

Oklahoma County
Monthly Financial Report
For Period Ending June 30, 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		154,805	1,574,852	69,757	4.6%
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	(4,124,897)	1,750,807	(594,781)	-25.4%
Total Department Budgets	\$ 80,394,445	\$ (1,307,409)	\$ 79,087,036	\$ 80,400,933	\$ 1,645,284	\$ (2,550,000)	\$ 79,496,218	\$ 409,183	0.5%
Cash Transfers									
4010 Employee Benefits	\$ 6,344,845		\$ 6,344,845	\$ 7,400,000		\$ 3,050,000	\$ 10,450,000	\$ 4,105,155	64.7%
4020 Workers Compensation	1,000,000		1,000,000	750,000		(500,000)	250,000	(750,000)	-75.0%
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	\$ -	\$ 2,550,000	\$ 10,947,000	\$ 3,533,155	47.7%
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**

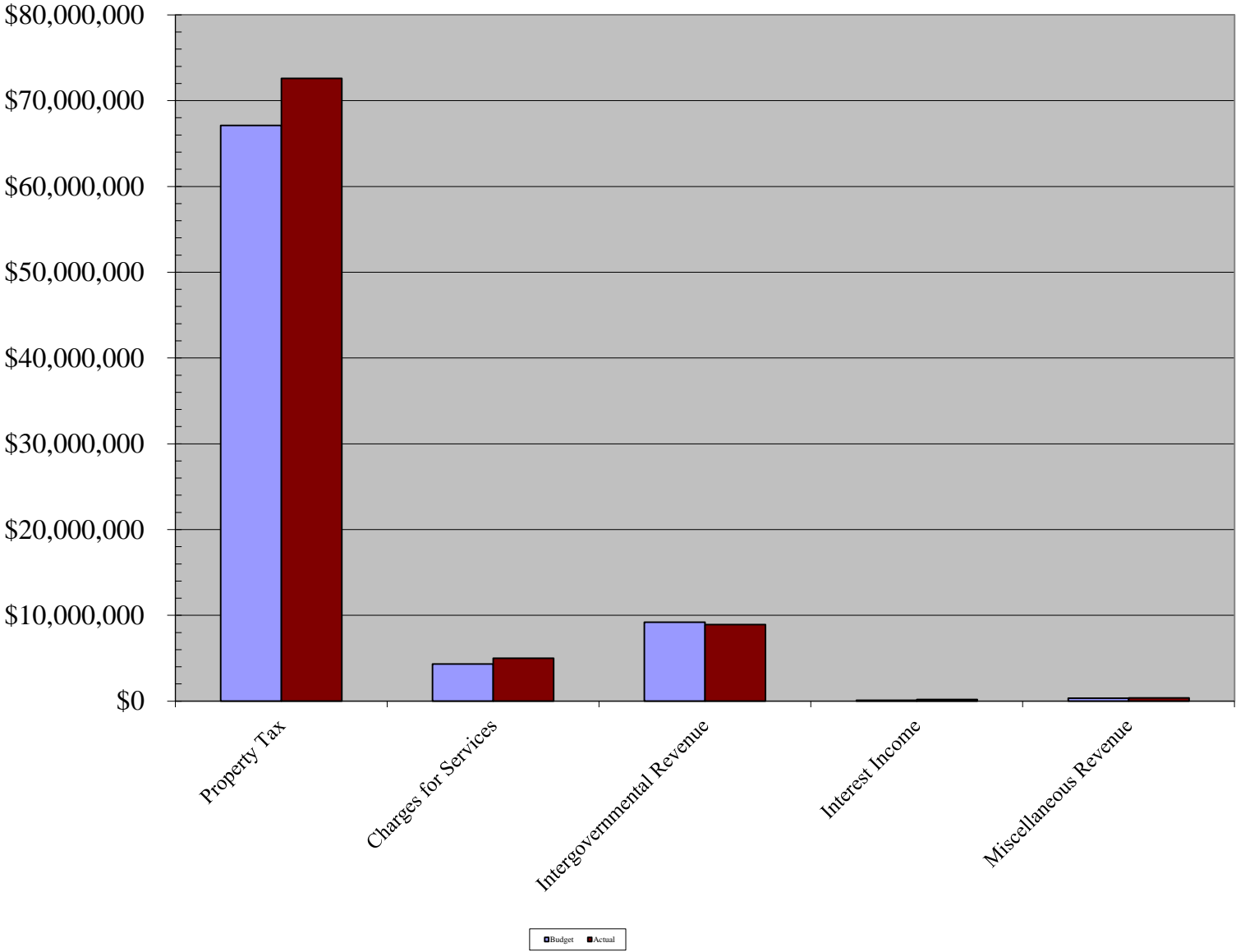
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 4,256,752.00	Adopted Budget	5/27/2016
995 General Fund Reserve	Budget Supplement	1,618,952.00	BB 80-17	9/15/2016
160 Court Clerk	Salaries & Benefits for 10 FT Employees	(354,585.00)	BB 81-17	9/15/2016
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
991 Employee Benefits	To pay medical and prescription claims for remainder of year	(500,000.00)	BB 316-17	4/20/2017
250 Election Board	Funds that were not used for the Special County Wide Election	45,614.25	BB 352-17	5/18/2017
991 Employee Benefits	To pay medical and prescription claims for remainder of year	(500,000.00)	BB 358-17	5/18/2017
991 Employee Benefits	To pay medical and prescription claims for remainder of year	(550,000.00)	BB 394-17	6/15/2017
	Total General Fund Reserve	<u>\$ 1,750,806.98</u>		

**General Fund
FY 2016-2017
Budget Analysis
For the Period Ending June 30, 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	\$ 72,578,573	\$ 5,458,900	108.1%	107.7%
Charges for Services	4,318,361	5,004,035	685,673	115.9%	110.8%
Intergovernmental Revenue	9,204,762	8,922,844	(281,918)	96.9%	98.5%
Interest Income	100,000	204,797	104,797	204.8%	251.5%
Miscellaneous Revenue	344,056	380,343	36,287	110.5%	76.5%
Total Revenue	\$ 81,086,852	\$ 87,090,592	\$ 6,003,739	107.4%	106.7%
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)	(11,083,154)	(2,686,154)		
16-17 Expenditures	\$ 82,046,218	\$ 70,958,050	\$ (11,088,168)	86.5%	90.0%
Prior Budget Year Expenditures	4,102,800	3,742,483	(360,316)	91.2%	87.6%
Total Expenditures	\$ 86,149,018	\$ 74,700,533	\$ (11,448,485)		
Cash Balance*	\$ 0	\$ 14,766,070	\$ 14,766,070		

* 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 June 30, 2017



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

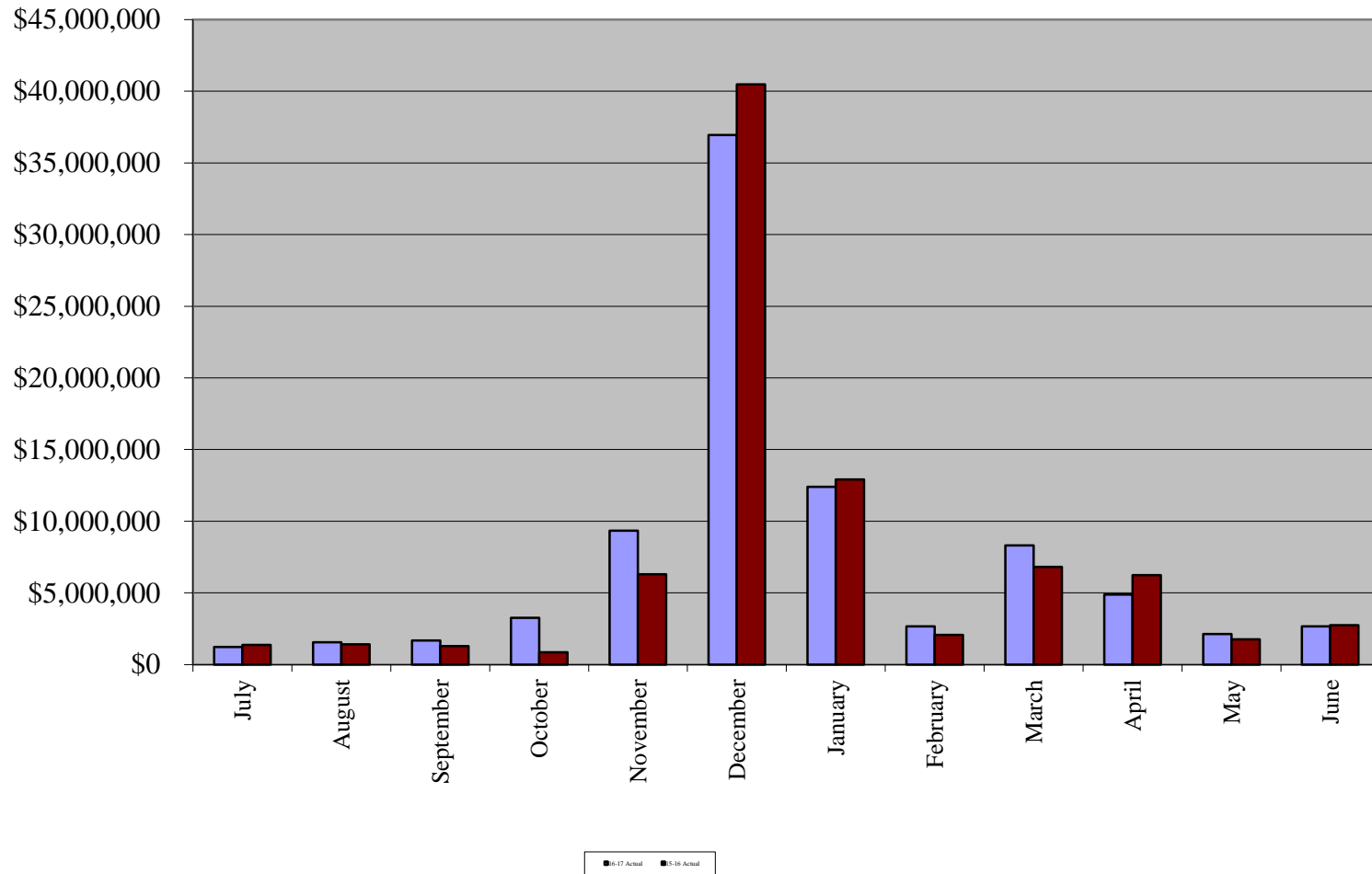
	For the Month Ending June 30, 2017				For the Year to Date Period Ending June 30, 2017			
	16-17 June Actual	15-16 June Actual	Increase (Decrease)	% Increase (Decrease)	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 19,137,059	\$ 17,411,322	\$ 1,725,737	9.9%	\$ 13,459,166	\$ 10,311,097	\$ 3,148,069	30.5%
Revenue:								
Property Tax	\$ 1,832,922	\$ 1,632,372	\$ 200,550	12.3%	\$ 72,578,573	\$ 69,344,645	\$ 3,233,928	4.7%
Charges for Services	500,790	413,909	86,881	21.0%	5,004,035	4,798,179	205,856	4.3%
Intergovernmental Revenue	281,082	679,694	(398,612)	-58.6%	8,922,844	9,583,680	(660,836)	-6.9%
Interest Income	18,933	10,076	8,857	87.9%	204,797	125,745	79,052	62.9%
Miscellaneous Revenue	27,967	18,635	9,332	50.1%	380,343	320,184	60,159	18.8%
Total Revenue	\$ 2,661,693	\$ 2,754,686	\$ (92,993)	-3.4%	\$ 87,090,592	\$ 84,172,433	\$ 2,918,159	3.5%
Temporary Cash Transfers In	\$ -	\$ -	\$ -		\$ 17,000,000	\$ 21,500,000	\$ (4,500,000)	
Temporary Cash Transfer Out	-	-	-		(17,000,000)	(21,500,000)	4,500,000	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(550,000)	-	(550,000)		(11,083,154)	(7,413,845)	(3,669,309)	49.5%
16-17 Expenditures	\$ 6,482,682	\$ 6,701,240	\$ (218,558)	-3.3%	\$ 70,958,050	\$ 72,372,453	\$ (1,414,403)	-2.0%
Prior Budget Year Expenditures	-	-	-		3,742,483	1,232,465	2,510,018	203.7%
Total Expenditures	\$ 6,482,682	\$ 6,701,240	\$ (218,558)	-3.3%	\$ 74,700,533	\$ 73,604,918	\$ 1,095,615	1.5%
Ending Cash Balance	\$ 14,766,070	\$ 13,464,768	\$ 1,301,302	9.7%	\$ 14,766,070	\$ 13,464,768	\$ 1,301,302	9.7%

Note 1.)

	16-17 June Actual	15-16 June Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(550,000)	-	(550,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (550,000)	\$ -	\$ (550,000)

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ (276,154)	\$ (50,000)	\$ (226,154)
	(9,950,000)	(6,344,845)	(3,605,155)
	(750,000)	(1,000,000)	250,000
	(107,000)	(19,000)	(88,000)
	\$ (11,083,154)	\$ (7,413,845)	\$ (3,669,309)

General Fund Actual Revenue June 30, 2017

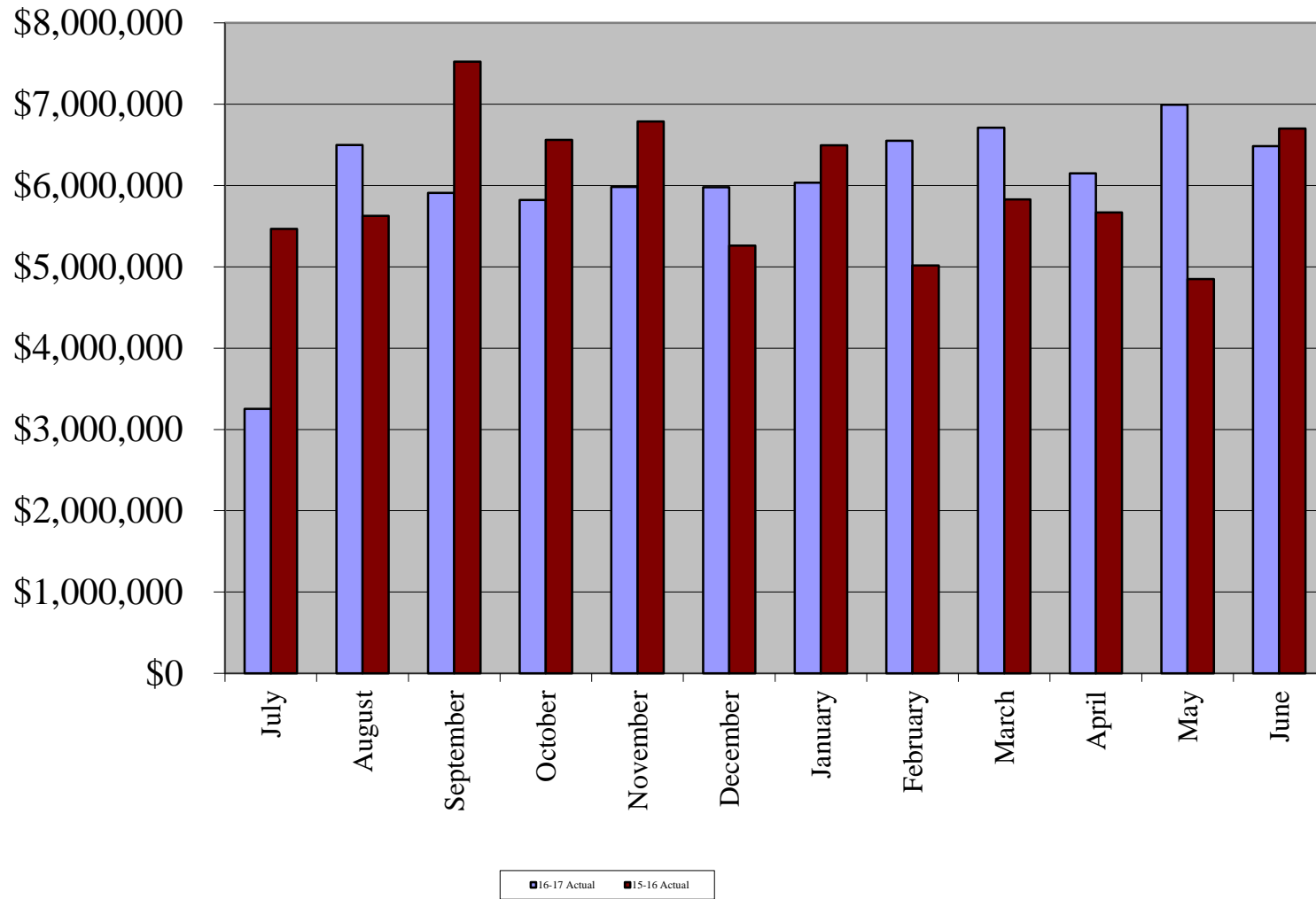


**FY 2016-17 General Fund Expenditures
Status Report**

Cost Center	Department	2016-2017 Adopted Budget	Budget Amendments	2016-2017 Amended Budget	June 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	\$ 541,184	\$ 5,653,436	\$ 411,956	\$ 4,973,376	\$ 680,060	\$ 5,418,453	\$ 234,982	88.0%	88.1%
120	County Commissioners	494,850	(20,931)	473,919	35,688	458,737	15,182	459,322	14,597	96.8%	96.8%
130	Assessor	2,458,036	-	2,458,036	180,000	2,322,643	135,393	2,357,463	100,573	94.5%	96.8%
140	Assessor Revaluation	4,272,021	-	4,272,021	405,074	3,803,163	468,858	4,035,609	236,412	89.0%	91.6%
150	Treasurer	599,755	-	599,755	12,464	488,305	111,450	524,271	75,484	81.4%	75.9%
160	Court Clerk	6,099,015	354,585	6,453,600	574,213	6,230,464	223,136	6,256,370	197,230	96.5%	95.1%
170	County Clerk	2,869,453	-	2,869,453	244,184	2,768,231	101,222	2,786,560	82,894	96.5%	95.9%
180	Excise & Equalization Bds	47,207	-	47,207	4,250	18,935	28,272	19,245	27,962	40.1%	36.0%
190	County Audit	621,410	26,333	647,743	3,338	412,593	235,150	422,782	224,961	63.7%	58.3%
200	District Attorney-State	150,000	-	150,000	7,602	113,286	36,714	126,076	23,924	75.5%	85.5%
210	District Attorney-County	72,398	-	72,398	3,659	63,911	8,487	69,904	2,494	88.3%	79.0%
230	Public Defender	51,420	-	51,420	5,722	44,561	6,859	48,279	3,141	86.7%	93.5%
240	Purchasing	301,510	-	301,510	26,352	290,533	10,977	292,298	9,212	96.4%	95.9%
250	Election Board	1,420,047	154,805	1,574,852	129,409	1,462,416	112,436	1,512,620	62,232	92.9%	92.4%
260	BOCC HR/Health & Safety	480,250	20,931	501,181	42,135	437,372	63,809	440,587	60,594	87.3%	94.4%
270	MIS	3,566,047	-	3,566,047	439,226	3,250,521	315,526	3,523,110	42,937	91.2%	92.5%
280	Facilities Management	1,354,342	-	1,354,342	127,083	1,247,405	106,937	1,318,521	35,821	92.1%	89.9%
285	Facilities Mgmt-Custodial	256,709	-	256,709	2,516	207,098	49,611	256,377	332	80.7%	88.0%
300	Planning Commission	-	-	-	-	-	-	-	0	-	99.4%
310	Court Services	680,415	-	680,415	54,437	641,628	38,787	641,628	38,787	94.3%	97.1%
510	Sheriff	34,215,978	51,794	34,267,772	2,922,779	31,411,063	2,856,709	33,443,345	824,427	91.7%	95.4%
520	Juvenile Justice Bureau	6,798,123	-	6,798,123	503,782	6,494,018	304,105	6,534,688	263,435	95.5%	92.5%
550	Emergency Management	362,975	-	362,975	22,689	311,469	51,506	350,390	12,585	85.8%	89.7%
610	Social Services	1,965,568	-	1,965,568	233,606	1,793,526	172,042	1,921,623	43,945	91.2%	89.3%
710	Free Fair	62,245	-	62,245	-	60,776	1,469	62,225	20	97.6%	99.2%
810	OSU Extension	498,556	(58,626)	439,930	293	439,930	-	439,930	0	100.0%	85.1%
910	District 1	302,660	-	302,660	17,710	230,205	72,455	294,415	8,245	76.1%	80.5%
920	District 2	264,767	-	264,767	23,956	238,102	26,665	239,695	25,072	89.9%	93.8%
930	District 3	256,162	-	256,162	345	253,073	3,089	253,445	2,717	98.8%	97.3%
940	County Engineer	510,010	-	510,010	48,215	490,709	19,301	493,492	16,518	96.2%	95.3%
950	Economic Development	-	395,000	395,000	-	-	395,000	15,607	379,393	0.0%	16.8%
991	Employee Benefits Supplement	-	1,500,000	2,550,000	550,000	2,550,000	-	2,550,000	0	100.0%	0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0	-	0.0%
994	Capital Projects Supplement	-	136,154	136,154	-	136,154	-	136,154	0	100.0%	0.0%
995	General Fund Reserve	4,256,752	(2,505,945)	1,750,807	-	-	1,750,807	-	1,750,807	0.0%	0.0%
Total		\$ 80,400,933	\$ 595,285	\$ 82,046,218	\$ 7,032,682	\$ 73,644,204	\$ 8,402,014	\$ 77,244,485	\$ 4,801,733	89.8%	90.0%

Year elapsed = 100.0%

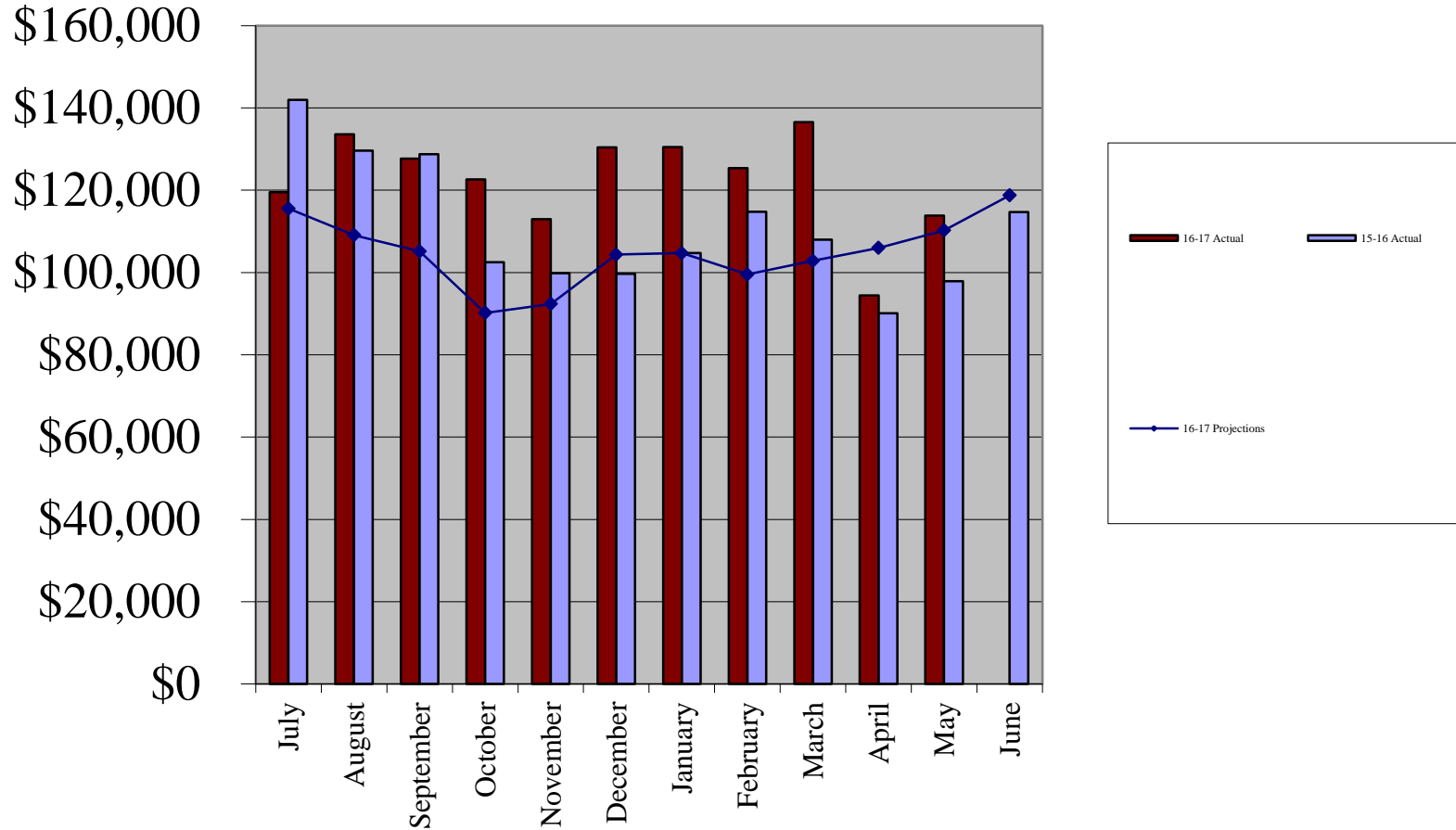
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2016-2017
June 30, 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		\$ 850	\$ 850	\$ 350
	52010 FICA - Retirement Board Members	92		65	65	27
	52032 Retirement paid by General Fund	4,208	348	3,824	4,172	36
	Total Salaries and Benefits	\$ 5,500	\$ 348	\$ 4,739	\$ 5,087	\$ 413
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,258,753	\$ 167,726	\$ 1,347,390	\$ 1,515,116	\$ (256,363)
	54023 Electricity (OG&E)	850,000	104,660	570,340	675,000	175,000
	54024 Sewer and Water(City of OKC)	803,000	40,051	644,949	685,000	118,000
	54022 Natural Gas(ONG)	24,000	4,709	17,657	22,366	1,634
	Utilities Subtotal	\$ 2,935,753	\$ 317,146	\$ 2,580,337	\$ 2,897,483	\$ 38,270
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000	-	1,585	1,585	18,415
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 1,585	\$ 1,585	\$ 18,415
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		\$ 689,929	\$ 689,929	\$ -
	54451 Outside legal services	150,000	42,628	57,372	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	4,006	30,802	34,808	1,192
	54102 ICB (county-occupied space) rent expense	124,000		121,430	121,430	2,570
	54102 Lincoln (county-occupied space) rent expense	250,000		250,232	250,232	(232)
	54103 Storage for Court Clerk records	113,400		117,975	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	73,320	309,477	382,797	17,203
	54455 OSU Extension	58,626			-	58,626
	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	5,105	14,895	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380		1,380	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	24	56,096	56,119	(53,120)
	Other Operating Subtotal	\$ 2,646,634	\$ 127,583	\$ 2,352,392	\$ 2,479,975	\$ 166,659
	Total Maintenance and Operations - 54000	\$ 5,637,937	\$ 444,729	\$ 4,967,209	\$ 5,411,938	\$ 225,999
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	\$ 5,653,436	\$ 445,077	\$ 4,973,376	\$ 5,418,453	\$ 234,983

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2016-2017
June 30, 2017**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Budget vs. Actual</u>
Resources			
Beginning Cash Balance	\$ -	\$ 527,931	\$ 527,931
Transfers In	\$ 7,400,000	\$ 10,450,000	\$ 3,050,000
Premiums/Other	16,250,277	15,593,173	(657,104)
Stop Loss Reimb	-	2,368,551	2,368,551
Total Resources	<u>\$ 23,650,277</u>	<u>\$ 28,939,656</u>	<u>\$ 5,289,379</u>
Expenses			
Medical Claims	\$ 12,644,856	\$ 16,037,729	3,392,873
Medical Claims covered by Stop Loss		1,328,746	1,328,746
Prescription Drug Claims	6,047,812	6,824,245	776,433
Dental Claims	1,439,467	1,284,970	(154,497)
Vision Claims	159,215	167,700	8,485
County Pharmacy	328,945	273,984	(54,961)
Employee Assistance Program	23,509	20,027	(3,482)
Medicare Supplement - Phys. Mutual	893,724	914,498	20,774
Total Claims	<u>\$ 21,537,528</u>	<u>\$ 26,851,899</u>	<u>\$ 5,314,371</u>
Administration Fees & Other	881,416	722,876	(158,540)
Life/AD&D Premiums	334,957	325,947	(9,010)
Stop Loss Premiums	896,376	868,706	(27,670)
Total Admin/Premiums	<u>\$ 2,112,749</u>	<u>\$ 1,917,528</u>	<u>\$ (195,221)</u>
Total Expenses	<u>\$ 23,650,278</u>	<u>\$ 28,769,427</u>	<u>\$ 5,119,150</u>
Ending Cash Balance	<u>\$ -</u>	<u>\$ 170,228</u>	<u>\$ 170,228</u>

Cash Balance-One Year Ago \$ 527,931

Notes:

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

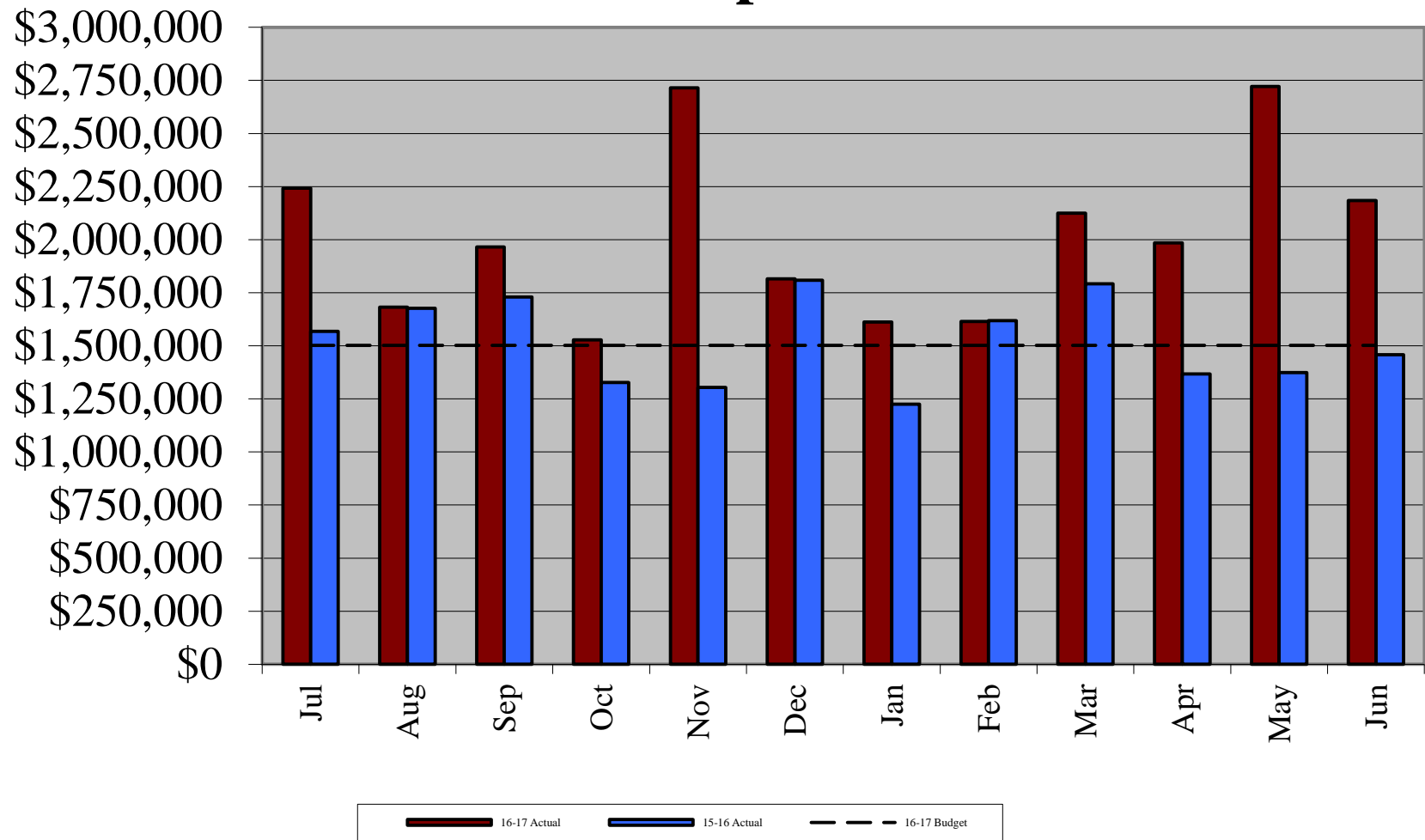
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

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	\$ 1,369,520	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	281,618	\$568,687	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$1,651,138</u>	<u>\$1,905,165</u>	
	15/16		15/16 Avg	15-16
Prior Year 15-16 Comparison	Monthly Budget	This Month	15/16 Avg	High Month
Medical Claims	\$1,114,186	\$1,180,656	\$1,049,012	\$1,244,036 (March)
Prescription Drug Claims	\$387,993	\$276,703	\$459,535	\$734,931 (December)
Total	<u>\$1,502,179</u>	<u>\$1,457,359</u>	<u>\$1,508,547</u>	

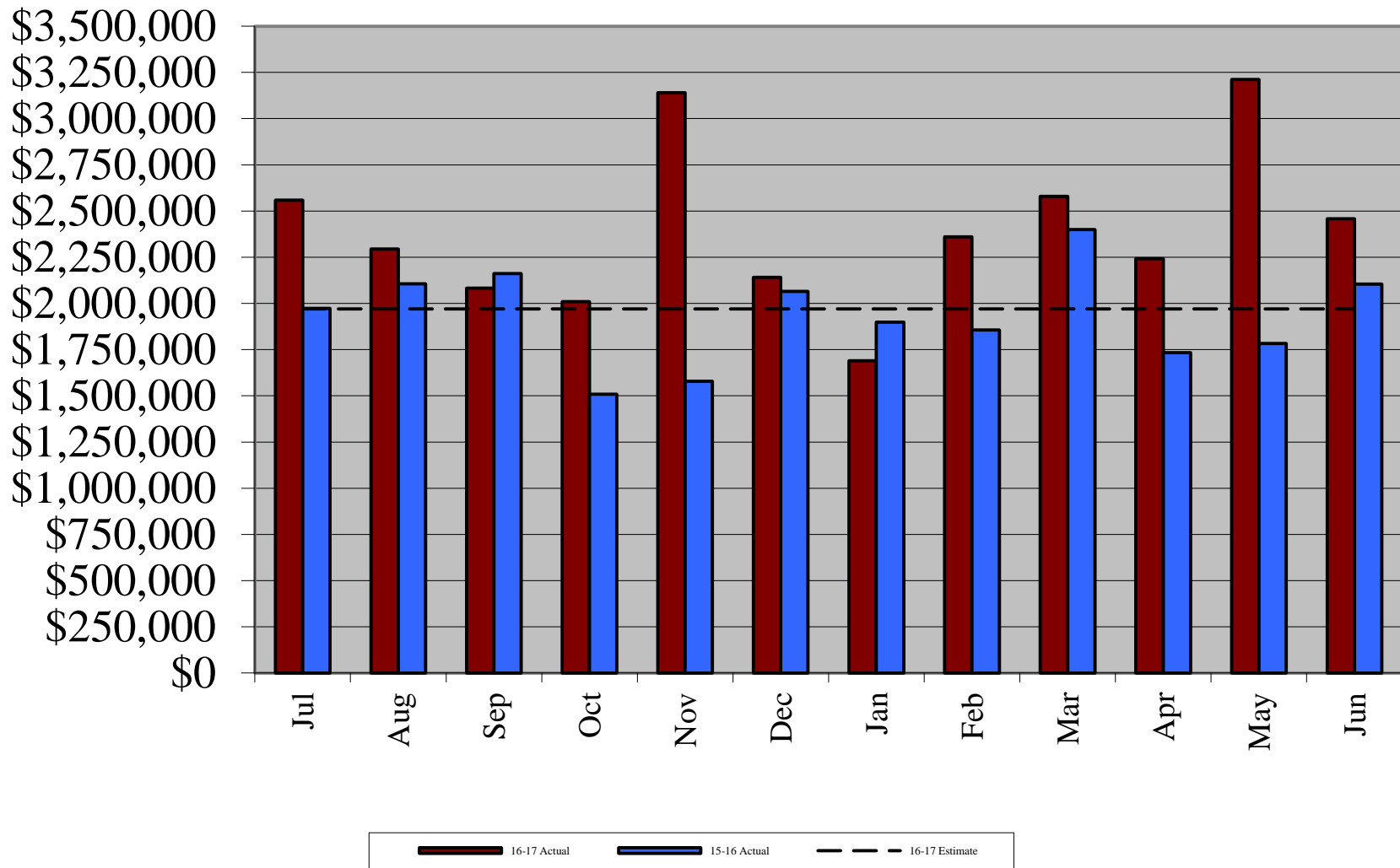
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2016-17
June 30, 2017

	Annual		Inc (Dec)	%	June		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%	\$ 10,450,000	\$ 6,344,845	\$ 4,105,155	64.7%
Employer Premiums	10,985,100	11,005,460	(20,360)	-0.2%	10,759,884	11,005,460	(245,576)	-2%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	4,380,939	4,418,764	(37,825)	-0.9%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	2,368,551	964,515	1,404,036	146%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	452,348	574,481	(122,133)	-21.3%
Interest Income	-	-	-		1	-	1	
Total Resources	\$ 23,689,996	\$ 23,695,028	\$ (5,033)	0.0%	\$ 28,939,656	\$ 23,695,028	\$ 5,244,628	22.1%
Expenses								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 16,037,729	\$ 12,588,138	\$ 3,449,591	27.4%
Medical claims covered by Stop Loss	-	569,671	(569,671)		1,328,746	569,671	759,075	133.2%
Prescription Drug Claims	6,047,812	5,514,418	533,395	9.7%	6,824,245	5,514,418	1,309,827	23.8%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	1,284,970	1,347,070	(62,100)	-4.6%
Vision Claims	159,215	154,961	4,253	2.7%	167,700	154,961	12,739	8.2%
County Pharmacy	328,945	303,111	25,833	8.5%	273,984	303,111	(29,127)	-9.6%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	20,027	25,468	(5,441)	-21.4%
Medicare Supplement	893,724	870,512	23,212	2.7%	914,498	870,512	43,986	5.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 21,537,528	\$ 21,373,351	\$ 164,178	0.8%	\$ 26,851,899	\$ 21,373,349	\$ 5,478,550	25.6%
Administration Fees & Other	881,416	624,783	256,633	41.1%	722,876	624,783	98,093	15.7%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	325,947	331,354	(5,407)	-1.6%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	868,706	837,609	31,097	3.7%
Total Admin/Premiums	\$ 2,112,749	\$ 1,793,747	\$ 319,002	17.8%	\$ 1,917,528	\$ 1,793,746	\$ 123,782	6.9%
Total Expenses	\$ 23,650,278	\$ 23,167,098	\$ 483,180	2.1%	\$ 28,769,427	\$ 23,167,097	\$ 5,602,332	24.2%
June Medical & Rx Claims held until July 1		-	-			-	-	
Ending Cash Balance	\$ 39,719	\$ 527,931	\$ (488,213)	-92%	\$ 170,228	\$ 527,931	\$ (357,705)	-67.8%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
June 30, 2017

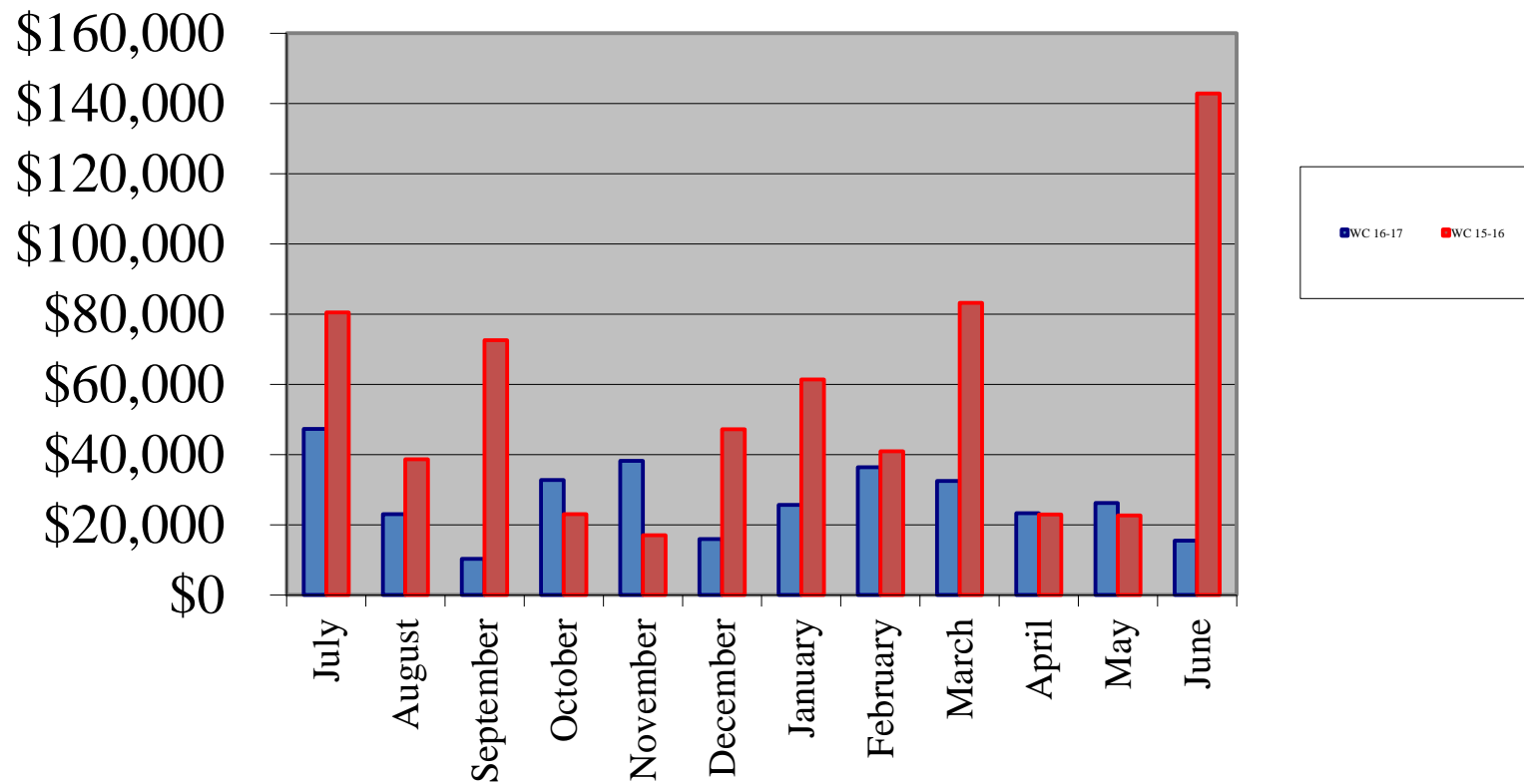
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	1	1
Reimbursed Premiums	96,995	18,704	(78,291)
Transfers/Supplements	750,000	250,000	(500,000)
Total Sources	\$ 1,181,992	\$ 790,638	\$ (391,354)
Expenditures:			
Claims	\$ 832,801	\$ 322,672	(510,128)
Stop loss/Admin Fees	264,871	260,011	(4,859)
Total Expenditures	\$ 1,097,672	\$ 582,684	\$ (514,988)
Ending Cash Balance*	\$ 84,320	\$ 207,954	\$ 123,634
Cash Balance-One Year Ago		\$ 521,933	

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	\$ 15,054	\$ (9,194)
Supportive Services	23,856	24,654	798
Total Expenditures	\$ 48,104	\$ 39,708	\$ (8,396)
Ending Cash Balance*	\$ 100,178	\$ 126,601	\$ 26,424
Cash Balance-One Year Ago		\$ 59,309	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2016-2017

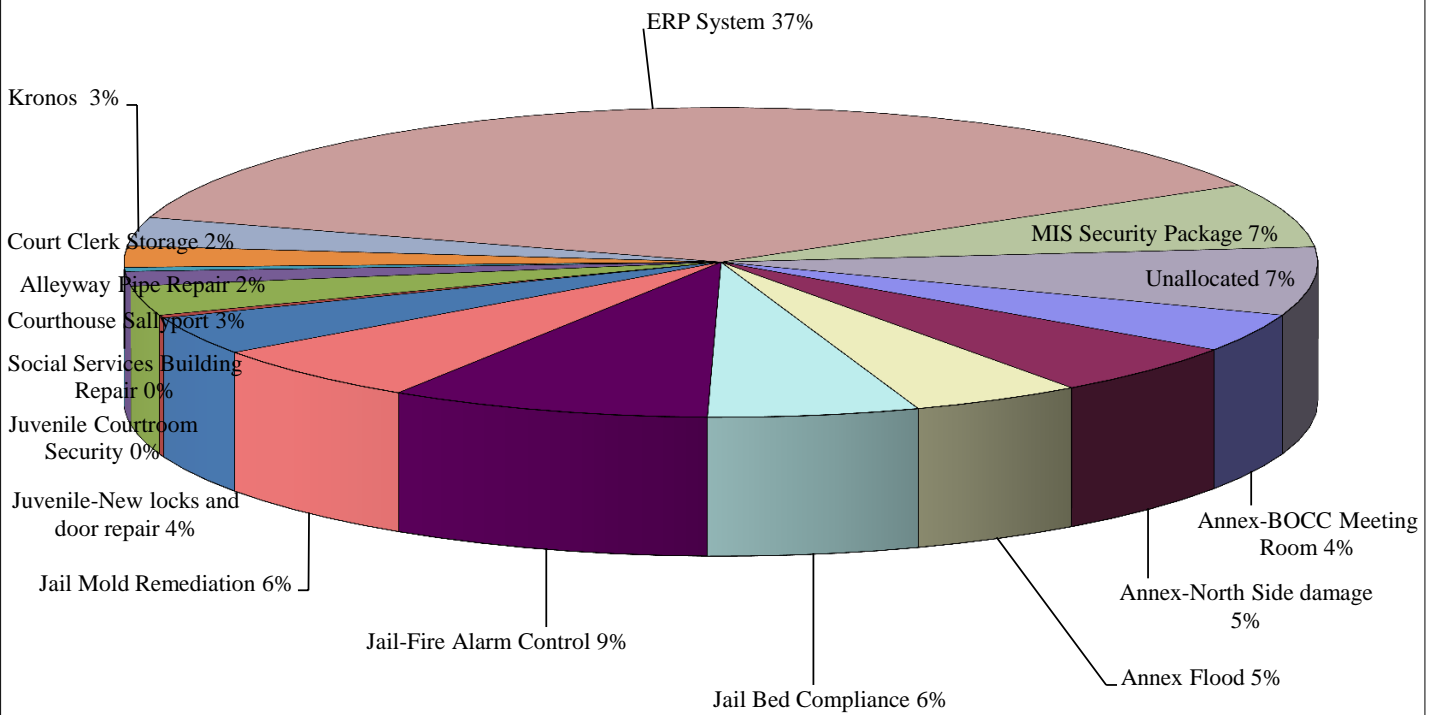
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 16-17 Expense	Project Expense To Date	Available	Project Status
Annex							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Complete
North Side damage-asbestos abatement	1/21/2016	177,231		94,818	177,231	-	Complete
Annex Flood	2/16/2017	150,000	\$ 19,456	42,586	42,586	87,958	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	70,124	120,121	120,121	5,967	Pending
Juvenile							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000		9,631	9,631	369	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		99,619				99,619	
Total Ongoing Budgeted Capital Projects		\$ 3,331,603	\$ 497,115	\$ 450,397	\$ 2,138,250	\$ 696,238	

TIF Projects:

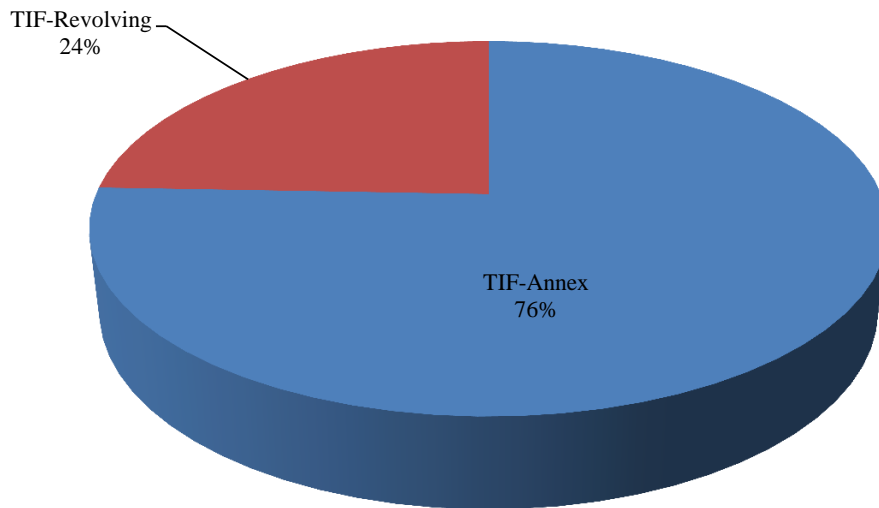
TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 965,985	\$ 146,897	\$ 1,957,876	634,805	Ongoing
TIF-Revolving -323	7/21/2016	\$ 1,150,000	\$ 687,900	\$ 127,725	\$ 127,725	334,375	
Total Capital Projects		\$ 8,040,268	\$ 2,151,000	\$ 725,019	\$ 4,223,850	\$ 1,665,418	

Cash Balance at June 30, 2017	\$4,139,349.54
Temporary Transfers	0.00
	4,139,349.54
16/17 Available Budget	2,621,807.79
15/16 Available Budget	1,194,610.24
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,816,418.03
Total Unappropriated Cash	\$ 322,931.51

Capital Projects Budget FY 16-17



TIF Budgets FY 16-17



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

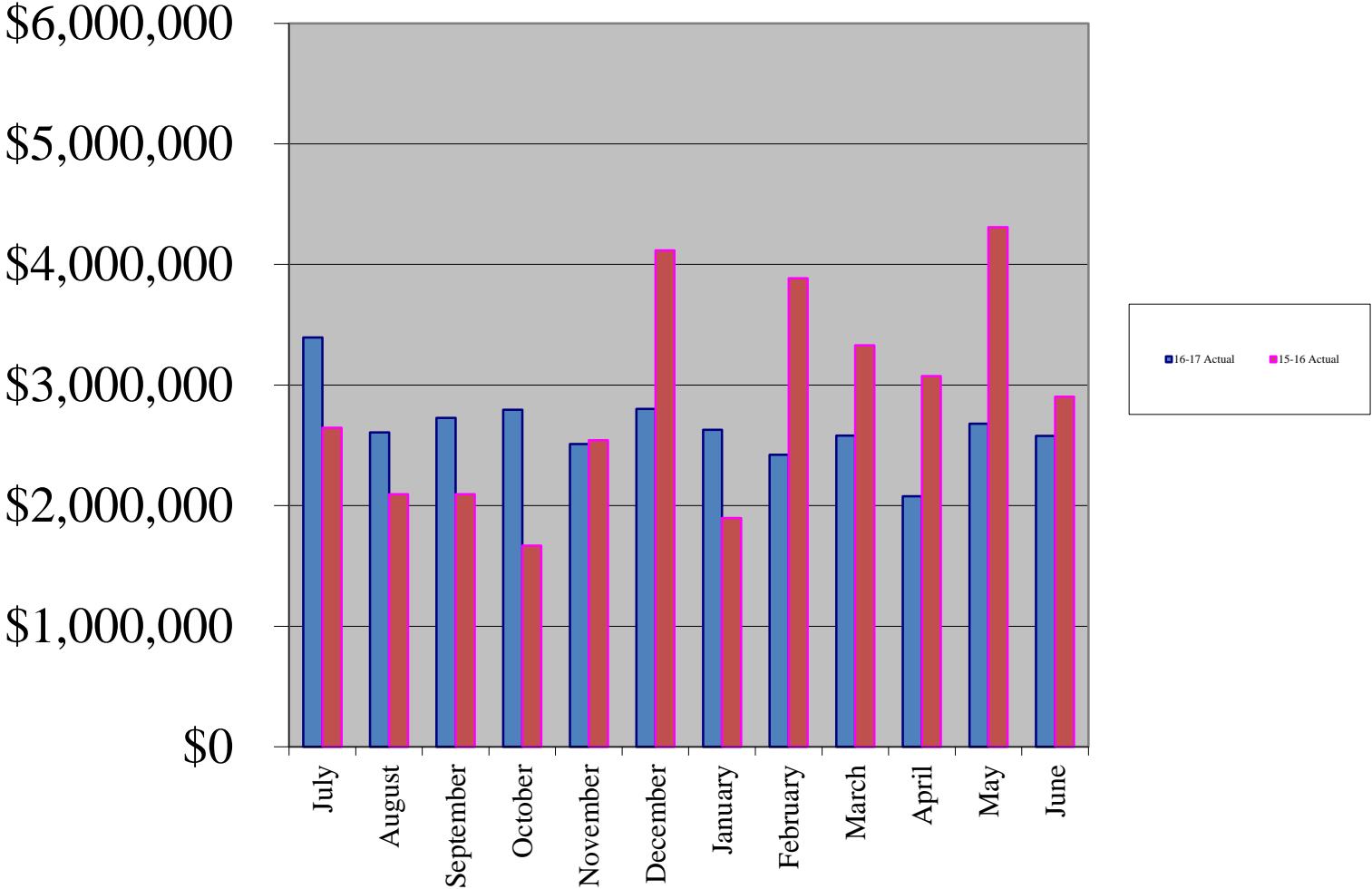
Cost Center	Department	2016-2017 Appropriations	June 2017 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$8,660,624	\$308,187	\$4,733,385	\$3,927,239	\$5,281,287	\$3,379,337	54.7%
1110	Highway Cash-Dist #2	7,637,930	461,045	3,038,016	4,599,915	3,959,699	3,678,232	39.8%
1110	Highway Cash-Dist #3	6,732,561	478,441	5,172,282	1,560,279	5,644,897	1,087,664	76.8%
1111	CBRI Fund	3,660,262	6,820	674,804	2,985,458	1,151,096	2,509,166	18.4%
1130	Resale Property	4,496,971	261,385	3,144,404	1,352,567	3,320,052	1,176,919	69.9%
1140	Treasurer Mortgage Fee	328,574	4,883	183,949	144,626	195,591	132,983	56.0%
1150	County Clerk Lien Fee	127,569	0	37,877	89,692	45,625	81,945	29.7%
1151	UCC Central Filing Fund	943,261	46,207	690,766	252,496	735,263	207,999	73.2%
1152	Records Mgmt & Preservation	1,276,181	60,368	909,639	366,542	1,005,114	271,067	71.3%
1160	Sheriff Service Fee	5,610,112	276,005	4,817,946	792,166	4,963,901	646,212	85.9%
1161	Sheriff Special Revenue	8,862,758	476,934	6,636,366	2,226,392	7,041,362	1,821,396	74.9%
1162	Sheriff's Grant Fund	789,932	38,220	264,024	525,908	267,894	522,039	33.4%
1201	Assessor Revolving Fee	131,299	0	24,717	106,582	26,073	105,226	18.8%
1231	Juvenile Probation Fee	201,091	3,025	53,950	147,141	79,915	121,176	26.8%
1233	Juvenile Grant Fund	371,302	28,252	214,597	156,705	223,966	147,337	57.8%
1240	Planning Commission Fee	705,204	32,445	356,244	348,960	361,928	343,276	50.5%
1250	Local Emergency Planning Com	11,133	0	1,514	9,618	1,514	9,618	13.6%
1251	Emergency Mgmt Fund	332,446	0	178,361	154,085	182,671	149,775	53.7%
1260	Community Service Fee	176,387	5,264	66,536	109,851	71,032	105,355	37.7%
1270	Community Sentencing	358,903	0	54,354	304,549	54,354	304,549	15.1%
1280	Drug Court Fund	528,365	56,543	307,601	220,764	310,294	218,072	58.2%
1282	Mental Health Court Fund	134,895	20,066	68,179	66,716	72,819	62,076	50.5%
1290	Shine Program	260,214	15,610	193,822	66,393	196,575	63,640	74.5%
1300	MIS Special Revenue	5,340	0	0	5,340	0	5,340	0.0%
Total		\$52,343,316	\$2,579,701	\$31,823,334	\$20,519,982	\$35,192,919	\$17,150,396	60.8%

Year elapsed = 100%

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 June 30, 2017**

**16-17
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 10,305,706
Exempt Manufacturing Tax	45,900
Miscellaneous Property Tax	42,110
Interest Income	19,118
Bond Refinance Refunding	5,480
Total Revenue	\$ 10,418,314

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(1,340,550)
Total Paid YTD	\$ (5,730,550)

2002 GO Bonds-Series A (Tinker)-Refinanced

Principal	\$ (785,000)
Interest	(11,775)
Total Paid YTD	\$ (796,775)

2003 GO Bonds-Series A (Tinker)

Principal	\$ (820,000)
Interest	(32,800)
Total Paid YTD	\$ (852,800)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(187,500)
Total Paid YTD	\$ (1,437,500)

Total Bonds Combined

Principal	\$ (7,245,000)
Interest	(1,572,625)
Total Bond Payments YTD	\$ (8,817,625)

Judgments

Principal	\$ (805,310)
Interest	(106,509)
Total Judgment Payments YTD	\$ (911,819)

Total Expenditures

\$ (9,729,444)

Transfer In

\$ -

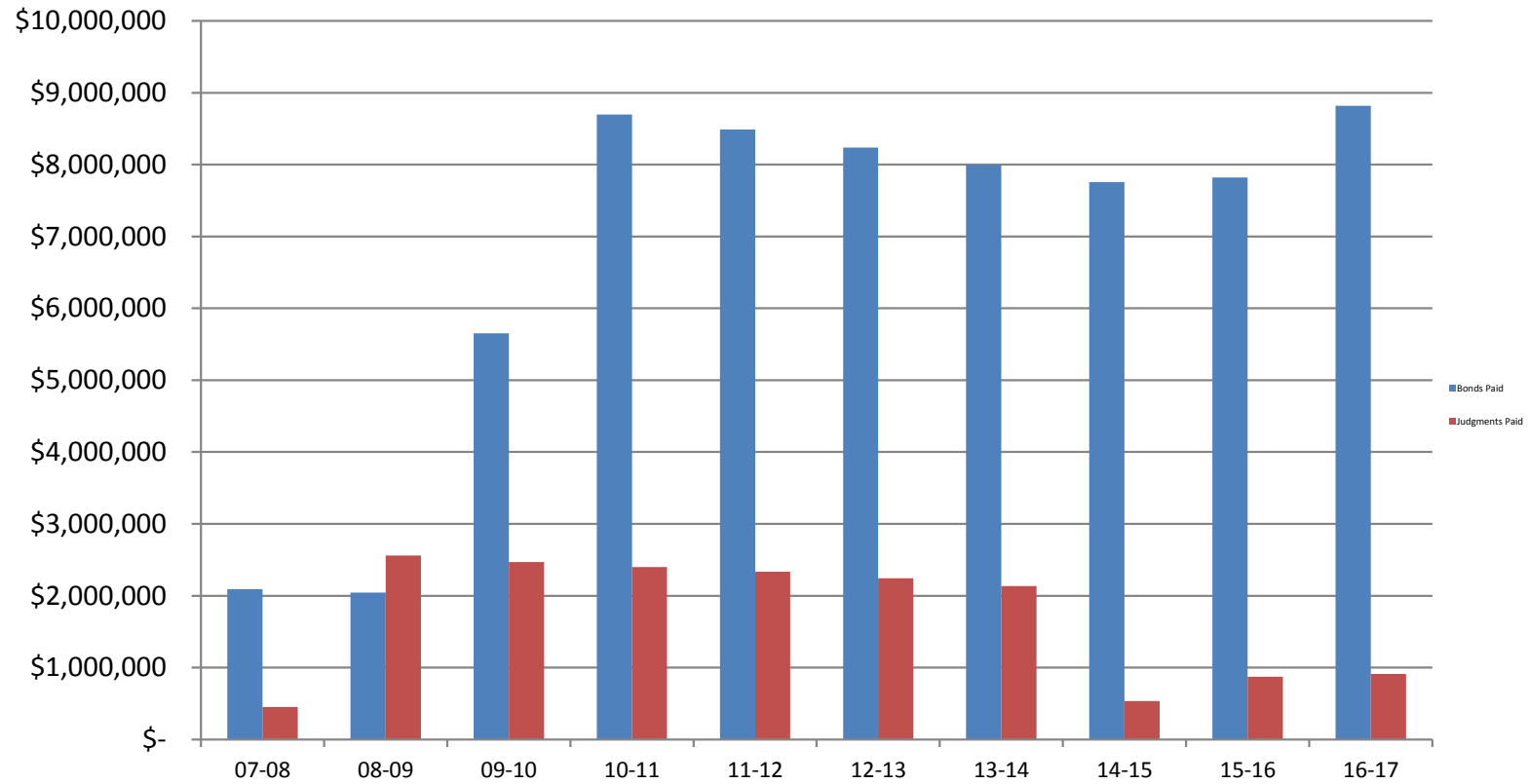
Ending Cash Balance

\$ 7,143,413

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (30,730,000)	\$ 30,770,000
21,085,025	(16,766,938)	4,318,088
\$ 82,585,025	\$ (47,496,938)	\$ 35,088,088
		Refinanced
\$ 10,120,000	\$ (10,120,000)	\$ -
3,057,501	(3,057,501)	-
\$ 13,177,501	\$ (13,177,501)	\$ -
\$ 10,000,000	\$ (10,000,000)	\$ -
2,975,596	(2,975,596)	-
\$ 12,975,596	\$ (12,975,596)	\$ -
\$ 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	\$ (52,100,000)	\$ 39,520,000
28,218,122	(23,287,535)	4,930,588
\$ 119,838,122	\$ (75,387,535)	\$ 44,450,588

Principal Balance at 6-30-16	Payments YTD	Principal Balance
\$ 1,727,098	\$ 805,310	\$ 2,532,408
	-	
\$ 1,727,098	\$ 805,310	\$ 2,532,408

Debt Service Fund Expenditures 10 Year History



FY 16-17
General and Special Revenue Funds
for the month of June 2017

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 3.83	\$ -	\$ 410,474.43	\$ 1,428.00	\$ 411,956.26
3		120	County Commissioners	26,315.64	7,392.02	1,800.00	180.00	-	35,687.66
26	2	130	Assessor	125,416.18	46,848.93	500.00	4,779.72	2,455.66	180,000.49
48	1	140	Assessor Revaluation	207,122.45	79,851.87	4,731.59	111,984.69	1,382.93	405,073.53
1		150	Treasurer	8,771.88	1,758.76	400.00	1,322.73	210.14	12,463.51
117	3	160	Court Clerk	393,081.29	147,685.49	756.80	29,417.53	3,272.00	574,213.11
26	1	170	County Clerk	140,087.50	49,970.93	643.66	52,218.82	1,263.10	244,184.01
		180	Excise & Equalization	3,750.00	286.88	-	212.80	-	4,249.68
		190	County Audit	-	-	-	3,205.31	132.52	3,337.83
		200	District Attorney-State	-	-	-	6,027.28	1,574.76	7,602.04
		210	District Attorney -County	-	-	-	3,256.20	403.29	3,659.49
		230	Public Defender	-	-	-	5,381.60	340.29	5,721.89
4		240	Purchasing	17,353.75	7,703.70	634.32	660.30	-	26,352.07
14	1	250	Election Board	55,329.13	19,682.41	250.39	53,939.13	208.08	129,409.14
5	1	260	BOCC HR/Health & Safety	30,849.35	9,362.53	172.49	1,751.07	-	42,135.44
20	2	270	IT Department	95,549.08	33,432.16	127.77	34,827.39	275,289.75	439,226.15
17		280	Facilities Management	77,340.09	24,902.61	-	19,364.66	5,475.44	127,082.80
		285	Facilities-Custodial	-	-	-	2,516.00	-	2,516.00
		300	Planning Commission	-	-	-	-	-	-
12		301	Court Services	37,265.85	17,050.71	-	120.00	-	54,436.56
557		500	Sheriff	1,497,994.27	622,067.47	-	802,717.04	-	2,922,778.78
122	4	520	Juvenile Justice Bureau	330,527.98	133,528.00	-	38,828.68	896.97	503,781.63
3		550	Emergency Management	14,809.65	4,985.67	37.50	2,855.71	-	22,688.53
10	14	610	Social Services	58,998.75	16,851.79	11.98	157,295.92	447.96	233,606.40
		710	Free Fair	-	-	-	-	-	-
		810	OSU Extension	-	-	-	292.57	-	292.57
2		910	District 1	13,181.27	3,703.56	-	824.80	-	17,709.63
2	3	920	District 2	18,897.48	4,018.94	-	894.97	145.06	23,956.45
		930	District 3	-	-	-	345.00	-	345.00
5		940	County Engineer	34,977.00	10,877.25	225.00	2,037.08	98.87	48,215.20
994	32		Total General Fund	\$ 3,187,668.59	\$ 1,241,965.51	\$ 10,291.50	\$ 1,747,731.43	\$ 295,024.82	\$ 6,482,681.85

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
30		1110	Highway Cash-District 1	\$ 112,949.60	\$ 48,992.88	\$ -	\$ 146,244.66	\$ -	\$ 308,187.14
22		1110	Highway Cash-District 2	85,340.71	36,410.44	-	54,490.75	284,803.12	461,045.02
33		1110	Highway Cash-District 3	138,843.52	57,109.79	-	75,065.77	207,422.37	478,441.45
		1111	CBRI Fund	-	-	-	6,819.50	-	6,819.50
36		1130	Resale Property Fund	142,473.21	56,362.58	-	50,209.97	12,338.78	261,384.54
1		1140	Treasurer Mortgage Fee Fund	2,875.00	1,041.10	-	805.79	160.98	4,882.87
		1150	County Clerk Lien Fee Fund	-	-	-	-	-	-
9		1151	UCC Central Filing Fund	34,632.30	11,484.84	-	90.24	-	46,207.38
10	1	1152	Records Preservation Fund	38,195.60	13,422.20	-	8,572.50	177.62	60,367.92
44		1160	Sheriff Serv Fee Fund	135,424.42	59,890.73	356.56	77,168.29	3,165.25	276,005.25
47		1161	Sheriff Special Revenue Fund	228,991.83	78,847.86	990.00	146,317.41	21,787.37	476,934.47
1		1162	Sheriff Grant Fund	23,732.32	2,253.48	-	-	12,234.53	38,220.33
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	3,025.00	-	3,025.00
4		1233	Juvenile - Title IV-E	11,115.21	4,728.34	-	12,408.77	-	28,252.32
4	1	1240	Planning Commission Fee Fund	20,530.83	6,979.57	2,343.32	2,136.93	454.22	32,444.87
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	-	-
		1260	Community Service Fee	-	-	-	4,900.20	364.18	5,264.38
		1270	Community Sentencing	-	-	-	-	-	-
2		1280	Drug Court Fund	4,675.00	1,747.28	-	50,120.66	-	56,542.94
		1282	Mental Health Court Fund	-	-	-	20,065.72	-	20,065.72
3		1290	SHINE Program Fund	9,473.40	2,827.53	-	3,309.38	-	15,610.31
246	2		Total Special Revenue Funds	\$ 989,252.95	\$ 382,098.62	\$ 3,689.88	\$ 661,751.54	\$ 542,908.42	\$ 2,579,701.41

1240	34		Total	\$ 4,176,921.54	\$ 1,624,064.13	\$ 13,981.38	\$ 2,409,482.97	\$ 837,933.24	\$ 9,062,383.26
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Category % of Total 46.1% 17.9% 0.2% 26.6% 9.2% 100.0%