

Oklahoma County
Monthly Financial Report
For Period Ending February 28, 2017

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		200,420	1,620,466	115,371	7.7%
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%
994 Capital Projects Supplement			-	-		136,154	136,154	136,154	
995 Reserve	2,345,588		2,345,588	4,256,752	1,618,952	(2,620,511)	3,255,193	909,605	38.8%
Total Department Budgets	\$ 80,394,445	\$ (1,307,409)	\$ 79,087,036	\$ 80,400,933	\$ 1,645,284	\$ (1,000,000)	\$ 81,046,218	\$ 1,959,183	2.5%
Cash Transfers									
4010 Employee Benefits	\$ 6,344,845		\$ 6,344,845	\$ 7,400,000		\$ 1,000,000	\$ 8,400,000	\$ 2,055,155	32.4%
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	\$ -	\$ -	\$ 9,397,000	\$ 1,983,155	26.7%
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**

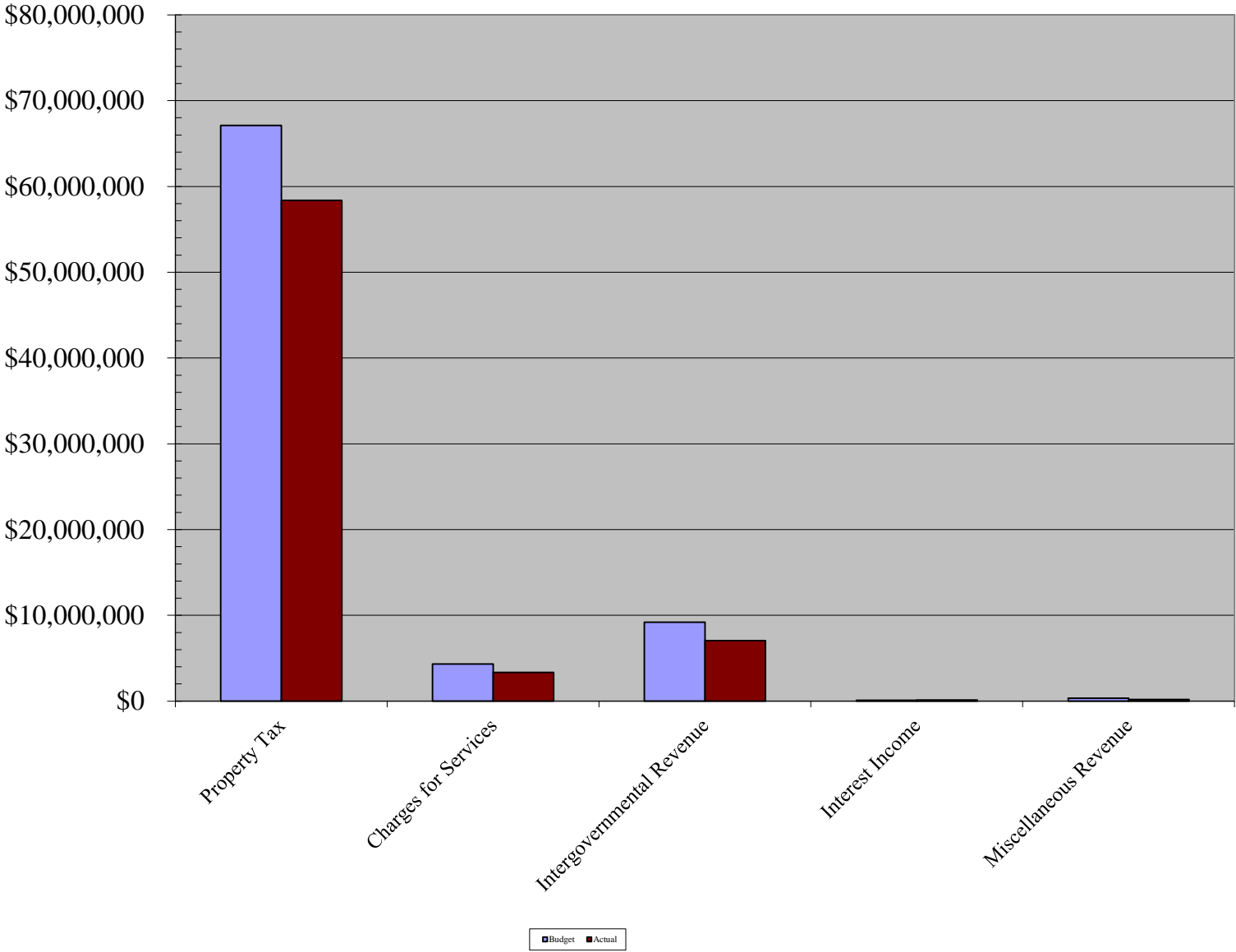
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 4,256,752.00	Adopted Budget	5/27/2016
995 General Fund Reserve	Budget Supplement	1,618,952.00	BB 80-17	9/15/2016
160 Court Clerk	Salaries & Benefits for 10 FT Employees	(354,585.00)	BB 81-17	9/15/2016
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
250 Election Board	Reimburse for funds appropriated but not used during state election	4,580.33	BB 208-17	1/19/2017
995 Capital Projects Fund	Jail Mold Remediation Project	(136,154.25)	BB 209-17	1/19/2017
991 Employee Benefits	To pay medical and prescription claims for remainder of year	(1,000,000.00)	BB 246-17	2/16/2017
250 Election Board	To cover the special county election for Sheriff	(205,000.00)	BB 251-17	2/16/2017
Total General Fund Reserve		<u>\$ 3,255,192.73</u>		

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending February 28, 2017**

	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	\$ 58,381,450	\$ (8,738,222)	87.0%	86.4%
Charges for Services	4,318,361	3,343,680	(974,681)	77.4%	75.5%
Intergovernmental Revenue	9,204,762	7,056,665	(2,148,097)	76.7%	74.8%
Interest Income	100,000	122,092	22,092	122.1%	135.5%
Miscellaneous Revenue	344,056	203,349	(140,707)	59.1%	59.1%
Total Revenue	<u>\$ 81,086,852</u>	<u>\$ 69,107,236</u>	<u>\$ (11,979,616)</u>	85.2%	84.5%
Temporary Cash Transfer In	\$ -	\$ 17,000,000	\$ 17,000,000		
Temporary Cash Transfer Out	-	(17,000,000)	(17,000,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,397,000)	(8,533,154)	(136,154)		
16-17 Expenditures	\$ 82,046,218	\$ 44,648,219	\$ (37,397,999)	54.4%	60.5%
Prior Budget Year Expenditures	4,102,800	3,644,383	(458,416)	88.8%	87.6%
Total Expenditures	<u>\$ 86,149,018</u>	<u>\$ 48,292,602</u>	<u>\$ (37,856,416)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 25,740,646</u>	<u>\$ 25,740,646</u>		

* 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 February 28, 2017



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

	For the Month Ending February 28, 2017			
	16-17 February Actual	15-16 February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 29,793,135	\$ 22,635,117	\$ 7,158,018	31.6%
Revenue:				
Property Tax	\$ 1,112,177	\$ 1,066,392	\$ 45,785	4.3%
Charges for Services	371,388	374,811	(3,423)	-0.9%
Intergovernmental Revenue	1,130,780	558,305	572,475	102.5%
Interest Income	32,546	28,982	3,564	12.3%
Miscellaneous Revenue	19,972	33,417	(13,445)	-40.2%
Total Revenue	<u>\$ 2,666,863</u>	<u>\$ 2,061,907</u>	<u>\$ 604,956</u>	<u>29.3%</u>
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(169,154)	(50,000)	(119,154)	
16-17 Expenditures	\$ 5,896,468	\$ 5,017,077	\$ 879,391	17.5%
Prior Budget Year Expenditures	653,729	-	653,729	
Total Expenditures	<u>\$ 6,550,198</u>	<u>\$ 5,017,077</u>	<u>\$ 1,533,121</u>	<u>30.6%</u>
Ending Cash Balance	<u>\$ 25,740,646</u>	<u>\$ 19,629,947</u>	<u>\$ 6,110,699</u>	<u>31.1%</u>

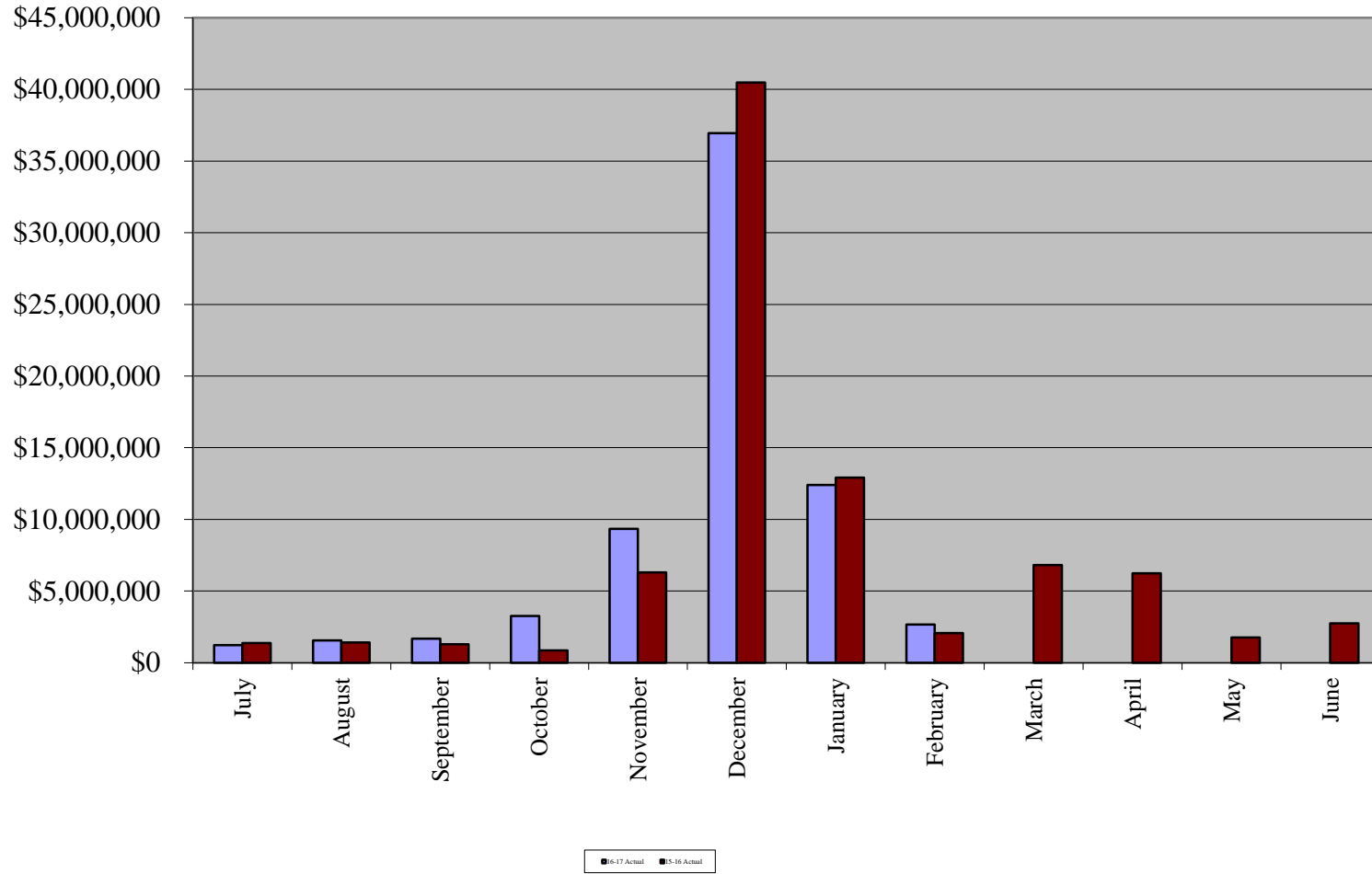
	For the Year to Date Period Ending February 28, 2017			
	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 13,459,166	\$ 10,311,097	\$ 3,148,069	30.5%
	\$ 58,381,450	\$ 55,789,536	\$ 2,591,914	4.6%
	3,343,680	3,269,817	73,863	2.3%
	7,056,665	7,248,173	(191,508)	-2.6%
	122,092	67,760	54,332	80.2%
	203,349	247,440	(44,091)	-17.8%
	<u>\$ 69,107,236</u>	<u>\$ 66,622,726</u>	<u>\$ 2,484,510</u>	<u>3.7%</u>
	\$ 17,000,000	\$ 21,500,000	\$ (4,500,000)	
	(17,000,000)	(21,500,000)	4,500,000	
	-	-	-	
	(8,533,154)	(7,413,845)	(1,119,309)	15.1%
	\$ 44,648,219	\$ 48,657,567	\$ (4,009,348)	-8.2%
	3,644,383	1,232,465	2,411,918	195.7%
	<u>\$ 48,292,602</u>	<u>\$ 49,890,032</u>	<u>\$ (1,597,430)</u>	<u>-3.2%</u>
	<u>\$ 25,740,646</u>	<u>\$ 19,629,947</u>	<u>\$ 6,110,699</u>	<u>31.1%</u>

Note 1.)

	16-17 February Actual	15-16 February Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ (169,154)	\$ (50,000)	\$ (119,154)
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	<u>\$ (169,154)</u>	<u>\$ (50,000)</u>	<u>\$ (119,154)</u>

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ (276,154)	\$ (50,000)	\$ (226,154)
	(7,400,000)	(6,344,845)	(1,055,155)
	(750,000)	(1,000,000)	250,000
	(107,000)	(19,000)	(88,000)
	<u>\$ (8,533,154)</u>	<u>\$ (7,413,845)</u>	<u>\$ (1,119,309)</u>

General Fund Actual Revenue February 28, 2017

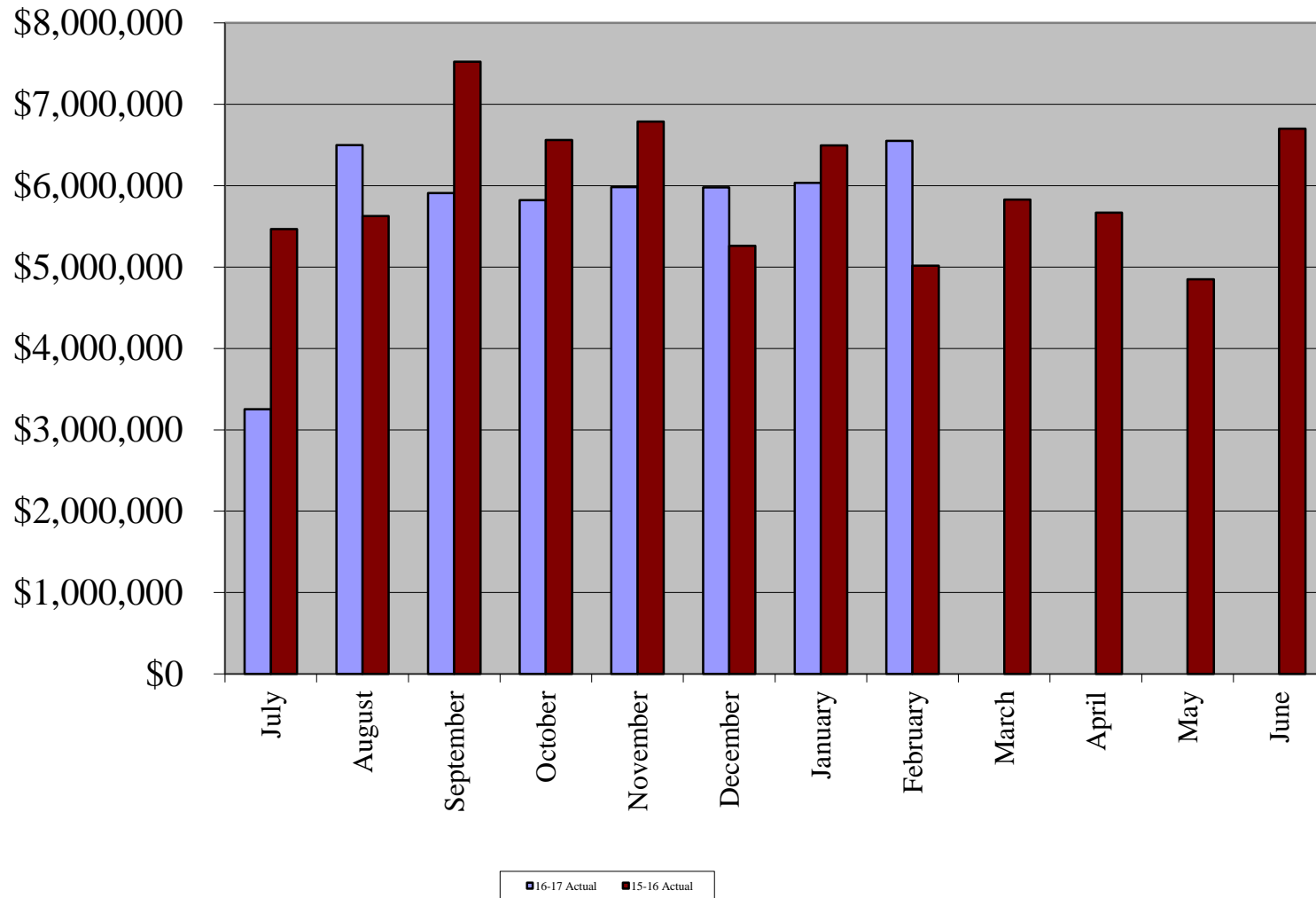


**FY 2016-17 General Fund Expenditures
Status Report**

Cost Center	Department	2016-2017 Adopted Budget	Budget Amendments	2016-2017 Amended Budget	February 2017 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	\$ 423,867	\$ 3,230,466	\$ 2,364,344	\$ 4,684,129	\$ 910,681	63.2%	58.8%
120	County Commissioners	494,850	-	494,850	41,066	315,770	179,080	316,390	178,460	63.8%	66.0%
130	Assessor	2,458,036	-	2,458,036	211,383	1,493,920	964,116	1,525,994	932,042	60.8%	60.9%
140	Assessor Revaluation	4,272,021	-	4,272,021	299,785	2,327,876	1,944,145	2,693,204	1,578,817	54.5%	58.2%
150	Treasurer	599,755	-	599,755	59,538	427,771	171,984	477,189	122,566	71.3%	62.1%
160	Court Clerk	6,099,015	354,585	6,453,600	541,138	3,989,840	2,463,760	4,002,956	2,450,644	65.4%	63.4%
170	County Clerk	2,869,453	-	2,869,453	228,990	1,785,176	1,084,277	1,867,704	1,001,749	62.2%	65.4%
180	Excise & Equalization Bds	47,207	-	47,207	242	3,846	43,361	4,842	42,365	8.1%	8.8%
190	County Audit	621,410	26,333	647,743	52,165	277,752	369,991	389,372	258,371	44.7%	41.0%
200	District Attorney-State	150,000	-	150,000	7,229	55,902	94,098	80,916	69,084	37.3%	34.5%
210	District Attorney-County	72,398	-	72,398	4,689	43,679	28,719	60,481	11,917	60.3%	50.4%
230	Public Defender	51,420	-	51,420	8,387	29,485	21,935	43,116	8,304	57.3%	60.3%
240	Purchasing	301,510	-	301,510	24,276	189,945	111,565	194,594	106,916	63.0%	63.9%
250	Election Board	1,420,047	200,420	1,620,467	110,571	913,869	706,598	947,533	672,934	64.4%	49.2%
260	BOCC HR/Health & Safety	480,250	-	480,250	32,160	283,060	197,190	288,047	192,203	58.9%	60.3%
270	MIS	3,566,047	-	3,566,047	212,455	2,085,314	1,480,733	2,711,936	854,111	58.5%	56.0%
280	Facilities Management	1,354,342	-	1,354,342	105,588	808,324	546,018	865,545	488,797	59.7%	61.3%
285	Facilities Mgmt-Custodial	256,709	-	256,709	38,974	137,221	119,488	226,715	29,994	53.5%	55.1%
300	Planning Commission	-	-	-	-	-	-	-	0	0.0%	100.0%
310	Court Services	680,415	-	680,415	54,437	423,882	256,533	423,882	256,533	62.3%	71.2%
510	Sheriff	34,215,978	51,794	34,267,772	2,555,943	19,223,739	15,044,033	24,690,172	9,577,600	56.2%	69.6%
520	Juvenile Justice Bureau	6,798,123	-	6,798,123	563,725	4,275,136	2,522,987	4,528,726	2,269,397	62.9%	61.6%
550	Emergency Management	362,975	-	362,975	22,351	194,501	168,474	226,502	136,473	53.6%	59.9%
610	Social Services	1,965,568	-	1,965,568	156,005	938,564	1,027,004	1,434,901	530,667	47.8%	47.3%
710	Free Fair	62,245	-	62,245	-	44,391	17,854	53,360	8,885	71.3%	75.7%
810	OSU Extension	498,556	-	498,556	39,993	318,302	180,254	334,315	164,241	63.8%	51.2%
910	District 1	302,660	-	302,660	28,413	183,500	119,160	188,976	113,684	60.6%	63.0%
920	District 2	264,767	-	264,767	834	143,028	121,739	148,506	116,261	54.0%	45.8%
930	District 3	256,162	-	256,162	24,502	188,582	67,580	190,578	65,584	73.6%	82.2%
940	County Engineer	510,010	-	510,010	47,762	315,376	194,634	328,296	181,714	61.8%	60.7%
950	Economic Development	-	395,000	395,000	-	-	395,000	200,000	195,000	0.0%	16.8%
991	Employee Benefits Supplement	-	1,000,000	1,000,000	-	-	1,000,000	1,000,000	0	0.0%	0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0	0.0%	0.0%
994	Capital Projects Supplement	-	136,154	136,154	136,154	136,154	-	136,154	0	0.0%	0.0%
995	General Fund Reserve	4,256,752	(1,001,559)	3,255,193	-	-	3,255,193	-	3,255,193	0.0%	0.0%
Total		\$ 80,400,933	\$ 1,645,285	\$ 82,046,218	\$ 6,032,623	\$ 44,784,373	\$ 37,261,845	\$ 55,265,029	\$ 26,781,189	55.7%	60.6%

Year elapsed = 66.7%

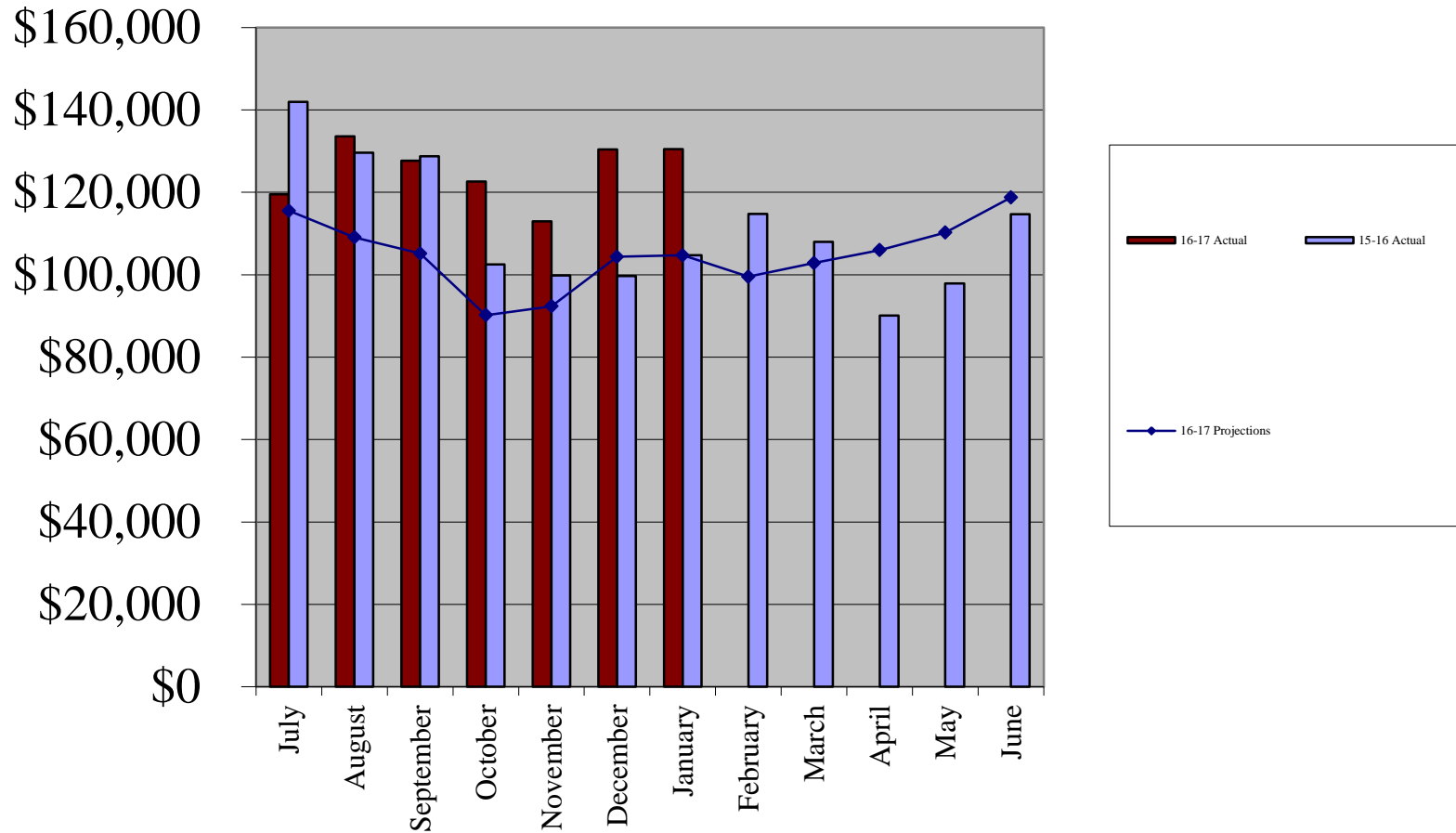
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2016-2017
February 28, 2017**

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		\$ 650	\$ 650	\$ 550
52010	FICA - Retirement Board Members	92		50	50	42
52032	Retirement paid by General Fund	4,208	695	2,781	3,477	731
Total Salaries and Benefits		\$ 5,500	\$ 695	\$ 3,481	\$ 4,176	\$ 1,324
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,258,753	\$ 203,252	\$ 746,748	\$ 950,000	\$ 308,753
54023	Electricity (OG&E)	850,000	323,275	351,725	675,000	175,000
54024	Sewer and Water(City of OKC)	803,000	369,826	315,174	685,000	118,000
54022	Natural Gas(ONG)	24,000	11,157	9,443	20,600	3,400
Utilities Subtotal		\$ 2,935,753	\$ 907,510	\$ 1,423,090	\$ 2,330,600	\$ 605,153
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000	-	1,195	1,195	18,805
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 1,195	\$ 1,195	\$ 18,805
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	\$ 249,633	\$ 440,296	\$ 689,929	\$ -
54451	Outside legal services	150,000	43,866	56,134	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	20,294	16,634	36,929	(929)
54102	ICB (county-occupied space) rent expense	124,000	20,247	80,954	101,201	22,799
54102	Lincoln (county-occupied space) rent expense	250,000	41,705	166,822	208,527	41,473
54103	Storage for Court Clerk records	113,400	39,325	78,650	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	116,131	183,869	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		8,471	8,471	(3,471)
54456	Alcohol and drug screening for county employees	20,000	9,487	10,513	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	460	920	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	381	32,208	32,589	(29,590)
Other Operating Subtotal		\$ 2,588,008	\$ 544,029	\$ 1,769,804	\$ 2,313,834	\$ 274,175
Total Maintenance and Operations - 54000		\$ 5,579,311	\$ 1,451,539	\$ 3,226,985	\$ 4,678,525	\$ 900,787
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	\$ 1,453,662	\$ 3,230,466	\$ 4,684,129	\$ 910,682

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
February 28, 2017**

	<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	\$ 7,400,000	\$ 1,000,000	\$ 8,400,000	\$ 1,000,000
Premiums/Other	16,250,277	10,291,578	5,208,998	15,500,576	(749,701)
Stop Loss Reimb	-	785,590	290,217	1,075,807	1,075,807
Total Resources	\$ 23,650,277	\$ 19,005,100	\$ 6,499,214	\$ 25,504,314	\$ 1,854,037
Expenses					
Medical Claims	\$ 12,644,856	\$ 10,181,032	\$ 5,090,516	\$ 15,271,548	\$ 2,626,692
Medical Claims covered by Stop Loss		276,523	76,452	352,975	352,975
Prescription Drug Claims	6,047,812	4,716,955	2,075,693	6,792,648	744,836
Dental Claims	1,439,467	857,399	428,700	1,286,099	(153,368)
Vision Claims	159,215	107,443	53,721	161,164	1,949
County Pharmacy	328,945	193,301	96,650	289,951	(38,994)
Employee Assistance Program	23,509	11,183	11,183	22,367	(1,142)
Medicare Supplement - Phys. Mutual	893,724	607,529	303,765	911,294	17,570
Total Claims	<u>\$ 21,537,528</u>	<u>\$ 16,951,366</u>	<u>\$ 8,136,681</u>	<u>\$ 25,088,046</u>	<u>\$ 3,550,518</u>
Administration Fees & Other	881,416	533,893	292,235	826,128	(55,288)
Life/AD&D Premiums	334,957	217,061	108,531	325,592	(9,365)
Stop Loss Premiums	896,376	576,149	288,074	864,223	(32,153)
Total Admin/Premiums	<u>\$ 2,112,749</u>	<u>\$ 1,327,103</u>	<u>\$ 688,840</u>	<u>\$ 2,015,943</u>	<u>\$ (96,806)</u>
Total Expenses	\$ 23,650,278	\$ 18,278,469	\$ 8,825,521	\$ 27,103,990	\$ 3,453,713
Ending Cash Balance	\$ -	\$ 726,631	\$ (2,326,306)	\$ (1,599,675)	\$ (1,599,675)

Cash Balance-One Year Ago

\$ 2,466,195

Notes:

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

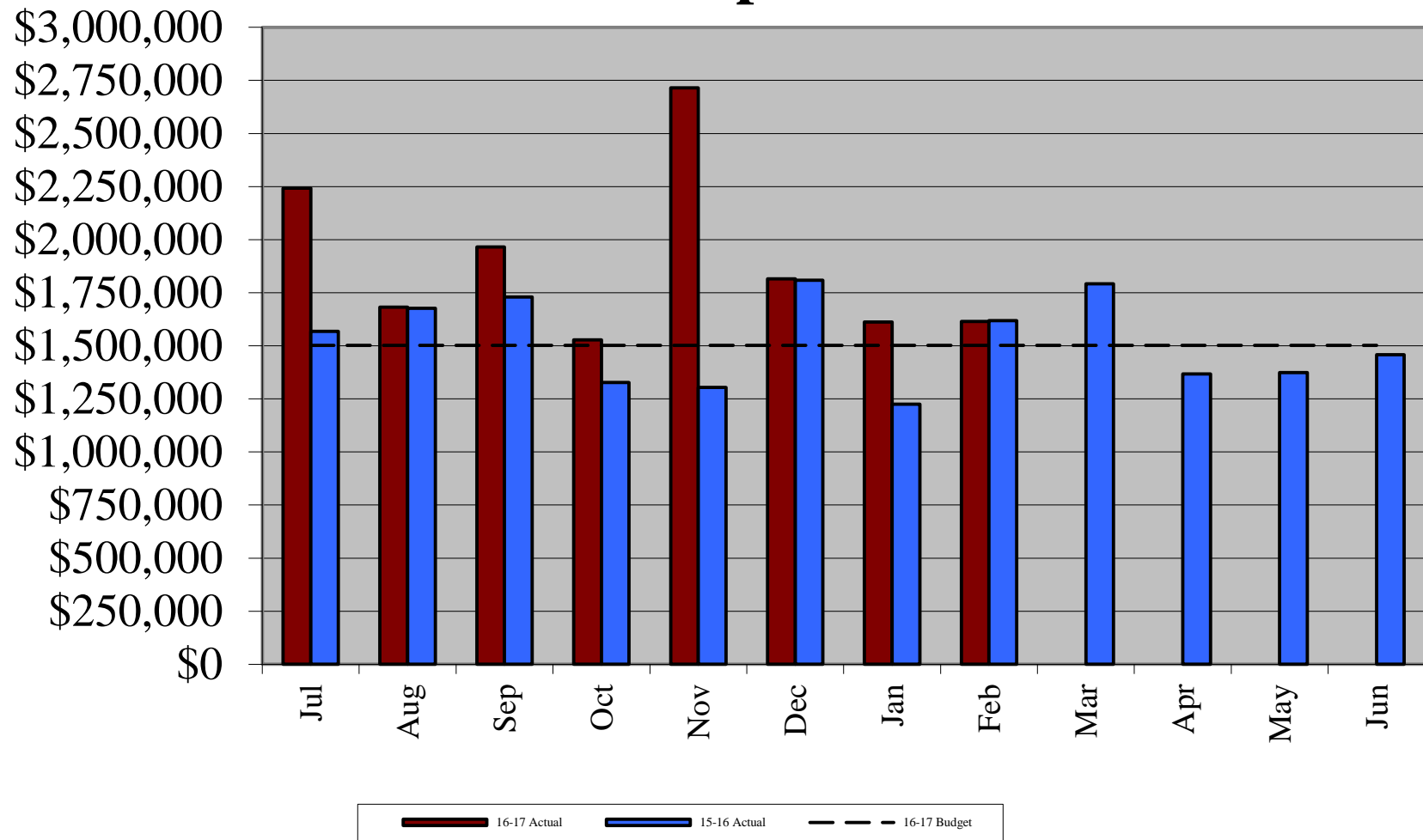
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

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	\$ 1,077,113	\$1,272,629	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	451,281	\$589,619	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$1,528,394</u>	<u>\$1,862,248</u>	
	15/16			15-16
Prior Year 15-16 Comparison	Monthly Budget	This Month	15/16 Avg	High Month
Medical Claims	\$1,114,186	\$980,062	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$525,369	\$459,535	\$734,931 (December)
Total	<u>\$1,502,179</u>	<u>\$1,505,431</u>	<u>\$1,508,547</u>	

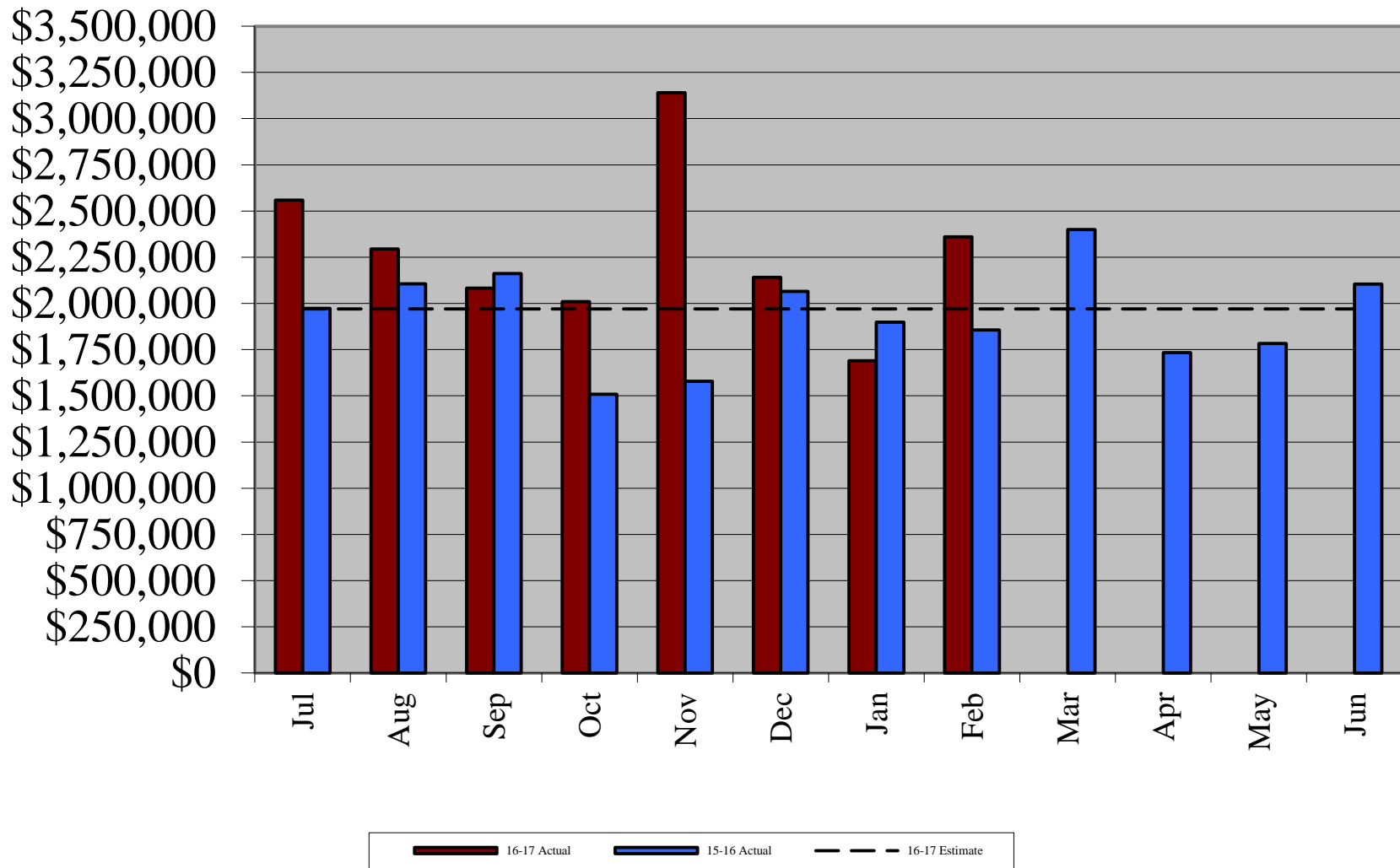
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2016-17
February 28, 2017

	Annual		Inc (Dec)	%	February		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%	\$ 7,400,000	\$ 6,344,845	\$ 1,055,155	16.6%
Employer Premiums	10,985,100	11,005,460	(20,360)	-0.2%	7,111,940	7,353,286	(241,346)	-3%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	2,816,615	2,849,183	(32,568)	-1.1%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	785,590	336,777	448,813	133%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	363,022	339,985	23,037	6.8%
Interest Income	-	-	-		1	-	1	
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 19,005,100	\$ 17,611,039	\$ 1,394,061	7.9%
Expenses								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 10,181,032	\$ 8,249,262	\$ 1,931,770	23.4%
Medical claims covered by Stop Loss	-	569,671	(569,671)		276,523	112,489	164,034	145.8%
Prescription Drug Claims	6,047,812	5,514,418	533,395	9.7%	4,716,955	3,894,969	821,986	21.1%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	857,399	700,463	156,936	22.4%
Vision Claims	159,215	154,961	4,253	2.7%	107,443	81,059	26,384	32.5%
County Pharmacy	328,945	303,111	25,833	8.5%	193,301	210,218	(16,917)	-8.0%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	11,183	15,673	(4,490)	-28.6%
Medicare Supplement	893,724	870,512	23,212	2.7%	607,529	647,081	(39,552)	-6.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 16,951,366	\$ 13,911,214	\$ 3,040,152	21.9%
Administration Fees & Other	881,416	624,783	256,633	41.1%	533,893	427,454	106,439	24.9%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	217,061	221,723	(4,662)	-2.1%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	576,149	584,454	(8,305)	-1.4%
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 1,327,103	\$ 1,233,631	\$ 93,472	7.6%
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 18,278,469	\$ 15,144,844	\$ 3,133,624	20.7%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 726,631	\$ 2,466,195	\$ (1,739,563)	-70.5%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
February 28, 2017

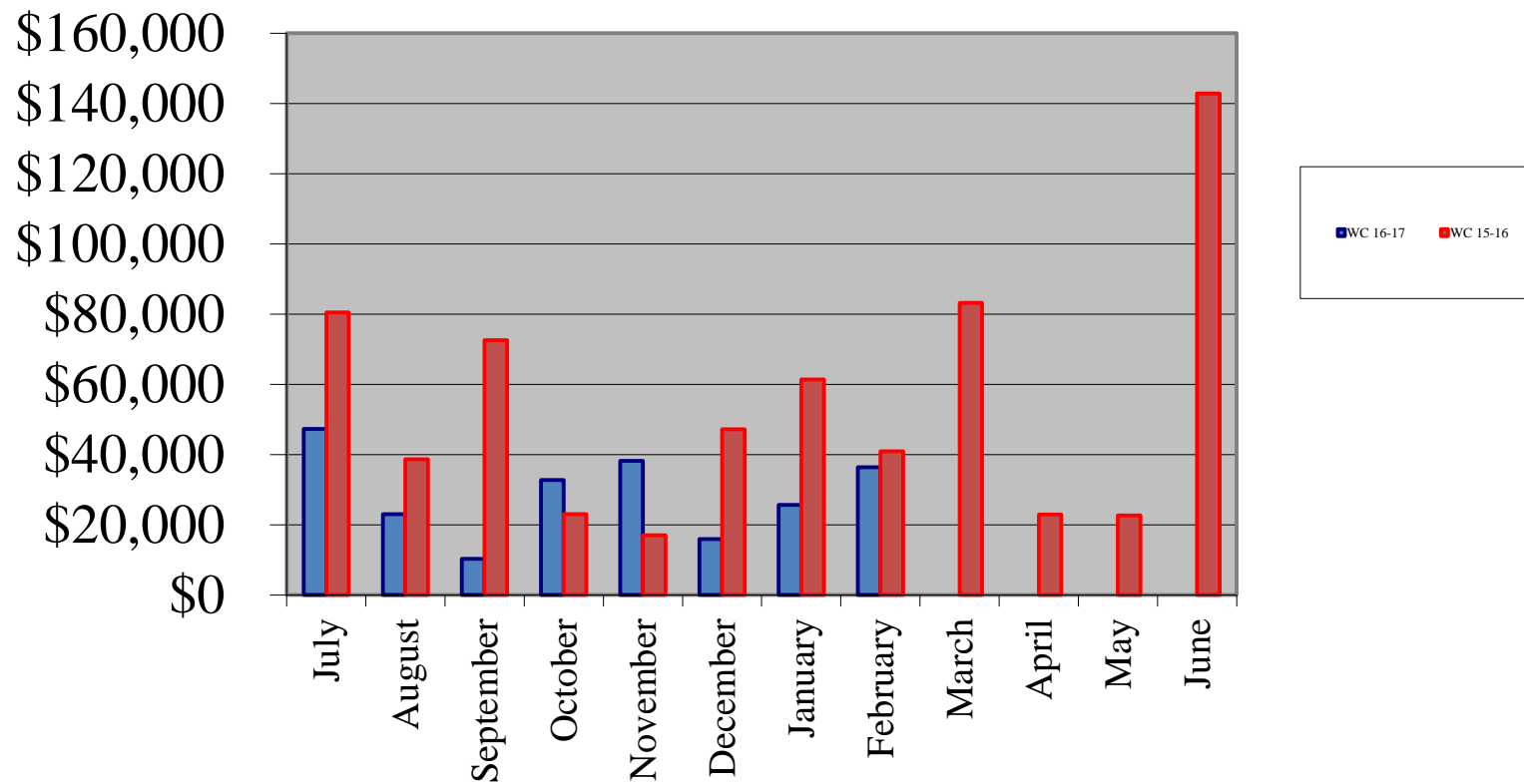
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	17,738	(79,257)
Transfers/Supplements	750,000	750,000	-
Total Sources	\$ 1,181,992	\$ 1,289,672	\$ 107,680
Expenditures:			
Claims	\$ 832,801	\$ 225,116	(607,684)
Stop loss/Admin Fees	264,871	231,010	(33,861)
Total Expenditures	\$ 1,097,672	\$ 456,126	\$ (641,546)
Ending Cash Balance*	\$ 84,320	\$ 833,546	\$ 749,225
Cash Balance-One Year Ago		\$ 761,869	

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	107,000	-
Reimbursement		-	-
Total Sources	\$ 148,280	\$ 166,309	\$ 18,028
Expenditures:			
Tort Claims	\$ 24,248	\$ 11,442	\$ (12,806)
Supportive Services	23,856	16,034	(7,821)
Total Expenditures	\$ 48,104	\$ 27,476	\$ (20,627)
Ending Cash Balance*	\$ 100,178	\$ 138,832	\$ 38,655
Cash Balance-One Year Ago		\$ 77,525	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2016-2017

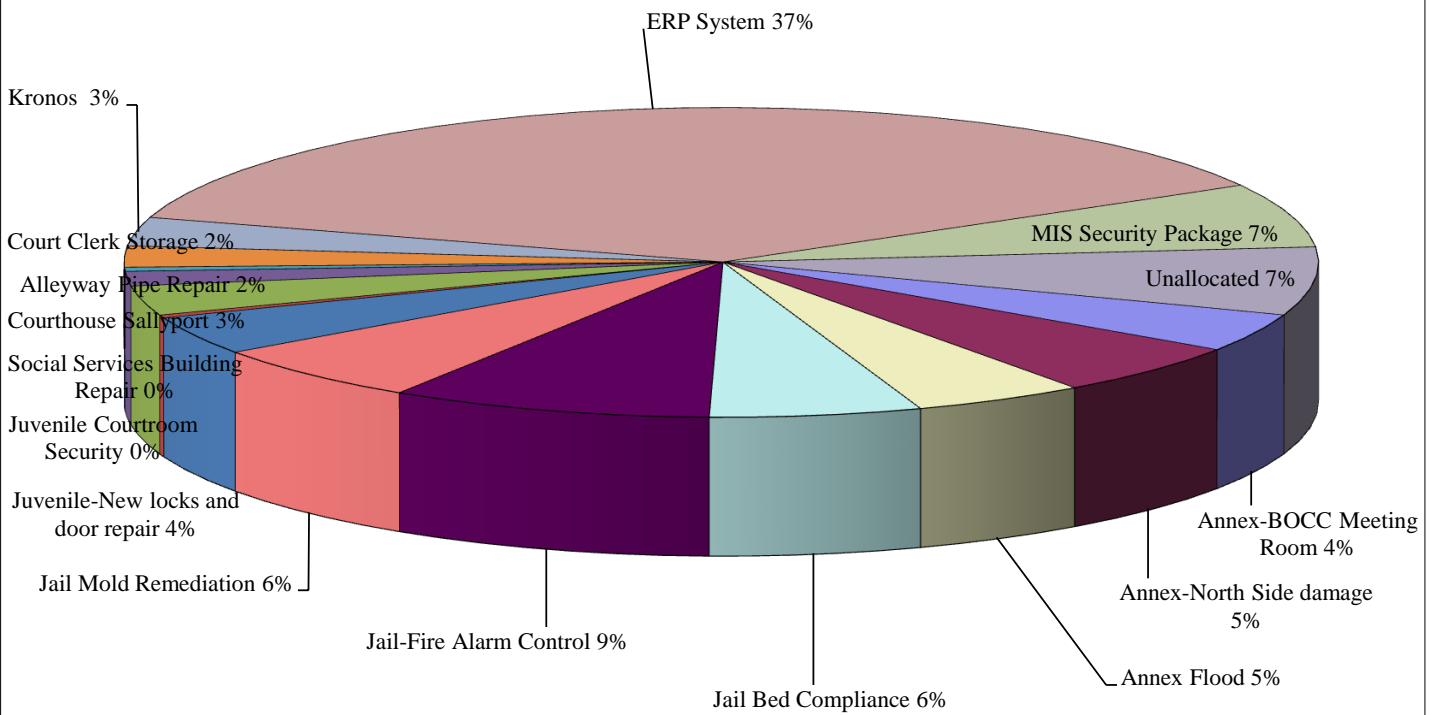
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 16-17 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Complete
North Side damage-asbestos abatement	1/21/2016	177,231		\$ 94,818	\$ 177,231	-	Complete
Annex Flood	2/16/2017	150,000	\$ 11,885			138,115	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	281,922		52,557	\$ 281,922	-	Complete
Jail Mold Remediation	1/19/2017	196,212	136,154			60,058	Pending
Juvenile							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000				10,000	Pending
Courthouse							
Sallyport Repairs	7/18/2013	100,095		83,595	100,095	-	Complete
Alleyway Pipe Repair	10/26/2015	49,183			49,183	-	Complete
Social Services Building							
Building repairs	10/27/2016	13,860		13,860	13,860	-	Complete
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	121,530	21,490	853,105	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		10,240				10,240	
Total Ongoing Budgeted Capital Projects		\$ 3,242,224	\$ 555,574	\$ 278,059	\$ 1,965,911	\$ 720,739	

TIF Projects:

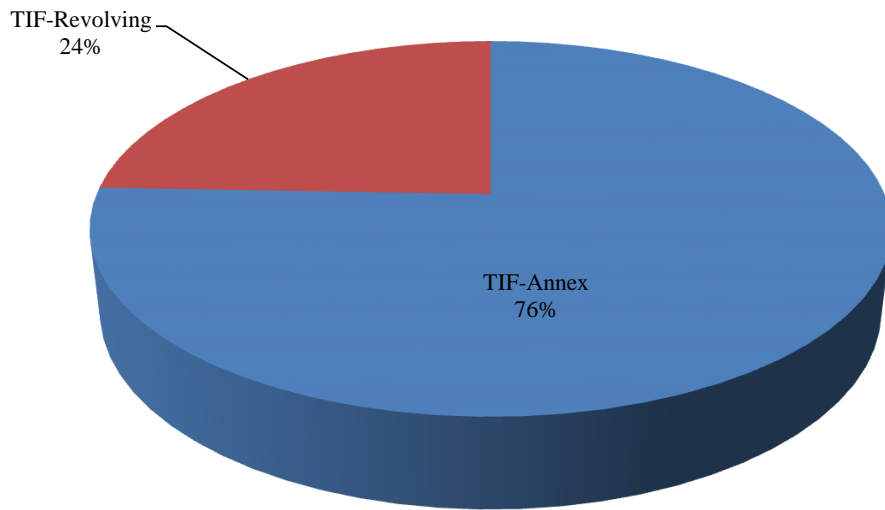
TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 1,001,831	\$ 61,024	\$ 1,872,002	684,832	Ongoing
TIF-Revolving -323	7/21/2016	\$ 1,150,000	\$ 800,077	\$ 600	\$ 600	349,323	
Total Capital Projects		\$ 7,950,889	\$ 2,357,481	\$ 339,682	\$ 3,838,514	\$ 1,754,894	

Cash Balance at February 28, 2017	\$4,115,184.45
Temporary Transfers	0.00
	4,115,184.45
16/17 Available Budget	2,864,201.15
15/16 Available Budget	1,248,174.35
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,112,375.50
Total Unappropriated Cash	\$ 2,808.95

Capital Projects Budget FY 16-17



TIF Budgets FY 16-17



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

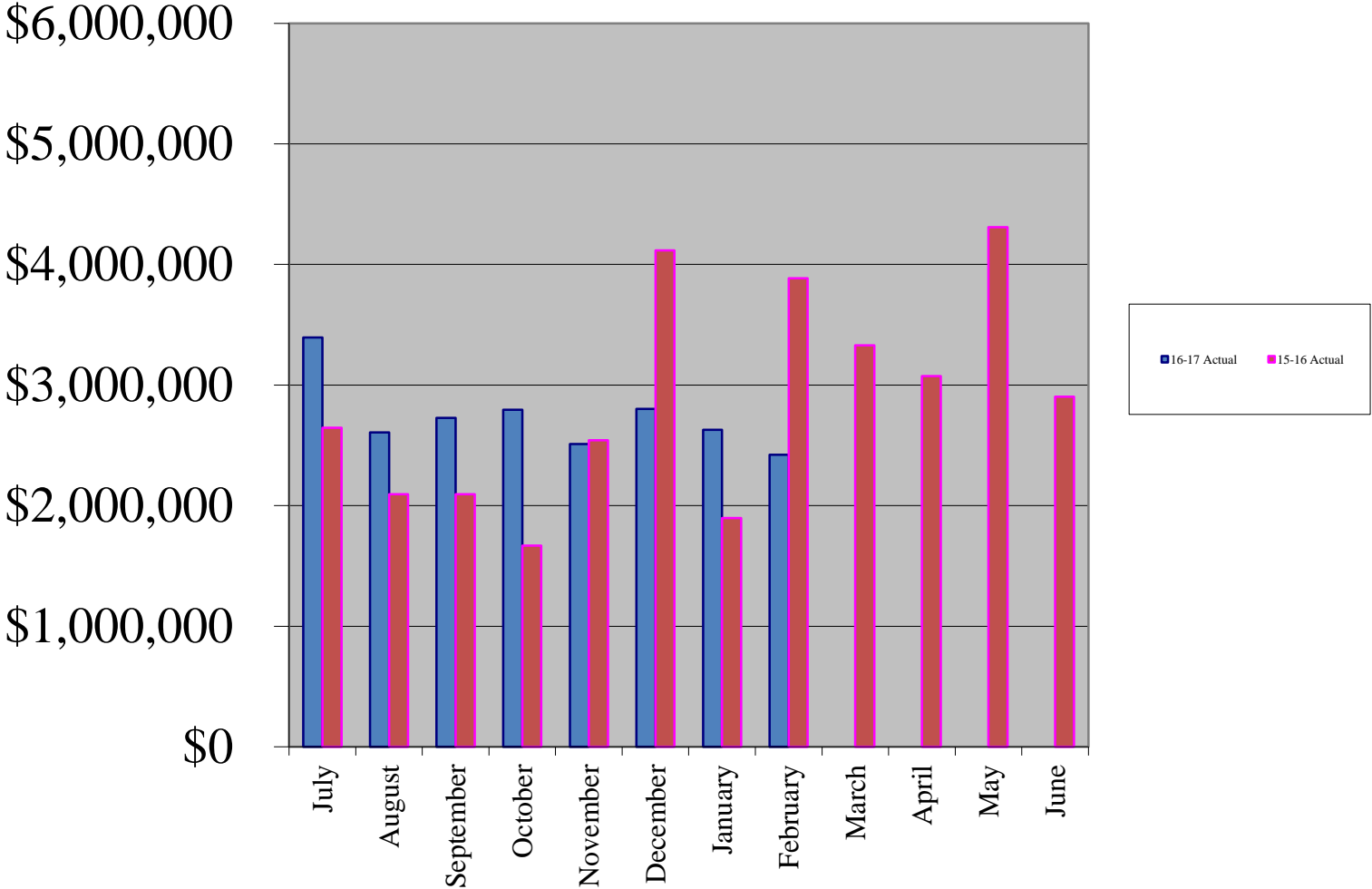
Cost Center	Department	2016-2017 Appropriations	February 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$7,323,439	\$262,362	\$3,563,719	\$5,345,579*	\$3,759,720	\$3,809,399	\$3,514,040	48.7%
1110	Highway Cash-Dist #2	6,303,869	263,765	1,947,507	2,921,260	4,356,362	2,473,217	3,830,652	30.9%
1110	Highway Cash-Dist #3	5,345,578	245,020	3,379,427	5,069,141	1,966,151	3,891,633	1,453,945	63.2%
1111	CBRI Fund	3,517,106	22,300	552,479	828,718	2,964,627	916,128	2,600,978	15.7%
1130	Resale Property	4,496,971	364,463	2,120,872	3,181,308	2,376,099	2,463,015	2,033,956	47.2%
1140	Treasurer Mortgage Fee	285,577	5,698	155,462	233,193	130,115	172,818	112,759	54.4%
1150	County Clerk Lien Fee	105,424	21,798	32,332	48,498	73,093	41,290	64,135	30.7%
1151	UCC Central Filing Fund	763,217	55,555	512,544	768,816	250,673	576,267	186,950	67.2%
1152	Records Mgmt & Preservation	1,054,345	57,221	608,520	912,780	445,825	809,157	245,188	57.7%
1160	Sheriff Service Fee	4,446,852	443,432	3,679,470	5,519,205	767,382	4,017,810	429,043	82.7%
1161	Sheriff Special Revenue	6,977,841	493,756	4,196,696	6,295,044	2,781,145	4,849,126	2,128,715	60.1%
1162	Sheriff's Grant Fund	752,070	24,298	165,104	247,656	586,966	165,868	586,202	22.0%
1201	Assessor Revolving Fee	124,603	0	24,717	37,076	99,886	24,717	99,886	19.8%
1231	Juvenile Probation Fee	194,376	2,195	32,585	48,878	161,791	79,915	114,461	16.8%
1233	Juvenile Grant Fund	240,425	16,709	140,476	210,714	99,949	141,376	99,049	58.4%
1240	Planning Commission Fee	612,594	32,338	224,844	337,266	387,749	235,774	376,819	36.7%
1250	Local Emergency Planning Com	11,133	0	1,514	2,271	9,618	1,514	9,618	13.6%
1251	Emergency Mgmt Fund	306,363	0	46,943	70,414	259,420	158,111	148,251	15.3%
1260	Community Service Fee	145,978	9,305	49,428	74,141	96,550	64,831	81,147	33.9%
1270	Community Sentencing	358,903	8,124	54,192	81,288*	304,711	54,192	304,711	15.1%
1280	Drug Court Fund	460,011	63,045	219,425	329,137	240,586	225,321	234,690	47.7%
1282	Mental Health Court Fund	115,395	16,671	46,038	69,056	69,358	52,753	62,642	39.9%
1290	Shine Program	204,219	15,169	129,927	194,891	74,292	133,227	70,993	63.6%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
Total		\$44,151,627	\$2,423,228	\$21,884,221	\$32,826,331	\$22,267,406	\$25,357,459	\$18,794,168	49.6%

Year elapsed = 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 2016-2017 Status Report
For the Period Ending February 28, 2017

16-17
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 8,533,765
Exempt Manufacturing Tax	37,735
Miscellaneous Property Tax	41,623
Interest Income	4,351
Total Revenue	\$ 8,617,474

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(1,417,375)
Total Paid YTD	\$ (5,807,375)

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	(187,500)
Total Paid YTD	\$ (1,437,500)

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(1,627,163)
Total Bond Payments YTD	\$ (7,267,163)

Judgments

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

Total Expenditures

\$ (7,267,163)

Transfer In

0.00

Ending Cash Balance

\$ 7,804,854

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (26,340,000)	\$ 35,160,000
21,085,025	(15,426,388)	5,658,638
\$ 82,585,025	\$ (41,766,388)	\$ 40,818,638
		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	(487,500)	612,500
\$ 11,100,000	\$ (1,737,500)	\$ 9,362,500
\$ 91,620,000	\$ (46,105,000)	\$ 45,515,000
28,218,122	(21,924,697)	6,293,425
\$ 119,838,122	\$ (68,029,697)	\$ 51,808,425

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

