

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 2019

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 2018-2019 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2017-18 Budget at 6-30-18	FY 18-19 Adopted Budget	Supplement	Budget Amendments	FY 18-19 Amended Budget	Increase/ Decrease from FY 2017-18 Budget	% Increase (Decrease)
110 General Government	\$ 6,158,504	\$ 8,043,060		\$ 57,000	\$ 8,100,060	\$ 1,941,556	31.5%
120 Commissioners	426,983	441,527			441,527	14,544	3.4%
130 Assessor	2,634,389	2,894,955			2,894,955	260,566	9.9%
140 Assessor Revaluation	4,361,549	4,751,958		60,046	4,812,004	450,455	10.3%
150 Treasurer	604,755	788,451		4,593	793,044	188,289	31.1%
160 Court Clerk	6,961,244	7,890,334			7,890,334	929,090	13.3%
170 County Clerk	2,683,029	2,687,096			2,687,096	4,067	0.2%
180 Excise and Equalization	47,207	44,707			44,707	(2,500)	-5.3%
190 County Audit	672,944	672,944	45,976		718,920	45,976	6.8%
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	52,000	59,720			59,720	7,720	14.8%
240 Purchasing	312,218	345,055			345,055	32,837	10.5%
250 Election Board	1,431,003	1,485,944		10,860	1,496,804	65,801	4.6%
260 BOCC HR/Health & Safety	519,019	588,893		60,000	648,893	129,874	25.0%
265 Employee Benefits Department	355,810	348,778			348,778	(7,032)	N/A
270 MIS	3,720,907	3,603,108			3,603,108	(117,799)	-3.2%
280 Facilities Management-Main	1,361,726	1,498,910			1,498,910	137,184	10.1%
290 Facilities Mgmt - Custodial	256,709	266,709			266,709	10,000	3.9%
300 Planning Commission	200,000	-			-	(200,000)	
310 Court Services	767,413	845,197			845,197	77,784	10.1%
510 Sheriff	35,546,141	37,617,509		(200,000)	37,417,509	1,871,368	5.3%
520 Juvenile Justice	6,830,539				-	(6,830,539)	-100.0%
525 Juvenile Detention		5,355,500			5,355,500	5,355,500	
526 Juvenile Bureau		2,061,592			2,061,592	2,061,592	8.6%
550 Emergency Management	421,553	537,711			537,711	116,158	27.6%
610 Social Services	1,956,490	2,095,177			2,095,177	138,687	7.1%
710 Free Fair	62,245	62,245			62,245	-	0.0%
910 Highway - District 1	434,494	495,283			495,283	60,789	14.0%
920 Highway - District 2	373,188	368,994			368,994	(4,194)	-1.1%
930 Highway - District 3	341,758	347,787			347,787	6,029	1.8%
940 Engineer	506,899	556,458		15,500	571,958	65,059	12.8%
950 Economic Development	379,393	200,000			200,000	(179,393)	-47.3%
995 Reserve	2,059,033	1,976,682	3,636,950	(1,782,139)	3,831,493	1,772,460	86.1%
Total Department Budgets	\$ 82,661,541	\$ 89,154,682	\$ 3,682,926	\$ (1,774,140)	\$ 91,063,468	\$ 8,401,926	10.2%
Cash Transfers							
4010 Employee Benefits	\$ 8,625,000	\$ 4,000,000	\$ 500,000		\$ 4,500,000	\$ (4,125,000)	-47.8%
4020 Workers Compensation	1,000,000	500,000			500,000	(500,000)	-50.0%
4030 Self Insurance	20,000	111,000			111,000	91,000	455.0%
2010 Capital Projects	1,068,250	475,000		1,785,000	2,260,000	1,191,750	111.6%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 11,513,250	\$ 5,886,000	\$ 500,000	\$ 1,785,000	\$ 8,171,000	\$ (3,342,250)	-29.0%
Total	\$ 94,174,791	\$ 95,040,682	\$ 4,182,926	\$ 10,860	\$ 99,234,468	\$ 5,059,676	5.4%
Total Sources Available							
Revenue	\$ 84,404,456	\$ 85,205,780			\$ 87,141,225	\$ 2,736,769	3.2%
Fund Balance	\$ 9,770,334	\$ 9,834,902			\$ 12,093,243	\$ 2,322,909	23.8%
Total Available Funding	\$ 94,174,791	\$ 95,040,682			\$ 99,234,468	\$ 5,059,677	5.4%

**Oklahoma County
FY 2018-2019 General Fund Reserve**

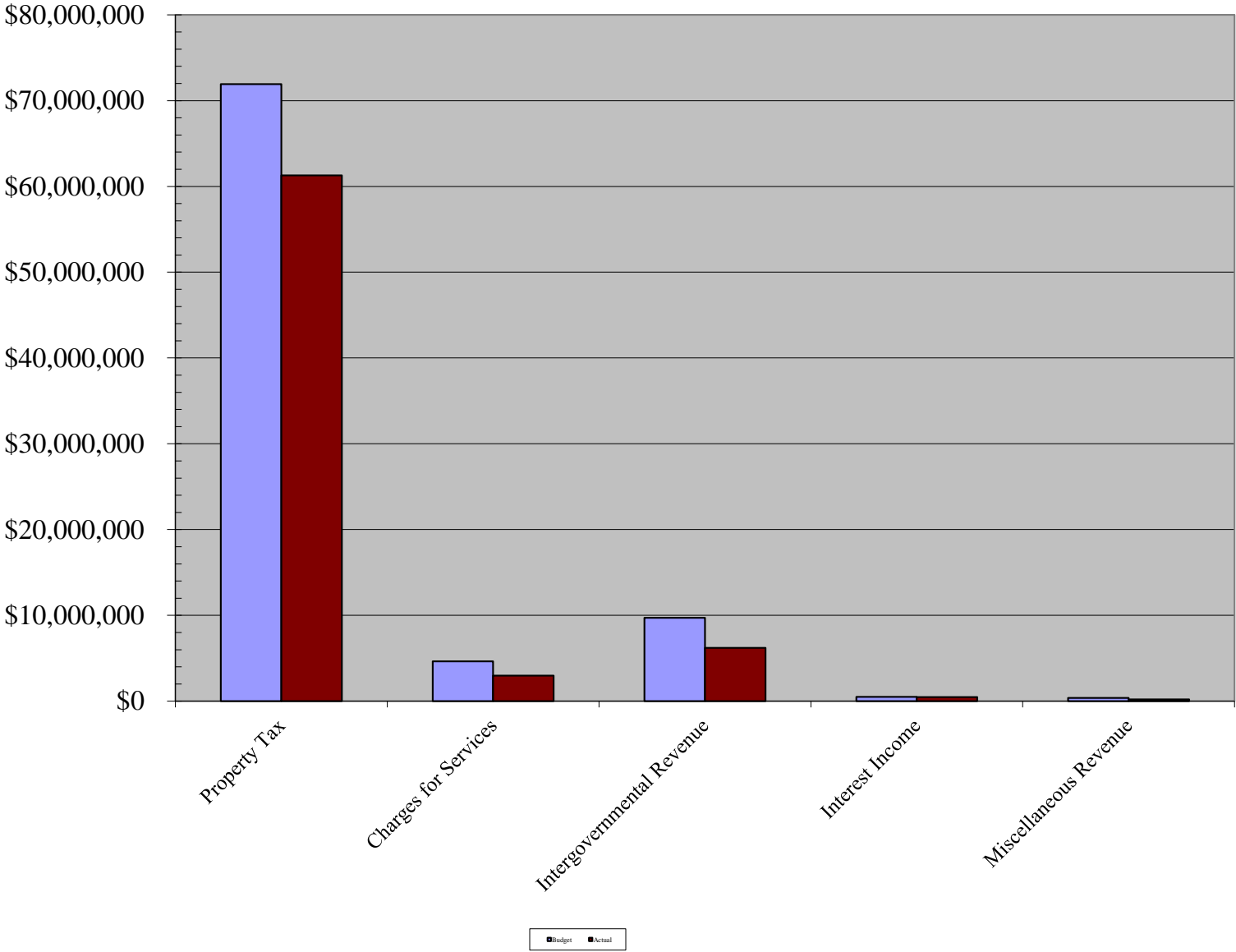
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General Government	Fund new warehouse utilities	\$ (25,000.00)	BB 106-19	8/16/2018
110 General Government	Fund DA's move to the new warehouse	\$ (32,000.00)	BB 107-19	8/16/2018
260 BOCC Health & Safety	Purchase 10 additional AED machines	\$ (20,000.00)	BB 108-19	8/16/2018
995 General Fund Reserve	September Supplement	\$ 3,636,950.00	BB 133-18	9/20/2018
994 Capital Projects Fund	Fund costs of Mechanical System and 9th floor build out	\$ (800,000.00)	BB 159-18	10/10/2018
994 Capital Projects Fund	Asbestos abatement and clean-up costs of 6th Floor project	\$ (410,000.00)	BB 160-18	10/10/2018
995 HR Health & Safety	Expenses for one additional HR staff	\$ (40,000.00)	BB 191-19	10/18/2018
994 Capital Projects Fund	Partially fund Hydronic Piping Project at the Jail	\$ (375,000.00)	BB 250-19	12/20/2018
940 Emergency Mgmt	Pay out vacation leave to retired employee.	\$ (15,500.00)	BB 2019-207	1/17/2019
	Total General Fund Reserve	\$ 3,831,493.00		

**General Fund
FY 2018-2019
Budget Analysis
For the Period Ending January 31, 2019**

	18-19 Amended Budget	18-19 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	\$ 12,093,243	\$ 12,093,243	\$ -	100.0%	
Reserved	6,400,588	6,400,588	-	100.0%	
Total Estimated Cash Balance	\$ 18,493,830	\$ 18,493,830	\$ -		
Revenue:					
Property Tax	\$ 71,913,047	\$ 61,276,192	\$ (10,636,855)	85.2%	85.7%
Charges for Services	4,637,342	2,973,930	(1,663,412)	64.1%	68.6%
Intergovernmental Revenue	9,709,408	6,211,777	(3,497,631)	64.0%	75.9%
Interest Income	498,000	475,246	(22,754)	95.4%	124.9%
Miscellaneous Revenue	383,427	197,646	(185,781)	51.5%	81.3%
Total Revenue	<u>\$ 87,141,225</u>	<u>\$ 71,134,791</u>	<u>\$ (16,006,433)</u>	81.6%	83.7%
Temporary Cash Transfer In	\$ -	\$ 16,000,000	\$ 16,000,000		
Temporary Cash Transfer Out	-	(16,000,000)	(16,000,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,171,000)	(8,171,000)	-		
18-19 Expenditures	\$ 91,063,468	\$ 43,902,221	\$ (47,161,247)	48.2%	48.2%
Prior Budget Year Expenditures	6,400,588	4,229,162	(2,171,425)	66.1%	80.9%
Total Expenditures	<u>\$ 97,464,055</u>	<u>\$ 48,131,383</u>	<u>\$ (49,332,672)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 33,326,238</u>	<u>\$ 33,326,238</u>		

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

18-19 General Fund Budget to Actual Revenue at January 31, 2019



**General Fund
FY 2018-2019
Actual Comparison**

	For the Month Ending January 31, 2019			
	18-19 January Actual	17-18 January Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 46,382,248	\$ 43,448,910	\$ 2,933,338	6.8%
Revenue:				
Property Tax	\$ 11,692,478	\$ 12,494,137	\$ (801,659)	-6.4%
Charges for Services	374,450	489,883	(115,433)	-23.6%
Intergovernmental Revenue	275,065	652,087	(377,022)	-57.8%
Interest Income	196,495	114,714	81,781	71.3%
Miscellaneous Revenue	10,348	21,027	(10,679)	-50.8%
Total Revenue	\$ 12,548,835	\$ 13,771,848	\$ (1,223,013)	-8.9%
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	(16,000,000)	(17,250,000)	1,250,000	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,886,000)	(300,000)	(1,586,000)	
18-19 Expenditures	\$ 7,707,746	\$ 6,284,852	\$ 1,422,894	22.6%
Prior Budget Year Expenditures	11,100	-	11,100	
Total Expenditures	\$ 7,718,845	\$ 6,284,852	\$ 1,433,993	22.8%
Ending Cash Balance	\$ 33,326,238	\$ 33,385,906	\$ (59,668)	-0.2%

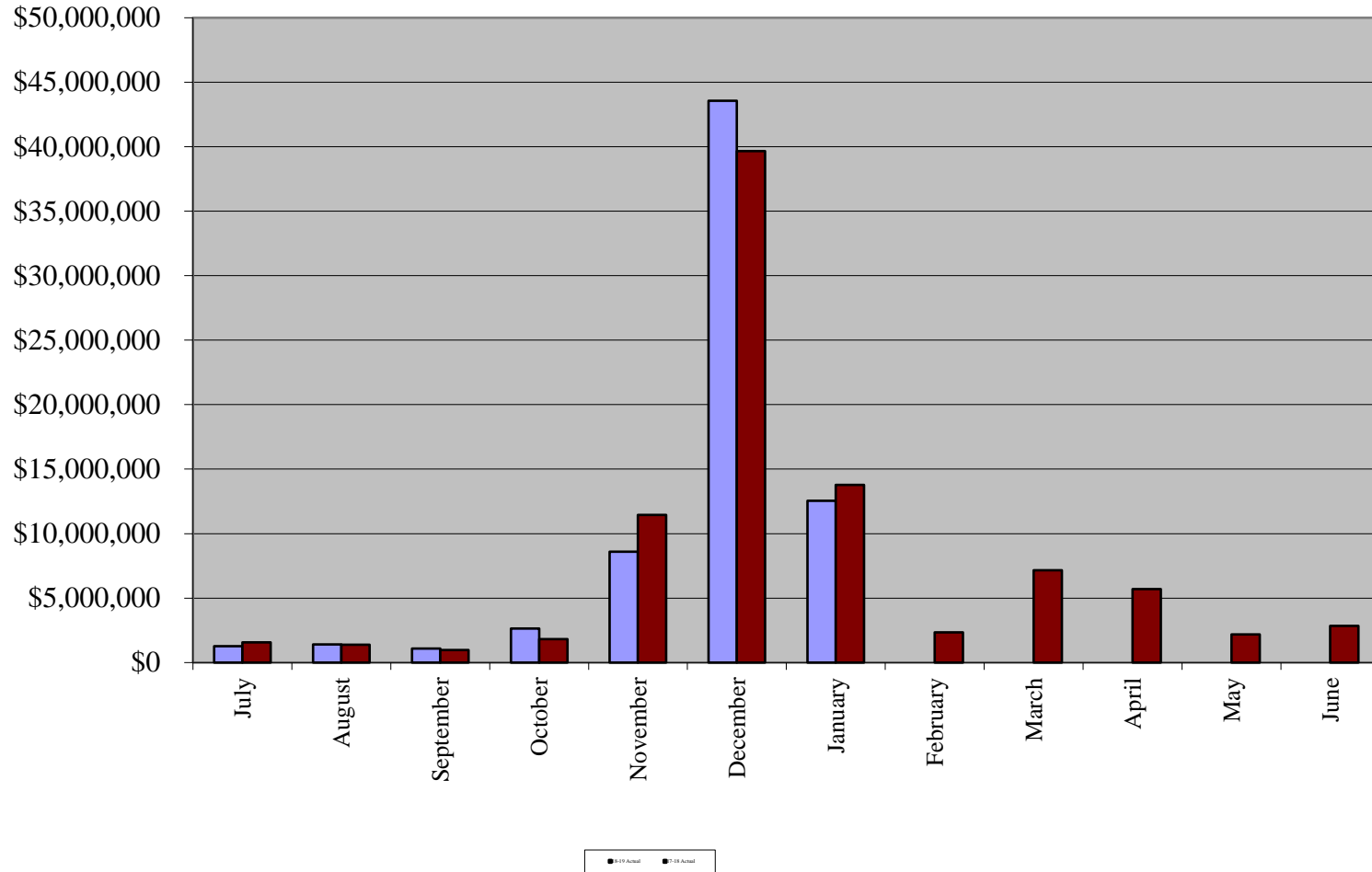
	For the Year to Date Period Ending January 31, 2019			
	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,493,830	\$ 14,763,178	\$ 3,730,652	25.3%
	\$ 61,276,192	\$ 59,742,642	\$ 1,533,550	2.6%
	2,973,930	3,090,883	(116,953)	-3.8%
	6,211,777	7,269,329	(1,057,552)	-14.5%
	475,246	237,370	237,876	100.2%
	197,646	320,078	(122,432)	-38.3%
	\$ 71,134,791	\$ 70,660,302	\$ 474,489	0.7%
	\$ 16,000,000	\$ 17,250,000	\$ (1,250,000)	
	(16,000,000)	(17,250,000)	1,250,000	
	-	-	-	
	(8,171,000)	(7,568,250)	(602,750)	8.0%
	\$ 43,902,221	\$ 40,428,994	\$ 3,473,227	8.6%
	4,229,162	4,040,330	188,832	4.7%
	\$ 48,131,383	\$ 44,469,324	\$ 3,662,059	8.2%
Ending Cash Balance	\$ 33,326,238	\$ 33,385,906	\$ (59,668)	-0.2%

Note 1.)

	18-19 January Actual	17-18 January Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ (575,000)	\$ (300,000)	\$ (275,000)
4010-Employee Benefits	-	-	-
4020-Workers Compensation	(400,000)	-	(400,000)
4030-Self Insurance	(111,000)	-	(111,000)
5010-Defined Benefit Retirement	(800,000)	-	(800,000)
Total Operating Transfers	\$ (1,886,000)	\$ (300,000)	\$ (1,586,000)

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ (2,260,000)	\$ (1,068,250)	\$ (1,191,750)
	(4,500,000)	(5,500,000)	1,000,000
	(500,000)	(1,000,000)	500,000
	(111,000)	-	(111,000)
	(800,000)	-	(800,000)
	\$ (8,171,000)	\$ (7,568,250)	\$ (602,750)

General Fund Actual Revenue January 31, 2019

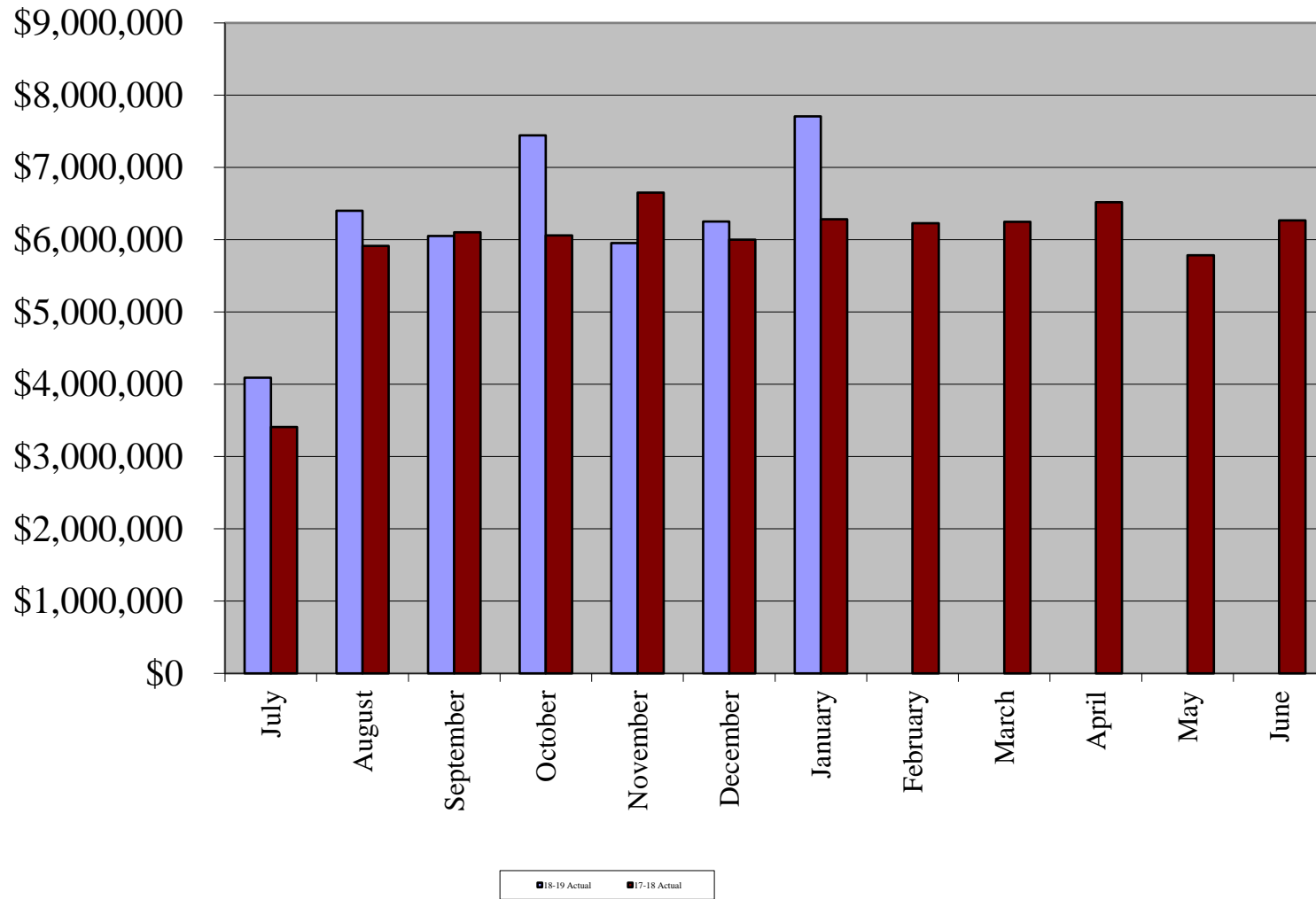


**FY 2018-19 General Fund Expenditures
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	January 2019 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD		Funds Available	18/19 % Expended	Prior Year % Expended
								Expenditures + Committed & Encumbered				
110	General Government	\$ 8,043,060	\$ 57,000	\$ 8,100,060	\$ 698,848	\$ 3,035,478	\$ 5,064,582	\$ 5,543,862	\$ 2,556,198		37.5%	47.3%
120	County Commissioners	441,527	-	441,527	38,220	249,680	191,847	250,137	191,390		56.5%	56.1%
130	Assessor	2,894,955	-	2,894,955	227,251	1,475,315	1,419,640	1,522,922	1,372,033		51.0%	51.8%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	347,072	2,428,390	2,383,614	2,676,629	2,135,375		50.5%	47.8%
150	Treasurer	788,451	4,593	793,044	57,883	358,308	434,736	425,373	367,671		45.2%	63.5%
160	Court Clerk	7,890,334	-	7,890,334	619,598	4,269,744	3,620,590	4,314,176	3,576,158		54.1%	54.7%
170	County Clerk	2,687,096	-	2,687,096	210,584	1,473,986	1,213,110	1,558,518	1,128,578		54.9%	54.6%
180	Excise & Equalization Bds	44,707	-	44,707	242	7,253	37,454	8,422	36,285		16.2%	21.1%
190	County Audit	672,944	45,976	718,920	166,659	296,969	421,951	437,706	281,214		41.3%	22.9%
200	District Attorney-State	150,000	-	150,000	7,317	43,697	106,303	65,131	84,869		29.1%	34.4%
210	District Attorney-County	72,398	-	72,398	3,944	33,397	39,001	55,361	17,037		46.1%	55.6%
230	Public Defender	59,720	-	59,720	4,553	24,334	35,386	42,463	17,257		40.7%	39.5%
240	Purchasing	345,055	-	345,055	26,297	156,016	189,039	161,109	183,946		45.2%	51.6%
250	Election Board	1,485,944	10,860	1,496,804	99,959	875,170	621,634	900,712	596,091		58.5%	52.2%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	46,682	334,909	313,984	345,308	303,585		51.6%	55.4%
265	Employee Benefits Dept	348,778	-	348,778	27,838	188,344	160,434	190,891	157,887		54.0%	54.6%
270	MIS	3,603,108	0	3,603,108	409,823	1,939,191	1,663,917	2,780,896	822,212		53.8%	49.6%
280	Facilities Management	1,498,910	-	1,498,910	136,436	753,889	745,021	852,889	646,021		50.3%	53.2%
285	Facilities Mgmt-Custodial	266,709	-	266,709	36,079	121,859	144,850	231,919	34,790		45.7%	45.6%
300	Planning Commission	-	-	-	-	-	-	-	0			
301	Court Services	845,197	-	845,197	70,006	472,452	372,745	472,452	372,745		55.9%	50.4%
500	Sheriff	37,617,509	(200,000)	37,417,509	3,463,001	19,353,277	18,064,232	25,596,009	11,821,500		51.7%	52.3%
520	Juvenile Detention	5,355,500	-	5,355,500	417,177	2,833,059	2,522,441	2,950,007	2,405,493		52.9%	50.7%
526	Juvenile Bureau	2,061,592	-	2,061,592	167,014	1,143,923	917,669	1,182,883	878,709		55.5%	
550	Emergency Management	537,711	-	537,711	29,675	183,307	354,404	308,681	229,030		34.1%	41.9%
610	Social Services	2,095,177	-	2,095,177	160,125	972,314	1,122,863	1,346,864	748,313		46.4%	46.1%
710	Free Fair	62,245	-	62,245	20	40,334	21,911	50,575	11,670		64.8%	62.3%
910	District 1	495,283	-	495,283	30,508	206,222	289,061	248,221	247,062		41.6%	40.7%
920	District 2	368,994	-	368,994	16,719	45,900	323,094	72,096	296,898		12.4%	36.0%
930	District 3	347,787	-	347,787	29,532	168,681	179,106	173,360	174,427		48.5%	45.7%
940	County Engineer	556,458	15,500	571,958	58,686	316,824	255,134	331,978	239,980		55.4%	53.1%
950	Economic Development	200,000	-	200,000	100,000	100,000	100,000	200,000	0		50.0%	
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0			0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0			0.0%
994	Capital Projects Supplement	-	1,785,000	1,785,000	575,000	1,785,000	-	1,785,000	0			100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0			
995	General Fund Reserve	1,976,682	1,854,811	3,831,493	-	-	3,831,493	-	3,831,493			
Total		\$ 89,154,682	\$ 3,693,786	\$ 92,848,468	\$ 8,282,746	\$ 45,687,221	\$ 47,161,247	\$ 57,082,553	\$ 35,765,915		49.2%	49.0%

Year elapsed = 58.3%

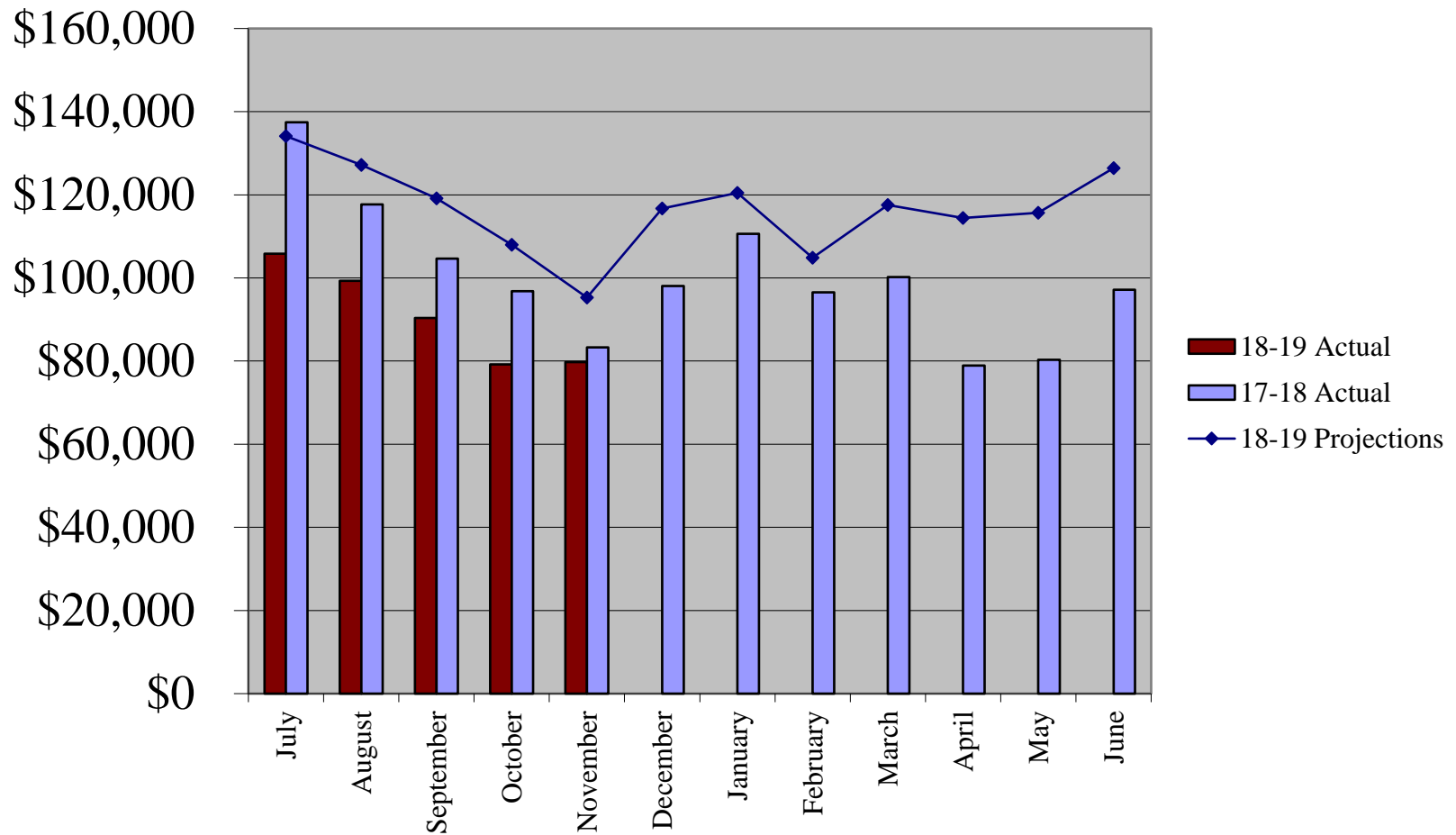
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2018-2019
January 31, 2019**

Account	Description	YTD				Funds Available
		18-19 Approved Budget	Outstanding Requisitions/ Encumbrances	18-19 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 350	\$ 350	\$ 850
	52010 FICA - Retirement Board Members	92		27	27	65
	52032 Retirement paid by General Fund	4,204	1,618	2,554	4,172	32
	Total Salaries and Benefits	\$ 5,496	\$ 1,618	\$ 2,930	\$ 4,549	\$ 947
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,399,705	\$ 495,591	\$ 454,409	\$ 950,000	\$ 449,705
	54023 Electricity (OG&E)	800,000	359,277	340,723	700,000	100,000
	54024 Sewer and Water(City of OKC)	800,000	372,978	312,022	685,000	115,000
	54022 Natural Gas(ONG)	44,000	16,879	4,421	21,300	22,700
	Utilities Subtotal	\$ 3,043,705	\$ 1,244,726	\$ 1,111,574	\$ 2,356,300	\$ 687,405
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000		320	320	19,680
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 320	\$ 320	\$ 19,680
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		6,532	6,532	968
	54017 CODA annual membership dues	2,500		2,400	2,400	100
	Memberships Subtotal	\$ 36,050	\$ -	\$ 32,805	\$ 32,805	\$ 3,245
Other Operating Expenditures						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 234,336	\$ 468,673	\$ 703,009	\$ -
	54451 Outside legal services	175,000	25,000	34,846	59,846	115,154
	54036 Inmate Medical for Cap Excess	1,500,000				
	54019 Liability policies on equipment and property; blanket bonds	404,000		359,873	359,873	44,127
	54040 Publication of Commissioners Proceedings/Ads	36,000	21,826	14,000	35,826	174
	54102 ICB (county-occupied space) rent expense	127,000	29,558	73,777	103,335	23,665
	54102 Lincoln (county-occupied space) rent expense	256,000	64,450	148,885	213,335	42,665
	54103 Storage for Court Clerk records	130,000	84,700	42,350	127,050	2,950
	54103 Storage Court Clerk Building Lease	350,000	111,582	223,168	334,750	15,250
	Warehouse utilities	25,000			-	25,000
	54456 Move DA files to new warehouse	32,000	31,941	31,941	63,881	(31,881)
	54109/54011 Postage Machine and Postage	10,428	8,000		8,000	2,428
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	233,987	166,013	400,000	-
	54455 OSU Extension Contract	530,000	265,000	265,000	530,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54455 Professional Services-Bank Fees	15,000	24,652	10,348	35,000	(20,000)
	54455 Criminal Justice Advisory Committee	150,000	112,500	37,500	150,000	-
	54456 USID Assessment - Services Other	5,000			-	5,000
	54456 Downtown Business Improvement District Assessment	5,000			-	5,000
	54456 Alcohol and drug screening for county employees	20,000	9,671	10,329	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	575	805	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,833	344	3,176	(759)
	Other Operating Subtotal	\$ 4,993,234	\$ 1,260,612	\$ 1,887,849	\$ 3,148,461	\$ 344,773
	Total Maintenance and Operations - 54000	\$ 8,092,989	\$ 2,505,338	\$ 3,032,548	\$ 5,537,886	\$ 1,055,103
Capital Outlay						
	55390 Copier Lease	1,575	1,428		1,428	147
	Total Capital Outlay - 55000	\$ 1,575	\$ 1,428	\$ -	\$ 1,428	\$ 147
	Grand Total - General Government	\$ 8,100,060	\$ 2,508,384	\$ 3,035,478	\$ 5,543,862	\$ 1,056,198

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2018-2019
January 31, 2019**

	<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	\$ 553,332	\$ 395,976		\$ 395,976	\$ (157,355)
Transfers In	\$ 4,500,000	\$ 4,500,000	\$ -	\$ 4,500,000	\$ -
Employee/Retiree/Cobra Premiums	4,463,307	2,437,413	1,973,419	4,410,832	(52,475)
Employer Premiums	15,882,167	8,388,794	6,278,031	14,666,826	(1,215,342)
Stop Loss Reimb	-	413,414	-	413,414	413,414
Refunds/Rebates/Interest	797,611	993,520	745,160	1,738,679	941,069
Total Resources	\$ 26,196,416	\$ 17,129,118	\$ 8,251,450	\$ 26,125,727	\$ (70,689)
Expenses					
Medical Claims	\$ 13,850,217	\$ 7,648,751	\$ 5,463,394	\$ 13,112,145	\$ (738,072)
Medical Claims covered by Stop Loss	-	268,261	-	268,261	268,261
Prescription Drug Claims	6,812,732	3,355,773	2,396,981	5,752,753	(1,059,979)
Dental Claims	1,404,253	712,598	508,998	1,221,596	(182,657)
Vision Claims	164,662	89,491	63,922	153,413	(11,249)
County Pharmacy	305,000	168,593	120,423	289,016	(15,984)
Employee Assistance Program	21,224	12,381	12,381	24,761	3,537
Medicare Supplement - Phys. Mutual	877,800	610,967	381,854	992,821	115,021
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 12,866,814</u>	<u>\$ 8,947,953</u>	<u>\$ 21,814,768</u>	<u>\$ (1,621,122)</u>
Administration Fees & Other	702,907	500,377	288,673	789,050	86,143
Life/AD&D Premiums	324,234	223,367	139,604	362,971	38,737
Stop Loss Premiums	1,168,178	764,750	477,969	1,242,718	74,541
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 1,488,494</u>	<u>\$ 906,246</u>	<u>\$ 2,394,740</u>	<u>\$ 199,421</u>
Total Expenses	\$ 25,631,209	\$ 14,355,308	\$ 9,854,200	\$ 24,209,507	\$ (1,421,701)
Ending Cash Balance	<u>\$ 565,208</u>	<u>\$ 2,773,810</u>	<u>\$ (1,602,749)</u>	<u>\$ 1,916,221</u>	<u>\$ 1,351,013</u>

Cash Balance-One Year Ago

\$ 408,548

Notes:

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

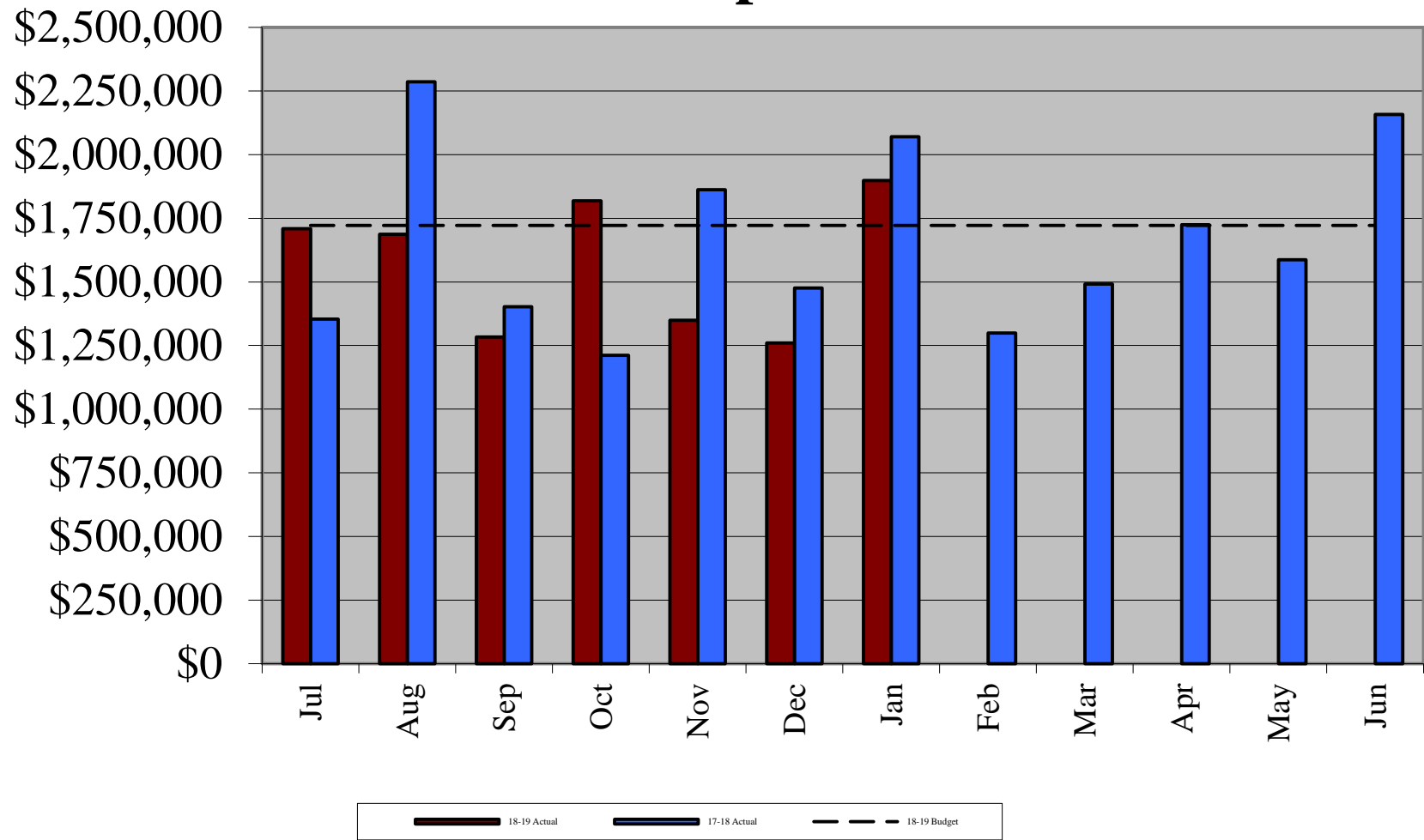
	<u>Employee 2019</u>	<u>Employer 18-19</u>
	\$179	\$768
	\$420	\$1,802

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 18-19	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,154,185	\$ 1,307,394	\$1,092,679	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	590,122	\$479,396	609,457 (August)
Total	<u>\$1,721,912</u>	<u>\$1,897,516</u>	<u>\$1,572,075</u>	
	17/18	This Month	17/18 Avg	17/18 High Month
Prior Year 17-18 Comparison	Monthly Budget	This Month	17/18 Avg	High Month
Medical Claims	\$1,288,475	\$1,440,671	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$629,837	\$514,136	\$1,081,495 (August)
Total	<u>\$1,807,561</u>	<u>\$2,070,508</u>	<u>\$1,660,410</u>	

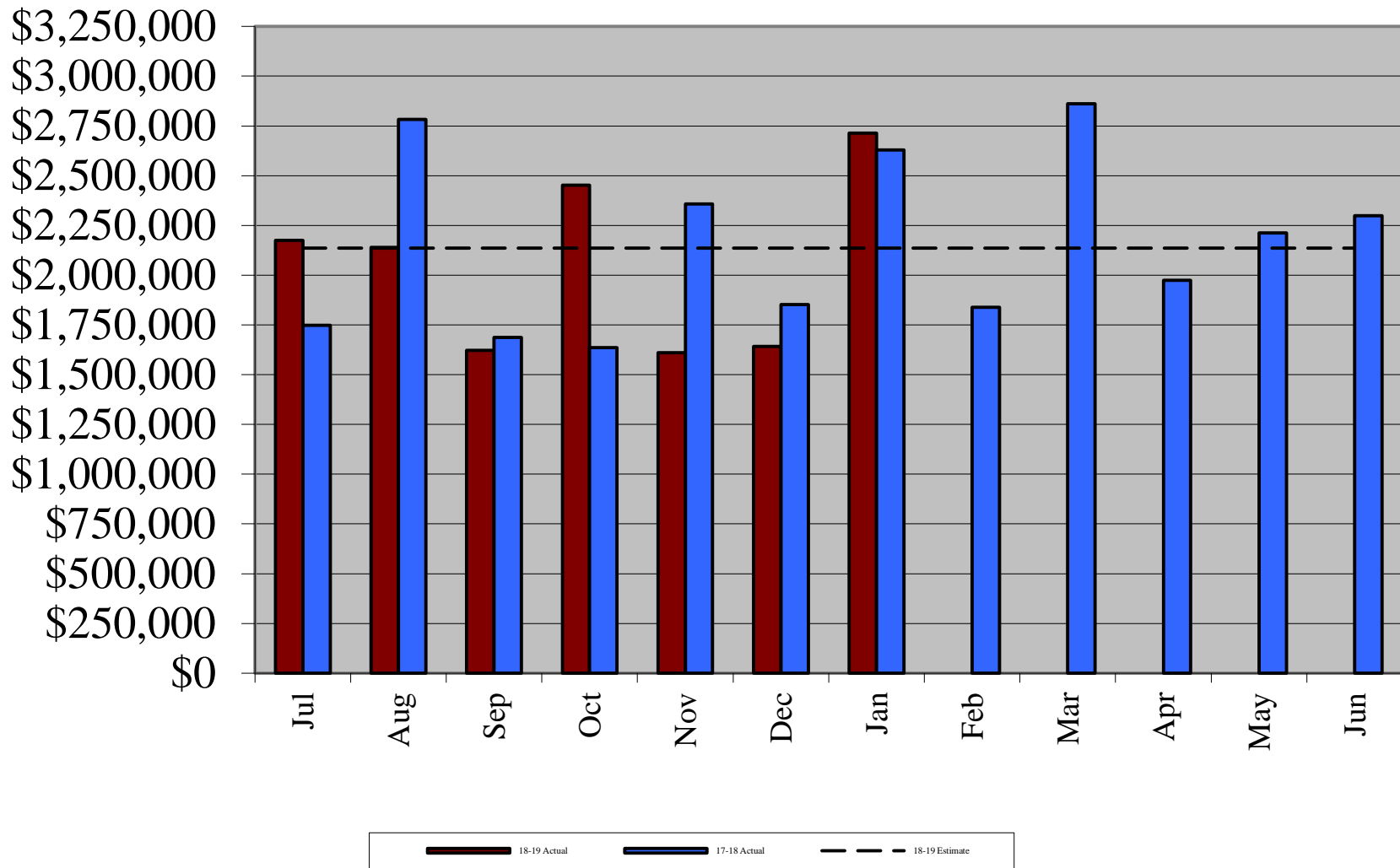
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2018-19
January 31, 2019

	Annual				January			
	FY 18-19 Estimates	FY 17-18 Actuals	Inc (Dec)	%	FY 18-19 YTD Actuals	FY 17-18 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 553,332	\$ 170,228	\$ 383,104	225.1%	\$ 395,976	\$ 170,228	\$ 225,748	132.6%
Transfers In	\$ 4,500,000	\$ 8,625,000	\$ (4,125,000)	-47.8%	\$ 4,500,000	\$ 5,500,000	\$ (1,000,000)	-18.2%
Employer Premiums	15,882,167	10,604,514	5,277,653	49.8%	8,388,794	6,213,727	2,175,067	35%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	2,437,413	2,466,995	(29,582)	-1.2%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	413,414	282,196	131,218	46%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	993,516	467,622	525,894	112.5%
Interest Income	-	3	(3)		3	1	2	
Total Resources	\$ 26,196,417	\$ 26,255,732	\$ (59,314)	-0.2%	\$ 17,129,118	\$ 15,100,769	\$ 2,028,349	13.4%
Expenses								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 7,648,751	\$ 8,154,295	\$ (505,544)	-6.2%
Medical claims covered by Stop Loss	-	976,993	(976,993)		268,261	-	268,261	#DIV/0!
Prescription Drug Claims	6,812,732	6,169,631	643,102	10.4%	3,355,773	3,509,719	(153,946)	-4.4%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	712,598	706,786	5,812	0.8%
Vision Claims	164,662	167,632	(2,969)	-1.8%	89,491	89,521	(30)	0.0%
County Pharmacy	305,000	276,639	28,361	10.3%	168,593	159,005	9,588	6.0%
Employee Assistance Program	21,224	21,224	-	0.0%	12,381	14,149	(1,768)	-12.5%
Medicare Supplement	877,800	931,073	(53,273)	-5.7%	610,967	616,148	(5,181)	-0.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		12,255	-	12,255	0%
Total Claims	\$ 23,435,889	\$ 23,690,492	\$ (254,603)	-1.1%	\$ 12,879,069	\$ 13,249,625	\$ (370,554)	-2.8%
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	488,122	483,830	4,292	0.9%
Life/AD&D Premiums	324,234	323,495	739	0.2%	223,367	216,424	6,943	3.2%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	764,750	742,342	22,408	3.0%
Total Admin/Premiums	\$ 2,195,319	\$ 2,169,262	\$ 26,057	1.2%	\$ 1,476,239	\$ 1,442,596	\$ 33,643	2.3%
Total Expenses	\$ 25,631,209	\$ 25,859,753	\$ (228,546)	-0.9%	\$ 14,355,308	\$ 14,692,221	\$ (336,911)	-2.3%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 565,208	\$ 395,978	\$ 169,232	43%	\$ 2,773,810	\$ 408,548	\$ 2,365,260	578.9%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2019**

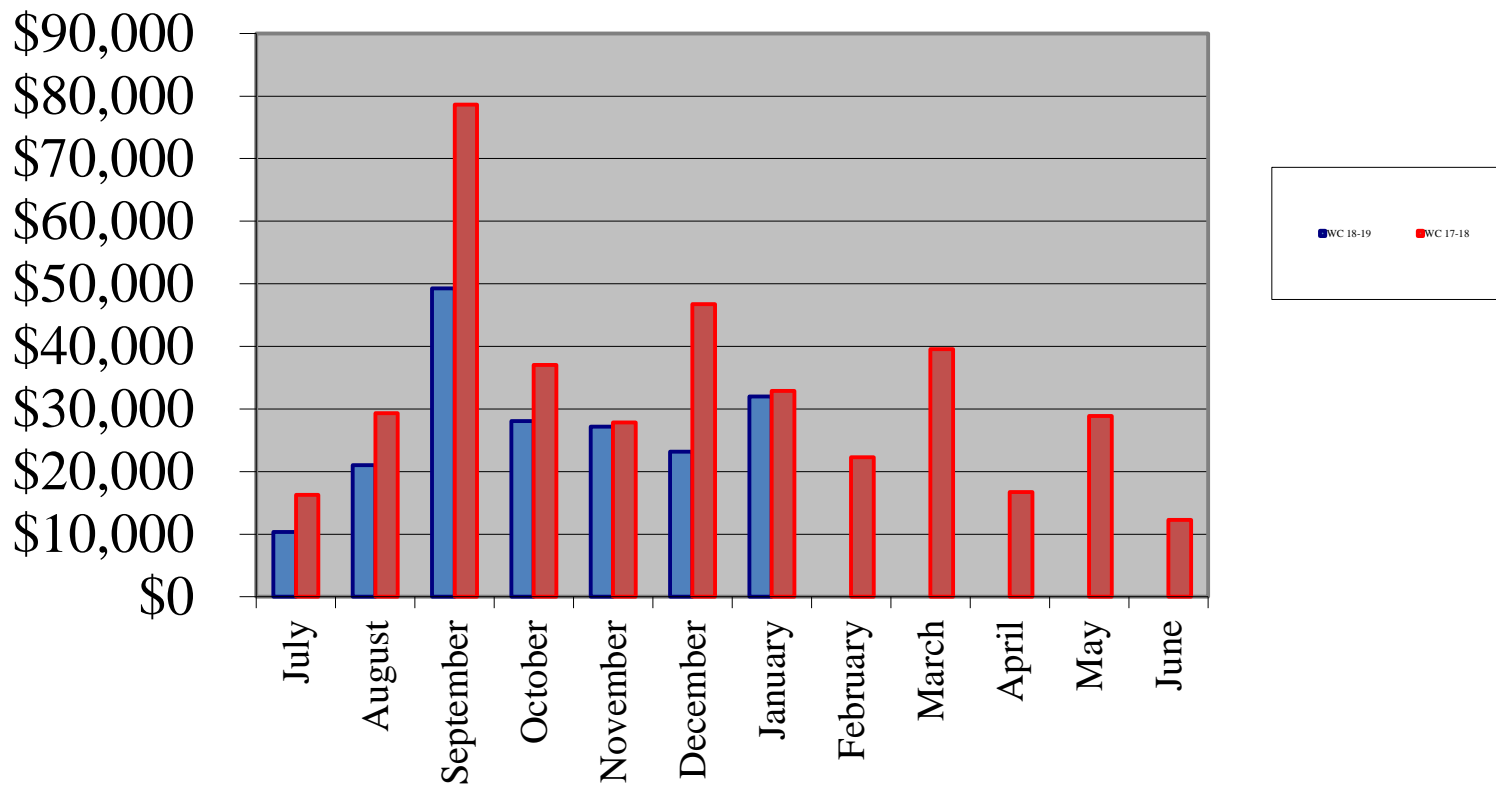
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	3	1
Reimbursed Premiums	24,705	17,062	(7,644)
Transfers/Supplements	500,000	500,000	-
Total Sources	\$ 1,086,638	\$ 1,122,085	\$ 35,446
Expenditures:			
Claims	\$ 465,453	\$ 191,029	(274,424)
Stop loss/Admin Fees	238,893	198,002	(40,891)
Total Expenditures	\$ 704,346	\$ 389,031	\$ (315,315)
Ending Cash Balance	\$ 382,292	\$ 733,053	\$ 350,761
Cash Balance-One Year Ago		\$ 754,058	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 55,779	\$ 78,537	\$ 22,758
Sources:			
Interest Income	-	-	-
Transfers/Supplements	111,000	111,000	-
Reimbursement	-	-	-
Total Sources	\$ 166,779	\$ 189,537	\$ 22,758
Expenditures:			
Tort Claims	\$ 21,576	\$ 8,082	\$ (13,494)
Supportive Services	44,335	16,208	(28,127)
Total Expenditures	\$ 65,911	\$ 24,289	\$ (41,622)
Ending Cash Balance	\$ 100,869	\$ 165,247	\$ 64,379
Cash Balance-One Year Ago		\$ 66,466	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2018-2019

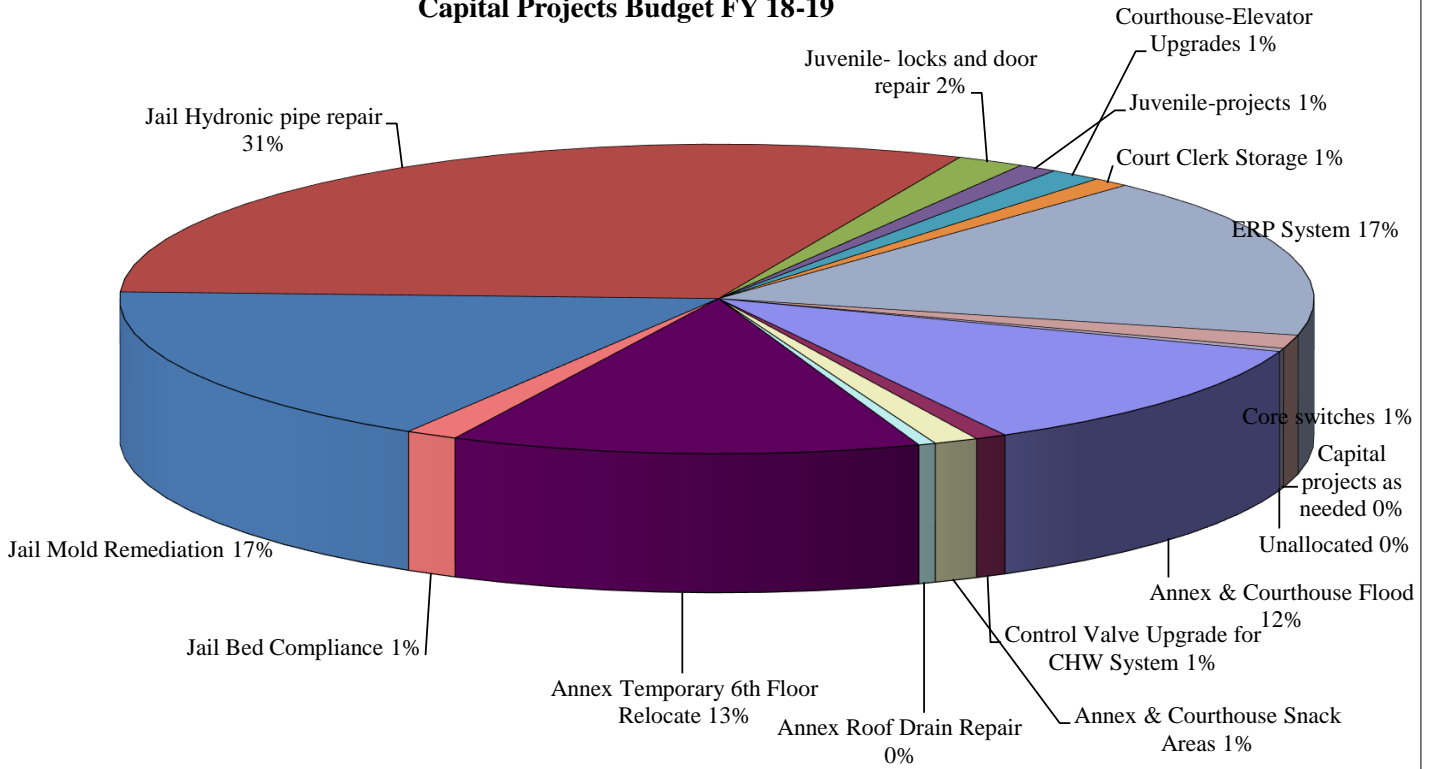
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 18-19 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	30,549	23,876	25,151	29,300	Pending
Annex Roof Drain Repair	9/20/2018	33,000	31,855		-	1,145	Pending
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	763,144	129,122	129,122	7,735	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	50,000			-	50,000	Pending
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712	42,126	199,250	867,169	3,417	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	185,799	109,221	129,121	35,080	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	2,200,000			-	Pending
Juvenile							
New locks and door repair	11/17/2016	130,000			101,985	28,015	Pending
Smoke detector sensors	5/17/2018	21,622	21,631			(9)	Pending
Shower light fixture replacements	5/17/2018	4,455		4,455	4,455	-	Pending
Roof/Drain repairs	5/17/2018	2,999		2,990	2,990	9	Pending
Replace cell doors in dayroom	5/17/2018	45,924	42,031			3,893	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000		11,800	38,202	61,798	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
Technology							
Tyler Munis-ERP System	6/19/2014	1,201,680	116,283	118,127	974,167	111,230	Pending
Core Switches end of row/top rack	5/17/2018	100,000				100,000	Pending
Capital Projects-As Needed	5/17/2018	-				-	Pending
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	0				0	
Unallocated Funds		24,722				24,722	
Total Ongoing Budgeted Capital Projects		\$ 7,113,253	\$ 3,433,418	\$ 598,841	\$ 2,830,581	\$ 849,254	

TIF Projects:

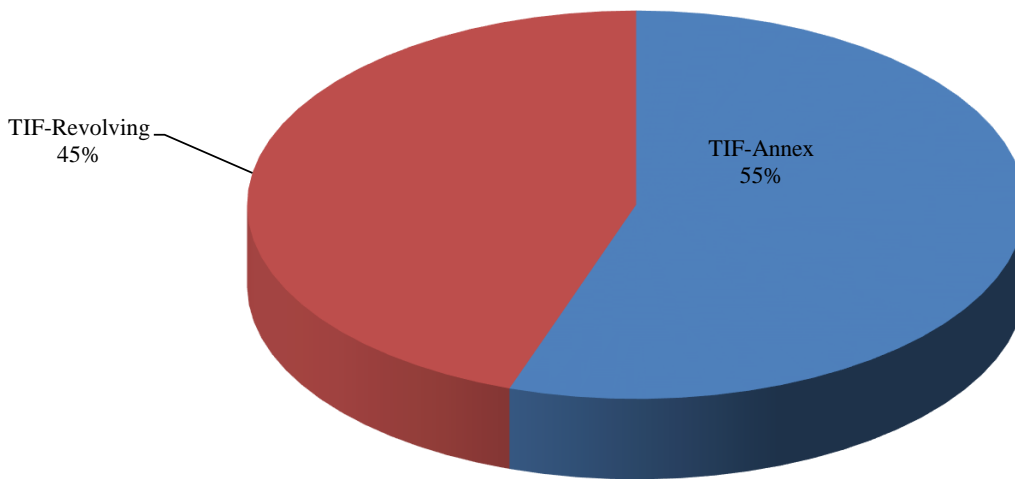
TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 578,817	\$ 204,135	\$ 2,714,897	681,320	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,216,812	\$ 1,158,339	\$ 593,004	\$ 1,806,340	252,132	Ongoing
Total Capital Projects		\$ 14,305,099	\$ 5,170,574	\$ 1,395,980	\$ 7,351,818	\$ 1,782,707	

Cash Balance at January 31, 2019	\$6,960,202.49
Temporary Transfers	0.00
Budgeted Transfers	0.00
	6,960,202.49
18/19 Available Budget	5,836,659.51
17/18 Available Budget	1,116,620.96
Total Budgeted Funds Available	6,953,280.47
Total Unappropriated Cash	\$ 6,922.02

Capital Projects Budget FY 18-19



TIF Budgets FY 18-19

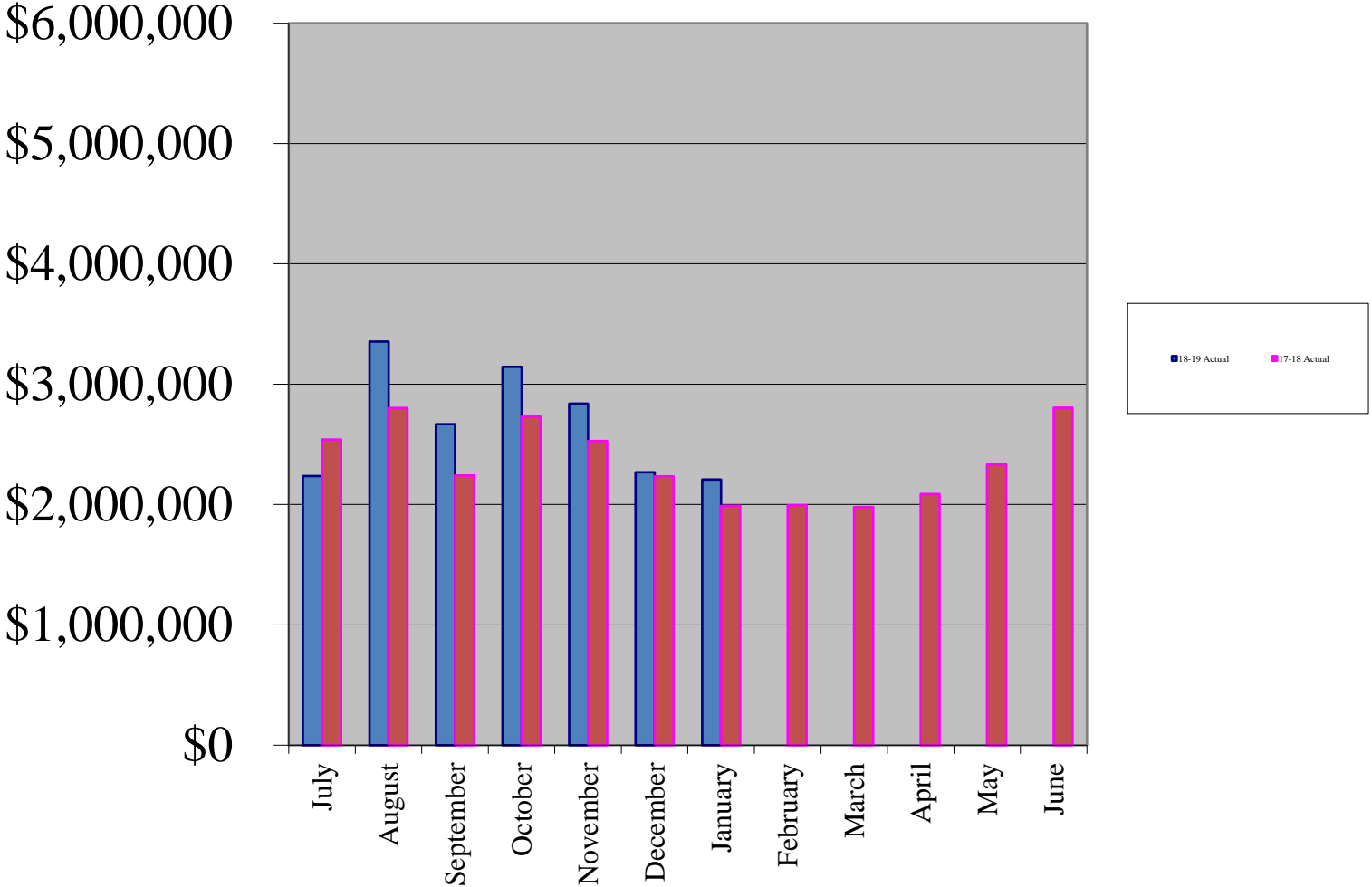


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2018-2019 Appropriations	January 2019 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	18/19 Funds Available	18/19 % Expended
1110	Highway Cash-Dist #1	\$6,833,816	\$262,357	\$3,468,289	\$3,365,527	\$3,673,533.64	\$3,160,282	50.8%
1110	Highway Cash-Dist #2	8,380,024	235,864	1,881,295	6,498,729	2,845,257.72	5,534,766	22.4%
1110	Highway Cash-Dist #3	4,324,583	313,558	2,879,627	1,444,956	3,654,933.92	669,649	66.6%
1111	CBRI Fund	3,781,582	33,226	674,737	3,106,845	2,502,260.02	1,279,322	17.8%
1130	Resale Property	5,201,777	393,675	2,050,782	3,150,995	2,648,197.70	2,553,579	39.4%
1140	Treasurer Mortgage Fee	210,578	6,793	87,870	122,708	94,357.56	116,220	41.7%
1150	County Clerk Lien Fee	198,993	1,782	13,602	185,390	33,188.24	165,804	6.8%
1151	UCC Central Filing Fund	742,951	46,157	423,951	318,999	424,998.25	317,952	57.1%
1152	Records Mgmt & Preservation	1,161,441	40,521	348,267	813,175	417,662.86	743,779	30.0%
1160	Sheriff Service Fee	2,852,625	499,184	2,414,355	438,271	2,640,133.35	212,492	84.6%
1161	Sheriff Special Revenue	5,389,737	255,551	3,330,385	2,059,352	3,749,983.72	1,639,753	61.8%
1162	Sheriff's Grant Fund	840,608	18,756	196,858	643,749	231,864.63	608,743	23.4%
1201	Assessor Revolving Fee	133,191	19,883	52,587	80,603	52,587.44	80,603	39.5%
1231	Juvenile Probation Fee	133,163	1,775	17,830	115,333	74,650.00	58,513	13.4%
1233	Juvenile Grant Fund	297,498	19,083	147,133	150,365	160,291.23	137,207	49.5%
1240	Planning Commission Fee	485,555	36,894	256,134	229,420	323,688.09	161,866	52.8%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	512,025	0	65,502	446,524	85,888.28	426,137	12.8%
1260	Community Service Fee	187,519	4,294	43,116	144,403	66,625.62	120,894	23.0%
1270	Community Sentencing	284,230	0	0	284,230	0.00	284,230	0.0%
1280	Drug Court Fund	452,269	17,245	161,020	291,249	166,618.70	285,650	35.6%
1282	Mental Health Court Fund	159,694	444	57,635	102,059	69,260.94	90,433	36.1%
1290	Shine Program	73,127	152	46,771	26,355	58,216.32	14,910	64.0%
1300	MIS Special Revenue	22,496	0	0	22,496	0.00	22,496	0.0%
Total		\$42,669,097	\$2,207,194	\$18,617,747	\$24,051,351	\$23,974,198	\$18,694,899	43.6%

Year elapsed = 58%

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2018-2019 Status Report
For the Period Ending January 31, 2019**

**18-19
YTD Actual**

Beginning Cash Balance **\$6,605,165**

Revenue:

Property Tax-Current & Prior	\$ 7,944,846
Exempt Manufacturing Tax	19,568
Miscellaneous Property Tax	43,204
Interest Income	20,493
Bond Refinance Refunding	-
Total Revenue	\$ 8,028,111

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(886,113)
Total Paid YTD	\$ (5,276,113)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(75,000)
Total Paid YTD	\$ (1,325,000)

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(961,113)
Total Bond Payments YTD	\$ (6,601,113)

Judgments

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

Total Expenditures

\$ (6,601,113)

Transfer In

\$ -

Ending Cash Balance

\$ 8,032,163

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (39,510,000)	\$ 21,160,000
20,773,436	(18,554,836)	2,218,600
\$ 81,443,436	\$ (58,064,836)	\$ 23,378,600
\$ 10,000,000	\$ (3,750,000)	\$ 6,250,000
1,100,000	(725,000)	375,000
\$ 11,100,000	\$ (4,475,000)	\$ 6,625,000
\$ 70,670,000	\$ (43,260,000)	\$ 27,410,000
21,873,436	(19,279,836)	2,593,600
\$ 92,543,436	\$ (62,539,836)	\$ 30,003,600

Principal Balance at 6-30-18	Payments YTD	Principal Balance
\$ 7,775,955	\$ -	\$ 7,775,955
\$ 7,775,955	\$ -	\$ 7,775,955

Debt Service Fund Expenditures 10 Year History

