

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS
Sitting/Acting as Clackamas County Budget Committee

Policy Session Worksheet

Presentation Date: January 13, 2016 **Approx Start Time:** 9:30 **Approx Length:** 2.0 hours

Presentation Title: Quarterly General County Budget Committee Meeting

Department: Finance & County Administration

Presenters: Dan Chandler, Diane Padilla

Other Invitees: Community members of Budget Committee

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

This is an informational meeting regarding budget monitoring for FY 2015-16 and issues affecting FY 2016-17 and future years

EXECUTIVE SUMMARY: This meeting will follow the agenda included in this packet.

FINANCIAL IMPLICATIONS (current year and ongoing):

N/A, no budget deliberations

Is this item in your current budget? YES NO

What is the cost? \$

What is the funding source?

STRATEGIC PLAN ALIGNMENT:

- How does this item align with your Department's Strategic Business Plan goals?

Furtheres Finance Department goals of:

Policy session packets and staff reports submitted by deadline

100 Percent of Budgets with expenditures not exceeding appropriations

Budget to actual reports provided to County Administrator

- How does this item align with the County's Performance Clackamas goals?

Furtheres Countywide goal of Building Public Trust Through Good Government.

By 2017, all Commission-managed departments will have completed customer focused, outcome-based Strategic Business Plans, to include customer service and satisfaction measures.

By 2018, 100 percent of County Budget will be attached to measurable customer results.

By 2020, Clackamas County will achieve the Strategic Results in the Strategic Plan.

LEGAL/POLICY REQUIREMENTS:

The County is required to establish a budget committee pursuant to ORS 294.414.

PUBLIC/GOVERNMENTAL PARTICIPATION:

The presence of the budget committee ensures public participation in the budget process.

OPTIONS: N/A, information only

RECOMMENDATION: N/A, information only

ATTACHMENTS:

1. Attachment A: Meeting agenda
2. Attachment B: Performance Clackamas Conversion memo
3. Attachment C: General Fund 5 Year Forecast
4. Attachment D: Budget to Actual Mid-Year Comparison FY 14-15 and FY 15-16

SUBMITTED BY:

Division Director/Head Approval _____ DP _____
Department Director/Head Approval _____ MG _____
County Administrator Approval _____ LB _____

For information on this issue or copies of attachments, please contact Diane Padilla @ 503-742-5425
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ATTACHMENT A

Quarterly Budget Committee Meeting

Wednesday, January 13, 2016 ~ 9:30-11:30 a.m.

PSB Hearing Room

Budget Committee:

Public members: Jeff Caton, Eric Hofeld, Frank Magdlen, Ed Mura and Wilda Parks

Board members: Chair John Ludlow and Commissioners Jim Bernard, Paul Savas, Martha Schrader, and Tootie Smith

Staff: Administrator Don Krupp, Laurel Butman, Nancy Newton, Marc Gonzales, and Diane Padilla

1. Welcome and Introductions 9:30-9:45 (All)
2. Performance Clackamas Update 9:45-10:15 (Dan Chandler, Administration)
3. Break 10:15 - 10:25
4. Administrator's Report: 10:25-10:55 (Don Krupp)
 - General Fund 5 Year Forecast
 - Budget to Actual Comparison at Midyear FY 14-15 and FY 15-16
5. FY 16 Budget Process Debrief 10:55-11:30 (All)
6. Adjourn 11:30 (All)

MEMO

To: County Departments

From: Don Krupp, County Administrator 

Date: December 8, 2015

RE: Performance Clackamas Accounting and Budget Conversion Schedule

As most of you know. We had planned to have each department transition its budget and accounting into the new performance budget format in the fiscal year immediately following completion of its strategic business plan.

However, the implementation of Performance Clackamas has been a learning experience for all involved. Particularly, we have learned two key things:

- First, it is a very resource-intensive process to change employees, programs, etc. into the new chart of accounts.
- Second, departments have wanted to make significant changes to their plans within the first 6 months or so of actually using them and tracking performance data.

This would necessitate replicating the hard work that DES, Finance and Tech Services have already done to align people and resources into the new format.

Therefore, we have decided to make some adjustments to the transition plan.

Budget Format and Presentation

For the Tier I departments (Finance, DTD and BCS), we will be working with Departments on a shortened, simplified budget template. The plan is to spend less time describing things, and to focus on discussing key measures and costs at the line of business or program level as appropriate. Departments will have some discretion as to what they wish to present in the time allowed.

Tier I Departments

Tier I departments will continue to budget and account by program as they are currently.

Tier II Departments

The Tier II departments (those preparing Strategic Business Plans in FY 2015-16) will have a similar, performance based budget presentation as the Tier I departments, and will provide estimated costs for each program. However, Tier II departments will not transition into the revised chart of accounts until the following year. This will provide those departments the opportunity to work with their plans, and make the first set of changes before embedding those changes into the budget and accounting systems.

Tier III Departments

Tier III Departments (those that will prepare their Strategic Business in FY 2016-17 or later) will also have time (up to a year) to live with their plans before making the MFR-based budget and accounting changes.

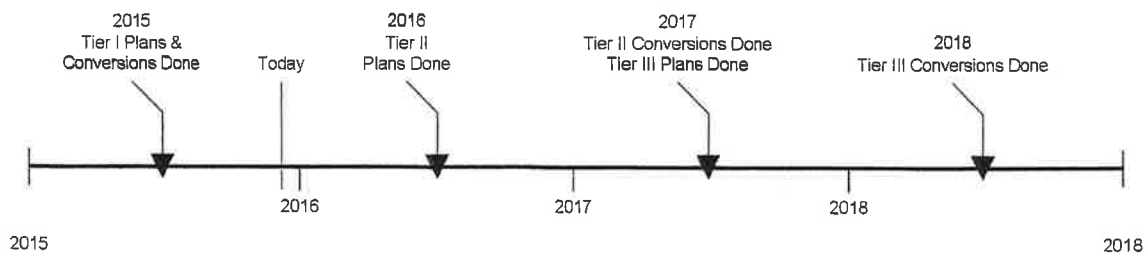
Performance Budget Transition Committee

I will be selecting a committee of people to serve on a team to evaluate and make recommendations on implementing the transition to performance budgeting. The committee will be comprised of people from both line departments and internal services departments, and will make recommendations both as to process, and potentially additional resources needed to implement the performance budget transition. We expect the committee to complete its work by the spring of this year in order to have any potential Policy Level Proposals considered in next year's budget.

Performance Data Tracking

We expect that departments will begin to track performance data upon approval of their plans. Departments will be reporting their performance to me on a rotating schedule, likely quarterly. However, we expect to be able to view performance data in the system at any time, and plan to put selected measures on the web for public viewing by the spring.

Implementation Schedule



Clackamas County General Fund - Five Year Forecast at May 2015

General Assumptions:

The five-year forecast is based on currently available information and will need to be updated regularly if it is to remain relevant.

Service levels and staffing continue at current levels (351 FTE).

In the absence of a more specific basis, revenues and expenditures are adjusted per estimated change in Portland-Salem CPI-U as published by the Oregon Office of Economic Analysis. For 2016 - 2020 it ranges from 1.9% to 2.2%. This is a more moderate rate than was experienced prior to 2008.

Operating subsidy transfers continue at current levels adjusted for same growth rate as other costs.

Cost of living adjustment for personnel services = 2.1% per year.

Assessed value growth = 4.25% for FY16; increasing steadily to 4.75% by FY19 and continuing to FY20 (Historical levels have been 5% - 6.5%).

Projection focuses on operating revenue vs. operating expenditure. Beginning fund balance, contingency and reserves not included.

General Fund
Five Year Forecast - May 2015

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
Beginning Fund Bal	20,072,410	14,751,526	15,494,182	22,377,891	24,027,417	26,416,056	20,027,246	18,271,878	19,042,570	23,500,251
Prior Yr Rev	0	0	0	0	0	0	0	0	0	0
Property Tax	92,050,732	94,162,547	96,327,611	102,180,627	107,332,000	110,724,500	115,321,967	120,396,760	125,994,538	131,858,210
Franchise/Filing Fees	1,613,601	1,629,586	1,728,701	1,807,623	1,857,000	1,850,000	1,888,850	1,930,405	1,970,943	2,014,304
Federal (Timber, PILT)	4,245,344	1,296,834	1,308,911	1,493,045	1,419,163	980,821	417,589	426,776	435,738	445,324
State (Shared Revs, Grant, St Ct FY13)	5,161,069	4,389,832	4,936,335	5,153,495	4,345,601	4,026,900	4,111,255	4,201,483	4,289,504	4,383,653
Local (Contract)	29,116	2,919	3,852	5,425	3,708	2,000	2,042	2,087	2,131	2,178
Chg for Svc (Recording/Alloc Costs)	14,244,481	14,200,670	15,429,179	14,338,541	15,389,807	15,638,181	15,966,583	16,317,848	16,660,522	17,027,054
Fines & Penalties (St Court until FY13)	378,379	345,773	59,167	4,991	500	500	511	522	533	544
Misc Rev (Salary Reimb/Interest)	15,118,634	16,194,462	16,473,202	17,727,078	18,225,304	18,856,541	19,630,100	20,871,273	21,736,116	23,121,017
Loan Proceeds & Repayments *	16,079	111,795	20,079,302	99,956	56	100	0	0	0	0
Interfund Trnsfr Rev	245,285	698,017	3,058,155	1,268,500	1,728,420	1,861,754	0	0	0	0
Operating Revenue	133,102,720	133,032,435	159,404,415	144,079,281	150,301,559	153,941,297	157,338,897	164,147,152	171,090,025	178,852,284
% Change	-3.9%	-0.1%	19.8%	-9.6%	4.3%	2.4%	2.2%	4.3%	4.2%	4.5%
Pers Svc	31,934,588	32,847,939	34,683,711	35,733,947	37,477,856	40,371,370	42,071,619	44,824,387	46,728,720	49,803,837
Matl & Svc	7,338,321	5,503,854	26,611,964	5,740,750	7,068,799	10,500,270	8,620,776	8,810,433	8,995,452	9,193,352
Debt Service	0	0	244,303	244,303	244,303	244,303	244,303	244,303	244,304	244,305
Special Payments	0	0	0	0	0	811,038	828,070	846,287	864,059	883,069
Operating Subsidy Trans to Depts	93,560,218	87,795,233	84,545,298	93,491,551	95,252,740	100,496,640	98,972,817	99,914,407	100,780,068	101,698,519
Indirect Costs	0	0	0	0	0	55,692	56,862	58,112	59,333	60,638
Cost Alloc	5,585,909	5,804,924	6,379,770	7,094,888	7,393,222	7,840,794	8,099,820	8,478,530	8,760,408	9,171,888
Cap Outlay	4,568	337,829	55,660	124,316	476,000	10,000	200,000	200,000	200,000	200,000
Operating Expense	138,423,604	132,289,779	152,520,706	142,429,755	147,912,920	160,330,107	159,094,265	163,376,460	166,632,344	171,255,607
% Change	5.3%	-4.4%	15.3%	-6.6%	3.8%	8.4%	-0.8%	2.7%	2.0%	2.8%
Ending Fund Bal	14,751,526	15,494,182	22,377,891	24,027,417	26,416,056	20,027,246	18,271,878	19,042,570	23,500,251	31,096,928
FTE	351.85	350.58	352.46	354.08	354.90	351.10	351.10	351.10	351.10	351.10
Filled at Year End	325.35	329.08	329.13	324.20	323.40	323.40	323.40	323.40	323.40	323.40
Vacant at Year End	26.50	21.50	23.33	29.88	31.50	27.70	27.70	27.70	27.70	27.70

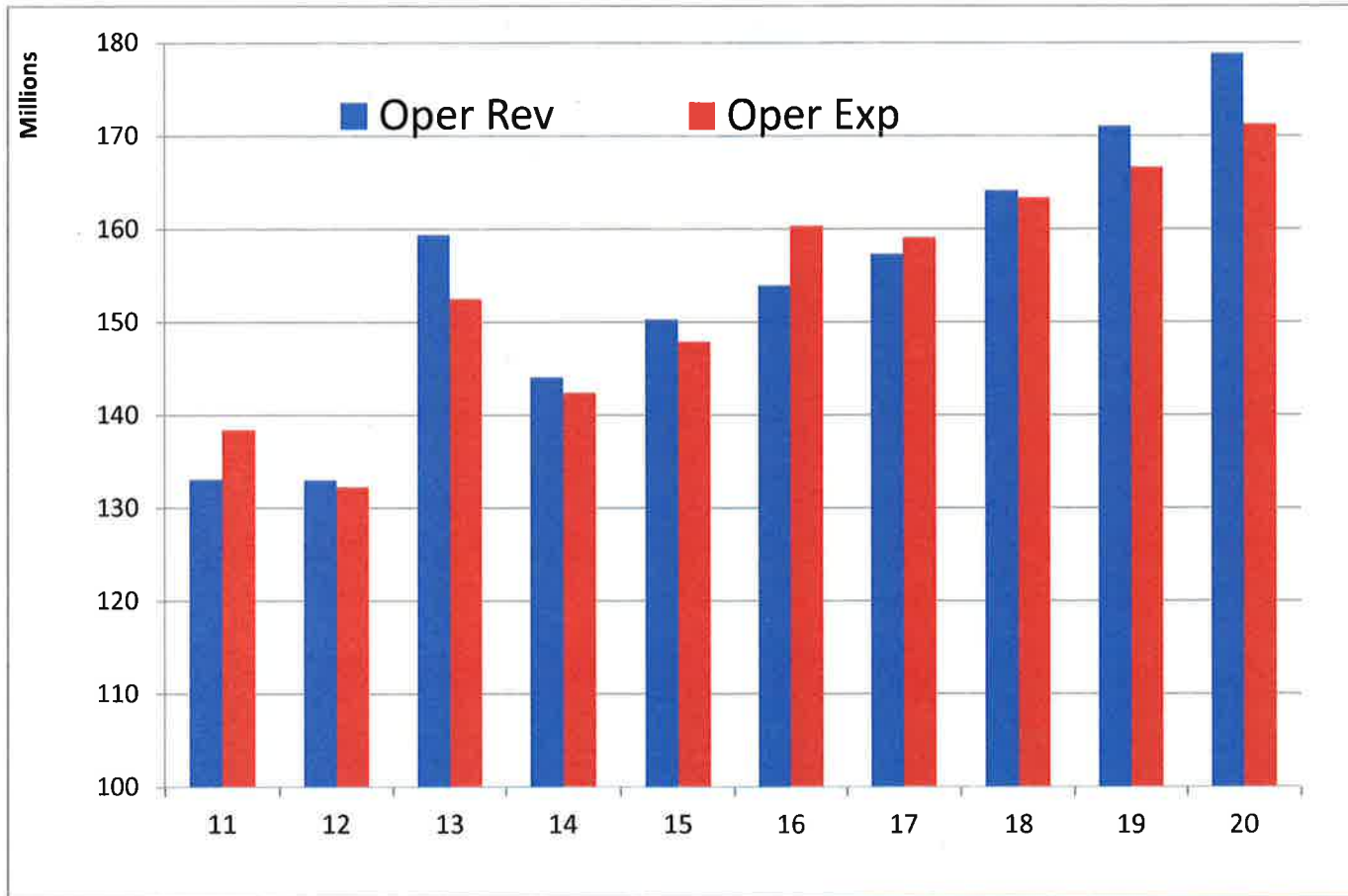
FY13 = \$20.1 million payment to Trimet for Portland-Milwaukie Light Rail

FY14 = \$2.5 million loan to Health Housing & Human Services (via interfund transfer)

FY15 = \$833k of loan from Health Housing & Human Services repaid (via interfund transfer): Fed forest harvest pmt \$999k

FY16 = \$1.67m balance of loan from Health Housing & Human Svcs repaid: Timber rev: yr 2 est \$572k

General Fund - Projected Operating Revenue vs. Operating Expense



	11	12	13	14	15	16	17	18	19	20
Oper Rev	133,102,720	133,032,435	159,404,415	144,079,281	150,301,559	153,941,297	157,338,897	164,147,152	171,090,025	178,852,284
Oper Exp	138,423,604	132,289,779	152,520,706	142,429,755	147,912,920	160,330,107	159,094,265	163,376,460	166,632,344	171,255,607

Revenue does not include carryforward. Expense does not include contingency or reserves.

Clackamas County General Fund - Five Year Forecast at January 2016

General Assumptions:

The five-year forecast is based on currently available information and will need to be updated regularly if it is to remain relevant.

Service levels and staffing continue at current levels (355 FTE budgeted, 330 currently filled)

In the absence of a more specific basis, revenues and expenditures are adjusted per estimated change in Portland-Salem CPI-U as published by the Oregon Office of Economic Analysis. For 2017 - 2021 it ranges from 2.0% to 2.3%. This is a more moderate rate than was experienced prior to 2008.

Operating subsidy transfers continue at current levels adjusted for same growth rate as other costs.

Cost of living adjustment for personnel services = 2.1% per year.

Assessed value growth: 4.70% for FY16; increasing steadily to 5.25% for FY21

Projection focuses on operating revenue vs. operating expenditure. Beginning fund balance, contingency and reserves not included.

General Fund
Five Year Forecast - January 2016

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20	FY 21
Beginning Fund Bal	20,072,410	14,751,526	15,494,182	22,377,891	24,027,417	27,247,690	22,518,673	22,529,154	25,601,469	32,758,873	43,431,502
Prior Yr Rev	0	0	0	0	0	0	0	0	0	0	0
Property Tax	92,050,732	94,162,547	96,327,611	102,180,627	106,735,943	110,675,700	115,759,958	121,196,436	127,071,909	133,300,505	140,167,531
Franchise/Filing Fees	1,613,601	1,629,586	1,728,701	1,807,623	1,879,919	1,850,000	1,887,000	1,930,401	1,969,009	2,010,358	2,056,596
Federal (Timber, PILT)	4,245,344	1,296,834	1,308,911	1,493,045	1,689,883	980,821	417,180	426,775	435,311	444,452	454,675
State (Shared Revs, Grant, St Ct FY13)	5,161,069	4,389,832	4,936,335	5,153,495	4,329,105	4,222,700	4,306,954	4,405,784	4,493,700	4,587,857	4,693,148
Local (Contract)	29,116	2,919	3,852	5,425	3,767	2,000	2,040	2,087	2,129	2,173	2,223
Chg for Svc (Recording/Alloc Costs)	14,244,481	14,200,670	15,429,179	14,338,541	15,591,058	15,861,631	16,178,864	16,550,977	16,881,997	17,236,519	17,632,959
Fines & Penalties (St Court until FY13)	378,379	345,773	59,167	4,991	398	500	510	522	532	543	556
Misc Rev (Salary Reimb/Interest)	15,118,634	16,194,462	16,473,202	17,727,078	17,300,832	18,746,925	19,527,078	20,837,371	21,713,012	23,219,740	24,207,893
Loan Proceeds & Repayments *	16,079	111,795	20,079,302	99,956	(120)	100	0	0	0	0	0
Interfund Trnsfr Rev	245,285	698,017	3,058,155	1,268,500	1,728,420	2,582,904	1,000,000	1,023,000	1,043,460	1,065,373	1,089,876
Operating Revenue	133,102,720	133,032,435	159,404,415	144,079,281	149,259,205	154,923,281	159,079,584	166,373,353	173,611,059	181,867,521	190,305,458
% Change	-3.9%	-0.1%	19.8%	-9.6%	3.6%	3.8%	2.7%	4.6%	4.4%	4.8%	4.6%
Pers Svc	31,934,588	32,847,939	34,683,711	35,733,947	35,896,679	38,256,783	39,894,206	42,665,576	44,506,728	47,703,284	49,777,978
Matt & Svc	7,338,321	5,503,854	26,611,964	5,740,750	7,173,335	7,331,398	7,100,026	7,263,327	7,408,593	7,564,174	7,738,150
Debt Service	0	0	244,303	244,303	244,303	244,303	244,303	244,303	244,304	244,305	244,306
Special Payments	0	0	0	0	0	1,631,038	1,663,659	1,701,923	1,735,961	1,772,417	1,813,182
Operating Subsidy Trans to Depts	93,560,218	87,795,233	84,545,298	93,491,551	95,252,740	103,692,290	101,810,590	102,667,466	103,516,274	104,428,826	105,454,421
Indirect Costs	0	0	0	0	0	55,692	56,806	58,112	59,275	60,519	61,911
Cost Alloc	5,585,909	5,804,924	6,379,770	7,094,888	7,393,222	7,840,794	8,099,513	8,500,331	8,782,519	9,221,368	9,541,167
Cap Outlay	4,568	337,829	55,660	124,316	78,653	600,000	200,000	200,000	200,000	200,000	200,000
Operating Expense	138,423,604	132,289,779	152,520,706	142,429,755	146,038,932	159,652,298	159,069,102	163,301,038	166,453,655	171,194,893	174,831,115
% Change	5.3%	-4.4%	15.3%	-6.6%	2.5%	9.3%	-0.4%	2.7%	1.9%	2.8%	2.1%
Ending Fund Bal	14,751,526	15,494,182	22,377,891	24,027,417	27,247,690	22,518,673	22,529,154	25,601,469	32,758,873	43,431,502	58,905,845
FTE	351.85	350.58	352.46	354.08	354.90	354.50	354.50	354.50	354.50	354.50	354.50
Filled at Year End	325.35	329.08	329.13	324.20	323.40	329.70	329.70	329.70	329.70	329.70	329.70
Vacant at Year End	26.50	21.50	23.33	29.88	31.50	24.80	24.80	24.80	24.80	24.80	24.80

FY13: \$20.1 million payment to Trimet for Portland-Milwaukie Light Rail

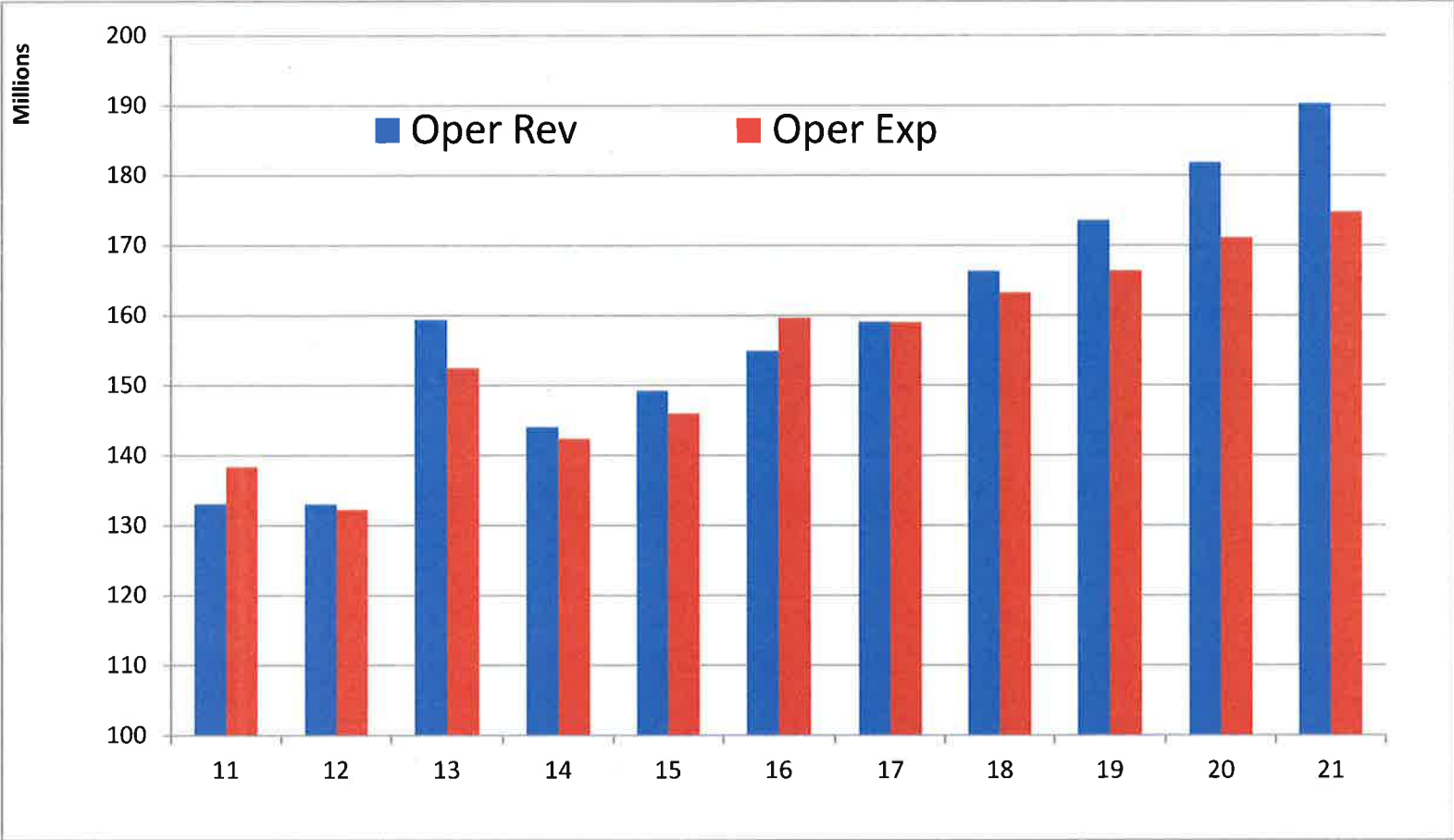
FY14: \$2.5 million loan to Health Housing & Human Services (via interfund transfer)

FY15: \$833k of loan from Health Housing & Human Services repaid (via interfund transfer); Fed forest harvest pmt \$1 million

FY16: \$1.67 million balance of loan from Health Housing & Human Svcs repaid; final federal timber payment c. \$572k to be received; \$3.8 million in PLP's approved of which \$1.2 million are ongoing

FY17: \$2.6 million one time PLP funding removed

General Fund - Projected Operating Revenue vs. Operating Expense



	11	12	13	14	15	16	17	18	19	20	21
Oper Rev	133,102,720	133,032,435	159,404,415	144,079,281	149,259,205	154,923,281	159,079,584	166,373,353	173,611,059	181,867,521	190,305,458
Oper Exp	138,423,604	132,289,779	152,520,706	142,429,755	146,038,932	159,652,298	159,069,102	163,301,038	166,453,655	171,194,893	174,831,115

Revenue does not include carryforward. Expense does not include contingency or reserves.

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
All Departments						
Fund Bal at End of Prior Yr	102,486,310	102,335,582	0%	129,822,492	127,810,526	2%
Prior Year Revenues	4,676,311	2,473,387	47%	3,993,335	2,989,541	25%
Taxes	114,205,141	102,028,177	11%	121,288,064	106,880,890	12%
Licenses & Permits	12,474,782	6,395,480	49%	13,104,396	8,198,413	37%
Grant Revenues	617,037	0	100%	100,000		100%
Federal Revenues	25,017,117	6,453,587	74%	22,994,893	4,242,655	82%
State Revenues	90,668,644	37,958,234	58%	102,000,530	41,639,400	59%
Local Government & Other Agencies	17,399,363	7,443,453	57%	17,950,246	8,035,088	55%
Matching Funds	972,849	356,840	63%	891,692	439,184	51%
Charges for Services	99,571,199	46,223,689	54%	112,231,492	47,101,890	58%
Fines & Penalties	4,872,580	2,326,160	52%	4,813,850	2,220,332	54%
Miscellaneous Revenue	47,217,723	15,441,118	67%	59,408,740	23,174,393	61%
Miscellaneous Sales	34,100	16,202	52%	29,500	17,620	40%
Other Financing Sources	6,729,859	961,936	86%	3,083,842	1,151,452	63%
Interfund Transfers	112,564,002	48,860,038	57%	116,152,529	55,846,785	52%
Revenue Summary	639,507,017	379,273,883	41%	707,865,601	429,748,169	39%
Personnel Services	224,213,956	90,585,420	60%	239,694,740	94,922,598	60%
Materials & Services	165,258,056	54,675,863	67%	179,661,305	65,551,097	64%
Debt Service	14,134,330	1,856,443	87%	14,857,767	1,823,920	88%
Special Payments	2,741,439	0	100%	11,501,688	3,095,751	73%
Interfund Transfer	112,585,371	48,909,100	57%	116,152,529	55,347,610	52%
Indirect Costs	4,099,356	1,260,773	69%	6,550,369	2,353,881	64%
Cost Allocation Charges	24,435,148	12,334,711	50%	24,242,554	12,121,690	50%
Capital Outlay	31,102,639	6,138,044	80%	34,060,146	6,891,298	80%
Reserve for Future Expenditures	20,672,929	0	100%	28,652,475		100%
Contingency	40,263,793	0	100%	52,492,028	-333,410	101%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Expenditure Summary	639,507,017	215,760,354	66%	707,865,601	241,774,435	66%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
County Administration						
Charges for Services	1,735,207	931,396	46%	1,665,323	873,581	48%
Miscellaneous Revenue		1,038			175	
Interfund Transfers						
Revenue Summary	1,735,207	932,434	46%	1,665,323	873,756	48%
Personnel Services	2,514,284	1,006,485	60%	2,580,045	1,072,785	58%
Materials & Services	488,667	120,077	75%	330,413	155,027	53%
Cost Allocation Charges	793,373	396,696	50%	769,440	384,738	50%
Capital Outlay	45,000	0				
Expenditure Summary	3,841,324	1,523,258	60%	3,679,898	1,612,550	56%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Assessor						
State Revenues	1,650,000	818,490	50%	1,400,000	835,434	40%
Charges for Services						
Miscellaneous Revenue	565,000	604,111	-7%	650,000	724,585	-11%
Interfund Transfers						
Revenue Summary	2,215,000	1,422,601	36%	2,050,000	1,560,019	24%
Personnel Services	5,263,075	2,095,180	60%	5,487,494	2,161,782	61%
Materials & Services	1,163,826	647,117	44%	1,155,821	636,125	45%
Special Payments				70,000	25,370	64%
Cost Allocation Charges	758,459	379,230	50%	668,895	334,452	50%
Expenditure Summary	7,185,360	3,121,527	57%	7,382,210	3,157,729	57%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Emergency Management						
Fund Bal at End of Prior Yr	807,138	785,989	3%	799,508	958,919	-20%
Prior Year Revenues						
Grant Revenues						
Federal Revenues	567,875	145,400	74%	518,160	126,835	76%
Local Government & Other Agencies	10,000	21,269	-113%	10,000	24,170	-142%
Charges for Services	500	0	100%	500	474	5%
Miscellaneous Revenue	1,800	5,065	-181%	1,800	6,783	-277%
Interfund Transfers	1,653,161	826,581	50%	1,793,911	896,956	50%
Revenue Summary	3,040,474	1,784,304	41%	3,123,879	2,014,137	36%
Personnel Services	1,428,300	607,928	57%	1,518,436	644,268	58%
Materials & Services	780,363	284,955	63%	733,504	286,793	61%
Special Payments				50,000		100%
Cost Allocation Charges	240,628	120,324	50%	249,713	124,903	50%
Capital Outlay		5,315		40,000		100%
Reserve for Future Expenditures				532,226		100%
Contingency	591,183	0	100%			
Expenditure Summary	3,040,474	1,018,522	67%	3,123,879	1,055,964	66%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Emergency Communications						
Fund Bal at End of Prior Yr	963,181	1,114,394	-16%	1,263,199	1,390,681	-10%
Federal Revenues		29,897				
State Revenues	1,441,700	721,587	50%	1,511,700	747,269	51%
Local Government & Other Agencies	18,580	8,886	52%	19,143	9,155	52%
Charges for Services	4,859,409	2,439,230	50%	4,994,848	2,513,109	50%
Miscellaneous Revenue	13,200	4,622	65%	13,200	5,236	60%
Other Financing Sources				45,590	22,795	50%
Revenue Summary	7,296,070	4,318,616	41%	7,847,680	4,688,245	40%
Personnel Services	5,373,413	2,221,029	59%	5,684,715	2,333,070	59%
Materials & Services	693,513	456,310	34%	478,087	230,180	52%
Special Payments				315,000	13,827	96%
Cost Allocation Charges	306,450	153,228	50%	311,254	155,622	50%
Capital Outlay	20,000	0	100%	20,000		100%
Reserve for Future Expenditures	602,694	0	100%	693,034		100%
Contingency	300,000	0	100%	345,590		100%
Expenditure Summary	7,296,070	2,830,567	61%	7,847,680	2,732,699	65%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Counsel						
Local Government & Other Agencies	4,800	1,316	73%	2,000	753	62%
Charges for Services	826,750	327,798	60%	859,300	399,814	53%
Interfund Transfers				1,000		100%
Revenue Summary	831,550	329,114	60%	862,300	400,567	54%
Personnel Services	1,933,515	790,215	59%	2,049,220	786,633	62%
Materials & Services	141,060	48,577	66%	170,183	60,176	65%
Cost Allocation Charges	109,668	54,840	50%	109,093	54,552	50%
Capital Outlay				55,000		100%
Expenditure Summary	2,184,243	893,632	59%	2,383,496	901,361	62%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Clerk						
Fund Bal at End of Prior Yr	736,215	1,081,232	-47%	559,586	616,422	-10%
Charges for Services	2,988,129	1,303,889	56%	3,113,415	1,598,670	49%
Miscellaneous Revenue	225,000	52,386	77%	100,000	2,645	97%
Other Financing Sources		-66			-211	
Interfund Transfers						
Revenue Summary	3,949,344	2,437,441	38%	3,773,001	2,217,526	41%
Personnel Services	1,651,947	692,264	58%	1,694,248	660,042	61%
Materials & Services	881,092	482,714	45%	987,675	274,565	72%
Cost Allocation Charges	388,405	194,208	50%	422,632	211,353	50%
Capital Outlay	50,000	0	100%	5,000	383,230	-7565%
Reserve for Future Expenditures	261,023	0	100%	360,293		100%
Contingency	19,537	0	100%			
Expenditure Summary	3,252,004	1,369,186	58%	3,469,848	1,529,190	56%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Treasurer						
Charges for Services	289,500	87,217	70%	284,500	103,393	64%
Other Financing Sources					6,616	
Interfund Transfers						
Revenue Summary	289,500	87,217	70%	284,500	110,009	61%
Personnel Services	564,165	247,158	56%	713,258	276,622	61%
Materials & Services	60,842	30,586	50%	85,240	37,888	56%
Cost Allocation Charges	48,319	24,174	50%	52,795	26,400	50%
Expenditure Summary	673,326	301,918	55%	851,293	340,910	60%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Sheriff						
Fund Bal at End of Prior Yr	4,550,657	4,435,300	3%	5,922,781	5,922,782	0%
Prior Year Revenues		10,574				
Taxes	9,785,141	9,055,459	7%	10,563,564	9,205,074	13%
Licenses & Permits	479,804	289,878	40%	596,500	275,991	54%
Federal Revenues	1,681,659	735,868	56%	948,753	345,540	64%
State Revenues	7,751,544	4,020,299	48%	8,848,110	4,416,733	50%
Local Government & Other Agencies	8,733,790	4,127,608	53%	8,907,275	3,875,976	56%
Charges for Services	2,276,633	1,083,061	52%	2,701,827	973,501	64%
Fines & Penalties	795,455	349,303	56%	805,000	384,001	52%
Miscellaneous Revenue	5,761,052	1,610,892	72%	5,631,575	1,336,293	76%
Other Financing Sources	15,000	4,842	68%	20,000	19,322	3%
Interfund Transfers	53,118,272	26,559,136	50%	56,057,793	28,028,897	50%
Revenue Summary	94,949,007	52,282,220	45%	101,003,178	54,784,110	46%
Personnel Services	70,804,371	28,760,531	59%	74,464,433	31,309,409	58%
Materials & Services	18,290,598	7,297,131	60%	20,132,671	6,522,981	68%
Debt Service		46,700				
Special Payments				10,000	7,456	25%
Interfund Transfer	1,651,383	56,235	97%	1,511,428		100%
Cost Allocation Charges	3,834,717	1,917,401	50%	3,989,848	1,995,006	50%
Capital Outlay	194,052	69,836	64%	545,327	154,424	72%
Reserve for Future Expenditures	100,000	0	100%	11,061		100%
Contingency	73,886	0	100%	338,410	-333,410	199%
Expenditure Summary	94,949,007	38,147,834	60%	101,003,178	39,655,866	61%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
District Attorney						
Fund Bal at End of Prior Yr	541,287	541,286	0%	654,724	654,724	0%
Prior Year Revenues		1,496		744	3,684	-395%
Federal Revenues	1,644,059	351,841	79%	1,443,049	303,778	79%
State Revenues	878,893	256,443	71%	818,292	204,543	86%
Charges for Services	294,498	119,359	59%	296,456	86,226	89%
Miscellaneous Revenue	20,000	795	96%	20,000	990	100%
Interfund Transfers	8,713,066	4,356,533	50%	9,044,708	4,522,354	-22512%
Revenue Summary	12,091,803	5,627,753	53%	12,277,973	5,776,299	53%
Personnel Services	9,185,145	3,823,852	58%	9,921,321	3,982,929	60%
Materials & Services	2,024,644	593,979	71%	1,539,765	528,604	66%
Cost Allocation Charges	716,016	358,026	50%	736,887	368,454	50%
Capital Outlay	165,998	12,741	92%	80,000		100%
Expenditure Summary	12,091,803	4,788,598	60%	12,277,973	4,879,987	60%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Justice Court						
Fund Bal at End of Prior Yr	195,087	-53,227	127%	916,237	916,237	0%
Fines & Penalties	3,924,125	1,896,016	52%	3,895,000	1,757,794	55%
Miscellaneous Revenue	5,000	37	99%	500	1,247	-149%
Other Financing Sources		-3,455			-546	
Revenue Summary	4,124,212	1,839,371	55%	4,811,737	2,674,732	44%
Personnel Services	917,192	366,096	60%	985,509	353,277	64%
Materials & Services	2,053,313	661,243	68%	2,091,975	720,354	66%
Special Payments					29,181	
Interfund Transfer	225,087	0	100%	916,237		100%
Cost Allocation Charges	208,471	104,244	50%	208,815	104,418	50%
Capital Outlay				345,000		100%
Contingency	720,149	0	100%	264,201		100%
Expenditure Summary	4,124,212	1,131,583	73%	4,811,737	1,207,230	75%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Juvenile						
Fund Bal at End of Prior Yr	2,202,647	2,202,647	0%	2,393,248	2,393,248	0%
Prior Year Revenues				266,956		100%
Grant Revenues	17,435	0	100%	462,197		100%
Federal Revenues	146,284	40,466	72%	1,411,008	82,723	94%
State Revenues	1,625,632	352,408	78%	150,971	390,327	-159%
Local Government & Other Agencies	125,173	48,273	61%	348,506	45,021	87%
Charges for Services	337,526	179,458	47%		154,426	
Fines & Penalties					5,029	
Miscellaneous Revenue	3,500	1,549,759	-44179%	3,500	3,728,792	-106437%
Interfund Transfers	6,783,559	3,377,358	50%	7,457,583		100%
Revenue Summary	11,241,756	7,750,369	31%	12,493,969	6,799,566	46%
Personnel Services	5,419,289	2,275,851	58%	5,864,908	2,311,750	61%
Materials & Services	5,177,826	1,180,219	77%	5,885,235	1,305,682	78%
Special Payments				36,560	15,876	57%
Cost Allocation Charges	489,641	244,824	50%	552,266	276,132	50%
Capital Outlay	5,000	0	100%	5,000	680	86%
Contingency	150,000	0	100%	150,000		100%
Expenditure Summary	11,241,756	3,700,894	67%	12,493,969	3,910,120	69%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Public and Government Affairs						
Fund Bal at End of Prior Yr	545,707	483,707	11%	398,278	398,278	0%
Local Government & Other Agencies	274,000	82,628	70%	330,000	81,100	75%
Charges for Services	1,188,740	639,791	46%	1,199,533	635,572	47%
Miscellaneous Revenue	500,480	69,602	86%	557,418	96,622	83%
Miscellaneous Sales					82	
Interfund Transfers	671,980	335,990	50%	693,746	346,873	50%
Revenue Summary	3,180,907	1,611,718	49%	3,178,975	1,558,527	51%
Personnel Services	2,219,272	746,857	66%	2,374,629	944,219	60%
Materials & Services	1,276,506	359,734	72%	1,210,611	382,592	68%
Interfund Transfer						
Cost Allocation Charges	194,796	97,404	50%	207,541	103,788	50%
Capital Outlay	151,575	7,272	95%	182,160	9,774	95%
Reserve for Future Expenditures				61,290		100%
Contingency						
Expenditure Summary	3,842,149	1,211,267	68%	4,036,231	1,440,373	64%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Employee Services						
Fund Bal at End of Prior Yr	10,177,499	10,298,971	-1%	9,580,596	6,858,505	28%
Charges for Services	9,347,478	4,662,783	50%	13,432,526	6,086,555	55%
Miscellaneous Revenue	14,921,624	1,769,827	88%	29,632,267	12,461,974	58%
Interfund Transfers				750,000	375,000	50%
Revenue Summary	34,446,601	16,731,581	51%	53,395,389	25,782,034	52%
Personnel Services	4,130,284	1,721,344	58%	4,679,377	1,770,858	62%
Materials & Services	23,934,066	4,697,421	80%	31,593,295	16,266,620	49%
Special Payments				8,000	7,690	4%
Cost Allocation Charges	353,398	176,718	50%	360,407	180,216	50%
Reserve for Future Expenditures	989,395	0	100%	5,765,907		100%
Contingency	5,288,427	0	100%	11,501,844		100%
Expenditure Summary	34,695,570	6,595,483	81%	53,908,830	18,225,384	66%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Finance						
Fund Bal at End of Prior Yr	10,264,677	10,257,616	0%	10,820,278	10,598,644	2%
Prior Year Revenue	116,664	0	100%			
Federal Revenues	224,000	11,227	95%			
Charges for Services	15,430,598	6,581,277	57%	14,992,148	6,312,707	58%
Fines & Penalties						
Miscellaneous Revenue	2,423,321	1,337,447	45%	2,488,091	1,309,948	47%
Other Financing Sources	40,100	2,165	95%	40,100	14,904	63%
Interfund Transfers	3,774,383	1,206,235	68%	4,845,016	2,206,376	54%
Revenue Summary	32,273,743	19,395,967	40%	33,185,633	20,442,579	38%
Personnel Services	8,532,746	3,220,540	62%	8,922,290	3,452,812	61%
Materials & Services	12,058,372	4,470,575	63%	11,408,450	4,030,976	65%
Interfund Transfer						
Cost Allocation Charges	821,133	410,586	50%	851,917	426,010	50%
Capital Outlay	10,608,956	1,467,528	86%	11,766,973	2,274,581	81%
Reserve for Future Expenditures	659,990	0	100%	1,561,120		100%
Contingency	1,235,990	0	100%	718,215		100%
Expenditure Summary	33,917,187	9,569,229	72%	35,228,965	10,184,379	71%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Technology Services						
Fund Bal at End of Prior Yr	2,410,931	2,410,932	0%	2,513,249	2,513,247	0%
Prior Year Revenues						
Licenses & Permits		17,165		22,000	11,702	47%
Federal Revenues						
State Revenues	35,000	28,000	20%	35,000	28,000	20%
Charges for Services	13,018,900	6,748,128	48%	14,362,189	7,534,881	48%
Miscellaneous Revenue	702,663	355,266	49%	928,625	18,479	98%
Interfund Transfers	35,000	17,500	50%	50,453	25,227	50%
Revenue Summary	16,202,494	9,576,991	41%	17,911,516	10,131,536	43%
Personnel Services	7,282,344	3,138,556	57%	7,947,174	3,368,885	58%
Materials & Services	4,916,945	1,695,127	66%	4,699,632	1,677,933	64%
Special Payments					3,277	
Interfund Transfer						
Indirect Costs	1,213,651	606,828	50%	1,259,882	629,946	50%
Cost Allocation Charges	471,984	235,992	50%	396,437	198,265	50%
Capital Outlay	1,950,499	598,794	69%	2,704,811	507,266	81%
Reserve for Future Expenditures	161,775	0	100%	598,284		100%
Contingency	205,296	0	100%	305,296		100%
Expenditure Summary	16,202,494	6,275,297	61%	17,911,516	6,385,572	64%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Transportation and Development						
Fund Bal at End of Prior Yr	19,791,148	19,791,780	0%	28,006,855	28,007,374	0%
Prior Year Revenues	367,499	0	100%	9,770,400	6,997,620	28%
Licenses & Permits	9,504,300	5,256,832	45%	1,775,871	350,467	80%
Federal Revenues	3,815,290	1,223,070	68%			
State Revenues	30,310,800	11,929,554	61%	34,999,003	12,619,230	64%
Local Government & Other Agencies	1,715,729	582,255	66%	942,025	532,942	43%
Matching Funds						
Charges for Services	6,661,622	4,069,851	39%	6,628,117	3,674,391	45%
Fines & Penalties	72,500	47,884	34%	96,000	65,420	32%
Miscellaneous Revenue	2,228,920	197,579	91%	434,150	202,918	53%
Miscellaneous Sales	13,500	4,513	67%	5,000	4,486	10%
Other Financing Sources	1,147,121	-14,046	101%	157,371	-4,397	103%
Interfund Transfers	10,225,385	2,349,445	77%	8,611,367	3,063,955	64%
Revenue Summary	85,853,814	45,438,717	47%	91,426,159	55,514,406	39%
Personnel Services	25,788,550	10,433,169	60%	27,455,111	10,642,467	61%
Materials & Services	17,230,075	7,407,915	57%	24,055,874	7,869,939	67%
Debt Service	4,431,836	508,632	89%	5,183,328	508,632	90%
Special Payments				37,500	18,560	51%
Interfund Transfer	5,605,595	79,100	99%	2,576,746	46,645	98%
Indirect Costs				1,899,887	791,620	58%
Cost Allocation Charges	3,859,714	2,046,530	47%	2,809,738	1,404,810	50%
Capital Outlay	14,880,322	3,547,770	76%	14,926,148	2,835,507	81%
Reserve for Future Expenditures	3,100,000	0	100%	3,950,000		100%
Contingency	11,457,007	0	100%	9,035,431		100%
Expenditure Summary	86,353,099	24,023,116	72%	91,929,763	24,118,180	74%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Health, Housing and Human Services						
Fund Bal at End of Prior Yr	6,973,312	7,283,450	-4%	17,008,743	17,140,973	-1%
Prior Year Revenues	3,834,356	2,461,317	36%	3,725,635	2,985,857	20%
Licenses & Permits	818,670	396,022	52%	970,433	460,948	53%
Grant Revenues	599,602	0	100%	100,000		100%
Federal Revenues	16,590,312	3,904,799	76%	16,721,692	2,964,285	82%
State Revenues	41,013,850	17,535,849	57%	47,258,200	19,997,165	58%
Local Government & Other Agencies	2,475,960	784,081	68%	3,431,091	1,197,453	65%
Matching Funds	972,849	356,840	63%	891,692	439,184	51%
Charges for Services	31,248,231	11,963,816	62%	37,304,619	11,758,431	68%
Fines & Penalties		1,907			6,221	
Miscellaneous Revenue	799,116	834,932	-4%	186,534	258,548	-39%
Other Financing Sources	560,020	373,658	33%	570,000	210,416	63%
Interfund Transfers	9,630,848	4,177,948	57%	9,095,785	4,562,893	50%
Revenue Summary	115,517,126	50,074,619	57%	137,264,424	61,982,374	55%
Personnel Services	45,713,525	18,492,696	60%	52,196,606	19,117,181	63%
Materials & Services	53,873,951	18,767,012	65%	58,077,060	19,309,029	67%
Special Payments				911,871	736,084	19%
Interfund Transfer	3,792,152	100,829	97%	1,699,667	1,666,668	2%
Indirect Costs	2,885,705	653,945	77%	3,390,600	932,316	73%
Cost Allocation Charges	5,410,705	2,705,598	50%	5,703,423	2,851,731	50%
Capital Outlay	809,325	296,305	63%	575,460	135,470	76%
Reserve for Future Expenditures	321,977	0	100%	321,977		100%
Contingency	2,709,786	0	100%	14,387,760		100%
Expenditure Summary	115,517,126	41,016,385	64%	137,264,424	44,748,479	67%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Business and Community Services						
Fund Bal at End of Prior Yr	14,358,023	14,530,516	-1%	17,741,904	17,742,097	0%
Prior Year Revenues						
Licenses & Permits	30,008	2,242	93%	21,063	5,368	75%
Federal Revenues	126,638	1,350	99%	58,850	7,579	87%
State Revenues	2,388,750	1,002,953	58%	2,968,832	1,087,291	63%
Local Government & Other Agencies	121,000	0	100%	252,000		100%
Matching Funds						
Charges for Services	5,431,384	3,358,110	38%	6,300,537	2,305,808	63%
Fines & Penalties	60,500	30,848	49%	17,350	6,836	61%
Miscellaneous Revenue	860,179	576,253	33%	951,000	714,414	25%
Miscellaneous Sales	20,600	11,689	43%	24,500	13,052	47%
Other Financing Sources	4,967,618	598,838	88%	2,296,271	911,964	60%
Interfund Transfers	5,416,683	1,506,892	72%	4,885,745	1,507,873	69%
Revenue Summary	33,781,383	21,619,691	36%	35,518,052	24,302,282	32%
Personnel Services	5,948,237	2,295,840	61%	5,432,623	1,969,020	64%
Materials & Services	14,364,640	3,356,710	77%	10,165,158	3,525,495	65%
Debt Service						
Special Payments	2,741,439	0	100%	8,091,422	1,401,672	83%
Interfund Transfer	2,453,000	63,000	97%	1,933,000		100%
Cost Allocation Charges	721,718	360,888	50%	549,755	274,947	50%
Capital Outlay	2,221,912	132,484	94%	2,809,267	455,968	84%
Reserve for Future Expenditures	1,144,000	0	100%	1,233,500		100%
Contingency	4,186,437	0	100%	5,303,327		100%
Expenditure Summary	33,781,383	6,208,922	82%	35,518,052	7,627,102	79%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Tourism and Cultural Affairs						
Fund Bal at End of Prior Yr	490,986	658,446	-34%	439,172	539,892	-23%
Local Government & Other Agencies	62,517	62,517	0%		150,000	
Charges for Services				49,005		100%
Miscellaneous Revenue	9,500	4,011	58%	9,500	30,096	-217%
Interfund Transfers	3,621,120	1,360,094	62%	3,658,460	1,705,803	53%
Revenue Summary	4,184,123	2,085,068	50%	4,156,137	2,425,791	42%
Personnel Services	1,088,337	455,326	58%	1,202,953	475,879	60%
Materials & Services	2,742,672	1,015,524	63%	2,551,184	908,909	64%
Special Payments				52,000		100%
Contingency	353,114	0	100%	350,000		100%
Expenditure Summary	4,184,123	1,470,850	65%	4,156,137	1,384,788	67%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
Non-Departmental and Pass-Through						
Fund Bal at End of Prior Yr	27,477,815	26,512,541	4%	30,804,134	31,158,503	-1%
Prior Year Revenues	357,792	0	100%			
Taxes	104,420,000	92,972,717	11%	110,724,500	97,675,817	12%
Licenses & Permits	1,642,000	433,341	74%	1,724,000	446,784	74%
Grant Revenues						
Federal Revenues	221,000	9,671	96%	1,066,321	61,448	94%
State Revenues	3,572,475	1,292,651	64%	2,750,385	1,313,408	52%
Local Government & Other Agencies	3,857,814	1,724,620	55%	3,905,741	2,118,519	46%
Charges for Services	3,636,094	1,728,524	52%	3,698,143	2,090,352	43%
Fines & Penalties	20,000	202		500	61	88%
Miscellaneous Revenue	18,177,368	6,467,497	64%	17,799,580	5,991,794	66%
Miscellaneous Sales						
Other Financing Sources				100		100%
Interfund Transfers	8,920,545	2,786,327	69%	9,162,372	4,852,994	47%
Revenue Summary	172,302,903	133,928,091	22%	181,635,776	145,709,680	20%
Personnel Services	18,455,965	7,194,503	61%	18,520,390	7,288,711	61%
Materials & Services	3,105,085	1,102,937	64%	2,309,472	821,231	64%
Debt Service	9,702,494	1,301,111	87%	9,674,439	1,315,288	86%
Special Payments				1,919,335	836,759	56%
Interfund Transfer	98,858,154	48,609,936	51%	107,515,451	53,634,298	50%
Cost Allocation Charges	4,707,553	2,353,800	50%	5,291,698	2,645,893	50%
Capital Outlay					134,398	
Reserve for Future Expenditures	13,332,075	0	100%	14,096,009		100%
Contingency	12,972,981	0	100%	9,259,728		100%
Expenditure Summary	161,134,307	60,562,287	62%	168,586,522	66,676,578	60%

	FY 14-15 Budget	FY 14-15 First Half	Percent Remaining	FY 15-16 Budget	FY 15-16 First Half	Percent Remaining
General Fund Combined						
Fund Bal at End of Prior Yr	24,027,415	24,027,415	0%	27,249,531	27,247,686	0%
Prior Year Revenues						
Taxes	104,420,000	95,966,623	8%	110,724,500	97,675,817	12%
Licenses & Permits	1,748,000	488,281	72%	1,850,000	501,444	73%
Grant Revenues						
Federal Revenues	221,000	20,144	91%	980,821	60,931	94%
State Revenues	4,859,613	2,252,416	54%	4,026,900	2,093,370	48%
Local Government & Other Agencies	4,800	1,708	64%	2,000	753	62%
Charges for Services	15,610,411	7,617,548	51%	15,638,181	7,116,500	54%
Fines & Penalties	20,000	202	99%	500	61	88%
Miscellaneous Revenue	18,536,653	7,046,610	62%	18,746,925	6,469,902	65%
Miscellaneous Sales					82	
Other Financing Sources	100	-25		100	-211	311%
Interfund Transfers	3,295,087	700,000	79%	2,582,904	1,666,668	35%
Revenue Summary	172,743,079	138,120,922	20%	181,802,362	142,833,003	21%
Personnel Services	39,234,243	15,469,614	61%	40,703,178	16,008,092	61%
Materials & Services	6,929,827	3,280,745	53%	6,831,398	2,901,754	58%
Debt Service	244,303	244,303	0%	244,303	244,303	0%
Special Payments				1,631,038	634,077	61%
Interfund Transfer	95,152,740	47,872,695	50%	103,692,290	51,846,145	50%
Indirect Costs				55,692	23,205	58%
Cost Allocation Charges	7,393,222	3,696,696	50%	7,840,794	3,920,490	50%
Capital Outlay	232,500			60,000	526,139	-777%
Reserve for Future Expenditures	11,160,850		100%	12,011,843		100%
Contingency	12,395,394		100%	8,731,826		100%
Expenditure Summary	172,743,079	70,564,053	59%	181,802,362	76,104,205	58%