

Oklahoma County  
Monthly Financial Report  
For Period Ending March 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		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%
<b>Total Department Budgets</b>	<b>\$ 80,394,445</b>	<b>\$ (1,307,409)</b>	<b>\$ 79,087,036</b>	<b>\$ 80,400,933</b>	<b>\$ 1,645,284</b>	<b>\$ (1,000,000)</b>	<b>\$ 81,046,218</b>	<b>\$ 1,959,183</b>	<b>2.5%</b>
<b>Cash Transfers</b>									
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%
<b>Total Transfers</b>	<b>\$ 7,413,845</b>	<b>\$ -</b>	<b>\$ 7,413,845</b>	<b>\$ 8,397,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>	<b>\$ 9,397,000</b>	<b>\$ 1,983,155</b>	<b>26.7%</b>
<b>Total</b>	<b>\$ 87,808,290</b>	<b>\$ (1,307,409)</b>	<b>\$ 86,500,881</b>	<b>\$ 88,797,933</b>	<b>\$ 1,645,284</b>	<b>\$ -</b>	<b>\$ 90,443,218</b>	<b>\$ 3,942,338</b>	<b>4.6%</b>
<b>Total Sources Available</b>									
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%
<b>Total Available Funding</b>	<b>\$ 87,808,290</b>			<b>\$ 88,797,933</b>			<b>\$ 90,443,218</b>	<b>\$ 2,634,929</b>	<b>3.0%</b>

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

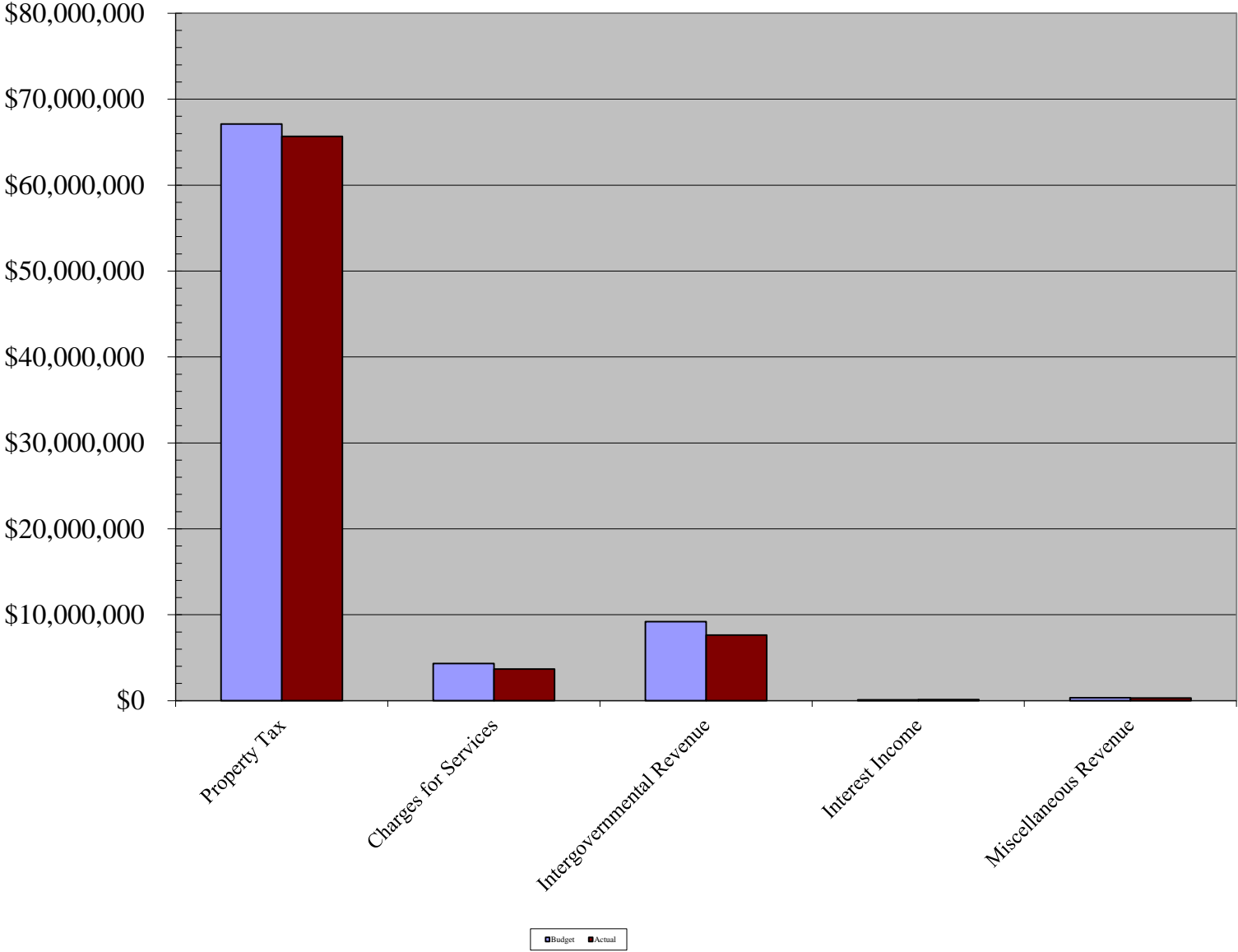
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	<b>\$ 4,256,752.00</b>	Adopted Budget	5/27/2016
995 General Fund Reserve	Budget Supplement	1,618,952.00	BB 80-17	9/15/2016
160 Court Clerk	Salaries & Benefits for 10 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
<b>Total General Fund Reserve</b>		<b><u>\$ 3,255,192.73</u></b>		

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

	<b>16-17 Amended Budget</b>	<b>16-17 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 9,356,366	\$ 9,356,366	\$ -	100.0%	
Reserved	4,102,800	4,102,800	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 13,459,166</b>	<b>\$ 13,459,166</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 67,119,673	\$ 65,659,077	\$ (1,460,595)	97.8%	95.4%
Charges for Services	4,318,361	3,683,447	(634,914)	85.3%	82.9%
Intergovernmental Revenue	9,204,762	7,621,479	(1,583,283)	82.8%	83.4%
Interest Income	100,000	133,848	33,848	133.8%	156.4%
Miscellaneous Revenue	344,056	317,151	(26,905)	92.2%	63.8%
Total Revenue	<b>\$ 81,086,852</b>	<b>\$ 77,415,002</b>	<b>\$ (3,671,850)</b>	<b>95.5%</b>	<b>93.1%</b>
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)	(9,533,154)	(1,136,154)		
16-17 Expenditures	\$ 82,046,218	\$ 51,359,352	\$ (30,686,866)	62.6%	67.7%
Prior Budget Year Expenditures	4,102,800	3,644,383	(458,416)	88.8%	87.6%
Total Expenditures	<b>\$ 86,149,018</b>	<b>\$ 55,003,735</b>	<b>\$ (31,145,283)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 26,337,279</b>	<b>\$ 26,337,279</b>		

\* 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 March 31, 2017



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

	For the Month Ending March 31, 2017			
	16-17 March Actual	15-16 March Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 25,740,646	\$ 19,654,492	\$ 6,086,154	31.0%
<b>Revenue:</b>				
Property Tax	\$ 7,277,627	\$ 5,628,324	\$ 1,649,303	29.3%
Charges for Services	339,767	320,244	19,523	6.1%
Intergovernmental Revenue	564,814	829,271	(264,457)	-31.9%
Interest Income	11,756	10,465	1,291	12.3%
Miscellaneous Revenue	113,802	19,621	94,181	480.0%
Total Revenue	\$ 8,307,766	\$ 6,807,925	\$ 1,499,841	22.0%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,000,000)	-	(1,000,000)	
16-17 Expenditures	\$ 6,711,133	\$ 5,827,478	\$ 883,655	15.2%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	\$ 6,711,133	\$ 5,827,478	\$ 883,655	15.2%
<b>Ending Cash Balance</b>	<b>\$ 26,337,279</b>	<b>\$ 20,634,939</b>	<b>\$ 5,702,340</b>	<b>27.6%</b>

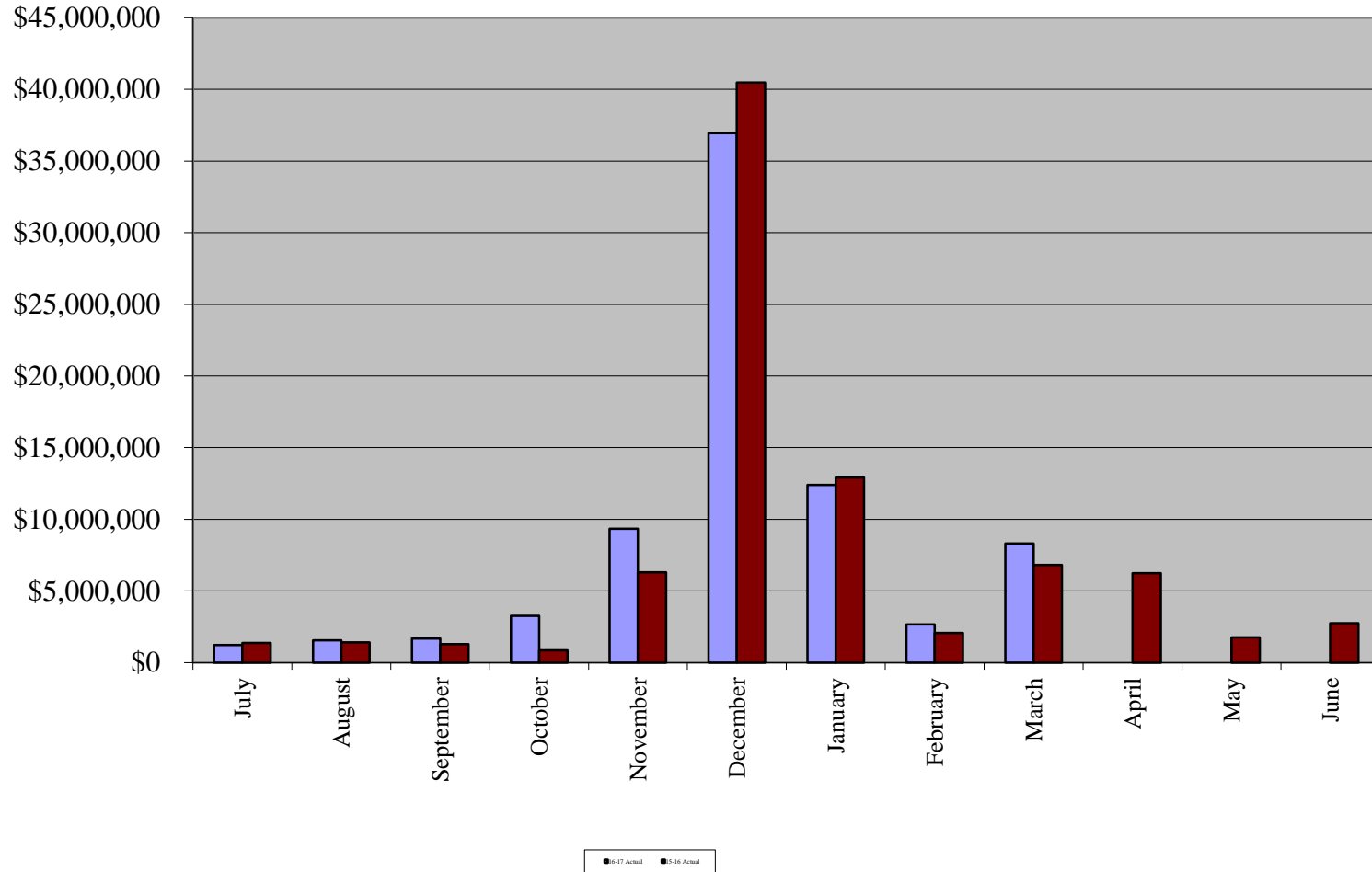
	For the Year to Date Period Ending March 31, 2017			
	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 13,459,166	\$ 10,311,097	\$ 3,148,069	30.5%
	\$ 65,659,077	\$ 61,417,861	\$ 4,241,216	6.9%
	3,683,447	3,590,061	93,386	2.6%
	7,621,479	8,077,445	(455,966)	-5.6%
	133,848	78,225	55,623	71.1%
	317,151	267,061	50,090	18.8%
	\$ 77,415,002	\$ 73,430,653	\$ 3,984,349	5.4%
	\$ 17,000,000	\$ 21,500,000	\$ (4,500,000)	
	(17,000,000)	(21,500,000)	4,500,000	
	-	-	-	
	(9,533,154)	(7,413,845)	(2,119,309)	28.6%
	\$ 51,359,352	\$ 54,460,501	\$ (3,101,149)	-5.7%
	3,644,383	1,232,465	2,411,918	195.7%
	\$ 55,003,735	\$ 55,692,966	\$ (689,231)	-1.2%
	<b>\$ 26,337,279</b>	<b>\$ 20,634,939</b>	<b>\$ 5,702,340</b>	<b>27.6%</b>

Note 1.)

	16-17 March Actual	15-16 March Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(1,000,000)	-	(1,000,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (1,000,000)	\$ -	\$ (1,000,000)

	16-17 Year to Date Actual	15-16 Year to Date Actual	Increase (Decrease)
	\$ (276,154)	\$ (50,000)	\$ (226,154)
	(8,400,000)	(6,344,845)	(2,055,155)
	(750,000)	(1,000,000)	250,000
	(107,000)	(19,000)	(88,000)
	\$ (9,533,154)	\$ (7,413,845)	\$ (2,119,309)

## General Fund Actual Revenue March 31, 2017



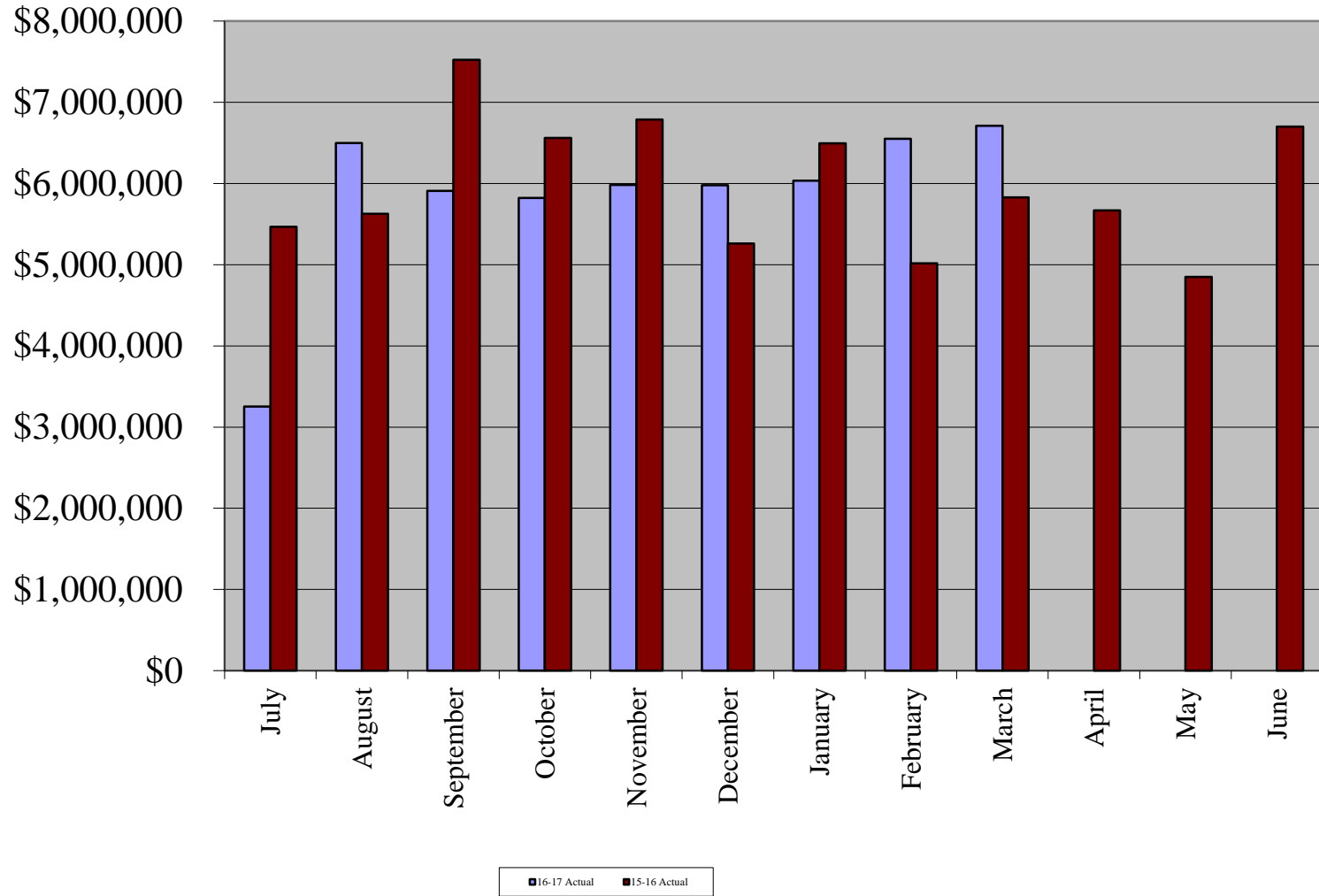
**FY 2016-17 General Fund Expenditures  
Status Report**

Cost Center	Department	2016-2017 Adopted Budget	Budget Amendments	2016-2017 Amended Budget	March 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	\$ 621,965	\$ 3,852,431	\$ 1,742,379	\$ 4,734,913	\$ 859,897	75.4%	66.1%
120	County Commissioners	494,850	(20,931)	473,919	35,688	351,457	122,462	352,042	121,877	71.0%	74.3%
130	Assessor	2,458,036	-	2,458,036	185,401	1,679,321	778,715	1,703,308	754,728	68.3%	68.6%
140	Assessor Revaluation	4,272,021	-	4,272,021	303,829	2,631,705	1,640,316	3,001,589	1,270,433	61.6%	66.3%
150	Treasurer	599,755	-	599,755	13,515	441,287	158,468	490,159	109,596	73.6%	64.6%
160	Court Clerk	6,099,015	354,585	6,453,600	549,675	4,539,515	1,914,085	4,577,825	1,875,775	74.4%	71.3%
170	County Clerk	2,869,453	-	2,869,453	288,568	2,073,744	795,709	2,143,349	726,104	72.3%	73.5%
180	Excise & Equalization Bds	47,207	-	47,207	2,281	6,127	41,080	6,618	40,589	13.0%	10.2%
190	County Audit	621,410	26,333	647,743	31,359	309,111	338,632	387,782	259,961	49.7%	41.4%
200	District Attorney-State	150,000	-	150,000	11,969	67,872	82,128	87,267	62,733	45.2%	39.7%
210	District Attorney-County	72,398	-	72,398	6,315	49,994	22,404	68,803	3,595	69.1%	55.7%
230	Public Defender	51,420	-	51,420	5,383	34,868	16,552	43,116	8,304	67.8%	67.8%
240	Purchasing	301,510	-	301,510	24,702	214,647	86,863	218,894	82,616	71.2%	72.0%
250	Election Board	1,420,047	200,420	1,620,467	158,988	1,072,857	547,610	1,094,364	526,102	75.6%	64.0%
260	BOCC HR/Health & Safety	480,250	20,931	501,181	36,088	319,148	182,033	323,081	178,100	66.5%	68.5%
270	MIS	3,566,047	-	3,566,047	219,491	2,304,805	1,261,242	2,842,329	723,718	64.6%	61.9%
280	Facilities Management	1,354,342	-	1,354,342	102,406	910,730	443,612	963,577	390,765	67.2%	68.4%
285	Facilities Mgmt-Custodial	256,709	-	256,709	21,133	158,354	98,355	235,901	20,808	61.7%	63.3%
300	Planning Commission	-	-	-	-	-	-	-	0	0.0%	86.7%
310	Court Services	680,415	-	680,415	54,437	478,318	202,097	478,318	202,097	70.3%	80.1%
510	Sheriff	34,215,978	51,794	34,267,772	3,016,710	22,240,449	12,027,323	26,536,330	7,731,442	65.0%	77.2%
520	Juvenile Justice Bureau	6,798,123	-	6,798,123	651,285	4,926,420	1,871,703	5,047,886	1,750,237	72.5%	69.6%
550	Emergency Management	362,975	-	362,975	26,070	220,571	142,404	261,529	101,446	60.8%	65.7%
610	Social Services	1,965,568	-	1,965,568	185,904	1,124,468	841,100	1,517,699	447,869	57.2%	56.6%
710	Free Fair	62,245	-	62,245	3,470	47,862	14,383	55,850	6,395	76.9%	89.7%
810	OSU Extension	498,556	-	498,556	41,082	359,385	139,171	373,787	124,769	72.1%	58.6%
910	District 1	302,660	-	302,660	28,138	211,638	91,022	216,264	86,396	69.9%	68.7%
920	District 2	264,767	-	264,767	20,351	163,380	101,387	167,722	97,045	61.7%	59.3%
930	District 3	256,162	-	256,162	25,081	213,663	42,499	215,380	40,782	83.4%	92.9%
940	County Engineer	510,010	-	510,010	39,850	355,226	154,784	368,036	141,974	69.7%	69.3%
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	-	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	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%
<b>Total</b>		<b>\$ 80,400,933</b>	<b>\$ 1,645,285</b>	<b>\$ 82,046,218</b>	<b>\$ 7,711,133</b>	<b>\$ 52,495,506</b>	<b>\$ 29,550,712</b>	<b>\$ 59,849,874</b>	<b>\$ 22,196,344</b>	<b>65.3%</b>	<b>67.8%</b>

Year elapsed = 75.0%



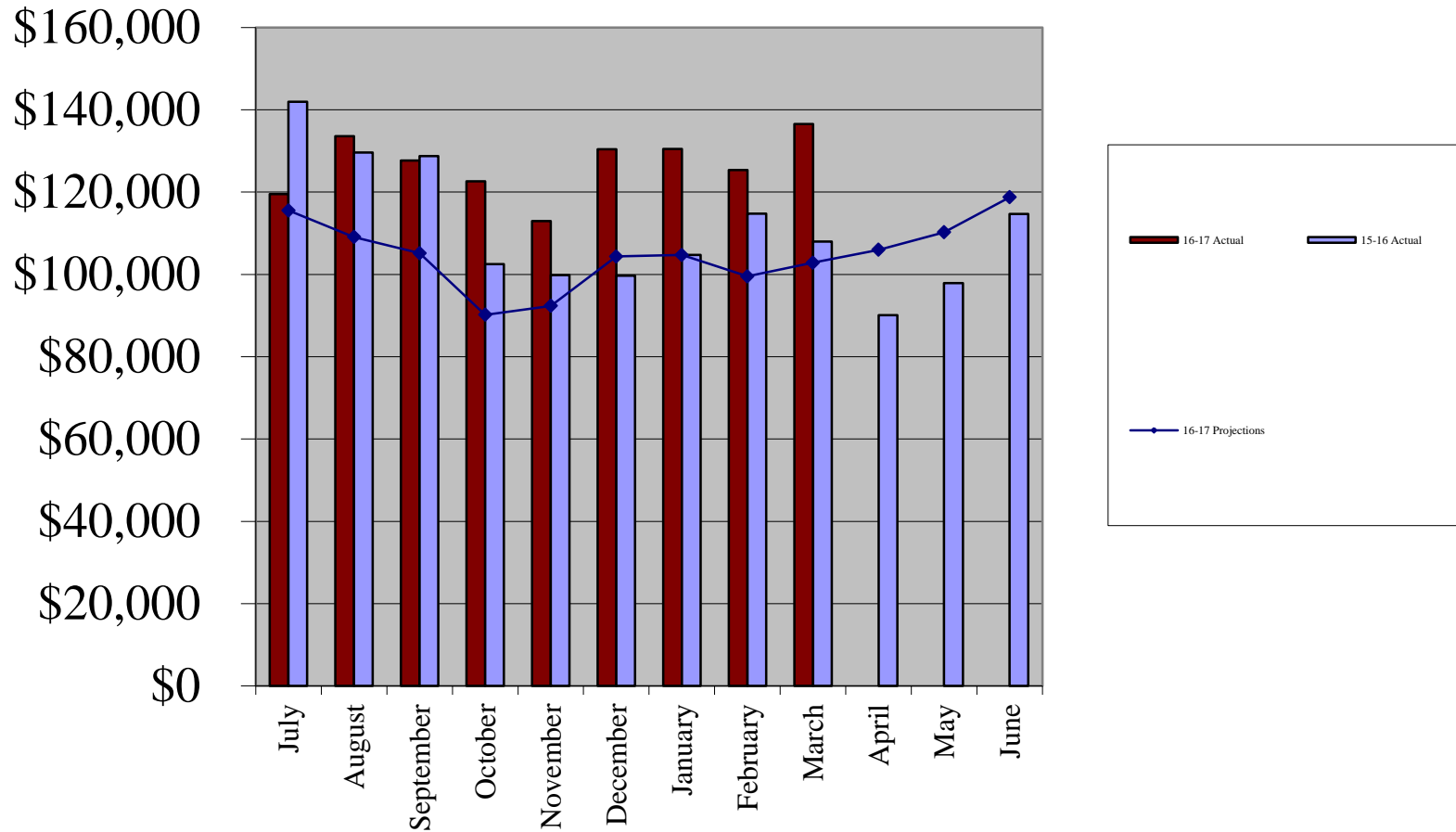
# General Fund Actual Expenditures



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

Account	Description	YTD				Funds Available
		16-17 Approved Budget	Outstanding Requisitions/ Encumbrances	16-17 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
<b>Salaries and Benefits</b>						
	51002 Retirement Board Members	\$ 1,200		\$ 700	\$ 700	\$ 500
	52010 FICA - Retirement Board Members	92		54	54	38
	52032 Retirement paid by General Fund	4,208	348	3,129	3,477	731
	<b>Total Salaries and Benefits</b>	<b>\$ 5,500</b>	<b>\$ 348</b>	<b>\$ 3,883</b>	<b>\$ 4,230</b>	<b>\$ 1,270</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Veolia)	\$ 1,258,753	\$ -	\$ 1,002,566	\$ 1,002,566	\$ 256,187
	54023 Electricity (OG&E)	850,000	264,767	410,233	675,000	175,000
	54024 Sewer and Water(City of OKC)	803,000	209,808	475,192	685,000	118,000
	54022 Natural Gas(ONG)	24,000	6,388	14,212	20,600	3,400
	<b>Utilities Subtotal</b>	<b>\$ 2,935,753</b>	<b>\$ 480,963</b>	<b>\$ 1,902,203</b>	<b>\$ 2,383,166</b>	<b>\$ 552,587</b>
<b>Lease-Purchase Debt</b>						
	54455 Bond Administrative Fees	20,000	-	1,395	1,395	18,605
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 1,395</b>	<b>\$ 1,395</b>	<b>\$ 18,605</b>
<b>Memberships</b>						
	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)
	<b>Memberships Subtotal</b>	<b>\$ 35,550</b>	<b>\$ -</b>	<b>\$ 32,896</b>	<b>\$ 32,896</b>	<b>\$ 2,654</b>
<b>Other Operating Expenditures</b>						
	54451 District Attorney Civil Division Contract	\$ 689,929	\$ 187,225	\$ 502,704	\$ 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	12,330	22,373	34,704	1,296
	54102 ICB (county-occupied space) rent expense	124,000	10,128	91,073	101,201	22,799
	54102 Lincoln (county-occupied space) rent expense	250,000	20,853	187,674	208,527	41,473
	54103 Storage for Court Clerk records	113,400	29,494	88,481	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	85,159	214,841	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	7,549	12,451	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	345	1,035	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	295	32,484	32,779	(29,780)
	<b>Other Operating Subtotal</b>	<b>\$ 2,588,008</b>	<b>\$ 399,743</b>	<b>\$ 1,912,055</b>	<b>\$ 2,311,798</b>	<b>\$ 276,210</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 5,579,311</b>	<b>\$ 880,707</b>	<b>\$ 3,848,549</b>	<b>\$ 4,729,255</b>	<b>\$ 850,056</b>
<b>Capital Outlay</b>						
	55095 Computer Software	\$ 8,572			-	8,572
	55390 Copier Lease	1,428	1,428		1,428	-
	<b>Total Capital Outlay - 55000</b>	<b>\$ 10,000</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ 8,572</b>
	<b>Grand Total - General Government</b>	<b>\$ 5,594,810</b>	<b>\$ 882,482</b>	<b>\$ 3,852,431</b>	<b>\$ 4,734,913</b>	<b>\$ 859,898</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2016-2017  
March 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>
<b>Resources</b>					
Beginning Cash Balance	\$ -	\$ 527,931		\$ 527,931	\$ 527,931
Transfers In	\$ 7,400,000	\$ 8,400,000	\$ -	\$ 8,400,000	\$ 1,000,000
Premiums/Other	16,250,277	11,645,797	3,955,205	15,601,002	(649,275)
Stop Loss Reimb	-	1,213,436	250,417	1,463,853	1,463,853
<b>Total Resources</b>	<b>\$ 23,650,277</b>	<b>\$ 21,787,165</b>	<b>\$ 4,205,622</b>	<b>\$ 25,992,786</b>	<b>\$ 2,342,509</b>
<b>Expenses</b>					
Medical Claims	\$ 12,644,856	\$ 11,596,273	\$ 3,865,424	\$ 15,461,698	\$ 2,816,842
Medical Claims covered by Stop Loss		465,992	71,165	537,157	537,157
Prescription Drug Claims	6,047,812	5,237,347	1,557,259	6,794,606	746,794
Dental Claims	1,439,467	973,162	324,387	1,297,549	(141,918)
Vision Claims	159,215	121,682	40,561	162,242	3,027
County Pharmacy	328,945	210,839	70,280	281,119	(47,826)
Employee Assistance Program	23,509	12,952	9,251	22,203	(1,306)
Medicare Supplement - Phys. Mutual	893,724	761,787	253,929	1,015,716	121,992
Total Claims	<u>\$ 21,537,528</u>	<u>\$ 19,380,034</u>	<u>\$ 6,192,257</u>	<u>\$ 25,572,290</u>	<u>\$ 4,034,762</u>
Administration Fees & Other	881,416	584,351	235,799	820,150	(61,266)
Life/AD&D Premiums	334,957	243,978	81,326	325,304	(9,653)
Stop Loss Premiums	896,376	648,822	216,274	865,095	(31,281)
Total Admin/Premiums	<u>\$ 2,112,749</u>	<u>\$ 1,477,151</u>	<u>\$ 533,399</u>	<u>\$ 2,010,549</u>	<u>\$ (102,200)</u>
<b>Total Expenses</b>	<b>\$ 23,650,278</b>	<b>\$ 20,857,184</b>	<b>\$ 6,725,655</b>	<b>\$ 27,582,839</b>	<b>\$ 3,932,562</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 929,980</b>	<b>\$ (2,520,032)</b>	<b>\$ (1,590,052)</b>	<b>\$ (1,590,052)</b>

Cash Balance-One Year Ago

\$ 1,607,770

Notes:

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

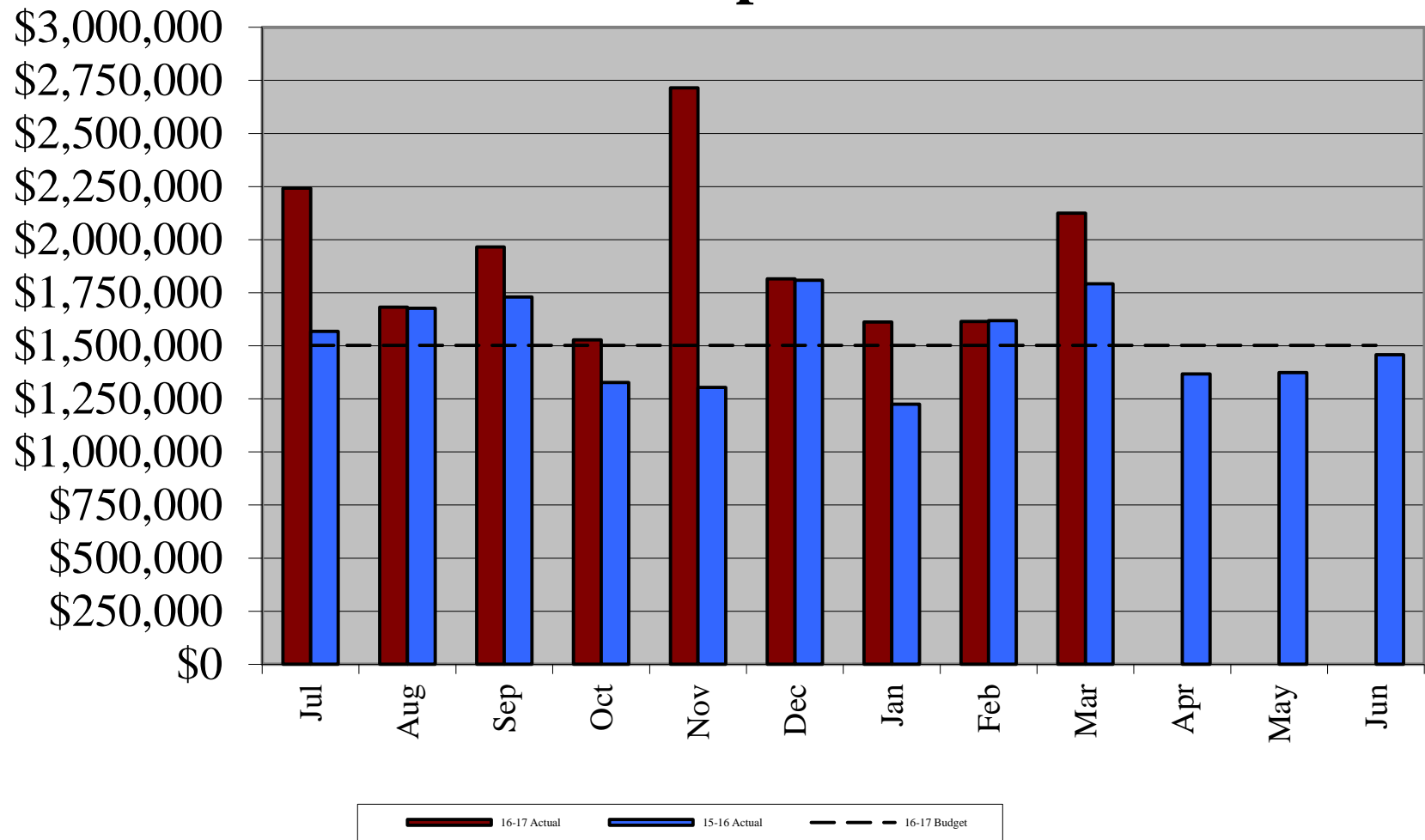
	<u>Employee 2016</u>	<u>Employer 16-17</u>
	\$168	\$489
	\$394	\$1,148

**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.

<b>FY 16-17</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>	
Medical Claims	\$1,053,738	\$ 1,604,711	\$1,288,475	\$1,939,188	(November)
Prescription Drug Claims	\$503,984	520,392	\$581,927	\$1,081,495	(July)
Total	\$1,557,722	\$2,125,102	\$1,870,402		
<b>Prior Year 15-16 Comparison</b>	<b>15/16 Monthly Budget</b>	<b>This Month</b>	<b>15/16 Avg</b>	<b>15-16 High Month</b>	
Medical Claims	\$1,114,186	\$1,244,036	\$1,049,012	\$1,244,036	(March)
Prescription Drug Claims	\$387,993	\$547,872	\$459,535	\$734,931	(December)
Total	\$1,502,179	\$1,791,908	\$1,508,547		

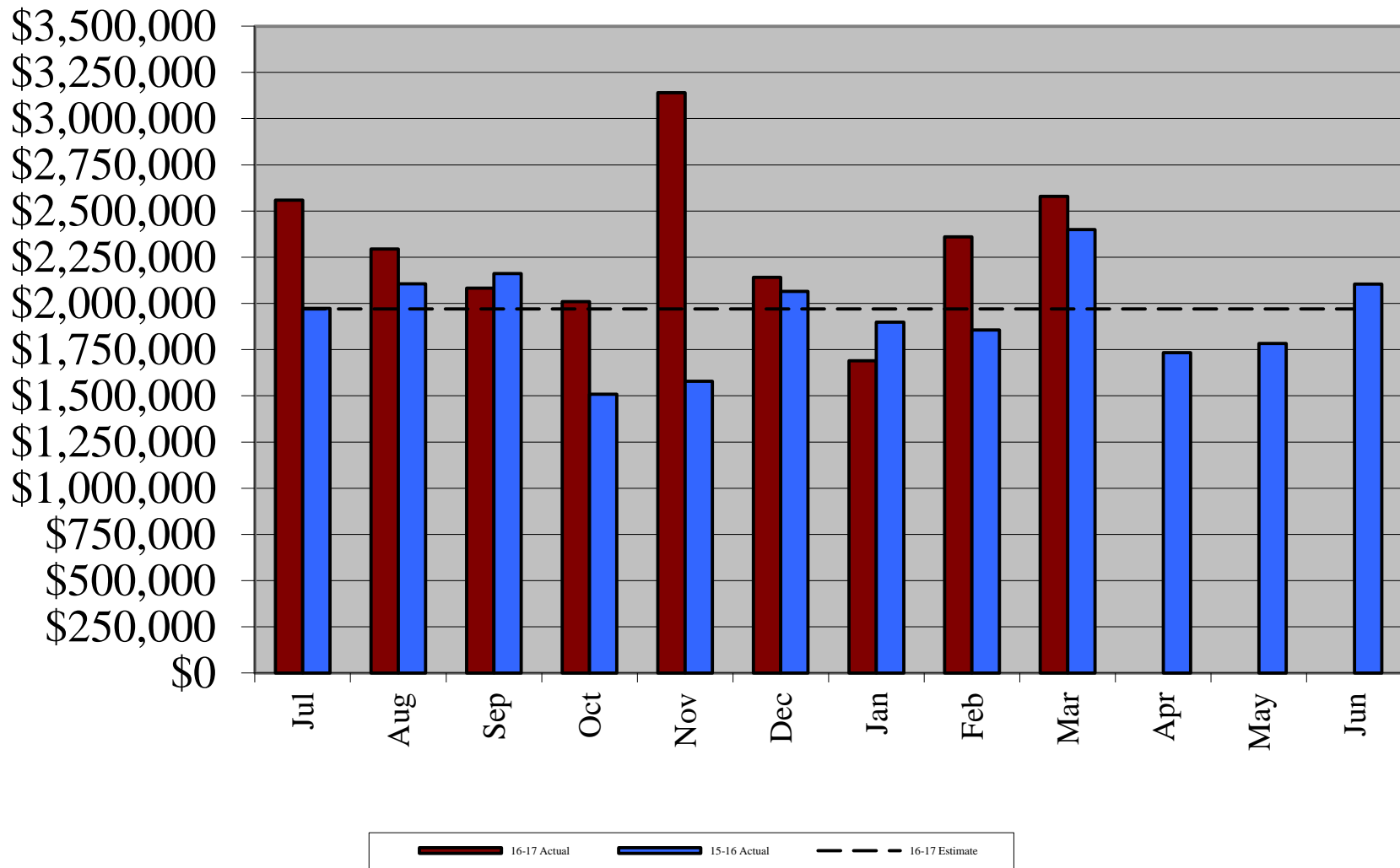
# Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	March		Inc (Dec)	%
	FY 16-17 Estimates	FY 15-16 Actuals			FY 16-17 YTD Actuals	FY 15-16 YTD Actuals		
<b>Resources</b>								
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%	\$ 8,400,000	\$ 6,344,845	\$ 2,055,155	32.4%
Employer Premiums	10,985,100	11,005,460	(20,360)	-0.2%	8,024,667	8,279,918	(255,251)	-3%
Employee/Retiree/Cobra Premiums	4,420,833	4,418,764	2,069	0.0%	3,214,555	3,243,069	(28,514)	-0.9%
Stop Loss Reimb	335,305	964,515	(629,210)	-65.2%	1,213,436	372,561	840,875	226%
Refunds/Rebates/Subsidy	548,758	574,481	(25,723)	-4.5%	406,574	525,570	(118,996)	-22.6%
Interest Income	-	-	-		1	-	1	
<b>Total Resources</b>	<b>\$ 23,689,996</b>	<b>\$ 23,695,028</b>	<b>\$ (5,033)</b>	<b>0.0%</b>	<b>\$ 21,787,165</b>	<b>\$ 19,152,926</b>	<b>\$ 2,634,239</b>	<b>13.8%</b>
<b>Expenses</b>								
Medical Claims	\$ 12,644,856	\$ 12,588,138	\$ 56,717	0.5%	\$ 11,596,273	\$ 9,461,172	\$ 2,135,101	22.6%
Medical claims covered by Stop Loss	-	569,671	(569,671)		465,992	144,615	321,377	222.2%
Prescription Drug Claims	6,047,812	5,514,418	533,395	9.7%	5,237,347	4,442,841	794,506	17.9%
Dental Claims	1,439,467	1,347,070	92,397	6.9%	973,162	1,029,170	(56,008)	-5.4%
Vision Claims	159,215	154,961	4,253	2.7%	121,682	111,499	10,183	9.1%
County Pharmacy	328,945	303,111	25,833	8.5%	210,839	232,744	(21,905)	-9.4%
Employee Assistance Program	23,509	25,468	(1,959)	-7.7%	12,952	17,632	(4,680)	-26.5%
Medicare Supplement	893,724	870,512	23,212	2.7%	761,787	720,895	40,892	5.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 21,537,528</b>	<b>\$ 21,373,351</b>	<b>\$ 164,178</b>	<b>0.8%</b>	<b>\$ 19,380,034</b>	<b>\$ 16,160,568</b>	<b>\$ 3,219,466</b>	<b>19.9%</b>
Administration Fees & Other	881,416	624,783	256,633	41.1%	584,351	487,070	97,281	20.0%
Life/AD&D Premiums	334,957	331,354	3,602	1.1%	243,978	249,247	(5,269)	-2.1%
Stop Loss Premiums	896,376	837,609	58,767	7.0%	648,822	648,272	550	0.1%
<b>Total Admin/Premiums</b>	<b>\$ 2,112,749</b>	<b>\$ 1,793,747</b>	<b>\$ 319,002</b>	<b>17.8%</b>	<b>\$ 1,477,151</b>	<b>\$ 1,384,589</b>	<b>\$ 92,562</b>	<b>6.7%</b>
<b>Total Expenses</b>	<b>\$ 23,650,278</b>	<b>\$ 23,167,098</b>	<b>\$ 483,180</b>	<b>2.1%</b>	<b>\$ 20,857,184</b>	<b>\$ 17,545,156</b>	<b>\$ 3,312,027</b>	<b>18.9%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ 39,719</b>	<b>\$ 527,931</b>	<b>\$ (488,213)</b>	<b>-92%</b>	<b>\$ 929,980</b>	<b>\$ 1,607,770</b>	<b>\$ (677,789)</b>	<b>-42.2%</b>

# Total Employee Benefits Expenses



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

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 334,997	\$ 521,933	\$ 186,936
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	96,995	17,763	(79,232)
Transfers/Supplements	750,000	750,000	-
Total Sources	<b>\$ 1,181,992</b>	<b>\$ 1,289,697</b>	<b>\$ 107,705</b>
Expenditures:			
Claims	\$ 832,801	\$ 257,643	(575,158)
Stop loss/Admin Fees	264,871	240,610	(24,261)
Total Expenditures	<b>\$ 1,097,672</b>	<b>\$ 498,253</b>	<b>\$ (599,419)</b>
<b>Ending Cash Balance*</b>	<b>\$ 84,320</b>	<b>\$ 791,444</b>	<b>\$ 707,124</b>
Cash Balance-One Year Ago		<b>\$ 727,372</b>	

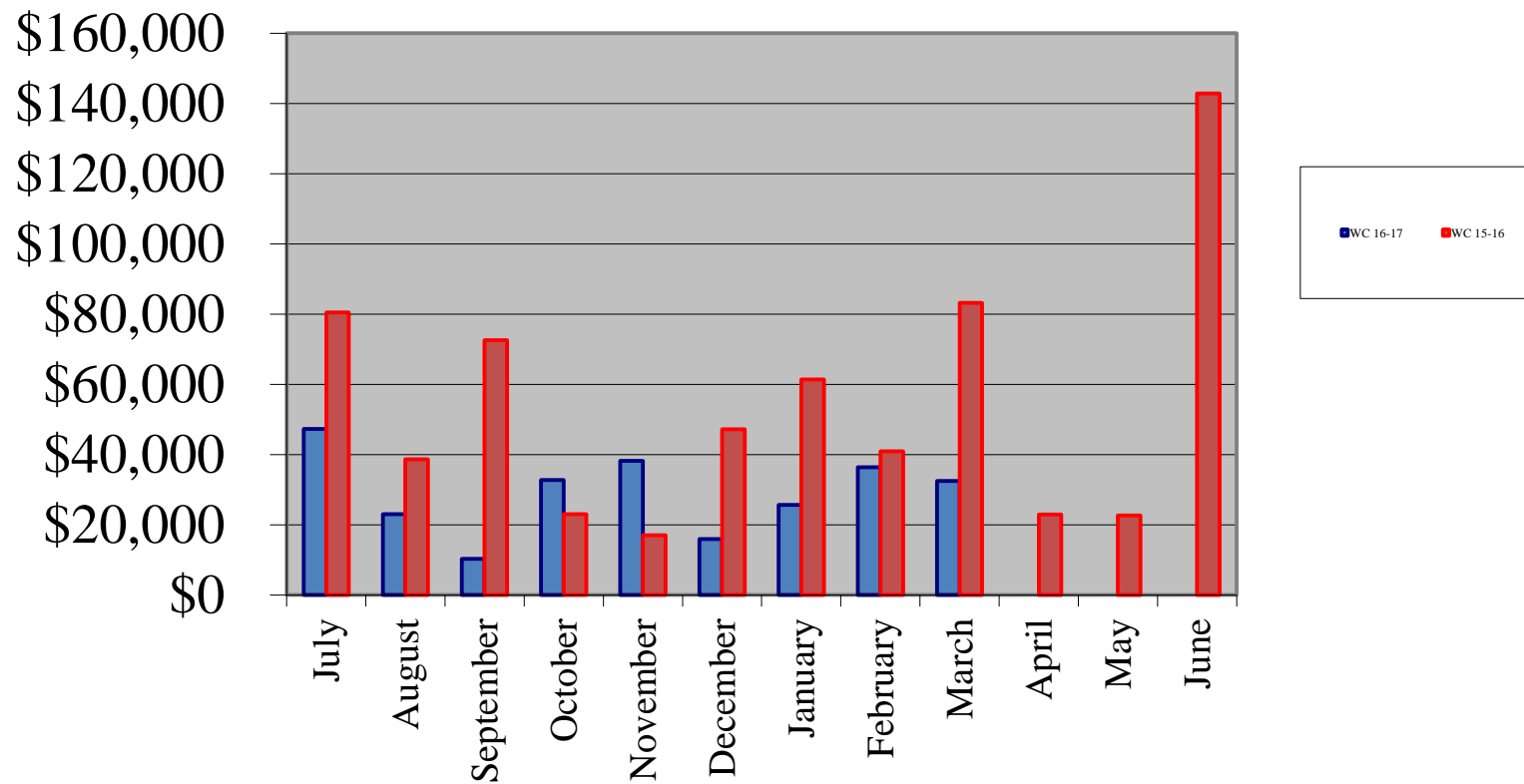
Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 41,280	\$ 59,309	\$ 18,028
Sources:			
Interest Income	-	-	-
Transfers/Supplements	107,000	107,000	-
Reimbursement		-	-
Total Sources	<b>\$ 148,280</b>	<b>\$ 166,309</b>	<b>\$ 18,028</b>
Expenditures:			
Tort Claims	\$ 24,248	\$ 11,442	\$ (12,806)
Supportive Services	23,856	17,186	(6,669)
Total Expenditures	<b>\$ 48,104</b>	<b>\$ 28,628</b>	<b>\$ (19,475)</b>
<b>Ending Cash Balance*</b>	<b>\$ 100,178</b>	<b>\$ 137,680</b>	<b>\$ 37,503</b>
Cash Balance-One Year Ago		<b>\$ 62,353</b>	



# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2016-2017

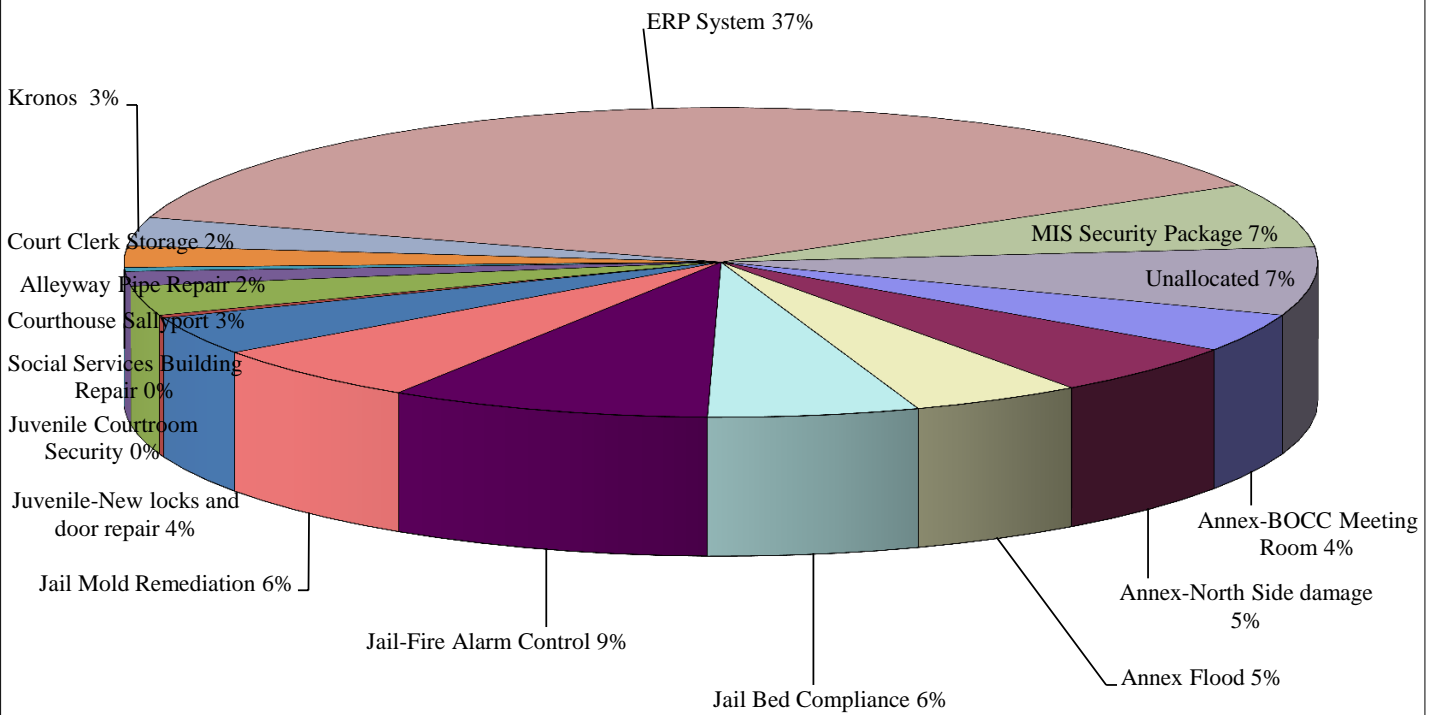
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 16-17 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
BOCC Meeting Room-2nd floor	10/17/2013	\$ 130,000		\$ 2,726	\$ 130,000	-	Complete
North Side damage-asbestos abatement	1/21/2016	177,231		94,817.94	177,231.32	-	Complete
Annex Flood	2/16/2017	150,000	\$ 11,885	11,884.92	11,884.92	126,230	Pending
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Fire Alarm Control	10/15/2015	281,922		52,557.12	281,922.20	-	Complete
Jail Mold Remediation	1/19/2017	196,212	136,154	4,604.25	4,604.25	55,454	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000				10,000	Pending
<b>Courthouse</b>							
Sallyport Repairs	7/18/2013	100,095		83,595	100,095	-	Complete
Alleyway Pipe Repair	10/26/2015	49,183			49,183	-	Complete
<b>Social Services Building</b>							
Building repairs	10/27/2016	13,860		13,860	13,860	-	Complete
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500		9,012	69,711	1,789	Pending
<b>Technology</b>							
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							
						-	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	220,469				220,469	
Unallocated Funds		11,008				11,008	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 3,242,991</b>	<b>\$ 555,574</b>	<b>\$ 294,548</b>	<b>\$ 1,982,401</b>	<b>\$ 705,017</b>	

### TIF Projects:

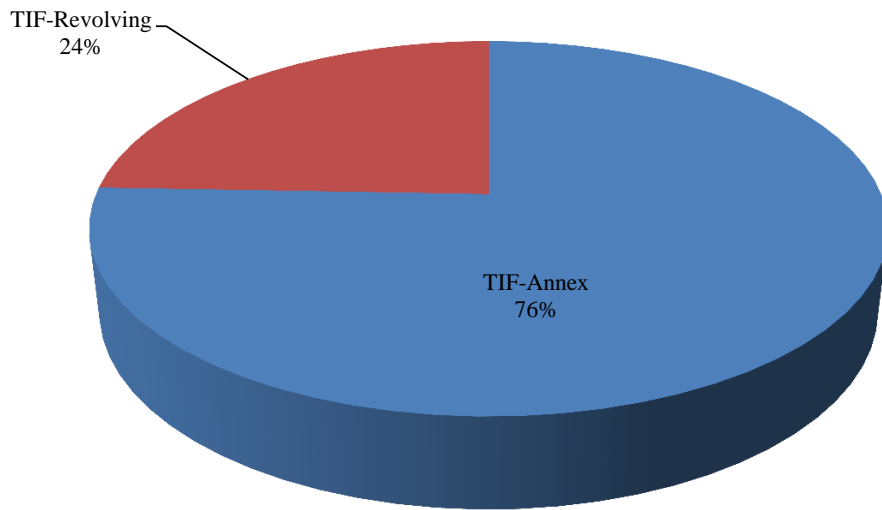
<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 1,001,831	\$ 69,329	\$ 1,880,308	676,527	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 1,150,000	\$ 800,077	\$ 600	\$ 600	349,323	
<b>Total Capital Projects</b>		<b>\$ 7,951,657</b>	<b>\$ 2,357,481</b>	<b>\$ 364,477</b>	<b>\$ 3,863,308</b>	<b>\$ 1,730,867</b>	

Cash Balance at March 31, 2017	\$4,117,546.98
Temporary Transfers	0.00
	4,117,546.98
16/17 Available Budget	2,841,813.58
15/16 Available Budget	1,246,534.79
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,088,348.37
<b>Total Unappropriated Cash</b>	<b>\$ 29,198.61</b>

### Capital Projects Budget FY 16-17



### TIF Budgets FY 16-17



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

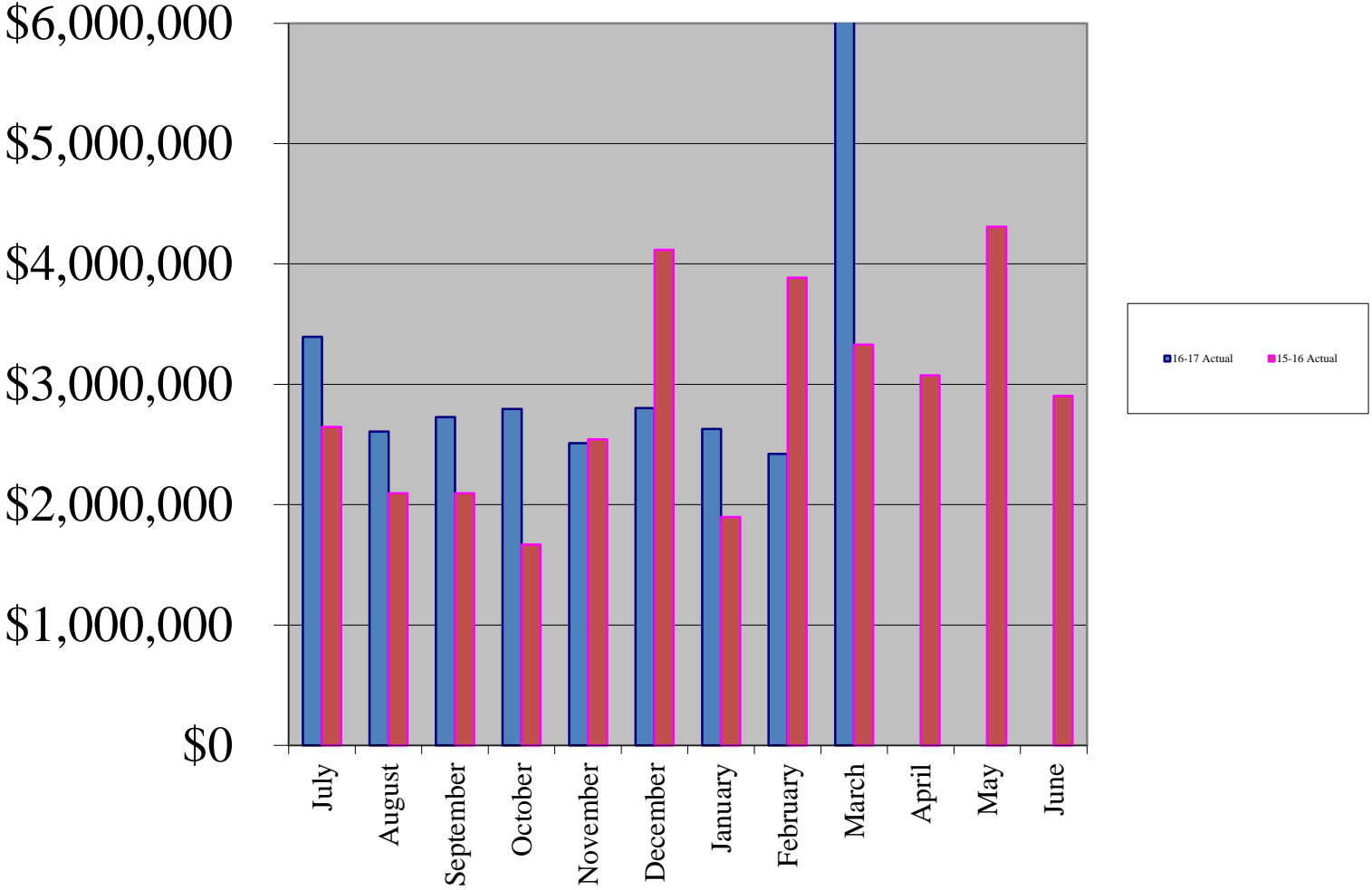
Cost Center	Department	2016-2017 Appropriations	March 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	16/17 % Expended
1110	Highway Cash-Dist #1	\$7,668,338	\$225,048	\$3,788,767	\$5,051,690*	\$3,879,571	\$4,260,183	\$3,408,155	49.4%
1110	Highway Cash-Dist #2	6,648,307	213,689	2,161,196	2,881,594	4,487,111	2,700,779	3,947,528	32.5%
1110	Highway Cash-Dist #3	5,693,397	303,050	3,682,477	4,909,970	2,010,920	4,617,053	1,076,344	64.7%
1111	CBRI Fund	3,552,474	68,182	620,661	827,548	2,931,813	1,174,358	2,378,115	17.5%
1130	Resale Property	4,496,971	228,824	2,349,696	3,132,928	2,147,275	2,693,420	1,803,551	52.3%
1140	Treasurer Mortgage Fee	291,259	6,654	162,116	216,155	129,143	180,399	110,861	55.7%
1150	County Clerk Lien Fee	113,031	1,196	33,527	44,703	79,504	38,128	74,903	29.7%
1151	UCC Central Filing Fund	812,824	52,459	565,003	753,338	247,821	616,057	196,768	69.5%
1152	Records Mgmt & Preservation	1,117,678	92,126	700,646	934,194	417,033	892,093	225,586	62.7%
1160	Sheriff Service Fee	4,680,394	252,778	3,932,248	5,242,997	748,147	4,203,621	476,773	84.0%
1161	Sheriff Special Revenue	7,562,433	922,596	5,119,292	6,825,723	2,443,141	5,626,079	1,936,353	67.7%
1162	Sheriff's Grant Fund	774,652	16,299	182,168	242,890	592,484	185,248	589,404	23.5%
1201	Assessor Revolving Fee	126,881	0	24,717	32,956	102,164	24,717	102,164	19.5%
1231	Juvenile Probation Fee	196,203	5,830	38,415	51,220	157,788	79,915	116,288	19.6%
1233	Juvenile Grant Fund	240,425	16,909	157,385	209,847	83,040	158,045	82,380	65.5%
1240	Planning Commission Fee	631,135	32,714	257,558	343,411	373,577	268,527	362,609	40.8%
1250	Local Emergency Planning Com	11,133	0	1,514	2,019	9,618	1,514	9,618	13.6%
1251	Emergency Mgmt Fund	306,363	111,169	158,111	210,815	148,251	178,361	128,001	51.6%
1260	Community Service Fee	153,045	3,778	53,206	70,941	99,839	64,831	88,214	34.8%
1270	Community Sentencing	358,903	0	54,192	72,256*	304,711	54,192	304,711	15.1%
1280	Drug Court Fund	483,740	11,674	231,099	308,131	252,642	236,401	247,339	47.8%
1282	Mental Health Court Fund	115,395	938	46,975	62,634	68,420	52,753	62,642	40.7%
1290	Shine Program	206,728	15,910	145,838	194,450	60,890	148,882	57,845	70.5%
1300	MIS Special Revenue	5,340	0	0	0	5,340	0	5,340	0.0%
<b>Total</b>		<b>\$46,247,049</b>	<b>\$2,581,822</b>	<b>\$24,466,807</b>	<b>\$32,622,409</b>	<b>\$21,780,242</b>	<b>\$28,455,556</b>	<b>\$17,791,493</b>	<b>52.9%</b>

Year elapsed = 75%

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 March 31, 2017**

**16-17  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 9,606,828
Exempt Manufacturing Tax	39,100
Miscellaneous Property Tax	41,659
Interest Income	6,947
<b>Total Revenue</b>	<b>\$ 9,694,534</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2002 GO Bonds-Series A (Tinker)-Refinanced**

Principal	\$ -
Interest	(5,888)
<b>Total Paid YTD</b>	<b>\$ (5,888)</b>

**2003 GO Bonds-Series A (Tinker)**

Principal	\$ -
Interest	(16,400)
<b>Total Paid YTD</b>	<b>\$ (16,400)</b>

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

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

**Judgments**

Principal	\$ -
Interest	-
<b>Total Judgment Payments YTD</b>	<b>\$ -</b>

**Total Expenditures**

**\$ (7,267,163)**

Transfer In 0.00

**Ending Cash Balance** **\$ 8,881,915**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 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
<b>\$ 119,838,122</b>	<b>\$ (68,029,697)</b>	<b>\$ 51,808,425</b>

<b>Principal Balance at 6-30-16</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 1,727,098	\$ -	\$ 1,727,098
<b>\$ 1,727,098</b>	<b>\$ -</b>	<b>\$ 1,727,098</b>

### Debt Service Fund Expenditures 10 Year History

