

Oklahoma County
Monthly Financial Report
For Period Ending May 31, 2016

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

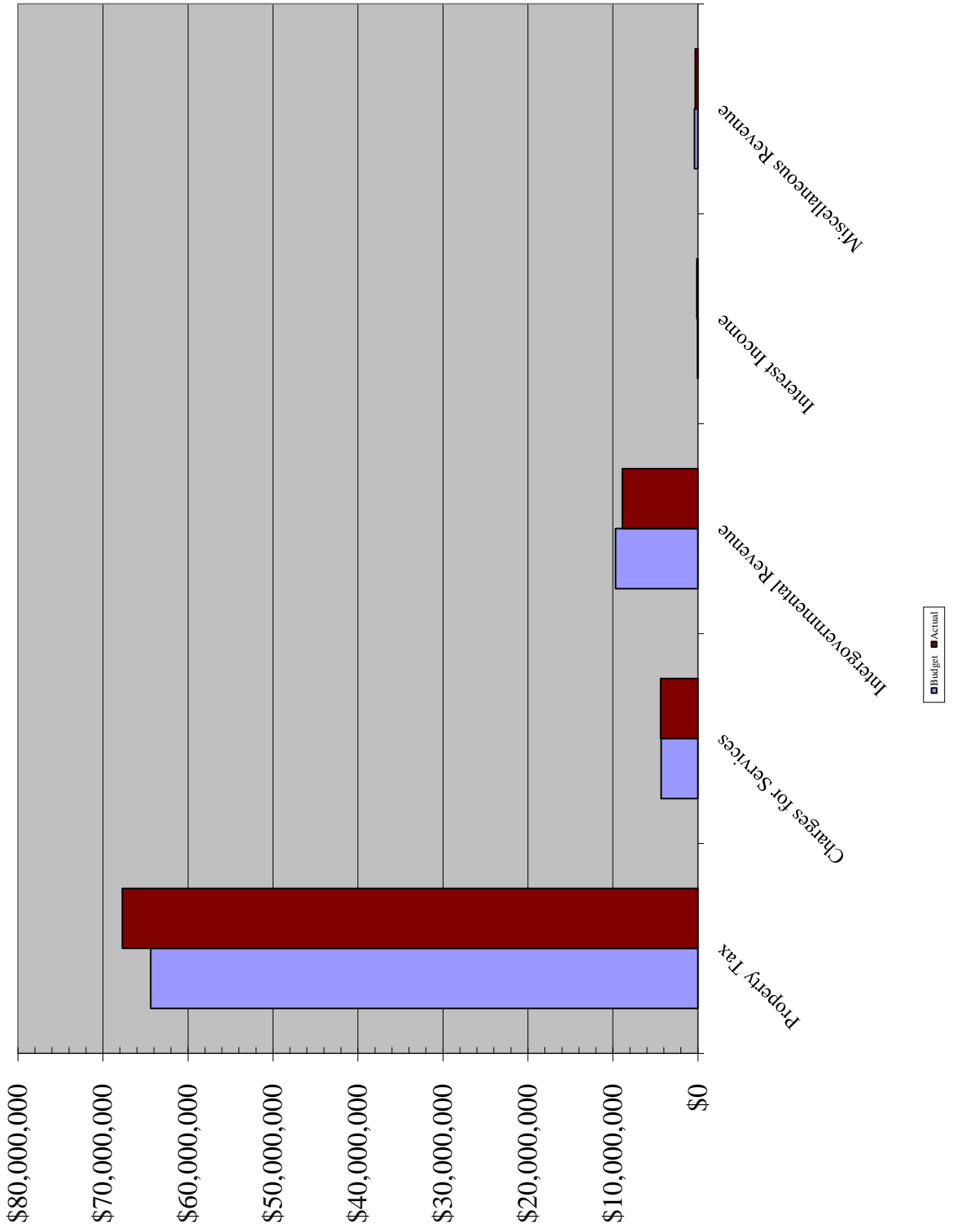
Prepared by the Office of Carolynn Caudill, County Clerk

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

	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	\$ 67,712,272	\$ 3,335,966	105.2%	105.3%
Charges for Services	4,329,139	4,384,271	55,131	101.3%	104.4%
Intergovernmental Revenue	9,696,331	8,903,986	(792,345)	91.8%	95.1%
Interest Income	50,000	115,669	65,669	231.3%	70.5%
Miscellaneous Revenue	418,334	301,549	(116,785)	72.1%	218.8%
Total Revenue	<u>\$ 78,870,110</u>	<u>\$ 81,417,747</u>	<u>\$ 2,547,637</u>	103.2%	104.5%
Temporary Cash Transfer In	\$ -	\$ 21,500,000	\$ 21,500,000		
Temporary Cash Transfer Out	-	(21,500,000)	(21,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(7,363,845)	(7,413,845)	(50,000)		
15-16 Expenditures	\$ 80,410,329	\$ 65,671,396	\$ (14,738,934)	81.7%	85.0%
Prior Budget Year Expenditures	1,407,034	1,232,465	(174,569)	87.6%	91.9%
Total Expenditures	<u>\$ 81,817,363</u>	<u>\$ 66,903,861</u>	<u>\$ (14,913,502)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 17,411,139</u>	<u>\$ 17,411,139</u>		

* 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 May 31, 2016**



**General Fund
FY 2015-2016**

Actual Comparison

For the Month Ending May 31, 2016				
	15-16 May Actual	14-15 May Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 21,205,336	\$ 14,042,197	\$ 7,163,139	51.0%
Revenue:				
Property Tax	\$ 1,083,588	\$ 927,837	\$ 155,751	16.8%
Charges for Services	376,189	391,269	(15,080)	-3.9%
Intergovernmental Revenue	257,858	813,430	(555,572)	-68.3%
Interest Income	20,509	2,908	17,601	605.3%
Miscellaneous Revenue	11,567	664,158	(652,591)	-98.3%
Total Revenue	\$ 1,749,710	\$ 2,799,602	\$ (1,049,892)	-37.5%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	-
Temporary Cash Transfer Out	\$ -	\$ -	\$ -	-
Operating Transfers In	\$ -	\$ -	\$ -	-
Operating Transfers Out	\$ -	\$ -	\$ -	-
15-16 Expenditures	\$ 5,543,908	\$ 4,159,626	\$ 1,384,282	33.3%
Prior Budget Year Expenditures	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 5,543,908	\$ 4,159,626	\$ 1,384,282	33.3%
Ending Cash Balance	\$ 17,411,139	\$ 12,682,174	\$ 4,728,965	37.3%

For the Year to Date Period Ending May 31, 2016				
	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%
	\$ 67,712,272	\$ 64,516,259	\$ 3,196,013	5.0%
	4,384,271	4,360,395	23,876	0.5%
	8,903,986	9,813,352	(909,366)	-9.3%
	115,669	35,265	80,404	228.0%
	301,549	984,621	(683,072)	-69.4%
	\$ 81,417,747	\$ 79,709,893	\$ 1,707,855	2.1%
	\$ 21,500,000	\$ 19,125,000	\$ 2,375,000	
	(21,500,000)	(19,125,000)	(2,375,000)	
	-	-	-	
	(7,413,845)	(7,604,178)	190,333	-2.5%
	\$ 65,671,396	\$ 66,504,813	\$ (833,417)	-1.3%
	1,232,465	1,747,399	(514,934)	-29.5%
	\$ 66,903,861	\$ 68,252,212	\$ (1,348,351)	-2.0%
	\$ 17,411,139	\$ 12,682,176	\$ 4,728,963	37.3%

	15-16 May Actual	14-15 May Actual	Increase (Decrease)
\$	-	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
\$	-	\$ -	\$ -

	15-16 Year to Date Actual	14-15 Year to Date Actual	Increase (Decrease)
\$	(50,000)	(3,748)	\$ (46,252)
	(6,344,845)	(6,400,430)	55,585
	(1,000,000)	(1,200,000)	200,000
	(19,000)	-	(19,000)
\$	(7,413,845)	(7,604,178)	\$ 190,333

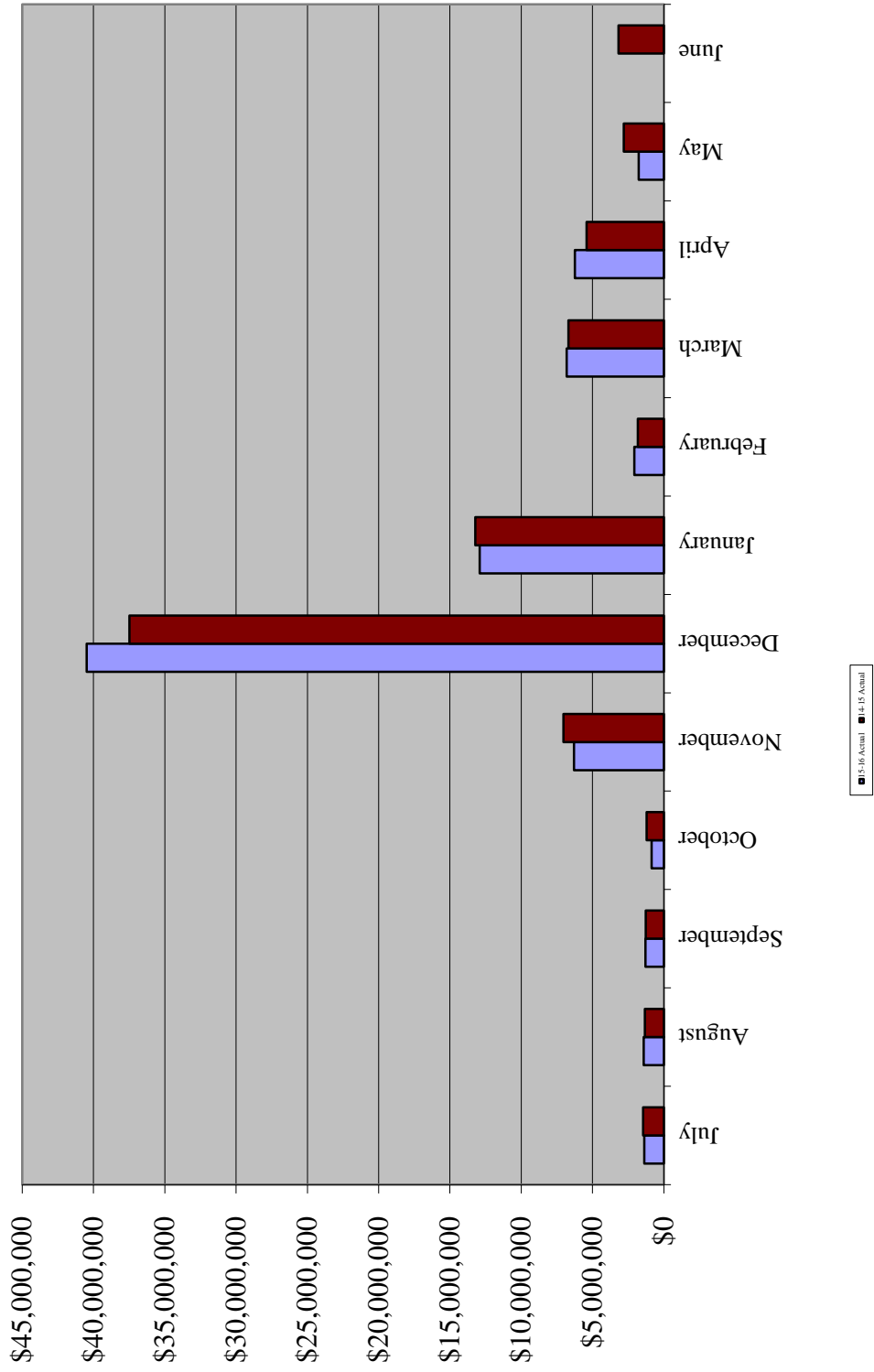
Note 1.)

Operating Transfers

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

Total Operating Transfers

General Fund Actual Revenue at May 31, 2016



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

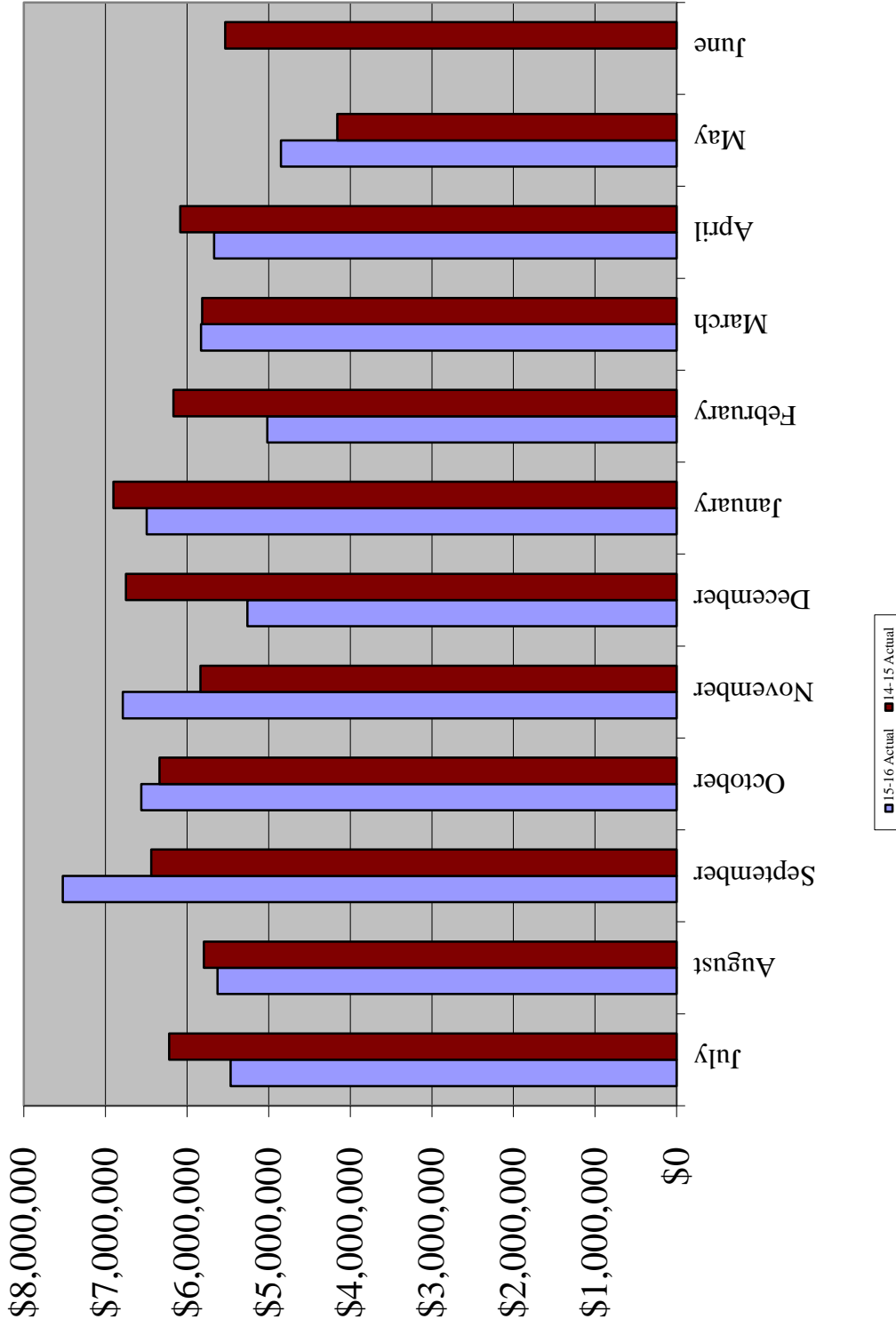
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	May 2016 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
110	General Government	\$5,472,239	\$329,112	\$4,296,497	\$4,687,088 *	\$1,175,742	\$5,407,743	\$64,496	78.5%	81.6%
120	County Commissioners	496,113	40,875	450,441	491,391	45,672	450,824	45,289	90.8%	86.7%
130	Assessor	2,339,007	242,108	2,042,968	2,228,693	296,039	2,122,978	216,029	87.3%	87.5%
140	Assessor Revaluation	4,296,094	296,962	3,514,551	3,834,056	781,543	3,738,426	557,668	81.8%	76.9%
150	Treasurer	604,149	18,625	422,021	460,387	182,128	476,982	127,167	69.9%	57.5%
160	Court Clerk	6,068,637	486,200	5,273,130	5,752,506	795,507	5,295,647	772,990	86.9%	90.1%
170	County Clerk	2,920,754	213,260	2,574,711	2,808,775	346,043	2,616,242	304,512	88.2%	88.3%
180	Excise & Equalization Bds	48,761	4,642	12,468	13,602	36,293	17,683	31,078	25.6%	33.9%
190	County Audit	621,410	2,991	263,867	287,854	357,543	367,670	253,740	42.5%	34.1%
200	District Attorney-State	150,000	8,435	73,750	80,455	76,250	92,949	57,051	49.2%	50.7%
210	District Attorney-County	72,398	2,501	50,540	55,134	21,858	61,994	10,404	69.8%	75.7%
230	Public Defender	52,000	4,323	40,813	44,523	11,187	46,617	5,383	78.5%	58.8%
240	Purchasing	308,724	23,874	270,706	295,315	38,018	274,395	34,329	87.7%	89.8%
250	Election Board	1,524,554	104,998	1,252,989	1,366,897	271,564	1,286,661	237,892	82.2%	86.7%
260	BOCC HR/Health & Safety	471,032	38,909	400,735	437,165	70,297	403,083	67,949	85.1%	81.2%
270	MIS	2,987,872	502,079	2,577,774	2,812,117	410,098	2,733,959	253,913	86.3%	82.7%
280	Facilities Management	1,463,601	102,386	1,202,377	1,311,684	261,224	1,239,255	224,346	82.2%	82.8%
290	Facilities Mgmt-Custodial	248,309	18,900	193,965	211,598	54,344	234,621	13,688	78.1%	78.5%
300	Planning Commission	160,838	0	159,822	174,351	1,016	159,822	1,016	99.4%	96.1%
310	Court Services	612,246	54,512	600,220	654,785	12,026	600,220	12,026	98.0%	98.2%
510	Sheriff	34,112,081	2,202,988	30,469,017	33,238,928 *	3,643,064	32,042,614	2,069,467	89.3%	95.2%
520	Juvenile Justice Bureau	7,186,399	534,225	6,095,122	6,649,224	1,091,277	6,327,644	858,755	84.8%	87.6%
550	Emergency Management	382,527	22,708	303,403	330,985	79,124	348,271	34,256	79.3%	86.2%
610	Social Services	1,923,985	185,810	1,470,270	1,603,931	453,715	1,739,397	184,588	76.4%	80.1%
710	Free Fair	62,245	2,509	61,544	67,139	701	61,729	516	98.9%	99.6%
810	OSU Extension	507,732	36,556	390,617	426,128	117,115	404,774	102,958	76.9%	74.5%
910	District 1	310,301	12	213,787	233,222	96,514	274,658	35,643	68.9%	82.9%
920	District 2	262,883	15,612	201,607	219,935	61,276	204,222	58,661	76.7%	83.1%
930	District 3	255,554	5,060	247,502	270,002	8,052	248,393	7,161	96.8%	90.9%
940	County Engineer	514,147	42,735	444,180	484,560	69,967	454,164	59,983	86.4%	86.5%
950	Economic Development	595,000	0	100,000	109,091	495,000	200,000	395,000	16.8%	0.0%
991	Employee Benefits Supplement	0	0	0	0	0	0	0	0.0%	0.0%
992	Worker's Compensation Supplement	0	0	0	0	0	0	0	0.0%	0.0%
994	Capital Projects Supplement	50,000	0	50,000	54,545	0	50,000	0	0.0%	0.0%
995	General Fund Reserve	3,362,853	0	0	0	3,362,853	0	3,362,853	0.0%	0.0%
Total		\$80,444,445	\$5,543,908	\$65,721,396	\$71,696,068	\$14,723,049	\$69,983,637	\$10,460,809	81.7%	88.4%

Year elapsed = 91.7%

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

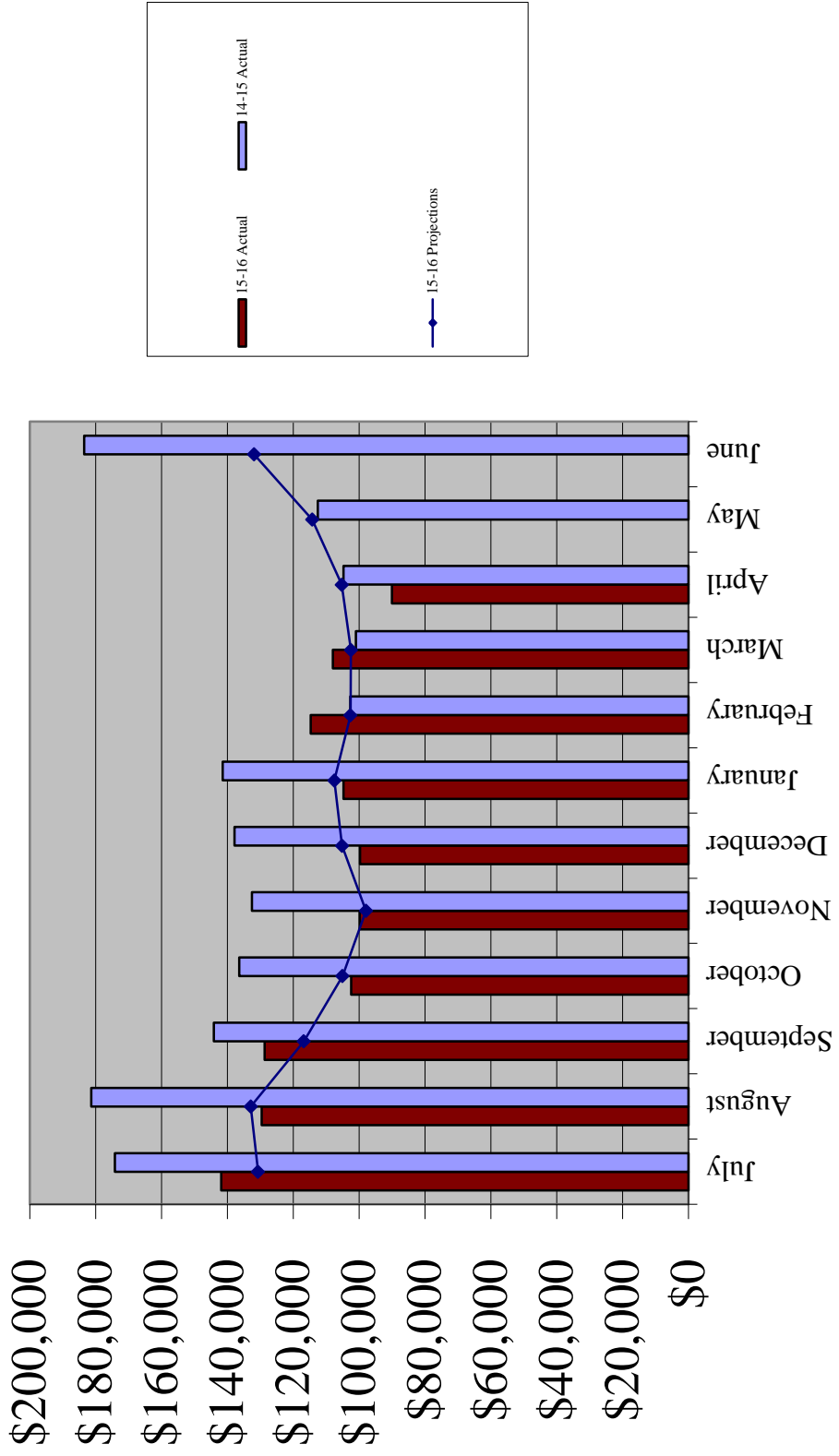
General Fund Actual Expenditures



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

Account	Description	YTD				
		15-16 Approved Budget	Outstanding Requisitions/ Encumbrances	15-16 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 1,100	\$ 1,100	\$ 100
52010	FICA - Retirement Board Members	92		84	84	8
52032	Retirement paid by General Fund	4,208	348	3,824	4,172	36
Total Salaries and Benefits		\$ 5,500	\$ 348	\$ 5,008	\$ 5,356	\$ 144
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,352,630	\$ 247,848	\$ 1,119,849	\$ 1,367,697	\$ (15,067)
54023	Electricity (OG&E)	935,000	160,000	619,407	779,407	155,593
54024	Sewer and Water(City of OKC)	803,000	235,040	617,637	852,677	(49,677)
54022	Natural Gas(ONG)	44,000	19,350	13,316	32,666	11,334
Utilities Subtotal		\$ 3,134,630	\$ 662,238	\$ 2,370,210	\$ 3,032,447	\$ 102,183
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000		1,690	1,690	18,310
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 1,690	\$ 1,690	\$ 18,310
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	\$ 50,614	\$ 556,757	\$ 607,371	\$ -
54451	Outside legal services	150,000	28,188	89,450	117,637	32,363
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	7,805	26,973	34,777	1,223
54102	ICB (county-occupied space) rent expense	120,888	9,762	107,387	117,149	3,739
54102	Lincoln (county-occupied space) rent expense	250,000	20,514	225,654	246,168	3,832
54103	Storage for Court Clerk records	113,400	127,050	99,825	226,875	(113,475)
54109/54011	Postage Machine and Postage	9,000	2,000	5,000	7,000	2,000
54355	Paper and Printing	2,000			-	2,000
54455	Investrust Management Fees	310,000	193,896	238,247	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		6,477	6,477	(1,477)
54456	Alcohol and drug screening for county employees	20,000	8,012	11,988	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	115	1,265	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...)	3,220	466	41,136	41,603	(38,383)
Other Operating Subtotal		\$ 2,266,559	\$ 448,422	\$ 1,885,614	\$ 2,334,036	\$ (67,477)
Total Maintenance and Operations - 54000		\$ 5,456,739	\$ 1,110,660	\$ 4,290,299	\$ 5,400,958	\$ 55,781
Capital Outlay						
55095	Computer Software				-	-
55390	Copier Lease	\$ 10,000	\$ 238	\$ 1,190	\$ 1,428	\$ 8,572
Total Capital Outlay - 55000		\$ 10,000	\$ 238	\$ 1,190	\$ 1,428	\$ 8,572
Grand Total - General Government		\$ 5,472,239	\$ 1,111,246	\$ 4,296,497	\$ 5,407,743	\$ 64,496

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2015-16
May 31, 2016**

	<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	\$ 6,344,845	\$ -	\$ 6,344,845	\$ -
Premiums/Other	16,136,448	14,682,856	1,302,478	15,985,334	(151,114)
Stop Loss Reimb	-	566,677	-	566,677	566,677
Total Resources	\$ 23,001,137	\$ 21,981,340	\$ 1,302,478	\$ 23,283,818	\$ 282,681
Expenses					
Medical Claims	\$ 13,370,232	\$ 11,407,483	\$ 1,037,044	\$ 12,444,527	\$ (925,705)
Medical Claims covered by Stop Loss		213,982	-	213,982	213,982
Prescription Drug Claims	4,655,912	5,237,715	476,156	5,713,871	1,057,959
Dental Claims	1,259,769	1,257,117	114,283	1,371,400	111,631
Vision Claims	179,746	140,706	28,141	168,847	(10,899)
County Pharmacy	324,377	254,367	25,437	279,804	(44,573)
Employee Assistance Program	23,509	21,550	1,959	23,509	0
Medicare Supplement - Phys. Mutual	883,116	870,512	79,137	949,649	66,533
Total Claims	\$ 20,696,661	\$ 19,403,431	\$ 1,762,158	\$ 21,165,589	\$ 468,928
Administration Fees & Other	815,302	579,311	150,028	729,340	(85,962)
Life/AD&D Premiums	334,392	304,757	27,705	332,462	(1,930)
Stop Loss Premiums	1,154,782	774,683	70,426	845,109	(309,673)
Total Admin/Premiums	\$ 2,304,476	\$ 1,658,751	\$ 248,159	\$ 1,906,911	\$ (397,565)
Total Expenses	\$ 23,001,138	\$ 21,062,183	\$ 2,010,317	\$ 23,072,500	\$ 71,363
Ending Cash Balance	\$ -	\$ 919,157	\$ (707,838)	\$ 211,320	\$ 211,320

Cash Balance-One Year Ago

\$ 655,053

Notes:

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

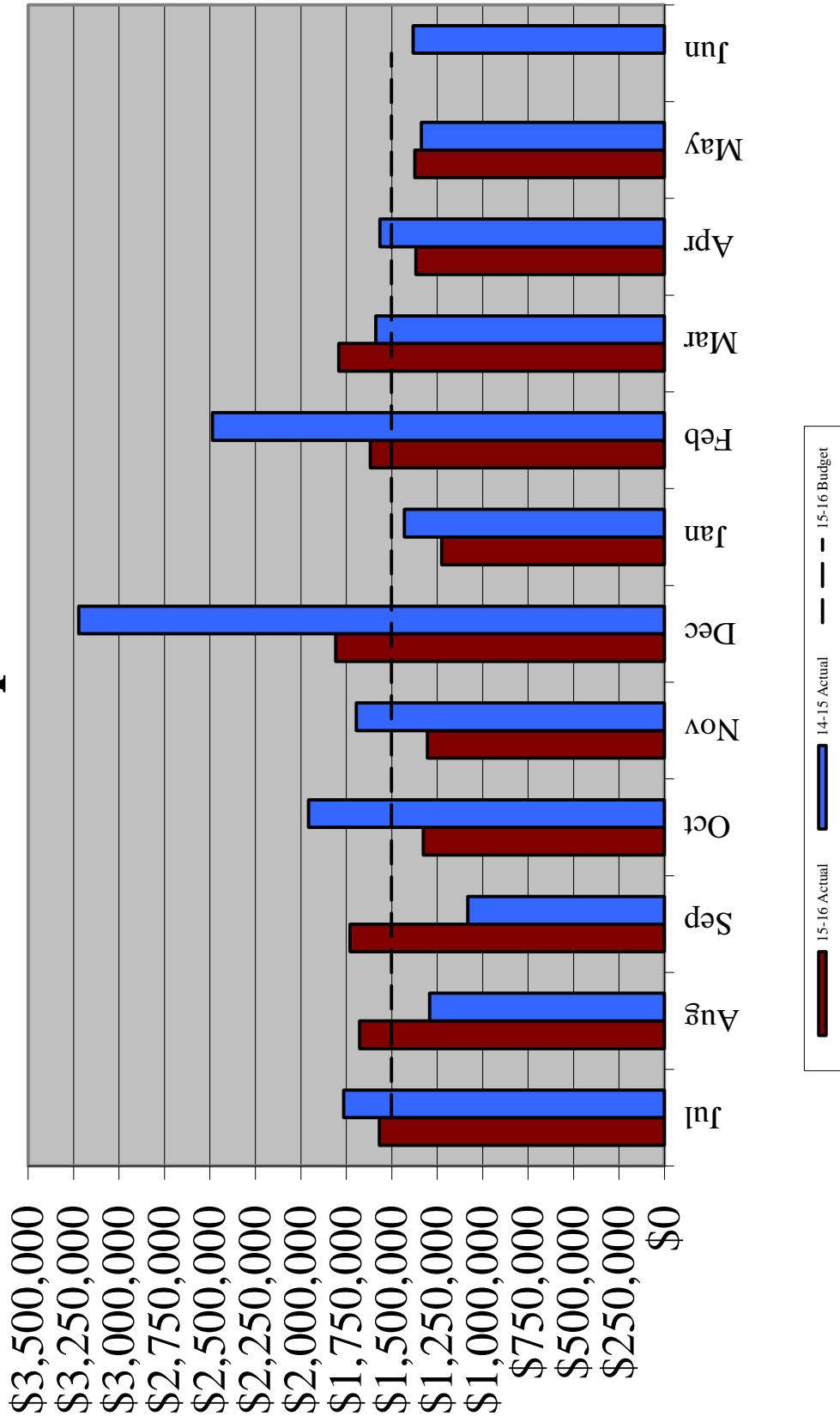
		<u>Employee 2016</u>	<u>Employer 15-16</u>
Single	578	\$168	\$489
Family	546	\$394	\$1,148
	<u>1,124</u>		

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	\$ 1,076,718	\$1,037,044	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	296,692	\$476,156	\$734,931 (December)
Total	\$1,502,179	\$1,373,410	\$1,513,200	
	14/15	This Month	14/15 Avg	High Month
Prior Year 14-15 Comparison	Monthly Budget	This Month	14/15 Avg	High Month
Medical Claims	\$1,135,294	\$637,648	\$1,135,033	\$1,773,748 (Dec)
Prescription Drug Claims	\$342,452	\$634,891	\$440,949	\$634,891 (May)
Total	\$1,477,746	\$1,272,539	\$1,575,982	

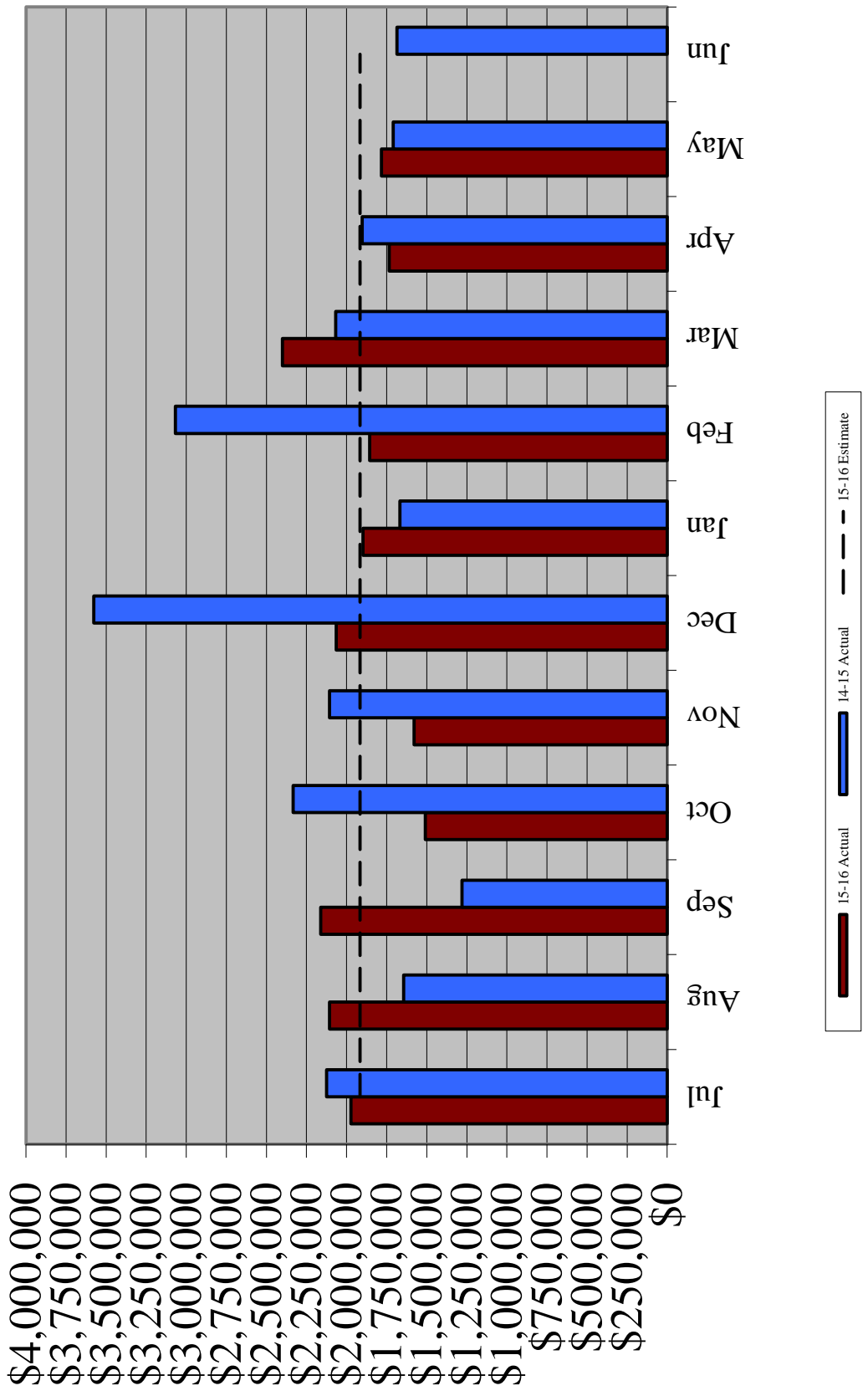
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2015-16
as of May 31, 2016

	Annual		Annual		May		May	
	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%	\$ 6,344,845	\$ 6,400,427	\$ (55,582)	-0.9%
Employer Premiums	11,283,840	11,234,855	48,985	0.4%	10,091,207	10,283,492	(192,285)	-2%
Employee/Retiree/Cobra Premiums	4,393,824	4,396,114	(2,290)	-0.1%	4,021,958	4,002,128	19,830	0.5%
Stop Loss Reimb	-	4,258,278	(4,258,278)	-100.0%	566,677	4,193,952	(3,627,275)	-86%
Refunds/Rebates/Subsidy	347,004	385,560	(38,556)	-10.0%	569,690	378,193	191,497	50.6%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 22,756,476	\$ 25,552,452	\$ (2,795,976)	-10.9%	\$ 21,981,340	\$ 24,135,411	\$ (3,534,932)	-14.6%
Expenses								
Medical Claims	\$ 12,735,075	\$ 12,485,367	\$ 249,708	2.0%	\$ 11,407,483	\$ 11,561,041	\$ (153,558)	-1.3%
Medical claims covered by Stop Loss	-	3,468,718	(3,468,718)		213,982	3,421,835	(3,207,853)	-93.7%
Prescription Drug Claims	4,947,444	4,850,435	97,009	2.0%	5,237,715	4,438,741	798,974	18.0%
Dental Claims	1,255,741	1,219,166	36,575	3.0%	1,257,117	1,140,853	116,264	10.2%
Vision Claims	169,005	160,957	8,048	5.0%	140,706	146,924	(6,218)	-4.2%
County Pharmacy	321,915	292,650	29,265	10.0%	254,367	221,166	33,201	15.0%
Employee Assistance Program	23,509	23,509	0	0.0%	21,550	21,550	0	0.0%
Medicare Supplement	883,116	749,370	133,746	17.8%	870,512	749,370	121,142	16.2%
Misc Refunds/Reimb/Flex Acct	-	150	(150)		-	150	(150)	0%
Total Claims	\$ 20,335,806	\$ 23,250,322	\$ (2,914,516)	-12.5%	\$ 19,403,431	\$ 21,701,630	\$ (2,298,199)	-10.6%
Administration Fees & Other	815,302	809,891	5,411	0.7%	579,311	766,491	(187,180)	-24.4%
Life/AD&D Premiums	334,392	333,748	644	0.2%	304,757	305,427	(670)	-0.2%
Stop Loss Premiums	693,793	771,527	(77,734)	-10.1%	774,683	706,808	67,875	9.6%
Total Admin/Premiums	\$ 1,843,488	\$ 1,915,166	\$ (71,678)	-3.7%	\$ 1,658,751	\$ 1,778,726	\$ (119,975)	-6.7%
Total Expenses	\$ 22,179,294	\$ 25,165,489	\$ (2,986,195)	-11.9%	\$ 21,062,183	\$ 23,480,357	\$ (2,418,173)	-10.3%
June Medical & Rx Claims held until July 1		-	-			-	-	
Ending Cash Balance	\$ 577,183	\$ 386,963	\$ 190,219	49%	\$ 919,157	\$ 655,053	\$ (1,116,759)	-170.5%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
May 31, 2016

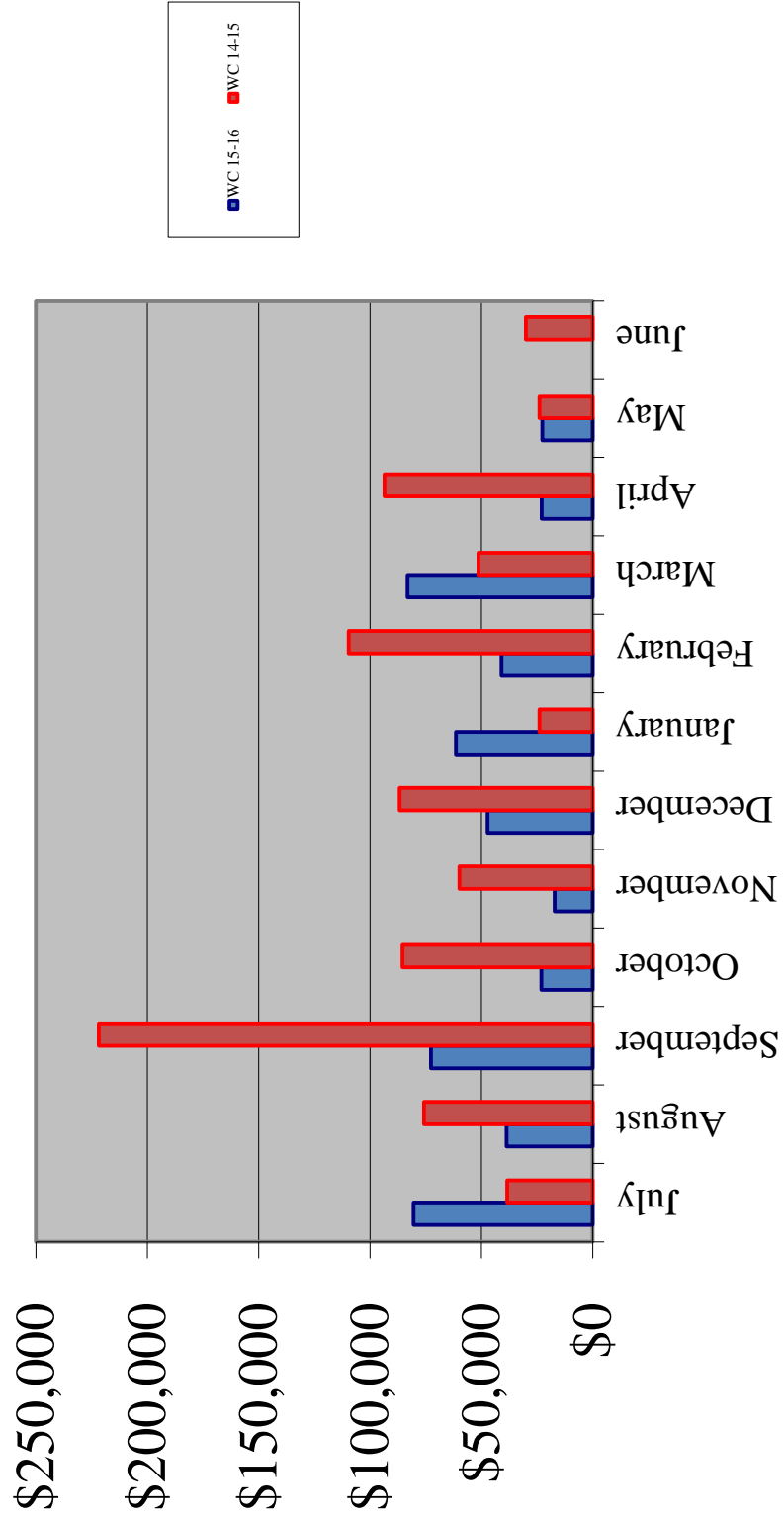
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 250,380	\$ 317,384	\$ 67,004
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	61,656	87,873	26,217
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,312,036	\$ 1,405,257	\$ 93,221
Expenditures:			
Claims	\$ 1,057,949	\$ 490,051	(567,898)
Stop loss/Admin Fees	254,087	242,503	(11,584)
Total Expenditures	\$ 1,312,036	\$ 732,554	\$ (579,482)
Ending Cash Balance*	\$ 0	\$ 672,703	\$ 672,703
Cash Balance-One Year Ago		\$ 331,314	

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	\$ 125,574	\$ (1,410)
Expenditures:			
Tort Claims	\$ 10,409	\$ 31,250	\$ 20,841
Supportive Services	16,362	33,266	16,904
Total Expenditures	\$ 26,771	\$ 64,516	\$ 37,745
Ending Cash Balance*	\$ 100,214	\$ 61,059	\$ (39,154)
Cash Balance-One Year Ago		\$ 101,575	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2015-2016

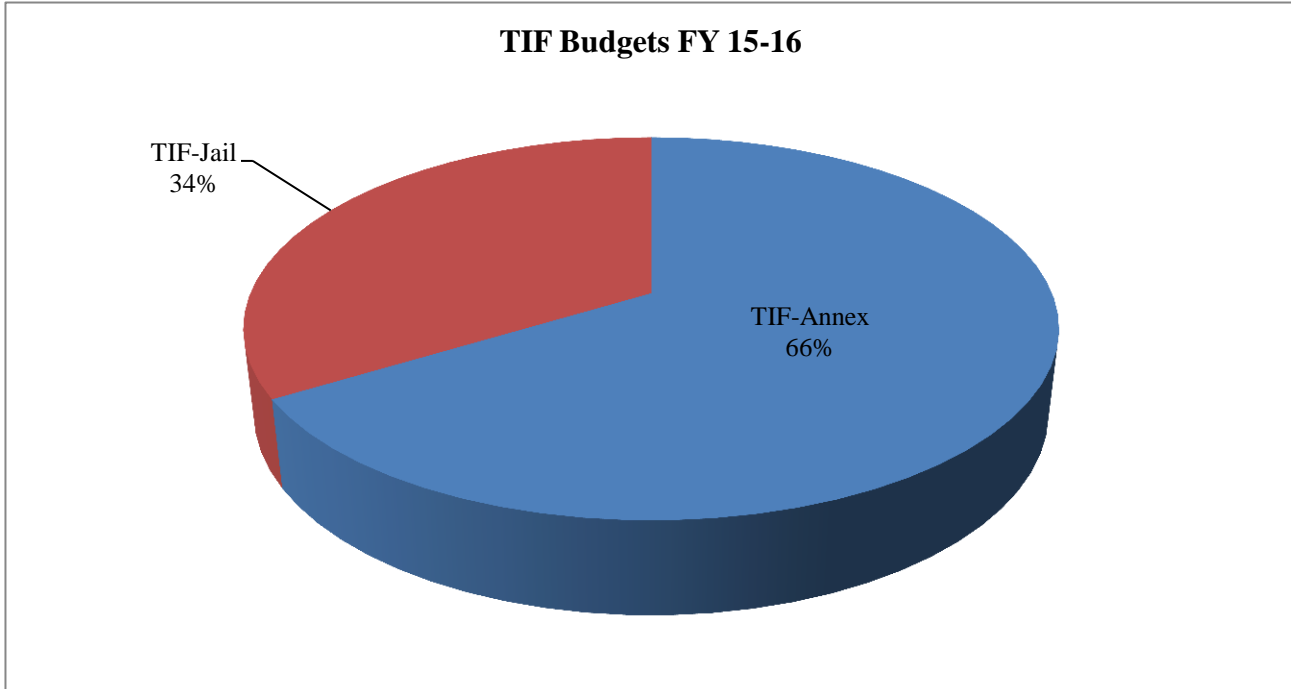
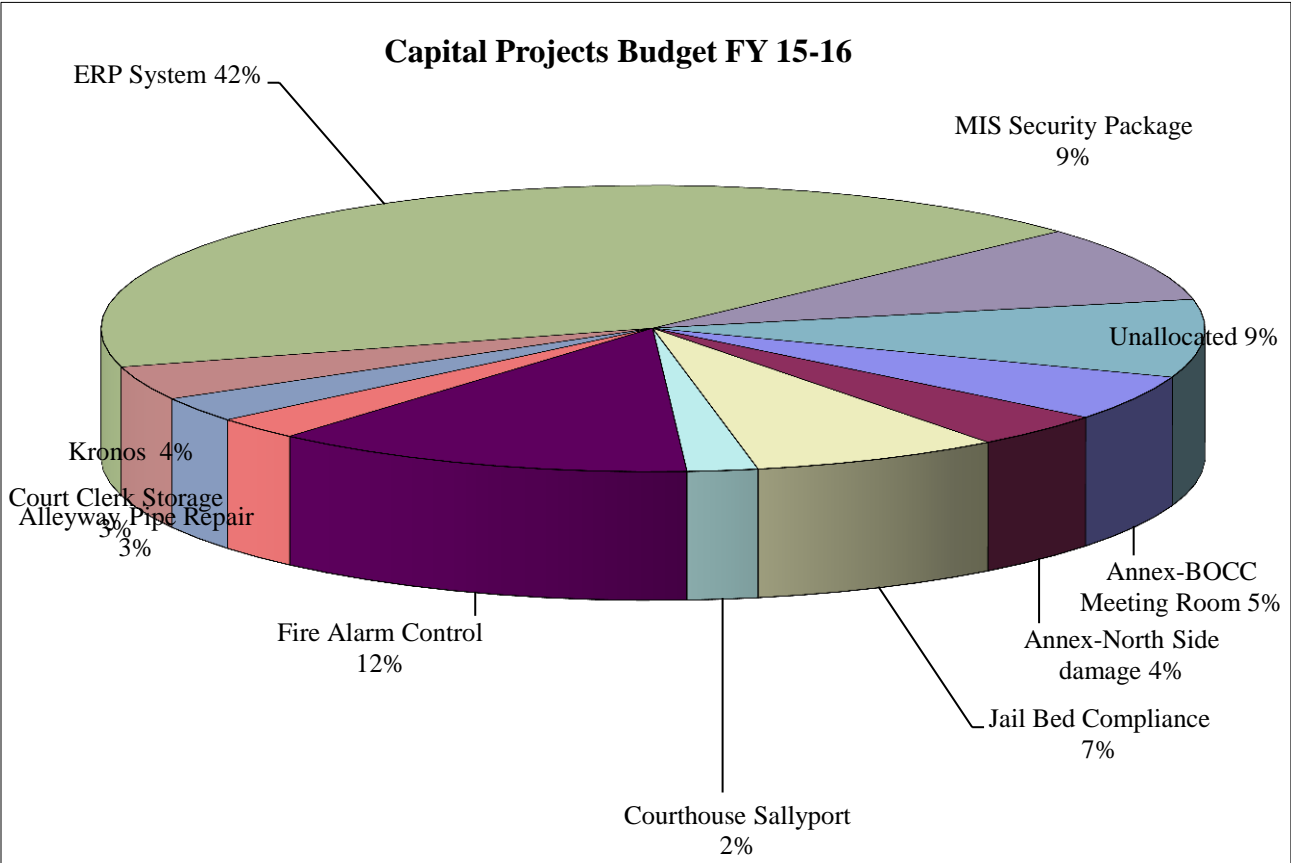
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 15-16 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000	\$ 2,726	\$ 127,274	\$ 127,274	-	Pending
North Side damage-asbestos abatement	1/21/2016	100,000	\$ 91,768	\$ 3,212	\$ 3,212	5,020	Pending
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	Pending
Courthouse							
Sallyport Repairs	7/18/2013	153,490	89,710	16,500	16,500	47,280	Pending
Alleyway Pipe Repair	10/26/2015	65,000	-	49,183	49,183	15,817	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		10,776	60,698	10,802	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,201,680	148,472	372,709	825,998	227,210	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	220,469				220,469	
Unallocated Funds		4,686				4,686	
Total Ongoing Budgeted Capital Projects		\$ 2,760,516	\$ 789,618	\$ 579,654	\$ 1,373,670	\$ 597,228	

597,228

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,150,000	\$ 1,126,332	\$ 354,147	\$ 1,735,258	288,409	Ongoing
				13,748.51			
TIF-Jail Facility -320	4/18/2013	\$ 1,480,829	\$ -	\$ 73,550	\$ 1,480,829	-	Complete
Total Capital Projects		\$ 7,391,345	\$ 1,915,950	\$ 1,007,352	\$ 4,589,758	\$ 885,637	

Cash Balance at April 30, 2016	\$2,804,432.77
	<u>2,804,432.77</u>
15/16 Available Budget	2,801,587.34
14/15 Available Budget	-
Available Funds from Completed Projects	-
Total Budgeted Funds Available	<u>2,801,587.34</u>
Total Unappropriated Cash	\$ 2,845.43



**FY 2015-16 Special Revenue Funds
Status Report**

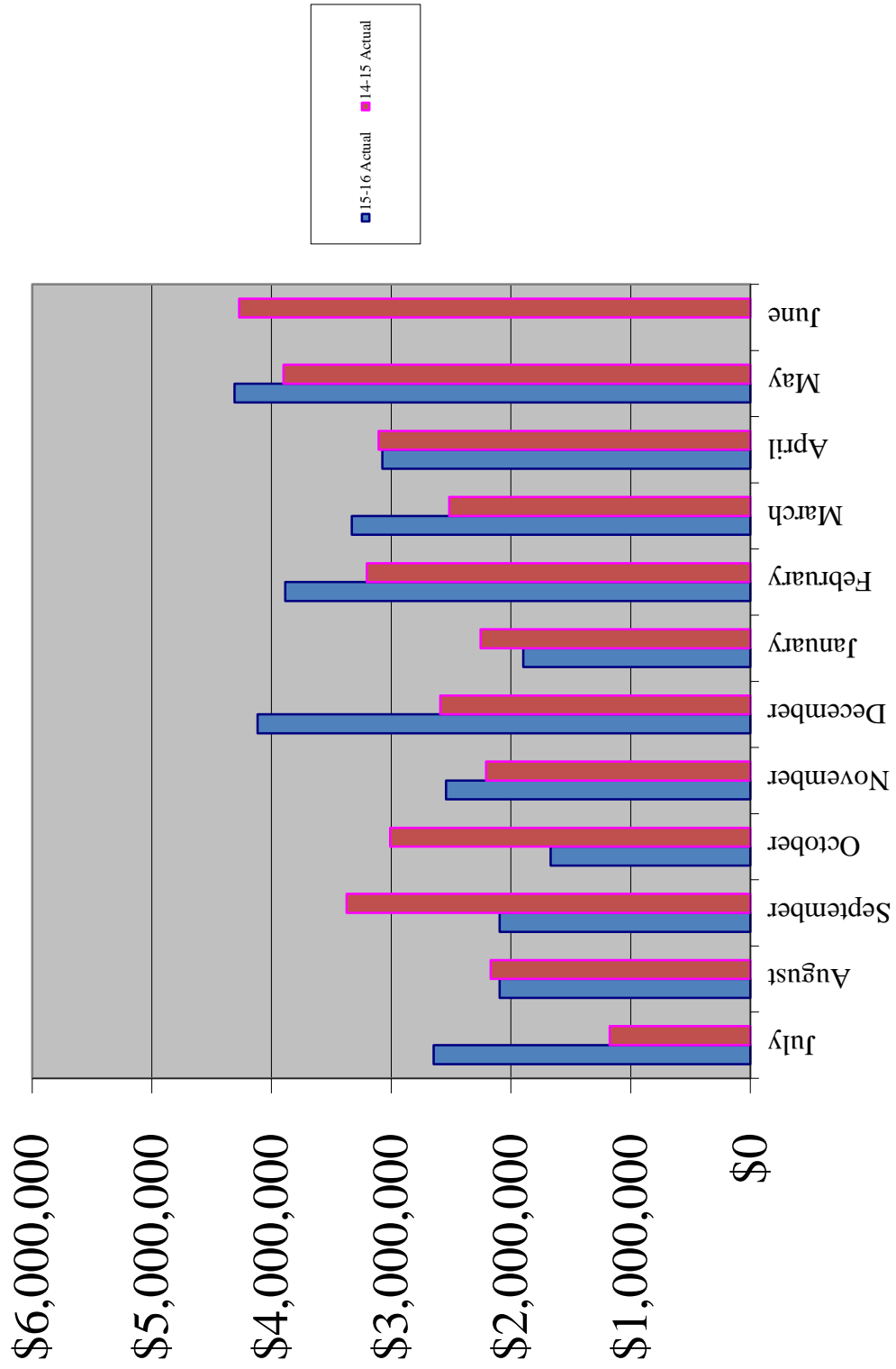
Source: Appropriation Trial Balance (Oracle General Ledger)

Cost Center	Department	2015-2016 Budget	May 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	15/16 Funds Available	15/16 % Expended
1110	Highway Cash-Dist #1	\$7,734,159	\$289,708	\$3,540,117	\$3,861,945 *	\$4,194,042	\$4,410,766	\$3,323,393	45.8%
1110	Highway Cash-Dist #2	6,898,827	207,551	3,557,994	3,881,448	3,340,833	4,218,157	2,680,670	51.6%
1110	Highway Cash-Dist #3	7,067,218	328,673	5,231,769	5,707,384	1,835,449	6,091,920	975,298	74.0%
1111	CBRI Fund	3,493,320	38,267	313,921	342,460	3,179,398	627,220	2,866,100	9.0%
1130	Resale Property	4,456,334	206,976	2,935,325	3,202,172	1,521,010	3,555,663	900,671	65.9%
1140	Treasurer Mortgage Fee	308,929	21,109	132,608	144,663	176,321	153,622	155,308	42.9%
1150	County Clerk Lien Fee	168,507	87	112,518	122,746	55,989	115,233	53,274	66.8%
1151	UCC Central Filing Fund	1,016,964	47,303	800,574	873,353	216,390	862,272	154,692	78.7%
1152	Records Mgmt & Preservation	1,456,959	64,811	1,050,668	1,146,184	406,291	1,243,630	213,329	72.1%
1160	Sheriff Service Fee	4,270,401	653,240	3,183,553	3,472,967	1,086,848	3,421,216	849,185	74.5%
1161	Sheriff Special Revenue	10,400,245	1,733,554	8,674,759	9,463,373	1,725,486	9,228,032	1,172,213	83.4%
1162	Sheriff's Grant Fund	1,010,740	35,629	602,075	656,809	408,664	604,830	405,909	59.6%
1201	Assessor Revolving Fee	108,535	0	0	0	108,535	0	108,535	0.0%
1231	Juvenile Probation Fee	213,212	3,755	26,055	28,424	187,157	85,000	128,212	12.2%
1233	Juvenile Grant Fund	358,011	21,853	218,345	238,195	139,666	219,093	138,918	61.0%
1240	Planning Commission Fee	507,086	26,750	133,967	146,145	373,119	140,730	366,356	26.4%
1250	Local Emergency Planning Com	12,382	0	0	0	12,382	1,249	11,133	0.0%
1251	Emergency Mgmt Fund	684,610	2,797	427,832	466,726	256,778	461,995	222,615	62.5%
1260	Community Service Fee	164,079	3,821	45,099	49,198	118,981	53,354	110,725	27.5%
1270	Community Sentencing	589,167	0	230,264	251,197 *	358,903	251,577	337,590	39.1%
1280	Drug Court Fund	623,599	12,738	353,107	385,207	270,493	355,523	268,076	56.6%
1282	Mental Health Court Fund	107,847	5,195	43,774	47,753	64,073	45,056	62,791	40.6%
1290	Shine Program	323,757	15,870	190,268	207,565	133,489	192,894	130,862	58.8%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
Total		\$51,980,228	\$3,719,687	\$31,804,590	\$34,695,917	\$20,175,638	\$36,339,032	\$15,641,196	61.2%

Year elapsed = 91.67%

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 May 31, 2016**

**15-16
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 9,233,170
Exempt Manufacturing Tax	55,760
Miscellaneous Property Tax	30,278
Interest Income	8,644
Total Revenue	\$ 9,327,852

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(1,527,125)
Total Paid YTD	\$ (5,917,125)

2002 GO Bonds-Series A (Tinker)-Refinanced

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

2003 GO Bonds-Series A (Tinker)

Principal	\$ (765,000)
Interest	(62,635)
Total Paid YTD	\$ (827,635)

2014 GO Bonds- BNSF

Principal	\$ -
Interest	(300,200)
Total Paid YTD	\$ (300,200)

Total Bonds Combined

Principal	\$ (5,155,000)
Interest	(1,900,566)
Total Bond Payments YTD	\$ (7,055,566)

Judgments

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

Total Expenditures **\$ (7,055,566)**

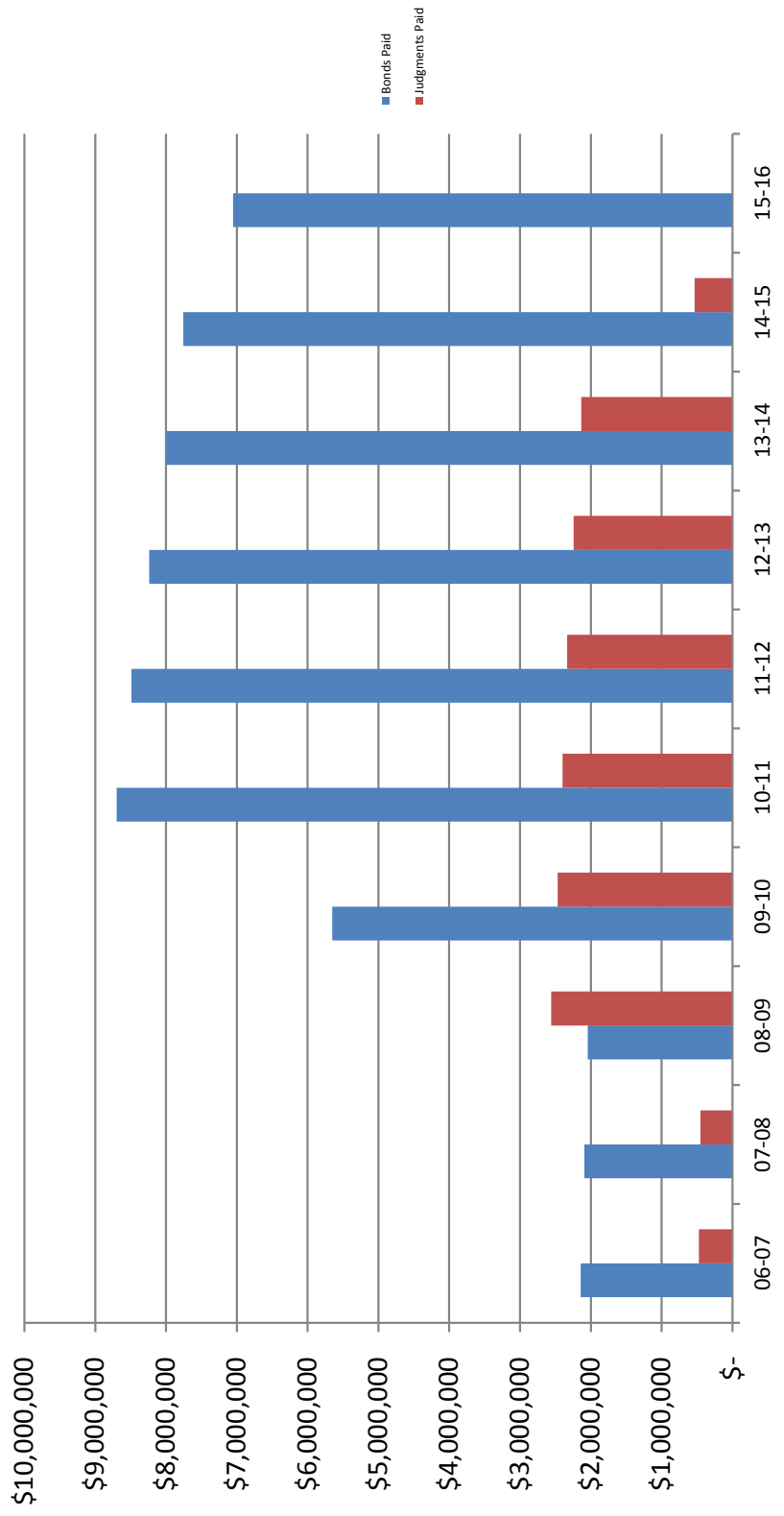
Transfer In 0.00

Ending Cash Balance **\$ 8,039,895**

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	\$ (9,180,000)	\$ 820,000
2,975,596	(2,942,796)	32,800
\$ 12,975,596	\$ (12,122,796)	\$ 852,800
\$ 10,000,000	\$ -	\$ 10,000,000
1,100,000	(300,200)	799,800
\$ 11,100,000	\$ (300,200)	\$ 10,799,800
\$ 91,620,000	\$ (44,100,000)	\$ 47,520,000
28,218,122	(20,995,816)	7,222,306
\$ 119,838,122	\$ (65,095,816)	\$ 54,742,306

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

Debt Service Fund Expenditures 10 Year History



FY 15-16
General and Special Revenue Funds
May 2016

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 355.32	\$ -	\$ 328,299.24	\$ 357.00	\$ 329,111.56
4		120	County Commissioners	29,583.39	9,136.80	1,800.00	355.00	-	40,875.19
30	2	130	Assessor	172,173.42	60,051.30	500.00	3,652.04	5,731.72	242,108.48
43		140	Assessor Revaluation	201,857.43	75,190.71	2,680.64	16,965.11	268.00	296,961.89
1		150	Treasurer	8,771.88	1,758.76	400.00	7,484.66	210.14	18,625.44
109		160	Court Clerk	337,713.42	133,361.40	400.00	13,615.80	1,109.52	486,200.14
33	2	170	County Clerk	150,664.21	54,105.78	400.00	6,901.17	1,188.90	213,260.06
		180	Excise & Equalization	4,275.00	327.04	-	40.39	-	4,642.43
		190	County Audit	-	-	-	2,858.64	132.52	2,991.16
		200	District Attorney-State	-	-	-	7,009.13	1,425.85	8,434.98
		210	District Attorney -County	-	-	-	2,269.39	231.15	2,500.54
		230	Public Defender	-	-	-	4,323.45	-	4,323.45
4		240	Purchasing	16,153.75	7,612.81	-	106.95	-	23,873.51
19	16	250	Election Board	76,625.69	21,872.02	2,447.09	4,052.89	-	104,997.69
6		260	BOCC HR/Health & Safety	26,624.22	10,595.04	231.12	1,330.86	128.19	38,909.43
15	2	270	IT Department	82,000.01	23,579.46	2,033.24	391,186.70	3,279.76	502,079.17
17		280	Facilities Management	65,340.09	25,744.54	-	10,810.29	491.27	102,386.19
		285	Facilities-Custodial	-	-	-	18,899.65	-	18,899.65
		300	Planning Commission	-	-	-	-	-	-
12		301	Court Services	36,794.17	17,597.45	-	120.00	-	54,511.62
122		500	Sheriff	428,319.95	182,990.88	600.00	898,017.93	-	1,509,928.76
124	4	520	Juvenile Justice Bureau	344,973.87	136,529.31	-	49,084.09	3,637.97	534,225.24
3		550	Emergency Management	14,809.65	4,985.15	7.40	2,515.85	390.29	22,708.34
10	9	610	Social Services	51,394.36	16,866.09	9.18	113,858.58	3,681.65	185,809.86
		710	Free Fair	-	-	-	2,508.90	-	2,508.90
		810	OSU Extension	-	-	135.54	34,979.93	1,440.36	36,555.83
		910	District 1	-	-	-	11.98	-	11.98
1	2	920	District 2	11,798.14	2,782.16	-	886.28	145.06	15,611.64
1		930	District 3	2,982.15	1,704.01	-	374.11	-	5,060.27
5		940	County Engineer	27,177.00	10,275.92	2,949.94	2,218.90	112.99	42,734.75
559	37		Total General Fund	\$ 2,090,131.80	\$ 797,421.95	\$ 14,594.15	\$ 1,924,737.91	\$ 23,962.34	\$ 4,850,848.15

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
31		1110	Highway Cash-District 1	\$ 122,042.22	\$ 48,781.04	\$ -	\$ 109,089.03	\$ 9,796.00	\$ 289,708.29
26		1110	Highway Cash-District 2	103,784.57	42,271.04	-	61,495.58	-	207,551.19
31	1	1110	Highway Cash-District 3	132,685.08	52,682.29	-	136,123.79	7,182.12	328,673.28
		1111	CBRI Fund	-	-	-	38,267.00	-	38,267.00
31		1130	Resale Property Fund	126,133.42	49,324.63	-	30,392.44	1,125.93	206,976.42
1		1140	Treasurer Mortgage Fee Fund	2,800.00	1,026.37	2,207.98	6,534.78	8,540.21	21,109.34
		1150	County Clerk Lien Fee Fund	-	-	-	86.54	-	86.54
11		1151	UCC Central Filing Fund	32,406.38	11,938.98	-	2,124.19	833.10	47,302.65
9	3	1152	Records Preservation Fund	48,608.27	14,616.52	-	1,586.20	-	64,810.99
137		1160	Sheriff Serv Fee Fund	373,931.06	170,087.65	1,726.16	98,449.60	9,045.07	653,239.54
411	12	1161	Sheriff Special Revenue Fund	1,073,192.02	409,231.38	-	231,452.74	19,678.30	1,733,554.44
1		1162	Sheriff Grant Fund	25,477.62	2,387.01	-	-	7,764.00	35,628.63
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	3,755.00	-	3,755.00
4		1233	Juvenile - Title IV-E	11,135.00	6,018.12	-	4,700.01	-	21,853.13
3	2	1240	Planning Commission Fee Fund	16,729.00	5,754.29	2,373.61	1,836.78	56.49	26,750.17
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	1,020.89	1,776.00	2,796.89
		1260	Community Service Fee	-	-	-	3,457.17	364.18	3,821.35
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,576.33	3,710.41	-	306.86	144.00	12,737.60
		1282	Mental Health Court Fund	-	-	-	4,914.93	280.00	5,194.93
3		1290	SHINE Program Fund	9,473.40	2,827.53	-	3,568.78	-	15,869.71
702	18		Total Special Revenue Funds	\$ 2,086,974.37	\$ 820,657.26	\$ 6,307.75	\$ 739,162.31	\$ 66,585.40	\$ 3,719,687.09

1261	55	Total	\$ 4,177,106.17	\$ 1,618,079.21	\$ 20,901.90	\$ 2,663,900.22	\$ 90,547.74	\$ 8,570,535.24
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Category % of Total	48.7%	18.9%	0.2%	31.1%	1.1%	100.0%
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