

**Monthly Meeting with Board of Commissioners**  
**Finance Director/Treasurer**

**AGENDA**

April 18, 2016


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

# Memorandum

Date: April 12, 2016

To: Board of County Commissioners  
Tom Anderson, County Administrator

From: Wayne Lowry, Finance Director 

RE: Monthly Financial Reports

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Attached please find March 2016 financial reports for the following funds: **General (001), Community Justice – Juvenile (230), Sheriff's (255, 701, 702), Early Learning Hub (273), Public Health (274), Behavioral Health (275), Community Development (295), Road (325), Community Justice – Adult (355), Solid Waste (610), Insurance Fund (670), 9-1-1 (705), Health Benefits Trust (675), Fair & Expo Center (618), and Justice Court (123).**

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

Cc: All Department Heads

**GENERAL FUND**  
**Statement of Financial Operating Data**

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

Beginning Net Working Capital per FY 2017 Requested Budget

10,411,770

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

# Deschutes County

Total Investment Portfolio As Of 3/31/2016

## Portfolio Breakdown: Par Value by Investment Type

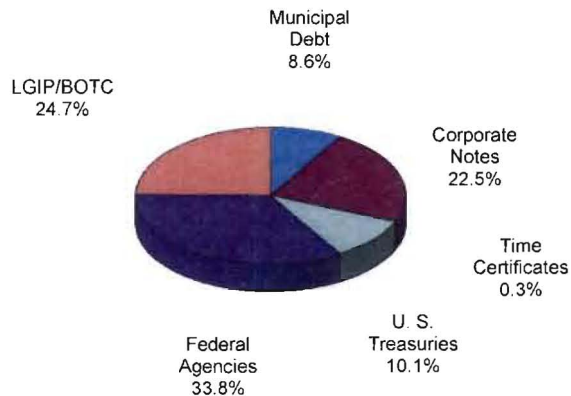
Municipal Debt	\$ 13,720,000	8.62%
Corporate Notes	35,772,000	22.49%
Time Certificates	440,000	0.28%
U. S. Treasuries	16,000,000	10.06%
Federal Agencies	53,824,000	33.83%
LGIP/BOTC	39,336,544	24.73%
<b>Total Investments</b>	<b>\$ 159,092,544</b>	<b>100.00%</b>

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

## Yield Percentages

	Current Month	Prior Month
BOTC / LGIP	0.75%	0.75%
Investments	1.02%	1.01%
Average	0.97%	0.95%

## Total Portfolio: By Investment Types



## Category Maximums:

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

## Term Minimums

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

## Comparators

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

## Months to Maturity

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



**COMM JUSTICE-JUVENILE**  
**Statement of Financial Operating Data**

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

Beginning Net Working Capital per FY 2017 Requested Budget

1,200,000

a) Payments received quarterly, reimbursing for actual expenditures

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

c) Projection decreased due to YTD detention population trends

d) Projection increased due to YTD revenue

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

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

g) Based on YTD actuals and projected vacancies

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

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

Beginning Net Working Capital per FY 2017 Requested Budget

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

- a) Expenditures projected to be less than amount budgeted due to unfilled positions  
b) Projected expenditures less than budget due primarily to savings in fuel costs  
c) Unanticipated capital expenses are offset by savings from Jail HVAC project budgeted as capital but expensed as Materials & Services  
d) Ending balance reserved for future Capital Outlay 2,094,060  
Ending fund balance available to current expenditures 8,008,986  
10,103,046

**SHERIFF - Fund 255**  
**Statement of Financial Operating Data**

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

- a) Unanticipated Personnel expenses in Extra Help
- b) Less than budgeted Personnel expenditures due to unfilled positions
- c) Fuel costs are anticipated to be lower than budgeted
- d) Time management payouts are expected to exceed anticipated budget
- e) Savings in Materials & Services for roof repair and Professional Services. Part of these savings will be used to offset additional Capital expenses
- f) Personnel expenditures projected to be less than budgeted due to filling a position at a lower step
- g) Budgeted capital expenditure will not be made
- h) Budgeted purchase of radios will not happen. This will be part of the radio replacement project in FY 17
- i) Unanticipated overtime for Special Operations Tactical Team
- j) Positions filled at higher step than budgeted



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

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

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

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

Beginning Net Working Capital per FY 2017 Requested Budget

4,816,720

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

**LED #2 - Rural 702**  
**Statement of Financial Operating Data**

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

Beginning Net Working Capital per FY 2017 Requested Budget

5,078,217

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

**EARLY LEARNING HUB**  
**Statement of Financial Operating Data**

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

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

**PUBLIC HEALTH**  
**Statement of Financial Operating Data**

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

a) Revenue carried over from FY 2015

b) Received quarterly, in arrears

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

d) Appropriation will be increased before year end

**BEHAVIORAL HEALTH**  
**Statement of Financial Operating Data**

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

a) OHP capitated revenues are lower than anticipated

b) Received quarterly, in arrears

c) Annual payment received in August

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

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

**COMMUNITY DEVELOPMENT**  
**Statement of Financial Operating Data**

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

Beginning Net Working Capital per FY 2017 Requested Budget

1,578,206

**ROAD**  
**Statement of Financial Operating Data**

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

Beginning Net Working Capital per FY 2017 Requested Budget

11,481,958

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

b) Payment approved in last SRS reauthorization

c) Annual payment received in July

d) Billed-will include Spring 2016 chip seal

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

f) Projection based on annualized YTD

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

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



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

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

Beginning Net Working Capital per FY 2017 Requested Budget

1,162,000

- a) Annual payment received in October
- b) Fees trending under budget due to overestimating offenders ability to pay
- c) Annual payment received in January
- d) Payments received quarterly
- e) Projections increased due to YTD revenue
- f) Projection increased due to increased reimbursement for special population/services
- g) Per-use lease agreement with Portland State University. Space is no longer available due to dept expansion
- h) Based on YTD actual and projected expenses
- i) All expenses to be incurred second half of fiscal year

**SOLID WASTE**  
**Statement of Financial Operating Data**

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

a) Payments due April 15th

b) Revenues fluctuate with the weather/seasons

c) Down market for recyclables

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

e) Payments made November and May

f) Transfer made quarterly

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

**RISK MANAGEMENT**  
**Statement of Financial Operating Data**

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

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

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

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

Beginning Net Working Capital per FY 2017 Requested Budget

5,900,000

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

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

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

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

14,327,000

a) Projection - Nine months annualized

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

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

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

Beginning Net Working Capital per FY 2017 Requested Budget

39,277

a) See "Food & Beverage Activities Schedule"

b) Revenues and Expenses for the annual County Fair are recorded in a separate fund and the available net income is transferred to the Fair & Expo Center Fund

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

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

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

**JUSTICE COURT**  
**Statement of Financial Operating Data**

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

Beginning Net Working Capital per FY 2017 Requested Budget

145,608

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

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

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



# **CAPITAL PROJECTS**

- General County Projects

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

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

Beginning Net Working Capital per FY 2017 Requested Budget

1,280,000

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