

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 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		(4,580)	1,415,466	(89,629)	-6.0%
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	(1,415,511)	4,460,193	2,114,605	90.2%
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**

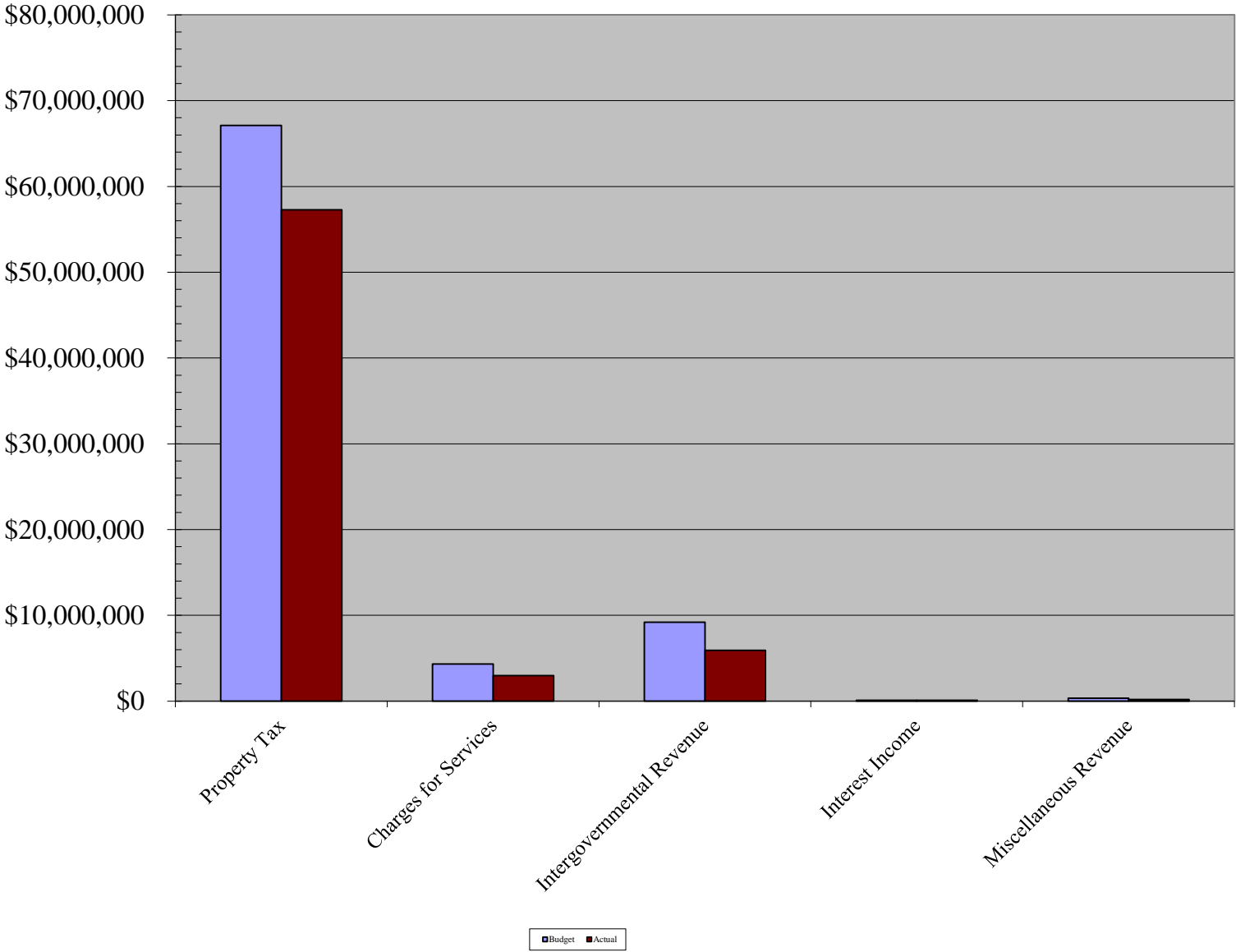
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 4,256,752.00	Adopted Budget	5/27/2016
995 General Fund Reserve	Budget Supplement	1,618,952.00	BB 80-17	9/15/2016
160 Court Clerk	Salaries & Benefits for 10 FT Employees	(354,585.00)	BB 81-17	9/15/2016
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
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
	Total General Fund Reserve	<u>\$ 4,460,192.73</u>		

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending January 31, 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	\$ 57,269,273	\$ (9,850,400)	85.3%	85.0%
Charges for Services	4,318,361	2,972,292	(1,346,069)	68.8%	66.9%
Intergovernmental Revenue	9,204,762	5,925,885	(3,278,878)	64.4%	69.0%
Interest Income	100,000	89,547	(10,453)	89.5%	77.6%
Miscellaneous Revenue	344,056	183,377	(160,679)	53.3%	51.2%
Total Revenue	\$ 81,086,852	\$ 66,440,374	\$ (14,646,479)	81.9%	81.9%
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)	(8,364,000)	33,000		
16-17 Expenditures	\$ 82,046,218	\$ 38,751,751	\$ (43,294,467)	47.2%	54.4%
Prior Budget Year Expenditures	4,102,800	2,990,654	(1,112,146)	72.9%	87.6%
Total Expenditures	\$ 86,149,018	\$ 41,742,405	\$ (44,406,613)		
Cash Balance*	\$ 0	\$ 29,793,135	\$ 29,793,135		

* 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 January 31, 2017



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

	For the Month Ending January 31, 2017			
	16-17 January Actual	15-16 January Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 41,531,149	\$ 40,740,672	\$ 790,477	1.9%
Revenue:				
Property Tax	\$ 11,445,920	\$ 11,820,768	\$ (374,848)	-3.2%
Charges for Services	388,660	392,903	(4,243)	-1.1%
Intergovernmental Revenue	516,135	675,967	(159,832)	-23.6%
Interest Income	39,268	17,018	22,250	130.7%
Miscellaneous Revenue	14,515	14,122	393	2.8%
Total Revenue	\$ 12,404,498	\$ 12,920,778	\$ (516,280)	-4.0%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	(17,000,000)	(21,500,000)	4,500,000	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,107,000)	(3,113,845)	2,006,845	
16-17 Expenditures	\$ 6,035,511	\$ 6,495,139	\$ (459,628)	-7.1%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,035,511	\$ 6,495,139	\$ (459,628)	-7.1%
Ending Cash Balance	\$ 29,793,135	\$ 22,552,466	\$ 7,240,669	32.1%

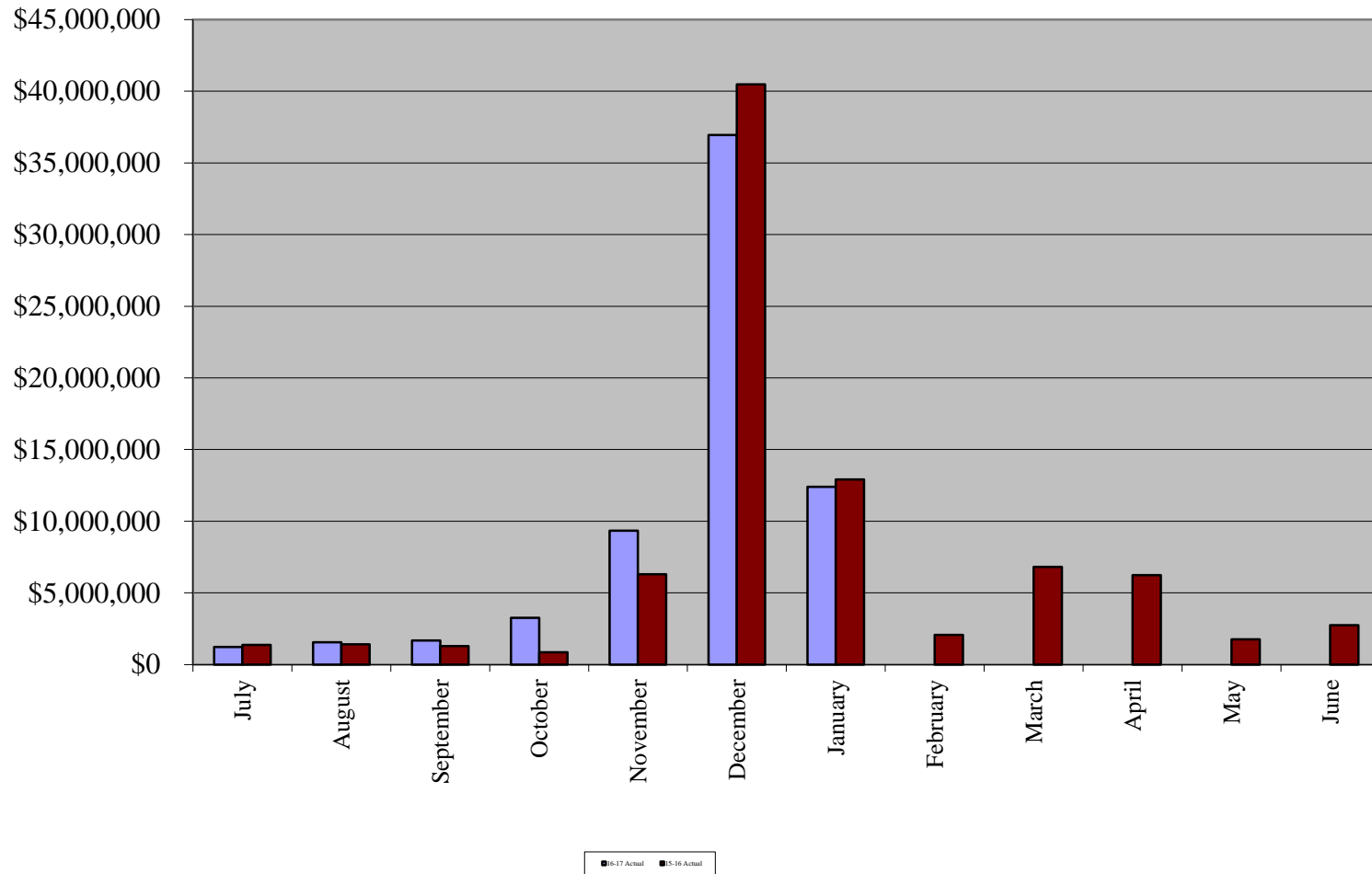
	For the Year to Date Period Ending January 31, 2017			
	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 13,459,166	\$ 10,311,097	\$ 3,148,069	30.5%
	\$ 57,269,273	\$ 54,723,144	\$ 2,546,129	4.7%
	2,972,292	2,895,007	77,285	2.7%
	5,925,885	6,689,868	(763,983)	-11.4%
	89,547	38,778	50,769	130.9%
	183,377	214,023	(30,646)	-14.3%
	\$ 66,440,374	\$ 64,560,820	\$ 1,879,554	2.9%
	\$ 17,000,000	\$ 21,500,000	\$ (4,500,000)	
	(17,000,000)	(21,500,000)	4,500,000	
	-	-	-	
	(8,364,000)	(7,363,845)	(1,000,155)	13.6%
	\$ 38,751,751	\$ 43,723,141	\$ (4,971,390)	-11.4%
	2,990,654	1,232,465	1,758,189	142.7%
	\$ 41,742,405	\$ 44,955,606	\$ (3,213,201)	-7.1%
	\$ 29,793,135	\$ 22,552,466	\$ 7,240,669	32.1%

Note 1.)

	16-17 January Actual	15-16 January Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(400,000)	(2,394,845)	1,994,845
4020-Workers Compensation	(650,000)	(700,000)	50,000
4030-Self Insurance	(57,000)	(19,000)	(38,000)
Total Operating Transfers	\$ (1,107,000)	\$ (3,113,845)	\$ 2,006,845

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ (107,000)	\$ -	\$ (107,000)
	(7,400,000)	(6,344,845)	(1,055,155)
	(750,000)	(1,000,000)	250,000
	(107,000)	(19,000)	(88,000)
	\$ (8,364,000)	\$ (7,363,845)	\$ (1,000,155)

General Fund Actual Revenue January 31, 2017

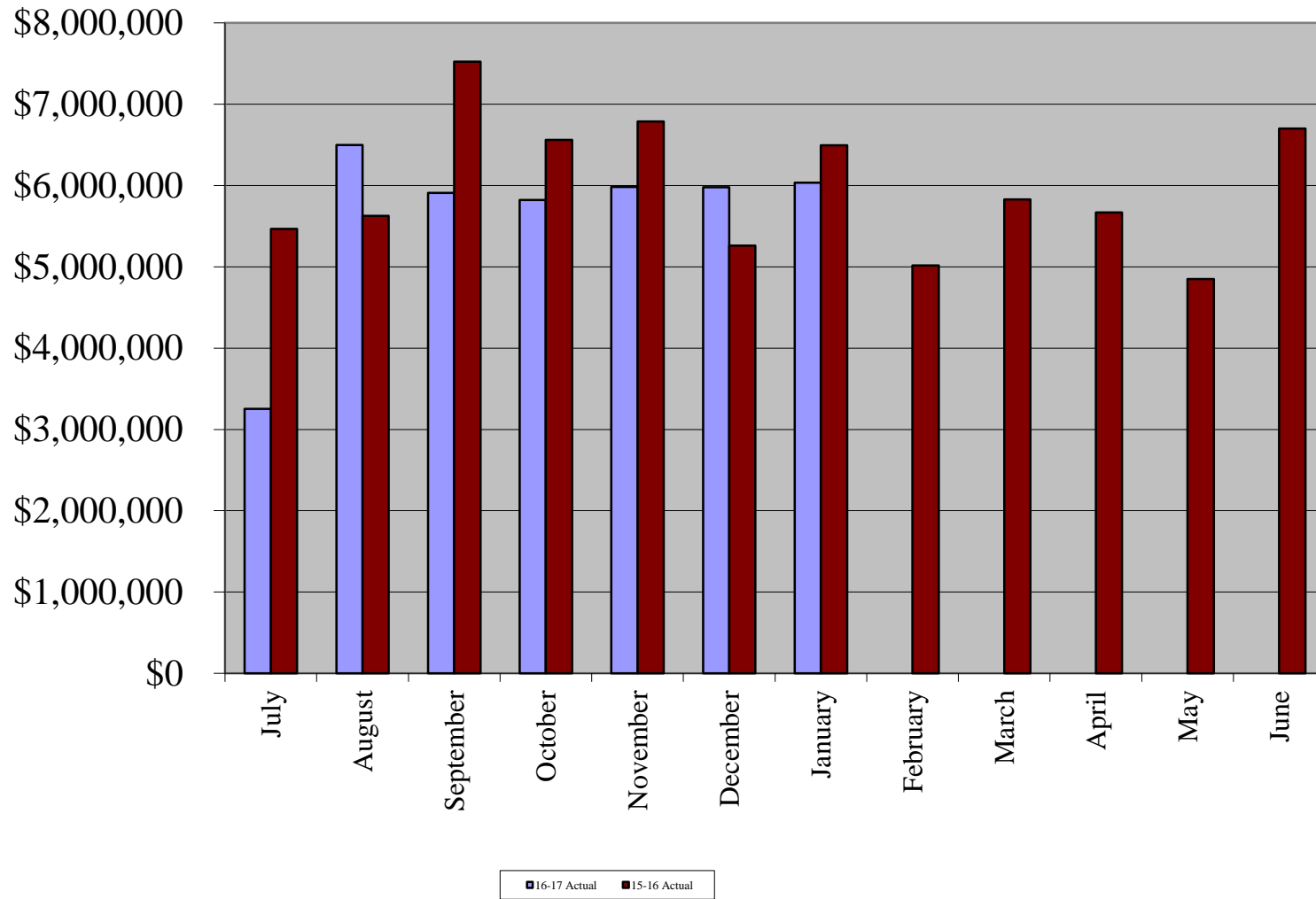


**FY 2016-17 General Fund Expenditures
Status Report**

Cost Center	Department	2016-2017		2016-2017 Amended Budget	January 2017 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	16/17 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments								
110	General Government	\$ 5,112,252	\$ 482,558	\$ 5,594,810	\$ 604,879	\$ 2,806,600	\$ 2,305,652	\$ 4,668,828	\$ 925,982	54.9%	52.0%
120	County Commissioners	494,850	-	494,850	40,883	274,704	220,146	275,622	219,228	55.5%	57.7%
130	Assessor	2,458,036	-	2,458,036	191,919	1,282,538	1,175,498	1,333,473	1,124,563	52.2%	52.5%
140	Assessor Revaluation	4,272,021	-	4,272,021	295,240	2,028,091	2,243,930	2,404,983	1,867,038	47.5%	51.9%
150	Treasurer	599,755	-	599,755	50,417	368,233	231,522	430,342	169,413	61.4%	54.7%
160	Court Clerk	6,099,015	354,585	6,453,600	516,801	3,448,702	2,650,313	3,485,024	2,968,576	56.5%	55.8%
170	County Clerk	2,869,453	-	2,869,453	232,910	1,556,186	1,313,267	1,670,665	1,198,788	54.2%	57.6%
180	Excise & Equalization Bds	47,207	-	47,207	467	3,604	43,603	4,095	43,112	7.6%	7.9%
190	County Audit	621,410	26,333	647,743	47,995	225,587	395,823	389,372	258,371	36.3%	30.6%
200	District Attorney-State	150,000	-	150,000	11,956	48,673	101,327	76,981	73,019	32.4%	30.7%
210	District Attorney-County	72,398	-	72,398	6,390	38,990	33,408	60,481	11,917	53.9%	45.5%
230	Public Defender	51,420	-	51,420	2,406	21,098	30,322	41,036	10,384	41.0%	54.1%
240	Purchasing	301,510	-	301,510	24,855	165,670	135,840	170,778	130,732	54.9%	55.6%
250	Election Board	1,420,047	(4,580)	1,415,467	111,015	803,297	616,750	837,463	578,004	56.6%	51.9%
260	BOCC HR/Health & Safety	480,250	-	480,250	31,987	250,900	229,350	257,877	222,373	52.2%	51.8%
270	MIS	3,566,047	-	3,566,047	305,926	1,872,859	1,693,188	2,579,812	986,235	52.5%	46.6%
280	Facilities Management	1,354,342	-	1,354,342	100,578	702,736	651,606	782,130	572,212	51.9%	53.5%
285	Facilities Mgmt-Custodial	256,709	-	256,709	18,030	98,247	158,462	224,785	31,924	38.3%	46.9%
300	Planning Commission	-	-	-	-	-	-	-	0	0.0%	100.1%
310	Court Services	680,415	-	680,415	54,437	369,445	310,970	369,445	310,970	54.3%	62.2%
510	Sheriff	34,215,978	51,794	34,267,772	2,473,772	16,667,796	17,548,182	22,817,885	11,449,887	48.7%	64.4%
520	Juvenile Justice Bureau	6,798,123	-	6,798,123	552,940	3,711,411	3,086,712	3,975,176	2,822,947	54.6%	53.8%
550	Emergency Management	362,975	-	362,975	29,741	172,150	190,825	204,414	158,561	47.4%	51.2%
610	Social Services	1,965,568	-	1,965,568	131,591	782,559	1,183,009	1,216,496	749,073	39.8%	39.3%
710	Free Fair	62,245	-	62,245	32	44,391	17,854	44,641	17,604	71.3%	75.7%
810	OSU Extension	498,556	-	498,556	77,935	278,309	220,247	291,922	206,634	55.8%	50.7%
910	District 1	302,660	-	302,660	41,912	155,087	147,573	161,687	140,973	51.2%	57.2%
920	District 2	264,767	-	264,767	10,532	142,195	122,572	148,061	116,706	53.7%	44.1%
930	District 3	256,162	-	256,162	26,637	164,080	92,082	167,535	88,627	64.1%	71.5%
940	County Engineer	510,010	-	510,010	41,327	267,613	242,397	290,505	219,505	52.5%	53.2%
950	Economic Development	-	395,000	395,000	-	-	-	200,000	195,000	0.0%	16.8%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	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	0	0.0%	0.0%
995	General Fund Reserve	4,256,752	203,441	4,460,193	-	-	4,256,752	-	4,460,193	0.0%	0.0%
Total		\$ 80,400,933	\$ 1,645,285	\$ 82,046,218	\$ 6,035,511	\$ 38,751,751	\$ 41,649,182	\$ 49,717,669	\$ 32,328,549	48.2%	54.4%

Year elapsed = 58.3%

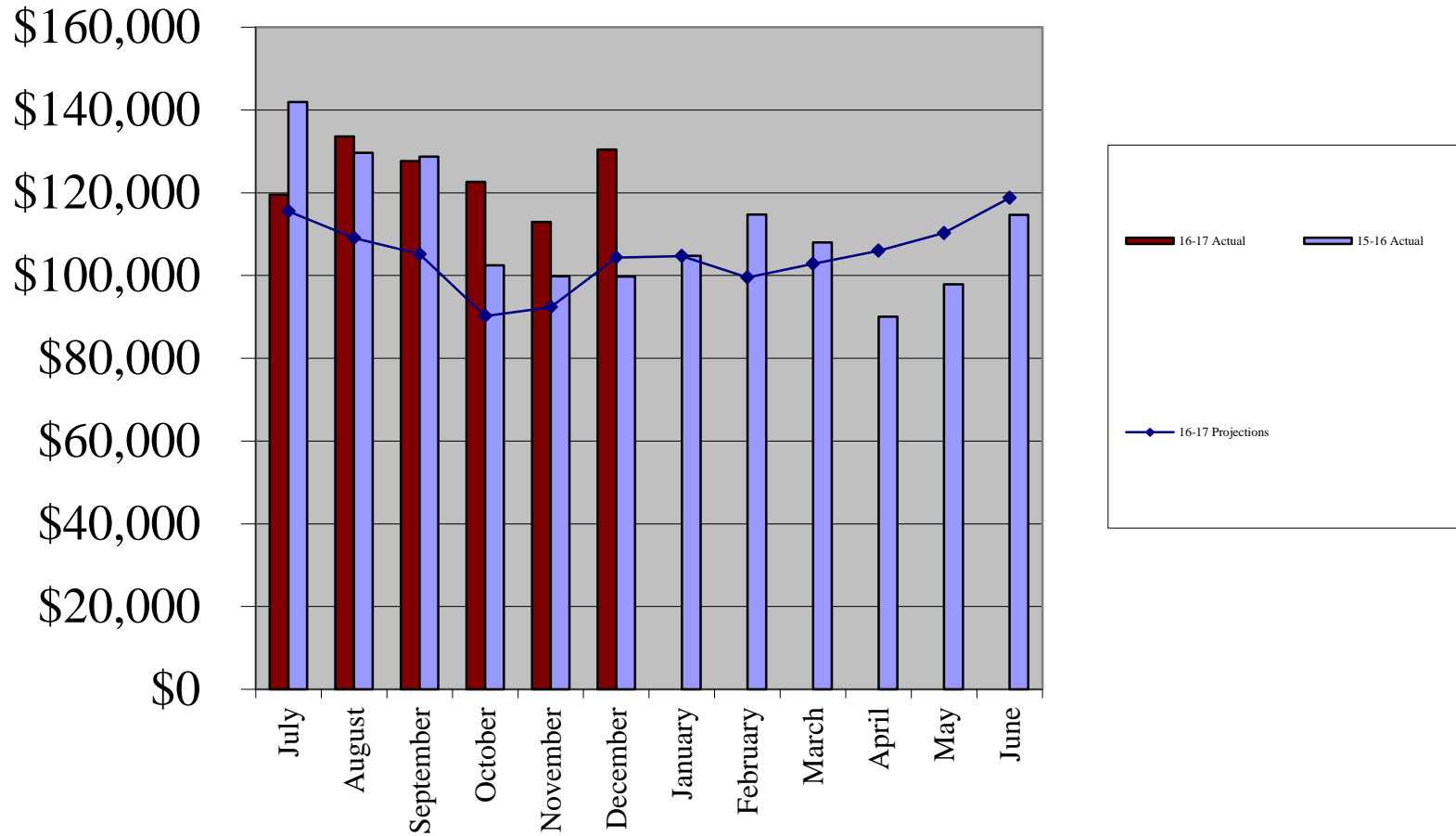
General Fund Actual Expenditures



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

Account	Description	YTD				Funds Available
		16-17 Approved Budget	Outstanding Requisitions/ Encumbrances	16-17 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 600	\$ 600	\$ 600
	52010 FICA - Retirement Board Members	92		46	46	46
	52032 Retirement paid by General Fund	4,208	1,391	2,086	3,477	731
	Total Salaries and Benefits	\$ 5,500	\$ 1,391	\$ 2,732	\$ 4,123	\$ 1,377
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	373,814	311,186	685,000	118,000
	54022 Natural Gas(ONG)	24,000	15,246	5,354	20,600	3,400
	Utilities Subtotal	\$ 2,935,753	\$ 1,148,105	\$ 1,182,495	\$ 2,330,600	\$ 605,153
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000	5,120	1,075	6,195	13,805
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ 5,120	\$ 1,075	\$ 6,195	\$ 13,805
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	\$ 312,042	\$ 377,888	\$ 689,929	\$ -
	54451 Outside legal services	150,000	44,423	55,577	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	7,748	14,181	21,929	14,072
	54102 ICB (county-occupied space) rent expense	124,000	30,366	70,835	101,201	22,799
	54102 Lincoln (county-occupied space) rent expense	250,000	62,558	145,969	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	135,552	153,304	288,857	111,143
	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	14,299	7,615	21,914	(1,914)
	54045 Metro Parking Garage-Judges parking	1,380	575	805	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	17,472	21,013	38,486	(35,487)
	Other Operating Subtotal	\$ 2,588,008	\$ 706,184	\$ 1,587,402	\$ 2,293,587	\$ 294,422
	Total Maintenance and Operations - 54000	\$ 5,579,311	\$ 1,859,410	\$ 2,803,868	\$ 4,663,278	\$ 916,034
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	\$ 1,862,228	\$ 2,806,600	\$ 4,668,828	\$ 925,983

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
January 31, 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	\$ -	\$ 7,400,000	\$ -
Premiums/Other	16,250,277	8,948,436	6,461,894	15,410,329	(839,948)
Stop Loss Reimb	-	644,465	110,401	754,866	754,866
Total Resources	\$ 23,650,277	\$ 17,520,832	\$ 6,572,295	\$ 24,093,126	\$ 442,849
Expenses					
Medical Claims	\$ 12,644,856	\$ 9,103,919	\$ 6,502,800	\$ 15,606,719	\$ 2,961,863
Medical Claims covered by Stop Loss		190,690	-	190,690	190,690
Prescription Drug Claims	6,047,812	4,265,674	2,642,932	6,908,606	860,794
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	11,183	11,183	22,367	(1,142)
Medicare Supplement - Phys. Mutual	893,724	530,179	378,699	908,878	15,154
Total Claims	<u>\$ 21,537,528</u>	<u>\$ 14,887,347</u>	<u>\$ 10,321,316</u>	<u>\$ 25,208,663</u>	<u>\$ 3,671,135</u>
Administration Fees & Other	881,416	438,761	416,870	855,632	(25,784)
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>\$ 1,030,674</u>	<u>\$ 1,008,783</u>	<u>\$ 2,039,457</u>	<u>\$ (73,292)</u>
Total Expenses	\$ 23,650,278	\$ 15,918,021	\$ 11,330,099	\$ 27,248,120	\$ 3,597,843
Ending Cash Balance	<u><u>\$ -</u></u>	<u><u>\$ 1,602,811</u></u>	<u><u>\$ (4,757,803)</u></u>	<u><u>\$ (3,154,993)</u></u>	<u><u>\$ (3,154,993)</u></u>

Cash Balance-One Year Ago

\$ 2,874,906

Notes:

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

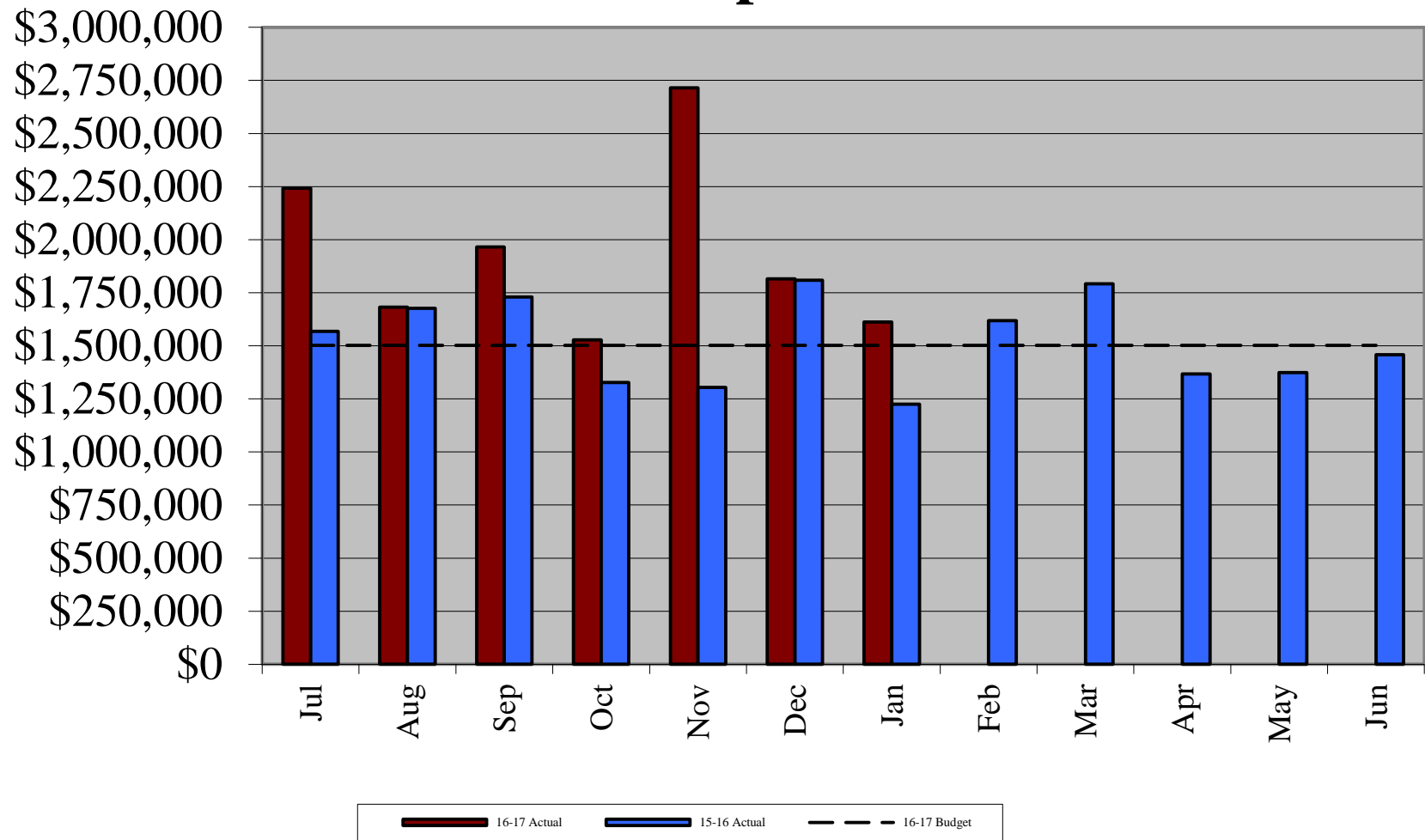
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

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	\$ 918,278	\$1,300,560	\$1,939,188	(November)
Prescription Drug Claims	\$503,984	503,196	\$609,382	\$1,081,495	(July)
Total	<u>\$1,557,722</u>	<u>\$1,421,474</u>	<u>\$1,909,942</u>		
	15/16	This Month	15/16 Avg	15-16	
Prior Year 15-16 Comparison	Monthly Budget	This Month	15/16 Avg	High Month	
Medical Claims	\$1,114,186	\$988,809	\$1,049,012	\$1,244,036	(March)
Prescription Drug Claims	\$387,993	\$235,941	\$459,535	\$734,931	(December)
Total	<u>\$1,502,179</u>	<u>\$1,224,750</u>	<u>\$1,508,547</u>		

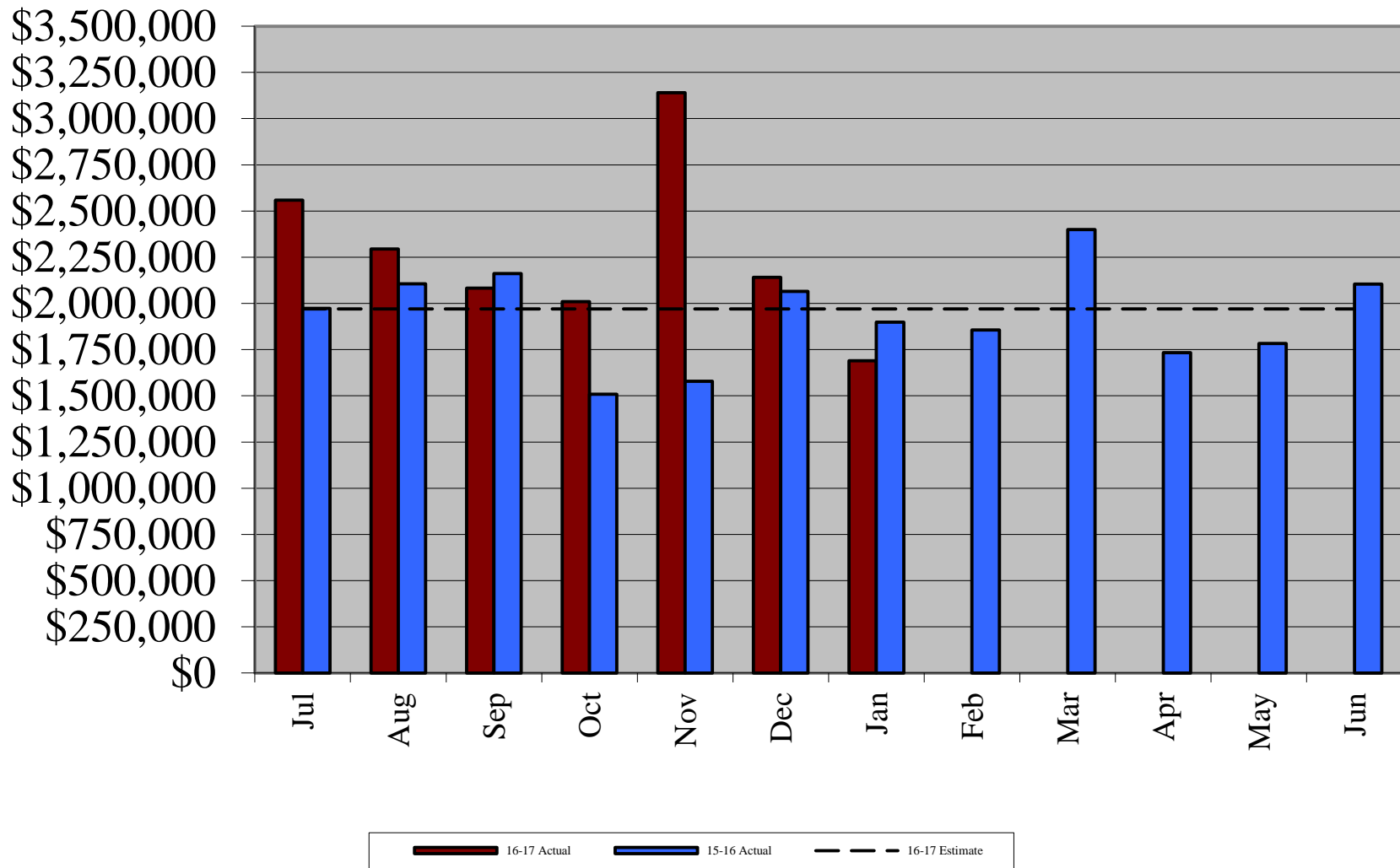
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2016-17
January 31, 2017

	Annual		Inc (Dec)	%	January		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%	6,190,899	6,441,459	(250,560)	-4%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	2,423,964	2,455,896	(31,932)	-1.3%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	644,465	196,450	448,015	228%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	333,572	338,489	(4,917)	-1.5%
Interest Income	-	-	-		0	-	0	
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 17,520,832	\$ 16,164,102	\$ 1,356,730	8.4%
Expenses								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 9,103,919	\$ 7,269,235	\$ 1,834,684	25.2%
Medical claims covered by Stop Loss	-	569,671	(569,671)		190,690	-	190,690	#DIV/0!
Prescription Drug Claims	6,047,812	5,514,418	533,395	9.7%	4,265,674	3,369,600	896,074	26.6%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	555,737	700,463	(144,726)	-20.7%
Vision Claims	159,215	154,961	4,253	2.7%	79,318	81,059	(1,741)	-2.1%
County Pharmacy	328,945	303,111	25,833	8.5%	150,646	176,577	(25,931)	-14.7%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	11,183	13,714	(2,531)	-18.5%
Medicare Supplement	893,724	870,512	23,212	2.7%	530,179	572,825	(42,646)	-7.4%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 14,887,347	\$ 12,183,473	\$ 2,703,874	22.2%
Administration Fees & Other	881,416	624,783	256,633	41.1%	438,761	391,230	47,531	12.1%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	162,039	194,166	(32,127)	-16.5%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	429,873	520,328	(90,455)	-17.4%
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 1,030,674	\$ 1,105,724	\$ (75,050)	-6.8%
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 15,918,021	\$ 13,289,196	\$ 2,628,824	19.8%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 1,602,811	\$ 2,874,906	\$ (1,272,094)	-44.2%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2017**

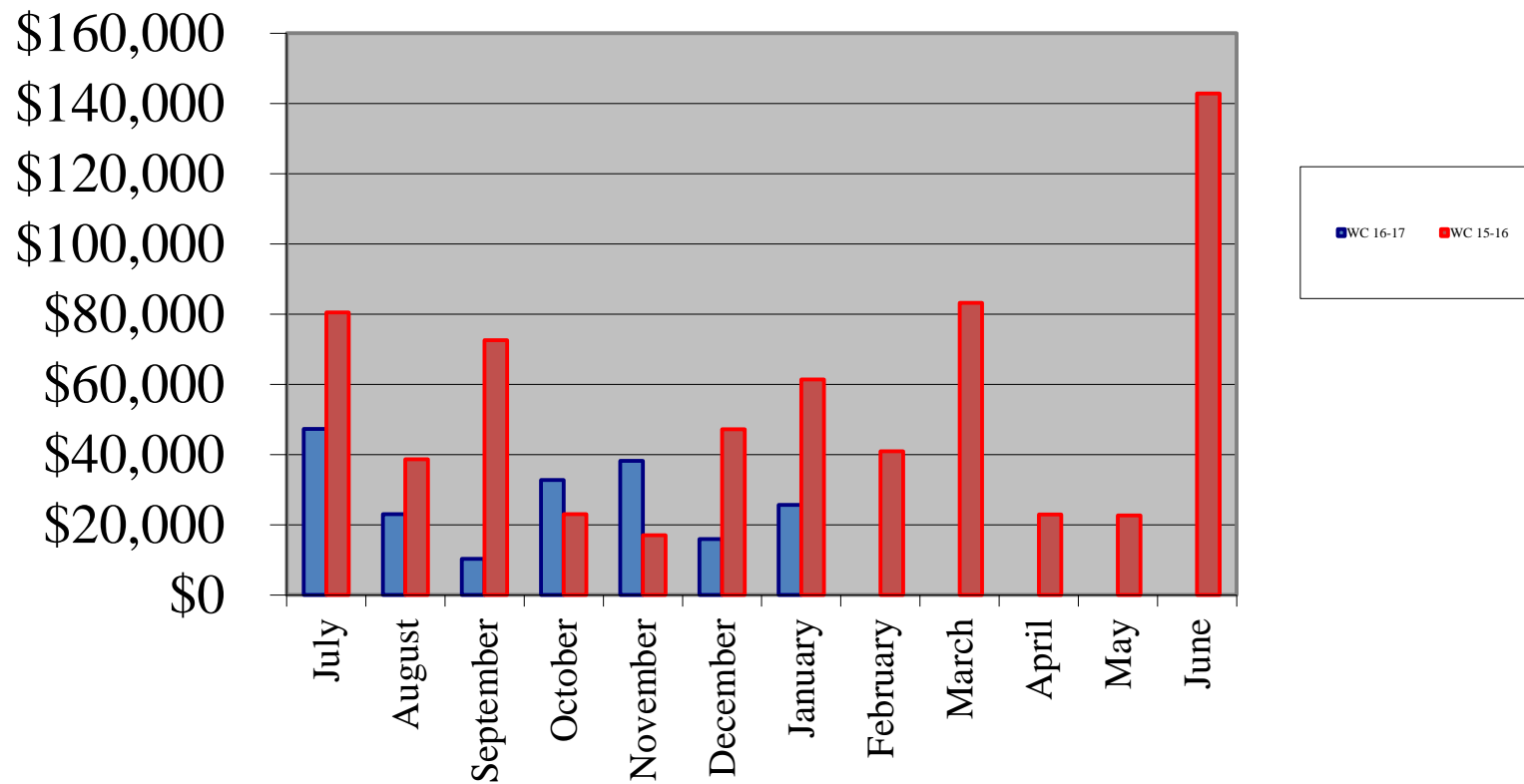
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	17,438	(79,557)
Transfers/Supplements	750,000	750,000	-
Total Sources	\$ 1,181,992	\$ 1,289,372	\$ 107,380
Expenditures:			
Claims	\$ 832,801	\$ 188,731	(644,070)
Stop loss/Admin Fees	264,871	221,997	(42,874)
Total Expenditures	\$ 1,097,672	\$ 410,728	\$ (686,944)
Ending Cash Balance*	\$ 84,320	\$ 878,644	\$ 794,323
Cash Balance-One Year Ago		\$ 810,134	

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	15,739	(8,117)
Total Expenditures	\$ 48,104	\$ 27,180	\$ (20,923)
Ending Cash Balance*	\$ 100,178	\$ 139,128	\$ 38,951
Cash Balance-One Year Ago		\$ 104,313	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2016-2017

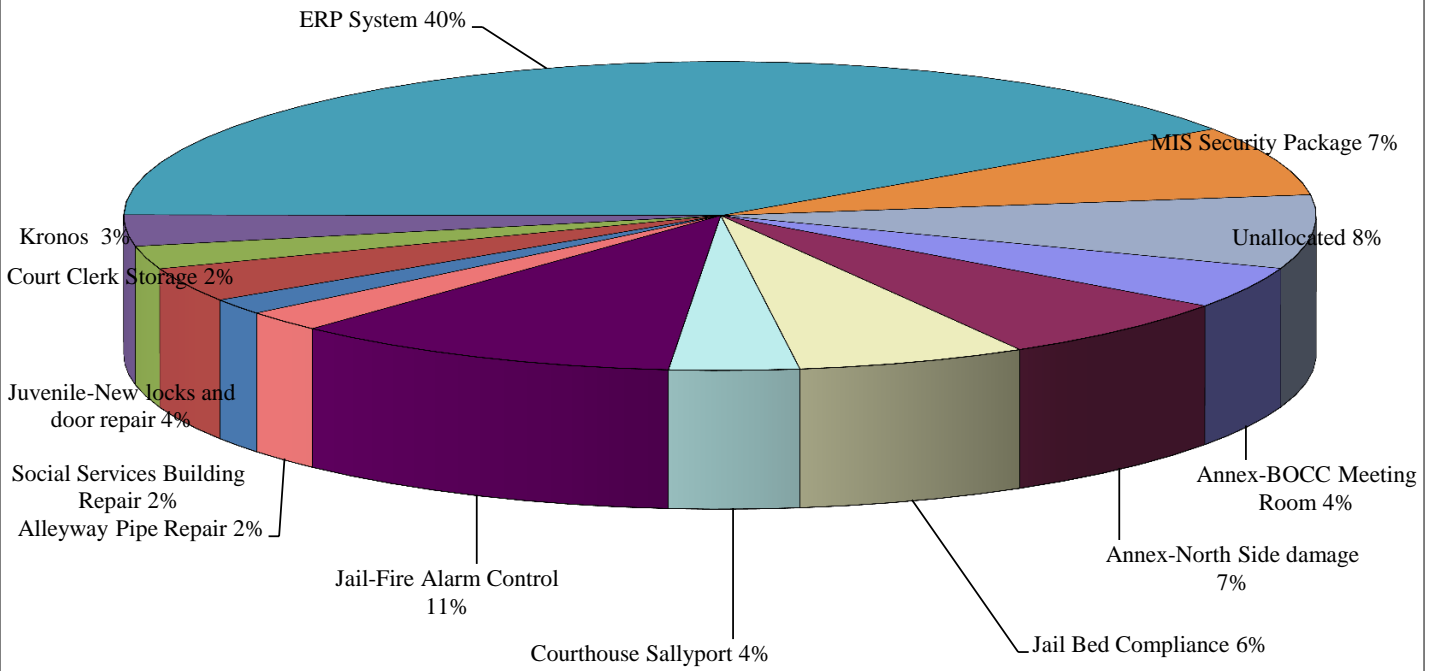
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 16-17 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Complete
North Side damage-asbestos abatement	1/21/2016	200,000	\$ 79,470	\$ 15,348	\$ 97,761	22,769	Complete
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	313,861		52,557	\$ 281,922	31,938	Complete
Jail Mold Remediation	1/19/2017	136,154	136,154			-	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	Complete
Social Services Building							
Building repairs	10/27/2016	49,267	6,468	7,418	7,418	35,382	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	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		9,624				9,624	
Total Ongoing Budgeted Capital Projects		\$ 3,108,608	\$ 529,490	\$ 190,297	\$ 1,878,150	\$ 700,968	

TIF Projects:

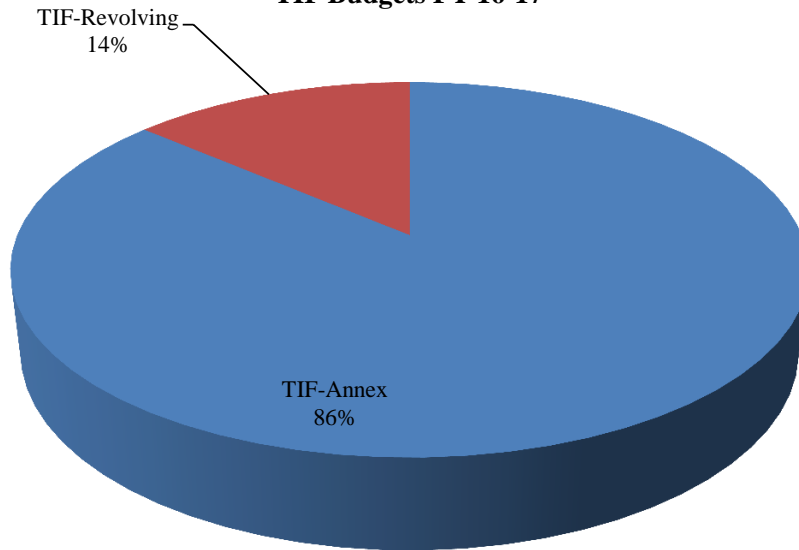
TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 1,002,091	\$ 58,744	\$ 1,869,722	686,852	Ongoing
TIF-Revolving -323	7/21/2016	\$ 500,000	\$ 419,109	\$ 600	\$ 600	80,292	
Total Capital Projects		\$ 7,167,273	\$ 1,950,689	\$ 249,641	\$ 3,748,473	\$ 1,468,111	

Cash Balance at January 31, 2017	\$3,284,298.04
Temporary Transfers	0.00
	3,284,298.04
16/17 Available Budget	2,032,623.30
15/16 Available Budget	1,250,023.14
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,282,646.44
Total Unappropriated Cash	\$ 1,651.60

Capital Projects Budget FY 16-17



TIF Budgets FY 16-17



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

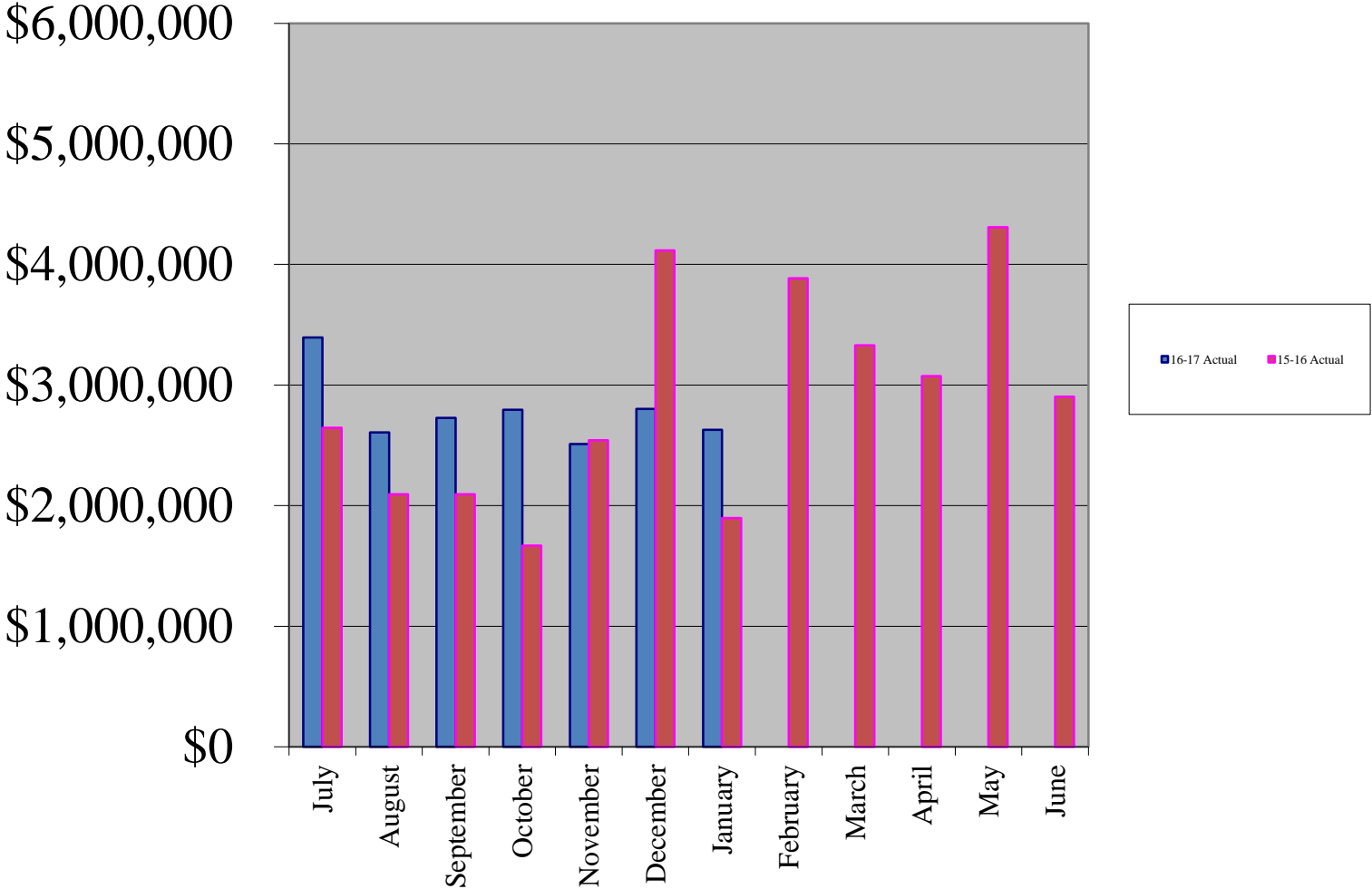
Cost Center	Department	2016-2017 Appropriations	January 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$6,971,620	\$233,883	\$3,301,357	\$5,659,469 *	\$3,670,263	\$3,587,513	\$3,384,107	47.4%
1110	Highway Cash-Dist #2	5,978,751	247,630	1,683,742	2,886,414	4,295,009	2,262,330	3,716,421	28.2%
1110	Highway Cash-Dist #3	4,780,922	247,364	3,134,407	5,373,269	1,646,516	3,598,567	1,182,355	65.6%
1111	CBRI Fund	3,476,023	333,713	530,179	908,878	2,945,844	916,128	2,559,895	15.3%
1130	Resale Property	4,496,971	253,110	1,756,409	3,010,986	2,740,562	2,169,852	2,327,119	39.1%
1140	Treasurer Mortgage Fee	273,972	6,108	149,764	256,738	124,208	168,344	105,628	54.7%
1150	County Clerk Lien Fee	98,107	1,481	10,533	18,057	87,574	36,466	61,641	10.7%
1151	UCC Central Filing Fund	700,313	60,491	456,989	783,410	243,324	530,299	170,014	65.3%
1152	Records Mgmt & Preservation	982,916	80,987	551,299	945,084	431,617	747,826	235,090	56.1%
1160	Sheriff Service Fee	4,272,213	224,948	3,236,038	5,547,494	1,036,175	3,559,954	712,259	75.7%
1161	Sheriff Special Revenue	6,174,331	819,025	3,702,940	6,347,897	2,471,391	4,380,611	1,793,720	60.0%
1162	Sheriff's Grant Fund	752,070	35,632	140,806	241,382	611,264	149,150	602,920	18.7%
1201	Assessor Revolving Fee	122,263	0	24,717	42,372	97,546	24,717	97,546	20.2%
1231	Juvenile Probation Fee	193,661	4,400	30,390	52,097	163,271	79,915	113,746	15.7%
1233	Juvenile Grant Fund	240,425	16,709	123,767	212,173	116,658	124,507	115,918	51.5%
1240	Planning Commission Fee	585,838	29,788	192,506	330,010	393,332	206,532	379,305	32.9%
1250	Local Emergency Planning Com	11,133	0	1,514	2,596	9,618	1,514	9,618	13.6%
1251	Emergency Mgmt Fund	291,363	1,616	46,943	80,473	244,420	46,943	244,420	16.1%
1260	Community Service Fee	137,946	4,725	40,122	68,781	97,824	64,853	73,093	29.1%
1270	Community Sentencing	358,903	0	46,068	78,973 *	312,835	54,192	304,711	12.8%
1280	Drug Court Fund	388,824	11,939	156,380	268,079	232,444	213,444	175,379	40.2%
1282	Mental Health Court Fund	115,395	0	29,367	50,343	86,028	42,153	73,242	25.4%
1290	Shine Program	203,969	15,468	114,758	196,728	89,211	118,337	85,632	56.3%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
Total		\$41,613,267	\$2,629,018	\$19,460,993	\$33,361,703	\$22,152,274	\$23,084,148	\$18,529,120	46.8%

Year elapsed = 58%

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 January 31, 2017**

**16-17
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 8,376,547
Exempt Manufacturing Tax	31,811
Miscellaneous Property Tax	41,479
Interest Income	3,455
Total Revenue	\$ 8,453,291

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

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(1,539,663)
Total Bond Payments YTD	\$ (7,179,663)

Judgments

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

Total Expenditures

\$ (7,179,663)

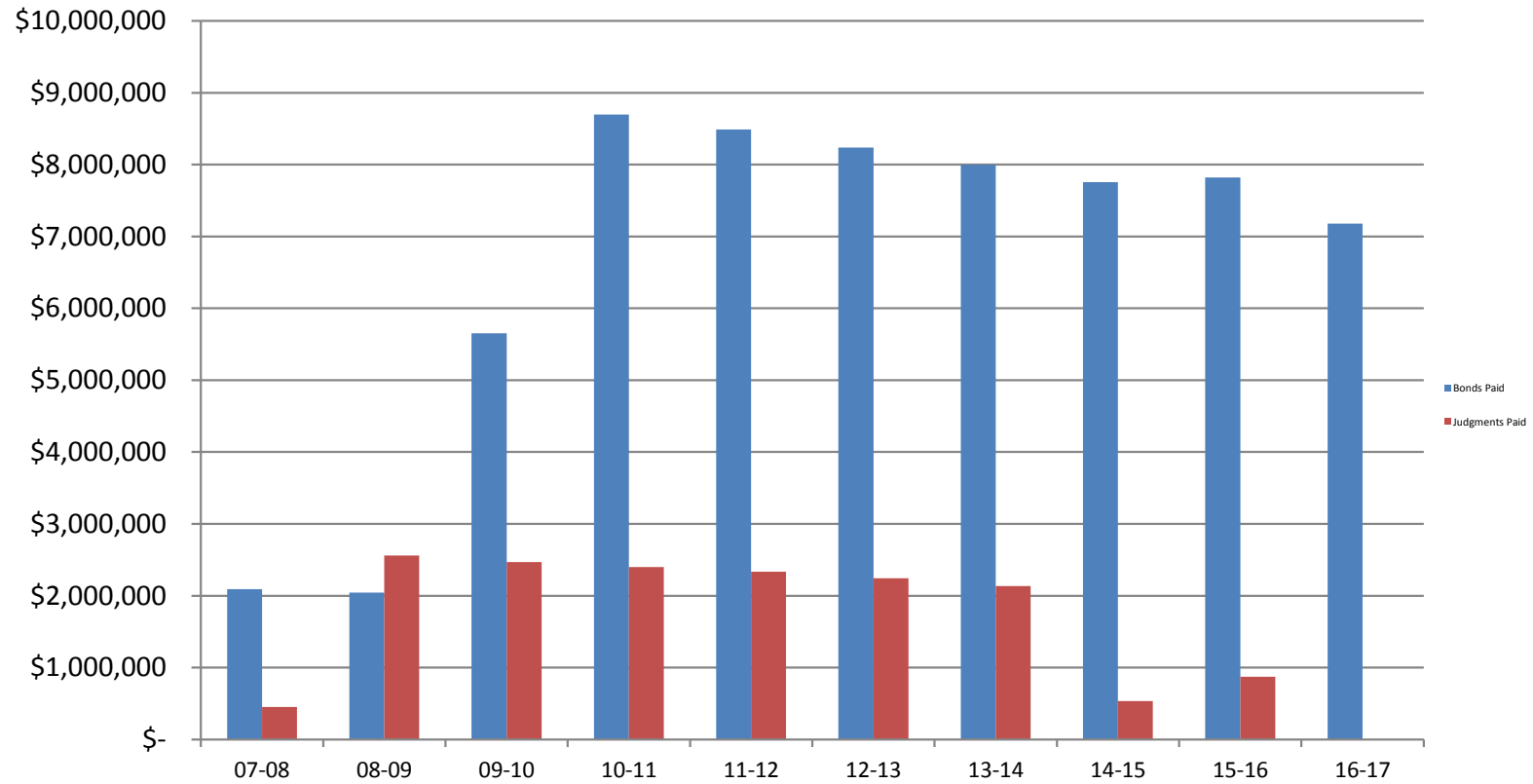
Transfer In 0.00

Ending Cash Balance **\$ 7,728,171**

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	(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	(21,837,197)	6,380,925
\$ 119,838,122	\$ (67,942,197)	\$ 51,895,925

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	\$ 3.83	\$ -	\$ 604,825.24	\$ -	\$ 604,879.07
4		120	County Commissioners	29,583.39	9,144.45	1,800.00	355.00	-	40,882.84
28	2	130	Assessor	134,315.14	49,842.57	625.00	6,722.88	413.08	191,918.67
47	1	140	Assessor Revaluation	201,035.48	78,821.55	4,458.70	10,378.76	545.36	295,239.85
10		150	Treasurer	35,111.38	12,498.73	400.00	2,197.21	210.14	50,417.46
114	4	160	Court Clerk	369,274.30	146,626.82	400.00	500.00	-	516,801.12
34	2	170	County Clerk	165,459.60	56,898.06	400.00	6,691.85	3,460.70	232,910.21
		180	Excise & Equalization	75.00	5.74	-	386.59	-	467.33
		190	County Audit	-	-	-	47,862.95	132.52	47,995.47
		200	District Attorney-State	-	-	-	10,681.30	1,274.68	11,955.98
		210	District Attorney -County	-	-	-	5,986.48	403.29	6,389.77
		230	Public Defender	-	-	-	1,061.36	1,344.96	2,406.32
4		240	Purchasing	16,153.75	7,611.90	-	971.83	117.79	24,855.27
14	1	250	Election Board	55,111.63	19,665.78	1,055.86	34,973.69	208.08	111,015.04
4	1	260	BOCC HR/Health & Safety	22,674.66	7,234.71	28.62	1,920.39	128.19	31,986.57
20	2	270	IT Department	96,194.81	32,705.88	-	174,770.22	2,255.51	305,926.42
17		280	Facilities Management	66,734.01	24,091.27	-	9,081.31	671.72	100,578.31
		285	Facilities-Custodial	-	-	-	18,030.43	-	18,030.43
		300	Planning Commission	-	-	-	-	-	-
12		301	Court Services	37,265.85	17,050.71	-	120.00	-	54,436.56
497		500	Sheriff	1,253,364.74	514,212.68	-	706,194.31	-	2,473,771.73
144	4	520	Juvenile Justice Bureau	378,226.03	139,837.01	50.00	33,780.24	1,046.88	552,940.16
3		550	Emergency Management	14,809.65	4,985.67	981.21	8,964.48	-	29,741.01
10	10	610	Social Services	46,529.04	15,897.83	213.97	67,708.72	1,241.19	131,590.75
		710	Free Fair	-	-	-	32.20	-	32.20
		810	OSU Extension	-	-	-	77,676.76	258.64	77,935.40
3		910	District 1	21,099.20	6,370.02	-	14,246.99	196.00	41,912.21
1		920	District 2	6,373.63	2,375.52	-	1,637.54	145.06	10,531.75
4		930	District 3	20,437.50	5,562.35	-	636.71	-	26,636.56
5		940	County Engineer	27,177.00	10,280.55	-	3,671.27	197.74	41,326.56
975	27		Total General Fund	\$ 2,997,055.79	\$ 1,161,723.63	\$ 10,413.36	\$ 1,852,066.71	\$ 14,251.53	\$ 6,035,511.02

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
30		1110	Highway Cash-District 1	\$ 112,624.65	\$ 46,307.34	\$ -	\$ 63,374.94	\$ 11,576.00	\$ 233,882.93
24	3	1110	Highway Cash-District 2	112,808.99	41,984.61	-	90,421.88	2,414.06	247,629.54
30		1110	Highway Cash-District 3	119,264.90	49,277.04	-	69,708.56	9,113.37	247,363.87
		1111	CBRI Fund	-	-	-	333,712.95	-	333,712.95
26		1130	Resale Property Fund	110,895.02	43,309.62	-	98,129.79	775.44	253,109.87
1		1140	Treasurer Mortgage Fee Fund	2,875.00	1,041.10	-	2,064.08	127.80	6,107.98
		1150	County Clerk Lien Fee Fund	-	-	-	1,481.30	-	1,481.30
11		1151	UCC Central Filing Fund	38,573.35	13,151.37	-	7,979.07	787.25	60,491.04
9	2	1152	Records Preservation Fund	33,358.57	11,170.61	-	36,458.28	-	80,987.46
31		1160	Sheriff Serv Fee Fund	103,273.15	44,216.88	2,608.21	72,143.34	2,706.26	224,947.84
133	15	1161	Sheriff Special Revenue Fund	449,624.44	201,238.68	-	152,262.12	15,900.03	819,025.27
		1162	Sheriff Grant Fund	11,979.80	916.46	-	-	22,736.00	35,632.26
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,400.00	-	4,400.00
4		1233	Juvenile - Title IV-E	11,135.00	5,373.94	-	200.01	-	16,708.95
4	1	1240	Planning Commission Fee Fund	20,110.83	6,013.01	972.00	2,494.15	197.74	29,787.73
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	580.72	1,035.44	1,616.16
		1260	Community Service Fee	-	-	-	4,360.75	364.18	4,724.93
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,576.33	3,265.01	-	97.90	-	11,939.24
		1282	Mental Health Court Fund	-	-	-	-	-	-
3		1290	SHINE Program Fund	9,473.40	2,827.53	-	3,167.35	-	15,468.28
309	21		Total Special Revenue Funds	\$ 1,144,573.43	\$ 470,093.20	\$ 3,580.21	\$ 943,037.19	\$ 67,733.57	\$ 2,629,017.60

1284	48	Total	\$ 4,141,629.22	\$ 1,631,816.83	\$ 13,993.57	\$ 2,795,103.90	\$ 81,985.10	\$ 8,664,528.62
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Category % of Total 47.8% 18.8% 0.2% 32.3% 0.9% 100.0%