

Oklahoma County
Monthly Financial Report
For Period Ending November 30, 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

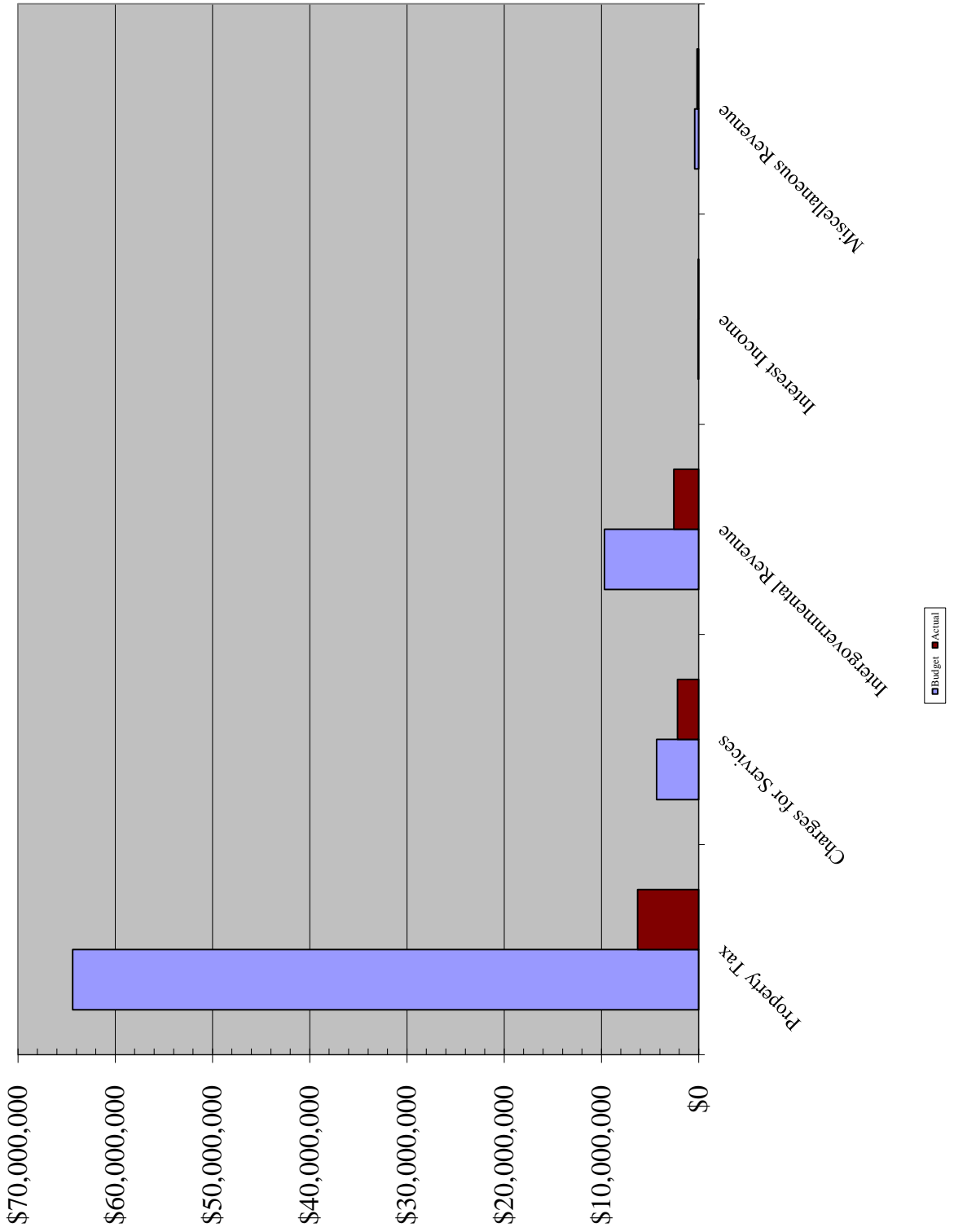
Prepared by the Office ofCarolynn Caudill, County Clerk

**General Fund
FY 2015-2016
Budget Analysis
For the Period Ending November 30, 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	\$ 6,286,919	\$ (58,089,387)	9.8%	10.2%
Charges for Services	4,329,139	2,178,618	(2,150,521)	50.3%	52.2%
Intergovernmental Revenue	9,688,843	2,556,986	(7,131,857)	26.4%	35.4%
Interest Income	50,000	16,861	(33,139)	33.7%	33.0%
Miscellaneous Revenue	418,334	174,327	(244,007)	41.7%	45.1%
Total Revenue	\$ 78,862,622	\$ 11,213,711	\$ (67,648,911)	14.2%	16.1%
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	\$ 31,966,487	\$ (48,436,354)	39.8%	39.1%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	\$ 81,809,875	\$ 33,198,952	\$ (48,610,923)		
Cash Balance*	\$ 0	\$ 5,575,856	\$ 5,575,856		

* 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 November 30, 2015**



General Fund
FY 2015-2016

Actual Comparison

For the Month Ending November 30, 2015				
	15-16 November Actual	14-15 November Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 2,323,617	\$ 2,155,592	\$ 168,025	7.8%
Revenue:				
Property Tax	\$ 5,035,320	\$ 4,994,718	\$ 40,602	0.8%
Charges for Services	390,182	416,165	(25,983)	-6.2%
Intergovernmental Revenue	828,069	1,598,122	(770,053)	-48.2%
Interest Income	3,581	3,361	220	6.5%
Miscellaneous Revenue	32,877	20,018	12,859	64.2%
Total Revenue	\$ 6,290,030	\$ 7,032,384	\$ (742,354)	-10.6%
Temporary Cash Transfers In	\$ 4,500,000	\$ -	\$ 4,500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(750,000)	(844,453)	94,453	
15-16 Expenditures	\$ 6,787,792	\$ 5,834,954	\$ 952,838	16.3%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,787,792	\$ 5,834,954	\$ 952,838	16.3%
Ending Cash Balance	\$ 5,575,856	\$ 2,508,568	\$ 3,067,288	122.3%

For the Year to Date Period Ending November 30, 2015				
	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 10,311,097	\$ 8,828,673	\$ 1,482,424	16.8%
	\$ 6,286,919	\$ 6,225,707	\$ 61,212	1.0%
	2,178,618	2,182,000	(3,382)	-0.2%
	2,556,986	3,656,782	(1,099,796)	-30.1%
	16,861	16,484	377	2.3%
	174,327	202,835	(28,508)	-14.1%
	\$ 11,213,711	\$ 12,283,809	\$ (1,070,097)	-8.7%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000	
	-	-	-	
	(4,250,000)	(5,343,658)	1,093,658	-20.5%
	\$ 31,966,487	\$ 30,637,857	\$ 1,328,630	4.3%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 33,198,952	\$ 32,385,256	\$ 813,696	2.5%
	\$ 5,575,856	\$ 2,508,568	\$ 3,067,288	122.3%

15-16			14-15		
November Actual	November Actual	Increase (Decrease)	November Actual	November Actual	Increase (Decrease)
\$ -	\$ (3,748)	\$ 3,748	\$ -	\$ (3,748)	\$ 3,748
(750,000)	(840,705)	90,705	(3,950,000)	(4,539,910)	589,910
-	-	-	(300,000)	(800,000)	500,000
-	-	-	-	-	-
\$ (750,000)	\$ (844,453)	\$ 94,453	\$ (4,250,000)	\$ (5,343,658)	\$ 1,093,658

15-16			14-15		
Year to Date Actual	Year to Date Actual	Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)
\$ -	\$ (3,748)	\$ 3,748	\$ -	\$ (3,748)	\$ 3,748
(3,950,000)	(4,539,910)	589,910	(3,950,000)	(4,539,910)	589,910
(300,000)	(800,000)	500,000	(300,000)	(800,000)	500,000
-	-	-	-	-	-
\$ (4,250,000)	\$ (5,343,658)	\$ 1,093,658	\$ (4,250,000)	\$ (5,343,658)	\$ 1,093,658

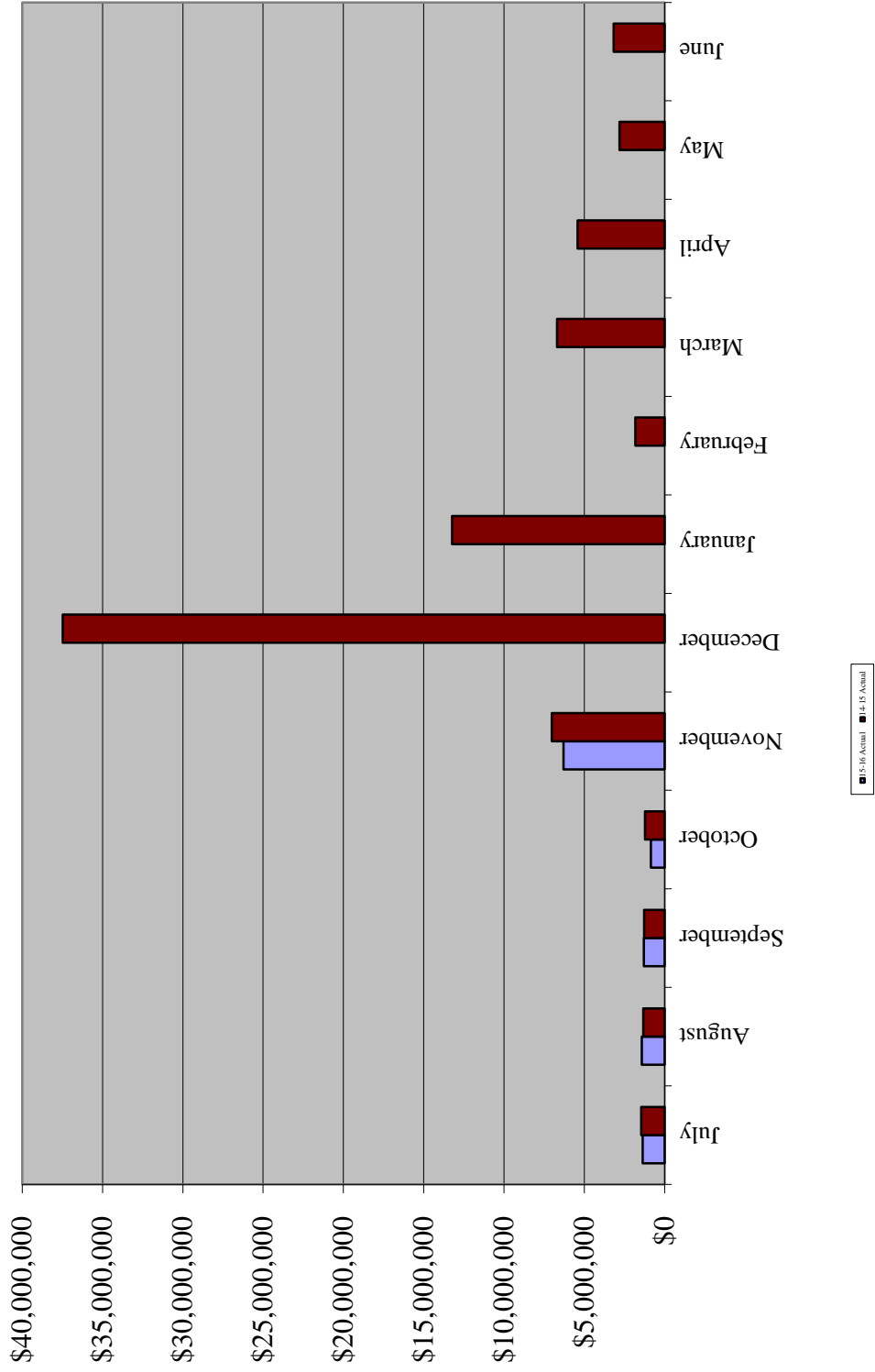
Note 1.)

Operating Transfers

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

Total Operating Transfers

General Fund Actual Revenue at November 30, 2015



**FY 2015-16 General Fund Expenditures
Status Report**

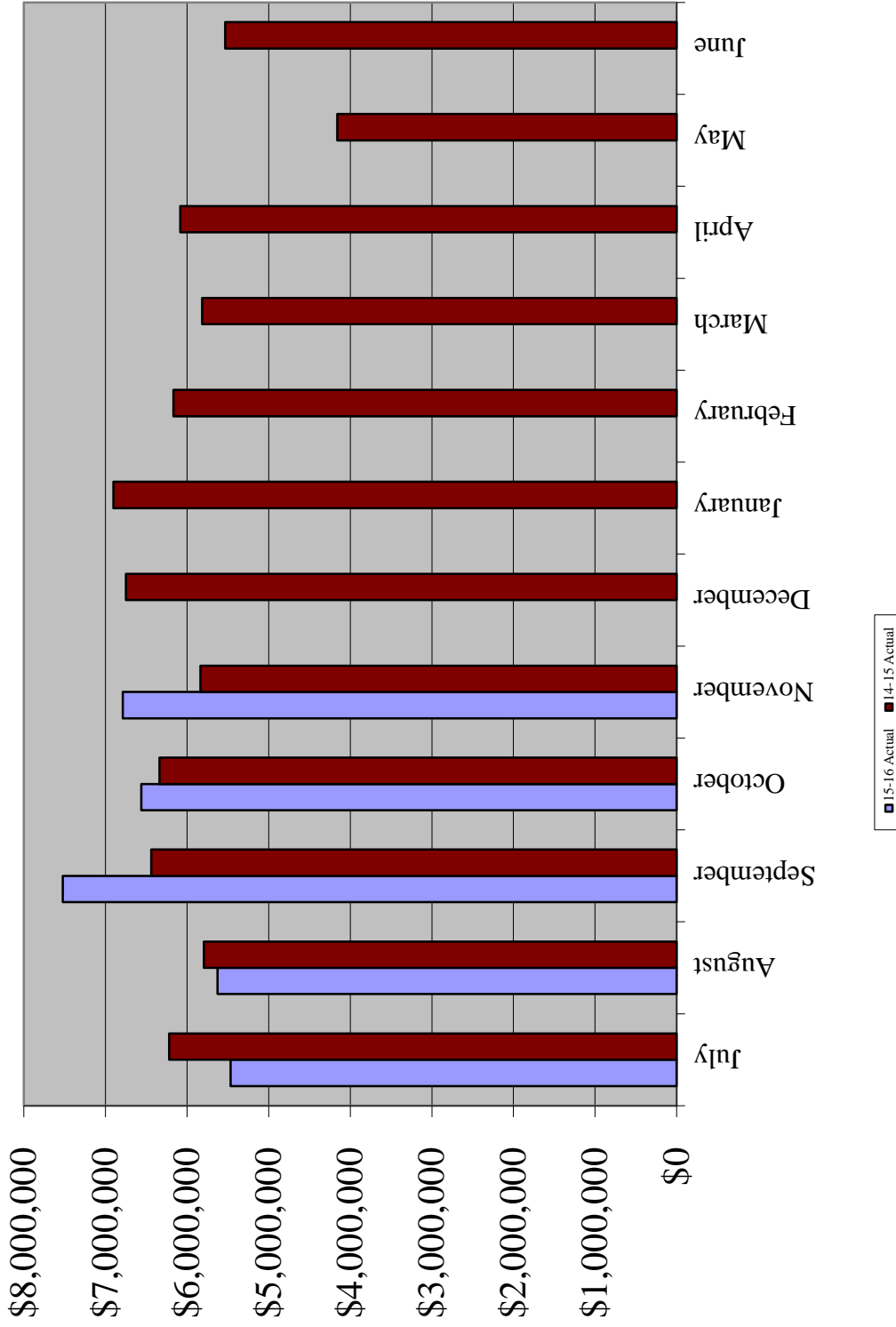
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	November 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	\$382,245	\$1,872,754	\$4,494,610*	\$3,649,485	\$4,101,550	\$1,420,689	33.9%	36.5%
1200	County Commissioners	496,113	40,966	204,567	490,961	291,546	205,826	290,287	41.2%	39.3%
1300	Assessor	2,339,007	177,534	884,669	2,123,206	1,454,338	941,327	1,397,680	37.8%	39.3%
1400	Assessor Revaluation	4,296,094	392,968	1,592,368	3,821,684	2,703,726	1,930,730	2,365,364	37.1%	29.6%
1500	Treasurer	604,149	42,713	218,590	524,616	385,559	305,320	298,829	36.2%	28.0%
1600	Court Clerk	6,068,637	493,692	2,426,075	5,822,580	3,642,562	2,473,285	3,595,352	40.0%	40.9%
1700	County Clerk	2,920,754	241,829	1,178,768	2,829,042	1,741,986	1,277,982	1,642,772	40.4%	38.6%
1800	Excise & Equalization Bds	48,761	901	3,462	8,309	45,299	4,418	44,343	7.1%	9.7%
1900	County Audit	621,410	40,520	99,357	238,456	522,053	286,170	335,240	16.0%	3.2%
2000	District Attorney-State	150,000	9,145	35,317	84,761	114,683	60,995	89,005	23.5%	22.1%
2100	District Attorney-County	72,398	3,891	17,705	42,492	54,693	38,859	33,539	24.5%	34.9%
2300	Public Defender	52,000	8,116	18,566	44,557	33,434	22,202	29,798	35.7%	15.4%
2400	Purchasing	308,724	25,205	123,081	295,395	185,643	129,710	179,014	39.9%	42.8%
2500	Election Board	1,173,729	85,578	418,724	1,004,937	755,006	445,936	727,793	35.7%	42.2%
2600	BOCC HR/Health & Safety	471,032	36,070	172,262	413,429	298,770	180,154	290,878	36.6%	36.1%
2700	MIS	2,987,872	396,007	1,110,907	2,666,176	1,876,965	1,606,831	1,381,041	37.2%	37.4%
2801	Facilities Mgmt-Courthouse	1,463,601	103,147	516,053	1,238,528	947,548	631,910	831,691	35.3%	35.5%
2901	Facilities Mgmt-Office Bldg	248,309	5,523	63,194	151,666	185,115	224,069	24,240	25.4%	30.9%
3000	Planning Commission	160,838	23,595	117,029	280,870	43,809	117,029	43,809	72.8%	75.2%
3100	Community Service	612,246	55,971	272,527	654,209	339,659	272,587	339,659	44.5%	45.8%
5100	Sheriff	33,460,666	3,267,186	16,387,037	39,328,889*	17,073,629	23,063,675	10,396,991	49.0%	46.0%
5200	Juvenile Justice Bureau	7,186,399	575,251	2,746,229	6,590,951	4,440,170	2,955,333	4,231,066	38.2%	39.1%
5500	Emergency Management	382,527	30,021	136,889	328,534	245,638	172,798	209,729	35.8%	35.9%
6100	Social Services	1,923,985	133,223	540,970	1,298,328	1,383,015	789,296	1,134,689	28.1%	31.3%
7100	Free Fair	62,245	31,340	47,038	112,890	15,207	47,480	14,765	75.0%	63.8%
8100	OSU Extension	507,732	77,300	185,922	446,213	321,810	231,041	276,691	36.6%	38.1%
9100	District 1	310,301	34,092	142,473	341,935	167,828	149,858	160,443	45.9%	43.4%
9200	District 2	262,883	4,989	105,114	252,274	157,769	114,826	148,057	40.0%	49.2%
9300	District 3	255,554	26,030	129,700	311,281	125,854	130,820	124,734	50.8%	50.0%
9400	County Engineer	514,147	42,747	199,078	477,788	315,069	224,222	289,925	38.7%	39.1%
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	4,323,488	0	0	0	4,323,488	0	4,323,488	0.0%	0.0%
Total		\$80,402,841	\$6,787,792	\$31,966,487	\$76,719,569	\$48,436,354	\$43,256,653	\$37,146,188	39.8%	40.2%

Year elapsed = 33.3%

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

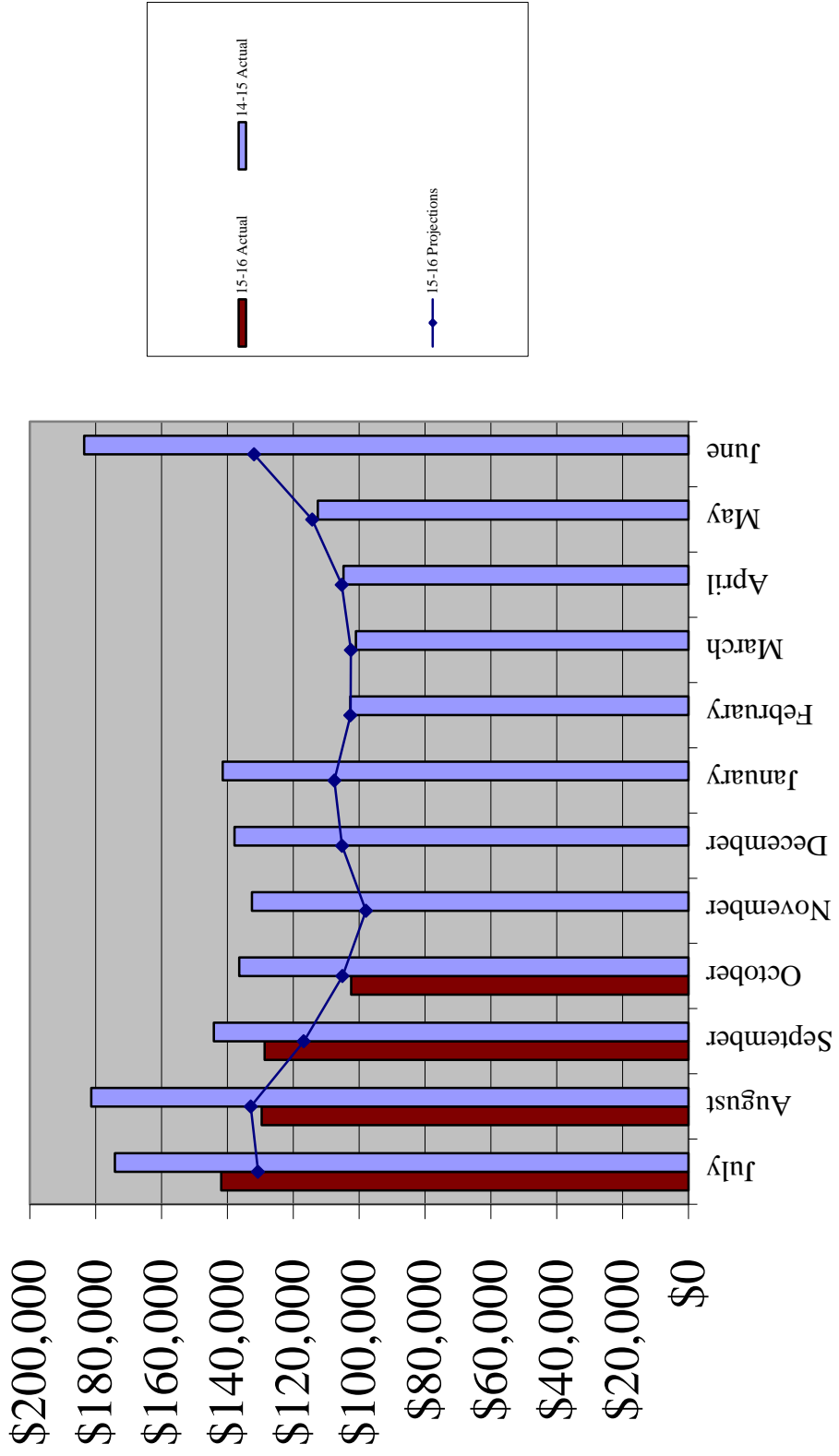
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2015-2016
November 30, 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>	
<u>Salaries and Benefits</u>						
	51002 Retirement Board Members	\$ 1,200		\$ 500	\$ 500	\$ 700
	52010 FICA - Retirement Board Members	92		38	38	54
	52022 Retirement paid by General Fund	4,208	2,435	1,738	4,173	35
	Total Salaries and Benefits	\$ 5,500	\$ 2,435	\$ 2,277	\$ 4,711	\$ 789
<u>Utilities</u>						
	54026 Heating and Cooling (Veolia)	\$ 1,352,630	\$ 397,249	\$ 502,751	\$ 900,000	\$ 452,630
	54023 Electricity (OG&E)	935,000	302,081	297,919	600,000	335,000
	54024 Sewer and Water(City of OKC)	803,000	415,958	184,042	600,000	203,000
	54022 Natural Gas(ONG)	44,000	33,173	3,627	36,800	7,200
	Utilities Subtotal	\$ 3,134,630	\$ 1,148,461	\$ 988,339	\$ 2,136,800	\$ 997,830
<u>Lease-Purchase Debt</u>						
	54455 Bond Administrative Fees	20,000		695	695	19,305
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 695	\$ 695	\$ 19,305
<u>Memberships</u>						
	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	\$ 2,000	\$ 30,785	\$ 32,785	\$ 2,765
<u>Other Operating Expenditures</u>						
	54451 District Attorney Civil Division Contract	\$ 607,371	\$ 354,300	\$ 253,071	\$ 607,371	\$ -
	54451 Outside legal services	150,000			-	150,000
	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	10,914	18,000	18,000
	54102 ICB (county-occupied space) rent expense	120,888	37,536	48,813	86,349	34,539
	54102 Lincoln (county-occupied space) rent expense	250,000	82,056	102,570	184,626	65,374
	54103 Storage for Court Clerk records	113,400	36,300	45,375	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	341,338	90,806	432,143	(122,143)
	54455 Professional Services-Other (Miscellaneous)/Arbitrage				-	-
	54456 USID Assessment - Services Other	5,000		3,920	3,920	1,080
	54456 Downtown Business Improvement District Assessment	5,000		5,681	5,681	(681)
	54456 Alcohol and drug screening for county employees	20,000	14,782	5,218	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	805	575	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	627	10,743	11,370	41,850
	Other Operating Subtotal	\$ 2,316,559	\$ 1,074,830	\$ 850,301	\$ 1,925,131	\$ 391,428
	Total Maintenance and Operations - 54000	\$ 5,506,739	\$ 2,225,290	\$ 1,870,121	\$ 4,095,411	\$ 1,411,328
<u>Capital Outlay</u>						
	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	\$ 2,228,796	\$ 1,872,754	\$ 4,101,550	\$ 1,420,689

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
November 30, 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	6,783,326	8,796,252	15,579,578	(556,870)
Stop Loss Reimb	-	196,088	-	196,088	196,088
Total Resources	\$ 23,001,137	\$ 11,316,377	\$ 11,191,097	\$ 22,507,474	\$ (493,663)
Expenses					
Medical Claims	\$ 13,370,232	\$ 5,206,396	\$ 7,288,954	\$ 12,495,350	\$ (874,882)
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	4,655,912	2,398,727	3,358,218	5,756,945	1,101,033
Dental Claims	1,259,769	341,721	683,442	1,025,163	(234,606)
Vision Claims	179,746	59,015	82,621	141,637	(38,109)
County Pharmacy	324,377	139,165	194,831	333,997	9,620
Employee Assistance Program	23,509	9,796	13,714	23,509	0
Medicare Supplement - Phys. Mutual	883,116	425,418	595,585	1,021,003	137,887
Total Claims	\$ 20,696,661	\$ 8,580,238	\$ 12,217,366	\$ 20,797,604	\$ 100,943
Administration Fees & Other	815,302	216,011	519,086	735,097	(80,205)
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	\$ 2,304,476	\$ 745,620	\$ 1,260,538	\$ 2,006,159	\$ (298,317)
Total Expenses	\$ 23,001,138	\$ 9,325,859	\$ 13,477,904	\$ 22,803,763	\$ (197,374)
Ending Cash Balance	\$ -	\$ 1,990,519	\$ (2,286,807)	\$ (296,288)	\$ (296,288)

Cash Balance-One Year Ago

\$ 544,803

Notes:

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

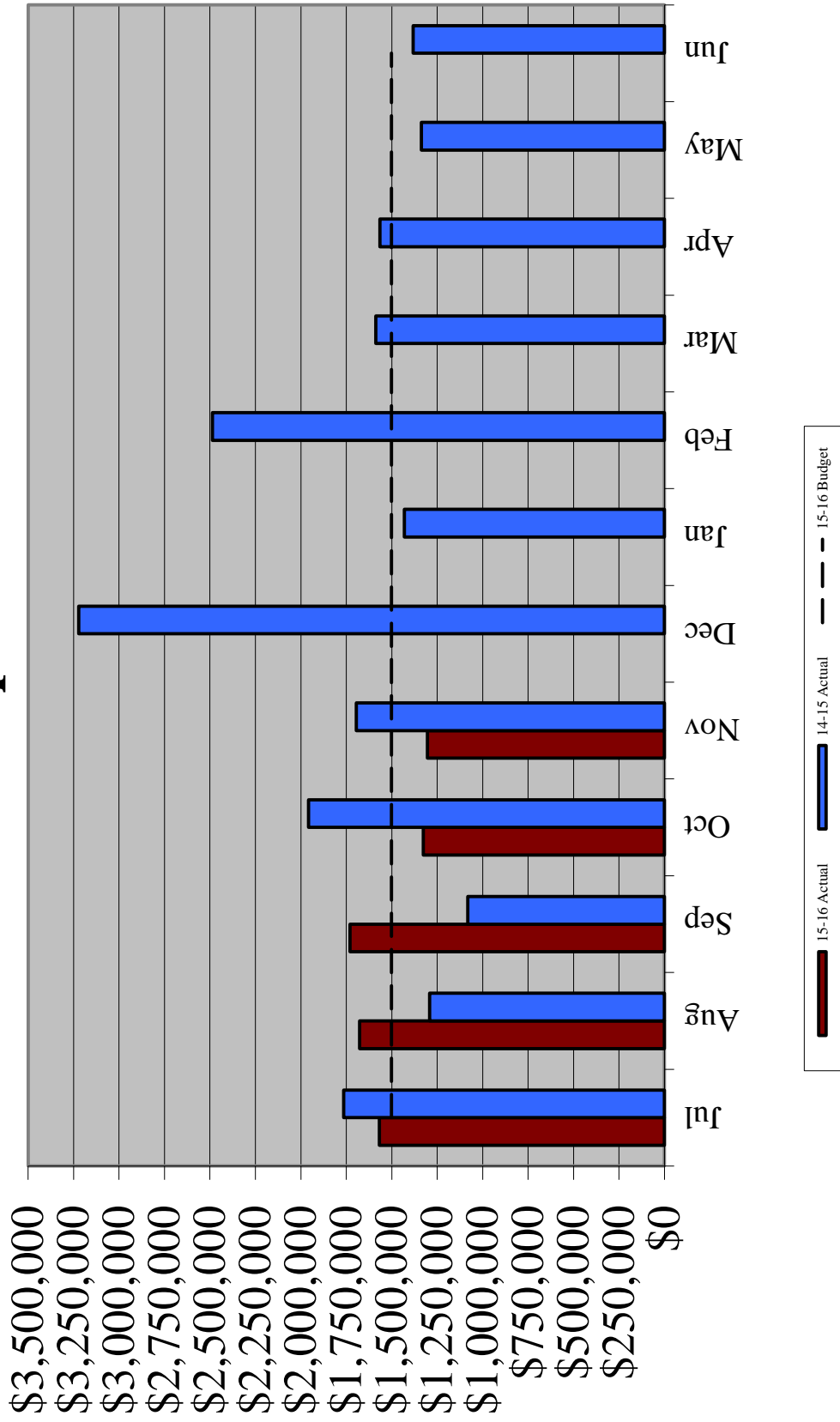
		<u>Employee 2015</u>	<u>Employer 15-16</u>
Single	578	\$163	\$489
Family	546	\$383	\$1,148
	<u>1,124</u>		

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	\$ 839,512	\$1,041,279	\$1,231,317 (August)
Prescription Drug Claims	\$387,993	464,567	\$479,745	\$658,242 (September)
Total	\$1,502,179	\$1,304,079	\$1,521,025	
	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	

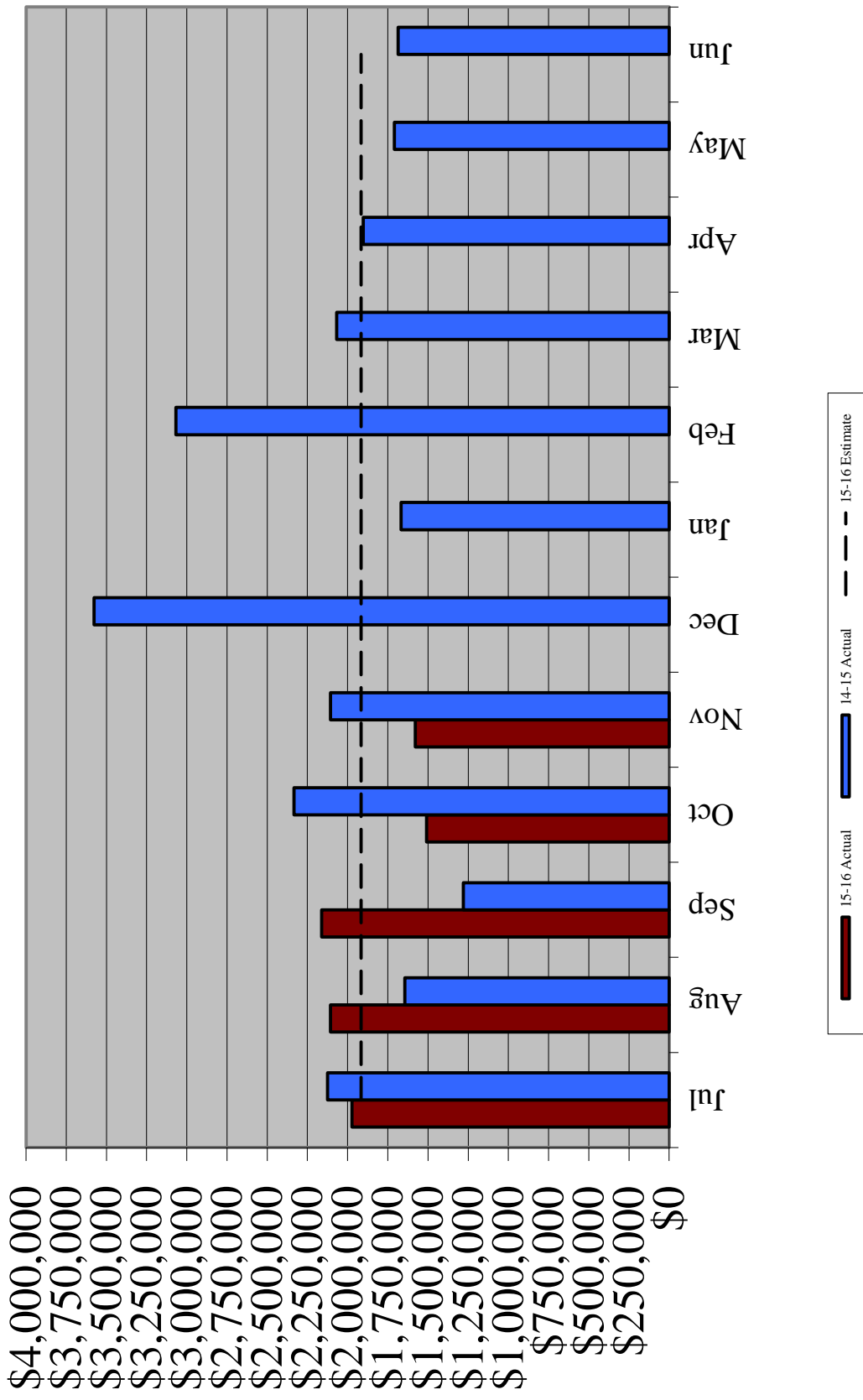
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2015-16
as of November 30, 2015

	Annual				November			
	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	\$ 4,539,907	\$ (589,907)	-13.0%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	4,608,210	4,612,647	(4,437)	0%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	1,894,523	1,899,023	(4,500)	-0.2%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	196,088	63,851	132,237	207%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	280,593	40,566	240,027	591.7%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (2,795,976)	-10.9%	\$ 11,316,377	\$ 10,033,213	\$ (97,697)	-1.0%
Expenses								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 5,206,396	\$ 5,812,262	\$ (605,866)	-10.4%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		-	-	-	#DIV/0!
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	2,398,727	1,979,495	419,232	21.2%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	341,721	473,801	(132,080)	-27.9%
Vision Claims	169,005	160,957	8,048	5.0%	59,015	58,171	844	1.5%
County Pharmacy	321,915	292,650	29,265	10.0%	139,165	124,971	14,194	11.4%
Employee Assistance Program	23,509	23,509	0	0.0%	9,796	9,796	(1)	0.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	425,418	263,648	161,770	61.4%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	-	-	0%
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ (2,914,516)	-12.5%	\$ 8,580,238	\$ 8,722,144	\$ (141,906)	-1.6%
Administration Fees & Other	815,302	809,891	5,411	0.7%	216,011	309,439	(93,428)	-30.2%
Life/AD&D Premiums	334,392	333,748	644	0.2%	138,717	138,356	361	0.3%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	390,892	318,473	72,419	22.7%
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 745,620	\$ 766,268	\$ (20,648)	-2.7%
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ (2,986,195)	-11.9%	\$ 9,325,859	\$ 9,488,410	\$ (162,553)	-1.7%
June Medical & Rx Claims held until July 1		-	-			-	-	
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ 190,219	49%	\$ 1,990,519	\$ 544,803	\$ 64,857	11.9%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
November 30, 2015

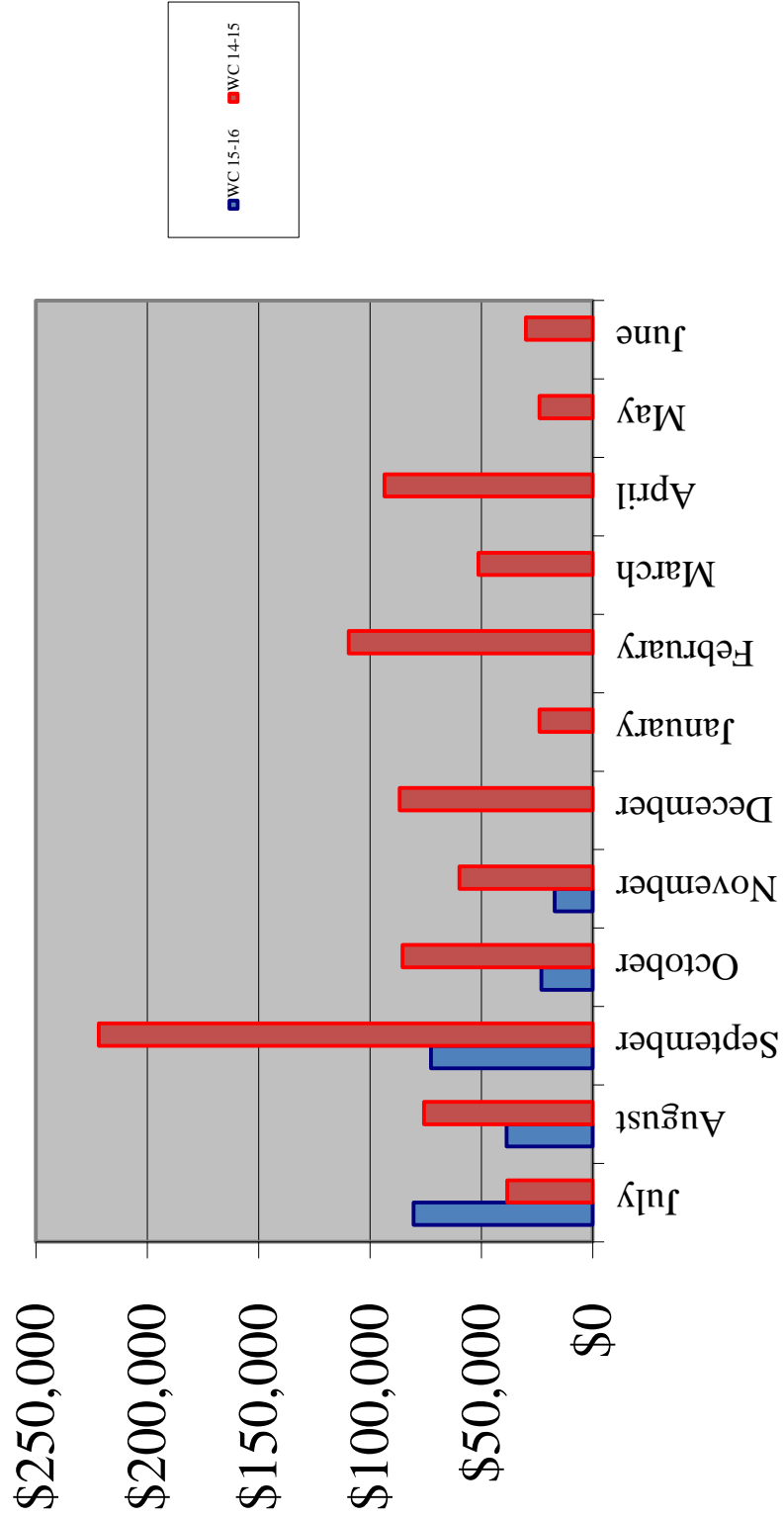
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	48,860	(12,796)
Transfers/Supplements	1,000,000	300,000	(700,000)
Total Sources	\$ 1,312,036	\$ 666,244	\$ (645,792)
Expenditures:			
Claims	\$ 1,057,949	\$ 231,896	(826,053)
Stop loss/Admin Fees	254,087	200,523	(53,564)
Total Expenditures	\$ 1,312,036	\$ 432,418	\$ (879,617)
Ending Cash Balance*	\$ (0)	\$ 233,826	\$ 233,825
Cash Balance-One Year Ago		\$ 353,380	

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	\$ -	\$ (10,409)
Supportive Services	16,362	20,105	3,743
Total Expenditures	\$ 26,771	\$ 20,105	\$ (6,666)
Ending Cash Balance*	\$ 100,214	\$ 86,470	\$ (13,743)
Cash Balance-One Year Ago		\$ 113,665	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2015-2016

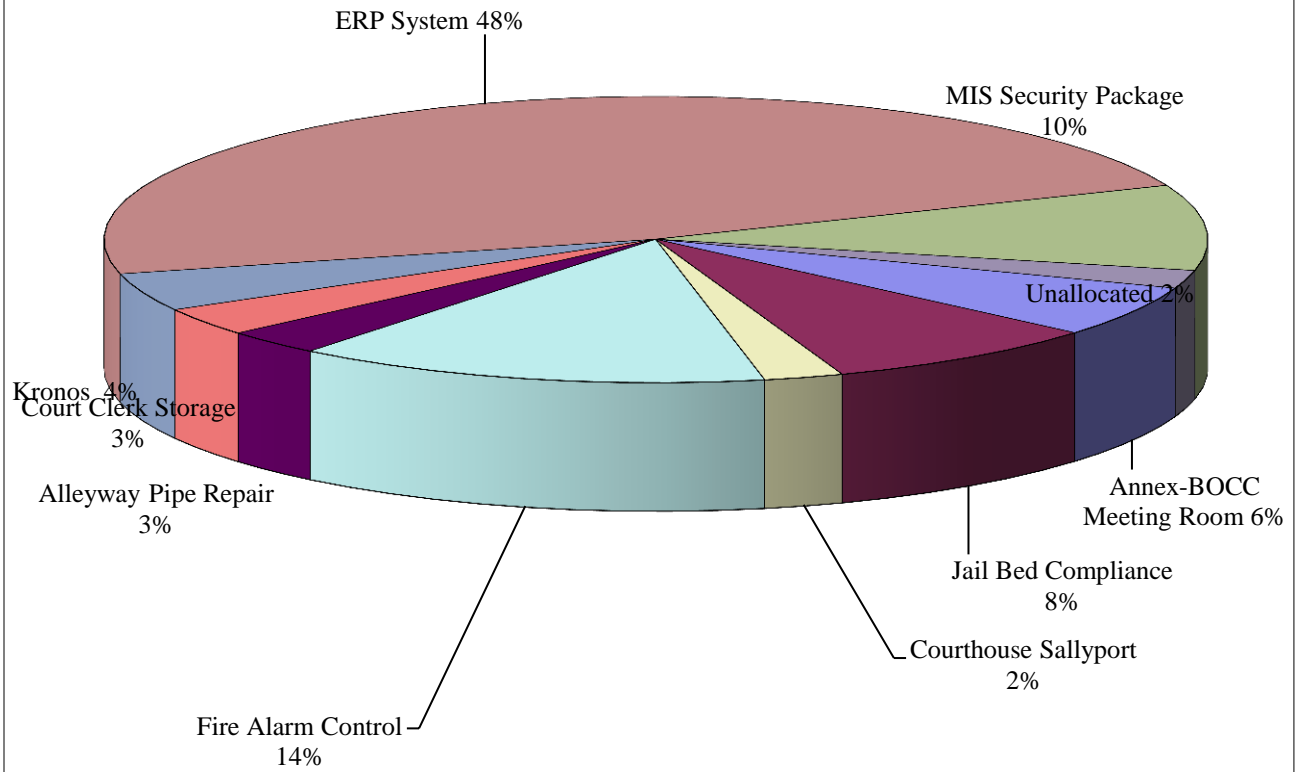
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 116,476			13,524	In progress
Jail Facility							
Jail Bed Compliance	10/17/2013	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	39,000			26,000	
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	109,399	298,145	751,435	216,127	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	220,198				220,198	
Unallocated Funds		1,299				1,299	
Total Ongoing Budgeted Capital Projects		\$ 2,430,939	\$ 723,767	\$ 325,379	\$ 1,119,395	\$ 587,777	

TIF Projects:

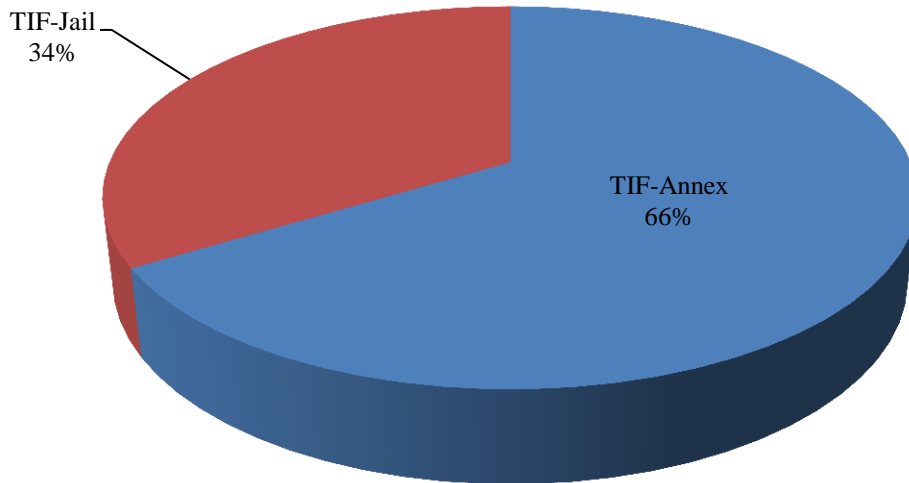
TIF-Annex -1215	6/11/2013	\$ 3,150,000	\$ 184,716	\$ 183,205	\$ 1,564,316	1,400,968	Ongoing
TIF-Jail Facility -1216							
Jail Plumbing Project	4/18/2013	\$ 1,480,829		\$ 73,550	\$ 1,480,829	-	Ongoing
Total Capital Projects		\$ 7,061,769	\$ 908,483	\$ 582,134	\$ 4,164,540	\$ 1,988,745	

Cash Balance at October 31, 2015	\$2,582,544.24
Temporary Cash Transfers	250,000.00
Transfer from PBA	65,000.00
	<u>2,897,544.24</u>
15/16 Available Budget	2,897,228.10
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,897,228.10</u>
Total Cash Available for Projects	\$ 316.14

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)

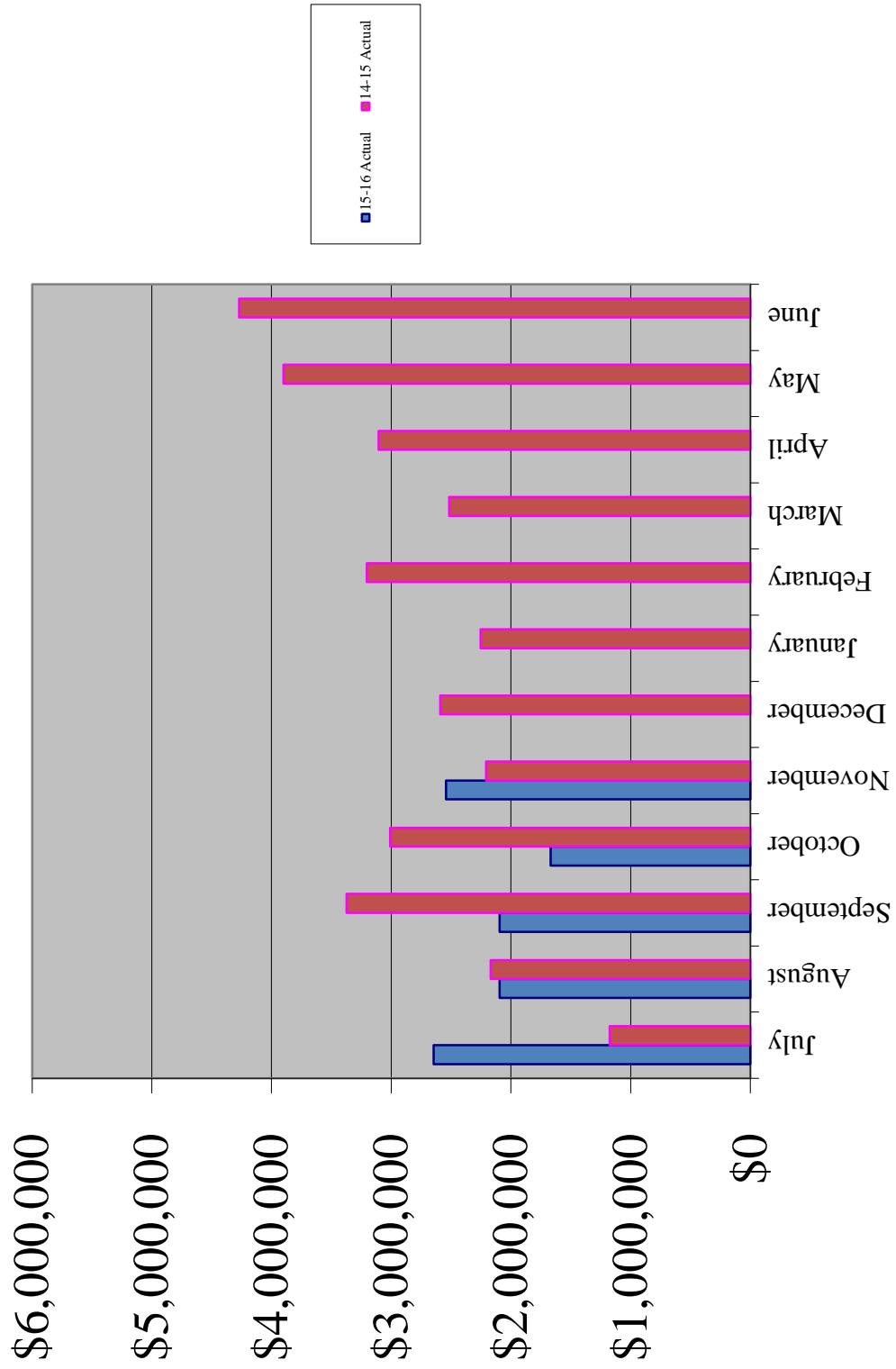
Cost Center	Department	2015-2016 Budget	November 2015 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$5,106,121	\$182,528	\$1,590,427	\$3,515,694	\$2,111,514	\$2,994,606	31.1%
1110	Highway Cash-Dist #2	4,886,114	544,617	1,915,022	2,971,092	2,354,964	2,531,149	39.2%
1110	Highway Cash-Dist #3	4,731,563	507,294	2,481,684	2,249,879	3,616,000	1,115,563	52.4%
1111	CBRI Fund	3,294,180	1,475	179,116	3,115,064	606,428	2,687,752	5.4%
1130	Resale Property	4,456,334	274,966	1,271,127	3,185,207	2,169,680	2,286,655	28.5%
1140	Treasurer Mortgage Fee	245,131	5,291	55,829	189,302	73,622	171,509	22.8%
1150	County Clerk Lien Fee	131,494	304	97,369	34,125	104,767	26,727	74.0%
1151	UCC Central Filing Fund	692,843	72,258	367,644	325,199	491,390	201,453	53.1%
1152	Records Mgmt & Preservation	1,210,503	70,545	430,209	780,294	642,606	567,897	35.5%
1160	Sheriff Service Fee	2,226,606	211,024	1,093,889	1,132,717	1,516,518	710,088	49.1%
1161	Sheriff Special Revenue	5,998,193	227,308	877,943	5,120,250	2,361,001	3,637,192	14.6%
1162	Sheriff's Grant Fund	770,454	18,973	261,716	508,738	316,270	454,184	34.0%
1201	Assessor Revolving Fee	98,125	0	0	98,125	0	98,125	0.0%
1231	Juvenile Probation Fee	219,297	1,450	6,015	213,282	110,645	108,652	2.7%
1233	Juvenile Grant Fund	233,860	18,613	100,064	133,797	112,337	121,523	42.8%
1240	Planning Commission Fee	368,925	2,447	16,331	352,594	28,599	340,326	4.4%
1250	Local Emergency Planning Com	12,382	0	0	12,382	0	12,382	0.0%
1251	Emergency Mgmt Fund	647,727	340,778	354,352	293,375	396,269	251,459	54.7%
1260	Community Service Fee	111,943	5,728	20,032	91,911	33,835	78,108	17.9%
1270	Community Sentencing	567,456	22,558	205,591	361,866	227,340	340,116	36.2%
1280	Drug Court Fund	436,783	12,328	277,241	159,543	278,543	158,240	63.5%
1282	Mental Health Court Fund	88,946	3,316	22,628	66,318	22,628	66,318	25.4%
1290	Shine Program	258,483	17,857	91,053	167,429	94,606	163,876	35.2%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
Total		\$36,798,802	\$2,541,657	\$11,715,282	\$25,083,521	\$17,669,562	\$19,129,240	31.8%

Year elapsed = 33.33%

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 November 30, 2015**

**15-16
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	834,784
Exempt Manufacturing Tax		30,634
Miscellaneous Property Tax		292
Interest Income		253
Total Revenue	\$	865,962

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2002 GO Bonds-Series A (Tinker)-Refinanced

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

2003 GO Bonds-Series A (Tinker)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

Total Expenditures

\$ (5,208,438)

Transfer In 0.00

Ending Cash Balance **\$ 1,425,134**

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	(3,024,514)	32,988
\$ 13,177,501	\$ (11,604,514)	\$ 1,572,988
\$ 10,000,000	\$ (8,415,000)	\$ 1,585,000
2,975,596	(2,880,161)	95,435
\$ 12,975,596	\$ (11,295,161)	\$ 1,680,435
\$ 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	(20,622,375)	7,595,748
\$ 119,838,122	\$ (63,957,375)	\$ 55,880,748

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

Debt Service Fund Expenditures 10 Year History

