1,434	410	43%	950	950	-
Total Revenues	700,288	35,902	5%	653,914	657,309	3,395
Expenditures						
Personnel Services	4,994,826	1,246,800	23%	5,319,157	5,319,157	-
Materials and Services	1,007,504	305,916	27%	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	1,553,631	24%	6,476,241	6,476,141	100
Revenues less Expenditures	(5,305,702)	(1,517,730)		(5,822,327)	(5,818,832)	3,495
Transfers In-General Fund	5,368,346	1,366,149	25%	5,464,591	5,464,591	-
Change in Fund Balance	62,644	(151,581)		(357,736)	(354,241)	3,495
Beginning Fund Balance	1,244,605	1,307,249	103%	1,271,324	1,307,249	35,925
Ending Fund Balance	\$ 1,307,249	\$ 1,155,668		\$ 913,588	\$ 953,008	\$ 39,420

a) Payments received quarterly

b) Out-of-county detention revenue. Payment for August & September expected in October

c) Monthly reimbursement based on detention population number trends; September payment expected in October

d) Additional office space rented to Rimrock Trails ATS not included in FY 16 budget

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

	FY 2015		July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projected	Variance
Revenues (Funds 701 & 702)							
Law Enf Dist Countywide	21,412,103		642,063	3%	23,138,385	23,229,592	91,207
Law Enf Dist Rural	13,071,716		1,398,824	10%	13,467,486	13,553,006	85,520
Total Revenues	34,483,818		2,040,887	6%	36,605,871	36,782,598	176,727
Expenditures (Fund 255)							
Personnel	27,982,132		7,012,604	26% a)	29,213,507	29,241,446	(27,939)
Materials & Services	6,331,777		1,296,232	23% b)	6,705,637	6,642,037	63,600
Capital Outlay	613,587		238,083	14% c)	868,231	961,871	(93,640)
Transfers Out	455,031		-	25%	271,616	271,616	-
Total Expenditures	35,382,528		8,546,919	23%	37,058,991	37,116,970	(57,979)
Revenues less Expenditures	(898,709)		(6,506,032)		(453,120)	(334,372)	118,748
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)		(6,506,032)		(853,120)	(734,372)	118,748
Beginning Fund Balance	9,208,207		7,909,497	111%	7,153,040	7,909,497	756,457
	\$ 7,909,497		\$ 1,403,465		6,299,920	7,175,125	875,205

- a) Unplanned retiree health insurance not included in FY 2016 and additional overtime expenditures are partially offset by unfilled positions.
- b) Improvement to parking lot budgeted as M&S (\$24,000); expended as Capital Outlay (\$22,603)
- c) Additional Capital Outlay: \$66,650 for Alive Lock Risk Watches, snowmobiles and parking lot.

SHERIFF - Fund 255
Statement of Financial Operating Data

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues (Fund 255)						
Law Enf Dist Countywide	22,630,194	5,492,082	20%	27,574,824	23,861,844	3,712,980
Law Enf Dist Rural	12,752,334	3,054,837	19%	15,784,087	13,255,126	2,528,961
Total Revenues	35,382,528	8,546,919	20%	43,358,911	37,116,970	6,241,941
Expenditures (Fund 255)						
Sheriff's Services	2,528,782	756,514	26%	2,942,625	2,942,625	-
Civil/Special Units	1,216,848	279,498	23%	1,205,467	1,205,467	-
Automotive/Communications	1,857,297	263,221	14%	1,934,375	1,934,375	-
Investigations/Evidence	1,604,049	433,578	25%	1,751,548	1,751,548	-
Patrol	8,409,091	2,127,560	24% a)	8,814,658	8,754,158	60,500
Records	770,148	149,680	19%	775,751	775,751	-
Adult Jail	15,338,956	3,633,047	23% b)	16,035,619	16,112,649	(77,030)
Court Security	356,041	63,127	20% c)	311,175	335,034	(23,859)
Emergency Services	373,205	50,263	23%	220,485	220,485	-
Special Services	1,587,532	439,506	28% d)	1,590,250	1,607,840	(17,590)
Training	501,561	109,031	19%	576,528	576,528	-
Other Law Enforcement Svcs	766,206	218,565	27%	807,198	807,198	-
Non-Departmental	72,813	23,328	25%	93,312	93,312	-
Total Expenditures	35,382,528	8,546,919	23%	37,058,991	37,116,970	(57,979)
Revenues less Expenditures	\$ -	-		\$ 6,299,920	\$ -	\$ 6,299,920

- a) Less than budgeted Personnel expenditures due to unfilled positions
- b) Additional Capital Outlay of \$66,650 for Alive Lock Risk Watches. 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**

FY 2015	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
Expenditures						
<u>Sheriff's Services</u>						
Personnel	1,444,896	390,926	27%	1,473,213	1,473,213	-
Materials & Services	1,083,885	355,805	26%	1,390,412	1,390,412	-
Capital Outlay	-	9,783	12%	79,000	79,000	-
Total Sheriff's Services	2,528,782	756,514	26%	2,942,625	2,942,625	-
<u>Civil/Special Units</u>						
Personnel	1,086,462	266,104	24%	1,089,450	1,089,450	-
Materials & Services	130,386	13,394	12%	109,469	109,469	-
Capital Outlay	-	-	0%	6,548	6,548	-
Total Civil/Special Units	1,216,848	279,498	23%	1,205,467	1,205,467	-
<u>Automotive/Communications</u>						
Personnel	404,038	107,801	25%	429,293	429,293	-
Materials & Services	1,445,359	143,121	10%	1,476,782	1,476,782	-
Capital Outlay	7,900	12,298	43%	28,300	28,300	-
Total Automotive/Communications	1,857,297	263,221	14%	1,934,375	1,934,375	-
<u>Investigations/Evidence</u>						
Personnel	1,441,261	381,041	25%	1,528,335	1,528,335	-
Materials & Services	162,788	52,538	33%	160,613	160,613	-
Capital Outlay	-	-	0%	62,600	62,600	-
Total Investigations/Evidence	1,604,049	433,578	25%	1,751,548	1,751,548	-
<u>Patrol</u>						
Personnel	7,476,400	1,826,727	23%	7,824,291	7,763,791	60,500
Materials & Services	587,630	206,499	33%	625,432	625,432	-
Capital Outlay	345,060	94,334	26%	364,935	364,935	-
Total Patrol	8,409,091	2,127,560	24%	8,814,658	8,754,158	60,500
<u>Records</u>						
Personnel	666,056	140,091	21%	663,829	663,829	-
Materials & Services	104,092	9,589	9%	111,922	111,922	-
Total Records	770,148	149,680	19%	775,751	775,751	-
<u>Adult Jail</u>						
Personnel	12,681,941	3,158,417	24%	13,363,913	13,433,893	(69,980)
Materials & Services	2,138,807	407,981	18%	2,227,142	2,182,142	45,000
Capital Outlay	63,177	66,650	39%	172,948	224,998	(52,050)
Transfer Out - Jail (D/S & Cap Proj)	455,031	-	0%	271,616	271,616	-
Total Adult Jail	15,338,956	3,633,047	23%	16,035,619	16,112,649	(77,030)
<u>Court Security</u>						
Personnel	318,888	61,453	20%	301,472	319,931	(18,459)
Materials & Services	8,989	1,674	17%	9,703	15,103	(5,400)
Capital Outlay	28,165	-	N/A	-	-	-
Total Court Security	356,041	63,127	20%	311,175	335,034	(23,859)
<u>Emergency Services</u>						
Personnel	144,725	41,591	26%	160,660	160,660	-
Materials & Services	228,481	8,673	42%	20,625	20,625	-
Capital Outlay	-	-	0%	39,200	39,200	-
Total Emergency Services	373,205	50,263	23%	220,485	220,485	-
<u>Special Services</u>						
Personnel	1,223,523	358,373	29%	1,235,676	1,235,676	-
Materials & Services	207,027	32,090	13%	246,074	222,074	24,000
Capital Outlay	156,982	49,043	45%	108,500	150,090	(41,590)
Total Special Services	1,587,532	439,506	28%	1,590,250	1,607,840	(17,590)
<u>Training</u>						
Personnel	418,013	98,142	23%	430,076	430,076	-
Materials & Services	83,548	10,890	7%	146,452	146,452	-
Total Training	501,561	109,031	19%	576,528	576,528	-
<u>Other Law Enforcement Services</u>						
Personnel	675,931	181,939	26%	713,299	713,299	-
Materials & Services	77,972	30,651	35%	87,699	87,699	-
Capital Outlay	12,303	5,975	96%	6,200	6,200	-
Total Other Law Enforcement Svcs	766,206	218,565	27%	807,198	807,198	-
<u>Non-Departmental</u>						
Materials & Services	72,813	23,328	25%	93,312	93,312	-
Total Non-Departmental	72,813	23,328	25%	93,312	93,312	-
Total Expenditures	\$ 35,382,528	\$ 8,546,919	23%	\$ 37,058,991	\$ 37,116,970	\$ (57,979)

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

	FY 2015		July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projected	Variance
Revenues							
Tax Revenues - Current	17,663,115		-	0%	a) 19,688,313	19,688,313	-
Tax Revenues - Prior	482,620		96,746	21%	451,000	451,000	-
SB 1145	1,629,017		407,254	23%	1,733,117	1,733,117	-
Sheriff Fees	324,105		44,650	18%	250,000	250,000	-
Concealed Handgun License	160,721		37,825	25%	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		-	0%	220,000	220,000	-
Inmate Telephone Fee	45,803		8,151	23%	35,000	35,000	-
Federal Grants	10,072		-	N/A	-	-	-
Work Center Work Crews	42,049		12,931	26%	50,000	50,000	-
Contracts with Des County	98,466		-	0%	c) 118,225	172,775	54,550
Inmate Commissary Fees	40,159		7,739	26%	30,000	30,000	-
Interest	60,388		6,326	16%	40,000	40,000	-
Donations-"Shop with a Cop"	43,417		144	0%	66,058	66,058	-
Miscellaneous	67,140		11,240	15%	d) 77,272	89,276	12,004
Total Operating Revenues	21,412,103		642,063	3%	23,138,385	23,229,592	91,207
EXPENDITURES & TRANSFERS							
DC Sheriff's Office	22,630,194		5,492,082.15	20%	27,574,824	23,861,844	3,712,980
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		5,492,082	20%	27,754,824	24,041,844	3,712,980
Change in Fund Balance	(1,398,091)		(4,850,019)	23%	(4,616,439)	(812,252)	3,804,187
Beginning Fund Balance	6,133,909		4,735,818	103%	4,616,439	4,735,818	119,379
Ending Fund Balance	\$ 4,735,818		\$ (114,201)	125%	\$ -	\$ 3,923,566	\$ 3,923,566

- 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

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Tax Revenues - Current	8,420,326	-	0% a)	8,783,959	8,783,959	-
Tax Revenues - Prior	235,019	46,727	22%	216,000	216,000	-
Des Cty Transient Room Tax	3,071,719	1,126,722	36%	3,151,787	3,151,787	-
City of Sisters	523,010	135,983	25%	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	21,204	16%	130,000	130,000	-
Contracts with Des County	121,772	31,080	25%	125,810	125,810	-
US Forest Service	78,910	-	0%	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	4,970	24%	21,000	21,000	-
SB #1065 Court Assessment	24,768	5,655	24%	24,000	24,000	-
Federal Grants-BLM	770	-	N/A	-	-	-
Donations & Grants - Private	17,030	830	N/A	-	-	-
Miscellaneous	45,242	16,673	31% d)	54,500	57,686	3,186
Total Revenues	13,071,716	1,398,824	10%	13,467,486	13,553,006	85,520
EXPENDITURES & TRANSFERS						
DC Sheriff's Office	12,752,334	3,054,837	19%	15,784,087	13,255,126	2,528,961
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	3,054,837	0	16,004,087	13,475,126	2,528,961
Change in Fund Balance	99,381	(1,656,013)	0	(2,536,601)	77,880	2,614,481
Beginning Fund Balance	3,074,297	3,173,679	125%	2,536,601	3,173,679	637,078
Ending Fund Balance	\$ 3,173,679	\$ 1,517,666		\$ -	\$ 3,251,559	\$ 3,251,559

- 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 September 30, 2015 (25.0% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
State Grant	3,373,900	669,054	23%	2,865,932	2,945,892	79,960
Environmental Health-Lic Fac	818,627	42,107	5% a)	802,450	802,450	-
OMAP	945,490	202,885	20%	1,023,650	1,023,650	-
Family Planning Exp Proj	236,714	32,959	13%	250,000	250,000	-
Interfund Grants & Contract	64,233	266,627	417%	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	40,929	23%	181,200	181,200	-
State Miscellaneous	163,008	-	0%	150,000	150,000	-
Federal Payments	141,606	24,776	8% b)	292,085	316,861	24,776
Vital Records-Death	132,975	24,635	25%	100,000	100,000	-
Health Dept/Patient Fees	46,588	10,152	24%	41,800	41,800	-
Contract Payments	16,629	1,544	N/A	-	1,544	1,544
Vital Records-Birth	37,520	13,265	33%	40,000	40,000	-
Child Dev & Rehab Center	31,720	(0)	0%	30,759	30,759	-
Interest on Investments	15,422	4,050	29%	13,900	13,900	-
Grants & Donations	36,035	19,376	210%	9,229	20,157	10,928
Miscellaneous	32,519	195	33%	600	600	-
Total Revenues	6,495,321	1,358,353	23%	5,865,605	6,191,240	325,635
Expenditures						
Personnel Services	6,541,186	1,577,888	23%	6,833,680	6,833,680	-
Materials and Services	2,279,520	433,179	20%	2,200,072	2,375,000	(174,928)
Capital Outlay	49,701	3,469	107%	3,241	3,469	(228)
Transfers Out	164,640	29,410	25%	117,640	117,640	-
Total Expenditures	9,035,047	2,043,946	22%	9,154,633	9,329,789	(175,156)
Revenues less Expenditures	(2,539,726)	(685,593)		(3,289,028)	(3,138,549)	150,479
Transfers In-General Fund	2,701,475	675,369	25%	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	706,325	25%	2,825,298	2,825,298	-
Change in Fund Balance	226,849	20,732		(463,730)	(313,251)	150,479
Beginning Fund Balance	1,552,578	1,779,427	99%	1,789,387	1,779,427	(9,960)
Ending Fund Balance	\$ 1,779,427	\$ 1,800,159		\$ 1,325,657	\$ 1,466,176	\$140,519

a) Majority of fees are due annually and collected in December & January
b) Received quarterly, in arrears

BEHAVIORAL HEALTH
Statement of Financial Operating Data

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Administrative Fee	11,294,979	258,051	13%	2,005,307	2,005,307	-
State Grants	7,730,968	1,959,694	24%	8,313,630	8,289,730	(23,900)
OHP Capitation	488,538	1,685,747	14%	11,807,181	11,807,181	-
Federal Grants	195,048	-	0% a)	201,879	201,697	(182)
Patient Fees	211,392	35,727	21%	171,268	171,268	-
Title 19	333,886	68,023	28%	241,768	241,768	-
Liquor Revenue	145,536	13,816	9%	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	8,571	29%	30,000	30,000	-
Rentals	11,612	2,000	11%	18,800	18,800	-
Marriage Licenses	6,385	2,955	45%	6,500	10,000	3,500
Local Grants	504,926	157,592	99%	158,967	316,859	157,892
State Miscellaneous	32,200	6,010	27%	22,000	22,000	-
Miscellaneous	60,534	1,139	1139%	100	1,139	1,039
Total Revenues	21,308,536	4,331,015	19%	23,396,000	23,534,349	138,349
Expenditures						
Personnel Services	14,366,806	3,794,585	22%	17,234,305	17,224,842	9,463
Materials and Services	7,007,968	1,164,750	14%	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	5,049,454	19%	26,061,377	26,064,092	(2,715)
Revenues less Expenditures	(453,115)	(718,440)		(2,665,377)	(2,529,743)	135,634
Transfers In-General Fund	1,377,302	344,325	25%	1,377,302	1,377,302	-
Transfers In-Acute Care Svcs	187,594	42,216	25%	168,864	168,864	-
Total Transfers In	1,564,896	386,541	25%	1,546,166	1,546,166	-
Change in Fund Balance	1,111,781	(331,899)	0	(1,119,211)	(983,577)	135,634
Beginning Fund Balance	2,924,742	4,036,523	104%	3,893,237	4,036,523	143,286
Ending Fund Balance	\$ 4,036,523	\$ 3,704,625		\$ 2,774,026	\$ 3,052,946	\$ 278,920

a) Received quarterly, in arrears

COMMUNITY DEVELOPMENT
Statement of Financial Operating Data

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)			FY 2016		
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Admin-Operations	59,024	20,425	38%	53,494	53,494	-
Admin-GIS	2,110	98	4%	2,500	2,500	-
Admin-Code Enforcement	306,480	89,425	28%	322,913	322,913	-
Building Safety	2,122,894	633,473	29%	2,152,073	2,152,073	-
Electrical	447,721	148,781	32%	467,770	467,770	-
Contract Services	358,815	132,621	48%	276,500	276,500	-
Env Health-On Site Prog	497,039	153,935	32%	475,170	475,170	-
Planning-Current	1,230,486	371,054	35%	1,069,975	1,069,975	-
Planning-Long Range	604,808	220,492	32%	694,249	694,249	-
Total Revenues	5,629,377	1,770,305	32%	5,514,644	5,514,644	-
Expenditures						
Admin-Operations	1,461,189	448,869	27%	1,638,933	1,638,933	-
Admin-GIS	125,463	35,433	27%	132,305	132,305	-
Admin-Code Enforcement	286,288	74,025	23%	319,679	319,679	-
Building Safety	777,738	181,544	20%	915,194	915,194	-
Electrical	225,462	66,727	23%	286,145	286,145	-
Contract Services	270,206	77,415	24%	326,249	326,249	-
Env Health-On Site Pgm	233,477	82,516	24%	338,956	338,956	-
Planning-Current	792,256	227,341	24%	949,095	949,095	-
Planning-Long Range	557,991	152,692	26%	596,343	596,343	-
Transfers Out (D/S Fund)	173,673	-	0%	164,225	164,225	-
Total Expenditures	4,903,745	1,346,563	24%	5,667,124	5,667,124	-
Revenues less Expenditures	725,633	423,742		(152,480)	(152,480)	-
Transfers In/Out						
In: General Fund - L/R Planning	166,770	24,759	25%	99,039	99,039	-
Out: A & T Reserve	(90,360)	-	N/A	-	-	-
Out: CDD Reserve Funds	(687,470)	-	-	(1,037,652)	(1,037,652)	-
Net Transfers In/Out	(611,060)	24,759		(938,613)	(938,613)	-
Change in Fund Balance	114,573	448,501		(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	\$ 2,600,274		\$ 508,907	\$ 1,060,680	\$ 551,773

ROAD
Statement of Financial Operating Data

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Motor Vehicle Revenue	11,526,928	3,153,693	28% 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	1,075,349	86%	1,250,000	1,075,349	(174,651)
Other Inter-fund Services	911,160	63,107	7%	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	3,912	1%	278,500	278,500	-
Assessment Payments (P&I)	159,692	16,184	10%	160,000	160,000	-
Mineral Lease Royalties	174,922	8,666	4%	200,000	200,000	-
Interest on Investments	77,547	26,366	66%	40,000	40,000	-
Miscellaneous	55,109	12,679	35%	36,500	36,500	-
Total Revenues	16,949,938	4,968,726	29%	17,108,497	17,841,074	732,577
Expenditures						
Personnel Services	5,539,866	1,451,101	25%	5,704,814	5,704,814	-
Materials and Services	8,565,242	2,377,498	22% b)	10,846,101	9,346,101	1,500,000
Debt Service	106,554	-	N/A	-	-	-
Capital Outlay	1,764,850	321,031	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	4,149,630	16%	25,654,172	18,250,915	7,403,257
Revenues less Expenditures	373,426	819,096		(8,545,675)	(409,841)	8,135,834
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	900,731		(7,219,136)	916,698	8,135,834
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	\$ 12,607,404		\$ 2,079,334	\$ 12,623,370	\$ 10,544,036

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 September 30, 2015 (25.0% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Revenues						
SB 1145	3,025,316	756,329	23% a)	3,218,647	3,650,000	431,353
DOC Measure 57	217,845	-	0% b)	230,660	230,660	-
Electronic Monitoring Fee	212,894	40,109	18% c)	225,000	225,000	-
Probation Superv. Fees	220,081	48,988	23%	210,000	210,000	-
Interfund - Sheriff	50,000	12,501	25%	50,000	50,000	-
Crime Prevention Grant	50,000	-	0% d)	50,000	50,000	-
CFC-Domestic Violence	52,612	-	0% 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	2,439	35%	7,000	7,000	-
Probation Work Crew Fees	10,191	2,550	43%	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	-	0%	500	500	-
Total Revenues	3,909,897	866,656	19%	4,558,014	5,276,341	718,327
Expenditures						
Personnel Services	3,581,700	900,190	23%	3,890,276	3,890,276	-
Materials and Services	1,047,720	270,352	21%	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	1,175,726	23%	5,215,360	5,215,360	-
Revenues less Expenditures	(719,522)	(309,070)		(657,346)	60,981	718,327
Transfers In-General Fund	451,189	112,797	25%	451,189	451,189	-
Change in Fund Balance	(268,333)	(196,273)	0	(206,157)	512,170	718,327
Beginning Fund Balance	1,131,982	863,649	130%	662,516	863,649	201,133
Ending Fund Balance	\$ 863,649	\$ 667,376		\$ 456,359	\$ 1,375,819	\$ 919,460

- a) Additional funds awarded post budget adoption. Quarterly payment expected in November
- b) Required contract submitted. Expect annual payment in November
- c) Quarter 1 less than budgeted. If trend continues, projection will be reduced
- d) Payments received quarterly. Payment expected in October
- 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

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Federal Grants	224,752		-	213,382	213,382	-
HealthyStart Medicaid	66,759	16,961	N/A a)	-	16,961	16,961
State Grant	105,326		-	105,326	105,326	-
HealthyStart /R-S-G	296,573	5,930	N/A	-	5,930	5,930
Miscellaneous	5,291		-	2,000	2,000	-
Court Fines & Fees	77,086	79,014	103%	77,086	79,014	1,928
Interest on Investments	2,487	783	33%	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	105,973	26%	400,194	428,298	28,104
Expenditures						
Personnel Services	263,621	67,632	22%	304,598	304,598	-
Materials and Services	849,478	30,445	6% a)	494,118	511,079	(16,961)
Total Expenditures	1,113,099	98,077	12%	798,716	815,677	(16,961)
Revenues less Expenditures	(326,850)	7,896		(398,522)	(387,379)	11,143
Transfers In						
General Fund	252,288	43,749	25%	175,000	175,000	-
General Fund - Other	89,350	22,338	25%	89,350	89,350	-
Total Transfers In	341,638	66,087		264,350	264,350	-
Change in Fund Balance	14,788	73,982		(134,172)	(123,029)	11,143
Beginning Fund Balance	334,861	349,649	127%	274,299	349,649	75,350
Ending Fund Balance	\$ 349,649	\$ 423,632		\$ 140,127	\$ 226,620	\$ 86,493

a) Grant awarded subsequent to adoption of FY 2016 Budget. Supplemental budget to appropriate additional resources will be required

SOLID WASTE
Statement of Financial Operating Data

	FY 2015	through September 30, 2015 (25.0% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Budget	Projected
Operating Revenues						
Franchise Disposal Fees	4,575,673	1,299,029	27%	4,830,000	4,830,000	-
Private Disposal Fees	1,680,543	536,530	33%	1,648,500	1,648,500	-
Commercial Disp. Fees	1,336,173	413,261	33%	1,260,000	1,260,000	-
Franchise 3% Fees	223,323	10,324	5% a)	220,000	220,000	-
Yard Debris	126,468	51,679	50% b)	104,000	104,000	-
Recyclables	28,066	8,102	28%	29,000	29,000	-
Special Waste	16,382	15,089	60% c)	25,000	25,000	-
Interest	17,164	4,035	40%	10,000	10,000	-
Leases	10,801	2,700	25%	10,801	10,801	-
Miscellaneous	58,721	9,106	36%	25,000	25,000	-
Total Operating Revenues	8,073,313	2,349,855	29%	8,162,301	8,162,301	-
Operating Expenditures						
Personnel Services	1,856,302	485,728	23%	2,084,433	2,084,433	-
Materials and Services	3,112,683	663,915	19%	3,501,756	3,501,756	-
Debt Service	929,793	-	0% d)	932,916	932,916	-
Capital Outlay	166,655	15,380	13%	116,450	116,450	-
Total Operating Expenditures	6,065,434	1,165,024	18%	6,635,555	6,635,555	-
Operating Rev less Exp	2,007,879	1,184,831		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)	1,103,197	0	(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	\$ 2,267,089		\$ 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

	July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Inter-fund Charges:						
General Liability	379,793	214,800	25%	859,198	859,198	-
Property Damage	392,304	104,966	27%	394,092	394,092	-
Vehicle	177,550	44,964	25%	179,850	179,850	-
Workers' Compensation	1,563,836	283,632	25%	1,137,484	1,137,484	-
Unemployment	324,829	82,584	26%	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	2,880	11%	27,000	27,000	-
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	7,810	31%	25,000	25,000	-
TOTAL REVENUES	2,942,419	837,868	27%	3,059,104	3,059,104	-
Direct Insurance Costs:						
GENERAL LIABILITY						
Settlement / Benefit	166,363	41,380				
Defense	19,031	695				
Professional Service	24,849	-				
Insurance	176,537	156,884				
Loss Prevention	19,465	4,965				
Miscellaneous	126	-				
Repair / Replacement	6,346	7,012				
Total General Liability	412,716	210,936	27%	780,429	850,000	(69,571)
PROPERTY DAMAGE						
Insurance	178,556	166,978				
Repair / Replacement	35,583	731				
Total Property Damage	214,139	167,709	39%	429,719	429,719	-
VEHICLE						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	1,814				
Repair / Replacement	51,823	20,173				
Total Vehicle	92,666	21,986	25%	89,213	89,213	-
WORKERS' COMPENSATION						
Settlement / Benefit	687,001	65,076				
Professional Service	5,000	-				
Insurance	124,195	101,920				
Loss Prevention	45,934	9,104				
Miscellaneous	54,299	-				
Total Workers' Compensation	916,429	176,100	18%	984,626	950,000	34,626
UNEMPLOYMENT - Settlement/Benefits	104,383	-	0%	151,486	151,486	-
Total Direct Insurance Costs	1,740,333	576,731	24%	2,435,473	2,470,418	(34,945)
Insurance Administration:						
Personnel Services	309,175	80,035	24%	339,585	339,585	-
Materials & Svc, Capital Out. & Transf.	133,868	36,696	16%	225,363	225,363	-
Total Expenditures	2,183,376	693,461	23%	3,000,421	3,035,366	(34,945)
Change in Fund Balance	759,043	144,406		58,683	23,738	(34,945)
Beginning Fund Balance	3,110,676	3,869,719	121%	3,200,000	3,869,719	669,719
Ending Fund Balance	\$ 3,869,719	\$ 4,014,125	*	\$ 3,258,683	\$ 3,893,457	\$ 634,774

* 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 September 30, 2015 (25.0% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
Revenues						
Property Taxes - Current	6,683,234		0% a)	6,940,000	6,940,000	-
Property Taxes - Prior	174,000	36,139	36%	100,000	100,000	-
State Reimbursement	54,389	9,043	25%	36,000	36,000	-
Telephone User Tax	760,914	-	0%	750,000	750,000	-
Data Network Reimb.	41,803	-	0%	30,000	30,000	-
Jefferson County	30,686	241	1%	30,000	30,000	-
User Fee	54,536	-	0%	45,000	45,000	-
Police RMS User Fees	287,880	16,488	6%	295,788	295,788	-
Contract Payments	-	-	0%	11,000	11,000	-
Miscellaneous	38,466	7,560	76% b)	10,000	10,000	-
Interest	36,785	8,262	21%	40,000	40,000	-
Total Revenues	8,162,693	77,732	1%	8,287,788	8,287,788	-
Expenditures						
Personnel Services	4,885,484	1,274,916	21%	6,076,736	6,076,736	-
Materials and Services	1,987,159	573,876	28%	2,019,097	2,019,097	-
Capital Outlay	234,798	-	0%	200,000	200,000	-
Total Expenditures	7,107,441	1,848,792	22%	8,295,833	8,295,833	-
Revenues less Expenditures	1,055,252	(1,771,060)		(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	\$ 3,224,046		\$ 4,641,955	\$ 4,987,061	\$ 345,106

a) Current year taxes received beginning in October

b) 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 September 30, 2015 (25% of Fiscal Year)	% of Budget	Approved Budget	FY 2016 Projection	\$ Variance
Revenues:						
Internal Premium Charges	\$ 16,001,138	\$ 3,817,725	24% a)	\$ 16,153,000	\$ 15,270,899	\$ (882,101)
Part-Time Employee Premium	15,680	2,308	N/A a)	-	9,230	9,230
Employee Monthly Co-Pay	866,646	227,700	26% a)	865,000	910,800	45,800
COIC	1,870,995	507,453	27% a)	1,900,000	2,029,812	129,812
Retiree / COBRA Co-Pay	1,089,975	299,032	22% a)	1,336,000	1,196,129	(139,871)
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	26,890	24%	112,000	112,000	-
Total Revenues	20,324,668	5,056,907	25%	20,496,000	19,834,670	(661,330)
Expenditures:						
Personnel Services (all depts)	121,638	28,868	25%	117,753	117,753	-
Materials & Services						
Admin & Wellness						
Claims Paid-Medical	11,366,449	3,367,052	27% b)	12,335,775	12,539,211	(203,436)
Claims Paid-Prescription	1,245,249	238,093	17% b)	1,392,307	1,332,456	59,850
Claims Paid-Dental/Vision	1,832,508	444,008	22% b)	2,048,918	1,865,362	183,556
Stop Loss Insurance Premium	326,435	86,922	24%	360,000	360,000	-
State Assessments	227,597	-	0%	240,000	240,000	-
Administration Fee (EMBS)	419,304	119,961	29%	420,000	420,000	-
Preferred Provider Fee	38,804	29,976	65%	46,000	46,000	-
Other - Administration	45,335	17,285	17%	104,417	104,417	-
Other - Wellness	162,582	42,701	29%	149,000	149,000	-
Admin & Wellness	15,664,262	4,345,999	25%	17,096,417	17,056,446	39,971
Deschutes On-site Clinic						
Contracted Services	818,418	184,421	23%	810,000	810,000	-
Medical Supplies	79,616	2,078	3%	63,000	63,000	-
Other	23,726	5,135	19%	27,470	27,470	-
Total DOC	921,761	191,635	21%	900,470	900,470	-
Deschutes On-site Pharmacy						
Contracted Services	304,556	27,036	9%	287,700	287,700	-
Prescriptions	1,552,760	145,666	9%	1,600,000	1,600,000	-
Other	13,250	5,163	23%	22,007	22,007	-
Total Pharmacy	1,870,566	177,865	9%	1,909,707	1,909,707	-
Total Expenditures	18,578,227	4,744,366	24%	20,024,347	19,984,376	39,971
Change in Fund Balance	1,746,441	312,541		471,653	(149,706)	(621,359)
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	\$ 14,520,063		\$ 13,661,653	\$ 14,057,817	\$ 396,164
% of Exp covered by Revenues	109.4%	106.6%		102.4%	99.3%	

a) Projection - Three months annualized

b) Fifty-two week rolling average

FAIR AND EXPO CENTER
Statement of Financial Operating Data
Through September 30, 2015

	FY 2015		Year to Date (25% of the year)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projection	\$ Variance
Operating Revenues							
Events Revenues	\$ 528,377		\$ 129,266	27.9%	\$ 463,000	\$ 511,967	\$ 48,967
Storage	45,794		150	0.3%	50,000	50,000	-
Camping at F & E	14,505		1,265	6.3%	20,000	21,265	1,265
Horse Stall Rental	37,698		825	1.7%	50,000	50,000	-
Food & Beverage Activities, net	89,575		(335)	-0.5% a)	71,303	85,117	13,814
Concession % - Food	11,411		-	N/A	-	-	-
Annual County Fair (net)	244,000		200,000	67.8% b)	294,835	281,820	(13,015)
Interfund Contract	85,111		21,105	25.0% c)	84,422	84,422	-
TRT - 1% for Marketing	116,670		85,303	22.3%	382,641	382,641	(0)
Miscellaneous	11,092		2,698	24.8%	10,900	5,698	(5,202)
Total Operating Revenues	1,184,232		440,277	30.9%	1,427,101	1,472,930	45,829
Operating Expenditures:							
General F & E Activities							
Personnel Services	909,177		243,473	25.6%	951,266	956,921	(5,655)
Materials and Services	655,566		181,474	22.0%	825,027	834,618	(9,591)
Total Operating Expenditures	1,564,743		424,948	23.9%	1,776,293	1,791,539	(15,246)
Other:							
Park Acq/Dev (Fund 130)	29,000		7,500	25.0%	30,000	37,500	7,500
Grants	280		-	N/A	-	-	-
Rights & Signage	98,538		7,165	6.2%	115,000	115,000	-
Interest	678		177	58.9%	300	402	102
Total Other	128,496		14,842	10%	145,300	152,902	7,602
Results of Operations	(252,016)		30,171		(203,892)	(165,708)	38,184
Transfers In / Out							
Transfer In-General Fund	365,000		75,000	25.0%	300,000	300,000	-
Transfer In-Room Tax - (Fund 160)	110,770		6,435	25.0%	25,744	25,744	-
Trans In(Out)-Fair & Expo Reserve	-		-	0.0%	(62,740)	(62,740)	-
Total Transfers In	475,770		81,435	31.0%	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		111,606		(57,597)	(19,413)	38,184
Beginning Fund Balance	(345)		58,723	58.7%	100,000	58,723	(41,277)
Ending Fund Balance	\$ 58,723		\$ 170,329		\$ 42,403	\$ 39,310	\$ (3,093)

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. Current projection is that \$260,105 will be transferred.

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

Deschutes County
Food and Beverage Activities
July 1, 2015 through September 30, 2015

	Year to Date - Through September 30, 2015				FY 2016 Budget			
	July & August - F&E and Annual Fair		Year to Date		FY 2016 Budget			
	F & E Center (Fund 618)	Annual Fair (Fund 619)	July and August Total	September	Year to Date	% of Revenues	Amount	% of Revenues
Revenues	\$ 29,838	\$ 199,890	\$ 229,729	\$ 24,483	\$ 254,212		<u>357,000</u>	
Direct Costs								
Beginning Inventory	24,040	-	24,040	36,704	24,040		-	
Purchases (Food/Bev/Paper/Chemicals)	11,510	64,628	76,138	8,409	84,548		88,250	
Less: Ending Inventory	(36,704)	-	(36,704)	(36,084)	(36,084)		-	
Cost of Food & Beverage	<u>(1,154)</u>	<u>64,628</u>	<u>63,474</u>	<u>9,029</u>	<u>72,504</u>		<u>88,250</u>	25%
Event Expenses	975	596	1,571	780	2,351		8,900	2%
Labor	3,126	37,545	40,670	5,228	45,898		93,000	26%
Total Direct Costs	<u>2,947</u>	<u>102,768</u>	<u>105,716</u>	<u>15,037</u>	<u>120,752</u>		<u>190,150</u>	53%
Gross Profit	<u>26,891</u>	<u>97,122</u>	<u>124,013</u>	<u>9,447</u>	<u>133,460</u>		<u>166,850</u>	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	<u>-</u>	<u>5,453</u>	<u>5,453</u>	<u>966</u>	<u>6,419</u>		<u>20,000</u>	
Expenses/Expenditures								
Personnel	18,267	-	18,267	9,515	27,782		113,440	
Other Materials & Services	8,316	-	8,316	1,541	9,858		2,107	
Total Expenses/Expenditures	<u>26,583</u>	<u>-</u>	<u>26,583</u>	<u>11,057</u>	<u>37,639</u>		<u>115,547</u>	32%
Income - Food & Beverages Activities	<u>\$ 309</u>	<u>\$ 102,575</u>	<u>\$ 102,883</u>	<u>\$ (644)</u>	<u>\$ 102,240</u>		<u>71,303</u>	20%
F & B with Premier Contract	<u>\$ 5,441</u>				<u>\$ 5,441</u>			
Difference (F&E compared to Premier)	<u>\$ (5,133)</u>				<u>\$ 96,798</u>			

JUSTICE COURT
Statement of Financial Operating Data

	FY 2015		July 1, 2015 through September 30, 2015 (25.0% of Fiscal Year)		FY 2016		
	Actual		Actual	% of Budget	Budget	Projected	Variance
Revenues							
Court Fines & Fees	459,548		84,217	19% a)	450,000	450,000	-
Interest on Investments	456		119	23%	527	527	-
Total Revenues	460,004		84,336	41%	450,527	450,527	-
Expenditures							
Personnel Services	423,791		108,178	25%	436,236	436,236	-
Materials and Services	162,205		57,419	33% b)	173,942	173,942	-
Total Expenditures	585,996		165,596	27%	610,178	610,178	-
Revenues less Expenditures	(125,992)		(81,261)		(159,651)	(159,651)	-
Transfers In-General Fund	74,398		36,438	25%	145,747	145,747	-
Change in Fund Balance	(51,594)		(44,823)		(13,904)	(13,904)	-
Beginning Fund Balance	130,317		78,723	131%	60,000	78,723	18,723
End Fund Bal (Contingency)	\$ 78,723		\$ 33,900		\$ 46,096	\$ 64,819	\$ 18,723

a) Monthly revenue recorded in arrears

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 September 30, 2015

RESOURCES:

	Received and Expended	Committed or Projected	Total
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	-	20,000
Interest Revenue	11,124	-	11,124
Total Resources	1,797,741	-	1,797,741

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	660,265	-	660,265
Justice Bldg-Breezeway Connection "Stone Building"	JB9	720	143,147	143,147
Internal Service Fund Charges		8,119	-	8,119
Total Materials & Services		1,654,594	143,147	1,797,741

Revenues less Expenditures

\$ 143,147	\$ (143,147)	-
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Notes:

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

Completed Projects

Deschutes County
North County Services Building
Inception through Completion
July 1, 2011 - September 18, 2015

RESOURCES:

Rental	\$ 500	
Expended from Fund 142 for Design Center	1,427,013	a)
Transfers in:		
Fund 140 for Unger Remodel	755,000	
Fund 142 (FY 2012)	600,000	
Fund 140 for Antler Building (P & I)	151,736	
Interest Revenue	9,836	
Total Resources	\$ 2,944,085	

EXPENDITURES:

<i>Design Center - Hwy 97</i>		
Land & Building	\$ 1,402,013	
Architecture/Design	47,092	
Utilities	26,777	
Fees, Permits & SDCs	520	
Other	13,200	
Total Design Center	1,489,602	
 <i>Antler Building</i>		
Land & Building	601,200	
Building Improvements	42,364	
Personal Property	6,793	
Interest	2,827	
Other	928	
Total Antler Building	654,111	
 <i>Unger Building Remodel</i>		
Remodel Construction-Griffin Constr.	625,851	
Architecture/Design	56,146	
Relocation Costs	29,100	b)
Fees & Permits	4,466	
Utilities	7,086	
Furniture, Fixtures & Equipment	18,018	
Other	21,107	
Total Unger Building Remodel	761,774	
 <i>Other</i>		
Internal Service Fund Charges	34,795	
Evergreen School	3,803	
Total Expenditures	\$ 2,944,085	

- a) The property was purchased in FY 2011 with resources from Fund 142 - General County Projects. Also, \$25,000 was paid to the architect from Fund 142 in FY 2011.
- b) The costs incurred through completion alternate facilities Parole & Probation were paid from Fund 462.