

Oklahoma County
Monthly Financial Report
For Period Ending December 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 2017-2018 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2016-17 Budget at 6-30-17	FY 17-18 Adopted Budget	Supplement	Budget Amendments	FY 17-18 Amended Budget	Increase/ Decrease from FY 2016-17 Budget	% Increase (Decrease)
110 General Government	\$ 5,653,436	\$ 6,083,504			\$ 6,083,504	\$ 430,068	7.6%
120 Commissioners	473,919	426,983			426,983	(46,936)	-9.9%
130 Assessor	2,458,036	2,634,389			2,634,389	176,353	7.2%
140 Assessor Revaluation	4,272,021	4,361,549			4,361,549	89,528	2.1%
150 Treasurer	599,755	604,755			604,755	5,000	0.8%
160 Court Clerk	6,453,600	6,961,244			6,961,244	507,644	7.9%
170 County Clerk	2,869,453	2,781,692		(98,663)	2,683,029	(186,424)	-6.5%
180 Excise and Equalization	47,207	47,207			47,207	-	0.0%
190 County Audit	647,743	647,743	25,201		672,944	25,201	3.9%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	51,420	52,000			52,000	580	1.1%
240 Purchasing	301,510	303,520		8,698	312,218	10,708	3.6%
250 Election Board	1,574,852	1,415,818		(50,578)	1,365,240	(209,612)	-13.3%
260 BOCC HR/Health & Safety	501,181	519,019			519,019	17,838	3.6%
265 Employee Benefits Department		357,660			357,660	357,660	N/A
270 MIS	3,566,047	3,425,907		295,000	3,720,907	154,860	4.3%
280 Facilities Management-Main	1,354,342	1,354,342		5,534	1,359,876	5,534	0.4%
290 Facilities Mgmt - Custodial	256,709	256,709			256,709	-	0.0%
300 Planning Commission	-	-		200,000	200,000	200,000	
310 Court Services	680,415	665,619		101,794	767,413	86,998	12.8%
510 Sheriff	34,267,772	34,267,772		465,000	34,732,772	465,000	1.4%
520 Juvenile Justice	6,798,123	6,822,435			6,822,435	24,312	0.4%
550 Emergency Management	362,975	415,339		6,214	421,553	58,578	16.1%
610 Social Services	1,965,568	1,942,725		13,765	1,956,490	(9,078)	-0.5%
710 Free Fair	62,245	62,245			62,245	-	0.0%
810 OSU Extension	439,930	-			-	(439,930)	-100.0%
910 Highway - District 1	302,660	434,494			434,494	131,834	43.6%
920 Highway - District 2	264,767	373,188			373,188	108,421	40.9%
930 Highway - District 3	256,162	341,758			341,758	85,596	33.4%
940 Engineer	510,010	497,519		9,380	506,899	(3,111)	-0.6%
950 Economic Development	395,000	379,393			379,393	(15,607)	-4.0%
995 Reserve	1,750,807	2,573,965	2,620,936	(1,614,395)	3,580,506	1,829,699	104.5%
Total Department Budgets	\$ 79,360,064	\$ 81,232,891	\$ 2,646,137	\$ (658,250)	\$ 83,220,778	\$ 3,860,714	4.9%
Cash Transfers							
4010 Employee Benefits	\$ 10,450,000	\$ 8,400,000			\$ 8,400,000	\$ (2,050,000)	-19.6%
4020 Workers Compensation	250,000	1,000,000			1,000,000	750,000	300.0%
4030 Self Insurance	107,000	20,000			20,000	(87,000)	-81.3%
2010 Capital Projects	276,154	410,000		658,250	1,068,250	792,096	286.8%
5010 Defined Benefit Plan		400,000			400,000	400,000	
Total Transfers	\$ 11,083,154	\$ 10,230,000	\$ -	\$ 658,250	\$ 10,888,250	\$ (194,904)	-1.8%
Total	\$ 90,443,218	\$ 91,462,891	\$ 2,646,137	\$ -	\$ 94,109,028	\$ 3,665,810	4.1%
Total Sources Available							
Revenue	\$ 81,086,852	\$ 84,160,933			\$ 84,338,694	\$ 3,251,842	4.0%
Fund Balance	\$ 9,356,366	\$ 7,301,957			\$ 9,770,334	\$ 413,968	4.4%
Total Available Funding	\$ 90,443,218	\$ 91,462,891			\$ 94,109,028	\$ 3,665,810	4.1%

**Oklahoma County
FY 2017-2018 General Fund Reserve**

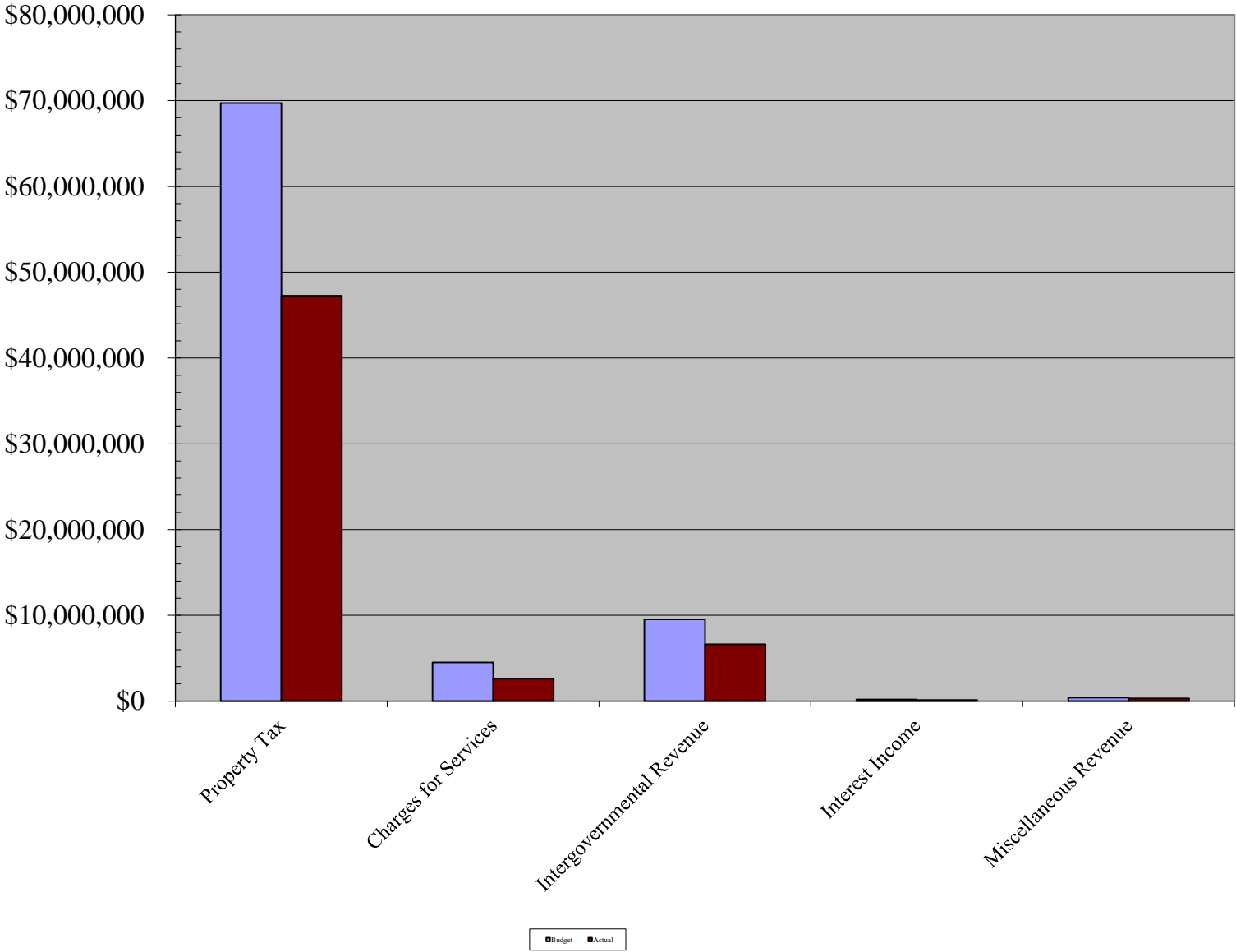
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 2,573,965.00	Adopted Budget	6/14/2017
170 County Clerk	Return Benefits Dept Excess & replace HR/Payroll Position	\$ (151,337.00)	BB 35-18	7/3/2017
994 Capital Projects Fund	Jail HVAC Replacement Project	(358,250.00)	BB 38-18	7/3/2017
301 Court Services	Fund 2 new employees to provide services at Adult Detention Center.	\$ (89,371.00)	BB 75-18	8/9/2017
995 General Fund Reserve	September Supplement	2,620,936.00	BB 133-18	9/21/2017
240 Purchasing	9 months of Salary and Benefits Increase	(8,698.00)	BB 134-18	9/21/2017
510 Sheriff	Increase in Inmate Medical Contract	(465,000.00)	BB 137-18	9/21/2017
300 Planning Commission	County Master Plan Update	(200,000.00)	BB 166-18	10/19/2017
250 Election Board	Special Election less than estimated	50,578.04	BB 165-18	10/19/2017
280 Facilities Management-Ma	5% Salary Increase for employees with no pay increase since 2013	(5,534.41)	BB 220-18	11/16/2017
310 Court Services	5% Salary Increase for employees with no pay increase since 2013	(16,820.45)	BB 217-18	11/16/2017
550 Emergency Management	5% Salary Increase for employees with no pay increase since 2013	(6,214.16)	BB 218-18	11/16/2017
610 Social Services	5% Salary Increase for employees with no pay increase since 2013	(13,765.01)	BB 221-18	11/16/2017
940 Engineer	5% Salary Increase for employees with no pay increase since 2013	(11,381.05)	BB 219-18	11/16/2017
994 Capital Projects Fund	Jail Mold Remediation Project	(300,000.00)	BB 256-18	12/21/2017
270 IT Department	Hardware, software and services of E-Justice System Upgrade	(45,000.00)	BB 257-18	12/21/2017
995 General Fund Reserve	Engineer-940-Correct Salary transfer from 11-16-17	2,001.00	BB 259-18	12/21/2017
995 General Fund Reserve	Court Services-301-Correct Salary transfer from 11-16-17	4,397.14	BB 260-18	12/21/2017
Total General Fund Reserve		\$ 3,580,506.10		

**General Fund
FY 2017-2018
Budget Analysis
For the Period Ending December 31, 2017**

	17-18 Amended Budget	17-18 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	\$ 9,770,335	\$ 9,770,335	\$ -	100.0%	
Reserved	4,992,843	4,992,843	-	100.0%	
Total Estimated Cash Balance	\$ 14,763,178	\$ 14,763,178	\$ -		
Revenue:					
Property Tax	\$ 69,708,148	\$ 47,248,505	\$ (22,459,644)	67.8%	68.3%
Charges for Services	4,503,631	2,601,000	(1,902,631)	57.8%	59.8%
Intergovernmental Revenue	9,543,426	6,617,243	(2,926,184)	69.3%	58.8%
Interest Income	190,000	122,656	(67,344)	64.6%	50.3%
Miscellaneous Revenue	393,487	299,051	(94,436)	76.0%	49.1%
Total Revenue	<u>\$ 84,338,693</u>	<u>\$ 56,888,455</u>	<u>\$ (27,450,239)</u>	67.5%	66.6%
Temporary Cash Transfer In	\$ -	\$ 17,250,000	\$ 17,250,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(7,268,250)	2,961,750		
17-18 Expenditures	\$ 83,879,028	\$ 34,144,143	\$ (49,734,885)	40.7%	39.9%
Prior Budget Year Expenditures	4,992,843	4,040,330	(952,513)	80.9%	72.9%
Total Expenditures	<u>\$ 88,871,871</u>	<u>\$ 38,184,473</u>	<u>\$ (50,687,398)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 43,448,910</u>	<u>\$ 43,448,910</u>		

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

17-18 General Fund Budget to Actual Revenue at December 31, 2017



**General Fund
FY 2017-2018
Actual Comparison**

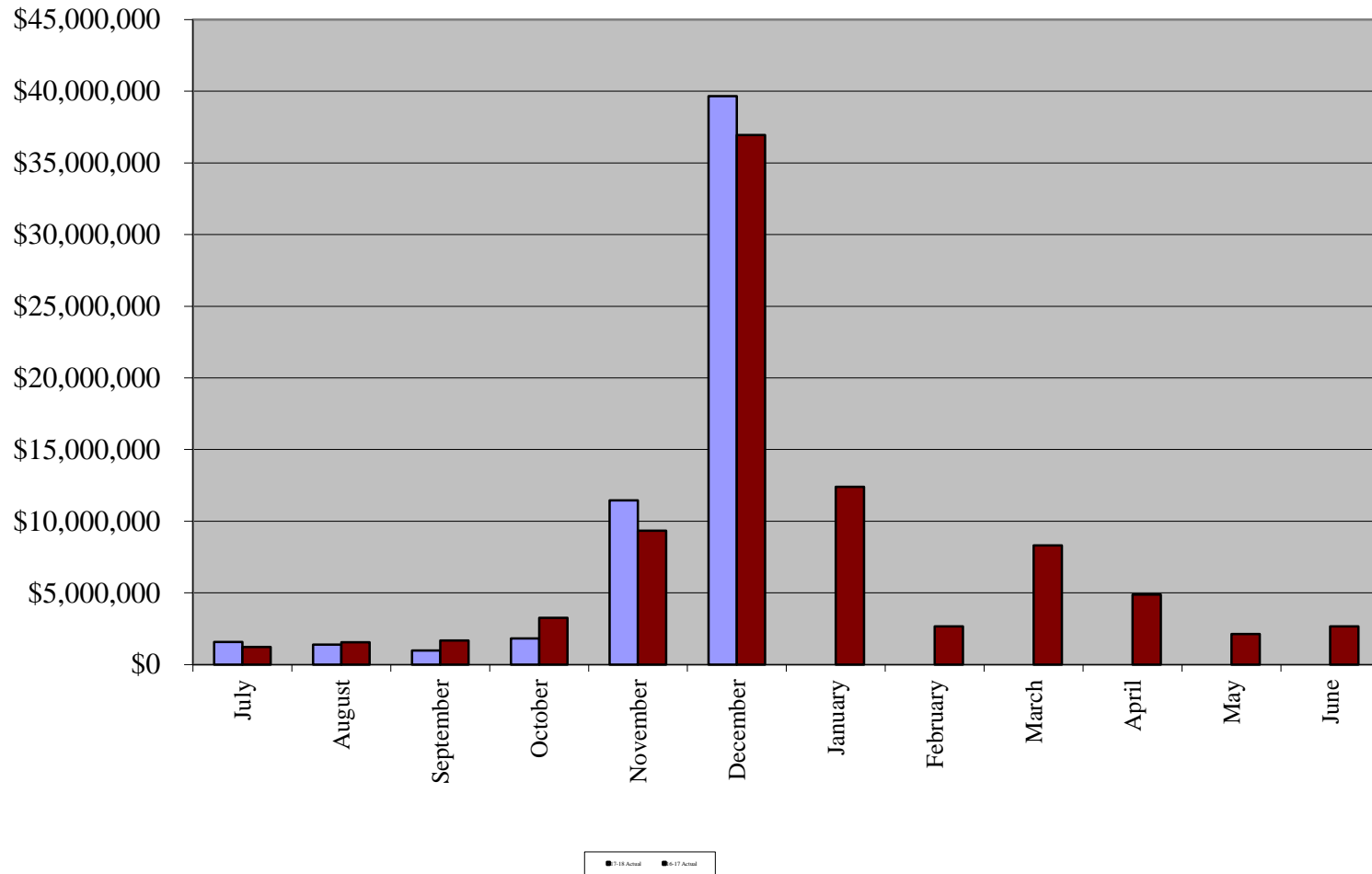
	For the Month Ending December 31, 2017				For the Year to Date Period Ending December 31, 2017			
	17-18 December Actual	16-17 December Actual	Increase (Decrease)	% Increase (Decrease)	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 11,592,569	\$ 10,556,424	\$ 1,036,145	9.8%	\$ 14,763,178	\$ 13,459,166	\$ 1,304,012	9.7%
Revenue:								
Property Tax	\$ 38,171,645	\$ 35,685,922	\$ 2,485,723	7.0%	\$ 47,248,505	\$ 45,823,353	\$ 1,425,152	3.1%
Charges for Services	395,178	440,872	(45,694)	-10.4%	2,601,000	2,583,632	17,368	0.7%
Intergovernmental Revenue	1,013,718	797,500	216,218	27.1%	6,617,243	5,409,750	1,207,493	22.3%
Interest Income	34,730	12,445	22,285	179.1%	122,656	50,278	72,378	144.0%
Miscellaneous Revenue	48,186	16,556	31,630	191.1%	299,051	168,863	130,188	77.1%
Total Revenue	<u>\$ 39,663,458</u>	<u>\$ 36,953,294</u>	<u>\$ 2,710,163</u>	<u>7.3%</u>	<u>\$ 56,888,455</u>	<u>\$ 54,035,876</u>	<u>\$ 2,852,579</u>	<u>5.3%</u>
Temporary Cash Transfers In	\$ -	\$ -	\$ -		\$ 17,250,000	\$ 17,000,000	\$ 250,000	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,800,000)	-	(1,800,000)		(7,268,250)	(7,257,000)	(11,250)	0.2%
17-18 Expenditures	\$ 6,002,708	\$ 5,813,863	\$ 188,845	3.2%	\$ 34,144,143	\$ 32,718,260	\$ 1,425,883	4.4%
Prior Budget Year Expenditures	4,409	166,725	(162,316)		4,040,330	2,990,654	1,049,676	35.1%
Total Expenditures	<u>\$ 6,007,117</u>	<u>\$ 5,980,588</u>	<u>\$ 26,529</u>	<u>0.4%</u>	<u>\$ 38,184,473</u>	<u>\$ 35,708,914</u>	<u>\$ 2,475,559</u>	<u>6.9%</u>
Ending Cash Balance	<u>\$ 43,448,910</u>	<u>\$ 41,529,128</u>	<u>\$ 1,919,782</u>	<u>4.6%</u>	<u>\$ 43,448,910</u>	<u>\$ 41,529,128</u>	<u>\$ 1,919,782</u>	<u>4.6%</u>

Note 1.)

	17-18 December Actual	16-17 December Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(1,000,000)	-	(1,000,000)
4020-Workers Compensation	(800,000)	-	(800,000)
4030-Self Insurance	-	-	-
Total Operating Transfers	<u>\$ (1,800,000)</u>	<u>\$ -</u>	<u>\$ (1,800,000)</u>

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
	\$ (768,250)	\$ (107,000)	\$ (661,250)
	(5,500,000)	(7,000,000)	1,500,000
	(1,000,000)	(100,000)	(900,000)
	-	(50,000)	50,000
	<u>\$ (7,268,250)</u>	<u>\$ (7,257,000)</u>	<u>\$ (11,250)</u>

General Fund Actual Revenue December 31, 2017

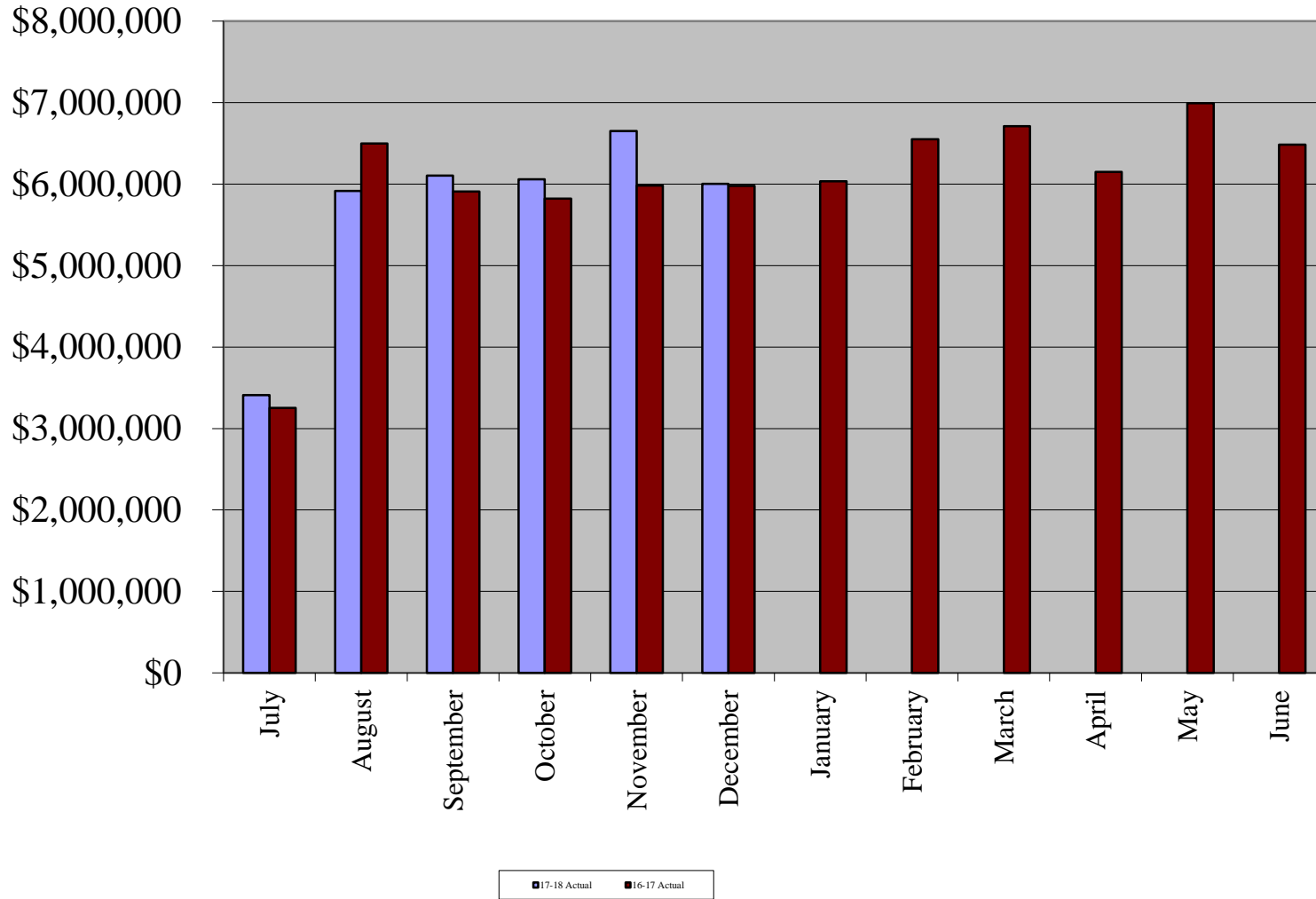


**FY 2017-18 General Fund Expenditures
Status Report**

Cost Center	Department	2017-2018 Adopted Budget	Budget Amendments	2017-2018 Amended Budget	December 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD		17/18 % Expended	Prior Year % Expended
									Expenditures + Committed & Encumbered	Funds Available		
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 323,805	\$ 2,373,295	\$ 2,373,295	\$ 3,710,209	\$ 4,833,118	\$ 1,250,386	39.0%	43.1%
120	County Commissioners	426,983	-	426,983	35,688	203,791	203,791	223,192	204,291	222,692	47.7%	47.3%
130	Assessor	2,634,389	-	2,634,389	198,832	1,152,560	1,152,560	1,481,829	1,200,191	1,434,198	43.8%	44.4%
140	Assessor Revaluation	4,361,549	-	4,361,549	298,850	1,750,925	1,750,925	2,610,624	2,147,453	2,214,096	40.1%	40.6%
150	Treasurer	604,755	-	604,755	57,248	326,752	326,752	278,003	391,378	213,377	54.0%	53.0%
160	Court Clerk	6,961,244	-	6,961,244	589,094	3,252,891	3,252,891	3,708,353	3,262,698	3,698,546	46.7%	48.1%
170	County Clerk	2,781,692	(98,663)	2,683,029	212,223	1,257,635	1,257,635	1,425,394	1,331,707	1,351,322	46.9%	46.1%
180	Excise & Equalization Bds	47,207	-	47,207	81	9,625	9,625	37,582	11,319	35,888	20.4%	6.6%
190	County Audit	647,743	25,201	672,944	44,919	90,985	90,985	581,959	451,101	221,843	13.5%	28.6%
200	District Attorney-State	150,000	-	150,000	10,923	43,209	43,209	106,791	61,099	88,901	28.8%	24.5%
210	District Attorney-County	72,398	-	72,398	15,099	34,766	34,766	37,632	48,232	24,166	48.0%	45.0%
230	Public Defender	52,000	-	52,000	4,159	17,101	17,101	34,899	37,340	14,660	32.9%	40.3%
240	Purchasing	303,520	8,698	312,218	23,812	136,735	136,735	175,483	142,956	169,262	43.8%	46.7%
250	Election Board	1,415,818	(50,578)	1,365,240	82,255	646,236	646,236	719,004	672,087	693,153	47.3%	48.8%
260	BOCC HR/Health & Safety	519,019	-	519,019	43,466	244,382	244,382	274,637	253,092	265,927	47.1%	45.6%
265	Employee Benefits Dept	357,660	(1,850)	355,810	26,537	168,915	168,915	186,895	172,662	183,148	47.5%	
270	MIS	3,425,907	295,000	3,720,907	171,336	1,556,888	1,556,888	2,164,019	2,542,603	1,178,304	41.8%	43.9%
280	Facilities Management	1,354,342	7,384	1,361,726	110,529	622,214	622,214	739,512	704,189	657,537	45.7%	44.5%
285	Facilities Mgmt-Custodial	256,709	-	256,709	18,634	98,130	98,130	158,579	229,811	26,898	38.2%	31.2%
300	Planning Commission	-	200,000	200,000	-	-	-	200,000	-	200,000		
301	Court Services	665,619	101,794	767,413	60,887	326,937	326,937	440,476	326,937	440,476	42.6%	46.3%
500	Sheriff	34,267,772	465,000	34,732,772	2,872,007	15,370,756	15,370,756	19,362,016	22,419,220	12,313,552	44.3%	41.5%
520	Juvenile Justice Bureau	6,822,435	-	6,822,435	542,679	2,916,217	2,916,217	3,906,218	3,082,292	3,740,143	42.7%	46.5%
550	Emergency Management	415,339	6,214	421,553	30,631	145,061	145,061	276,492	189,044	232,509	34.4%	39.2%
610	Social Services	1,942,725	13,765	1,956,490	132,259	753,365	753,365	1,203,125	1,209,289	747,201	38.5%	33.1%
710	Free Fair	62,245	-	62,245	-	38,733	38,733	23,512	39,154	23,091	62.2%	71.3%
910	District 1	434,494	-	434,494	28,275	145,393	145,393	289,101	152,824	281,670	33.5%	40.2%
920	District 2	373,188	-	373,188	3,167	100,408	100,408	272,780	108,776	264,412	26.9%	37.4%
930	District 3	341,758	-	341,758	24,013	132,046	132,046	209,712	135,425	206,333	38.6%	49.7%
940	County Engineer	497,519	9,380	506,899	41,300	228,188	228,188	278,711	246,046	260,853	45.0%	53.7%
950	Economic Development	379,393	-	379,393	-	-	-	379,393	200,000	179,393	0.0%	44.4%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement	-	658,250	658,250	-	358,250	358,250	300,000	658,250	0	54.4%	0.0%
995	General Fund Reserve	2,573,965	1,006,541	3,580,506	-	-	-	3,580,506	-	3,580,506	0.0%	0.0%
Total		\$ 81,232,891	\$ 2,646,137	\$ 83,879,028	\$ 6,002,708	\$ 34,502,393	\$ 34,502,393	\$ 49,376,635	\$ 47,464,581	\$ 36,414,447	41.1%	40.7%

Year elapsed = 50.0%

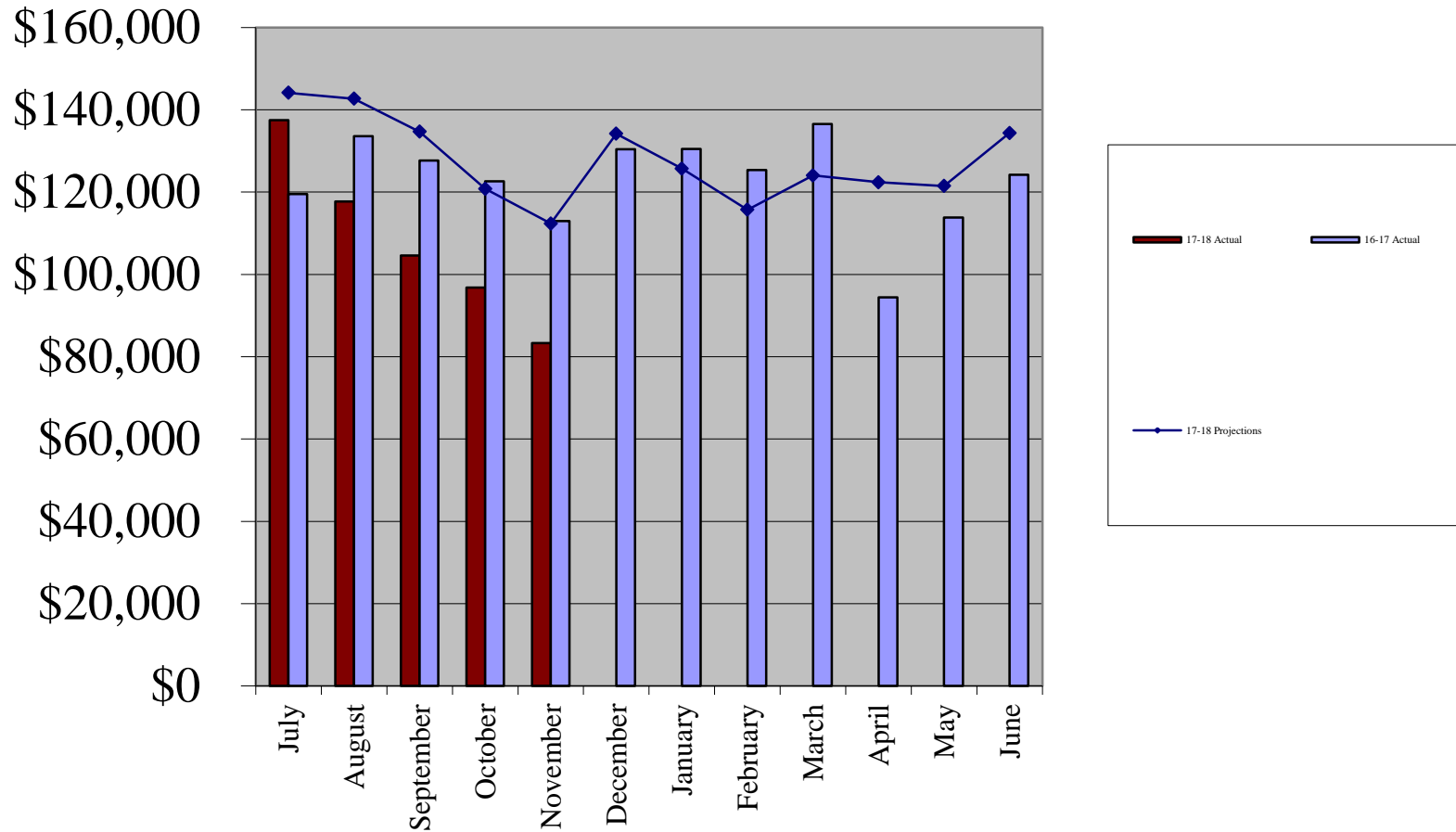
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2017-2018
December 31, 2017**

Account	Description	YTD				
		17-18 Approved Budget	Outstanding Requisitions/ Encumbrances	17-18 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 300	\$ 300	\$ 900
	52010 FICA - Retirement Board Members	92		23	23	69
	52032 Retirement paid by General Fund	4,204	1,391	2,086	3,477	727
	Total Salaries and Benefits	\$ 5,496	\$ 1,391	\$ 2,409	\$ 3,800	\$ 1,696
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 406,658	\$ 543,342	\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	397,268	277,732	675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	418,955	266,045	685,000	115,000
	54022 Natural Gas(ONG)	44,000	38,501	4,499	43,000	1,000
	Utilities Subtotal	\$ 3,176,549	\$ 1,261,383	\$ 1,091,617	\$ 2,353,000	\$ 823,549
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000		200	200	19,800
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 200	\$ 200	\$ 19,800
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		6,572	6,572	928
	54017 CODA annual membership dues	2,000		2,400	2,400	(400)
	Memberships Subtotal	\$ 35,550	\$ -	\$ 32,845	\$ 32,845	\$ 2,705
Other Operating Expenditures						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 351,505	\$ 351,504	\$ 703,009	\$ -
	54451 Outside legal services	175,000	6,751	5,724	12,475	162,525
	54019 Liability policies on equipment and property; blanket bonds	366,600		316,902	316,902	49,698
	54040 Publication of Commissioners Proceedings/Ads	36,000	9,717	17,861	27,578	8,422
	54102 ICB (county-occupied space) rent expense	124,000	41,301	61,953	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	80,718	127,615	208,333	41,667
	54103 Storage for Court Clerk records	130,000	58,988	58,988	117,975	12,025
	54109/54011 Postage Machine and Postage	8,500	2,500	5,000	7,500	1,000
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	236,395	163,605	400,000	-
	54455 OSU Extension Contract	500,000	383,225	116,775	500,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000	10,000		10,000	(5,000)
	54456 Downtown Business Improvement District Assessment	5,000		7,323	7,323	(2,323)
	54456 Alcohol and drug screening for county employees	20,000	12,676	7,324	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	5,420	2,584	4,961	7,545	(2,125)
	Other Operating Subtotal	\$ 2,845,909	\$ 1,197,049	\$ 1,246,225	\$ 2,443,274	\$ 402,635
	Total Maintenance and Operations - 54000	\$ 6,078,008	\$ 2,458,432	\$ 2,370,886	\$ 4,829,319	\$ 1,248,689
Grand Total - General Government		\$ 6,083,504	\$ 2,459,823	\$ 2,373,295	\$ 4,833,118	\$ 1,250,386

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2017-2018
December 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	\$ 46,156	\$ 170,228		\$ 170,228	\$ 124,072
Transfers In	\$ 8,400,000	\$ 5,500,000	\$ 2,900,000	\$ 8,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,386,178	2,084,172	1,908,345	3,992,517	(393,661)
Employer Premiums	10,735,577	5,330,064	5,330,064	10,660,127	(75,450)
Stop Loss Reimb	1,199,284	282,196	-	282,196	(917,088)
Refunds/Rebates/Interest	277,439	405,640	152,672	558,312	280,873
Total Resources	\$ 25,044,634	\$ 13,772,300	\$ 10,138,409	\$ 24,063,381	\$ (981,253)
Expenses					
Medical Claims	\$ 15,461,698	\$ 6,713,624	\$ 6,713,624	\$ 13,427,248	\$ (2,034,450)
Medical Claims covered by Stop Loss	465,992	-	-	-	(465,992)
Prescription Drug Claims	6,229,037	2,879,882	2,879,882	5,759,765	(469,272)
Dental Claims	1,323,500	593,822	593,822	1,187,643	(135,857)
Vision Claims	165,487	77,909	77,909	155,818	(9,669)
County Pharmacy	320,000	138,168	138,168	276,337	(43,663)
Employee Assistance Program	21,224	12,381	12,381	24,761	3,537
Medicare Supplement - Phys. Mutual	917,592	538,577	461,637	1,000,214	82,622
Total Claims	<u>\$ 24,904,530</u>	<u>\$ 10,954,363</u>	<u>\$ 10,877,424</u>	<u>\$ 21,831,787</u>	<u>\$ (3,072,743)</u>
Administration Fees & Other	770,149	391,133	309,588	700,721	(69,428)
Life/AD&D Premiums	334,957	161,378	161,378	322,757	(12,200)
Stop Loss Premiums	908,350	555,793	555,793	1,111,586	203,236
Total Admin/Premiums	<u>\$ 2,013,456</u>	<u>\$ 1,108,304</u>	<u>\$ 1,026,760</u>	<u>\$ 2,135,064</u>	<u>\$ 121,608</u>
Total Expenses	\$ 26,917,987	\$ 12,062,668	\$ 11,904,183	\$ 23,966,851	\$ (2,951,135)
Ending Cash Balance	<u>\$ (1,873,352)</u>	<u>\$ 1,709,632</u>	<u>\$ (1,765,773)</u>	<u>\$ 96,531</u>	<u>\$ 1,969,883</u>

Cash Balance-One Year Ago

\$ 1,216,671

Notes:

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

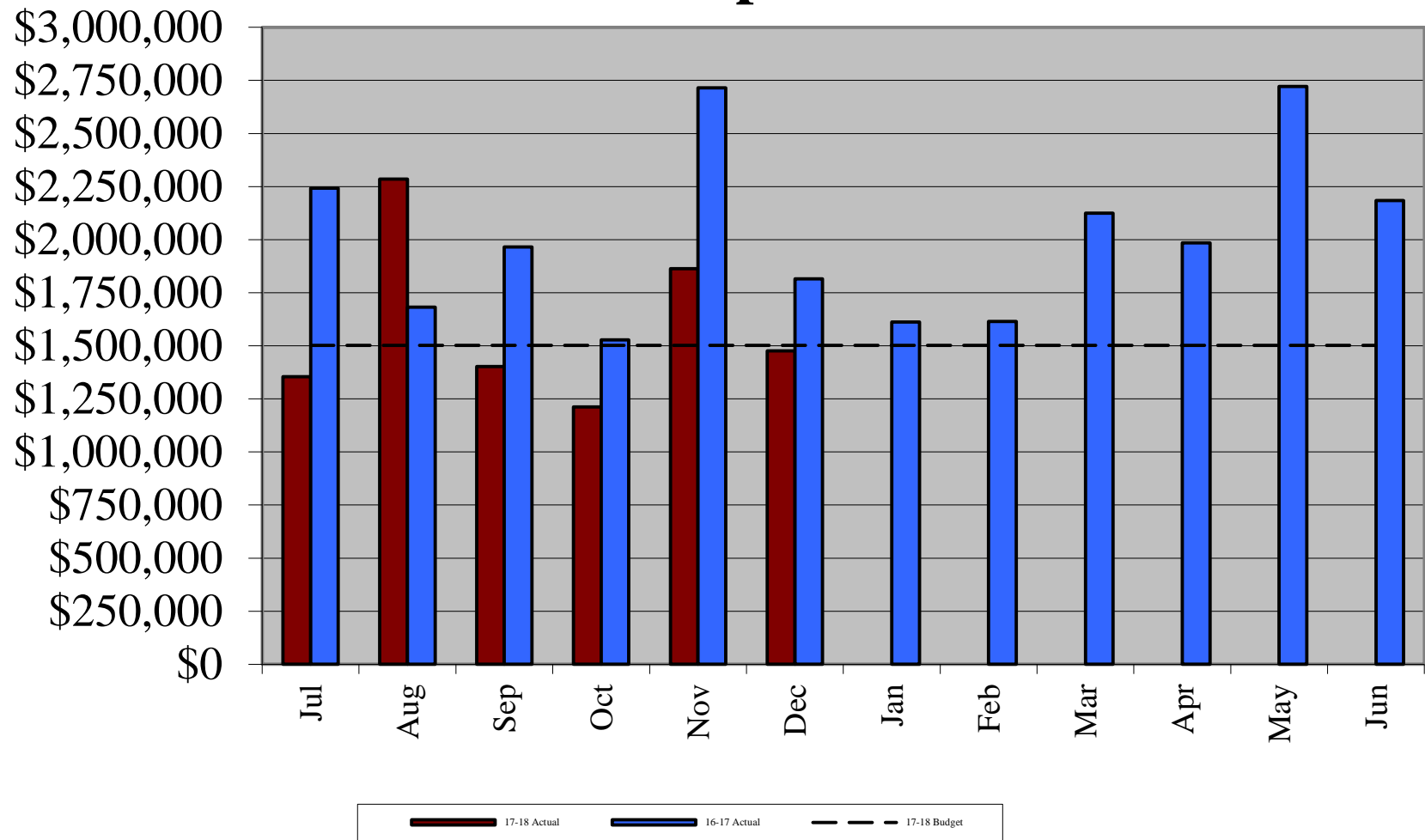
	<u>Employee 2017</u>	<u>Employer 17-18</u>
	\$168	\$489
	\$394	\$1,148

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 17-18	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,288,475	\$ 1,136,165	\$1,118,937	\$1,550,305 (August)
Prescription Drug Claims	\$519,086	339,782	\$479,980	\$735,392 (August)
Total	<u>\$1,807,561</u>	<u>\$1,475,947</u>	<u>\$1,598,918</u>	
	16/17	This Month	16/17 Avg	High Month
Prior Year 16-17 Comparison	Monthly Budget	This Month	16/17 Avg	High Month
Medical Claims	\$1,053,738	\$1,939,188	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$775,445	\$568,687	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$2,714,633</u>	<u>\$1,905,164</u>	

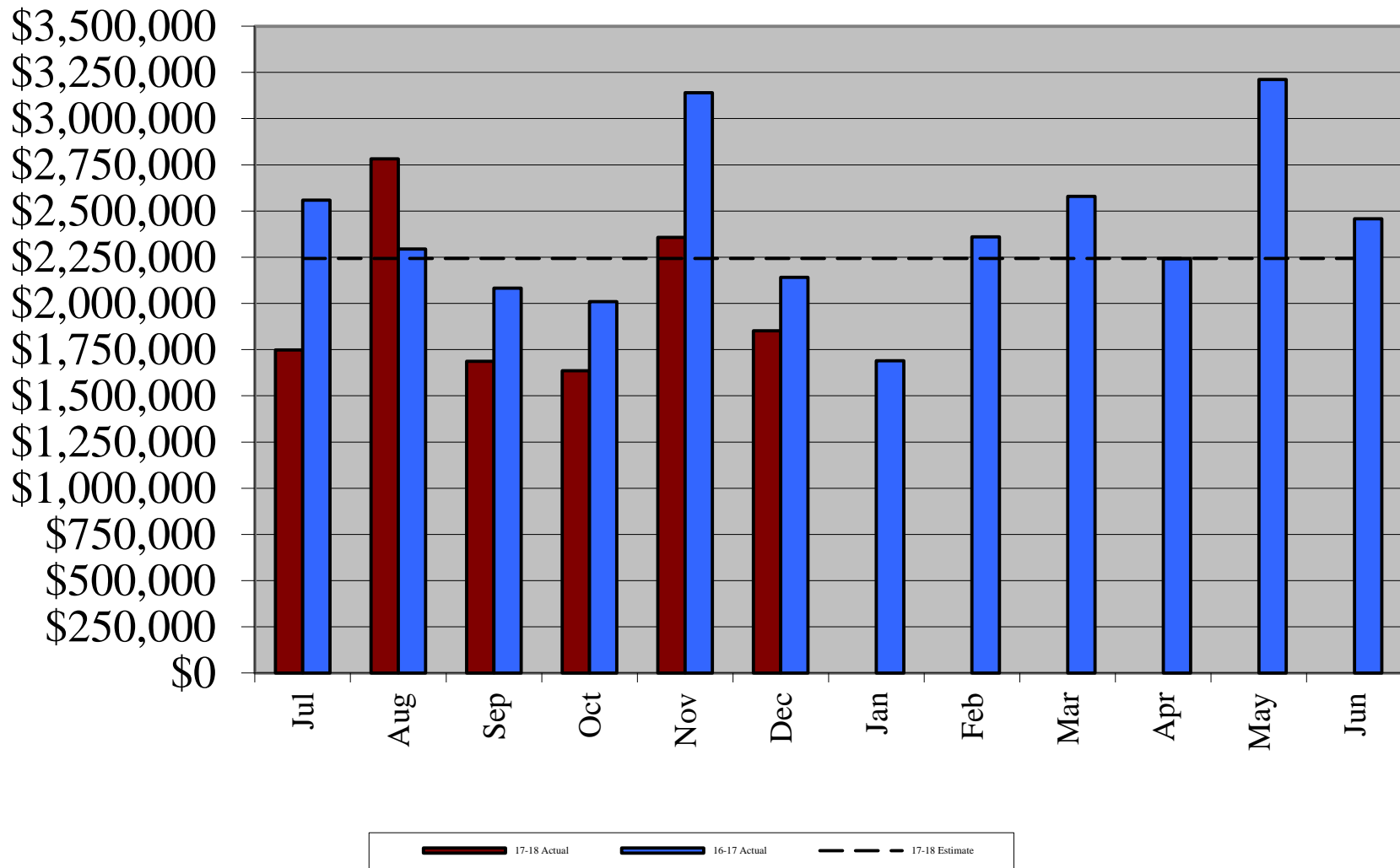
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2017-18
December 31, 2017

	Annual				December			
	FY 17-18 Estimates	FY 16-17 Actuals	Inc (Dec)	%	FY 17-18 YTD Actuals	FY 16-17 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 46,156	\$ 527,931	\$ (481,775)	-91.3%	\$ 170,228	\$ 527,931	\$ (357,703)	-67.8%
Transfers In	\$ 8,400,000	\$ 10,450,000	\$ (2,050,000)	-19.6%	\$ 5,500,000	\$ 7,000,000	\$ (1,500,000)	-21.4%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	5,330,064	5,300,122	29,942	1%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	2,084,172	2,040,739	43,433	2.1%
Stop Loss Reimb	1,199,284	2,368,551	(1,169,267)	-49.4%	282,196	275,242	6,954	3%
Refunds/Rebates/Subsidy	277,438	452,348	(174,910)	-38.7%	405,639	300,720	104,919	34.9%
Interest Income	1	1	(0)		1	-	1	
Total Resources	\$ 25,044,634	\$ 28,939,656	\$ (3,895,021)	-13.5%	\$ 13,772,300	\$ 15,444,755	\$ (1,672,454)	-10.8%
Expenses								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 6,713,624	\$ 8,185,641	\$ (1,472,017)	-18.0%
Medical claims covered by Stop Loss	465,992	1,328,746	(862,754)		-	-	-	#DIV/0!
Prescription Drug Claims	6,229,037	6,824,245	(595,208)	-8.7%	2,879,882	3,762,478	(882,596)	-23.5%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	593,822	555,737	38,085	6.9%
Vision Claims	165,487	167,700	(2,213)	-1.3%	77,909	79,318	(1,409)	-1.8%
County Pharmacy	320,000	273,984	46,016	16.8%	138,168	150,646	(12,478)	-8.3%
Employee Assistance Program	21,224	20,027	1,197	6.0%	12,381	5,877	6,504	110.7%
Medicare Supplement	917,592	914,498	3,094	0.3%	538,577	530,179	8,398	1.6%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 24,904,530	\$ 26,851,899	\$ (1,947,369)	-7.3%	\$ 10,954,363	\$ 13,269,877	\$ (2,315,513)	-17.4%
Administration Fees & Other	770,149	722,876	47,273	6.5%	391,133	366,293	24,840	6.8%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	161,378	162,039	(661)	-0.4%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	555,793	429,873	125,920	29.3%
Total Admin/Premiums	\$ 2,013,456	\$ 1,917,529	\$ 95,927	5.0%	\$ 1,108,304	\$ 958,206	\$ 150,099	15.7%
Total Expenses	\$ 26,917,987	\$ 28,769,427	\$ (1,851,442)	-6.4%	\$ 12,062,668	\$ 14,228,083	\$ (2,165,413)	-15.2%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ (1,873,351)	\$ 170,228	\$ (2,043,579)	-1200%	\$ 1,709,632	\$ 1,216,671	\$ 492,959	40.5%

Total Employee Benefits Expenses



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

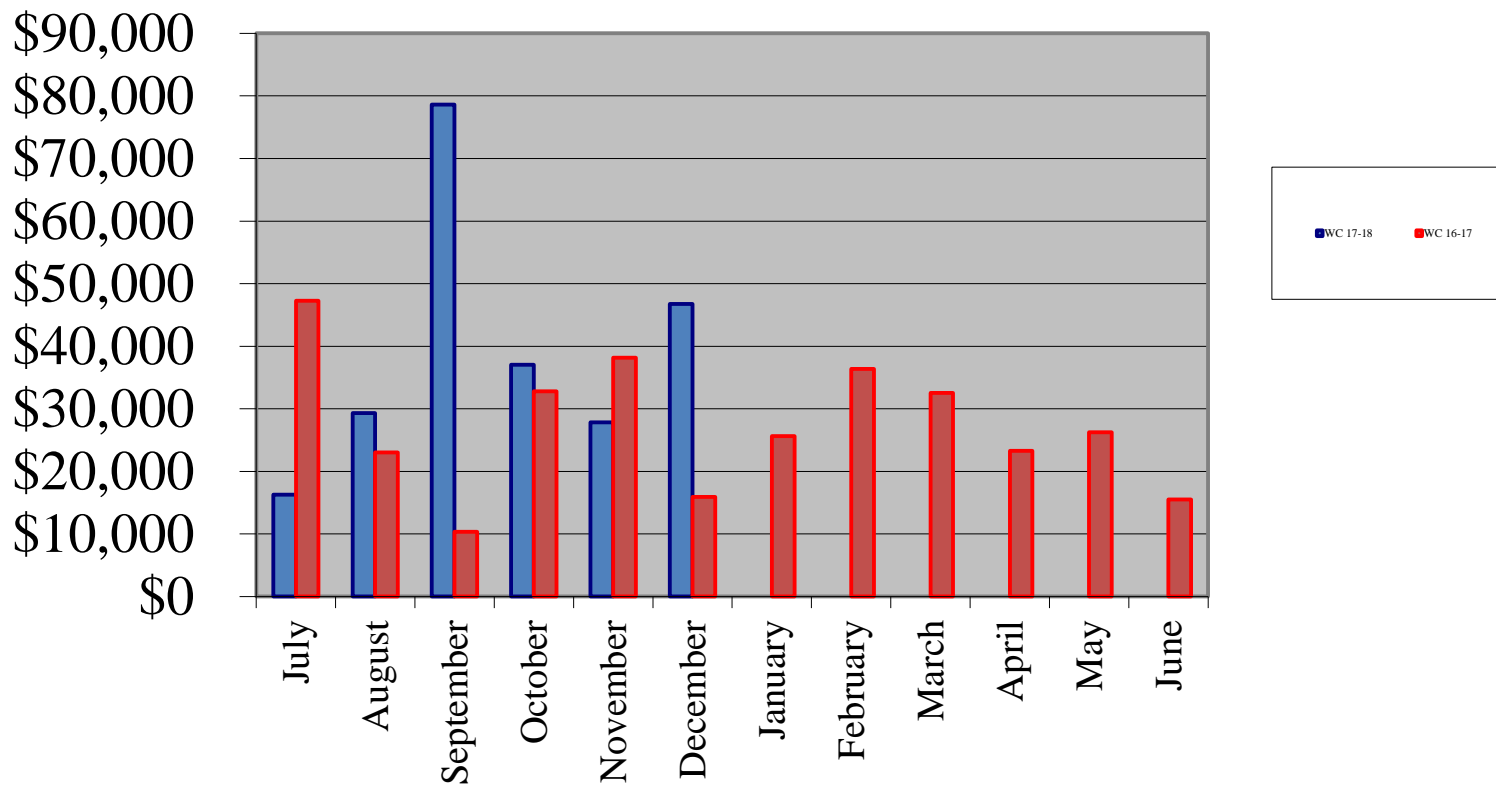
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 185,714	\$ 207,954	\$ 22,240
Sources:			
Interest Income	1	1	0
Reimbursed Premiums	23,947	18,120	(5,827)
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,209,662	\$ 1,226,075	\$ 16,413
Expenditures:			
Claims	\$ 625,500	\$ 235,846	(389,654)
Stop loss/Admin Fees	280,769	192,550	(88,219)
Total Expenditures	\$ 906,269	\$ 428,397	\$ (477,872)
Ending Cash Balance	\$ 303,393	\$ 797,679	\$ 494,286
Cash Balance-One Year Ago		\$ 258,655	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 125,094	\$ 126,601	\$ 1,507
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement	-	-	-
Total Sources	\$ 145,094	\$ 126,601	\$ (18,493)
Expenditures:			
Tort Claims	\$ 28,493	\$ 1,232	\$ (27,261)
Supportive Services	16,262	58,304	42,042
Total Expenditures	\$ 44,755	\$ 59,536	\$ 14,781
Ending Cash Balance	\$ 100,340	\$ 67,065	\$ (33,274)
Cash Balance-One Year Ago		\$ 83,497	

Workers Compensation Fund Claims



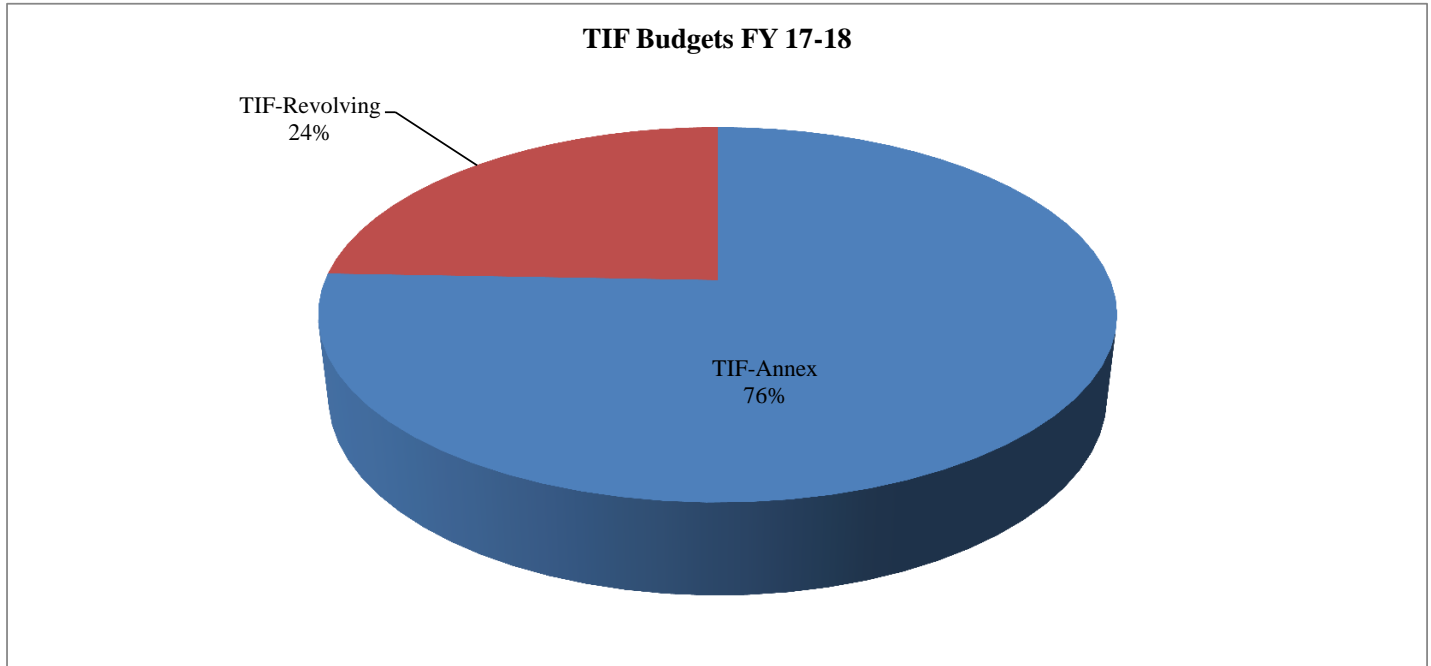
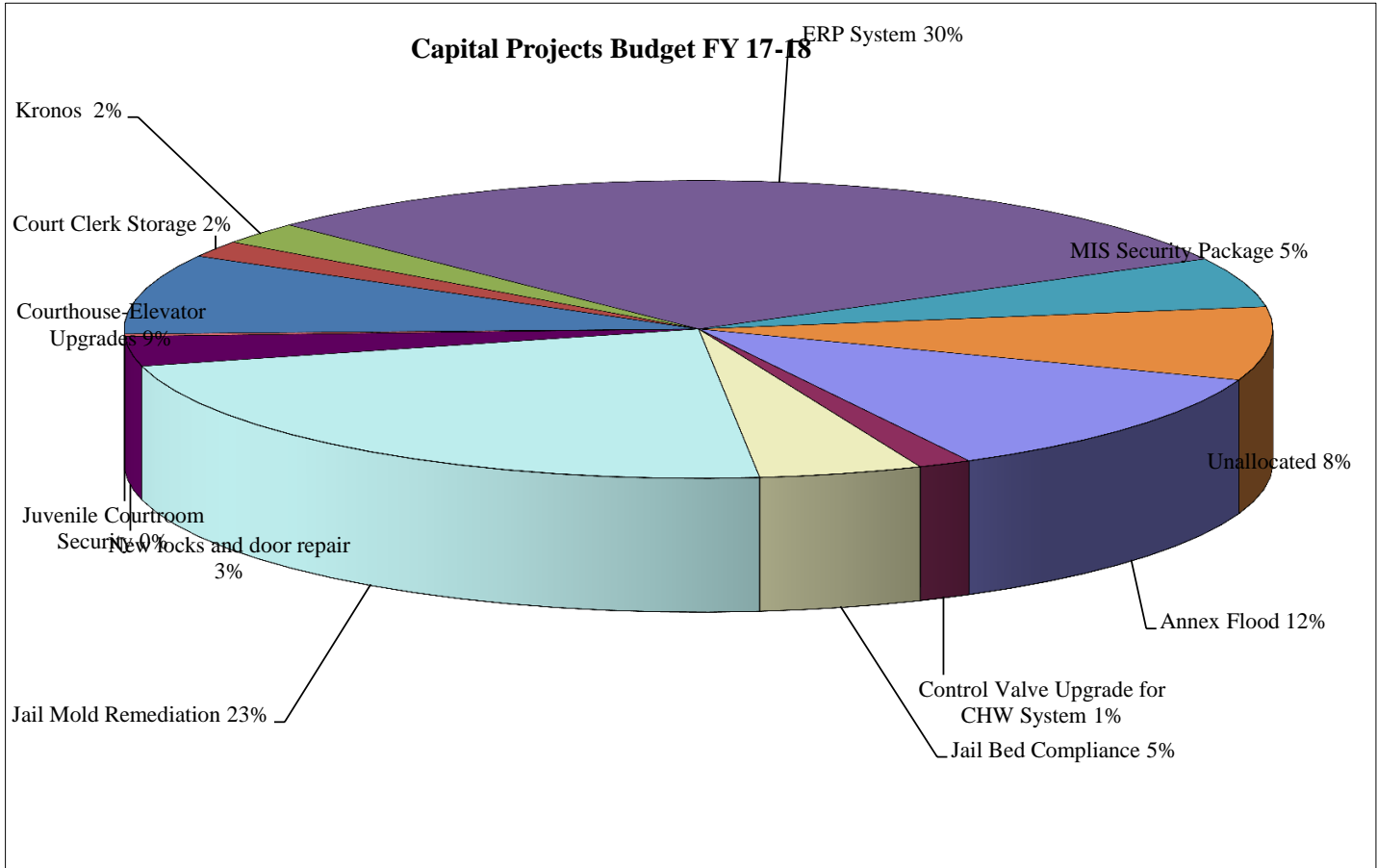
Capital Projects Budget Detail FY 2017-2018

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 17-18 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639	\$ 444,538	26,601	69,187	305,913	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712	758,321	34,098	154,220	172	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	300,000					
Juvenile							
New locks and door repair	11/17/2016	130,000		101,985	101,985	28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000	22,500			77,500	
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			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	120,646	883	853,988	227,046	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	20,469				20,469	
Unallocated Funds		112,143				112,143	
Total Ongoing Budgeted Capital Projects		\$ 4,237,973	\$ 1,530,025	\$ 163,567	\$ 1,549,525	\$ 858,422	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 852,662	\$ 249,066	\$ 2,206,942	499,062	Ongoing
TIF-Revolving -323	7/21/2016	\$ 1,250,095	\$ 236,372	\$ 817,153	\$ 944,878	68,845	
Total Capital Projects		\$ 9,046,733	\$ 2,619,059	\$ 1,229,786	\$ 4,701,345	\$ 1,426,329	

Cash Balance at December 31, 2017	\$4,047,853.61
Temporary Transfers	0.00
	4,047,853.61
17/18 Available Budget	2,805,124.71
16/17 Available Budget	1,240,263.78
Total Budgeted Funds Available	4,045,388.49
Total Unappropriated Cash	\$ 2,465.12



**FY 2017-18 Special Revenue Funds
Status Report**

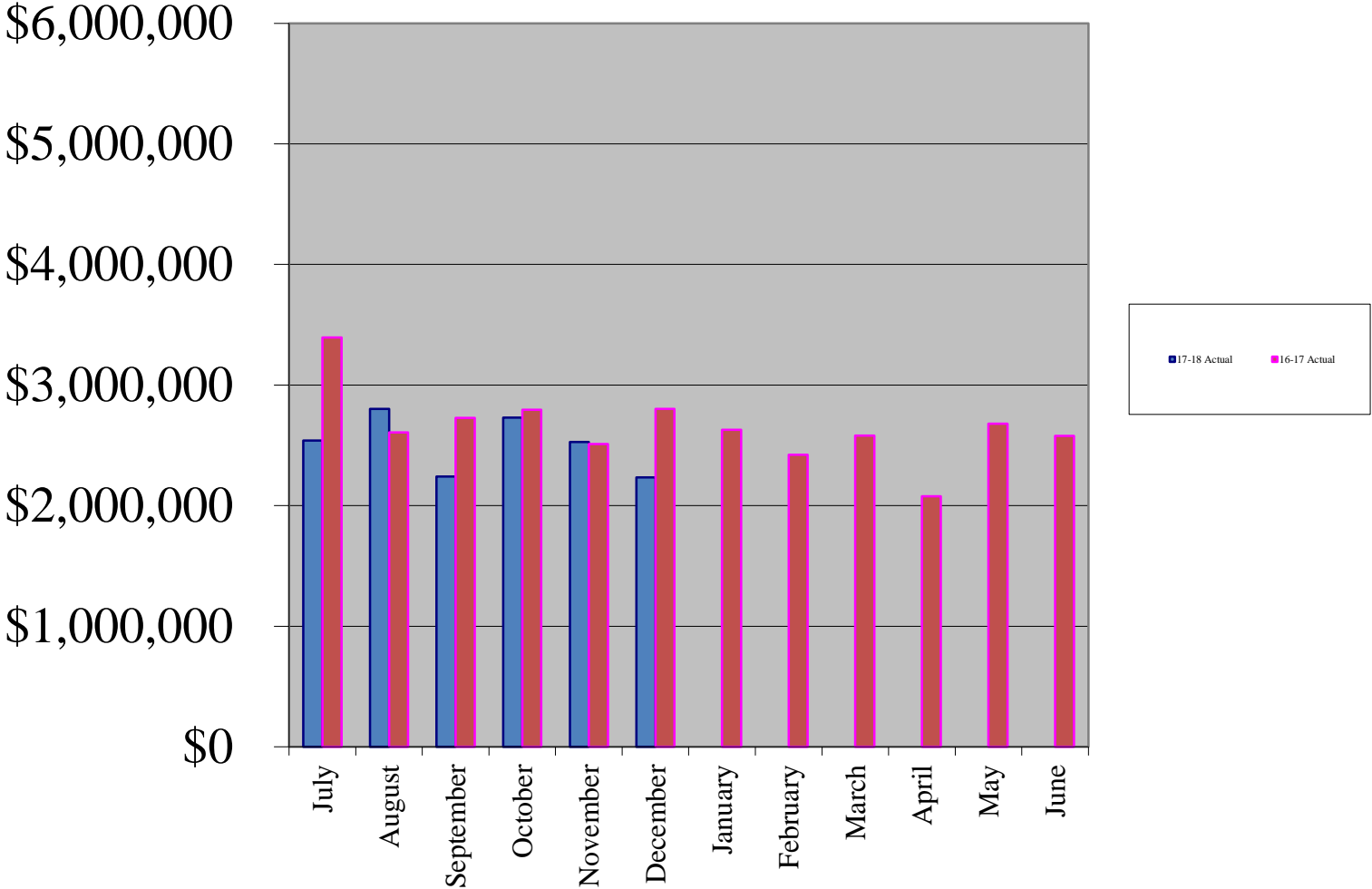
Cost Center	Department	2017-2018 Appropriations	December 2017 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	17/18 Funds Available	17/18 % Expended
1110	Highway Cash-Dist #1	\$6,088,654	\$369,223	\$1,918,977	\$4,169,677	\$2,794,328.53	\$3,294,325	31.5%
1110	Highway Cash-Dist #2	6,680,072	286,712	1,991,304	4,688,768	2,599,633.71	4,080,439	29.8%
1110	Highway Cash-Dist #3	3,707,178	263,550	2,185,888	1,521,291	2,476,868.93	1,230,309	59.0%
1111	CBRI Fund	3,225,655	2,545	157,962	3,067,693	497,291.68	2,728,364	4.9%
1130	Resale Property	4,693,768	278,244	1,582,667	3,111,101	2,024,386.29	2,669,381	33.7%
1140	Treasurer Mortgage Fee	216,027	7,704	86,243	129,784	95,278.37	120,749	39.9%
1150	County Clerk Lien Fee	136,553	1,184	23,234	113,319	35,749.39	100,804	17.0%
1151	UCC Central Filing Fund	619,674	40,032	395,643	224,031	399,489.46	220,184	63.8%
1152	Records Mgmt & Preservation	822,204	32,178	377,324	444,881	462,279.80	359,925	45.9%
1160	Sheriff Service Fee	2,866,569	322,931	2,441,626	424,943	2,648,926.70	217,642	85.2%
1161	Sheriff Special Revenue	5,037,779	522,764	3,017,797	2,019,982	3,490,530.89	1,547,248	59.9%
1162	Sheriff's Grant Fund	813,835	21,972	170,134	643,701	215,475.24	598,360	20.9%
1201	Assessor Revolving Fee	116,817	0	1,356	115,461	1,356.00	115,461	1.2%
1231	Juvenile Probation Fee	157,234	4,275	26,205	131,029	78,335.00	78,899	16.7%
1233	Juvenile Grant Fund	246,386	15,946	101,847	144,539	102,627.40	143,759	41.3%
1240	Planning Commission Fee	534,144	30,674	176,500	357,643	188,326.98	345,817	33.0%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	184,085	0	6,543	177,542	6,542.99	177,542	3.6%
1260	Community Service Fee	153,433	2,506	31,005	122,428	61,889.63	91,543	20.2%
1270	Community Sentencing	304,549	0	0	304,549	0.00	304,549	0.0%
1280	Drug Court Fund	373,410	6,493	109,112	264,298	120,196.87	253,213	29.2%
1282	Mental Health Court Fund	130,714	13,554	45,565	85,149	53,805.49	76,909	34.9%
1290	Shine Program	112,932	12,078	79,206	33,725	80,653.23	32,278	70.1%
1300	MIS Special Revenue	7,290	0	0	7,290	0.00	7,290	0.0%
Total		\$37,238,579	\$2,234,565	\$14,926,137	\$22,312,442	\$18,433,973	\$18,804,607	40.1%

Year elapsed = 50%

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 2017-2018 Status Report
For the Period Ending December 31, 2017**

**17-18
YTD Actual**

Beginning Cash Balance **\$7,143,413**

Revenue:

Property Tax-Current & Prior	\$ 4,583,684
Exempt Manufacturing Tax	21,127
Miscellaneous Property Tax	29,201
Interest Income	11,482
Bond Refinance Refunding	-
Total Revenue	\$ 4,645,494

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(417,573)
Total Paid YTD	\$ (4,807,573)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(87,500)
Total Paid YTD	\$ (1,337,500)

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(505,073)
Total Bond Payments YTD	\$ (6,145,073)

Judgments

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

Total Expenditures

\$ (6,145,073)

Transfer In

\$ -

Ending Cash Balance

\$ 5,643,834

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (35,120,000)	\$ 26,380,000
21,085,025	(17,184,511)	3,900,514
\$ 82,585,025	\$ (52,304,511)	\$ 30,280,514
\$ 10,000,000	\$ (2,500,000)	\$ 7,500,000
1,100,000	(575,000)	525,000
\$ 11,100,000	\$ (3,075,000)	\$ 8,025,000
\$ 71,500,000	\$ (37,620,000)	\$ 33,880,000
22,185,025	(17,759,511)	4,425,514
\$ 93,685,025	\$ (55,379,511)	\$ 38,305,514

Principal Balance at 6-30-17	Payments YTD	Principal Balance
\$ 1,471,588	\$ -	\$ 1,471,588
-	-	-
\$ 1,471,588	\$ -	\$ 1,471,588

Debt Service Fund Expenditures 10 Year History

