

Oklahoma County
Monthly Financial Report
For Period Ending December 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 David B. Hooten, Oklahoma County Clerk

**Oklahoma County
FY 2016-2017 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Department	FY 2015-16 Budget at 6/30/16	Deduct One Time Payroll Increase	Adjusted FY 2015-16 Budget at 6/30/16	Adopted Budget	Supplement	Budget Amendments	Amended Budget	Increase/ Decrease from FY 2015-16 Budget	% Increase (Decrease)
110 General Government	\$ 5,672,239		\$ 5,672,239	\$ 5,112,254		\$ 482,558	\$ 5,594,812	\$ (77,427)	-1.4%
120 Commissioners	507,613	(1,263)	506,350	494,850			494,850	(11,500)	-2.3%
130 Assessor	2,339,007	(40,406)	2,298,601	2,458,036			2,458,036	159,435	6.9%
140 Assessor Revaluation	4,296,094	(75,776)	4,220,318	4,272,021			4,272,021	51,703	1.2%
150 Treasurer	604,149	(7,121)	597,028	599,755			599,755	2,727	0.5%
160 Court Clerk	6,068,637	(125,285)	5,943,352	6,099,015		354,585	6,453,600	510,248	8.6%
170 County Clerk	2,920,754	(54,773)	2,865,981	2,869,453			2,869,453	3,472	0.1%
180 Excise and Equalization	48,761		48,761	47,207			47,207	(1,554)	-3.2%
190 County Audit	621,410		621,410	621,410	26,333		647,743	26,333	4.2%
200 District Attorney - State	150,000		150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398		72,398	72,398			72,398	-	0.0%
230 Public Defender	52,000		52,000	51,420			51,420	(580)	-1.1%
240 Purchasing	308,724	(6,187)	302,537	301,510			301,510	(1,027)	-0.3%
250 Election Board	1,524,554	(19,459)	1,505,095	1,420,047			1,420,047	(85,048)	-5.7%
260 BOCC HR/Health & Safety	471,032	(8,985)	462,047	480,250			480,250	18,203	3.9%
270 MIS	2,987,872	(26,981)	2,960,891	3,566,047			3,566,047	605,156	20.4%
280 Facilities Management-Main	1,463,601	(24,356)	1,439,245	1,354,342			1,354,342	(84,903)	-5.9%
290 Facilities Mgmt - Custodial	248,309		248,309	256,709			256,709	8,400	3.4%
300 Planning Commission	160,838	(5,682)	155,156	-			-	(155,156)	-100.0%
310 Court Services	630,246	(14,355)	615,891	680,415			680,415	64,524	10.5%
510 Sheriff	34,899,846	(709,495)	34,190,351	34,215,978		51,794	34,267,772	77,421	0.2%
520 Juvenile Justice	7,186,399	(136,494)	7,049,905	6,798,123			6,798,123	(251,782)	-3.6%
550 Emergency Management	382,527	(5,701)	376,826	362,975			362,975	(13,851)	-3.7%
610 Social Services	1,923,985	(13,682)	1,910,303	1,965,568			1,965,568	55,265	2.9%
710 Free Fair	62,245		62,245	62,245			62,245	-	0.0%
810 OSU Extension	507,732		507,732	498,556			498,556	(9,176)	-1.8%
910 Highway - District 1	310,301	(7,641)	302,660	302,660			302,660	-	0.0%
920 Highway - District 2	262,883	(6,024)	256,859	264,767			264,767	7,908	3.1%
930 Highway - District 3	255,554	(7,300)	248,254	256,162			256,162	7,908	3.2%
940 Engineer	514,147	(10,443)	503,704	510,010			510,010	6,306	1.3%
950 Economic Development	595,000		595,000	-		395,000	395,000	(200,000)	-33.6%
995 Reserve	2,345,588		2,345,588	4,256,752	1,618,952	(1,283,937)	4,591,767	2,246,179	95.8%
Total Department Budgets	\$ 80,394,445	\$ (1,307,409)	\$ 79,087,036	\$ 80,400,933	\$ 1,645,284	\$ -	\$ 82,046,218	\$ 2,959,183	3.7%
Cash Transfers									
4010 Employee Benefits	\$ 6,344,845		\$ 6,344,845	\$ 7,400,000			\$ 7,400,000	\$ 1,055,155	16.6%
4020 Workers Compensation	1,000,000		1,000,000	750,000			750,000	(250,000)	-25.0%
4030 Self Insurance	19,000		19,000	107,000			107,000	88,000	463.2%
2010 Capital Projects	50,000		50,000	140,000			140,000	90,000	180.0%
Total Transfers	\$ 7,413,845	\$ -	\$ 7,413,845	\$ 8,397,000	\$ -	\$ -	\$ 8,397,000	\$ 983,155	13.3%
Total	\$ 87,808,290	\$ (1,307,409)	\$ 86,500,881	\$ 88,797,933	\$ 1,645,284	\$ -	\$ 90,443,218	\$ 3,942,338	4.6%
Total Sources Available									
Revenue	\$ 78,904,226			\$ 80,465,431			\$ 81,086,852	\$ 2,182,626	2.8%
Fund Balance	\$ 8,904,063			\$ 8,332,503			\$ 9,356,366	\$ 452,303	5.1%
Total Available Funding	\$ 87,808,290			\$ 88,797,933			\$ 90,443,218	\$ 2,634,929	3.0%

**Oklahoma County
FY 2016-2017 General Fund Reserve**

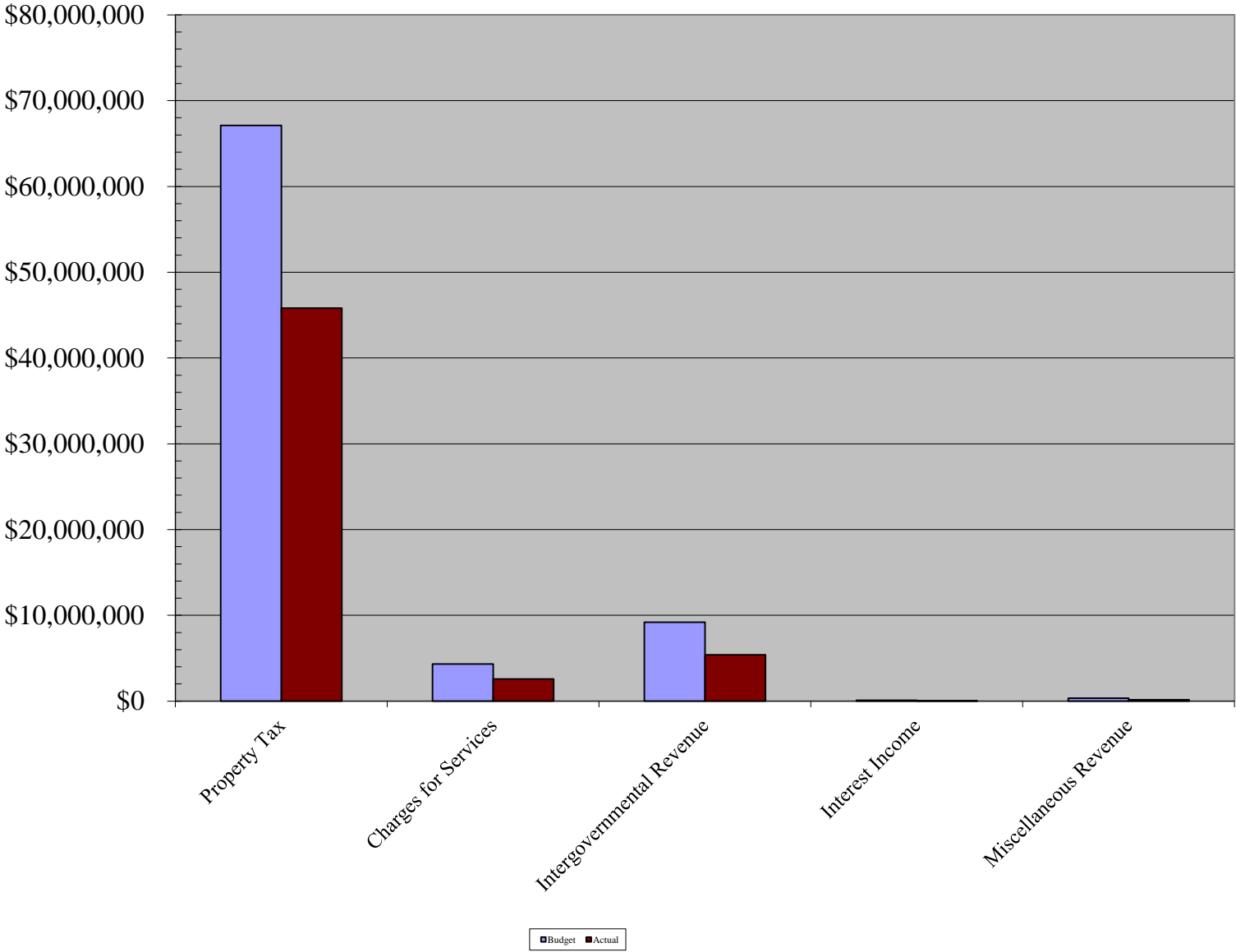
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 4,256,752.00	Adopted Budget	5/27/2016
995 General Fund Reserve	Budget Supplement	1,618,952.00	BB 80-17	9/15/2016
160 Court Clerk	Salaries & Benefits for 10 FT Employees	(354,585.00)	BB 81-17	9/15/2016
950 Economic Development	Remaining balance of \$595,000 received from OIA for sale of land	(395,000.00)	BB 111-17	10/20/2016
110 General Government	District Attorney's Counsel for benefit of the DA's office	(82,558.35)	BB 112-17	10/20/2016
500 Sheriff	Sheriff SCAAP Grant	(51,794.00)	BB 176-16	12/15/2016
110 General Government	Defined Benefit Plan	(400,000.00)	BB 177-17	12/15/2016
Total General Fund Reserve		<u>\$ 4,591,766.65</u>		

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending December 31, 2016**

	16-17 Amended Budget	16-17 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	\$ 9,356,366	\$ 9,356,366	\$ -	100.0%	
Reserved	4,102,800	4,102,800	-	100.0%	
Total Estimated Cash Balance	\$ 13,459,166	\$ 13,459,166	\$ -		
Revenue:					
Property Tax	\$ 67,119,673	\$ 45,823,353	\$ (21,296,320)	68.3%	66.6%
Charges for Services	4,318,361	2,583,632	(1,734,729)	59.8%	57.8%
Intergovernmental Revenue	9,204,762	5,409,750	(3,795,012)	58.8%	62.1%
Interest Income	100,000	50,278	(49,722)	50.3%	43.5%
Miscellaneous Revenue	344,056	168,863	(175,194)	49.1%	59.7%
Total Revenue	\$ 81,086,852	\$ 54,035,876	\$ (27,050,976)	66.6%	65.5%
Temporary Cash Transfer In	\$ -	\$ 17,000,000	\$ 17,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,397,000)	(7,257,000)	1,140,000		
16-17 Expenditures	\$ 82,046,218	\$ 32,718,260	\$ (49,327,958)	39.9%	46.3%
Prior Budget Year Expenditures	4,102,800	2,990,654	(1,112,146)	72.9%	87.6%
Total Expenditures	\$ 86,149,018	\$ 35,708,914	\$ (50,440,104)		
Cash Balance*	\$ 0	\$ 41,529,128	\$ 41,529,128		

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

16-17 General Fund Budget to Actual Revenue at December 31, 2016



**General Fund
FY 2016-2017
Actual Comparison**

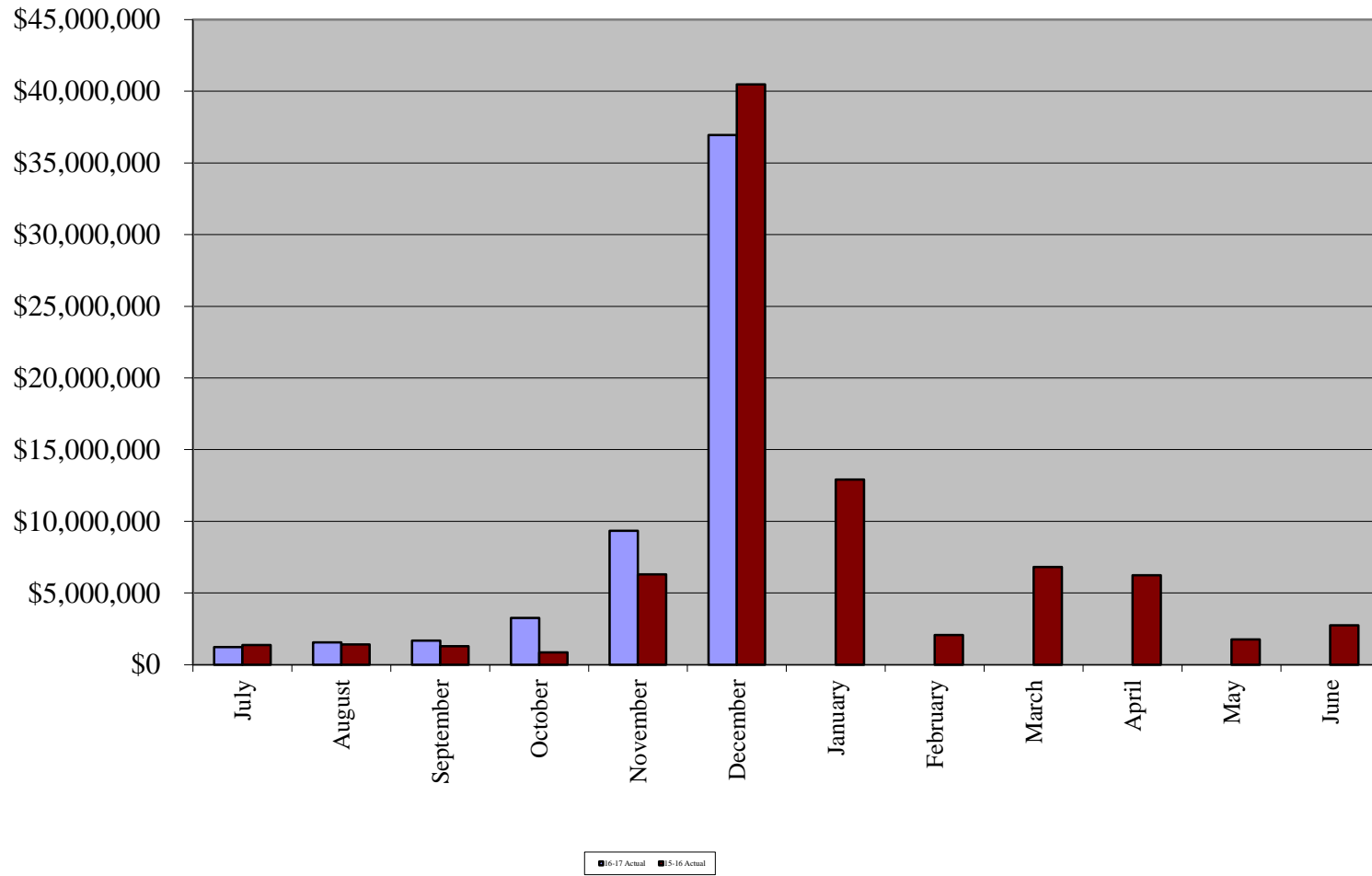
	For the Month Ending December 31, 2016				For the Year to Date Period Ending December 31, 2016			
	16-17 December Actual	15-16 December Actual	Increase (Decrease)	% Increase (Decrease)	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 10,556,424	\$ 5,575,856	\$ 4,980,568	89.3%	\$ 13,459,166	\$ 10,311,097	\$ 3,148,069	30.5%
Revenue:								
Property Tax	\$ 35,685,922	\$ 36,615,457	\$ (929,535)	-2.5%	\$ 45,823,353	\$ 42,902,376	\$ 2,920,977	6.8%
Charges for Services	440,872	323,486	117,386	36.3%	2,583,632	2,502,104	81,528	3.3%
Intergovernmental Revenue	797,500	3,456,915	(2,659,415)	-76.9%	5,409,750	6,013,901	(604,151)	-10.0%
Interest Income	12,445	4,899	7,546	154.0%	50,278	21,760	28,518	131.1%
Miscellaneous Revenue	16,556	75,575	(59,019)	-78.1%	168,863	249,901	(81,038)	-32.4%
Total Revenue	<u>\$ 36,953,294</u>	<u>\$ 40,476,331</u>	<u>\$ (3,523,038)</u>	<u>-8.7%</u>	<u>\$ 54,035,876</u>	<u>\$ 51,690,042</u>	<u>\$ 2,345,834</u>	<u>4.5%</u>
Temporary Cash Transfers In	\$ -	\$ -	\$ -		\$ 17,000,000	\$ 21,500,000	\$ (4,500,000)	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	-	-	-		(7,257,000)	(4,250,000)	(3,007,000)	70.8%
16-17 Expenditures	\$ 5,813,863	\$ 5,261,469	\$ 552,394	10.5%	\$ 32,718,260	\$ 37,227,957	\$ (4,509,697)	-12.1%
Prior Budget Year Expenditures	166,725	-	166,725		2,990,654	1,232,465	1,758,189	142.7%
Total Expenditures	<u>\$ 5,980,588</u>	<u>\$ 5,261,469</u>	<u>\$ 719,119</u>	<u>13.7%</u>	<u>\$ 35,708,914</u>	<u>\$ 38,460,422</u>	<u>\$ (2,751,509)</u>	<u>-7.2%</u>
Ending Cash Balance	<u>\$ 41,529,128</u>	<u>\$ 40,790,718</u>	<u>\$ 738,410</u>	<u>1.8%</u>	<u>\$ 41,529,128</u>	<u>\$ 40,790,718</u>	<u>\$ 738,410</u>	<u>1.8%</u>

Note 1.)

	16-17 December Actual	15-16 December Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ (107,000)	\$ -	\$ (107,000)
	(7,000,000)	(3,950,000)	(3,050,000)
	(100,000)	(300,000)	200,000
	(50,000)	-	(50,000)
	<u>\$ (7,257,000)</u>	<u>\$ (4,250,000)</u>	<u>\$ (3,007,000)</u>

General Fund Actual Revenue December 31, 2016

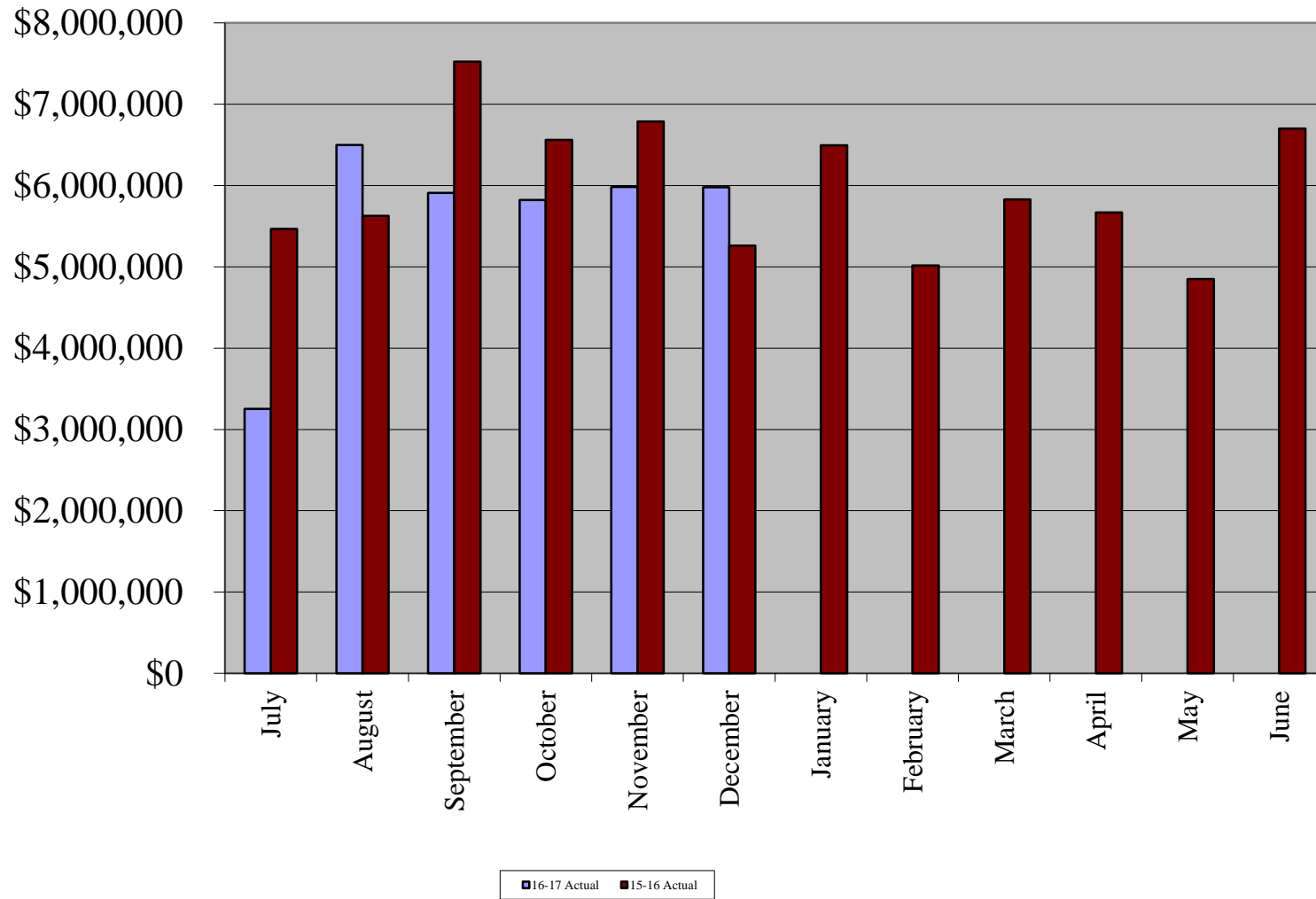


**FY 2016-17 General Fund Expenditures
Status Report**

Cost Center	Department	2016-2017 Adopted Budget	Budget Amendments	2016-2017 Amended Budget	December 2016 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	16/17 % Expended	Prior Year % Expended
110	General Government	\$ 5,112,252	\$ 482,558	\$ 5,594,810	\$ 472,907	\$ 2,201,721	\$ 2,910,531	\$ 4,655,597	\$ 939,213	43.1%	33.9%
120	County Commissioners	494,850	-	494,850	40,875	233,821	261,029	234,854	259,996	47.3%	41.2%
130	Assessor	2,458,036	-	2,458,036	190,003	1,090,619	1,367,417	1,145,285	1,312,751	44.4%	37.8%
140	Assessor Revaluation	4,272,021	-	4,272,021	292,594	1,732,852	2,539,169	2,113,915	2,158,106	40.6%	37.1%
150	Treasurer	599,755	-	599,755	58,331	317,816	281,939	380,292	219,463	53.0%	36.2%
160	Court Clerk	6,099,015	354,585	6,453,600	541,090	2,931,901	3,167,114	2,960,226	3,493,374	48.1%	40.0%
170	County Clerk	2,869,453	-	2,869,453	231,906	1,323,275	1,546,178	1,446,359	1,423,094	46.1%	40.4%
180	Excise & Equalization Bds	47,207	-	47,207	81	3,137	44,070	4,014	43,193	6.6%	7.1%
190	County Audit	621,410	26,333	647,743	38,520	177,592	443,818	389,372	258,371	28.6%	16.0%
200	District Attorney-State	150,000	-	150,000	4,374	36,717	113,283	71,896	78,104	24.5%	23.5%
210	District Attorney-County	72,398	-	72,398	4,258	32,600	39,798	60,481	11,917	45.0%	24.5%
230	Public Defender	51,420	-	51,420	9,085	20,712	30,708	35,687	15,733	40.3%	35.7%
240	Purchasing	301,510	-	301,510	24,189	140,814	160,696	146,613	154,897	46.7%	39.9%
250	Election Board	1,420,047	-	1,420,047	96,698	692,282	727,765	721,643	698,404	48.8%	35.7%
260	BOCC HR/Health & Safety	480,250	-	480,250	40,044	218,913	261,337	226,584	253,666	45.6%	36.6%
270	MIS	3,566,047	-	3,566,047	248,796	1,566,933	1,999,114	2,442,108	1,123,939	43.9%	37.2%
280	Facilities Management	1,354,342	-	1,354,342	101,678	602,157	752,185	669,337	685,005	44.5%	35.3%
285	Facilities Mgmt-Custodial	256,709	-	256,709	-	80,216	176,493	223,626	33,083	31.2%	25.4%
300	Planning Commission	-	-	-	-	-	-	-	0	0.0%	72.8%
310	Court Services	680,415	-	680,415	55,552	315,009	365,406	315,009	365,406	46.3%	44.5%
510	Sheriff	34,215,978	51,794	34,267,772	2,554,884	14,194,024	20,021,954	20,960,531	13,307,241	41.5%	49.0%
520	Juvenile Justice Bureau	6,798,123	-	6,798,123	548,928	3,158,471	3,639,652	3,404,708	3,393,415	46.5%	38.2%
550	Emergency Management	362,975	-	362,975	21,566	142,409	220,566	180,894	182,081	39.2%	35.8%
610	Social Services	1,965,568	-	1,965,568	125,902	650,968	1,314,600	1,112,150	853,418	33.1%	28.1%
710	Free Fair	62,245	-	62,245	-	44,359	17,886	44,641	17,604	71.3%	75.6%
810	OSU Extension	498,556	-	498,556	2,032	200,374	298,182	250,838	247,718	40.2%	36.6%
910	District 1	302,660	-	302,660	27,490	113,175	189,485	134,198	168,462	37.4%	45.9%
920	District 2	264,767	-	264,767	15,181	131,663	133,104	138,623	126,144	49.7%	40.0%
930	District 3	256,162	-	256,162	27,667	137,443	118,719	141,375	114,787	53.7%	50.8%
940	County Engineer	510,010	-	510,010	39,233	226,287	283,723	251,682	258,328	44.4%	38.7%
950	Economic Development	-	395,000	395,000	-	-	-	-	395,000	0.0%	0.0%
995	General Fund Reserve	4,256,752	335,015	4,591,767	-	-	4,256,752	-	4,591,767	0.0%	0.0%
Total		\$ 80,400,933	\$ 1,645,285	\$ 82,046,218	\$ 5,813,863	\$ 32,718,260	\$ 47,682,673	\$ 44,862,541	\$ 37,183,677	40.7%	39.8%

Year elapsed = 41.7%

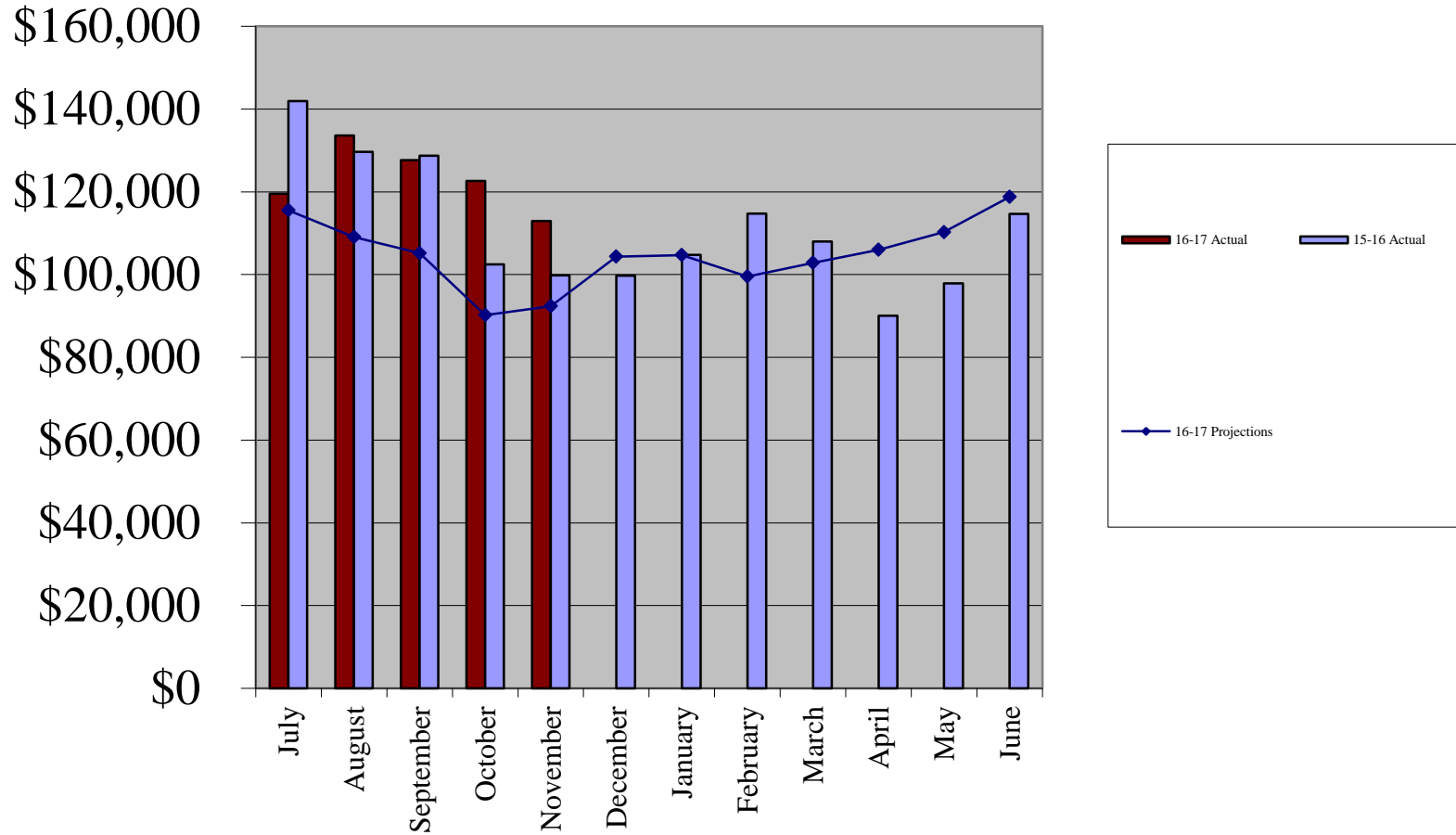
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2016-2017
December 31, 2016**

Account	Description	YTD				
		16-17 Approved Budget	Outstanding Requisitions/ Encumbrances	16-17 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 550	\$ 550	\$ 650
52010	FICA - Retirement Board Members	92		42	42	50
52032	Retirement paid by General Fund	4,208	1,391	2,086	3,477	731
Total Salaries and Benefits		\$ 5,500	\$ 1,391	\$ 2,678	\$ 4,069	\$ 1,431
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,258,753	\$ 333,686	\$ 616,314	\$ 950,000	\$ 308,753
54023	Electricity (OG&E)	850,000	425,359	249,641	675,000	175,000
54024	Sewer and Water(City of OKC)	803,000	442,431	242,569	685,000	118,000
54022	Natural Gas(ONG)	24,000	16,528	4,072	20,600	3,400
Utilities Subtotal		\$ 2,935,753	\$ 1,218,005	\$ 1,112,595	\$ 2,330,600	\$ 605,153
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000	5,000	16,954	21,954	(1,954)
Lease-Purchase Debt Subtotal		\$ 20,000	\$ 5,000	\$ 16,954	\$ 21,954	\$ (1,954)
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		6,623	6,623	877
54017	CODA annual membership dues	2,000		2,400	2,400	(400)
Memberships Subtotal		\$ 35,550	\$ -	\$ 32,896	\$ 32,896	\$ 2,654
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 689,929	\$ 374,450	\$ 315,480	\$ 689,929	\$ -
54451	Outside legal services	150,000	49,057	50,943	100,000	50,000
54019	Liability policies on equipment and property; blanket bonds	280,300		285,412	285,412	(5,112)
54040	Publication of Commissioners Proceedings/Ads	36,000	9,182	12,746	21,929	14,072
54102	ICB (county-occupied space) rent expense	124,000	40,485	60,716	101,201	22,799
54102	Lincoln (county-occupied space) rent expense	250,000	83,411	125,116	208,527	41,473
54103	Storage for Court Clerk records	113,400	78,650	39,325	117,975	(4,575)
54109/54011	Postage Machine and Postage	9,000	2,500	5,000	7,500	1,500
54355	Paper and Printing	1,000			-	1,000
54455	Investrust Management Fees	400,000	177,031	122,969	300,000	100,000
54455	Professional Services-Other				-	-
54456	USID Assessment - Services Other	5,000		3,920	3,920	1,080
54456	Downtown Business Improvement District Assessment	5,000		6,557	6,557	(1,557)
54456	Alcohol and drug screening for county employees	20,000	12,385	7,615	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
54456	Defined Benefit Fund Supplement	400,000	400,000		400,000	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,999	213	107	320	2,679
Other Operating Subtotal		\$ 2,588,008	\$ 1,228,053	\$ 1,036,597	\$ 2,264,651	\$ 323,358
Total Maintenance and Operations - 54000		\$ 5,579,311	\$ 2,451,058	\$ 2,199,043	\$ 4,650,101	\$ 929,211
Capital Outlay						
55095	Computer Software	\$ 8,572			-	8,572
55390	Copier Lease	1,428	1,428		1,428	-
Total Capital Outlay - 55000		\$ 10,000	\$ 1,428	\$ -	\$ 1,428	\$ 8,572
Grand Total - General Government		\$ 5,594,810	\$ 2,453,877	\$ 2,201,721	\$ 4,655,597	\$ 939,214

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
December 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. Actual</u>
Resources					
Beginning Cash Balance	\$ -	\$ 527,931		\$ 527,931	\$ 527,931
Transfers In	\$ 7,400,000	\$ 7,000,000	\$ 400,000	\$ 7,400,000	\$ -
Premiums/Other	16,250,277	7,641,580	7,975,546	15,617,127	(633,150)
Stop Loss Reimb	-	275,242	-	275,242	275,242
Total Resources	\$ 23,650,277	\$ 15,444,754	\$ 8,375,546	\$ 23,820,300	\$ 170,023
Expenses					
Medical Claims	\$ 12,644,856	\$ 8,185,641	\$ 8,185,641	\$ 16,371,282	\$ 3,726,426
Medical Claims covered by Stop Loss		-	-	-	-
Prescription Drug Claims	6,047,812	3,762,478	3,196,909	6,959,387	911,575
Dental Claims	1,439,467	555,737	555,737	1,111,474	(327,993)
Vision Claims	159,215	79,318	79,318	158,637	(578)
County Pharmacy	328,945	150,646	150,646	301,292	(27,653)
Employee Assistance Program	23,509	5,877	17,632	23,509	0
Medicare Supplement - Phys. Mutual	893,724	530,179	378,699	908,878	15,154
Total Claims	<u>\$ 21,537,528</u>	<u>\$ 13,269,877</u>	<u>\$ 12,564,583</u>	<u>\$ 25,834,460</u>	<u>\$ 4,296,932</u>
Administration Fees & Other	881,416	366,293	344,402	710,696	(170,720)
Life/AD&D Premiums	334,957	162,039	162,039	324,078	(10,879)
Stop Loss Premiums	896,376	429,873	429,873	859,747	(36,629)
Total Admin/Premiums	<u>\$ 2,112,749</u>	<u>\$ 958,206</u>	<u>\$ 936,315</u>	<u>\$ 1,894,521</u>	<u>\$ (218,228)</u>
Total Expenses	\$ 23,650,278	\$ 14,228,083	\$ 13,500,898	\$ 27,728,981	\$ 4,078,704
Ending Cash Balance	\$ -	\$ 1,216,671	\$ (5,125,351)	\$ (3,908,680)	\$ (3,908,680)

Cash Balance-One Year Ago

\$ 1,037,893

Notes:

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

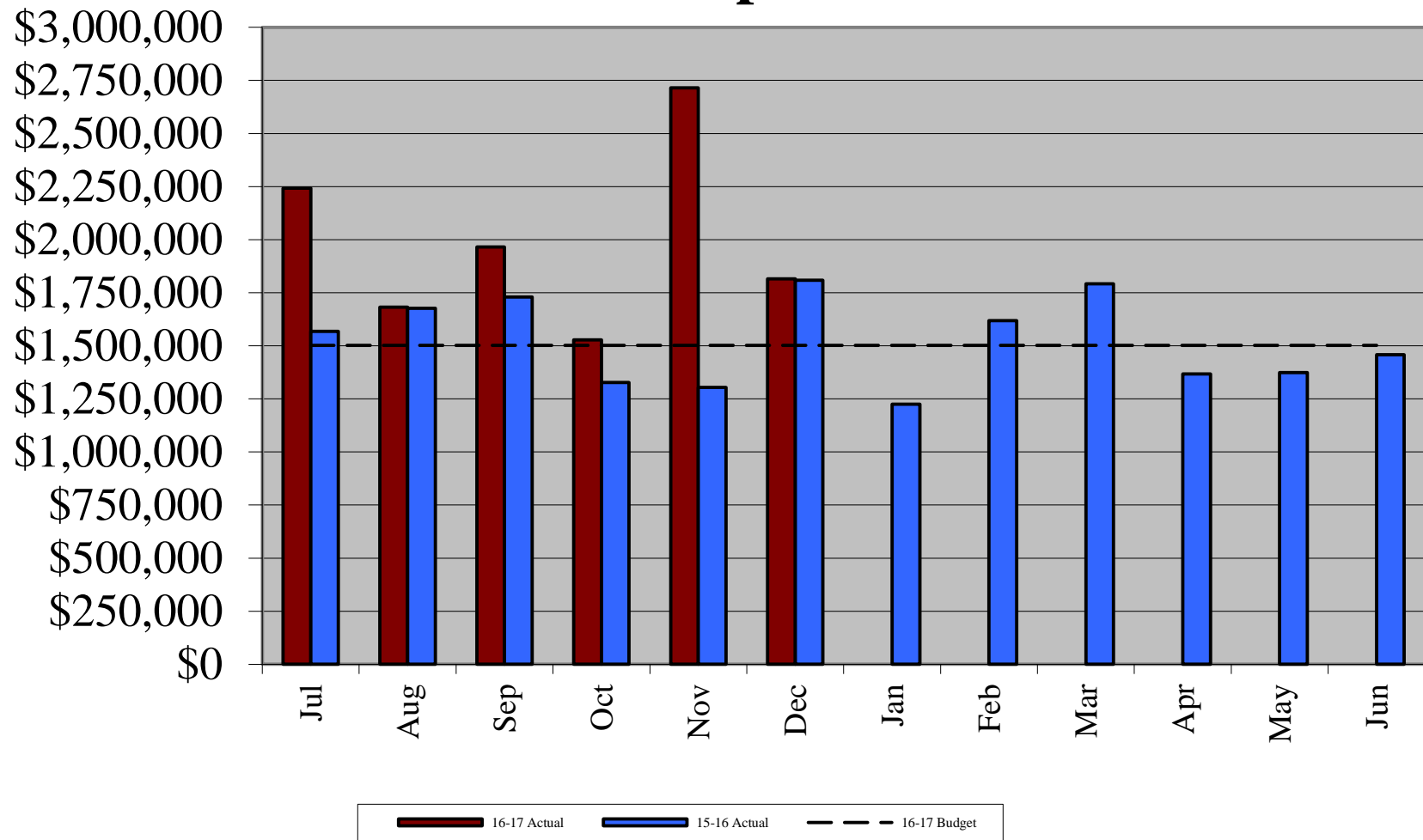
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

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 16-17	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,053,738	\$ 1,574,112	\$1,364,274	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	241,346	\$627,080	\$1,081,495 (July)
Total	\$1,557,722	\$1,815,458	\$1,991,353	
	15/16	This Month	15/16 Avg	15-16 High Month
Prior Year 15-16 Comparison	Monthly Budget	This Month	15/16 Avg	High Month
Medical Claims	\$1,114,186	\$1,074,030	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$734,931	\$459,535	\$734,931 (December)
Total	\$1,502,179	\$1,808,961	\$1,508,547	

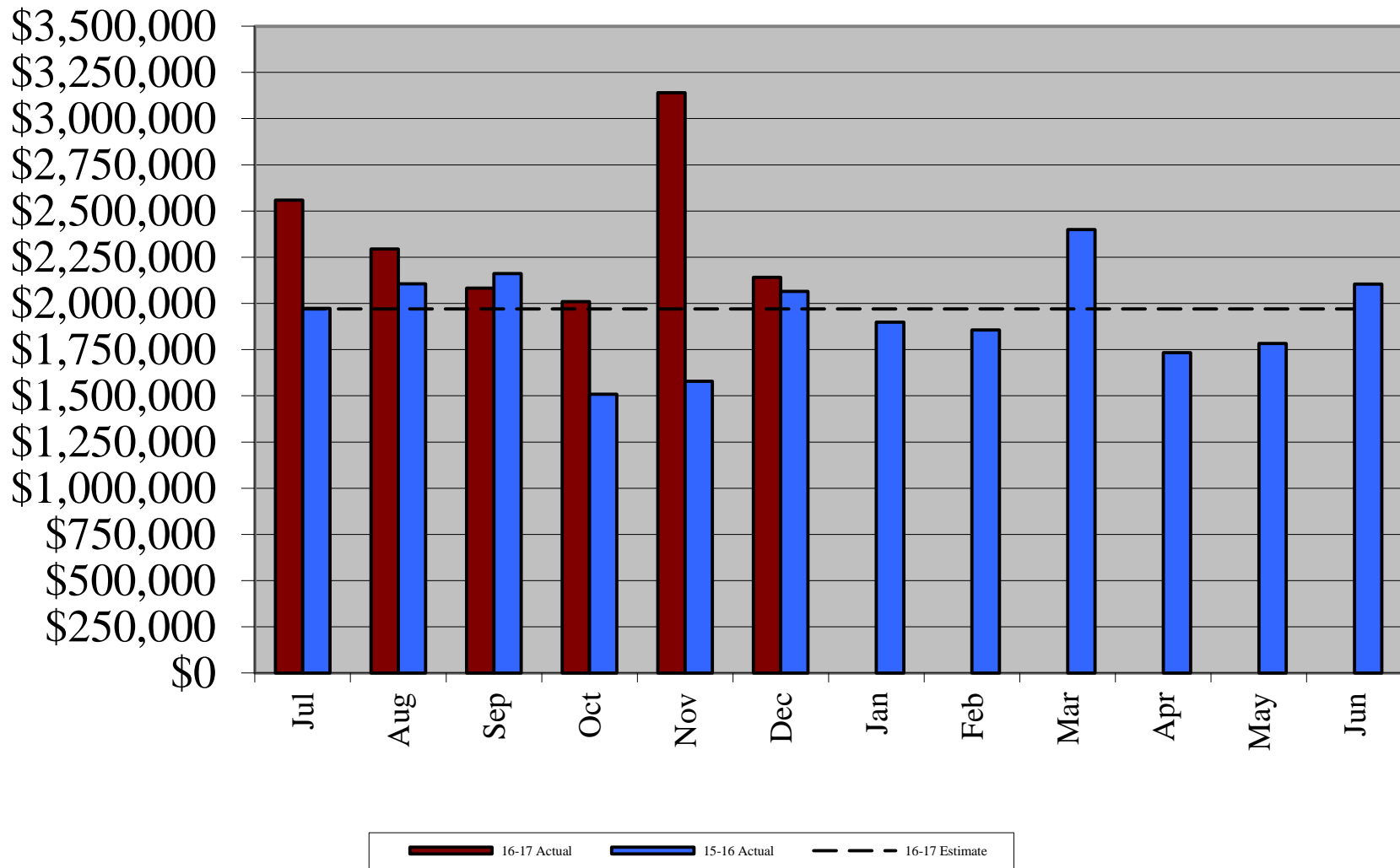
Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons
FY 2016-17
as of December 31, 2016**

	Annual		Inc (Dec)	%	December		Inc (Dec)	%
	FY 16-17 Estimates	FY 15-16 Actuals			FY 16-17 YTD Actuals	FY 15-16 YTD Actuals		
Resources								
Beginning Cash Balance	\$ -	\$ 386,963	\$ (386,963)	-100.0%	\$ 527,931	\$ 386,963	\$ 140,968	36.4%
June Medical & Rx Claims held until July 1	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Transfers In	\$ 7,400,000	\$ 6,344,845	\$ 1,055,155	16.6%	\$ 7,000,000	\$ 3,950,000	\$ 3,050,000	77.2%
Employer Premiums	10,985,100	11,005,460	(20,360)	-0.2%	5,300,122	5,520,880	(220,758)	-4%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	2,040,739	2,074,655	(33,916)	-1.6%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	275,242	196,450	78,792	40%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	300,720	299,746	974	0.3%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 15,444,754	\$ 12,428,694	\$ 3,016,060	24.3%
Expenses								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 8,185,641	\$ 6,280,425	\$ 1,905,216	30.3%
Medical claims covered by Stop Loss	-	569,671	(569,671)		-	-	-	#DIV/0!
Prescription Drug Claims	6,047,812	5,514,418	533,395	9.7%	3,762,478	3,133,658	628,820	20.1%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	555,737	454,644	101,093	22.2%
Vision Claims	159,215	154,961	4,253	2.7%	79,318	71,739	7,579	10.6%
County Pharmacy	328,945	303,111	25,833	8.5%	150,646	158,210	(7,564)	-4.8%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	5,877	11,755	(5,878)	-50.0%
Medicare Supplement	893,724	870,512	23,212	2.7%	530,179	499,232	30,947	6.2%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 13,269,877	\$ 10,609,663	\$ 2,660,214	25.1%
Administration Fees & Other	881,416	624,783	256,633	41.1%	366,293	251,528	114,765	45.6%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	162,039	138,717	23,322	16.8%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	429,873	390,892	38,981	10.0%
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 958,206	\$ 781,137	\$ 177,069	22.7%
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 14,228,083	\$ 11,390,801	\$ 2,837,283	24.9%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 1,216,671	\$ 1,037,893	\$ 178,777	17.2%

Total Employee Benefits Expenses



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

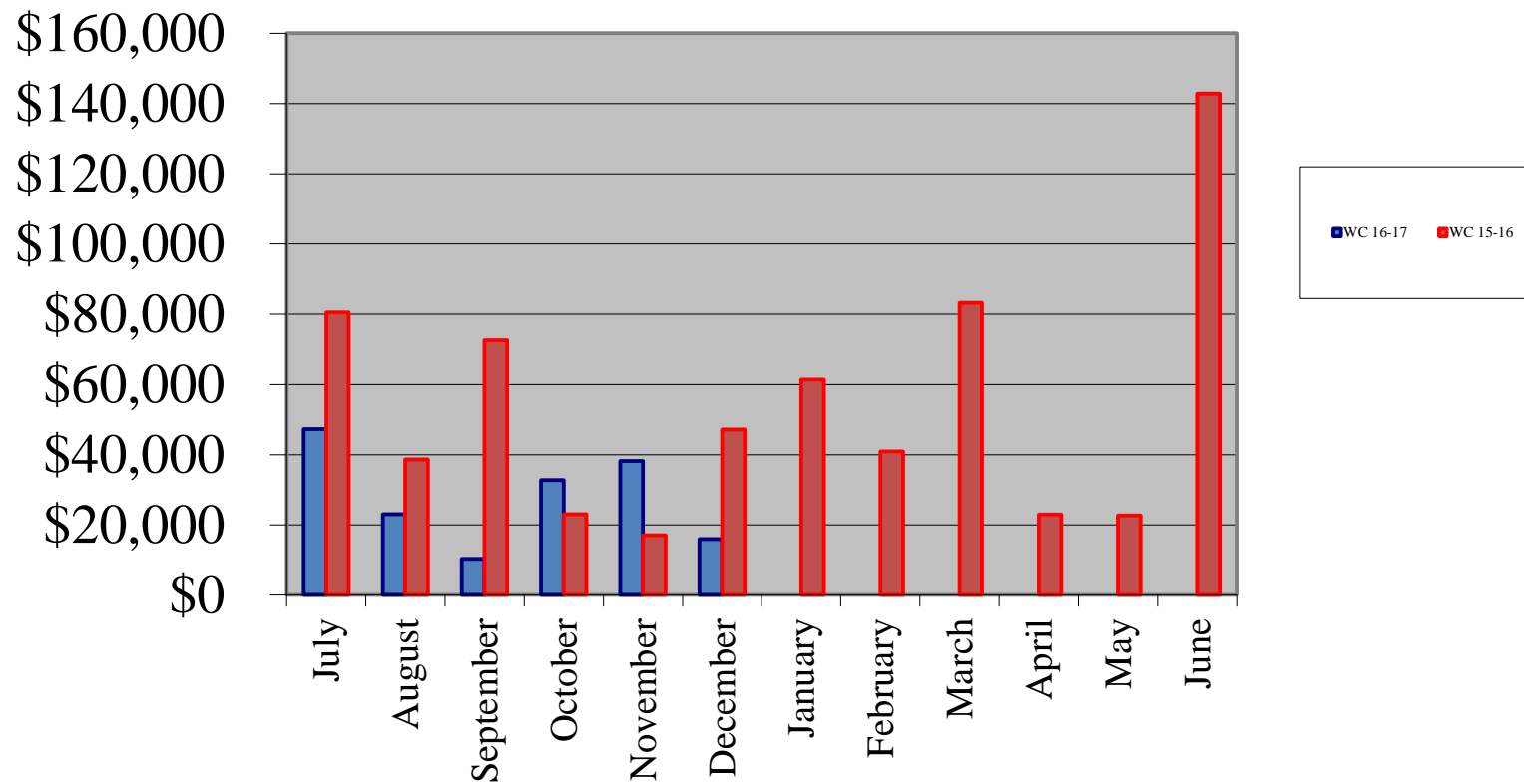
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	16,998	(79,997)
Transfers/Supplements	750,000	100,000	(650,000)
Total Sources	\$ 1,181,992	\$ 638,931	\$ (543,061)
Expenditures:			
Claims	\$ 832,801	\$ 163,079	(669,722)
Stop loss/Admin Fees	264,871	217,197	(47,674)
Total Expenditures	\$ 1,097,672	\$ 380,276	\$ (717,395)
Ending Cash Balance*	\$ 84,320	\$ 258,655	\$ 174,335
Cash Balance-One Year Ago		\$ 180,997	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 41,280	\$ 59,309	\$ 18,028
Sources:			
Interest Income	-	-	-
Transfers/Supplements	107,000	50,000	(57,000)
Reimbursement		-	-
Total Sources	\$ 148,280	\$ 109,309	\$ (38,972)
Expenditures:			
Tort Claims	\$ 24,248	\$ 11,442	\$ (12,806)
Supportive Services	23,856	14,370	(9,486)
Total Expenditures	\$ 48,104	\$ 25,811	\$ (22,292)
Ending Cash Balance*	\$ 100,178	\$ 83,497	\$ (16,680)
Cash Balance-One Year Ago		\$ 85,678	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2016-2017

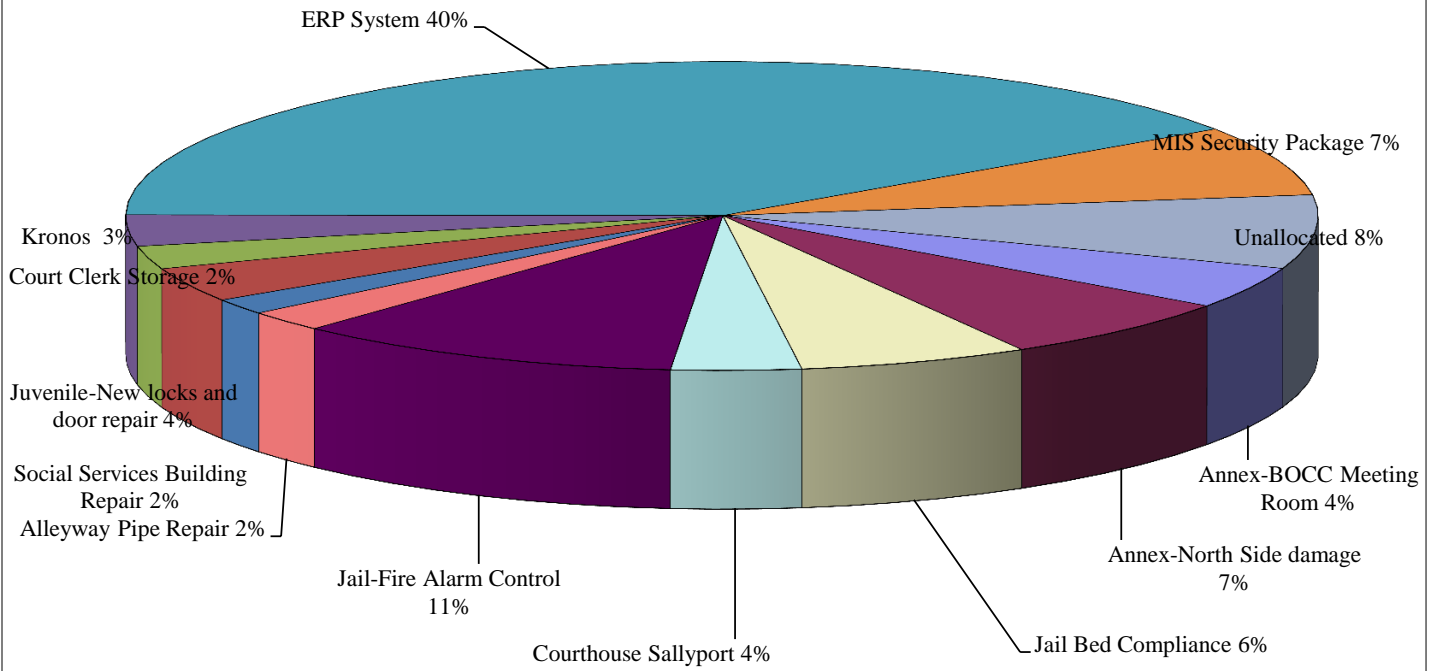
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 16-17 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Pending
North Side damage-asbestos abatement	1/21/2016	200,000	\$ 79,470	\$ 15,348	\$ 97,761	22,769	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	313,861	21,850	30,707	\$ 260,073	31,938	Pending
Juvenile							
New locks and door repair	11/17/2016	107,000				107,000	Pending
Courthouse							
Sallyport Repairs	7/18/2013	104,223		83,595	100,095	4,128	Complete
Alleyway Pipe Repair	10/26/2015	65,000			49,183	15,817	Pending
Social Services Building							
Building repairs	10/27/2016	49,267	14,843	975	975	33,449	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500		9,012	69,711	1,789	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,201,680	123,379	19,641	851,256	227,046	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		9,139				9,139	
Total Ongoing Budgeted Capital Projects		\$ 2,971,969	\$ 423,561	\$ 162,005	\$ 1,849,858	\$ 698,550	

TIF Projects:

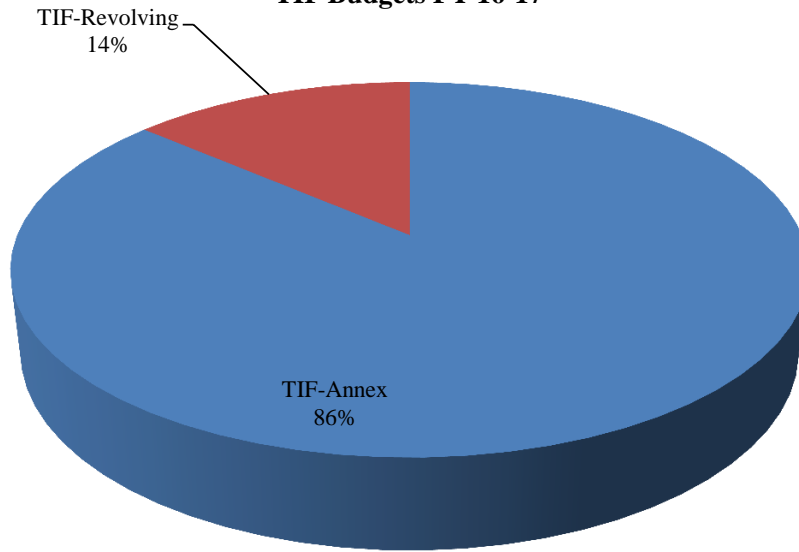
TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 1,003,992	\$ 56,312	\$ 1,867,291	687,382	Ongoing
TIF-Revolving -323	7/21/2016	\$ 500,000	\$ 600		\$ -	499,400	
Total Capital Projects		\$ 7,030,634	\$ 1,428,153	\$ 218,318	\$ 3,717,149	\$ 1,885,332	

Cash Balance at December 31, 2016	\$2,315,005.79
Temporary Transfers	1,000,000.00
	3,315,005.79
16/17 Available Budget	1,953,750.90
15/16 Available Budget	1,359,734.49
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,313,485.39
Total Unappropriated Cash	\$ 1,520.40

Capital Projects Budget FY 16-17



TIF Budgets FY 16-17



**FY 2016-17 Special Revenue Funds
Status Report**

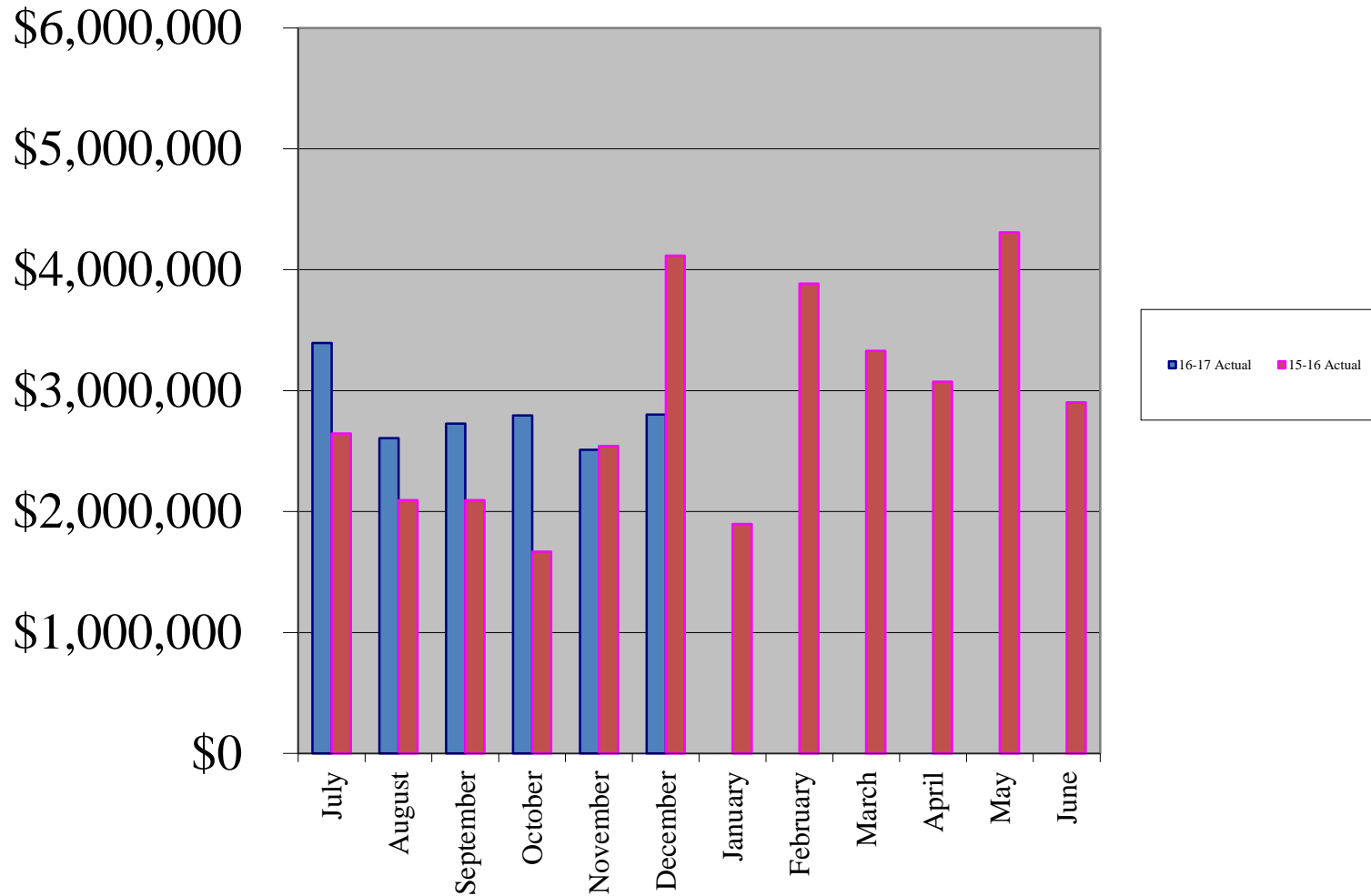
Cost Center	Department	2016-2017 Appropriations	December 2016 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$6,139,819	\$446,293	\$3,067,474	\$6,134,948*	\$3,072,345	\$3,360,216	\$2,779,604	50.0%
1110	Highway Cash-Dist #2	5,014,047	214,171	1,443,651	2,887,302	3,570,397	2,014,560	2,999,487	28.8%
1110	Highway Cash-Dist #3	4,404,032	402,726	2,887,043	5,774,086	1,516,989	3,220,639	1,183,393	65.6%
1111	CBRI Fund	3,438,682	125,936	196,466	392,931	3,242,217	751,874	2,686,808	5.7%
1130	Resale Property	4,735,818	273,064	1,503,299	3,006,598	3,232,519	1,948,116	2,787,702	31.7%
1140	Treasurer Mortgage Fee	243,334	20,162	143,656	287,311	99,678	159,713	83,621	59.0%
1150	County Clerk Lien Fee	92,366	6,260	9,052	18,104	83,314	13,994	78,372	9.8%
1151	UCC Central Filing Fund	655,259	50,943	396,498	792,996	258,761	460,361	194,898	60.5%
1152	Records Mgmt & Preservation	930,087	59,386	470,311	940,623	459,775	700,027	230,060	50.6%
1160	Sheriff Service Fee	3,867,004	646,476	3,011,090	6,022,181	855,914	3,312,842	554,162	77.9%
1161	Sheriff Special Revenue	5,819,443	449,900	2,883,915	5,767,829	2,935,529	3,537,645	2,281,799	49.6%
1162	Sheriff's Grant Fund	690,134	9,907	105,174	210,348	584,960	127,910	562,224	15.2%
1201	Assessor Revolving Fee	119,829	0	24,717	49,434	95,112	24,717	95,112	20.6%
1231	Juvenile Probation Fee	193,080	4,165	25,990	51,980	167,090	79,915	113,165	13.5%
1233	Juvenile Grant Fund	237,358	16,711	107,058	214,117	130,300	107,839	129,520	45.1%
1240	Planning Commission Fee	541,570	25,308	162,718	325,436	378,851	175,202	366,367	30.0%
1250	Local Emergency Planning Com	11,133	0	1,514	3,029	9,618	1,514	9,618	13.6%
1251	Emergency Mgmt Fund	291,363	4,244	45,327	90,653	246,036	46,943	244,420	15.6%
1260	Community Service Fee	124,314	6,156	35,397	70,795	88,916	49,241	75,073	28.5%
1270	Community Sentencing	387,768	0	46,068	92,135*	341,700	46,068	341,700	11.9%
1280	Drug Court Fund	310,200	12,931	144,440	288,881	165,760	151,068	159,132	46.6%
1282	Mental Health Court Fund	95,896	10,811	29,367	58,734	66,529	37,023	58,873	30.6%
1290	Shine Program	200,387	17,378	99,290	198,579	101,097	102,576	97,811	49.5%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
Total		\$38,548,262	\$2,802,928	\$16,839,514	\$33,679,029	\$21,708,748	\$20,430,002	\$18,118,260	43.7%

Year elapsed = 42%

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 2016-2017 Status Report
For the Period Ending December 31, 2016**

**16-17
YTD Actual**

Beginning Cash Balance **\$6,454,543**

Revenue:

Property Tax-Current & Prior	\$ 6,729,395
Exempt Manufacturing Tax	27,136
Miscellaneous Property Tax	3,516
Interest Income	3,178
Total Revenue	\$ 6,763,224

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(708,688)
Total Paid YTD	\$ (5,098,688)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ -
Interest	(5,888)
Total Paid YTD	\$ (5,888)

2003 GO Bonds-Series A (Tinker)

Principal	\$ -
Interest	(16,400)
Total Paid YTD	\$ (16,400)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(100,000)
Total Paid YTD	\$ (1,350,000)

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(830,975)
Total Bond Payments YTD	\$ (6,470,975)

Judgments

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

Total Expenditures

\$ (6,470,975)

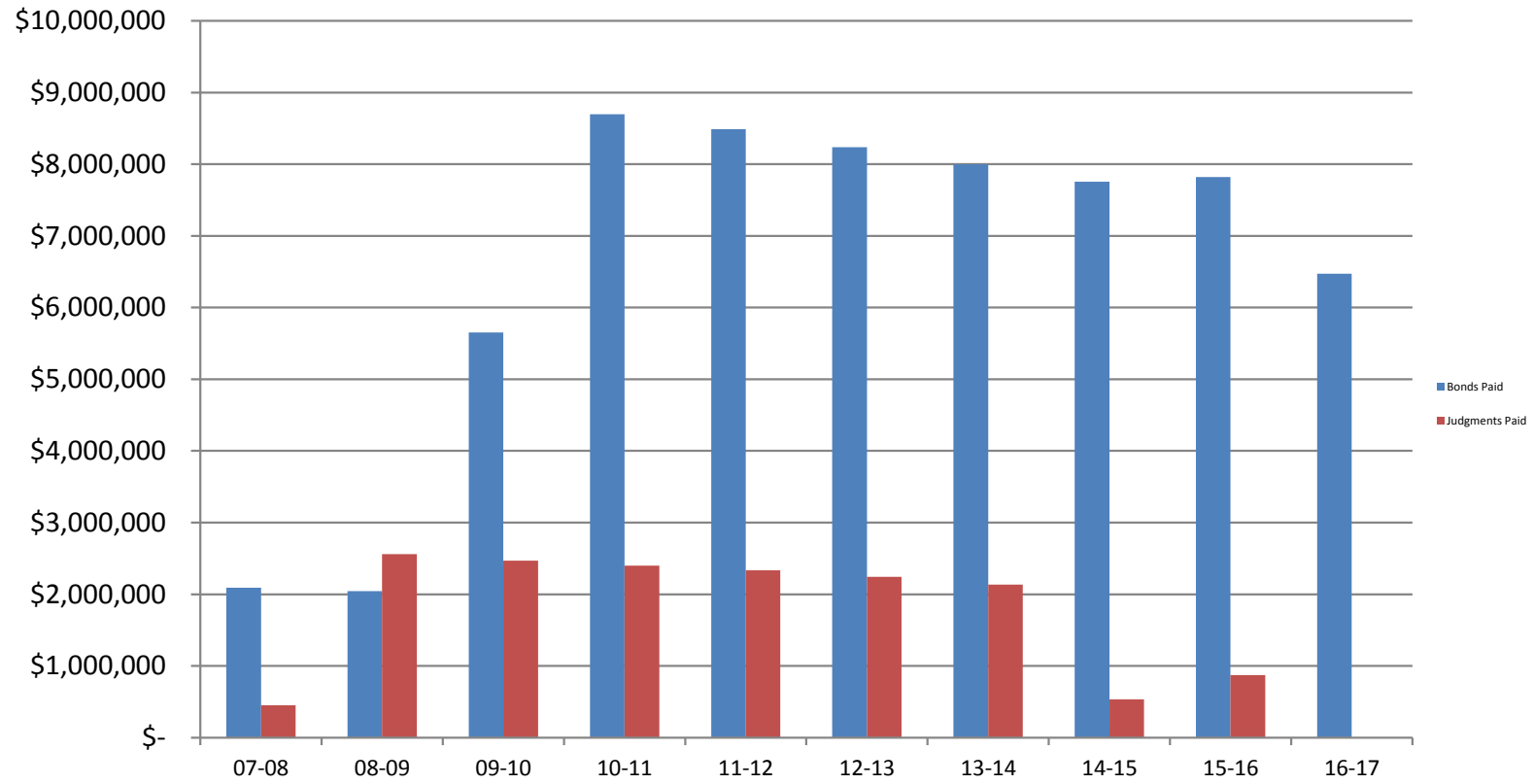
Transfer In 0.00

Ending Cash Balance **\$ 6,746,792**

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	\$ (9,335,000)	\$ 785,000
3,057,501	(3,051,614)	5,888
\$ 13,177,501	\$ (12,386,614)	\$ 790,888
\$ 10,000,000	\$ (9,180,000)	\$ 820,000
2,975,596	(2,959,196)	16,400
\$ 12,975,596	\$ (12,139,196)	\$ 836,400
\$ 10,000,000	\$ (1,250,000)	\$ 8,750,000
1,100,000	(400,000)	700,000
\$ 11,100,000	\$ (1,650,000)	\$ 9,450,000
\$ 91,620,000	\$ (46,105,000)	\$ 45,515,000
28,218,122	(21,128,510)	7,089,613
\$ 119,838,122	\$ (67,233,510)	\$ 52,604,613

Principal Balance at 6-30-16	Payments YTD	Principal Balance
\$ 1,727,098	\$ -	\$ 1,727,098
\$ 1,727,098	\$ -	\$ 1,727,098

Debt Service Fund Expenditures 10 Year History



**FY 16-17
General and Special Revenue Funds**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 699.15		\$ 472,158.24		\$ 472,907.39
4		120	County Commissioners	29,583.39	9,136.80	1,800.00	355.00		40,875.19
28	2	130	Assessor	134,748.13	49,879.61	548.66	4,311.12	515.28	190,002.80
47	1	140	Assessor Revaluation	201,070.48	78,106.09	6,920.83	6,028.35	467.99	292,593.74
10		150	Treasurer	37,361.38	13,959.67	400.00	6,399.80	210.14	58,330.99
115	4	160	Court Clerk	372,624.16	145,569.56	416.20	22,480.05		541,089.97
31	2	170	County Clerk	156,731.02	57,547.00	537.60	13,621.14	3,469.51	231,906.27
		180	Excise & Equalization	75.00	5.74				80.74
		190	County Audit				38,387.48	132.52	38,520.00
		200	District Attorney-State				2,830.82	1,543.55	4,374.37
		210	District Attorney -County				3,854.36	403.29	4,257.65
		230	Public Defender				7,769.15	1,316.10	9,085.25
4		240	Purchasing	15,774.41	7,538.27	140.00	618.17	117.79	24,188.64
14	4	250	Election Board	55,259.13	19,675.04	1,595.16	19,960.34	208.08	96,697.75
5	1	260	BOCC HR/Health & Safety	25,547.14	8,965.95	305.10	2,743.49	2,481.99	40,043.67
19	2	270	IT Department	91,203.18	29,679.79	562.64	122,913.87	4,436.02	248,795.50
17		280	Facilities Management	65,340.09	25,744.57		10,145.18	448.12	101,677.96
		285	Facilities-Custodial						-
		300	Planning Commission						-
12		301	Court Services	37,265.85	18,166.27		120.00		55,552.12
507		500	Sheriff	1,273,478.76	494,795.94		786,609.23		2,554,883.93
146	4	520	Juvenile Justice Bureau	364,708.95	125,534.09	845.00	56,802.30	1,037.97	548,928.31
3		550	Emergency Management	14,809.65	4,985.15	46.20	1,724.83		21,565.83
10	10	610	Social Services	51,045.85	16,243.31		58,418.08	194.89	125,902.13
		710	Free Fair						-
		810	OSU Extension				1,773.84	258.64	2,032.48
3		910	District 1	20,345.70	6,224.65		723.48	196.00	27,489.83
1	2	920	District 2	9,891.13	2,644.61		2,500.11	145.06	15,180.91
3		930	District 3	19,767.77	7,226.10		672.95		27,666.82
5		940	County Engineer	27,177.00	10,275.92		1,779.77		39,232.69
984	32		Total General Fund	\$ 3,003,858.17	\$ 1,132,603.28	\$ 14,117.39	\$ 1,645,701.15	\$ 17,582.94	\$ 5,813,862.93

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
30		1110	Highway Cash-District 1	\$ 102,812.29	\$ 43,417.61	\$ 150.00	\$ 299,716.64	\$ 196.00	\$ 446,292.54
24	1	1110	Highway Cash-District 2	98,985.82	39,878.09	-	72,892.81	2,414.06	214,170.78
30		1110	Highway Cash-District 3	119,047.84	48,598.03	-	221,146.10	13,934.37	402,726.34
		1111	CBRI Fund	-	-	-	125,936.23	-	125,936.23
26		1130	Resale Property Fund	117,395.02	43,804.38	-	108,932.63	2,931.48	273,063.51
1		1140	Treasurer Mortgage Fee Fund	3,125.00	1,060.23	100.00	6,583.27	9,293.47	20,161.97
		1150	County Clerk Lien Fee Fund	-	-	-	2,716.70	3,543.63	6,260.33
11		1151	UCC Central Filing Fund	36,855.51	12,813.40	-	1,120.52	154.00	50,943.43
8	1	1152	Records Preservation Fund	33,551.61	11,145.96	-	14,688.21	-	59,385.78
118		1160	Sheriff Serv Fee Fund	378,981.25	170,393.16	600.00	88,526.36	7,975.02	646,475.79
47		1161	Sheriff Special Revenue Fund	172,938.26	70,951.91	-	182,827.86	23,181.74	449,899.77
		1162	Sheriff Grant Fund	8,721.99	667.23	-	-	517.39	9,906.61
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,165.00	-	4,165.00
4		1233	Juvenile - Title IV-E	11,135.00	5,376.41	-	200.01	-	16,711.42
3	2	1240	Planning Commission Fee Fund	16,645.00	5,747.86	1,589.76	1,325.74	-	25,308.36
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	36.72	4,207.05	4,243.77
		1260	Community Service Fee	-	-	-	5,792.14	364.18	6,156.32
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,576.33	3,265.01	-	801.99	288.00	12,931.33
		1282	Mental Health Court Fund	-	-	-	10,530.75	280.00	10,810.75
3		1290	SHINE Program Fund	9,473.40	2,827.53	-	5,076.57	-	17,377.50
308	4		Total Special Revenue Funds	\$ 1,118,244.32	\$ 459,946.81	\$ 2,439.76	\$ 1,153,016.25	\$ 69,280.39	\$ 2,802,927.53

1292	36		Total	\$ 4,122,102.49	\$ 1,592,550.09	\$ 16,557.15	\$ 2,798,717.40	\$ 86,863.33	\$ 8,616,790.46
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Category % of Total 47.8% 18.5% 0.2% 32.5% 1.0% 100.0%