

Oklahoma County  
Monthly Financial Report  
For Period Ending July 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)
<b>Department</b>	<b>FY 2016-17 Budget at 6-30-17</b>	<b>FY 17-18 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 17-18 Amended Budget</b>	<b>Increase/ Decrease from FY 2016-17 Budget</b>	<b>% Increase (Decrease)</b>
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			647,743	-	0.0%
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			303,520	2,010	0.7%
250 Election Board	1,574,852	1,415,818			1,415,818	(159,034)	-10.1%
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		250,000	3,675,907	109,860	3.1%
280 Facilities Management-Main	1,354,342	1,354,342			1,354,342	-	0.0%
290 Facilities Mgmt - Custodial	256,709	256,709			256,709	-	0.0%
300 Planning Commission	-	-			-	-	-
310 Court Services	680,415	665,619			665,619	(14,796)	-2.2%
510 Sheriff	34,267,772	34,267,772			34,267,772	-	0.0%
520 Juvenile Justice	6,798,123	6,822,435			6,822,435	24,312	0.4%
550 Emergency Management	362,975	415,339			415,339	52,364	14.4%
610 Social Services	1,965,568	1,942,725			1,942,725	(22,843)	-1.2%
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			497,519	(12,491)	-2.4%
950 Economic Development	395,000	379,393			379,393	(15,607)	-4.0%
995 Reserve	1,750,807	2,573,965		(509,587)	2,064,378	313,571	17.9%
<b>Total Department Budgets</b>	<b>\$ 79,360,064</b>	<b>\$ 81,232,891</b>	<b>\$ -</b>	<b>\$ (358,250)</b>	<b>\$ 80,874,641</b>	<b>\$ 1,514,577</b>	<b>1.9%</b>
<b>Cash Transfers</b>							
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		358,250	768,250	492,096	178.2%
5010 Defined Benefit Plan		400,000			400,000	400,000	
<b>Total Transfers</b>	<b>\$ 11,083,154</b>	<b>\$ 10,230,000</b>	<b>\$ -</b>	<b>\$ 358,250</b>	<b>\$ 10,588,250</b>	<b>\$ (494,904)</b>	<b>-4.5%</b>
<b>Total</b>	<b>\$ 90,443,218</b>	<b>\$ 91,462,891</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,462,891</b>	<b>\$ 1,019,673</b>	<b>1.1%</b>
<b>Total Sources Available</b>							
Revenue	\$ 81,086,852	\$ 84,160,933			\$ 84,160,933	\$ 3,074,081	3.8%
Fund Balance	\$ 9,356,366	\$ 7,301,957			\$ 7,301,957	<b>(2,054,409)</b>	-22.0%
<b>Total Available Funding</b>	<b>\$ 90,443,218</b>	<b>\$ 91,462,891</b>			<b>\$ 91,462,891</b>	<b>\$ 1,019,672</b>	<b>1.1%</b>

**Oklahoma County  
FY 2017-2018 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>2,573,965.00</b>	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
995 Capital Projects Fund	Jail HVAC Replacement Project	(358,250.00)	BB 38-18	7/3/2017

**Total General Fund Reserve**

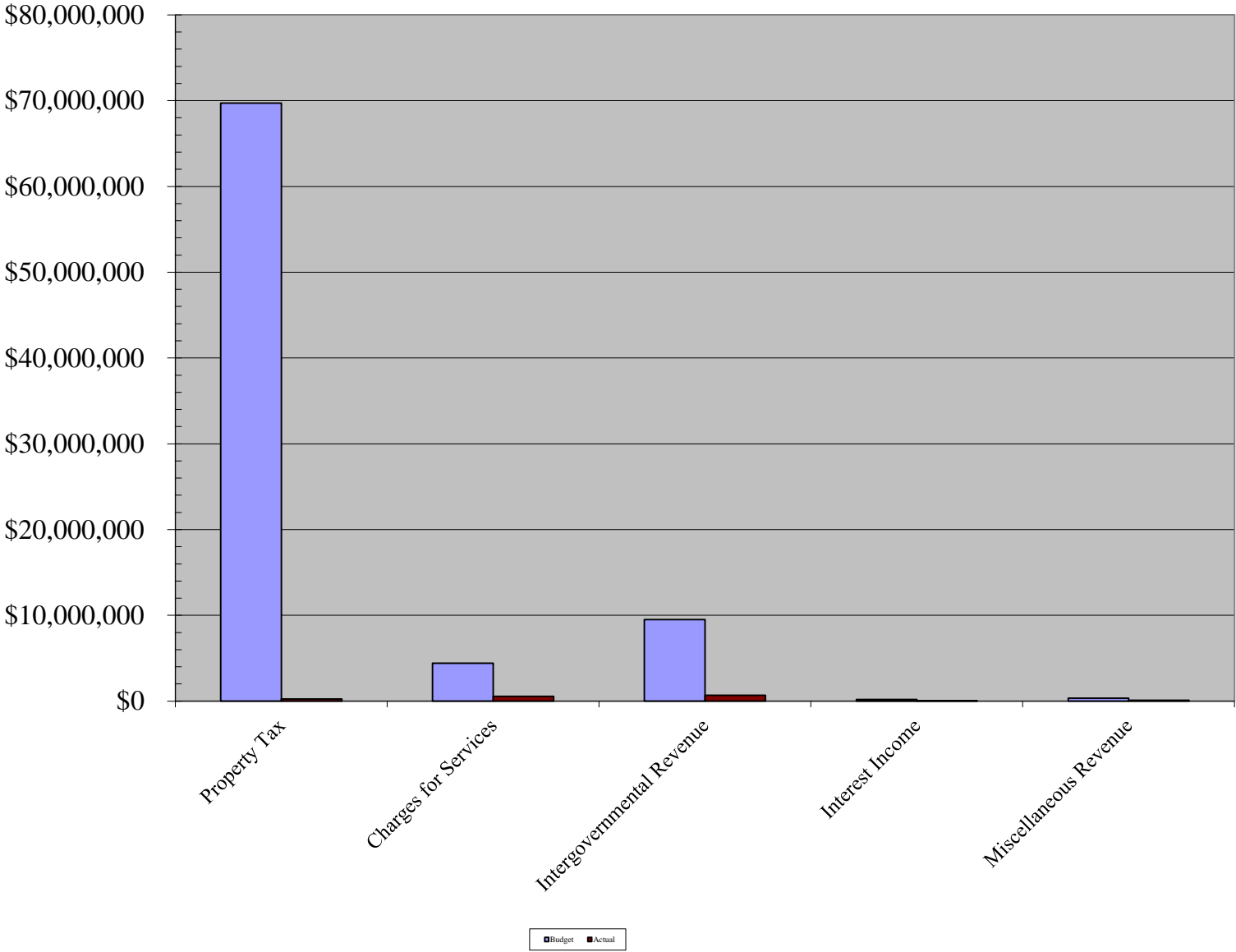
**\$ 2,064,378.00**

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

	<b>17-18 Amended Budget</b>	<b>17-18 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	\$ 7,301,957	\$ 10,661,063	\$ 3,359,106	146.0%	
Reserved	5,410,353	4,102,800	(1,307,553)	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 12,712,310</b>	<b>\$ 14,763,863</b>	<b>\$ 2,051,553</b>		
<b>Revenue:</b>					
Property Tax	\$ 69,700,864	\$ 253,920	\$ (69,446,945)	0.4%	0.5%
Charges for Services	4,420,136	548,344	(3,871,792)	12.4%	10.7%
Intergovernmental Revenue	9,508,190	671,037	(8,837,153)	7.1%	4.7%
Interest Income	190,000	16,844	(173,156)	8.9%	11.7%
Miscellaneous Revenue	341,742	86,408	(255,334)	25.3%	4.4%
Total Revenue	<b>\$ 84,160,933</b>	<b>\$ 1,576,554</b>	<b>\$ (82,584,380)</b>	<b>1.9%</b>	<b>1.5%</b>
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(2,958,250)	7,271,750		
17-18 Expenditures	\$ 81,232,891	\$ 3,410,082	\$ (77,822,809)	4.2%	4.0%
Prior Budget Year Expenditures	5,410,353	2,312,364	(3,097,989)	42.7%	56.5%
Total Expenditures	<b>\$ 86,643,244</b>	<b>\$ 5,722,445</b>	<b>\$ (80,920,799)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 7,659,722</b>	<b>\$ 7,659,722</b>		

\* 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 July 31, 2017



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

	For the Month Ending July 31, 2017			
	17-18 July Actual	16-17 July Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 14,763,863	\$ 13,455,368	\$ 1,308,495	9.7%
<b>Revenue:</b>				
Property Tax	\$ 253,920	\$ 302,374	\$ (48,455)	-16.0%
Charges for Services	548,344	460,331	88,013	19.1%
Intergovernmental Revenue	671,037	438,907	232,130	52.9%
Interest Income	16,844	11,704	5,140	43.9%
Miscellaneous Revenue	86,408	16,070	70,338	437.7%
Total Revenue	\$ 1,576,554	\$ 1,229,387	\$ 347,166	28.2%
Temporary Cash Transfers In	\$ -	\$ 2,500,000	\$ (2,500,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(2,958,250)	(3,800,000)	841,750	
17-18 Expenditures	\$ 3,410,082	\$ 3,251,640	\$ 158,442	4.9%
Prior Budget Year Expenditures	2,312,364	2,028,847	283,517	
Total Expenditures	\$ 5,722,445	\$ 5,280,487	\$ 441,958	8.4%
<b>Ending Cash Balance</b>	<b>\$ 7,659,722</b>	<b>\$ 8,104,268</b>	<b>\$ (444,547)</b>	<b>-5.5%</b>

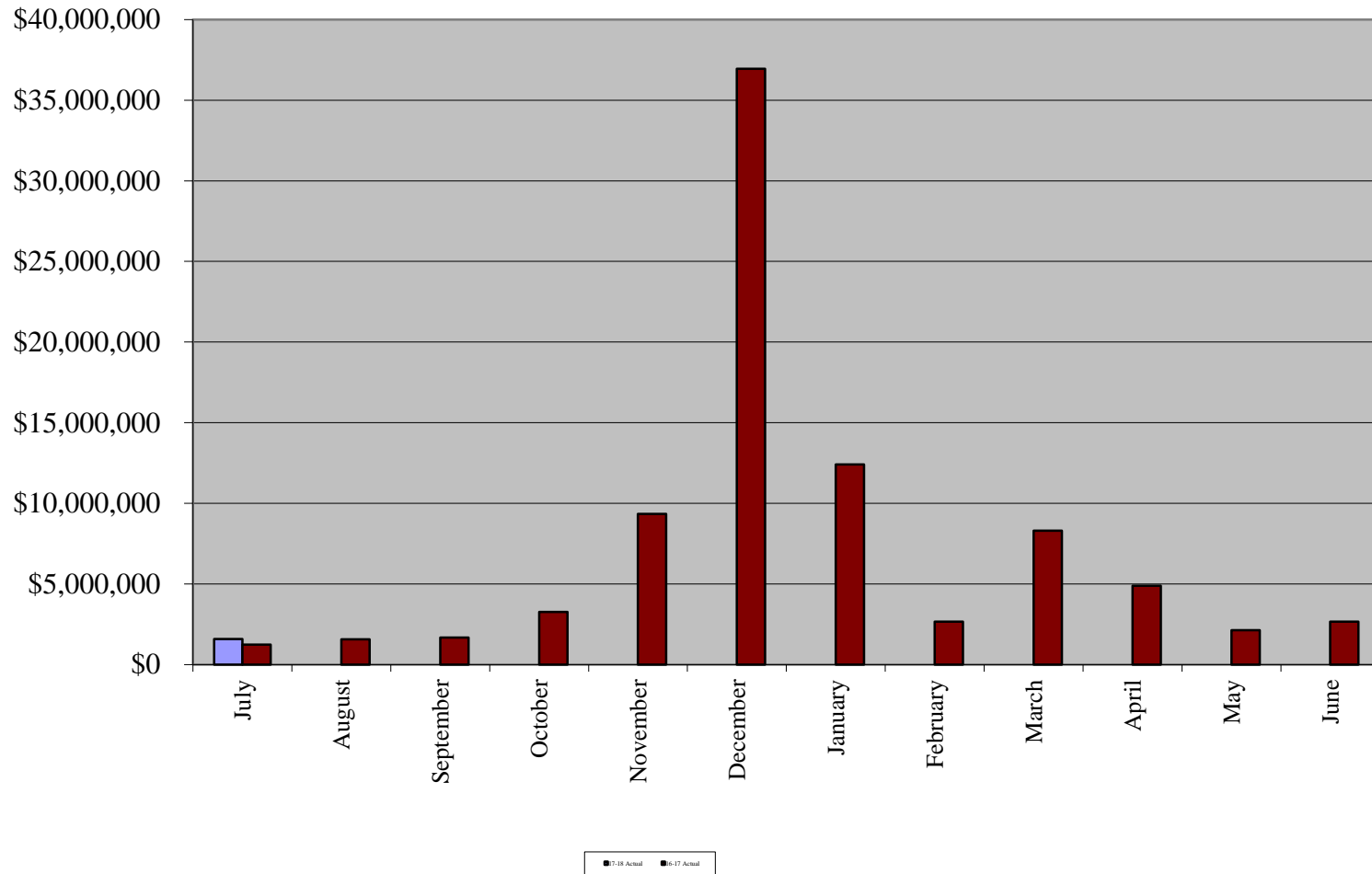
	For the Year to Date Period Ending July 31, 2017			
	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 14,763,863	\$ 13,455,368	\$ 1,308,495	9.7%
<b>Revenue:</b>				
Property Tax	\$ 253,920	\$ 302,374	\$ (48,454)	-16.0%
Charges for Services	548,344	460,331	88,013	19.1%
Intergovernmental Revenue	671,037	438,907	232,130	52.9%
Interest Income	16,844	11,704	5,140	43.9%
Miscellaneous Revenue	86,408	16,070	70,338	437.7%
Total Revenue	\$ 1,576,554	\$ 1,229,386	\$ 347,168	28.2%
Temporary Cash Transfers In	\$ -	\$ 2,500,000	\$ (2,500,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(2,958,250)	(3,800,000)	841,750	-22.2%
17-18 Expenditures	\$ 3,410,082	\$ 3,251,640	\$ 158,442	4.9%
Prior Budget Year Expenditures	2,312,364	2,028,847	283,517	14.0%
Total Expenditures	\$ 5,722,445	\$ 5,280,487	\$ 441,958	8.4%
<b>Ending Cash Balance</b>	<b>\$ 7,659,722</b>	<b>\$ 8,104,268</b>	<b>\$ (444,546)</b>	<b>-5.5%</b>

Note 1.)

	17-18 July Actual	16-17 July Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ (358,250)	\$ -	\$ (358,250)
4010-Employee Benefits	(2,500,000)	(3,700,000)	1,200,000
4020-Workers Compensation	(100,000)	(100,000)	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (2,958,250)	\$ (3,800,000)	\$ 841,750

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ (358,250)	\$ -	\$ (358,250)
4010-Employee Benefits	(2,500,000)	(3,700,000)	1,200,000
4020-Workers Compensation	(100,000)	(100,000)	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (2,958,250)	\$ (3,800,000)	\$ 841,750

## General Fund Actual Revenue July 31, 2017



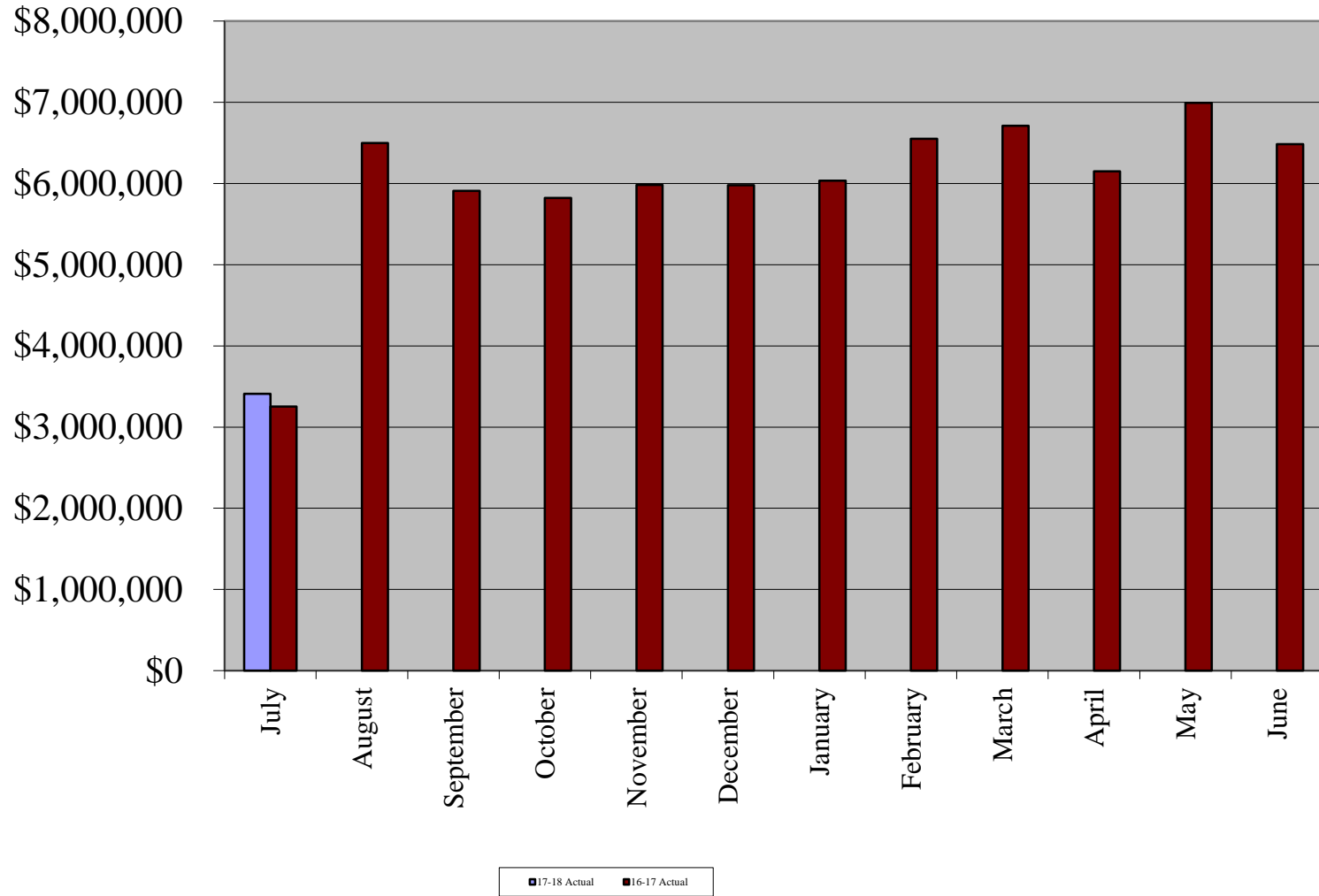
**FY 2017-18 General Fund Expenditures  
Status Report**

Cost Center	Department	2017-2018 Adopted Budget	Budget Amendments	2017-2018 Amended Budget	July 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	% Expended	Prior Year % Expended
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 356,670	\$ 356,670	\$ 4,280,041	\$ 5,726,834	\$ 4,797,937	\$ 1,285,567	5.9%	8.0%
120	County Commissioners	426,983	-	426,983	25,297	25,297	303,565	401,686	25,797	401,186	5.9%	5.9%
130	Assessor	2,634,389	-	2,634,389	139,316	139,316	1,671,789	2,495,073	197,105	2,437,284	5.3%	5.1%
140	Assessor Revaluation	4,361,549	-	4,361,549	245,088	245,088	2,941,052	4,116,461	589,822	3,771,727	5.6%	5.7%
150	Treasurer	604,755	-	604,755	11,368	11,368	136,412	593,387	109,584	495,171	1.9%	1.9%
160	Court Clerk	6,961,244	-	6,961,244	391,120	391,120	4,693,437	6,570,124	483,996	6,477,248	5.6%	5.6%
170	County Clerk	2,781,692	(98,663)	2,683,029	153,909	153,909	1,846,907	2,529,120	312,858	2,370,171	5.7%	5.3%
180	Excise & Equalization Bds	47,207	-	47,207	4,145	4,145	49,737	43,062	5,618	41,589	8.8%	1.5%
190	County Audit	647,743	-	647,743	1,825	1,825	21,899	645,918	438,358	209,385	0.3%	50.0%
200	District Attorney-State	150,000	-	150,000	1,408	1,408	16,890	148,593	24,987	125,013	0.9%	1.4%
210	District Attorney-County	72,398	-	72,398	403	403	4,839	71,995	30,216	42,182	0.6%	60.0%
230	Public Defender	52,000	-	52,000	2,009	2,009	24,108	49,991	26,089	25,911	3.9%	2.5%
240	Purchasing	303,520	-	303,520	17,927	17,927	215,129	285,593	27,037	276,483	5.9%	5.9%
250	Election Board	1,415,818	-	1,415,818	58,604	58,604	703,249	1,357,214	142,775	1,273,043	4.1%	4.3%
260	BOCC HR/Health & Safety	519,019	-	519,019	29,666	29,666	355,993	489,353	44,828	474,191	5.7%	7.0%
265	Employee Benefits Dept	357,660	-	357,660	16,213	16,213	194,555	341,447	37,663	319,997	4.5%	
270	MIS	3,425,907	250,000	3,675,907	123,190	123,190	1,478,275	3,552,717	1,594,053	2,081,854	3.4%	2.3%
280	Facilities Management	1,354,342	-	1,354,342	69,741	69,741	836,890	1,284,601	184,272	1,170,070	5.1%	5.1%
285	Facilities Mgmt-Custodial	256,709	-	256,709	-	-	-	256,709	216,000	40,709	0.0%	0.0%
300	Planning Commission	-	-	-	-	-	-	-	-	0		
310	Court Services	665,619	-	665,619	39,722	39,722	476,668	625,897	39,722	625,897	6.0%	5.9%
510	Sheriff	34,267,772	-	34,267,772	1,250,293	1,250,293	15,003,519	33,017,479	12,422,241	21,845,531	3.6%	3.1%
520	Juvenile Justice Bureau	6,822,435	-	6,822,435	337,354	337,354	4,048,251	6,485,081	583,428	6,239,007	4.9%	6.3%
550	Emergency Management	415,339	-	415,339	14,777	14,777	177,324	400,562	68,807	346,532	3.6%	5.6%
610	Social Services	1,942,725	-	1,942,725	64,973	64,973	779,680	1,877,752	402,298	1,540,427	3.3%	3.1%
710	Free Fair	62,245	-	62,245	-	-	-	62,245	16,742	45,503	0.0%	0.0%
910	District 1	434,494	-	434,494	3,962	3,962	47,544	430,532	11,211	423,283	0.9%	0.2%
920	District 2	373,188	-	373,188	22,597	22,597	271,170	350,591	35,292	337,896	6.1%	0.1%
930	District 3	341,758	-	341,758	444	444	5,325	341,314	3,196	338,562	0.1%	13.5%
940	County Engineer	497,519	-	497,519	28,061	28,061	336,730	469,458	48,160	449,359	5.6%	0.2%
950	Economic Development	379,393	-	379,393	-	-	-	379,393	200,000	179,393	0.0%	5.4%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement	-	358,250	358,250	358,250	358,250	-	-	358,250	0	100.0%	0.0%
995	General Fund Reserve	2,573,965	(509,587)	2,064,378	-	-	-	2,064,378	-	2,064,378	0.0%	0.0%
<b>Total</b>		<b>\$ 81,232,891</b>	<b>\$ -</b>	<b>\$ 81,232,891</b>	<b>\$ 3,768,332</b>	<b>\$ 3,768,332</b>	<b>\$ 40,920,979</b>	<b>\$ 77,464,559</b>	<b>\$ 23,478,340</b>	<b>\$ 57,754,551</b>	<b>4.6%</b>	<b>4.0%</b>

Year elapsed = 8.3%



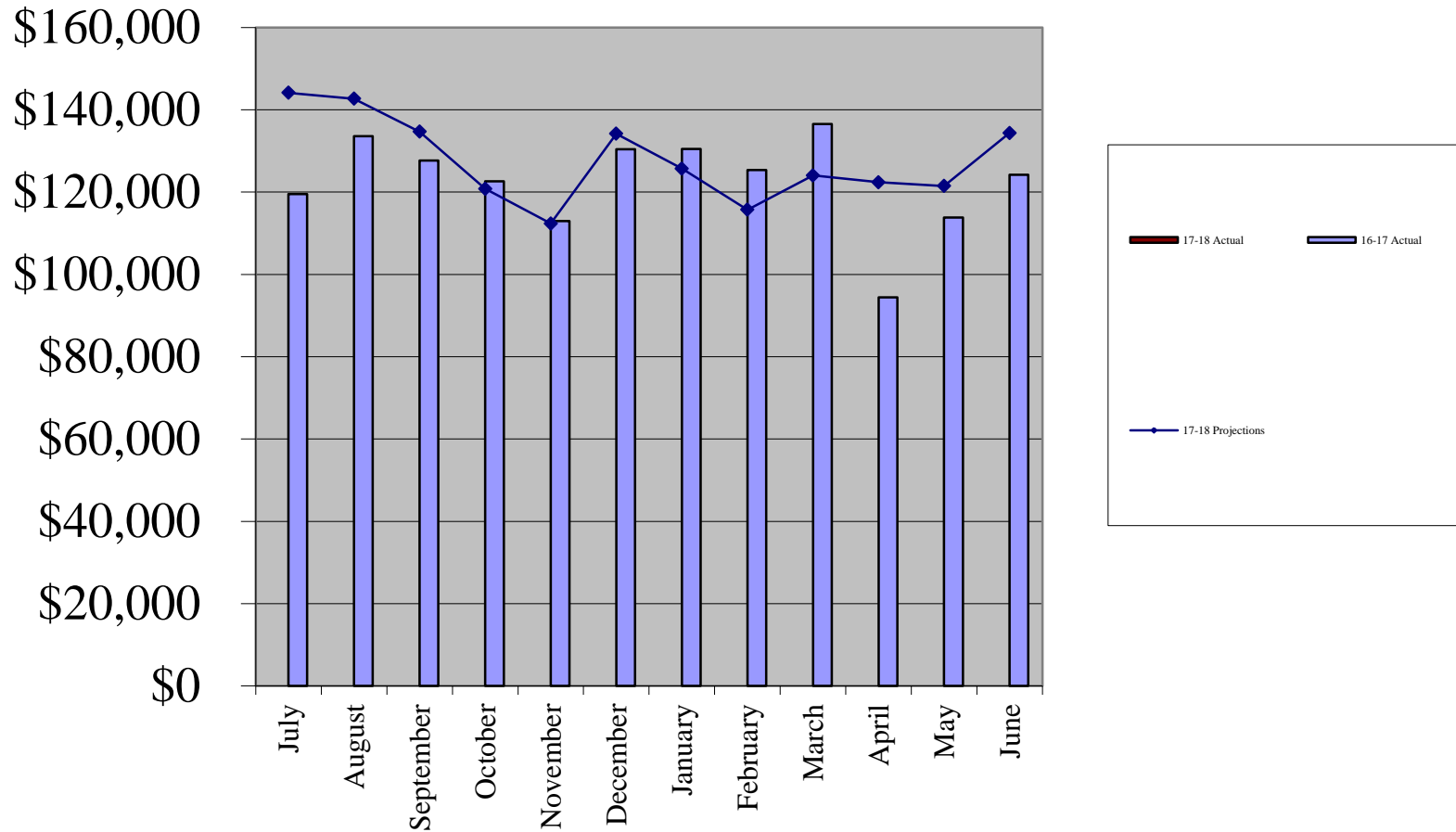
# General Fund Actual Expenditures



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

Account	Description	YTD				
		17-18 Approved Budget	Outstanding Requisitions/ Encumbrances	17-18 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
	51002 Retirement Board Members	\$ 1,200		\$ 50	\$ 50	\$ 1,150
	52010 FICA - Retirement Board Members	92		4	4	88
	52032 Retirement paid by General Fund	4,204	3,129	348	3,477	727
	<b>Total Salaries and Benefits</b>	<b>\$ 5,496</b>	<b>\$ 3,129</b>	<b>\$ 401</b>	<b>\$ 3,530</b>	<b>\$ 1,966</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 950,000		\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	675,000		675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	685,000		685,000	115,000
	54022 Natural Gas(ONG)	44,000	43,000		43,000	1,000
	<b>Utilities Subtotal</b>	<b>\$ 3,176,549</b>	<b>\$ 2,353,000</b>	<b>\$ -</b>	<b>\$ 2,353,000</b>	<b>\$ 823,549</b>
<b>Lease-Purchase Debt</b>						
	54455 Bond Administrative Fees	20,000	200		200	19,800
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ 200</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 19,800</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		6,572	6,572	928
	54017 CODA annual membership dues	2,000	2,400		2,400	(400)
	<b>Memberships Subtotal</b>	<b>\$ 35,550</b>	<b>\$ 11,900</b>	<b>\$ 20,945</b>	<b>\$ 32,845</b>	<b>\$ 2,705</b>
<b>Other Operating Expenditures</b>						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 703,009		\$ 703,009	\$ -
	54451 Outside legal services	175,000			-	175,000
	54019 Liability policies on equipment and property; blanket bonds	366,600	1,851	315,051	316,902	49,698
	54040 Publication of Commissioners Proceedings/Ads	36,000	17,289		17,289	18,711
	54102 ICB (county-occupied space) rent expense	124,000	92,928	10,326	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	208,333		208,333	41,667
	54103 Storage for Court Clerk records	130,000	108,144	9,831	117,975	12,025
	54109/54011 Postage Machine and Postage	8,500	7,500		7,500	1,000
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	400,000		400,000	-
	54455 OSU Extension Contract	500,000	500,000		500,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000	5,000		5,000	-
	54456 Downtown Business Improvement District Assessment	5,000	5,000		5,000	-
	54456 Alcohol and drug screening for county employees	20,000	20,000		20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	1,265	115	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	5,420	2,720		2,720	2,700
	<b>Other Operating Subtotal</b>	<b>\$ 2,845,909</b>	<b>\$ 2,073,038</b>	<b>\$ 335,324</b>	<b>\$ 2,408,362</b>	<b>\$ 437,547</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 6,078,008</b>	<b>\$ 4,438,138</b>	<b>\$ 356,269</b>	<b>\$ 4,794,407</b>	<b>\$ 1,283,601</b>
<b>Grand Total - General Government</b>		<b>\$ 6,083,504</b>	<b>\$ 4,441,267</b>	<b>\$ 356,670</b>	<b>\$ 4,797,937</b>	<b>\$ 1,285,567</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2017-2018  
July 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	\$ 46,156	\$ 170,228		\$ 170,228	\$ 124,072
Transfers In	\$ 8,400,000	\$ 2,500,000	\$ 5,900,000	\$ 8,400,000	\$ -
Premiums/Other	15,399,194	1,365,888	14,476,216	15,842,105	442,911
Stop Loss Reimb	1,199,284	10,337	113,703	124,039	(1,075,245)
<b>Total Resources</b>	<b>\$ 25,044,634</b>	<b>\$ 4,046,453</b>	<b>\$ 20,489,919</b>	<b>\$ 24,536,372</b>	<b>\$ (508,262)</b>
<b>Expenses</b>					
Medical Claims	\$ 15,461,698	\$ 806,144	\$ 8,867,589	\$ 9,673,734	\$ (5,787,964)
Medical Claims covered by Stop Loss	465,992	-		-	(465,992)
Prescription Drug Claims	6,229,037	547,707	6,024,773	6,572,480	343,443
Dental Claims	1,323,500	102,287	1,125,155	1,227,442	(96,058)
Vision Claims	165,487	12,340	135,737	148,076	(17,411)
County Pharmacy	320,000	18,519	203,709	222,228	(97,772)
Employee Assistance Program	21,224	1,769	19,455	21,224	0
Medicare Supplement - Phys. Mutual	917,592	76,687	843,557	920,244	2,652
Total Claims	<u>\$ 24,904,530</u>	<u>\$ 1,565,452</u>	<u>\$ 17,219,976</u>	<u>\$ 18,785,428</u>	<u>\$ (6,119,102)</u>
Administration Fees & Other	770,149	58,752	646,277	705,030	(65,119)
Life/AD&D Premiums	334,957	27,446	301,903	329,349	(5,608)
Stop Loss Premiums	908,350	96,429	1,060,719	1,157,148	248,798
Total Admin/Premiums	<u>\$ 2,013,456</u>	<u>\$ 182,627</u>	<u>\$ 2,008,899</u>	<u>\$ 2,191,527</u>	<u>\$ 178,071</u>
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 1,748,080</b>	<b>\$ 19,228,875</b>	<b>\$ 20,976,955</b>	<b>\$ (5,941,031)</b>
<b>Ending Cash Balance</b>	<b>\$ (1,873,352)</b>	<b>\$ 2,298,373</b>	<b>\$ 1,261,045</b>	<b>\$ 3,559,418</b>	<b>\$ 5,432,770</b>

Cash Balance-One Year Ago \$ 2,979,176

Notes:

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

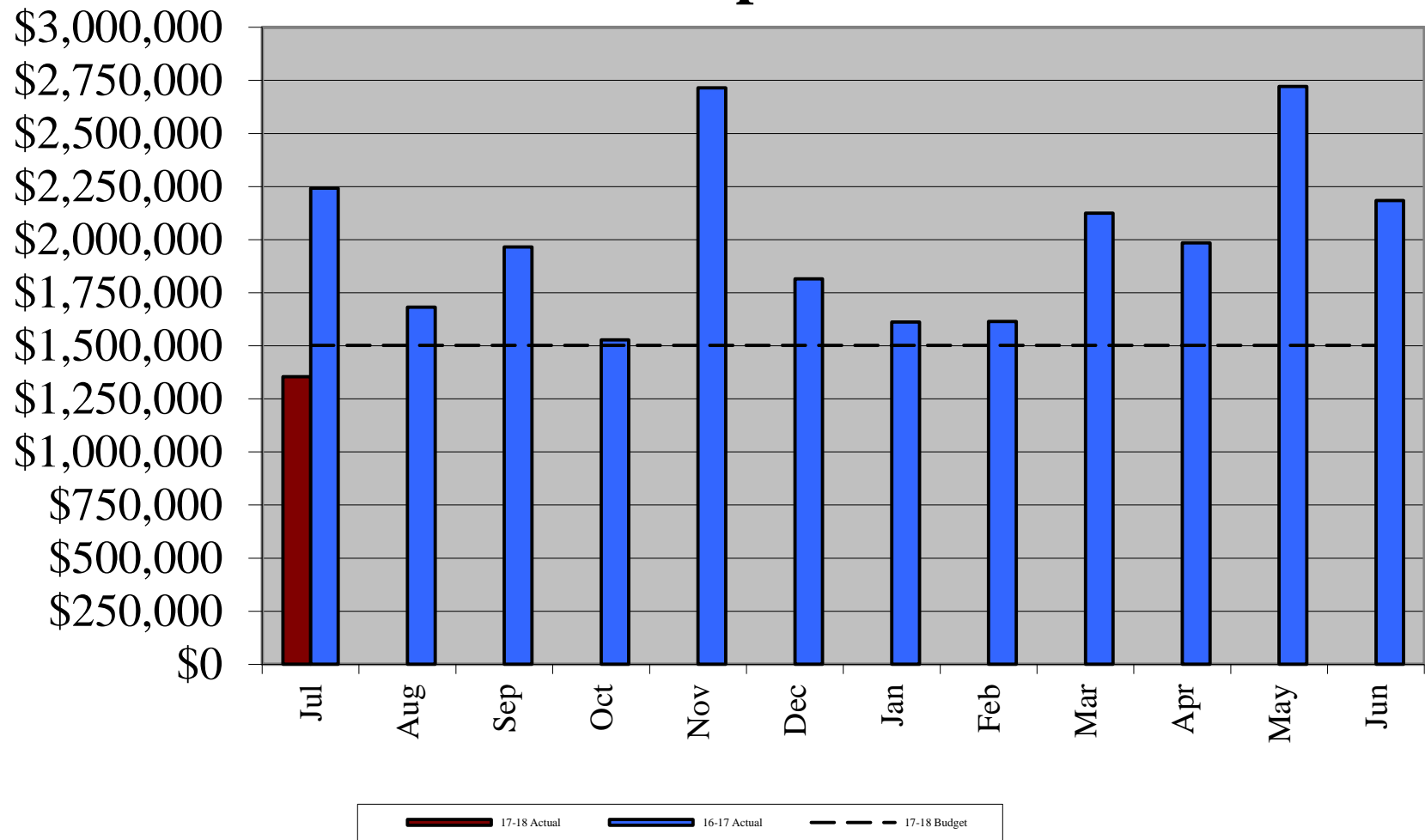
	<u>Employee 2017</u>	<u>Employer 17-18</u>
	\$168	\$489
	\$394	\$1,148

**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.

<b>FY 17-18</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,288,475	\$ 806,144	\$73,286	\$806,144 (July)
Prescription Drug Claims	\$519,086	547,707	\$49,792	\$547,707 (July)
Total	<u>\$1,807,561</u>	<u>\$1,353,851</u>	<u>\$123,077</u>	
	<b>16/17</b>	<b>This Month</b>	<b>16/17 Avg</b>	<b>High Month</b>
<b>Prior Year 16-17 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>16/17 Avg</b>	<b>High Month</b>
Medical Claims	\$1,053,738	\$1,161,166	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$1,081,495	\$568,687	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$2,242,661</u>	<u>\$1,905,164</u>	

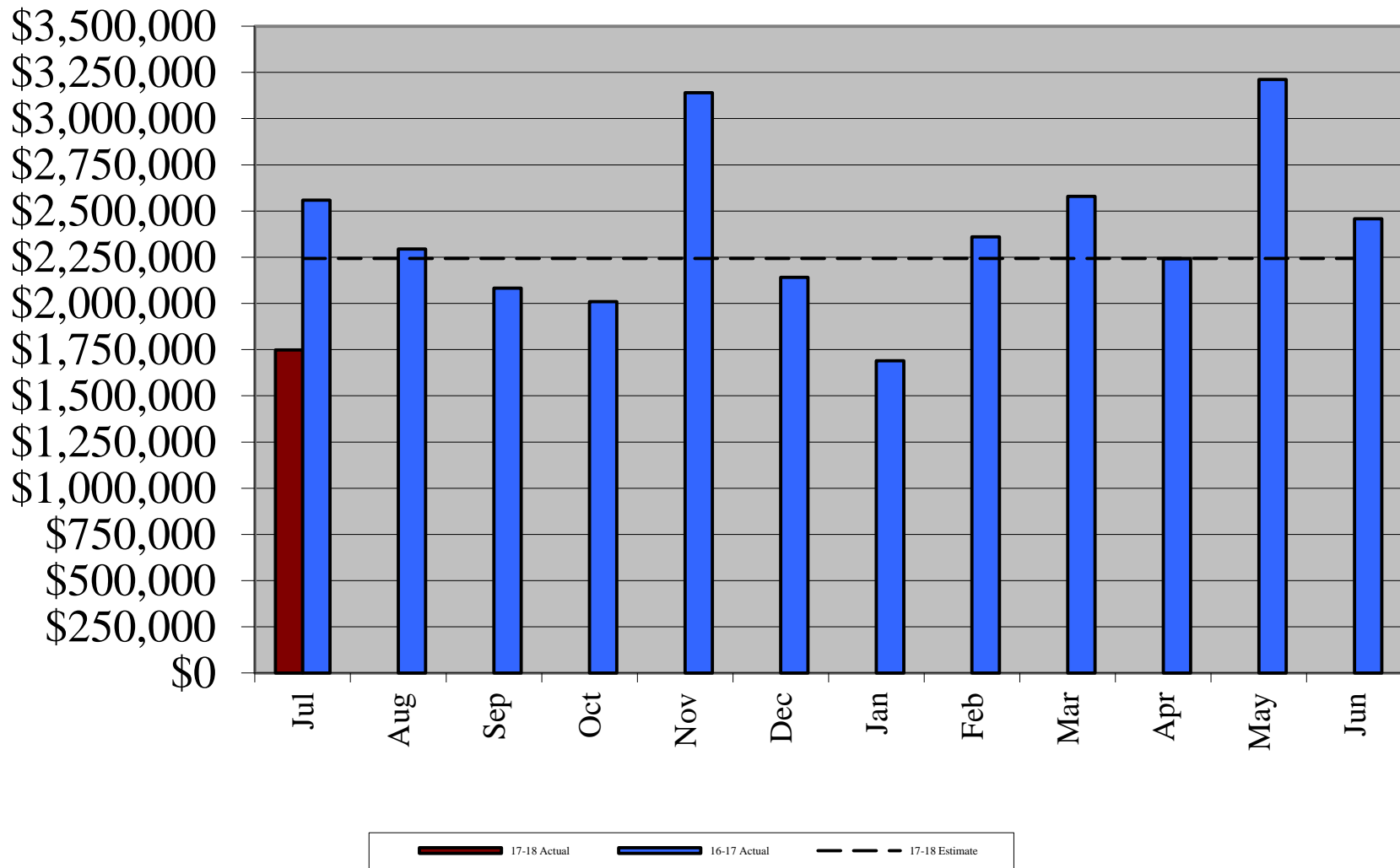
# Medical & Prescription Claims



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

	Annual				July			
	FY 17-18 Estimates	FY 16-17 Actuals	Inc (Dec)	%	FY 17-18 YTD Actuals	FY 16-17 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 46,156	\$ 527,931	\$ (481,775)	-91.3%	\$ 170,228	\$ 527,931	\$ (357,703)	-67.8%
June Medical & Rx Claims held until July 1	\$ -	\$ -	-		\$ -	\$ -		
Transfers In	\$ 8,400,000	\$ 10,450,000	\$ (2,050,000)	-19.6%	\$ 2,500,000	\$ 3,700,000	\$ (1,200,000)	-32.4%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	912,801	891,417	21,384	2%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	391,995	382,442	9,553	2.5%
Stop Loss Reimb	1,199,284	2,368,551	(1,169,267)	-49.4%	10,337	-	10,337	#DIV/0!
Refunds/Rebates/Subsidy	277,438	452,348	(174,910)	-38.7%	61,093	36,834	24,259	65.9%
Interest Income	1	1	(0)		0	-	0	
<b>Total Resources</b>	<b>\$ 25,044,633</b>	<b>\$ 28,939,656</b>	<b>\$ (3,895,021)</b>	<b>-13.5%</b>	<b>\$ 4,046,453</b>	<b>\$ 5,538,624</b>	<b>\$ (1,492,171)</b>	<b>-26.9%</b>
<b>Expenses</b>								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 806,144	\$ 1,161,166	\$ (355,022)	-30.6%
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%	547,707	1,081,495	(533,788)	-49.4%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	102,287	-	102,287	#DIV/0!
Vision Claims	165,487	167,700	(2,213)	-1.3%	12,340	-	12,340	#DIV/0!
County Pharmacy	320,000	273,984	46,016	16.8%	18,519	23,165	(4,646)	-20.1%
Employee Assistance Program	21,224	20,027	1,197	6.0%	1,769	-	1,769	#DIV/0!
Medicare Supplement	917,592	914,498	3,094	0.3%	76,687	150,722	(74,035)	-49.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 24,904,530</b>	<b>\$ 26,851,899</b>	<b>\$ (1,947,369)</b>	<b>-7.3%</b>	<b>\$ 1,565,452</b>	<b>\$ 2,416,548</b>	<b>\$ (851,096)</b>	<b>-35.2%</b>
Administration Fees & Other	770,149	722,876	47,273	6.5%	58,752	41,638	17,114	41.1%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	27,446	27,418	28	0.1%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	96,429	73,844	22,585	30.6%
<b>Total Admin/Premiums</b>	<b>\$ 2,013,456</b>	<b>\$ 1,917,529</b>	<b>\$ 95,927</b>	<b>5.0%</b>	<b>\$ 182,627</b>	<b>\$ 142,900</b>	<b>\$ 39,727</b>	<b>27.8%</b>
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 28,769,427</b>	<b>\$ (1,851,442)</b>	<b>-6.4%</b>	<b>\$ 1,748,080</b>	<b>\$ 2,559,448</b>	<b>\$ (811,368)</b>	<b>-31.7%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ (1,873,352)</b>	<b>\$ 170,228</b>	<b>\$ (2,043,579)</b>	<b>-1200%</b>	<b>\$ 2,298,373</b>	<b>\$ 2,979,176</b>	<b>\$ (680,803)</b>	<b>-22.9%</b>

# Total Employee Benefits Expenses



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

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 185,714	\$ 207,954	\$ 22,240
Sources:			
Interest Income	1	0	(1)
Reimbursed Premiums	23,947	-	(23,947)
Transfers/Supplements	1,000,000	100,000	(900,000)
Total Sources	<b>\$ 1,209,662</b>	<b>\$ 307,954</b>	<b>\$ (901,708)</b>
Expenditures:			
Claims	\$ 625,500	\$ 16,295	(609,205)
Stop loss/Admin Fees	280,769	11,497	(269,272)
Total Expenditures	<b>\$ 906,269</b>	<b>\$ 27,792</b>	<b>\$ (878,477)</b>
<b>Ending Cash Balance</b>	<b>\$ 303,393</b>	<b>\$ 280,162</b>	<b>\$ (23,231)</b>
Cash Balance-One Year Ago		<b>\$ 389,447</b>	

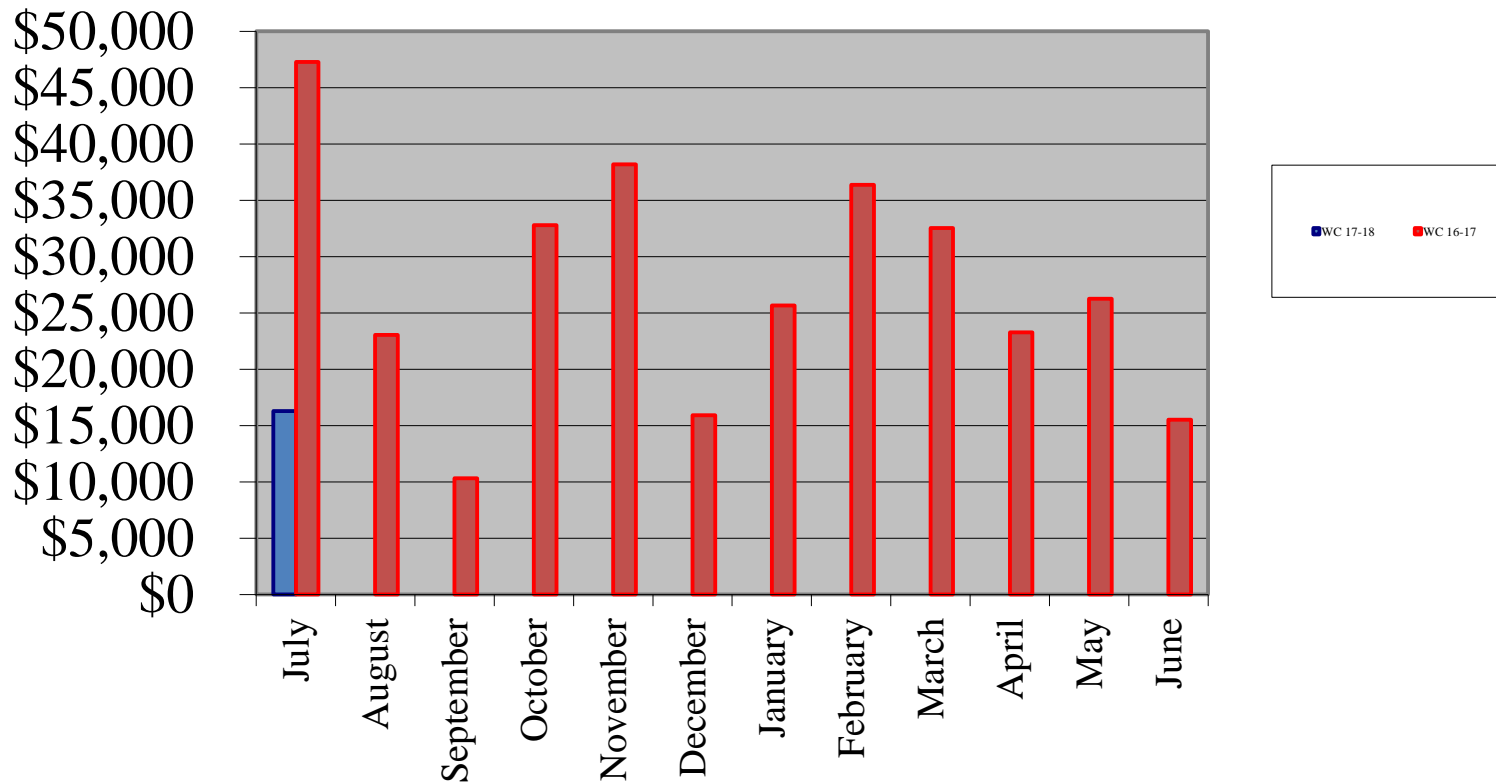
Note:

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	\$ 125,094	\$ 126,601	\$ 1,507
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement		-	-
Total Sources	<b>\$ 145,094</b>	<b>\$ 126,601</b>	<b>\$ (18,493)</b>
Expenditures:			
Tort Claims	\$ 28,493	\$ -	\$ (28,493)
Supportive Services	16,262	3,631	(12,631)
Total Expenditures	<b>\$ 44,755</b>	<b>\$ 3,631</b>	<b>\$ (41,124)</b>
<b>Ending Cash Balance</b>	<b>\$ 100,340</b>	<b>\$ 122,969</b>	<b>\$ 22,630</b>
Cash Balance-One Year Ago		<b>\$ 59,309</b>	



# Workers Compensation Fund Claims



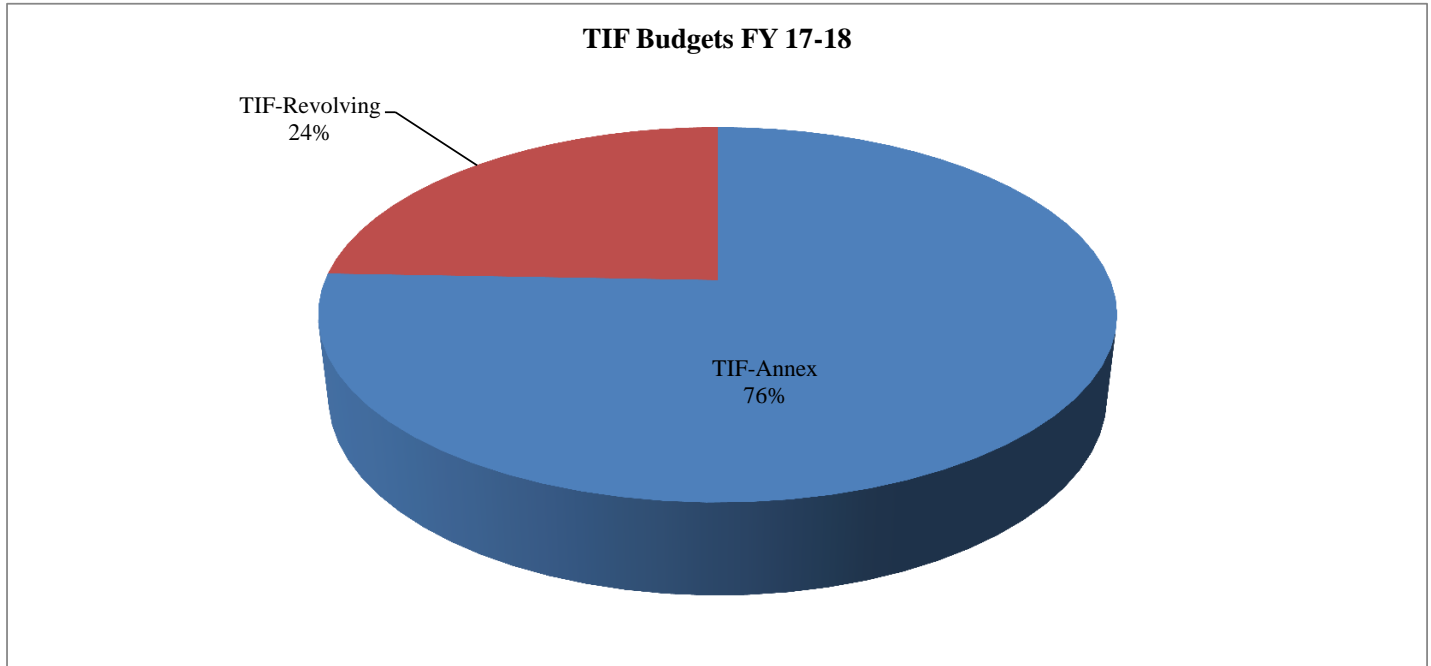
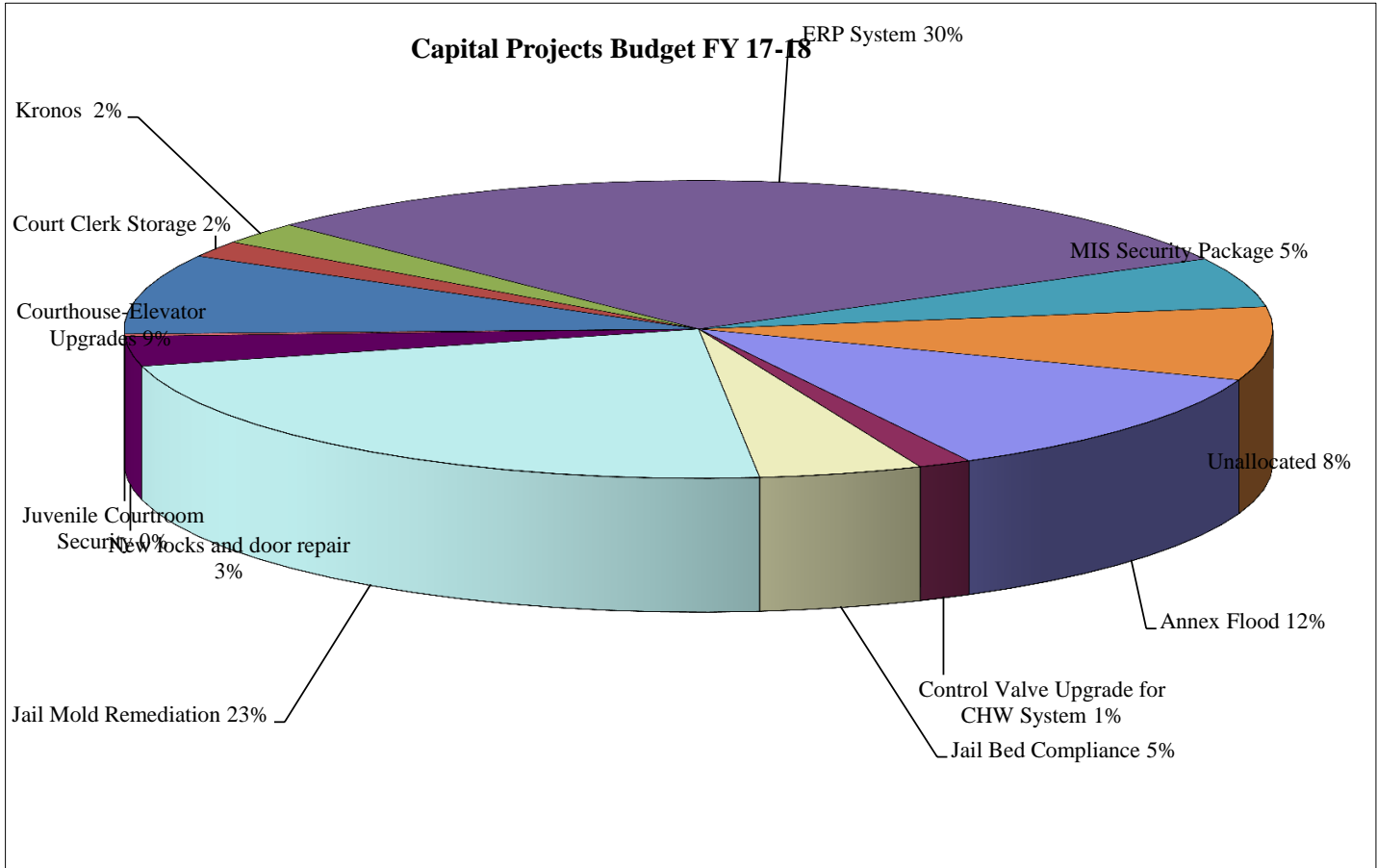
## Capital Projects Budget Detail FY 2017-2018

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 17- 18 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
Annex Flood	2/16/2017	469,639	\$ 419,878	13,664	56,250	(6,490)	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Jail Mold Remediation	1/19/2017	912,712	778,519	8,055	128,176	6,017	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
<b>Courthouse</b>							
Elevator Upgrades	6/15/2017	350,000				350,000	Pending
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500			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		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		99,619				99,619	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 4,025,450</b>	<b>\$ 1,605,932</b>	<b>\$ 21,719</b>	<b>\$ 1,407,678</b>	<b>\$ 1,011,841</b>	

### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 884,007	\$ 132,480	\$ 2,090,356	584,303	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 1,150,000	\$ 885,602	\$ 170,944	\$ 298,669	(34,271)	
<b>Total Capital Projects</b>		<b>\$ 8,734,115</b>	<b>\$ 3,375,540</b>	<b>\$ 325,144</b>	<b>\$ 3,796,702</b>	<b>\$ 1,561,873</b>	

Cash Balance at July 31, 2017	\$4,172,328.77
Temporary Transfers	0.00
	4,172,328.77
17/18 Available Budget	2,344,776.25
16/17 Available Budget	991,714.20
Available Funds from Completed Projects	-
Total Budgeted Funds Available	3,336,490.45
<b>Total Unappropriated Cash</b>	<b>\$ 835,838.32</b>



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

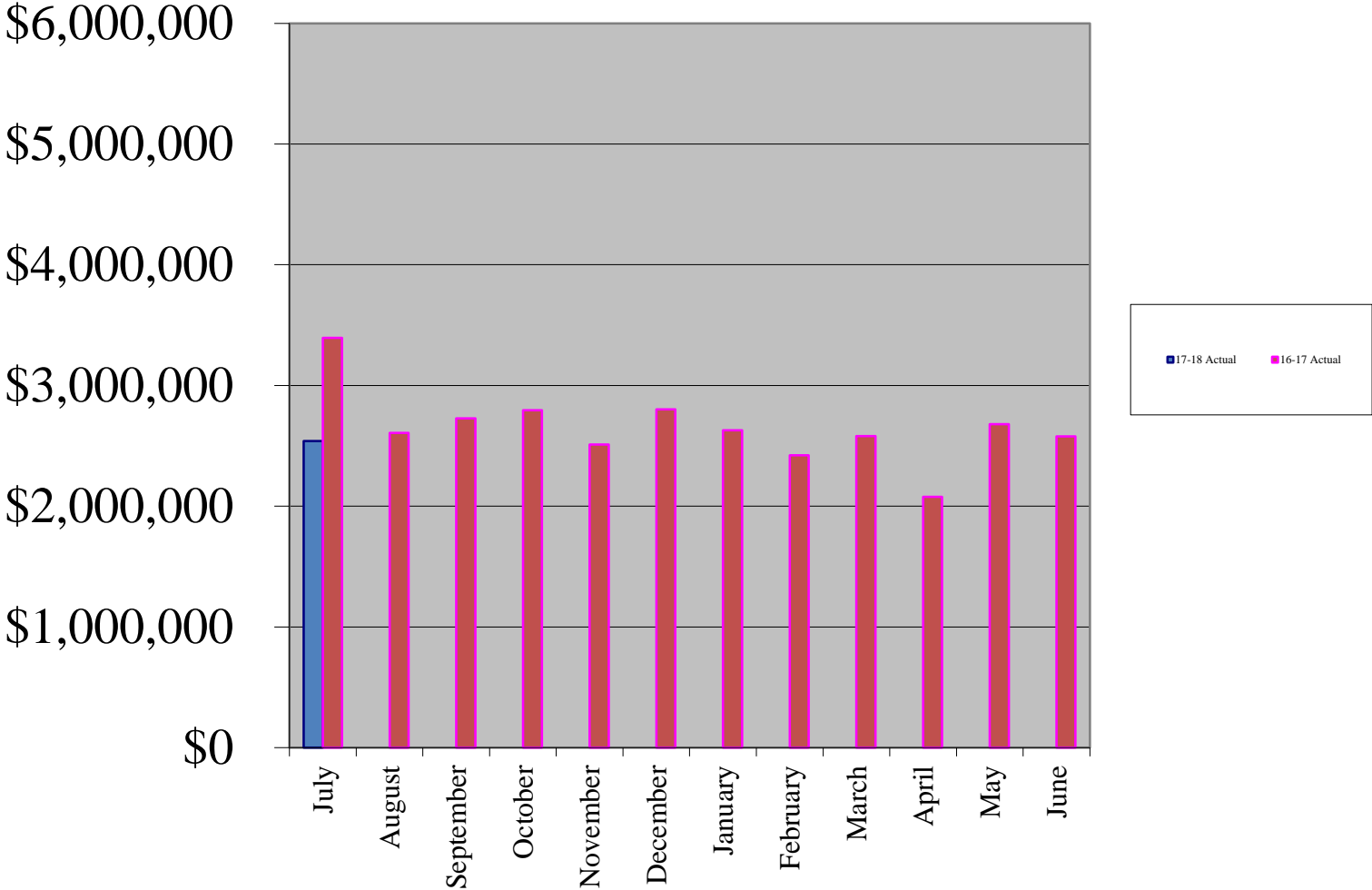
Cost Center	Department	2017-2018 Appropriations	July 2017 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	16/17 Funds Available	17/18 % Expended
1110	Highway Cash-Dist #1	\$3,555,200	\$429,546	\$429,546	\$3,125,654	\$997,915.72	\$2,557,284	12.1%
1110	Highway Cash-Dist #2	3,839,675	354,574	354,574	3,485,101	503,074.57	3,336,600	9.2%
1110	Highway Cash-Dist #3	1,214,737	462,851	462,851	751,886	799,855.41	414,882	38.1%
1111	CBRI Fund	2,508,702	0	0	2,508,702	0.00	2,508,702	0.0%
1130	Resale Property	4,518,119	165,874	165,874	4,352,245	1,058,921.90	3,459,197	3.7%
1140	Treasurer Mortgage Fee	136,610	8,919	8,919	127,691	21,534.85	115,075	6.5%
1150	County Clerk Lien Fee	83,798	3,208	3,208	80,590	16,524.39	67,273	3.8%
1151	UCC Central Filing Fund	251,515	66,812	66,812	184,703	154,538.17	96,977	26.6%
1152	Records Mgmt & Preservation	322,815	99,048	99,048	223,767	228,879.02	93,936	30.7%
1160	Sheriff Service Fee	991,083	479,462	479,462	511,622	608,184.26	382,899	48.4%
1161	Sheriff Special Revenue	2,204,829	383,820	383,820	1,821,010	547,693.12	1,657,136	17.4%
1162	Sheriff's Grant Fund	513,107	6,745	6,745	506,361	11,498.93	501,608	1.3%
1201	Assessor Revolving Fee	105,226	0	0	105,226	0.00	105,226	0.0%
1231	Juvenile Probation Fee	122,961	5,795	5,795	117,166	72,500.00	50,461	4.7%
1233	Juvenile Grant Fund	196,143	21,160	21,160	174,983	12,772.03	183,371	10.8%
1240	Planning Commission Fee	355,008	24,625	24,625	330,383	43,935.01	311,073	6.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	154,085	1,854	1,854	152,231	0.00	154,085	1.2%
1260	Community Service Fee	105,659	4,072	4,072	101,587	33,524.22	72,135	3.9%
1270	Community Sentencing	304,549	0	0	304,549	0.00	304,549	0.0%
1280	Drug Court Fund	259,409	6,213	6,213	253,196	16,933.00	242,476	2.4%
1282	Mental Health Court Fund	76,800	7,527	7,527	69,273	14,991.00	61,809	9.8%
1290	Shine Program	59,370	8,784	8,784	50,586	11,768.78	47,602	14.8%
1300	MIS Special Revenue	5,340	0	0	5,340	0.00	5,340	0.0%
<b>Total</b>		<b>\$21,894,358</b>	<b>\$2,540,887</b>	<b>\$2,540,887</b>	<b>\$19,353,470</b>	<b>\$5,155,044</b>	<b>\$16,739,313</b>	<b>11.6%</b>

Year elapsed = 8%

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 July 31, 2017**

**17-18  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 30,683
Exempt Manufacturing Tax	6,152
Miscellaneous Property Tax	120
Interest Income	4,983
Bond Refinance Refunding	-
<b>Total Revenue</b>	<b>\$ 41,937</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

Principal	\$ -
Interest	-
<b>Total Paid YTD</b>	<b>\$ -</b>

**Total Bonds Combined**

Principal	\$ (4,390,000)
Interest	(417,573)
<b>Total Bond Payments YTD</b>	<b>\$ (4,807,573)</b>

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 61,500,000	\$ (35,120,000)	\$ 26,380,000
21,085,025	(17,184,511)	3,900,514
<b>\$ 82,585,025</b>	<b>\$ (52,304,511)</b>	<b>\$ 30,280,514</b>
\$ 10,000,000	\$ (1,250,000)	\$ 8,750,000
1,100,000	(487,500)	612,500
<b>\$ 11,100,000</b>	<b>\$ (1,737,500)</b>	<b>\$ 9,362,500</b>
\$ 71,500,000	\$ (36,370,000)	\$ 35,130,000
22,185,025	(17,672,011)	4,513,014
<b>\$ 93,685,025</b>	<b>\$ (54,042,011)</b>	<b>\$ 39,643,014</b>

**Judgments**

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

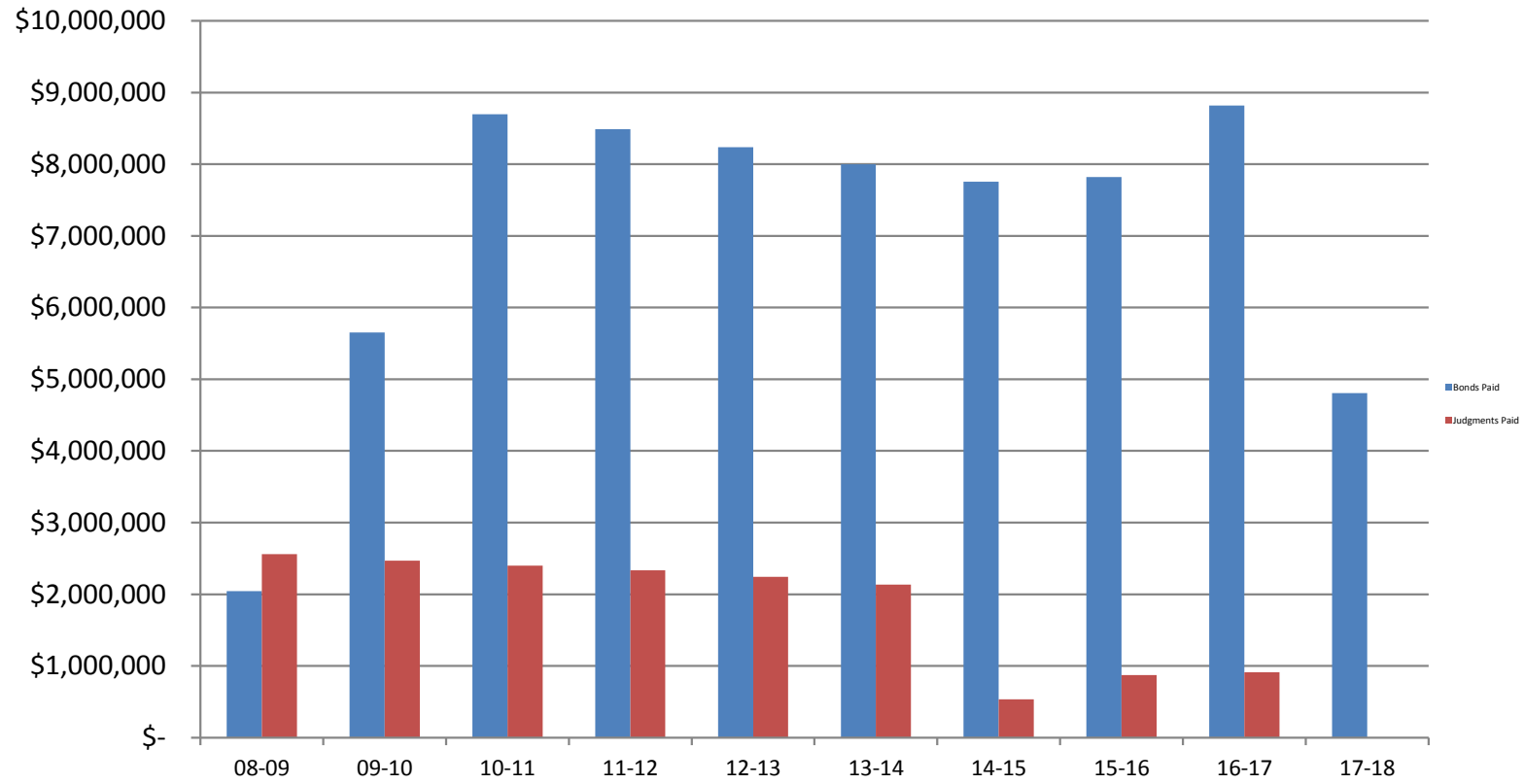
<b>Principal Balance at 6-30-17</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 1,471,588	\$ -	\$ 1,471,588
<b>\$ 1,471,588</b>	<b>\$ -</b>	<b>\$ 1,471,588</b>

**Total Expenditures** **\$ (4,807,573)**

Transfer In \$ -

**Ending Cash Balance** **\$ 2,377,778**

### Debt Service Fund Expenditures 10 Year History



**FY 17-18  
General and Special Revenue Funds  
for the month of July 2017**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 351.49	\$ -	\$ 356,268.57	\$ -	\$ 356,670.06
3		120	County Commissioners	17,631.48	5,685.58	1,800.00	180.00	-	25,297.06
26	2	130	Assessor	83,562.73	38,873.70	500.00	15,864.04	515.28	139,315.75
48		140	Assessor Revaluation	136,741.94	66,385.70	-	41,692.06	268.00	245,087.70
1		150	Treasurer	5,877.16	1,189.94	400.00	3,900.55	-	11,367.65
121	5	160	Court Clerk	264,681.80	125,385.96	400.00	652.00	-	391,119.76
31	1	170	County Clerk	101,785.17	42,091.51	400.00	8,443.32	1,188.90	153,908.90
		180	Excise & Equalization	3,825.00	292.62	-	27.13	-	4,144.75
		190	County Audit	-	-	-	1,824.88	-	1,824.88
		200	District Attorney-State	-	-	-	97.05	1,310.45	1,407.50
		210	District Attorney-County	-	-	-	-	403.29	403.29
		230	Public Defender	-	-	-	2,009.00	-	2,009.00
4		240	Purchasing	10,823.01	6,564.41	-	540.00	-	17,927.42
14	11	250	Election Board	39,644.99	16,333.28	-	2,625.85	-	58,604.12
6	1	260	BOCC HR/Health & Safety	19,480.60	8,925.52	-	1,260.00	-	29,666.12
3			Employee Benefits Dept	11,146.74	4,886.19	-	180.00	-	16,212.93
20	2	270	IT Department	61,185.93	25,798.76	-	36,177.06	27.86	123,189.61
17		280	Facilities Management	43,777.86	19,747.63	-	6,085.00	130.37	69,740.86
		285	Facilities-Custodial	-	-	-	-	-	-
		300	Planning Commission	-	-	-	-	-	-
12		301	Court Services	24,968.12	14,634.20	-	120.00	-	39,722.32
511		500	Sheriff	820,618.82	428,726.44	-	948.01	-	1,250,293.27
120	4	520	Juvenile Justice Bureau	222,755.32	106,775.54	-	7,823.43	-	337,354.29
3		550	Emergency Management	9,922.47	4,025.34	-	519.19	309.99	14,776.99
10	14	610	Social Services	35,806.43	13,688.81	-	15,478.11	-	64,973.35
		710	Free Fair	-	-	-	-	-	-
1		910	District 1	2,966.68	585.30	-	410.00	-	3,961.98
3	3	920	District 2	16,689.72	4,951.62	-	956.14	-	22,597.48
6		930	District 3	-	-	-	443.72	-	443.72
5		940	County Engineer	18,208.59	8,518.26	-	1,334.00	-	28,060.85
<b>965</b>	<b>43</b>		<b>Total General Fund</b>	<b>\$ 1,952,150.56</b>	<b>\$ 944,417.80</b>	<b>\$ 3,500.00</b>	<b>\$ 505,859.11</b>	<b>\$ 4,154.14</b>	<b>\$ 3,410,081.61</b>

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
30		1110	Highway Cash-District 1	\$ 79,473.12	\$ 42,414.84	\$ -	\$ 132,274.65	\$ 175,383.03	\$ 429,545.64
22		1110	Highway Cash-District 2	49,276.95	25,963.90	-	276,918.92	2,414.06	354,573.83
33		1110	Highway Cash-District 3	91,431.36	47,317.16	-	263,071.07	61,031.47	462,851.06
		1111	CBRI Fund	-	-	-	-	-	-
36		1130	Resale Property Fund	95,294.63	47,733.71	-	21,524.41	1,321.44	165,874.19
1		1140	Treasurer Mortgage Fee Fund	2,950.11	1,055.86	1,821.49	2,781.75	309.80	8,919.01
		1150	County Clerk Lien Fee Fund	-	-	-	1,053.50	2,154.00	3,207.50
8		1151	UCC Central Filing Fund	17,673.66	7,449.51	-	41,688.81	-	66,811.98
6	1	1152	Records Preservation Fund	16,922.08	6,623.66	-	75,502.28	-	99,048.02
124		1160	Sheriff Serv Fee Fund	257,849.99	149,341.59	2,428.83	58,494.02	11,347.24	479,461.67
48		1161	Sheriff Special Revenue Fund	125,580.85	61,077.17	-	157,801.30	39,360.24	383,819.56
2		1162	Sheriff Grant Fund	2,410.90	473.96	-	-	3,860.45	6,745.31
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	5,795.00	-	5,795.00
4		1233	Juvenile - Title IV-E	7,327.80	3,984.11	-	9,848.22	-	21,160.13
4	1	1240	Planning Commission Fee Fund	13,718.14	5,729.63	1,097.30	3,980.99	98.87	24,624.93
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	59.25	1,794.56	1,853.81
		1260	Community Service Fee	-	-	-	3,707.93	364.18	4,072.11
		1270	Community Sentencing	-	-	-	-	-	-
2		1280	Drug Court Fund	4,675.00	1,439.54	-	98.46	-	6,213.00
		1282	Mental Health Court Fund	-	-	-	7,526.82	-	7,526.82
3		1290	SHINE Program Fund	6,347.18	2,213.22	-	223.50	-	8,783.90
<b>323</b>	<b>2</b>		<b>Total Special Revenue Funds</b>	<b>\$ 770,931.77</b>	<b>\$ 402,817.86</b>	<b>\$ 5,347.62</b>	<b>\$ 1,062,350.88</b>	<b>\$ 299,439.34</b>	<b>\$ 2,540,887.47</b>

<b>1288</b>	<b>45</b>		<b>Total</b>	<b>\$ 2,723,082.33</b>	<b>\$ 1,347,235.66</b>	<b>\$ 8,847.62</b>	<b>\$ 1,568,209.99</b>	<b>\$ 303,593.48</b>	<b>\$ 5,950,969.08</b>
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Category % of Total	45.8%	22.6%	0.1%	26.4%	5.1%	100.0%
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