

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

**AGENDA**

June 20, 2016

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

# Deschutes County

Total Investment Portfolio As Of 5/31/2016

## Portfolio Breakdown: Par Value by Investment Type

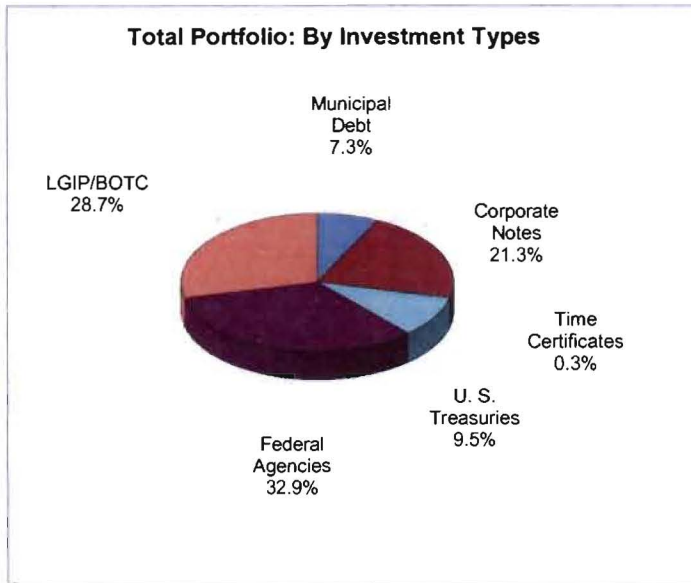
Municipal Debt	\$ 12,220,000	7.28%
Corporate Notes	35,772,000	21.32%
Time Certificates	440,000	0.26%
U. S. Treasuries	16,000,000	9.54%
Federal Agencies	55,174,000	32.89%
LGIP/BOTC	48,153,810	28.70%
<b>Total Investments</b>	<b>\$ 167,759,810</b>	<b>100.00%</b>

Investments By County Function		Investment Income	
		Fiscal Year 2015-16	
		May-16	Y-T-D
General	\$ 167,759,810	\$ 138,146	\$ 1,321,401
		-	-
<b>Total Investments</b>	<b>\$ 167,759,810</b>		
<b>Total Investment Income</b>		138,146	1,321,401
Less Fee: 5% of Invest. Income		(6,907)	(66,070)
<b>Investment Income - Net</b>		<b>\$ 131,239</b>	<b>\$ 1,255,331</b>
<b>Prior Year Comparison</b>	<b>May-15</b>	<b>\$ 102,971</b>	<b>\$ 995,858</b>

## Yield Percentages

	Current Month	Prior Month
<b>BOTC / LGIP</b>	<b>0.88%</b>	<b>0.75%</b>
<b>Investments</b>	<b>1.03%</b>	<b>1.03%</b>
<b>Average</b>	<b>1.00%</b>	<b>0.98%</b>

## Total Portfolio: By Investment Types



## Category Maximums:

U.S. Treasuries	100%
LGIP (\$47,012,858)	100%
Federal Agencies	75%
Banker's Acceptances	25%
Time Certificates	50%
Municipal Debt	25%
Corporate Debt	25%

## Term Minimums

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

## Comparators

24 Month Treas.	0.91%
LGIP Rate	0.88%
36 Month Treasu	1.05%

## Months to Maturity

0 to 30 Days	31.47%
Under 1 Year	63.31%
Under 5 Years	100.00%

## Weighted Average Maturity


Max 2 Years	.86 Years
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# Memorandum

Date: June 13, 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 May 2016 financial reports for the following funds: **General** (001), **Community Justice – Juvenile** (230), **Sheriff's** (255, 701, 702), **Early Learning Hub** (273), **Public Health** (274), **Behavioral Health** (275), **Community Development** (295), **Road** (325), **Community Justice – Adult** (355), **Solid Waste** (610), **Insurance Fund** (670), **9-1-1** (705), **Health Benefits Trust** (675), **Fair & Expo Center** (618), and **Justice Court** (123), **Transient Room Tax** (160, 170).

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

Cc: All Department Heads

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

	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Property Taxes - Current	23,196,345	24,468,093	102% a)	24,090,700	24,538,093	447,393
Property Taxes - Prior	647,334	445,327	89%	500,000	500,000	-
Other General Revenues	2,324,928	2,087,017	82% b)	2,552,960	2,354,600	(198,360)
Assessor	819,454	852,843	107%	795,202	852,843	57,641
County Clerk	1,650,844	1,496,738	98%	1,534,420	1,686,000	151,580
BOPTA	13,342	12,413	111%	11,154	12,413	1,259
District Attorney	299,095	106,383	58%	182,612	182,612	-
Tax Office	219,175	198,850	103%	192,379	198,850	6,471
Veterans	104,568	73,621	75% c)	98,121	122,681	24,560
Property Management	90,113	13,750	18%	75,000	75,000	-
<b>Total Revenues</b>	<b>29,365,198</b>	<b>29,755,036</b>	<b>99%</b>	<b>30,032,548</b>	<b>30,523,092</b>	<b>490,544</b>
<b>Expenditures</b>						
Assessor	3,697,588	3,514,544	85% d)	4,125,299	3,835,299	290,000
County Clerk	1,372,852	1,327,422	82%	1,624,716	1,490,716	134,000
BOPTA	60,320	57,497	88%	65,634	63,034	2,600
District Attorney	5,375,308	5,267,295	86% d)	6,146,851	5,876,851	270,000
Tax Office	778,075	693,627	80%	865,513	795,513	70,000
Veterans	330,582	294,787	71% d)	416,000	371,000	45,000
Property Management	264,768	264,427	90%	293,574	313,574	(20,000)
Non-Departmental	1,130,753	1,028,826	88%	1,163,643	1,163,643	-
<b>Total Expenditures</b>	<b>13,010,247</b>	<b>12,448,426</b>	<b>85%</b>	<b>14,701,230</b>	<b>13,909,630</b>	<b>791,600</b>
Transfers Out	14,947,204	13,959,119	90%	15,537,408	15,537,408	-
<b>Total Exp &amp; Transfers</b>	<b>27,957,452</b>	<b>26,407,545</b>	<b>87%</b>	<b>30,238,638</b>	<b>29,447,038</b>	<b>791,600</b>
Change in Fund Balance	1,407,746	3,347,490		(206,090)	1,076,054	1,282,144
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>\$ 13,136,436</b>		<b>\$ 8,424,710</b>	<b>\$ 10,865,000</b>	<b>\$ 2,440,290</b>

Beginning Net Working Capital per FY 2017 Approved Budget

10,411,770

a) Projection based on YTD plus June estimated at \$70,000

b) Budget includes \$198,360 Transfer In from TRT (Fund 170). Transferred to Econ Development Fund instead

c) Received quarterly. Grant in excess of amount budgeted

d) Personnel expenditures less than budgeted due to unfilled positions through May

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

	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)			FY 2016		
	FY 2015					
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues (Funds 701 &amp; 702)</b>						
Law Enf Dist Countywide	21,416,299	23,294,474	101%	23,142,090	23,624,675	482,585
Law Enf Dist Rural	13,082,018	13,394,102	99%	13,476,564	13,706,737	230,173
<b>Total Revenues</b>	<b>34,498,317</b>	<b>36,688,575</b>	<b>100%</b>	<b>36,618,654</b>	<b>37,331,412</b>	<b>712,758</b>
<b>Expenditures (Fund 255)</b>						
Personnel	27,982,132	26,040,660	92% a)	29,228,817	28,481,712	747,105
Materials & Services	6,331,777	5,695,811	89% b)	6,705,637	6,655,123	50,514
Capital Outlay	613,587	873,554	84% c)	1,059,944	1,023,273	36,671
Transfers Out	455,031	271,234	93%	271,616	271,616	-
<b>Total Expenditures</b>	<b>35,382,528</b>	<b>32,881,259</b>	<b>88%</b>	<b>37,266,014</b>	<b>36,431,724</b>	<b>834,290</b>
<b>Revenues less Expenditures</b>	<b>(884,211)</b>	<b>3,807,317</b>		<b>(647,360)</b>	<b>899,688</b>	<b>1,547,048</b>
DC Comm Systems Reserve	200,000	200,000	100%	200,000	200,000	-
Change in Fund Balance	(1,084,211)	3,607,317		(847,360)	699,688	1,547,048
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>\$ 13,632,807</b>	d)	<b>8,419,957</b>	<b>10,725,178</b>	<b>2,305,221</b>

Beginning Net Working Capital per FY 2017 Approved Budget	
Reserved for future Capital Outlay	2,094,060
Available for current expenditures	<u>7,800,877</u>
	<u>9,894,937</u>

- a) Expenditures projected to be less than amount budgeted due to unfilled positions
- b) Projected expenditures less than budget due primarily to savings in fuel costs
- c) Unanticipated capital expenses are offset by savings from Jail HVAC project budgeted as capital but expensed as Materials & Services
- d) Ending balance reserved for future Capital Outlay 2,094,060  
Ending fund balance available to current expenditures 8,631,118  
10,725,178

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

FY 2015	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Expenditures</b>						
<u>Sheriff's Services</u>						
Personnel	1,444,896	1,402,466	95%	1,473,213	1,509,078	(35,865)
Materials & Services	1,083,885	1,259,103	91%	1,390,412	1,410,258	(19,846)
Capital Outlay	-	60,031	76%	79,000	60,031	18,969
<b>Total Sheriff's Services</b>	<b>2,528,782</b>	<b>2,721,600</b>	<b>92%</b>	<b>2,942,625</b>	<b>2,979,367</b>	<b>(36,742)</b>
<u>Civil/Special Units</u>						
Personnel	1,086,462	959,183	90%	1,062,099	1,048,262	13,837
Materials & Services	130,386	88,360	81%	109,469	93,174	16,295
Capital Outlay	-	6,548	100%	6,548	6,548	-
<b>Total Civil/Special Units</b>	<b>1,216,848</b>	<b>1,054,090</b>	<b>89%</b>	<b>1,178,116</b>	<b>1,147,984</b>	<b>30,132</b>
<u>Automotive/Communications</u>						
Personnel	404,038	389,864	91%	429,293	423,964	5,329
Materials & Services	1,445,359	1,199,422	81%	1,476,782	1,371,192	105,590
Capital Outlay	7,900	28,275	100%	28,300	28,275	25
<b>Total Automotive/Communications</b>	<b>1,857,297</b>	<b>1,617,562</b>	<b>84%</b>	<b>1,934,375</b>	<b>1,823,431</b>	<b>110,944</b>
<u>Investigations/Evidence</u>						
Personnel	1,441,261	1,439,255	94%	1,528,335	1,563,241	(34,906)
Materials & Services	162,788	135,430	84%	160,613	144,384	16,229
Capital Outlay	-	61,670	99%	62,600	61,670	930
<b>Total Investigations/Evidence</b>	<b>1,604,049</b>	<b>1,636,355</b>	<b>93%</b>	<b>1,751,548</b>	<b>1,769,295</b>	<b>(17,747)</b>
<u>Patrol</u>						
Personnel	7,476,400	6,885,913	87%	7,926,342	7,502,369	423,973
Materials & Services	587,630	543,274	87%	625,432	608,894	16,538
Capital Outlay	345,060	368,944	78%	470,926	474,935	(4,009)
<b>Total Patrol</b>	<b>8,409,091</b>	<b>7,798,131</b>	<b>86%</b>	<b>9,022,700</b>	<b>8,586,198</b>	<b>436,502</b>
<u>Records</u>						
Personnel	666,056	550,077	83%	663,829	602,403	61,426
Materials & Services	104,092	109,887	98%	111,922	115,442	(3,520)
<b>Total Records</b>	<b>770,148</b>	<b>659,963</b>	<b>85%</b>	<b>775,751</b>	<b>717,845</b>	<b>57,906</b>
<u>Adult Jail</u>						
Personnel	12,681,941	11,904,900	89%	13,391,264	13,041,699	349,565
Materials & Services	2,138,807	1,738,542	78%	2,227,142	2,162,257	64,885
Capital Outlay	63,177	192,613	74%	258,670	223,849	34,821
Transfer Out - Jail (D/S & Cap Proj)	455,031	271,234	100%	271,616	271,616	-
<b>Total Adult Jail</b>	<b>15,338,956</b>	<b>14,107,290</b>	<b>87%</b>	<b>16,148,692</b>	<b>15,699,421</b>	<b>449,271</b>
<u>Court Security</u>						
Personnel	318,888	228,929	72%	316,782	287,743	29,039
Materials & Services	8,989	13,228	136%	9,703	16,793	(7,090)
Capital Outlay	28,165	-	N/A	-	-	-
<b>Total Court Security</b>	<b>356,041</b>	<b>242,157</b>	<b>74%</b>	<b>326,485</b>	<b>304,536</b>	<b>21,949</b>
<u>Emergency Services</u>						
Personnel	144,725	146,170	91%	160,660	158,805	1,855
Materials & Services	228,481	17,668	86%	20,625	18,405	2,220
Capital Outlay	-	31,387	80%	39,200	31,387	7,813
<b>Total Emergency Services</b>	<b>373,205</b>	<b>195,225</b>	<b>89%</b>	<b>220,485</b>	<b>208,597</b>	<b>11,888</b>
<u>Special Services</u>						
Personnel	1,223,523	1,071,090	94%	1,133,625	1,182,884	(49,259)
Materials & Services	207,027	163,113	66%	246,074	195,699	50,375
Capital Outlay	156,982	118,447	109%	108,500	130,940	(22,440)
<b>Total Special Services</b>	<b>1,587,532</b>	<b>1,352,650</b>	<b>91%</b>	<b>1,488,199</b>	<b>1,509,523</b>	<b>(21,324)</b>
<u>Training</u>						
Personnel	418,013	388,684	90%	430,076	424,653	5,423
Materials & Services	83,548	76,697	52%	146,452	141,351	5,101
<b>Total Training</b>	<b>501,561</b>	<b>465,380</b>	<b>81%</b>	<b>576,528</b>	<b>566,004</b>	<b>10,524</b>
<u>Other Law Enforcement Services</u>						
Personnel	675,931	674,131	95%	713,299	736,611	(23,312)
Materials & Services	77,972	265,550	303%	87,699	283,962	(196,263)
Capital Outlay	12,303	5,638	91%	6,200	5,638	562
<b>Total Other Law Enforcement Svcs</b>	<b>766,206</b>	<b>945,319</b>	<b>117%</b>	<b>807,198</b>	<b>1,026,211</b>	<b>(219,013)</b>
<u>Non-Departmental</u>						
Materials & Services	72,813	85,536	92%	93,312	93,312	-
<b>Total Non-Departmental</b>	<b>72,813</b>	<b>85,536</b>	<b>92%</b>	<b>93,312</b>	<b>93,312</b>	<b>-</b>
<b>Total Expenditures</b>	<b>\$ 35,382,528</b>	<b>\$ 32,881,259</b>	<b>88%</b>	<b>\$ 37,266,014</b>	<b>\$ 36,431,724</b>	<b>\$ 834,290</b>

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

FY 2015	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)			FY 2016		
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Tax Revenues - Current	8,420,326	8,870,915	101% a)	8,783,959	8,900,915	116,956
Tax Revenues - Prior	235,019	158,074	73% b)	216,000	175,069	(40,931)
Des Cty Transient Room Tax	3,071,719	3,134,365	99%	3,151,787	3,151,787	-
City of Sisters	523,010	498,603	92%	543,930	543,930	-
Marine Board License Fee	112,383	76,273	59% c)	130,000	146,189	16,189
State Grant	113,239	79,345	73% c)	108,000	129,156	21,156
Court Fines & Fees	140,939	101,212	78% b)	130,000	115,000	(15,000)
Contracts with Des County	121,772	113,960	91%	125,810	125,810	-
US Forest Service	78,910	55,490	73%	76,500	76,500	-
School Districts	70,028	73,504	134% d)	55,000	90,000	35,000
Federal Grants	54,497	25,088	125% c)	20,000	36,698	16,698
Bureau of Reclamation	10,365	19,711	73% e)	27,000	19,711	(7,289)
Interest	42,000	56,985	189% b)	30,078	58,300	28,222
SB #1065 Court Assessment	24,768	20,744	86% b)	24,000	23,000	(1,000)
Federal Grants-BLM	770	1,679	N/A b)	-	1,679	1,679
Donations & Grants - Private	17,030	10,932	N/A f)	-	11,000	11,000
Miscellaneous	45,242	97,221	178% g)	54,500	101,993	47,493
<b>Total Revenues</b>	<b>13,082,018</b>	<b>13,394,102</b>	<b>99%</b>	<b>13,476,564</b>	<b>13,706,737</b>	<b>230,173</b>
<b>EXPENDITURES &amp; TRANSFERS</b>						
DC Sheriff's Office	12,752,334	11,753,808	68%	17,378,029	12,950,719	4,427,310
DC Comm Systems Reserve	120,000	120,000	100%	120,000	120,000	-
<b>Total Expenditures</b>	<b>12,872,334</b>	<b>11,873,808</b>	<b>68%</b>	<b>17,498,029</b>	<b>13,070,719</b>	<b>4,427,310</b>
Change in Fund Balance	209,684	1,520,294		(4,021,465)	636,018	4,657,483
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>\$ 6,180,061</b>		<b>\$ -</b>	<b>\$ 5,295,785</b>	<b>\$ 5,295,785</b>

Beginning Net Working Capital per FY 2017 Approved Budget 5,078,217

- a) Projection based on YTD actual plus June estimated \$30,000
- b) Revised estimate based on actuals
- c) Grant awards exceed budgeted amount
- d) School district contracted for additional hours for School Resource Deputy
- e) Patrols for this grant are not expected to continue
- f) Unanticipated donation from snowmobile association
- g) Sale of snowmobile, unbudgeted restitution payment of \$19,000 in March



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

FY 2015	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)		FY 2016			
	Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
State Grant	3,373,900	2,803,848	98%	2,865,932	2,803,848	(62,084)
Environmental Health-Lic Fac	818,627	823,880	103%	802,450	823,880	21,430
OMAP	945,490	804,179	79%	1,023,650	804,179	(219,471)
Family Planning Exp Proj	236,714	169,877	68%	250,000	200,000	(50,000)
Interfund Grants & Contract	64,233	266,627	417% a)	64,000	266,627	202,627
Grants (Intergvt, Pvt, & Local)	264,205	60,300	N/A	-	60,300	60,300
Patient Insurance Fees	138,130	149,395	82%	181,200	159,804	(21,396)
State Miscellaneous	163,008	107,982	72% b)	150,000	123,160	(26,840)
Federal Payments	141,606	154,143	53% b)	292,085	191,836	(100,249)
Vital Records-Death	132,975	131,345	131%	100,000	141,852	41,852
Health Dept/Patient Fees	46,588	37,000	89%	41,800	37,218	(4,582)
Contract Payments	16,629	4,878	N/A	-	4,878	4,878
Vital Records-Birth	37,520	45,035	113%	40,000	49,734	9,734
Child Dev & Rehab Center	31,720	26,658	87%	30,759	30,759	-
Interest on Investments	15,422	17,713	127%	13,900	17,713	3,813
Grants & Donations	36,035	42,048	136%	30,838	42,048	11,210
Miscellaneous	32,519	1,726	288%	600	1,726	1,126
<b>Total Revenues</b>	<b>6,495,321</b>	<b>5,646,634</b>	<b>96%</b>	<b>5,887,214</b>	<b>5,759,562</b>	<b>(127,652)</b>
<b>Expenditures</b>						
Personnel Services	6,541,186	6,032,702	86%	7,007,820	6,609,186	398,634
Materials and Services	2,279,520	1,611,333	70%	2,287,054	2,071,392	215,662
Capital Outlay	49,701	3,469	107% c)	3,240	3,469	(229)
Transfers Out	164,640	88,230	75%	117,640	117,640	-
<b>Total Expenditures</b>	<b>9,035,047</b>	<b>7,735,734</b>	<b>82%</b>	<b>9,415,754</b>	<b>8,801,687</b>	<b>614,067</b>
<b>Revenues less Expenditures</b>	<b>(2,539,726)</b>	<b>(2,089,100)</b>		<b>(3,528,540)</b>	<b>(3,042,125)</b>	<b>486,415</b>
Transfers In-General Fund	2,701,475	2,476,353	92%	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>2,569,220</b>	<b>91%</b>	<b>2,825,298</b>	<b>2,825,298</b>	<b>-</b>
Change in Fund Balance	226,849	480,120		(703,242)	(216,827)	486,415
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>\$ 2,259,548</b>		<b>\$ 1,086,145</b>	<b>\$ 1,562,601</b>	<b>\$ 476,456</b>

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

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

	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Admin-Operations	59,024	77,705	145%	53,494	82,000	28,506
Admin-GIS	2,110	807	32%	2,500	1,000	(1,500)
Admin-Code Enforcement	306,480	318,657	99%	322,913	345,000	22,087
Building Safety	2,122,894	2,170,355	101%	2,152,073	2,345,355	193,282
Electrical	447,721	512,982	110%	467,770	562,982	95,212
Contract Services	358,815	362,355	131%	276,500	537,604	261,104
Env Health-On Site Prog	497,039	563,252	119%	475,170	630,000	154,830
Planning-Current	1,230,486	1,176,707	110%	1,069,975	1,256,707	186,732
Planning-Long Range	604,808	595,497	86%	694,249	655,497	(38,752)
<b>Total Revenues</b>	<b>5,629,377</b>	<b>5,778,317</b>	<b>105%</b>	<b>5,514,644</b>	<b>6,416,145</b>	<b>901,501</b>
<b>Expenditures</b>						
Admin-Operations	1,461,189	1,459,378	89%	1,638,933	1,638,933	-
Admin-GIS	125,463	123,035	93%	132,305	132,305	-
Admin-Code Enforcement	286,288	270,665	85%	319,679	310,000	9,679
Building Safety	777,738	736,356	80%	915,194	875,000	40,194
Electrical	225,462	267,110	93%	286,145	286,145	-
Contract Services	270,206	298,613	92%	326,249	326,249	-
Env Health-On Site Pgm	233,477	306,252	90%	338,956	338,956	-
Planning-Current	792,256	918,328	90%	1,020,073	1,020,073	-
Planning-Long Range	557,991	451,575	79%	574,121	490,000	84,121
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>4,995,251</b>	<b>87%</b>	<b>5,715,880</b>	<b>5,581,601</b>	<b>134,279</b>
<b>Revenues less Expenditures</b>	<b>725,633</b>	<b>783,065</b>		<b>(201,236)</b>	<b>834,544</b>	<b>1,035,780</b>
<b>Transfers In/Out</b>						
In: General Fund - L/R Planning	166,770	90,783	92%	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>(946,869)</b>	<b>101%</b>	<b>(938,613)</b>	<b>(938,613)</b>	<b>-</b>
Change in Fund Balance	114,573	(163,804)		(1,139,849)	(104,069)	1,035,780
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>\$ 1,987,970</b>		<b>\$ 460,151</b>	<b>\$ 2,047,704</b>	<b>\$ 1,587,553</b>

Beginning Net Working Capital per FY 2017 Approved Budget

1,578,206

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

	FY 2015	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)		FY 2016		
		Actual	Actual	% of Budget	Revised Budget	Projected
<b>Revenues</b>						
DOC Grant in Aid SB 1145	3,025,316	3,650,200	100%	3,650,168	3,650,200	32
DOC Measure 57	217,845	234,316	100% a)	234,316	234,316	-
Electronic Monitoring Fee	212,894	161,960	72% b)	225,000	180,000	(45,000)
Probation Superv. Fees	220,081	195,433	93%	210,000	210,000	-
DOC-Family Sentence Alt	-	110,797	100% c)	110,796	110,796	-
Interfund - Sheriff	50,000	45,837	92%	50,000	50,000	-
Gen Fund/Crime Prevention	50,000	37,500	75% d)	50,000	50,000	-
DOJ/Arrest Grant	52,612	35,052	75% d)	46,736	46,736	-
State Subsidy	14,960	16,317	105%	15,610	16,317	707
Alternate Incarceration	31,775	19,492	97% d)	20,035	20,035	-
Interest on Investments	9,550	13,217	189% e)	7,000	14,000	7,000
Probation Work Crew Fees	10,191	8,826	147% 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>5,386,748</b>	<b>98%</b>	<b>5,477,768</b>	<b>5,449,759</b>	<b>(28,009)</b>
<b>Expenditures</b>						
Personnel Services	3,581,700	3,440,154	86% h)	4,013,941	3,800,000	213,941
Materials and Services	1,047,720	1,286,992	83% h)	1,551,315	1,412,000	139,315
Transfer to Veh Maint	-	31,104	75%	41,472	31,104	10,368
Capital Outlay	-	-	0% i)	68,100	60,000	8,100
<b>Total Expenditures</b>	<b>4,629,420</b>	<b>4,758,250</b>	<b>84%</b>	<b>5,674,828</b>	<b>5,303,104</b>	<b>371,724</b>
<b>Revenues less Expenditures</b>	<b>(719,522)</b>	<b>628,498</b>		<b>(197,060)</b>	<b>146,655</b>	<b>343,715</b>
Transfers In-General Fund	451,189	413,589	92%	451,189	451,189	-
Change in Fund Balance	(268,333)	1,042,087		254,129	597,844	343,715
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>\$ 1,905,736</b>		<b>\$ 916,645</b>	<b>\$ 1,461,493</b>	<b>\$ 544,848</b>

Beginning Net Working Capital per FY 2017 Approved 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

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

	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Inter-fund Charges:						
General Liability	379,793	787,600	92%	859,198	859,198	-
Property Damage	392,304	361,966	92%	394,092	394,092	-
Vehicle	177,550	164,868	92%	179,850	179,850	-
Workers' Compensation	1,563,836	1,038,895	91%	1,137,484	1,137,484	-
Unemployment	324,829	302,159	94%	320,000	320,000	-
Claims Reimb-Gen Liab/Property	43,921	59,134	296%	20,000	60,000	40,000
Process Fee-Events/Parades	1,835	1,370	98%	1,400	1,400	-
Miscellaneous	0	-	0%	80	80	-
Skid Car Training	34,020	29,880	111%	27,000	30,000	3,000
Transfer In-Fund 340	-	95,000	100%	95,000	95,000	-
Interest on Investments	24,331	35,077	140%	25,000	36,000	11,000
<b>TOTAL REVENUES</b>	<b>2,942,419</b>	<b>2,875,948</b>	<b>94%</b>	<b>3,059,104</b>	<b>3,113,104</b>	<b>54,000</b>
<b>Direct Insurance Costs:</b>						
<b>GENERAL LIABILITY</b>						
Settlement / Benefit	166,363	205,765				
Defense	19,031	29,548				
Professional Service	24,849	6,304				
Insurance	176,537	198,416				
Loss Prevention	19,465	5,049				
Miscellaneous	126	-				
Repair / Replacement	6,346	29,876				
<b>Total General Liability</b>	<b>412,716</b>	<b>474,958</b>	<b>61%</b>	<b>780,429</b>	<b>520,000</b>	<b>260,429</b>
<b>PROPERTY DAMAGE</b>						
Insurance	178,556	166,978				
Repair / Replacement	35,583	21,477				
<b>Total Property Damage</b>	<b>214,139</b>	<b>188,455</b>	<b>44%</b>	<b>429,719</b>	<b>250,000</b>	<b>179,719</b>
<b>VEHICLE</b>						
Professional Service	236	-				
Insurance	21,300	-				
Loss Prevention	19,307	20,993				
Repair / Replacement	51,823	131,768				
<b>Total Vehicle</b>	<b>92,666</b>	<b>152,761</b>	<b>171%</b>	<b>89,213</b>	<b>180,000</b>	<b>(90,787)</b>
<b>WORKERS' COMPENSATION</b>						
Settlement / Benefit	687,001	363,573				
Professional Service	5,000	7,450				
Insurance	124,195	129,723				
Loss Prevention	45,934	45,289				
Miscellaneous	54,299	41,895				
<b>Total Workers' Compensation</b>	<b>916,429</b>	<b>587,930</b>	<b>60%</b>	<b>984,626</b>	<b>620,000</b>	<b>364,626</b>
<b>UNEMPLOYMENT - Settlement/Benefits</b>	<b>104,383</b>	<b>63,790</b>	<b>42%</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>1,467,894</b>	<b>60%</b>	<b>2,435,473</b>	<b>1,830,000</b>	<b>765,473</b>
<b>Insurance Administration:</b>						
Personnel Services	309,175	282,632	83%	339,585	339,585	-
Materials & Srvc, Capital Out. & Transf.	133,868	139,444	62%	225,363	225,363	-
<b>Total Expenditures</b>	<b>2,183,376</b>	<b>1,889,970</b>	<b>63%</b>	<b>3,000,421</b>	<b>2,394,948</b>	<b>605,473</b>
Change in Fund Balance	759,043	985,978		58,683	718,156	659,473
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>\$ 4,855,697</b>	<b>*</b>	<b>\$ 3,258,683</b>	<b>\$ 4,587,875</b>	<b>\$ 1,329,192</b>

Beginning Net Working Capital per FY 2017 Approved Budget

4,000,000

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

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

	FY 2015		FY 2016			
	Actual	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)	% of Budget	Approved Budget	FY 2016 Projection	\$ Variance
<b>Revenues:</b>						
Internal Premium Charges	\$ 16,001,138	\$ 14,407,588	89% a)	\$ 16,153,000	\$ 15,717,369	\$ (435,631)
Part-Time Employee Premium	15,680	7,538	N/A a)	-	8,223	8,223
Employee Monthly Co-Pay	866,646	820,935	95% a)	865,000	895,565	30,565
COIC	1,870,995	1,926,490	101% a)	1,900,000	2,101,625	201,625
Retiree / COBRA Co-Pay	1,089,975	1,051,895	79% a)	1,336,000	1,147,522	(188,478)
Prescription Rebates	145,422	48,104	37%	130,000	130,000	-
Claims Reimbursements & Misc	242,601	310,923	N/A	-	310,923	310,923
Interest	92,213	108,010	96%	112,000	118,000	6,000
<b>Total Revenues</b>	<b>20,324,668</b>	<b>18,681,483</b>	<b>91%</b>	<b>20,496,000</b>	<b>20,429,228</b>	<b>(66,772)</b>
<b>Expenditures:</b>						
<i>Personnel Services (all depts)</i>	121,638	97,210	83%	117,753	108,150	9,603
<b>Materials &amp; Services</b>						
<b>Admin &amp; Wellness</b>						
Claims Paid-Medical	11,366,449	11,948,131	97% a)	12,335,775	12,956,558	(620,784)
Claims Paid-Prescription	1,245,249	857,366	62% a)	1,392,307	928,813	463,494
Claims Paid-Dental/Vision	1,832,508	1,804,535	88% a)	2,048,918	1,954,913	94,005
Stop Loss Insurance Premium	326,435	328,711	91%	360,000	360,000	-
State Assessments	227,597	119,231	50%	240,000	240,000	-
Administration Fee (EMBS)	419,304	445,659	106%	420,000	420,000	-
Preferred Provider Fee	38,804	141,685	308%	46,000	157,202	(111,202)
Other - Administration	45,335	84,669	81%	104,417	104,417	-
Other - Wellness	162,582	151,243	102%	149,000	149,000	-
<b>Admin &amp; Wellness</b>	<b>15,664,262</b>	<b>15,881,230</b>	<b>93%</b>	<b>17,096,417</b>	<b>17,270,903</b>	<b>(174,486)</b>
<b>Deschutes On-site Clinic</b>						
Contracted Services	818,418	780,868	96%	810,000	810,000	-
Medical Supplies	79,616	57,792	92%	63,000	63,000	-
Other	23,726	29,375	107%	27,470	27,470	-
<b>Total DOC</b>	<b>921,761</b>	<b>868,035</b>	<b>96%</b>	<b>900,470</b>	<b>900,470</b>	<b>-</b>
<b>Deschutes On-site Pharmacy</b>						
Contracted Services	304,556	292,175	102%	287,700	287,700	-
Prescriptions	1,552,760	1,387,538	87% b)	1,600,000	1,665,045	(65,045)
Other	13,250	19,013	86%	22,007	22,007	-
<b>Total Pharmacy</b>	<b>1,870,566</b>	<b>1,698,726</b>	<b>89%</b>	<b>1,909,707</b>	<b>1,974,752</b>	<b>(65,045)</b>
<b>Total Expenditures</b>	<b>18,578,227</b>	<b>18,545,201</b>	<b>93%</b>	<b>20,024,347</b>	<b>20,254,276</b>	<b>(229,929)</b>
Change in Fund Balance	1,746,441	136,283		471,653	174,952	(296,701)
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>\$ 14,343,806</b>		<b>\$ 13,661,653</b>	<b>\$ 14,382,475</b>	<b>\$ 720,822</b>

<b>% of Exp covered by Revenues</b>	<b>109.4%</b>	<b>100.7%</b>	<b>102.4%</b>	<b>100.9%</b>
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Beginning Net Working Capital per FY 2017 Approved Budget

14,327,000

a) Projection - Eleven months annualized

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

Deschutes County  
Fair and Expo Center  
Food and Beverage Activity  
July 1, 2015 through May 31, 2016

	July & August	September	October	November	December	January	February	March	April	May	Year to Date
<b>Revenues</b>	<b>\$ 29,838</b>	<b>\$ 24,483</b>	<b>\$ 25,538</b>	<b>\$ 37,407</b>	<b>\$ 2,860</b>	<b>\$ 28,879</b>	<b>\$ 25,356</b>	<b>\$ 137,807</b>	<b>\$ 33,812</b>	<b>\$ 13,700</b>	<b>\$ 359,680</b>
<b>Direct Costs</b>											
Beginning Inventory	24,040	36,704	36,084	34,187	30,721	30,094	28,545	24,788	23,405	24,757	24,040
Purchases	11,402	8,409	5,037	6,638	668	8,447	3,434	24,857	17,147	2,203	88,243
Ending Inventory	<u>(36,704)</u>	<u>(36,084)</u>	<u>(34,187)</u>	<u>(30,721)</u>	<u>(30,094)</u>	<u>(28,545)</u>	<u>(24,788)</u>	<u>(23,405)</u>	<u>(24,757)</u>	<u>(23,526)</u>	<u>(23,526)</u>
Cost of Food & Beverage	(1,262)	9,029	6,935	10,104	1,295	9,996	7,191	26,241	15,795	3,434	88,758
Event Expenses	975	780	1,636	466	2,465	1,102	731	1,192	978	892	11,219
Labor	3,126	5,228	5,914	6,926	384	3,968	4,972	19,807	7,532	3,773	61,629
Total Direct Costs	<u>2,840</u>	<u>15,037</u>	<u>14,484</u>	<u>17,497</u>	<u>4,144</u>	<u>15,067</u>	<u>12,895</u>	<u>47,239</u>	<u>24,305</u>	<u>8,099</u>	<u>161,607</u>
<b>Gross Profit</b>	<b><u>26,999</u></b>	<b><u>9,447</u></b>	<b><u>11,054</u></b>	<b><u>19,910</u></b>	<b><u>(1,284)</u></b>	<b><u>13,812</u></b>	<b><u>12,461</u></b>	<b><u>90,567</u></b>	<b><u>9,507</u></b>	<b><u>5,601</u></b>	<b><u>198,073</u></b>
<b>Other Revenues</b>											
Catering/3rd Party	-	966	-	1,538	-	-	-	-	3,140	128	5,772
Concessions/3rd Party	-	-	-	1,984	953	2,536	1,066	5,646	1,609	2,094	15,888
Rentals (Kitchen/Flatware)	-	-	-	-	-	-	-	-	-	-	-
<b>Total Other Revenues</b>	<b>-</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>4,749</b>	<b>2,221</b>	<b>21,660</b>
<b>Expenses</b>											
Personnel	18,267	9,515	9,515	9,515	9,515	9,516	9,516	9,516	13,172	9,514	107,561
Other Materials & Services	8,316	1,541	1,100	212	-	1,846	3,357	1,095	6,491	3,323	27,281
<b>Total Expenses</b>	<b><u>26,583</u></b>	<b><u>11,057</u></b>	<b><u>10,615</u></b>	<b><u>9,728</u></b>	<b><u>9,515</u></b>	<b><u>11,361</u></b>	<b><u>12,872</u></b>	<b><u>10,611</u></b>	<b><u>19,663</u></b>	<b><u>12,837</u></b>	<b><u>134,842</u></b>
<b>Income-Food &amp; Beverage Activity</b>	<b><u>\$ 416</u></b>	<b><u>\$ (644)</u></b>	<b><u>\$ 439</u></b>	<b><u>\$ 13,705</u></b>	<b><u>\$ (9,846)</u></b>	<b><u>\$ 4,986</u></b>	<b><u>\$ 655</u></b>	<b><u>\$ 85,603</u></b>	<b><u>\$ (5,407)</u></b>	<b><u>(5,015)</u></b>	<b><u>\$ 84,891</u></b>

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

	July 1, 2015 through May 31, 2016 (92% of Fiscal Year)		FY 2016			
	FY 2015 Actual	Actual	% of Budget	Budget	Projected	Variance
<b>Revenues</b>						
Court Fines & Fees	459,548	440,476	98% a)	450,000	527,232	77,232
Interest on Investments	456	693	131%	527	527	-
<b>Total Revenues</b>	<b>460,004</b>	<b>441,168</b>	<b>98%</b>	<b>450,527</b>	<b>527,759</b>	<b>77,232</b>
<b>Expenditures</b>						
Personnel Services	423,791	399,121	91%	436,236	436,236	-
Materials and Services	162,205	148,076	85% b)	173,942	159,332	14,610
<b>Total Expenditures</b>	<b>585,996</b>	<b>547,196</b>	<b>90%</b>	<b>610,178</b>	<b>595,568</b>	<b>14,610</b>
<b>Revenues less Expenditures</b>	<b>(125,992)</b>	<b>(106,028)</b>		<b>(159,651)</b>	<b>(67,809)</b>	<b>91,842</b>
Transfers In-General Fund	74,398	133,606	92%	145,747	145,747	-
Change in Fund Balance	(51,594)	27,578		(13,904)	77,938	91,842
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>\$ 106,301</b>		<b>\$ 46,096</b>	<b>\$ 156,661</b>	<b>\$ 110,565</b>

Beginning Net Working Capital per FY 2017 Approved Budget 145,608

- a) Monthly revenue recorded in arrears. \$42,820 received in June for May activity  
 Projection is YTD annualized  $(\$440,476 + \$42,820) / 11 \times 12 = \$527,232$
- b) One time software maintenance fee of \$24,421 paid in September 2015

Deschutes County  
Room Taxes (Funds 160 and 170)  
Budget and Actual - FY 2016  
YTD 05-31-2016

	Fund 160-7%		Fund 170-1%		Combined-8%		% of Budget
	Budget	Actual	Budget	Actual	Budget	Actual	
<b>REVENUES</b>							
Room Taxes	\$ 4,716,250	\$ 4,886,089	\$ 673,750	\$ 698,013	\$ 5,390,000	5,584,102.16	103.6%
Interest	-	2,744	-	2,711	-	5,455.28	
<b>Total Revenues</b>	<u>4,716,250</u>	<u>4,888,833</u>	<u>673,750</u>	<u>700,724</u>	<u>5,390,000</u>	<u>5,589,557</u>	103.7%
<b>EXPENDITURES</b>							
<i>Administrative</i>							
Auditing Services	10,500	7,875	1,500	1,125	12,000	9,000	
Interfund Contract	57,914	53,086	9,650	8,844	67,564	61,930	
ISF	22,468	20,592	183	165	22,651	20,757	
Public Notices	2,625	1,348	375	193	3,000	1,540	
Printing	1,750	793	343	113	2,093	906	
Office Supplies	875	-	125	-	1,000	-	
Postage	2,625	1,027	375	147	3,000	1,173	
<b>Total Administrative</b>	<u>98,757</u>	<u>84,720</u>	<u>12,551</u>	<u>10,586</u>	<u>111,308</u>	<u>95,307</u>	
<i>Distributions</i>							
LED #2	3,151,787	3,134,365	-	-	3,151,787	3,134,365	
Economic Develop	-	-	198,360	200,000	198,360	200,000	
Bend/Sunriver Chamber	23,473	51,833	-	-	23,473	51,833	
COVA - 6%	759,283	753,733	-	-	759,283	753,733	
COVA - 1%	660,048	660,230	-	-	660,048	660,230	
RV Park	-	-	66,259	22,516	66,259	22,516	
Annual Fair	-	-	164,559	59,661	164,559	59,661	
F&E - 6%	25,744	23,595	-	-	25,744	23,595	
F&E - 1%	-	-	382,641	194,689	382,641	194,689	
<b>Total Distributions</b>	<u>4,620,335</u>	<u>4,623,757</u>	<u>811,819</u>	<u>476,866</u>	<u>5,432,154</u>	<u>5,100,623</u>	
<b>Total App/Exp</b>	<u>4,719,092</u>	<u>4,708,477</u>	<u>824,370</u>	<u>487,453</u>	<u>5,543,462</u>	<u>5,195,930</u>	
Change in Balance	(2,842)	180,356	(150,620)	213,271	(153,462)	393,628	
Beginning Balance	2,842	-	150,620	195,635	153,462	195,635	
<b>Ending Balance</b>	<u>\$ -</u>	<u>\$ 180,356</u>	<u>\$ -</u>	<u>\$ 408,907</u>	<u>\$ -</u>	<u>\$ 589,263</u>	



# **CAPITAL PROJECTS**

- General County Projects

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

	FY 2016 - Year to Date (92% of Year)		FY 2016		
	Actual	% of Budget	Budget	Projection	Variance
<b>Revenues</b>					
Property Taxes, Current	\$ 766,968	102%	\$ 750,000	\$ 768,968	\$ 18,968
Property Taxes, Prior	13,757	69%	20,000	15,000	(5,000)
Miscellaneous	16,442	n/a	-	16,442	16,442
Inter-fund Charges		a)			
OHP-Alcohol/Drug (280)	169,015	32% b)	525,000	525,000	-
OHP-Mental Health (270)	169,015	32% b)	525,000	525,000	-
Road Department (325)	-	0% b)	150,000	150,000	-
Interest	8,437	77%	11,000	11,000	-
<b>Total Revenues</b>	<b>1,143,633</b>	<b>58%</b>	<b>1,981,000</b>	<b>2,011,410</b>	<b>30,410</b>
<b>Expenditures</b>					
<b>General</b>					
ADA Projects	31,745				
General	441,026				
Remodel Projects M & S	3,766				
Health Services File Room	154				
<b>Total General Projects</b>	<b>476,691</b>		<b>631,445</b>	<b>631,445</b>	<b>-</b>
<b>Remodel Projects</b>					
Courthouse - District Attorney	88,584		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	40,218		250,000	250,000	-
South County	138,032		138,032	138,032	-
Wall Street Services Building	864,869		911,968	911,968	-
<b>Total Remodel Projects</b>	<b>1,285,258</b>		<b>1,553,555</b>	<b>1,553,555</b>	<b>-</b>
<b>Total Projects</b>	<b>1,761,949</b>	<b>81%</b>	<b>2,185,000</b>	<b>2,185,000</b>	<b>-</b>
Internal Charges-ISF & Insurance	60,936	100%	60,936	60,936	-
Tech Improvements	117,426	130%	90,000	117,426	(27,426)
<b>Total Expenditures</b>	<b>1,940,311</b>		<b>2,335,936</b>	<b>2,363,362</b>	<b>(27,426)</b>
<b>Revenues less Expenditures</b>	<b>(796,678)</b>		<b>(354,936)</b>	<b>(351,953)</b>	<b>2,983</b>
<b>Transfers In/(Out)</b>					
Campus Improvement (463)	(120,000)	100%	(120,000)	(120,000)	-
Change in Fund Balance	(916,678)		(474,936)	(471,953)	2,983
Beginning Fund Balance	1,373,675	94%	1,460,000	1,373,675	(86,325)
<b>Ending Fund Balance</b>	<b>\$ 456,997</b>		<b>\$ 985,064</b>	<b>\$ 901,723</b>	<b>\$ (83,341)</b>

Beginning Net Working Capital per FY 2017 Approved Budget

1,280,000

a) Energy Trust of Oregon Payments

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