

Oklahoma County
Monthly Financial Report
For Period Ending December 31, 2015

General Fund Budget Analysis
Employee Benefits Fund Status
Worker's Comp & Self Insurance Funds-Financial Summary
Capital Projects Status Report
Special Revenue Funds Report
Debt Service Fund Report

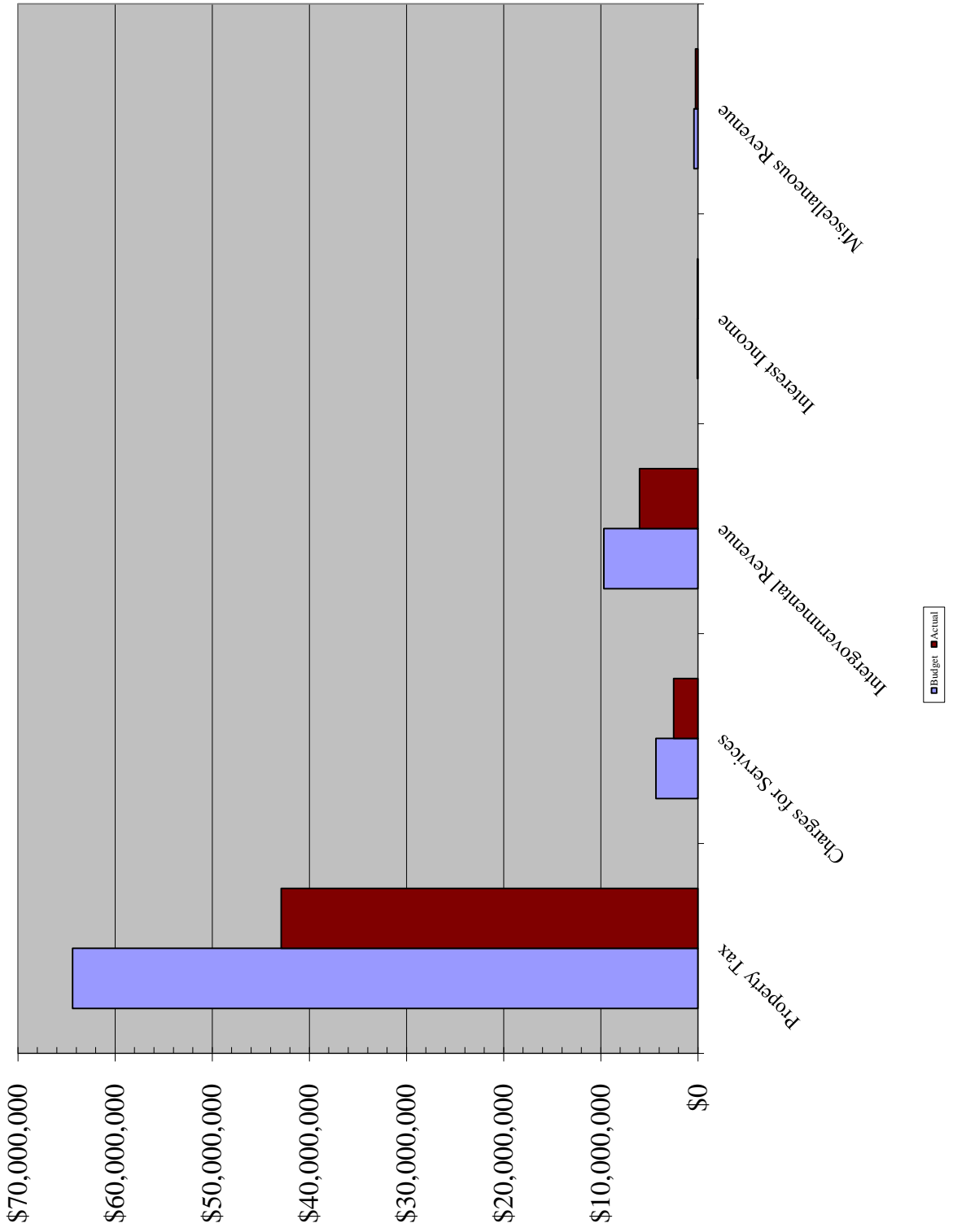
Prepared by the Office of Carolynn Caudill, County Clerk

**General Fund
FY 2015-2016
Budget Analysis
For the Period Ending December 31, 2015**

	15-16 Amended Budget	15-16 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 8,904,064	\$ 8,904,064	\$ -	100.0%	
Reserved	1,407,034	1,407,034	-	100.0%	
Total Estimated Cash Balance	\$ 10,311,097	\$ 10,311,097	\$ -		
Revenue:					
Property Tax	\$ 64,376,306	\$ 42,902,376	\$ (21,473,930)	66.6%	66.6%
Charges for Services	4,329,139	2,502,104	(1,827,035)	57.8%	60.4%
Intergovernmental Revenue	9,688,843	6,013,901	(3,674,942)	62.1%	59.9%
Interest Income	50,000	21,760	(28,240)	43.5%	39.6%
Miscellaneous Revenue	418,334	249,901	(168,433)	59.7%	53.1%
Total Revenue	\$ 78,862,622	\$ 51,690,042	\$ (27,172,580)	65.5%	65.2%
Temporary Cash Transfer In	\$ -	\$ 21,500,000	\$ 21,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(4,250,000)	3,113,845		
15-16 Expenditures	\$ 80,402,841	\$ 37,227,957	\$ (43,174,884)	46.3%	39.1%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	\$ 81,809,875	\$ 38,460,422	\$ (43,349,453)		
Cash Balance*	\$ 0	\$ 40,790,718	\$ 40,790,718		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**15-16 General Fund Budget to Actual Revenue
at December 31, 2015**



**General Fund
FY 2015-2016**

Actual Comparison

	For the Month Ending December 31, 2015		
	15-16 December Actual	14-15 December Actual	% Increase (Decrease)
	\$ 5,575,856	\$ 2,504,255	\$ 3,071,601 122.7%
Beginning Cash Balance:			
Revenue:			
Property Tax	\$ 36,615,457	\$ 34,563,615	\$ 2,051,842 5.9%
Charges for Services	323,486	342,312	(18,826) -5.5%
Intergovernmental Revenue	3,456,915	2,528,136	928,779 36.7%
Interest Income	4,899	3,294	1,605 48.7%
Miscellaneous Revenue	75,575	36,004	39,571 109.9%
Total Revenue	\$ 40,476,331	\$ 37,473,361	\$ 3,002,970 8.0%
Temporary Cash Transfers In	\$ -	\$ -	\$ - -
Temporary Cash Transfer Out	\$ -	\$ -	\$ - -
Operating Transfers In	\$ -	\$ -	\$ - -
Operating Transfers Out	\$ -	(1,180,000)	1,180,000
15-16 Expenditures	\$ 5,261,469	\$ 6,769,485	\$ (1,508,016) -22.3%
Prior Budget Year Expenditures	\$ -	\$ -	\$ - -
Total Expenditures	\$ 5,261,469	\$ 6,769,485	\$ (1,508,016) -22.3%
Ending Cash Balance	\$ 40,790,718	\$ 32,028,132	\$ 8,762,586 27.4%

	For the Year to Date Period Ending December 31, 2015		
	15-16 Year to Date Actual	14-15 Year to Date Actual	% Increase (Decrease)
	\$ 10,311,097	\$ 8,828,673	\$ 1,482,424 16.8%
	\$ 42,902,376	\$ 40,789,322	\$ 2,113,054 5.2%
	2,502,104	2,524,313	(22,209) -0.9%
	6,013,901	6,184,919	(171,018) -2.8%
	21,760	19,779	1,981 10.0%
	249,901	238,838	11,063 4.6%
	\$ 51,690,042	\$ 49,757,172	\$ 1,932,871 3.9%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000
	\$ -	\$ -	\$ - -
	\$ -	\$ -	\$ - -
	(4,250,000)	(6,523,658)	2,273,658 -34.9%
	\$ 37,227,957	\$ 37,411,655	\$ (183,698) -0.5%
	1,232,465	1,747,399	(514,934) -29.5%
	\$ 38,460,422	\$ 39,159,054	\$ (698,632) -1.8%
Ending Cash Balance	\$ 40,790,718	\$ 32,028,132	\$ 8,762,586 27.4%

	15-16 December Actual	14-15 December Actual	Increase (Decrease)
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	(1,180,000)	1,180,000
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	(1,180,000)	1,180,000
\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	(1,180,000)	1,180,000

	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$ -	\$ -	\$ (3,748)	\$ 3,748
(3,950,000)	(3,950,000)	(5,719,910)	1,769,910
(300,000)	(300,000)	(800,000)	500,000
\$ -	\$ -	\$ -	\$ -
\$ (4,250,000)	\$ (4,250,000)	\$ (6,523,658)	\$ 2,273,658

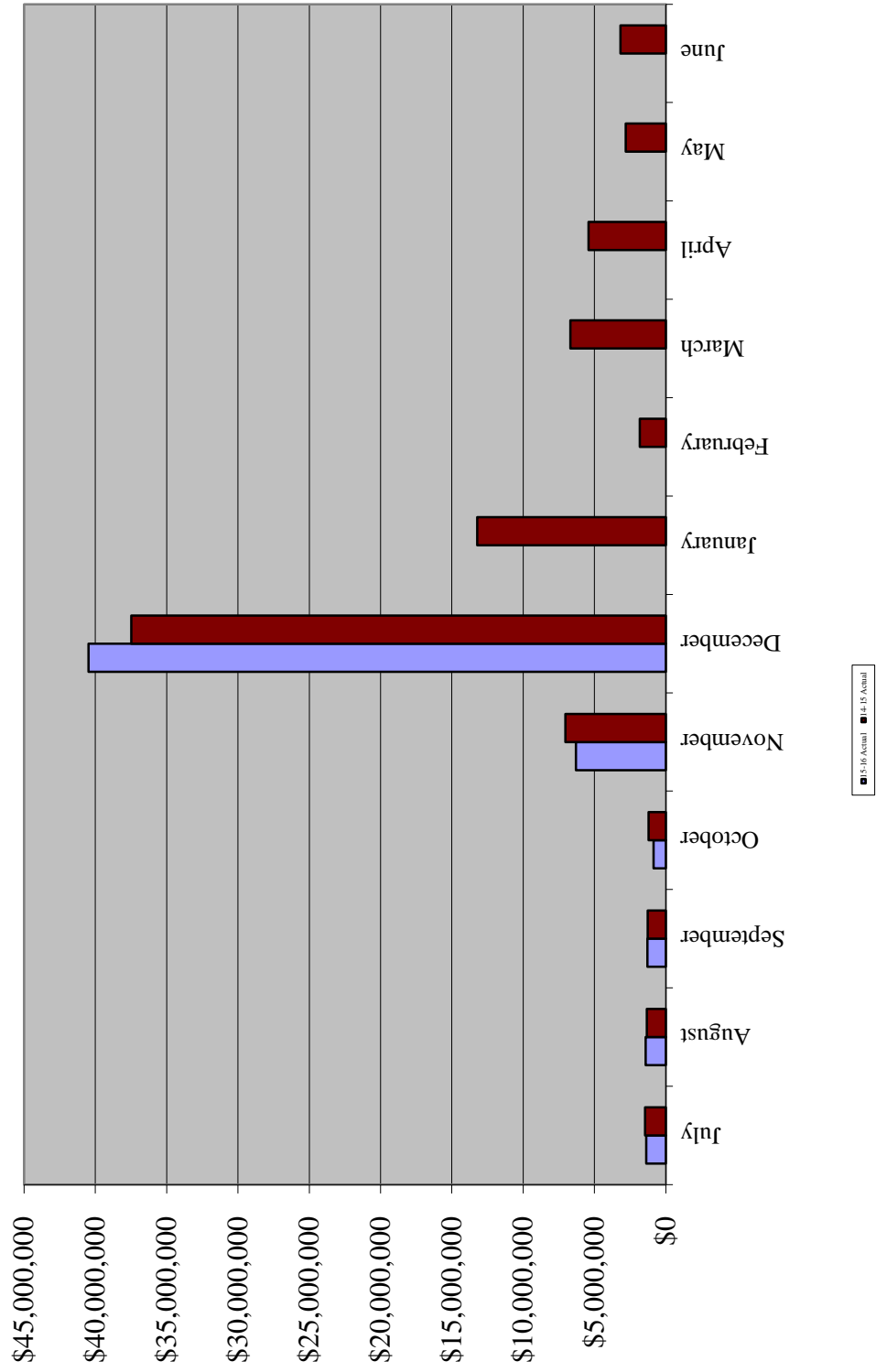
Note 1.)

Operating Transfers

- 2010-Capital Projects
- 4010-Employee Benefits
- 4020-Workers Compensation
- 4030-Self Insurance

Total Operating Transfers

General Fund Actual Revenue at December 31, 2015



FY 2015-16 General Fund Expenditures
Status Report

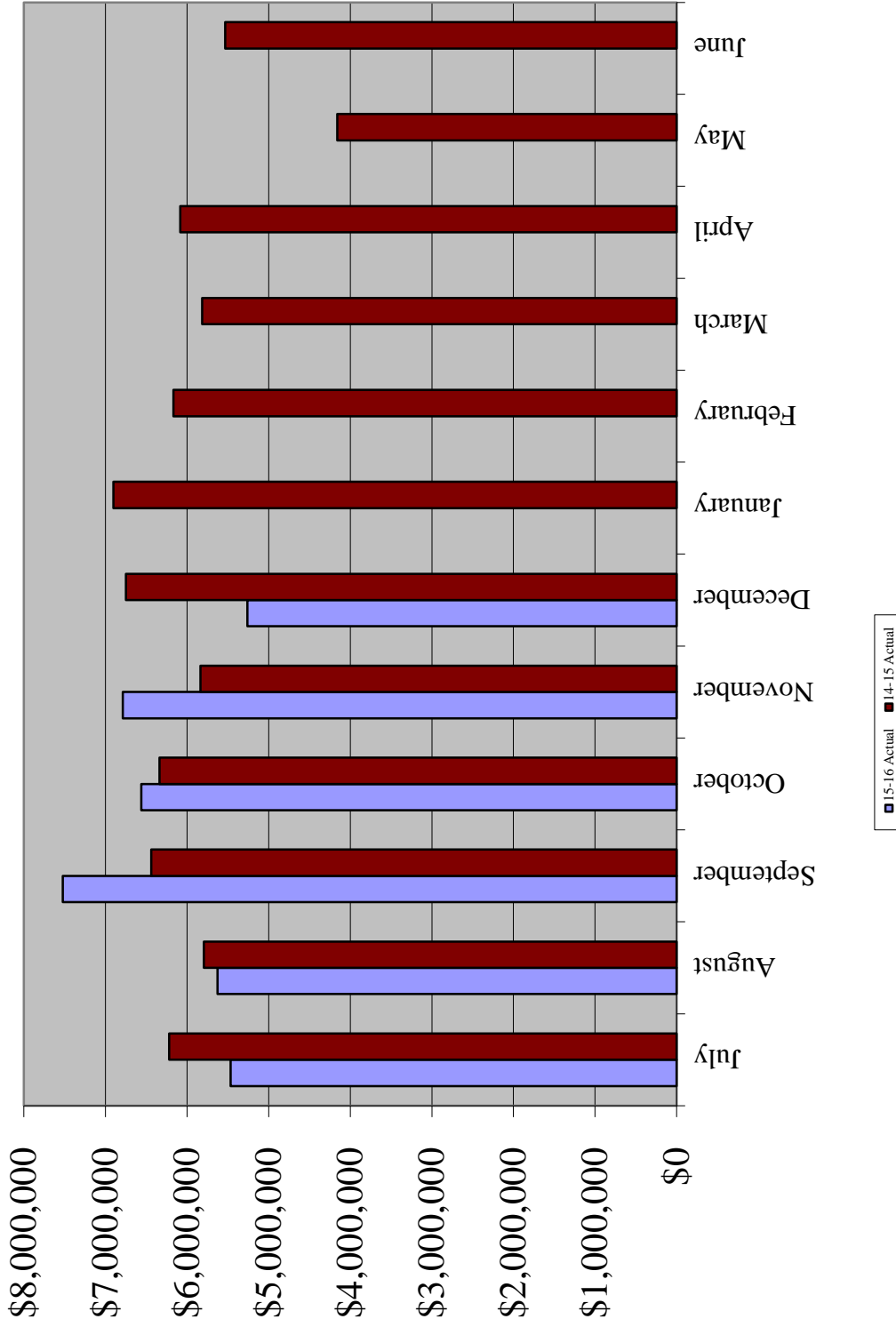
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	December 2015 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	15/16 % Expended	Prior Year % Expended
1100	General Government	\$5,522,239	\$613,701	\$2,486,455	\$4,972,911 *	\$3,035,784	\$4,137,156	\$1,385,083	45.0%	43.8%
1200	County Commissioners	496,113	40,991	245,558	491,116	250,555	246,589	249,524	49.5%	47.2%
1300	Assessor	2,339,007	171,844	1,056,514	2,113,027	1,282,493	1,108,350	1,230,657	45.2%	46.8%
1400	Assessor Reevaluation	4,296,094	340,441	1,932,809	3,865,618	2,363,285	2,231,126	2,064,968	45.0%	41.2%
1500	Treasurer	604,149	73,958	292,548	585,096	311,601	354,757	249,392	48.4%	37.6%
1600	Court Clerk	6,068,637	495,782	2,921,857	5,843,714	3,146,780	2,939,981	3,128,656	48.1%	48.8%
1700	County Clerk	2,920,754	232,034	1,410,802	2,821,604	1,509,952	1,494,542	1,426,212	48.3%	46.3%
1800	Excise & Equalization Bids	48,761	242	3,704	7,409	45,057	4,660	44,101	7.6%	11.4%
1900	County Audit	621,410	39,256	138,613	277,226	482,797	286,170	335,240	22.3%	11.7%
2000	District Attorney-State	150,000	5,166	40,483	80,965	109,517	64,058	85,942	27.0%	29.1%
2100	District Attorney-County	72,398	10,152	27,857	55,714	44,541	58,050	14,348	38.5%	42.9%
2300	Public Defender	52,000	4,980	23,546	47,092	28,454	30,397	21,603	45.3%	17.5%
2400	Purchasing	308,724	24,674	147,755	295,510	160,969	154,458	154,266	47.9%	51.4%
2500	Election Board	1,173,729	103,272	521,996	1,043,993	651,733	545,545	628,185	44.5%	48.1%
2600	BOCC HR/Health & Safety	471,032	33,827	206,089	412,179	264,943	212,867	258,165	43.8%	43.6%
2700	MIS	2,987,872	142,254	1,253,160	2,506,321	1,734,712	1,705,514	1,282,359	41.9%	45.2%
2801	Facilities Mgmt-Courthouse	1,463,601	157,675	673,728	1,347,456	789,873	732,357	731,244	46.0%	42.9%
2901	Facilities Mgmt-Office Bldg	248,309	18,773	81,967	163,934	166,342	228,291	20,018	33.0%	33.9%
3000	Planning Commission	160,838	22,445	139,474	278,948	21,364	139,474	21,364	86.7%	75.2%
3100	Community Service	612,246	53,324	325,912	651,823	286,334	325,912	286,334	53.2%	54.9%
5100	Sheriff	33,522,229	1,870,354	18,257,391	36,514,782 *	15,264,838	24,061,546	9,460,683	54.5%	56.2%
5200	Juvenile Justice Bureau	7,186,399	551,080	3,297,309	6,594,618	3,889,090	3,507,179	3,679,220	45.9%	47.6%
5500	Emergency Management	382,527	22,895	159,784	319,568	222,743	202,540	179,987	41.8%	47.5%
6100	Social Services	1,923,985	108,189	649,159	1,298,317	1,274,826	859,661	1,064,324	33.7%	37.6%
7100	Free Fair	62,245	21	47,059	94,117	15,186	47,552	14,693	75.6%	63.8%
8100	OSU Extension	507,732	35,883	221,805	443,611	285,927	242,749	264,983	43.7%	44.8%
9100	District 1	310,301	17,651	160,124	320,248	150,177	166,539	143,762	51.6%	52.4%
9200	District 2	262,883	5,504	110,618	221,235	152,265	119,361	143,522	42.1%	52.0%
9300	District 3	255,554	25,904	155,605	311,209	99,949	158,417	97,137	60.9%	60.0%
9400	County Engineer	514,147	39,198	238,276	476,553	275,871	262,390	251,757	46.3%	47.0%
9500	Economic Development	595,000	0	0	0	595,000	120,412	474,588	0.0%	0.0%
9991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9994	Capital Projects Supplement	0	0	0	0	0	0	0	0.0%	0.0%
9995	General Fund Reserve	4,261,925	0	0	0	4,261,925	0	4,261,925	0.0%	0.0%
Total		\$80,402,841	\$5,261,469	\$37,227,957	\$74,455,913	\$43,174,884	\$46,748,599	\$33,654,242	46.3%	50.4%

Year elapsed = 50.0%

Notes: 1) The Sheriff's department shifts a portion of personnel costs to Sheriff Special Revenue Fund during the FY.

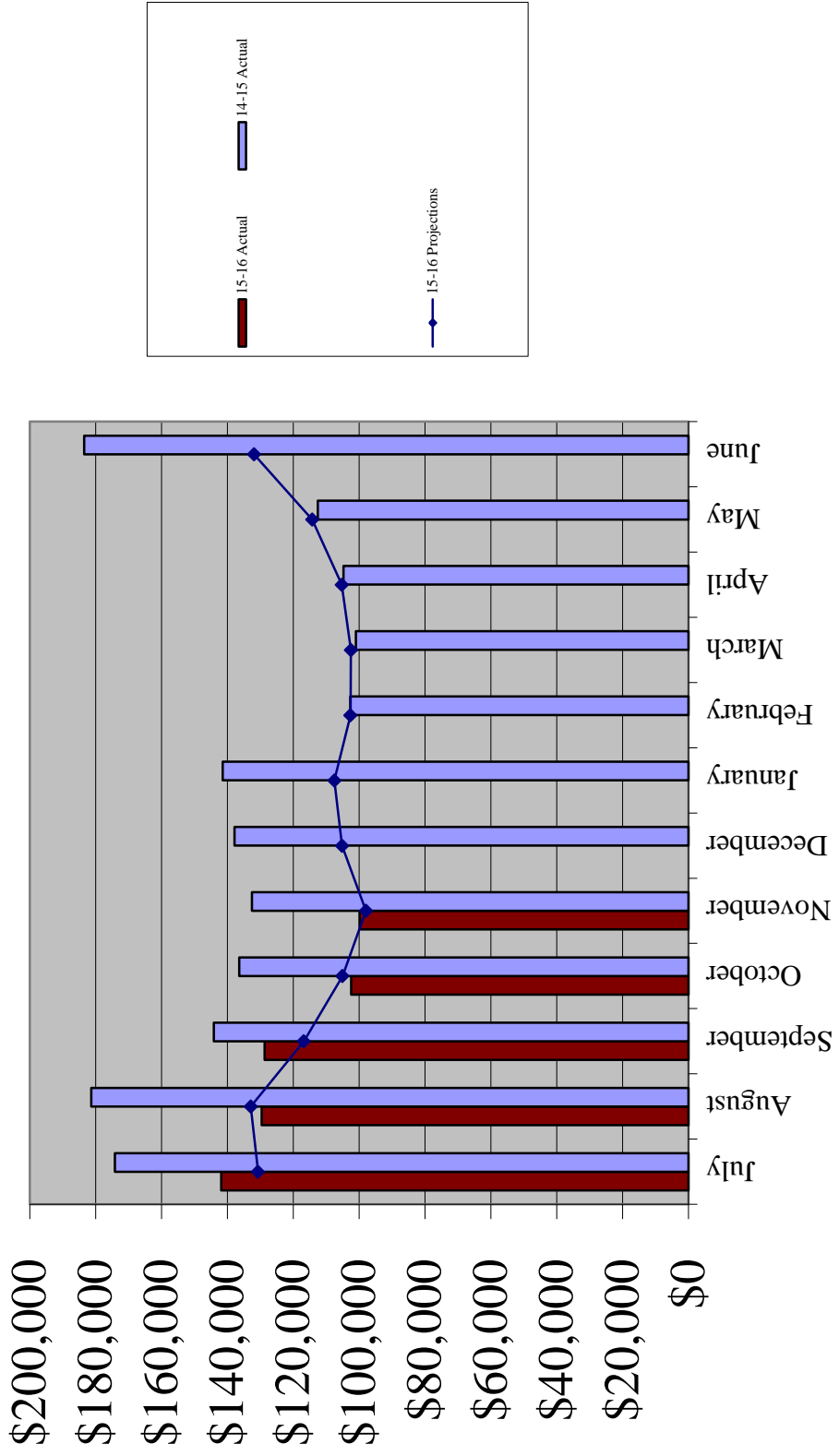
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2015-2016
December 31, 2015**

<u>Account</u>	<u>Description</u>	YTD				<u>Funds Available</u>
		<u>15-16 Approved Budget</u>	<u>Outstanding Requisitions/ Encumbrances</u>	<u>15-16 Year to Date Actual</u>	<u>Expenditures + Requisitions & Encumbrances</u>	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 600	\$ 600	\$ 600
	52010 FICA - Retirement Board Members	92		46	46	46
	52022 Retirement paid by General Fund	4,208	2,087	2,086	4,173	35
	Total Salaries and Benefits	\$ 5,500	\$ 2,087	\$ 2,732	\$ 4,819	\$ 681
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,352,630	\$ 297,418	\$ 602,582	\$ 900,000	\$ 452,630
	54023 Electricity (OG&E)	935,000	243,401	356,599	600,000	335,000
	54024 Sewer and Water(City of OKC)	803,000	350,309	249,691	600,000	203,000
	54022 Natural Gas(ONG)	44,000	32,980	3,820	36,800	7,200
	Utilities Subtotal	\$ 3,134,630	\$ 924,107	\$ 1,212,693	\$ 2,136,800	\$ 997,830
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000		695	695	19,305
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 695	\$ 695	\$ 19,305
Memberships						
	54017 NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
	54017 ACCO annual membership dues	10,000		9,500	9,500	500
	54017 ACOG & COMEA annual membership dues	7,500		6,912	6,912	588
	54017 CODA annual membership dues	2,000		2,000	2,000	-
	Memberships Subtotal	\$ 35,550	\$ -	\$ 32,785	\$ 32,785	\$ 2,765
Other Operating Expenditures						
	54451 District Attorney Civil Division Contract	\$ 607,371	\$ 303,686	\$ 303,686	\$ 607,371	\$ -
	54451 Outside legal services	150,000		29,876	29,876	120,124
	54019 Liability policies on equipment and property; blanket bonds	333,300		267,615	267,615	65,685
	54040 Publication of Commissioners Proceedings/Ads	36,000	7,086	12,615	19,701	16,299
	54102 ICB (county-occupied space) rent expense	120,888	27,774	58,575	86,349	34,539
	54102 Lincoln (county-occupied space) rent expense	250,000	61,542	123,084	184,626	65,374
	54103 Storage for Court Clerk records	113,400	27,225	54,450	81,675	31,725
	54109/54011 Postage Machine and Postage	9,000		5,000	5,000	4,000
	54355 Paper and Printing	2,000			-	2,000
	54455 Investrust Management Fees	310,000	281,144	151,000	432,143	(122,143)
	54455 Professional Services-Other (Miscellaneous)/Arbitrage				-	-
	54456 USID Assessment - Services Other	5,000		7,841	7,841	(2,841)
	54456 Downtown Business Improvement District Assessment	5,000		5,681	5,681	(681)
	54456 Alcohol and drug screening for county employees	20,000	13,688	6,312	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
	54040 Defined Benefit Fund Supplement	200,000		200,000	200,000	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	53,220	600	10,770	11,370	41,850
	Other Operating Subtotal	\$ 2,316,559	\$ 723,435	\$ 1,237,194	\$ 1,960,629	\$ 355,930
	Total Maintenance and Operations - 54000	\$ 5,506,739	\$ 1,647,542	\$ 2,483,367	\$ 4,130,909	\$ 1,375,830
Capital Outlay						
	55095 Computer Software				-	-
	55390 Copier Lease	\$ 10,000	\$ 1,071	\$ 357	\$ 1,428	\$ 8,572
	Total Capital Outlay - 55000	\$ 10,000	\$ 1,071	\$ 357	\$ 1,428	\$ 8,572
	Grand Total - General Government	\$ 5,522,239	\$ 1,650,700	\$ 2,486,455	\$ 4,137,156	\$ 1,385,083

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
December 31, 2015**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Estimated Annual</u>
Resources					
Beginning Cash Balance	\$ 519,844	\$ 386,963		\$ 386,963 \$ -	\$ (132,881)
Transfers In	\$ 6,344,845	\$ 3,950,000	\$ 2,394,845	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	7,895,281	7,808,138	15,703,419	(433,029)
Stop Loss Reimb	-	196,450	-	196,450	196,450
Total Resources	\$ 23,001,137	\$ 12,428,694	\$ 10,202,983	\$ 22,631,677	\$ (369,460)
Expenses					
Medical Claims	\$ 13,370,232	\$ 6,280,426	\$ 6,280,426	\$ 12,560,852	\$ (809,380)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	3,133,658	3,133,658	6,267,317	1,611,405
Dental Claims	1,259,769	454,644	636,502	1,091,147	(168,622)
Vision Claims	179,746	71,739	71,739	143,478	(36,268)
County Pharmacy	324,377	158,210	158,210	316,419	(7,958)
Employee Assistance Program	23,509	11,755	11,755	23,509	0
Medicare Supplement - Phys. Mutual	883,116	499,232	427,913	927,145	44,029
Total Claims	<u>\$ 20,696,661</u>	<u>\$ 10,609,664</u>	<u>\$ 10,720,203</u>	<u>\$ 21,329,867</u>	<u>\$ 633,206</u>
Administration Fees & Other	815,302	251,528	568,809	820,337	5,035
Life/AD&D Premiums	334,392	138,717	194,204	332,921	(1,471)
Stop Loss Premiums	1,154,782	390,892	547,249	938,141	(216,641)
Total Admin/Premiums	<u>\$ 2,304,476</u>	<u>\$ 781,137</u>	<u>\$ 1,310,262</u>	<u>\$ 2,091,400</u>	<u>\$ (213,076)</u>
Total Expenses	\$ 23,001,138	\$ 11,390,801	\$ 12,030,465	\$ 23,421,266	\$ 420,129
Ending Cash Balance	\$ -	\$ 1,037,893	\$ (1,827,481)	\$ (789,588)	\$ (789,588)

Cash Balance-One Year Ago \$ 488,387

Notes:

- Stop Loss coverage = \$16,848,638 Aggregate and \$250,000 Specific Deductible.
- Premiums:

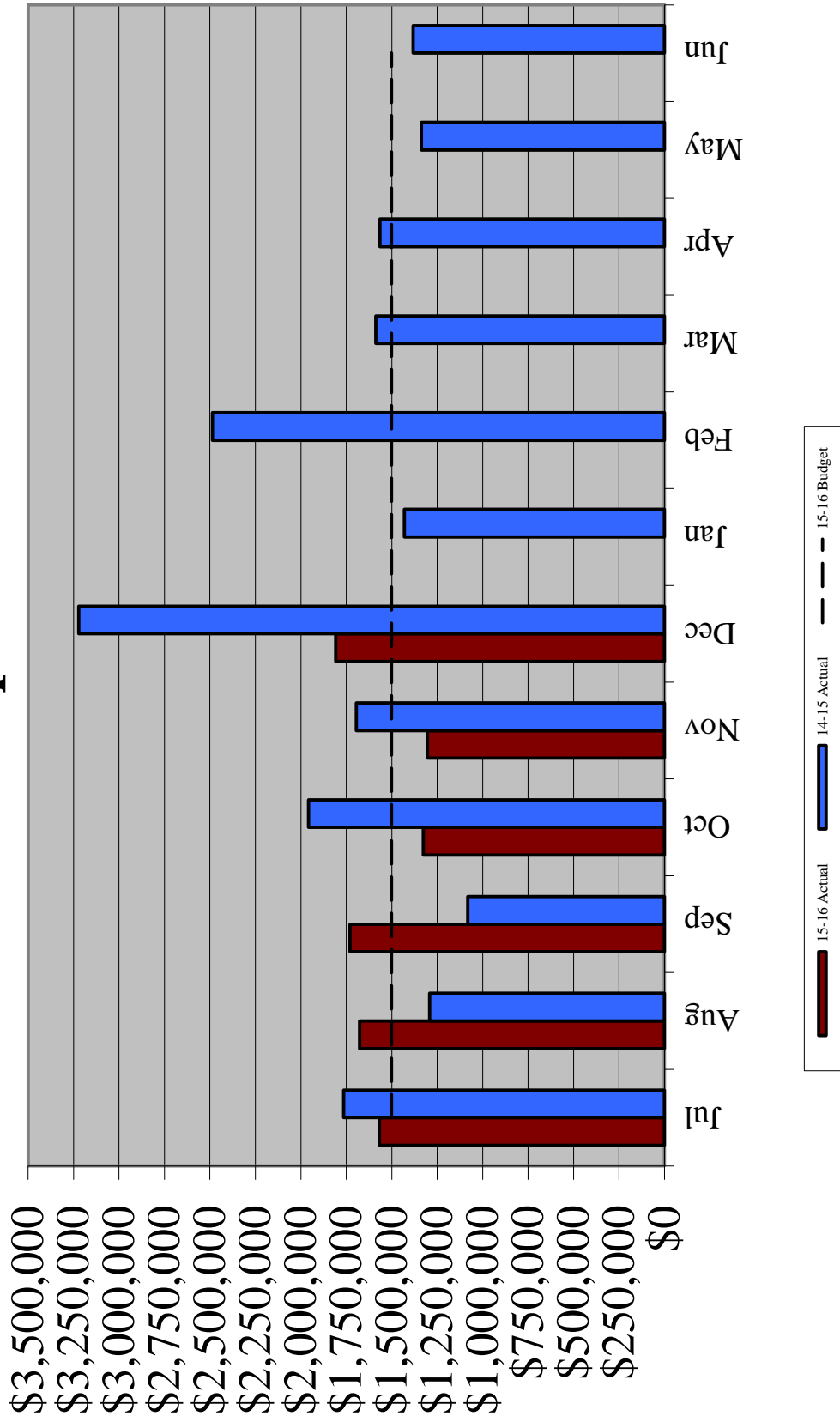
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 15-16	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,114,186	\$ 1,074,030	\$1,046,738	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	734,931	\$522,276	\$734,931 (December)
Total	\$1,502,179	\$1,808,961	\$1,569,014	
	14/15			14-15
Prior Year 14-15 Comparison	Monthly Budget	This Month	14/15 Avg	High Month
Medical Claims	\$1,135,294	\$1,299,329	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$395,888	\$440,949	\$634,891 (May)
Total	\$1,477,746	\$1,695,217	\$1,575,982	

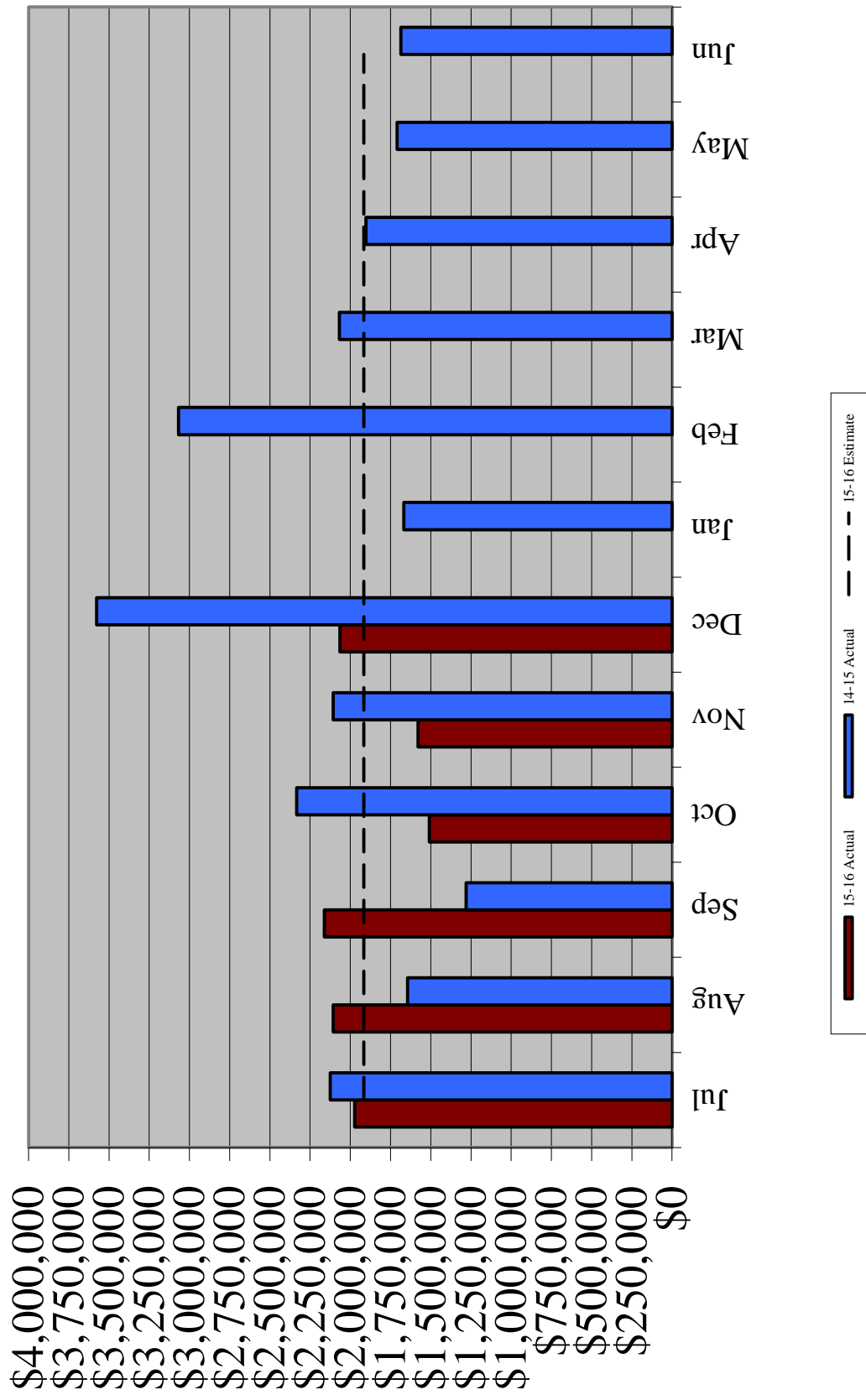
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2015-16
as of December 31, 2015

	Annual		Annual		December		December	
	FY 15-16 Estimates	FY 14-15 Actuals	Inc (Dec)	%	FY 15-16 YTD Actuals	FY 14-15 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 386,964	\$ 258,080	\$ 128,884	49.9%	\$ 386,963	\$ 258,080	\$ 128,883	49.9%
June Medical & Rx Claims held until July 1	\$ -	\$ (1,380,862)	1,380,862		\$ -	\$ (1,380,862)		
Transfers In	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%	\$ 3,950,000	\$ 5,719,907	\$ (1,769,907)	-30.9%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	5,520,880	5,551,287	(30,407)	-1%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	2,074,655	2,085,659	(11,004)	-0.5%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	196,450	1,275,655	(1,079,205)	-85%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	299,746	44,124	255,622	579.3%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (2,795,976)	-10.9%	\$ 12,428,694	\$ 13,553,851	\$ (2,506,018)	-18.5%
Expenses								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 6,280,426	\$ 7,389,842	\$ (1,109,416)	-15.0%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		-	1,275,655	(1,275,655)	-100.0%
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	3,133,658	2,347,983	785,675	33.5%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	454,644	547,143	(92,499)	-16.9%
Vision Claims	169,005	160,957	8,048	5.0%	71,739	69,766	1,973	2.8%
County Pharmacy	321,915	292,650	29,265	10.0%	158,210	124,971	33,239	26.6%
Employee Assistance Program	23,509	23,509	0	0.0%	11,755	11,755	(0)	0.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	499,232	398,049	101,183	25.4%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ (2,914,516)	-12.5%	\$ 10,609,664	\$ 12,165,164	\$ (1,555,500)	-12.8%
Administration Fees & Other	815,302	809,891	5,411	0.7%	251,528	351,332	(99,804)	-28.4%
Life/AD&D Premiums	334,392	333,748	644	0.2%	138,717	166,873	(28,156)	-16.9%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	390,892	382,095	8,797	2.3%
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 781,137	\$ 900,300	\$ (119,163)	-13.2%
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ (2,986,195)	-11.9%	\$ 11,390,801	\$ 13,065,464	\$ (1,674,663)	-12.8%
June Medical & Rx Claims held until July 1		-	-			-	-	
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ 190,219	49%	\$ 1,037,893	\$ 488,387	\$ (831,355)	-170.2%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
December 31, 2015**

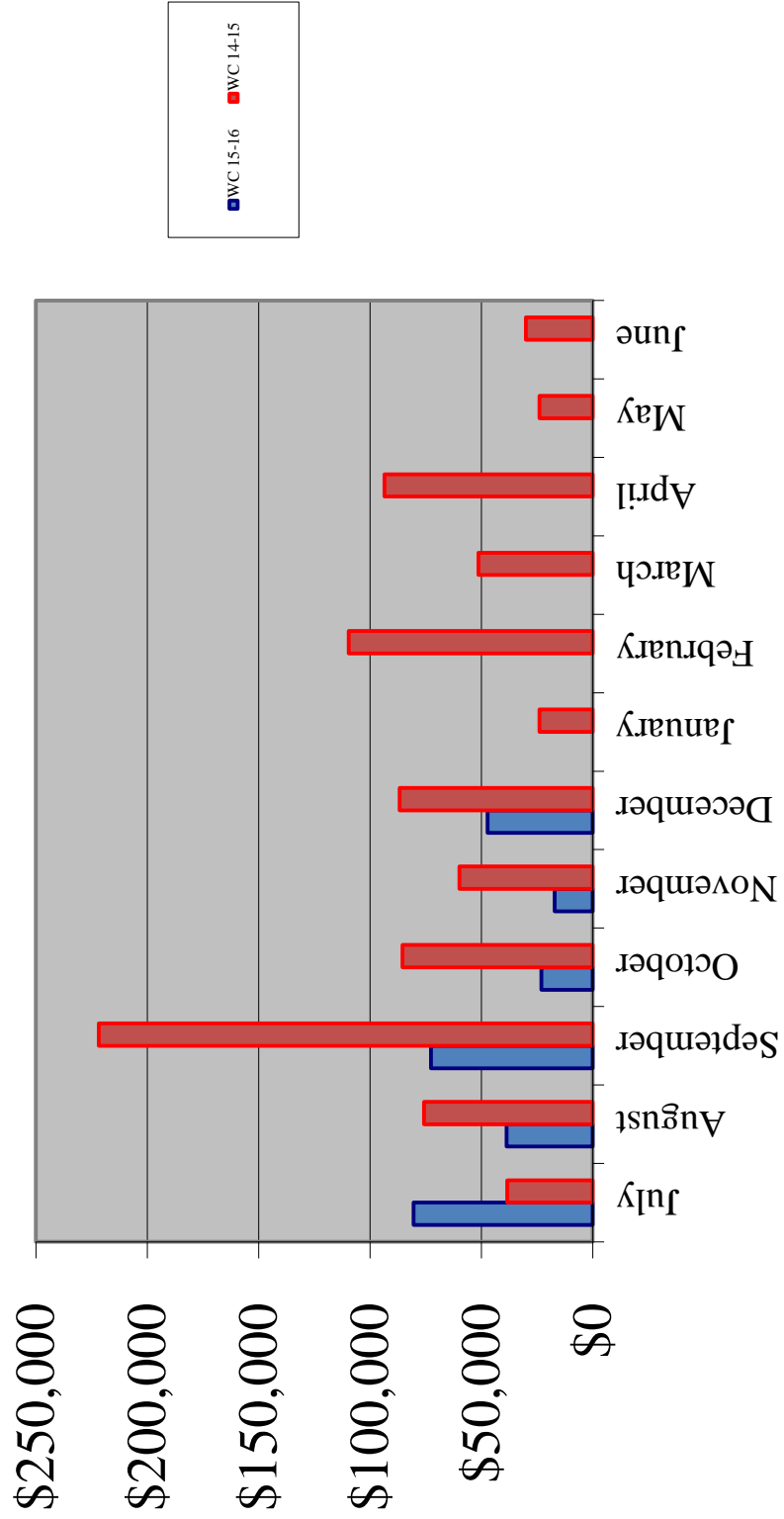
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	48,860	(12,796)
Transfers/Supplements	1,000,000	300,000	(700,000)
Total Sources	\$ 1,312,036	\$ 666,244	\$ (645,792)
Expenditures:			
Claims	\$ 1,057,949	\$ 279,125	(778,824)
Stop loss/Admin Fees	254,087	206,123	(47,964)
Total Expenditures	\$ 1,312,036	\$ 485,247	\$ (826,788)
Ending Cash Balance*	\$ (0)	\$ 180,997	\$ 180,996
Cash Balance-One Year Ago		\$ 266,915	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 107,984	\$ 106,574	\$ (1,410)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	19,000	-	(19,000)
Reimbursement	-	-	-
Total Sources	\$ 126,984	\$ 106,574	\$ (20,410)
Expenditures:			
Tort Claims	\$ 10,409	\$ 750	\$ (9,659)
Supportive Services	16,362	20,147	3,785
Total Expenditures	\$ 26,771	\$ 20,897	\$ (5,875)
Ending Cash Balance*	\$ 100,214	\$ 85,678	\$ (14,535)
Cash Balance-One Year Ago		\$ 104,728	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2015-2016

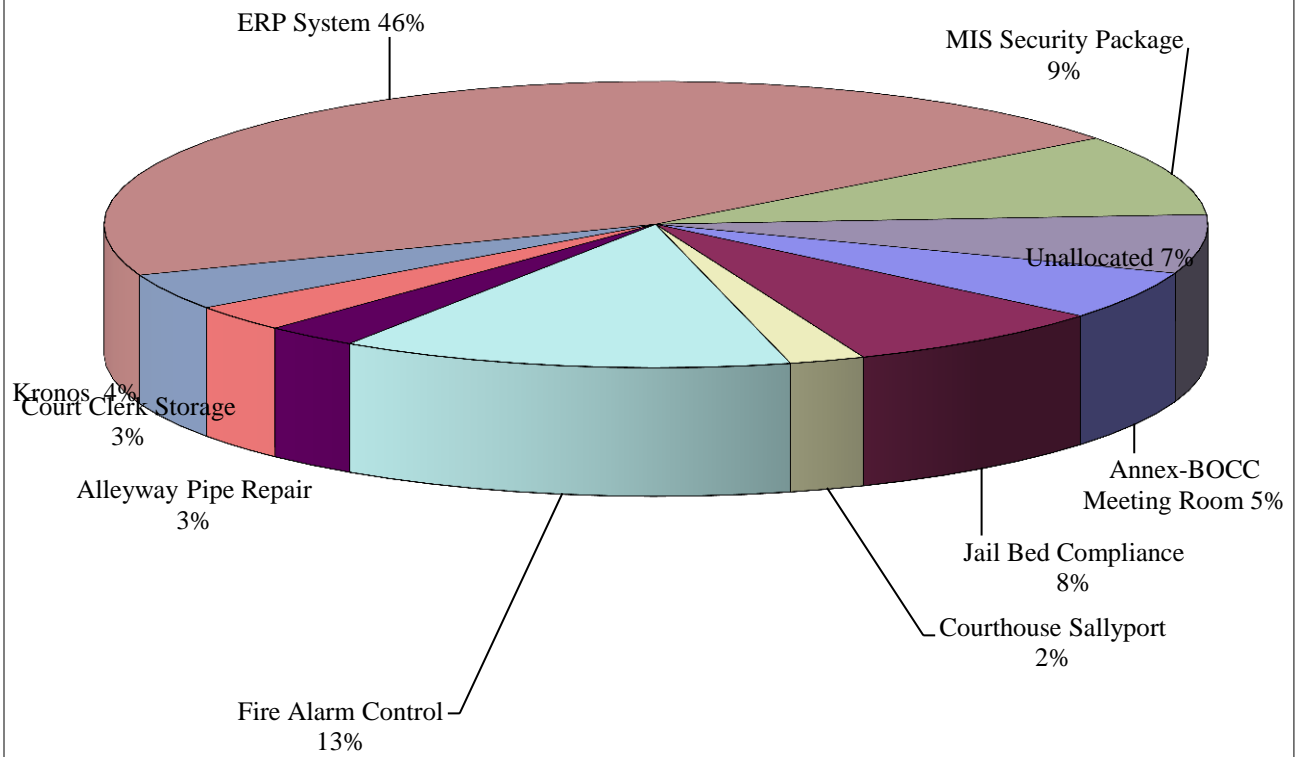
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 130,000			-	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	313,861	272,922			40,938	
Courthouse							
Sallyport Repairs	7/18/2013	52,290	1,950	16,500	16,500	33,840	Pending
Alleyway Pipe Repair	10/26/2015	65,000	37,338			27,662	
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		10,734	60,656	10,844	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,076,961	210,137	301,429	754,718	112,105	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	155,198				155,198	
Unallocated Funds		1,615				1,615	
Total Ongoing Budgeted Capital Projects		\$ 2,366,255	\$ 836,367	\$ 328,663	\$ 1,122,679	\$ 407,209	

TIF Projects:

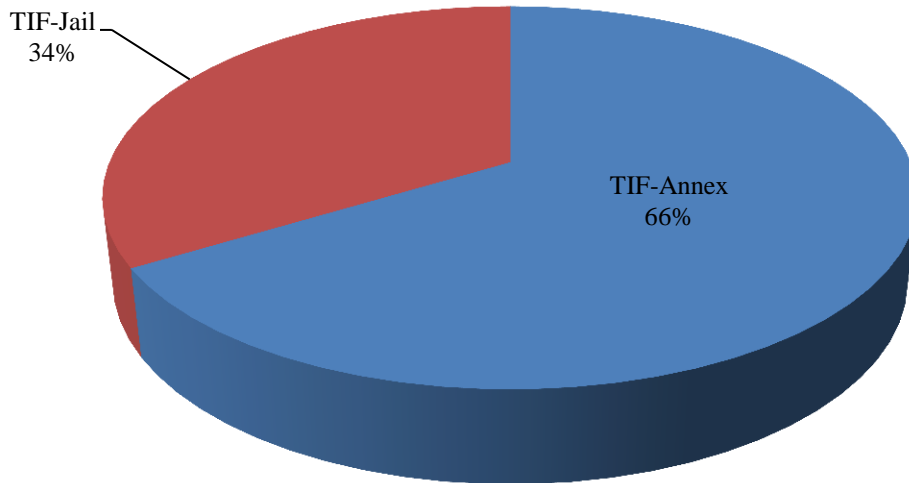
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 221,585	\$ 216,538	\$ 1,597,649	1,330,765	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
Total Capital Projects		\$ 6,997,085	\$ 1,057,953	\$ 618,751	\$ 4,201,158	\$ 1,737,974	

Cash Balance at December 31, 2015	\$2,546,171.24	
Temporary Cash Transfers	250,000.00	
Transfer from PBA	2,796,171.24	
15/16 Available Budget	2,795,927.00	
14/15 Available Budget	-	
Available Funds from Completed Projects	-	
Total Budgeted Funds Available	2,795,927.00	
Total Cash Available for Projects	\$ 244.24	244.24

Capital Projects Budget FY 15-16



TIF Budgets FY 15-16



FY 2015-16 Special Revenue Funds
Status Report

Source: Appropriation Trial Balance (Oracle General Ledger)

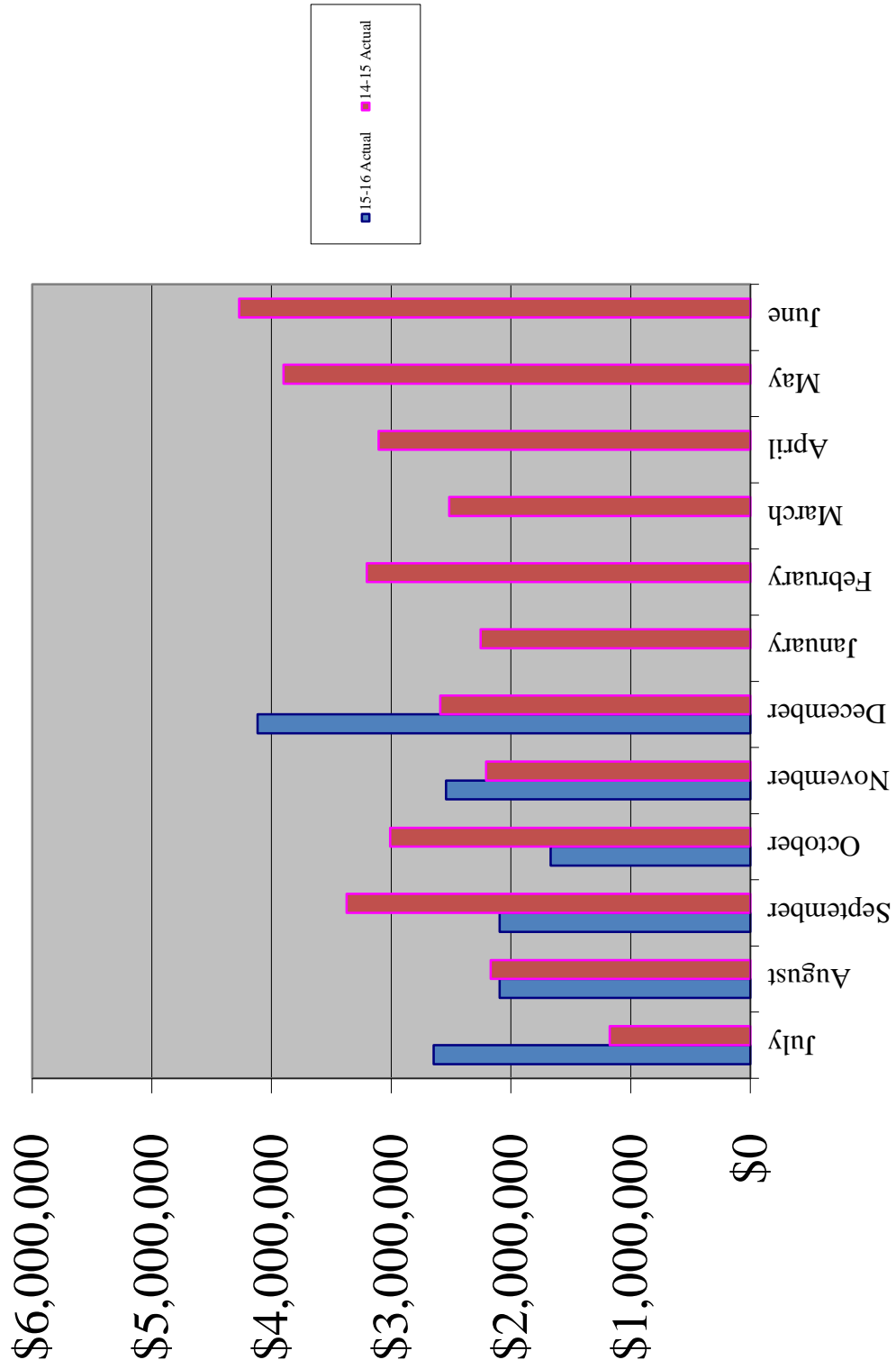
Cost Center	Department	2015-2016 Budget	December 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$5,674,417	\$243,749	\$1,834,176	\$3,840,241	\$2,642,393	\$3,032,024	32.3%
1110	Highway Cash-Dist #2	5,032,667	200,299	2,115,321	2,917,346	2,761,410	2,271,257	42.0%
1110	Highway Cash-Dist #3	5,076,521	848,166	3,329,851	1,746,670	4,047,642	1,028,878	65.6%
1111	CBRI Fund	3,330,630	15,745	194,861	3,135,768	616,778	2,713,852	5.9%
1130	Resale Property	4,456,334	268,776	1,539,903	2,916,431	2,341,957	2,114,377	34.6%
1140	Treasurer Mortgage Fee	253,359	21,916	77,744	175,615	86,838	166,522	30.7%
1150	County Clerk Lien Fee	134,286	3,799	101,168	33,118	106,374	27,912	75.3%
1151	UCC Central Filing Fund	724,998	104,672	472,316	252,682	577,820	147,178	65.1%
1152	Records Mgmt & Preservation	1,105,592	72,015	502,224	603,368	700,680	404,912	45.4%
1160	Sheriff Service Fee	2,515,397	265,748	1,359,637	1,155,760	1,788,974	726,424	54.1%
1161	Sheriff Special Revenue	6,196,022	1,918,513	2,796,457	3,399,566	3,519,108	2,676,914	45.1%
1162	Sheriff's Grant Fund	784,137	47,765	309,481	474,656	453,669	330,467	39.5%
1201	Assessor Revolving Fee	98,125	0	0	98,125	0	98,125	0.0%
1231	Juvenile Probation Fee	195,882	750	6,765	189,117	85,000	110,882	3.5%
1233	Juvenile Grant Fund	286,316	25,067	125,131	161,185	128,219	158,097	43.7%
1240	Planning Commission Fee	387,006	3,278	19,610	367,396	29,788	357,218	5.1%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	636,817	40,616	394,968	241,849	396,039	240,778	62.0%
1260	Community Service Fee	118,025	3,345	23,377	94,648	50,784	67,241	19.8%
1270	Community Sentencing	566,925	437	206,027	360,898	227,340	339,585	36.3%
1280	Drug Court Fund	410,787	12,170	289,410	121,377	292,924	117,862	70.5%
1282	Mental Health Court Fund	88,946	3,414	26,042	62,904	26,042	62,904	29.3%
1290	Shine Program	283,708	16,102	107,155	176,552	110,789	172,918	37.8%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
Total		\$38,374,619	\$4,116,343	\$15,831,624	\$22,542,995	\$20,990,570	\$17,384,049	41.3%

Year elapsed = 50.00%

Notes:

- 1). The Sheriff's department shifts a portion of personnel costs to Sheriff Special Revenue Fund during the FY.

Special Revenue Actual Expenditures



Debt Service Fund
FY 2015-2016 Status Report
For the Period Ending December 31, 2015

15-16
YTD Actual

Beginning Cash Balance **\$5,767,609**

Revenue:

Property Tax-Current & Prior	\$ 5,923,519
Exempt Manufacturing Tax	35,049
Miscellaneous Property Tax	292
Interest Income	315
Total Revenue	\$ 5,959,176

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(818,438)
Total Paid YTD	\$ (5,208,438)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ -
Interest	(10,606)
Total Paid YTD	\$ (10,606)

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	(31,318)
Total Paid YTD	\$ (31,318)

2014 GO Bonds- BNSF

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

Total Bonds Combined

Principal	\$ (4,390,000)
Interest	(860,361)
Total Bond Payments YTD	\$ (5,250,361)

Judgments

Principal	\$ -
Interest	-
Total Judgment Payments YTD	\$ -

Total Expenditures

\$ (5,250,361)

Transfer In 0.00

Ending Cash Balance **\$ 6,476,423**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (26,340,000)	\$ 35,160,000
21,085,025	(14,717,700)	6,367,325
\$ 82,585,025	\$ (41,057,700)	\$ 41,527,325
		Refinanced
\$ 10,120,000	\$ (8,580,000)	\$ 1,540,000
3,057,501	(3,035,120)	22,381
\$ 13,177,501	\$ (11,615,120)	\$ 1,562,381
\$ 10,000,000	\$ (8,415,000)	\$ 1,585,000
2,975,596	(2,911,479)	64,118
\$ 12,975,596	\$ (11,326,479)	\$ 1,649,118
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	-	1,100,000
\$ 11,100,000	\$ -	\$ 11,100,000
\$ 91,620,000	\$ (43,335,000)	\$ 48,285,000
28,218,122	(20,664,298)	7,553,824
\$ 119,838,122	\$ (63,999,298)	\$ 55,838,824

Balance at 6-30-15	Payments YTD	Balance
\$ 194,311	\$ -	\$ 194,311
	-	
\$ 194,311	\$ -	\$ 194,311

Debt Service Fund Expenditures 10 Year History

