

Oklahoma County
Monthly Financial Report
For Period Ending October 31, 2018

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			1,485,944	54,941	3.8%
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			37,617,509	2,071,368	5.8%
520 Juvenile Justice	6,830,539	5,355,500			5,355,500	(1,475,039)	-21.6%
525 Juvenile Detention		2,061,592			2,061,592	2,061,592	
526 Juvenile Bureau	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			556,458	49,559	9.8%
950 Economic Development	379,393	200,000			200,000	(179,393)	-47.3%
995 Reserve	2,059,033	1,976,682	3,636,950	(1,391,639)	4,221,993	2,162,960	105.0%
Total Department Budgets	\$ 82,661,541	\$ 89,154,682	\$ 3,682,926	\$ (1,210,000)	\$ 91,627,608	\$ 8,966,067	10.8%
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		1,210,000	1,685,000	616,750	57.7%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 11,513,250	\$ 5,886,000	\$ 500,000	\$ 1,210,000	\$ 7,596,000	\$ (3,917,250)	-34.0%
Total	\$ 94,174,791	\$ 95,040,682	\$ 4,182,926	\$ -	\$ 99,223,608	\$ 5,048,817	5.4%
Total Sources Available							
Revenue	\$ 84,404,456	\$ 85,205,780			\$ 87,130,365	\$ 2,725,909	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			\$ 99,223,608	\$ 5,048,817	5.4%

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

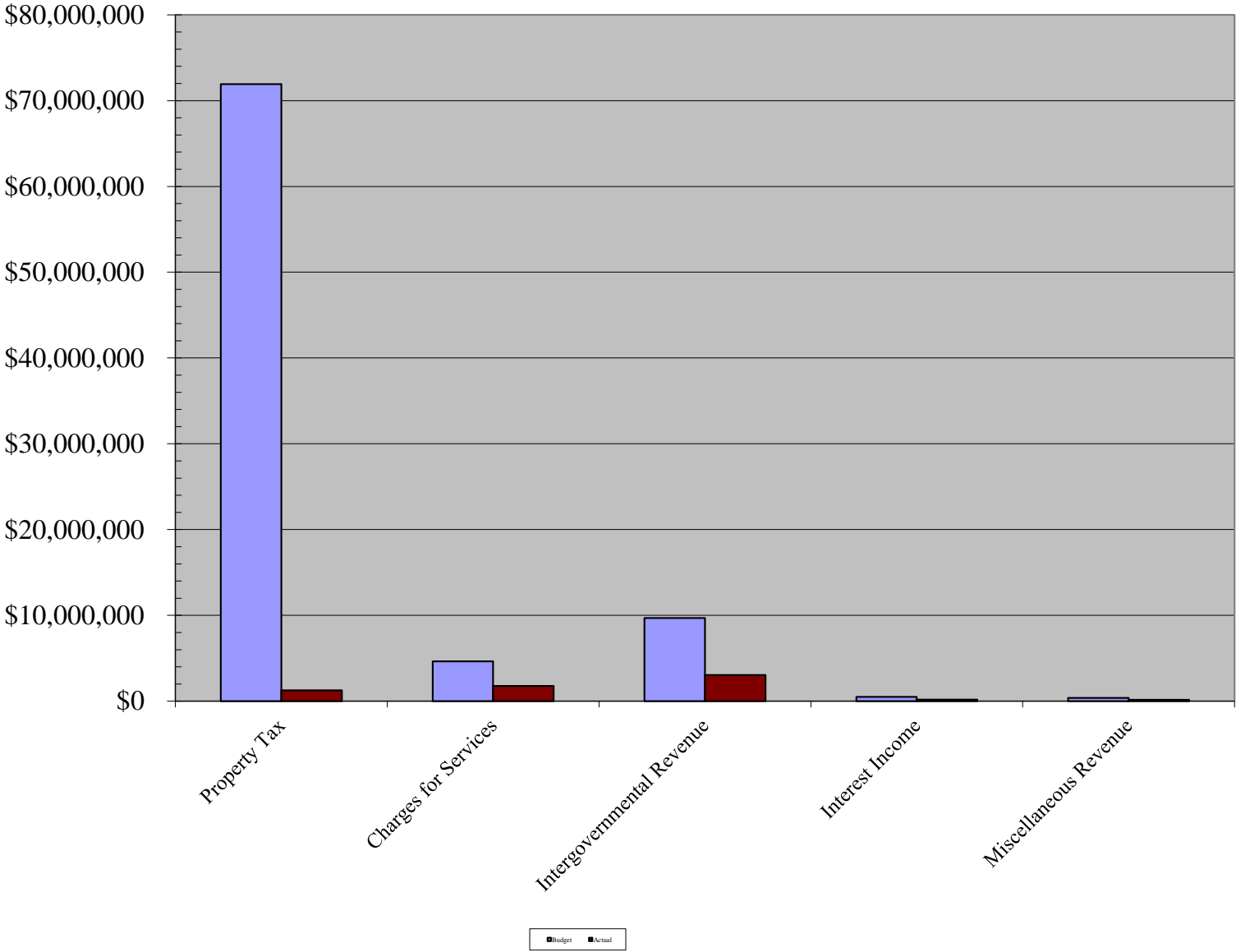
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General 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
	Total General Fund Reserve	\$ 4,221,993.00		

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

	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	\$ 1,245,119	\$ (70,667,928)	1.7%	2.0%
Charges for Services	4,637,342	1,777,371	(2,859,971)	38.3%	40.4%
Intergovernmental Revenue	9,698,549	3,058,178	(6,640,371)	31.5%	23.7%
Interest Income	498,000	176,506	(321,494)	35.4%	39.6%
Miscellaneous Revenue	383,427	160,385	(223,042)	41.8%	59.8%
Total Revenue	<u>\$ 87,130,366</u>	<u>\$ 6,417,558</u>	<u>\$ (80,712,807)</u>	7.4%	6.8%
Temporary Cash Transfer In	\$ -	\$ 16,000,000	\$ 16,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,386,000)	(4,810,000)	1,576,000		
18-19 Expenditures	\$ 92,837,608	\$ 23,990,685	\$ (68,846,923)	25.8%	25.6%
Prior Budget Year Expenditures	6,400,588	4,144,399	(2,256,188)	64.8%	72.4%
Total Expenditures	<u>\$ 99,238,196</u>	<u>\$ 28,135,085</u>	<u>\$ (71,103,111)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 7,966,303</u>	<u>\$ 7,966,303</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 October 31, 2018



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

	For the Month Ending October 31, 2018			
	18-19 October Actual	17-18 October Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 1,519,403	\$ 4,099,377	\$ (2,579,974)	-62.9%
Revenue:				
Property Tax	\$ 185,469	\$ 400,666	\$ (215,197)	-53.7%
Charges for Services	371,503	401,068	(29,565)	-7.4%
Intergovernmental Revenue	1,991,275	986,799	1,004,476	101.8%
Interest Income	34,334	15,397	18,937	123.0%
Miscellaneous Revenue	58,605	14,109	44,496	315.4%
Total Revenue	\$ 2,641,186	\$ 1,818,039	\$ 823,147	45.3%
Temporary Cash Transfers In	13,000,000	\$ 8,500,000	\$ 4,500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,710,000)	-	(1,710,000)	
18-19 Expenditures	\$ 7,443,115	\$ 6,060,301	\$ 1,382,814	22.8%
Prior Budget Year Expenditures	41,170	145,768	(104,598)	
Total Expenditures	\$ 7,484,285	\$ 6,206,069	\$ 1,278,216	20.6%
Ending Cash Balance	\$ 7,966,303	\$ 8,211,346	\$ (245,043)	-3.0%

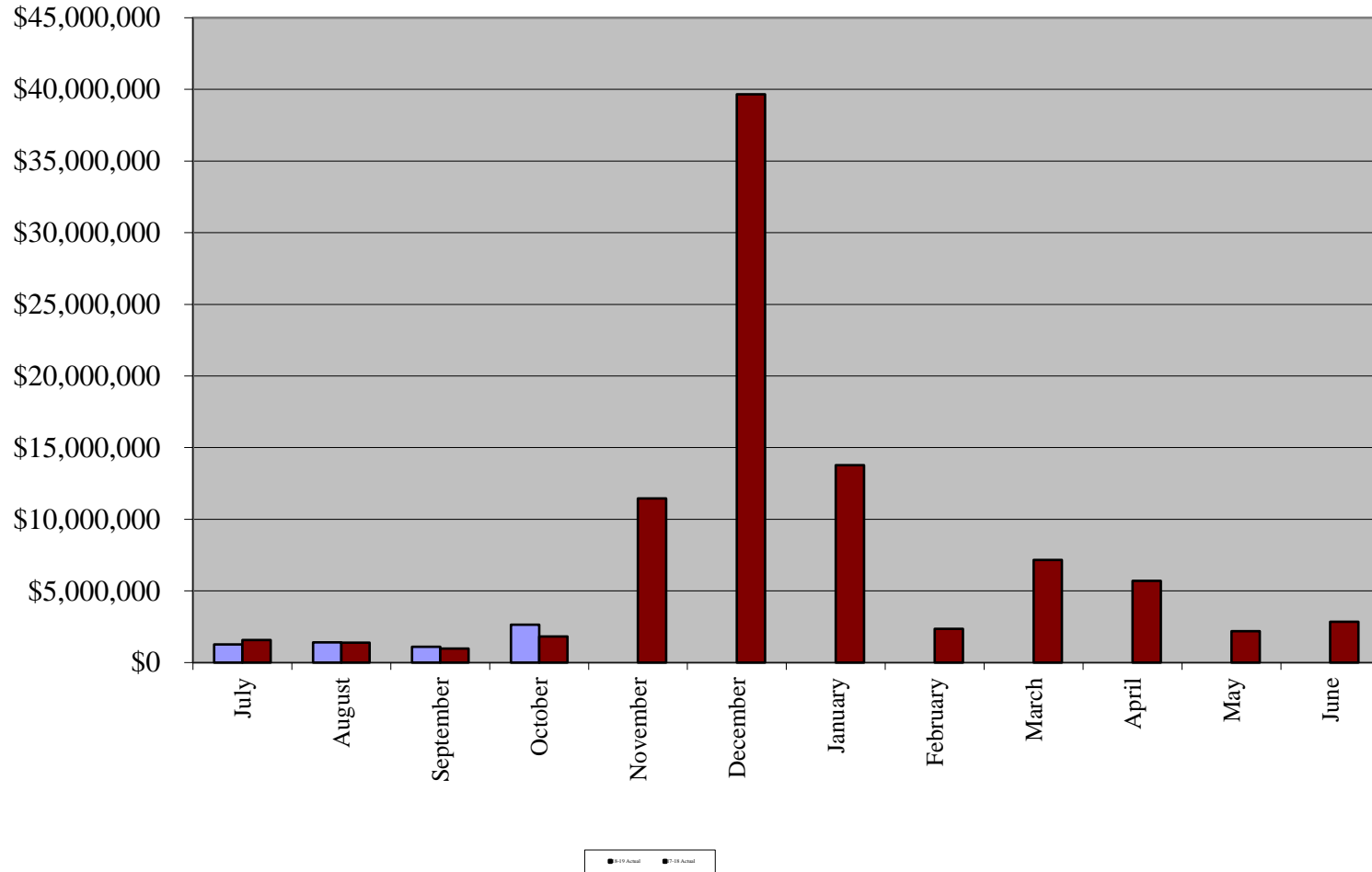
	For the Year to Date Period Ending October 31, 2018			
	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,493,830	\$ 14,764,995	\$ 3,728,835	25.3%
	\$ 1,245,119	\$ 1,377,163	\$ (132,044)	-9.6%
	1,777,371	1,819,175	(41,804)	-2.3%
	3,058,178	2,263,481	794,697	35.1%
	176,506	75,273	101,233	134.5%
	160,385	235,426	(75,041)	-31.9%
	\$ 6,417,558	\$ 5,770,518	\$ 647,040	11.2%
	\$ 16,000,000	\$ 17,250,000	\$ (1,250,000)	
	-	-	-	
	-	-	-	
	(4,810,000)	(4,468,250)	(341,750)	7.6%
	\$ 23,990,685	\$ 21,489,597	\$ 2,501,088	11.6%
	4,144,399	3,616,319	528,080	14.6%
	\$ 28,135,085	\$ 25,105,916	\$ 3,029,169	12.1%
Ending Cash Balance	\$ 7,966,303	\$ 8,211,346	\$ (245,043)	-3.0%

Note 1.)

	18-19 October Actual	17-18 October Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ (1,210,000)	\$ -	\$ (1,210,000)
4010-Employee Benefits	(500,000)	-	(500,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (1,710,000)	\$ -	\$ (1,710,000)

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ (1,210,000)	\$ (768,250)	\$ (441,750)
	(3,500,000)	(3,500,000)	-
	(100,000)	(200,000)	100,000
	-	-	-
	-	-	-
	\$ (4,810,000)	\$ (4,468,250)	\$ (341,750)

General Fund Actual Revenue October 31, 2018

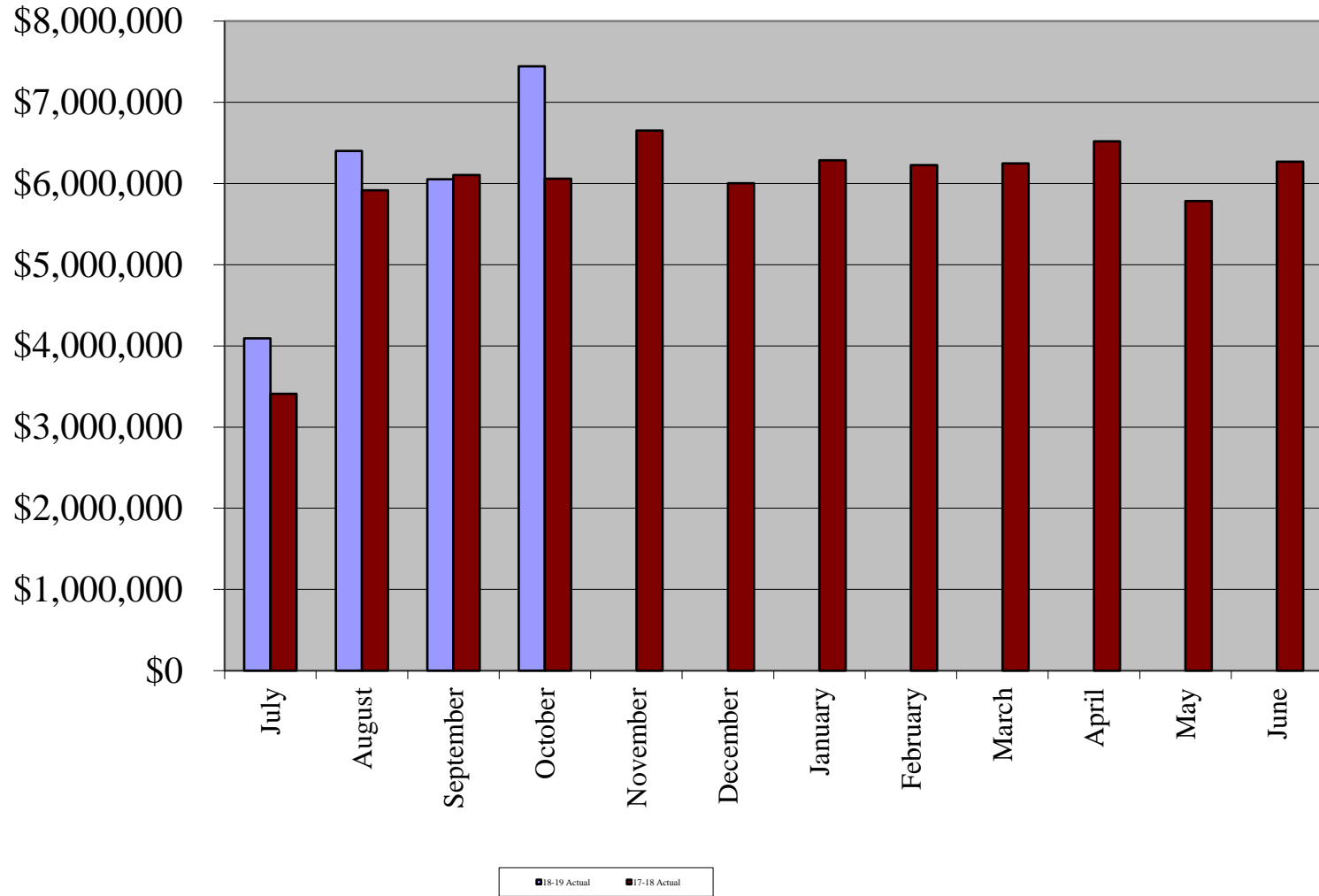


**FY 2018-19 General Fund Expenditures
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	October 2018 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	\$ 522,091	\$ 1,758,044	\$ 6,342,016	\$ 5,501,249	\$ 2,598,811		21.7%	23.3%
120	County Commissioners	441,527	-	441,527	36,901	137,601	303,926	138,057	303,470		31.2%	31.0%
130	Assessor	2,894,955	-	2,894,955	217,821	808,549	2,086,406	850,730	2,044,225		27.9%	28.3%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	426,756	1,395,916	3,416,088	1,662,108	3,149,896		29.0%	25.9%
150	Treasurer	788,451	4,593	793,044	39,668	172,537	620,507	264,530	528,514		21.8%	31.2%
160	Court Clerk	7,890,334	-	7,890,334	629,378	2,367,227	5,523,107	2,388,462	5,501,872		30.0%	29.6%
170	County Clerk	2,687,096	-	2,687,096	221,035	801,902	1,885,194	930,313	1,756,783		29.8%	30.6%
180	Excise & Equalization Bds	44,707	-	44,707	2,543	6,849	37,858	8,018	36,689		15.3%	19.6%
190	County Audit	672,944	45,976	718,920	106,794	123,641	595,279	437,706	281,214		17.2%	3.5%
200	District Attorney-State	150,000	-	150,000	8,136	23,476	126,524	46,781	103,219		15.7%	16.7%
210	District Attorney-County	72,398	-	72,398	5,052	16,096	56,302	55,230	17,168		22.2%	19.7%
230	Public Defender	59,720	-	59,720	1,095	8,989	50,731	35,317	24,403		15.1%	16.0%
240	Purchasing	345,055	-	345,055	22,334	81,414	263,641	88,308	256,747		23.6%	28.2%
250	Election Board	1,485,944	-	1,485,944	134,304	503,686	982,258	538,013	947,931		33.9%	34.5%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	61,210	190,968	457,925	200,862	448,031		29.4%	30.0%
265	Employee Benefits Dept	348,778	-	348,778	27,625	102,569	246,209	106,532	242,246		29.4%	32.4%
270	MIS	3,603,108	0	3,603,108	345,382	989,403	2,613,705	2,095,178	1,507,930		27.5%	30.5%
280	Facilities Management	1,498,910	-	1,498,910	120,729	418,603	1,080,307	540,453	958,457		27.9%	29.6%
285	Facilities Mgmt-Custodial	266,709	-	266,709	20,358	61,695	205,014	224,570	42,139		23.1%	13.9%
300	Planning Commission	-	-	-	-	-	-	-	0			
301	Court Services	845,197	-	845,197	70,025	262,161	583,036	262,161	583,036		31.0%	27.6%
500	Sheriff	37,617,509	-	37,617,509	3,495,676	10,509,287	27,108,222	19,094,558	18,522,951		27.9%	27.4%
520	Juvenile Detention	5,355,500	-	5,355,500	437,052	1,568,543	3,786,957	1,684,469	3,671,031		29.3%	26.8%
526	Juvenile Bureau	2,061,592	-	2,061,592	171,807	644,863	1,416,729	685,809	1,375,783		31.3%	
550	Emergency Management	537,711	-	537,711	29,582	104,761	432,950	186,454	351,257		19.5%	20.8%
610	Social Services	2,095,177	0	2,095,177	175,570	515,844	1,579,333	993,960	1,101,217		24.6%	23.3%
710	Free Fair	62,245	-	62,245	9,858	17,001	45,244	40,313	21,932		27.3%	61.8%
910	District 1	495,283	-	495,283	30,702	114,455	380,828	154,806	340,477		23.1%	20.3%
920	District 2	368,994	-	368,994	4,578	21,169	347,826	30,706	338,288		5.7%	24.8%
930	District 3	347,787	-	347,787	22,858	93,093	254,694	94,599	253,188		26.8%	23.8%
940	County Engineer	556,458	-	556,458	46,196	168,562	387,896	187,248	369,210		30.3%	29.3%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0		0.0%	
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0			0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0			0.0%
994	Capital Projects Supplement	-	1,210,000	1,210,000	1,210,000	1,210,000	-	1,210,000	0			100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0			
995	General Fund Reserve	1,976,682	2,245,311	4,221,993	-	-	4,221,993	-	4,221,993			
Total		\$ 89,154,682	\$ 3,682,926	\$ 92,837,608	\$ 8,653,115	\$ 25,200,685	\$ 67,638,704	\$ 40,937,501	\$ 51,900,107		27.1%	26.0%

Year elapsed = 33.3%

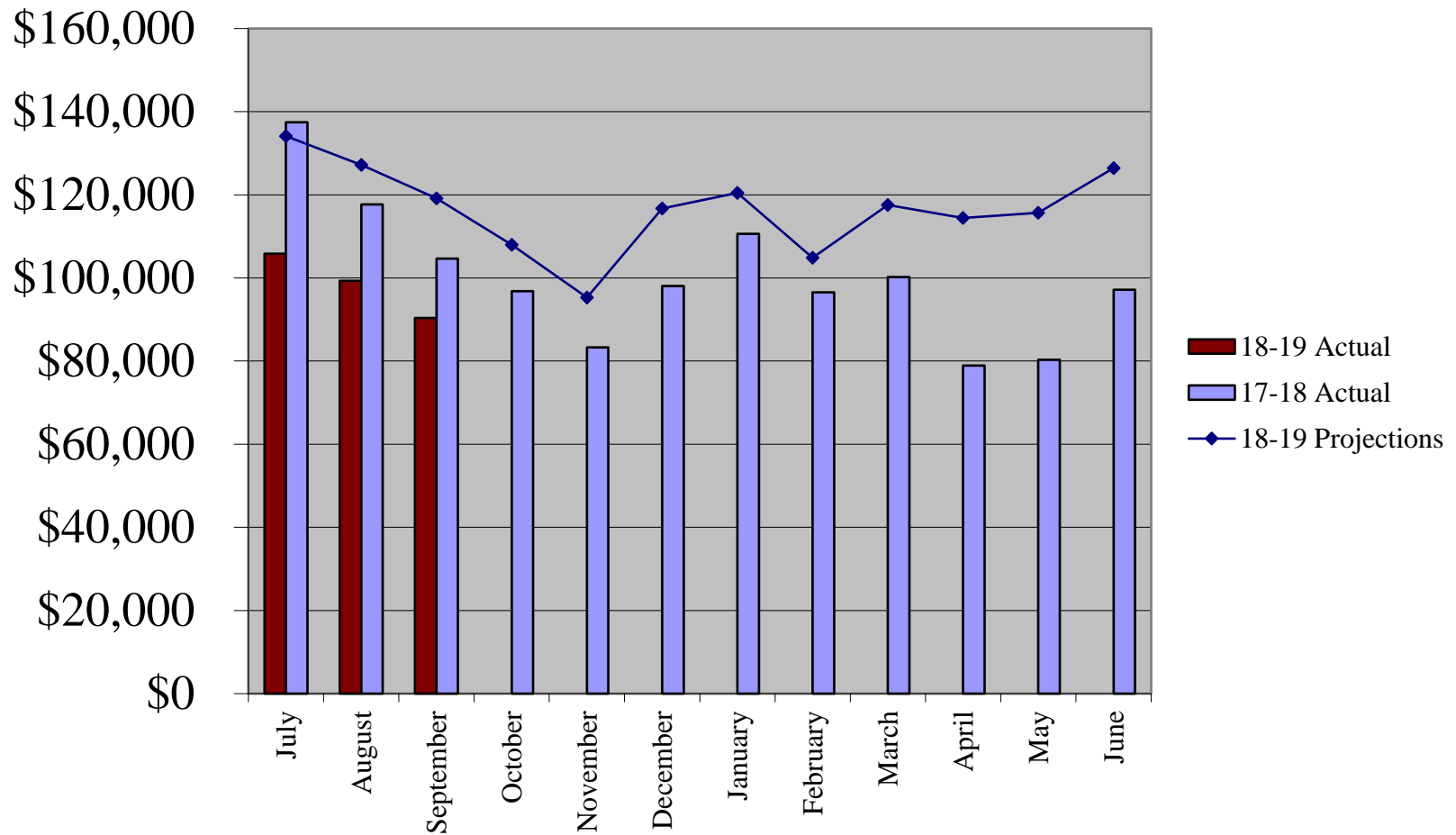
General Fund Actual Expenditures



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

Account	Description	YTD				
		18-19 Approved Budget	Outstanding Requisitions/ Encumbrances	18-19 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
52010	FICA - Retirement Board Members	92		15	15	77
52032	Retirement paid by General Fund	4,204	2,721	1,451	4,172	32
Total Salaries and Benefits		\$ 5,496	\$ 2,721	\$ 1,666	\$ 4,387	\$ 1,109
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 654,531	\$ 295,469	\$ 950,000	\$ 449,705
54023	Electricity (OG&E)	800,000	512,246	187,754	700,000	100,000
54024	Sewer and Water(City of OKC)	800,000	504,401	180,599	685,000	115,000
54022	Natural Gas(ONG)	44,000	19,378	1,922	21,300	22,700
Utilities Subtotal		\$ 3,043,705	\$ 1,690,555	\$ 665,745	\$ 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	\$ 468,673	\$ 234,336	\$ 703,009	\$ -
54451	Outside legal services	175,000	25,000	10,444	35,444	139,556
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	10,235	7,766	18,000	18,000
54102	ICB (county-occupied space) rent expense	127,000	61,176	42,159	103,335	23,665
54102	Lincoln (county-occupied space) rent expense	256,000	128,258	85,077	213,335	42,665
54103	Storage for Court Clerk records	130,000	95,288	31,763	127,050	2,950
54103	Storage Court Clerk Building Lease	350,000	195,270	139,480	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	332,934	67,066	400,000	-
54455	OSU Extension Contract	530,000	530,000		530,000	-
54455	Professional Services-Other -Arbitrage	15,000			-	15,000
54455	Professional Services-Bank Fees	15,000	31,597	3,403	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	14,045	5,955	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,665	287	2,951	(534)
Other Operating Subtotal		\$ 4,993,234	\$ 2,048,500	\$ 1,057,509	\$ 3,106,009	\$ 387,225
Total Maintenance and Operations - 54000		\$ 8,092,989	\$ 3,739,055	\$ 1,756,378	\$ 5,495,434	\$ 1,097,555
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	\$ 3,743,205	\$ 1,758,044	\$ 5,501,249	\$ 1,098,811

General Government-Veolia Actual Expenditures



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

	<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	\$ 3,000,000	\$ 1,500,000	\$ 4,500,000	\$ -
Employee/Retiree/Cobra Premiums	4,463,307	1,506,122	2,732,190	4,238,312	(224,995)
Employer Premiums	15,882,167	4,604,761	9,998,945	14,603,706	(1,278,461)
Stop Loss Reimb	-	138,873	-	138,873	138,873
Refunds/Rebates/Interest	797,611	630,230	580,101	1,210,331	412,720
Total Resources	\$ 26,196,416	\$ 10,275,962	\$ 14,231,135	\$ 25,087,198	\$ (1,109,218)
Expenses					
Medical Claims	\$ 13,850,217	\$ 4,617,675	\$ 9,235,350	\$ 13,853,025	\$ 2,807
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,812,732	1,880,860	3,761,721	5,642,581	(1,170,151)
Dental Claims	1,404,253	418,102	836,205	1,254,307	(149,946)
Vision Claims	164,662	50,088	100,176	150,264	(14,398)
County Pharmacy	305,000	95,463	190,927	286,390	(18,610)
Employee Assistance Program	21,224	8,843	12,381	21,224	-
Medicare Supplement - Phys. Mutual	877,800	380,858	609,373	990,231	112,431
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 7,451,890</u>	<u>\$ 14,746,131</u>	<u>\$ 22,198,022</u>	<u>\$ (1,237,868)</u>
Administration Fees & Other	702,907	324,047	453,666	777,712	74,805
Life/AD&D Premiums	324,234	140,301	196,422	336,724	12,490
Stop Loss Premiums	1,168,178	472,850	661,989	1,134,839	(33,338)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 937,198</u>	<u>\$ 1,312,077</u>	<u>\$ 2,249,275</u>	<u>\$ 53,956</u>
Total Expenses	\$ 25,631,209	\$ 8,389,088	\$ 16,058,208	\$ 24,447,297	\$ (1,183,912)
Ending Cash Balance	<u>\$ 565,208</u>	<u>\$ 1,886,874</u>	<u>\$ (1,827,073)</u>	<u>\$ 639,902</u>	<u>\$ 74,694</u>

Cash Balance-One Year Ago

\$ 1,361,037

Notes:

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

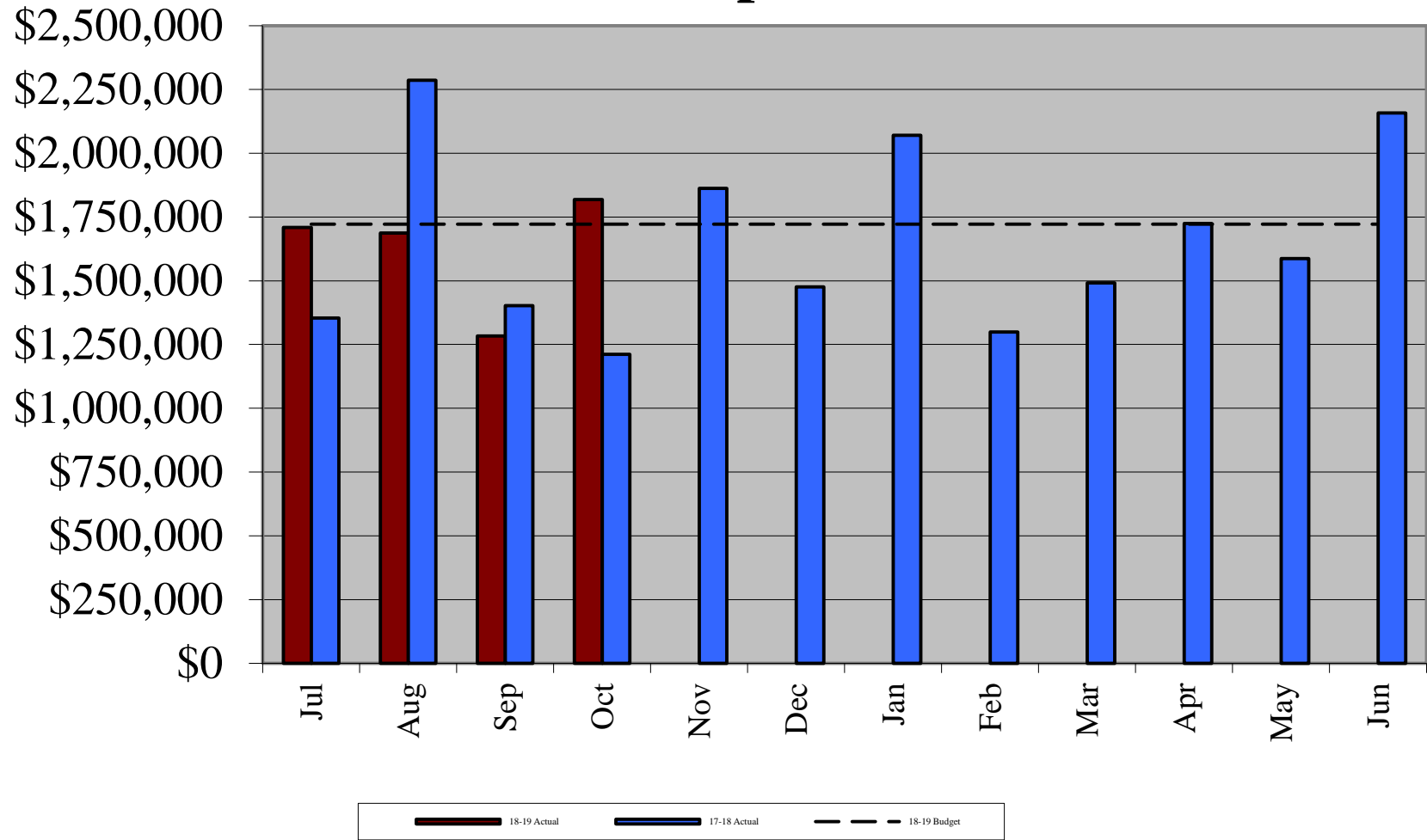
	<u>Employee 2018</u>	<u>Employer 18-19</u>
	\$173	\$768
	\$406	\$1,802

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	\$ 1,374,484	\$1,154,419	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	444,289	\$470,215	444,289 (August)
Total	<u>\$1,721,912</u>	<u>\$1,818,774</u>	<u>\$1,624,634</u>	
	17/18			17/18
Prior Year 17-18 Comparison	Monthly Budget	This Month	17/18 Avg	High Month
Medical Claims	\$1,288,475	\$903,571	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$308,628	\$514,136	\$1,081,495 (August)
Total	<u>\$1,807,561</u>	<u>\$1,212,199</u>	<u>\$1,660,410</u>	

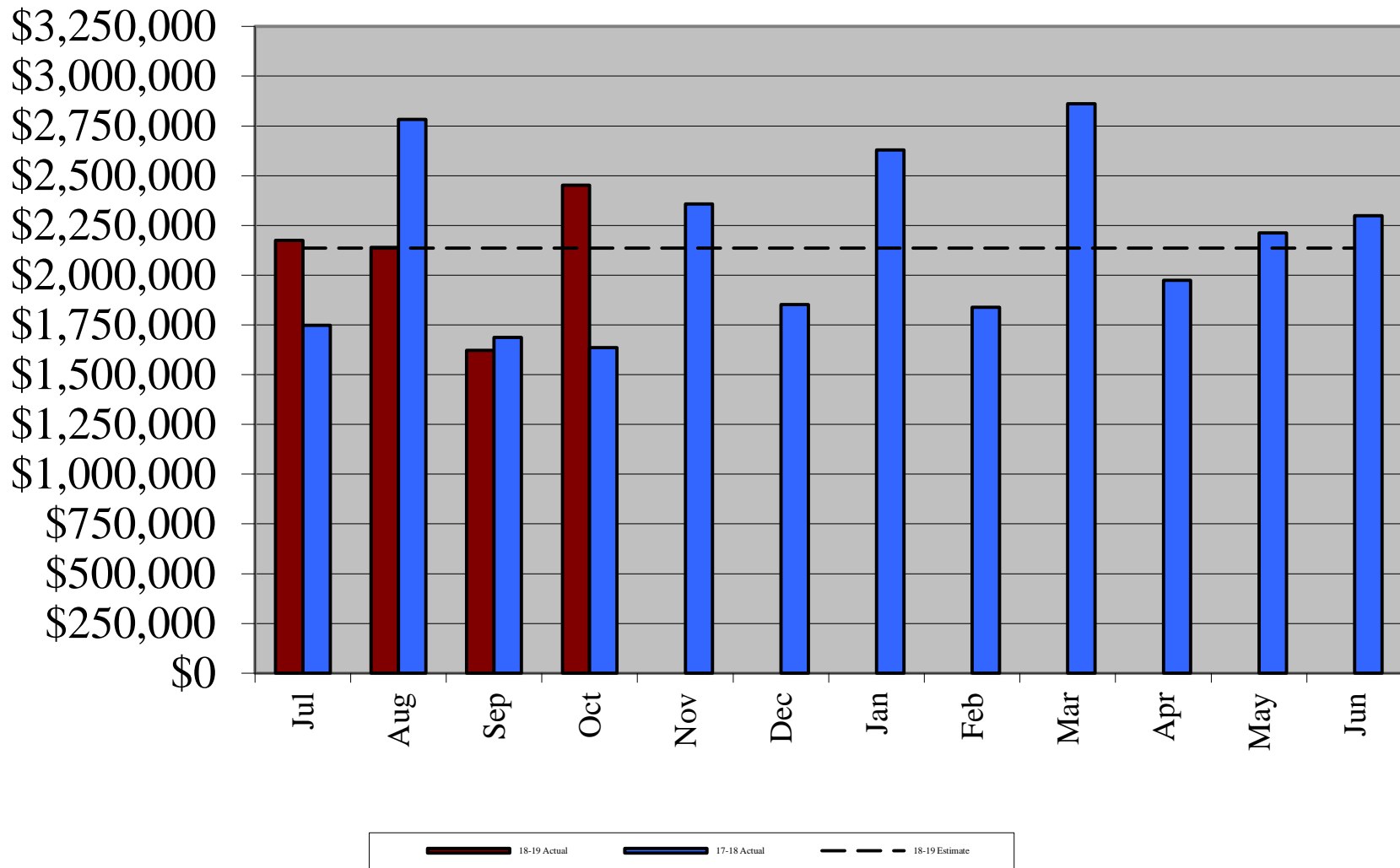
Medical & Prescription Claims



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

	Annual				October			
	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%	\$ 3,000,000	\$ 3,500,000	\$ (500,000)	-14.3%
Employer Premiums	15,882,167	10,604,514	5,277,653	49.8%	4,604,761	3,576,645	1,028,116	29%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	1,506,122	1,545,203	(39,081)	-2.5%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	138,873	282,196	(143,323)	-51%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	630,228	139,101	491,127	353.1%
Interest Income	-	3	(3)		2	1	1	
Total Resources	\$ 26,196,417	\$ 26,255,732	\$ (59,314)	-0.2%	\$ 10,275,962	\$ 9,213,373	\$ 1,062,588	11.5%
Expenses								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 4,617,675	\$ 4,285,004	\$ 332,671	7.8%
Medical claims covered by Stop Loss	-	976,993	(976,993)		-	-	-	#DIV/0!
Prescription Drug Claims	6,812,732	6,169,631	643,102	10.4%	1,880,860	1,969,507	(88,647)	-4.5%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	418,102	330,273	87,829	26.6%
Vision Claims	164,662	167,632	(2,969)	-1.8%	50,088	52,400	(2,312)	-4.4%
County Pharmacy	305,000	276,639	28,361	10.3%	95,463	69,452	26,011	37.5%
Employee Assistance Program	21,224	21,224	-	0.0%	8,843	5,306	3,537	66.7%
Medicare Supplement	877,800	931,073	(53,273)	-5.7%	380,858	384,540	(3,682)	-1.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		12,004	-	12,004	0%
Total Claims	\$ 23,435,889	\$ 23,690,492	\$ (254,603)	-1.1%	\$ 7,463,894	\$ 7,096,483	\$ 367,412	5.2%
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	312,043	277,086	34,957	12.6%
Life/AD&D Premiums	324,234	323,495	739	0.2%	140,301	106,903	33,398	31.2%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	472,850	371,864	100,986	27.2%
Total Admin/Premiums	\$ 2,195,319	\$ 2,169,262	\$ 26,057	1.2%	\$ 925,194	\$ 755,853	\$ 169,341	22.4%
Total Expenses	\$ 25,631,209	\$ 25,859,753	\$ (228,546)	-0.9%	\$ 8,389,088	\$ 7,852,336	\$ 536,753	6.8%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 565,208	\$ 395,978	\$ 169,232	43%	\$ 1,886,874	\$ 1,361,037	\$ 525,835	38.6%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
October 31, 2018**

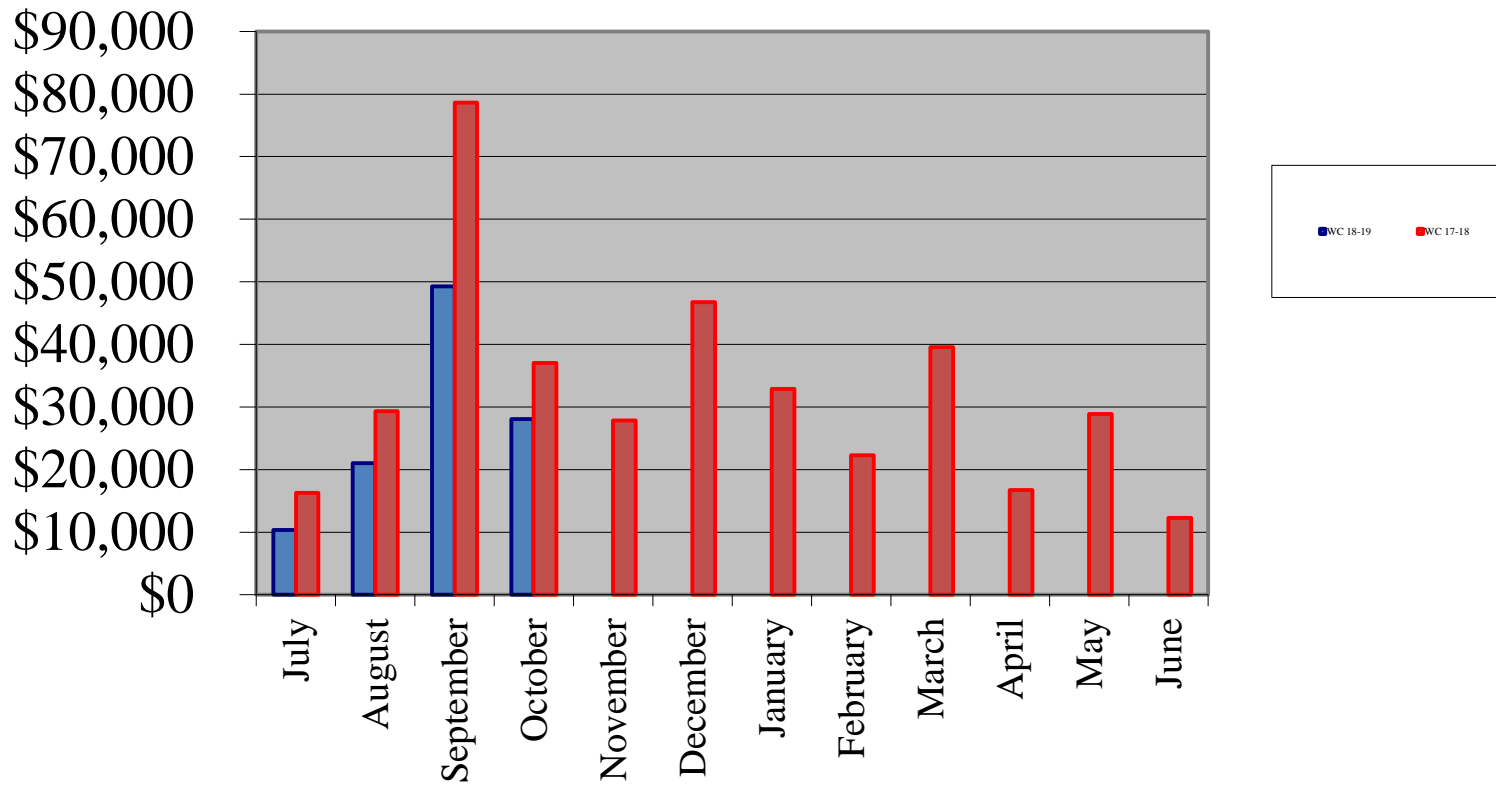
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	1	(1)
Reimbursed Premiums	24,705	16,971	(7,734)
Transfers/Supplements	500,000	100,000	(400,000)
Total Sources	\$ 1,086,638	\$ 721,993	\$ (364,646)
Expenditures:			
Claims	\$ 465,453	\$ 108,681	(356,771)
Stop loss/Admin Fees	238,893	179,805	(59,088)
Total Expenditures	\$ 704,346	\$ 288,487	\$ (415,859)
Ending Cash Balance	\$ 382,292	\$ 433,506	\$ 51,214
Cash Balance-One Year Ago		\$ 85,496	

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	\$ 78,537	\$ (46,557)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement	-	-	-
Total Sources	\$ 145,094	\$ 78,537	\$ (66,557)
Expenditures:			
Tort Claims	\$ 28,493	\$ 4,935	(23,558)
Supportive Services	16,262	1,922	(14,340)
Total Expenditures	\$ 44,755	\$ 6,857	\$ (37,898)
Ending Cash Balance	\$ 100,340	\$ 71,680	\$ (28,659)
Cash Balance-One Year Ago		\$ 70,660	

Workers Compensation Fund Claims



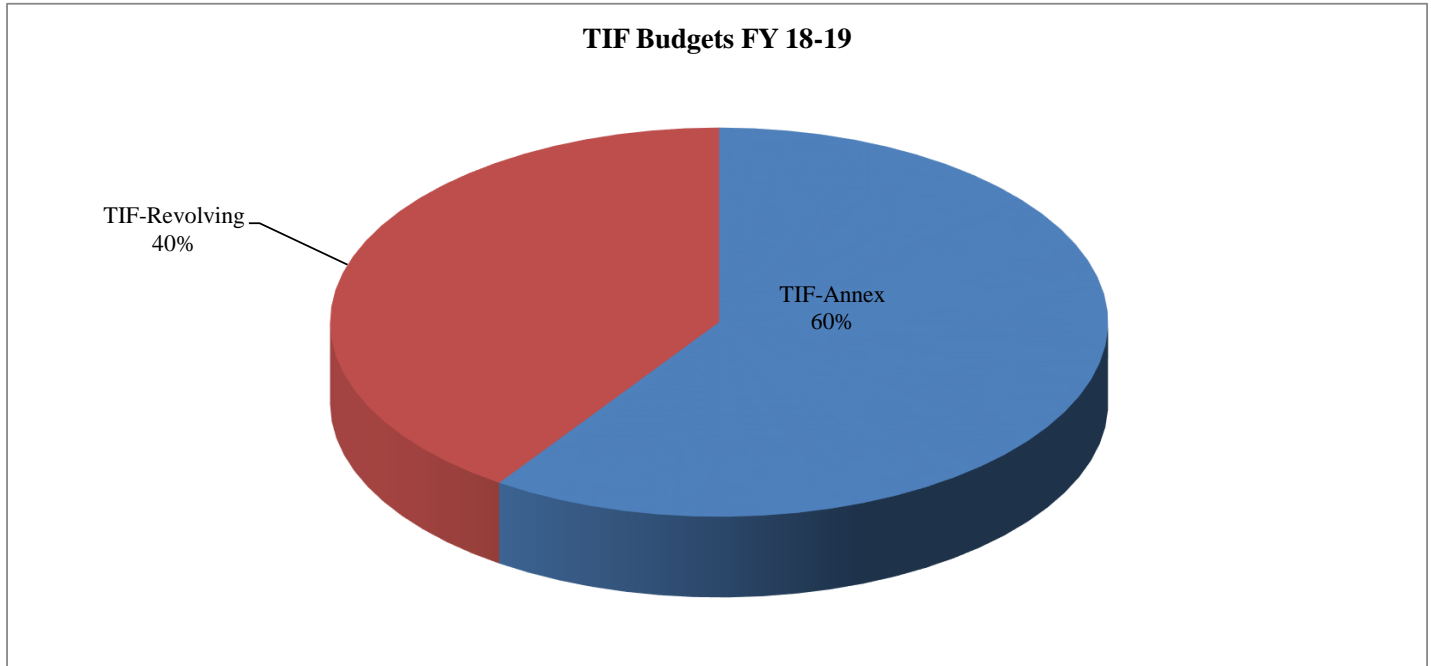
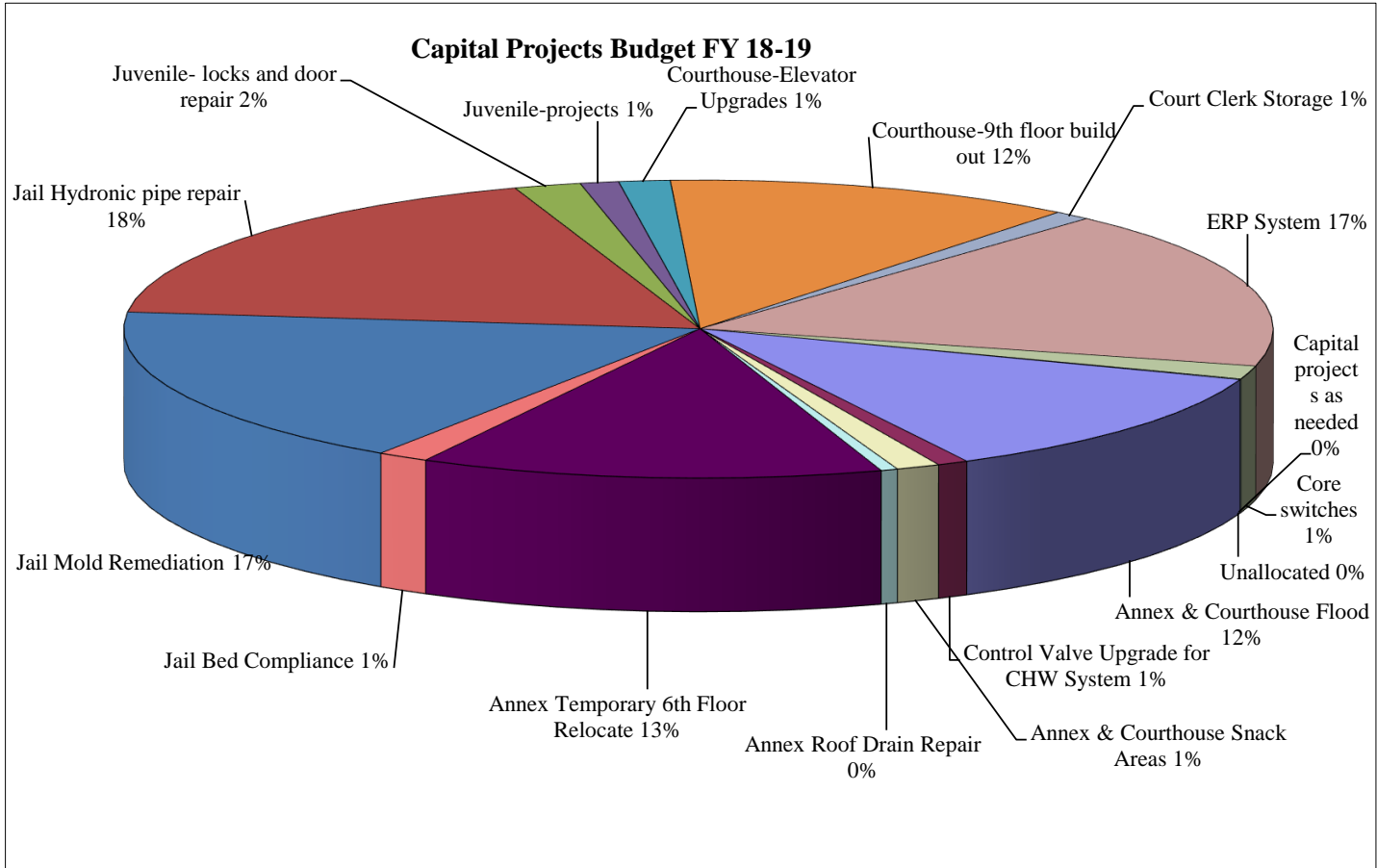
Capital Projects Budget Detail FY 2018-2019

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	38,603	3,310	4,585	41,813	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	873,744	1,048	1,048	25,208	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	100,000			-	100,000	Pending
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712	55,769	185,607	853,526	3,417	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	300,000	171,345	108,021	127,921	734	Pending
Jail Hydronic Pipe Repair	7/2/2018	1,250,000				1,250,000	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	219,886	14,523	870,564	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		5,939				5,939	
Total Ongoing Budgeted Capital Projects		\$ 6,144,470	\$ 1,454,864	\$ 331,754	\$ 2,563,494	\$ 2,126,111	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 583,508	\$ 194,344	\$ 2,705,106	270,051	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,216,812	\$ 1,313,687	\$ 217,636	\$ 1,430,972	472,153	Ongoing
Total Capital Projects		\$ 12,919,947	\$ 3,352,059	\$ 743,734	\$ 6,699,572	\$ 2,868,315	

Cash Balance at October 31, 2018	\$5,751,275.38
Temporary Transfers	0.00
Budgeted Transfers	475,000.00
	6,226,275.38
18/19 Available Budget	4,539,392.22
17/18 Available Budget	1,187,095.86
Total Budgeted Funds Available	5,726,488.08
Total Unappropriated Cash	\$ 499,787.30

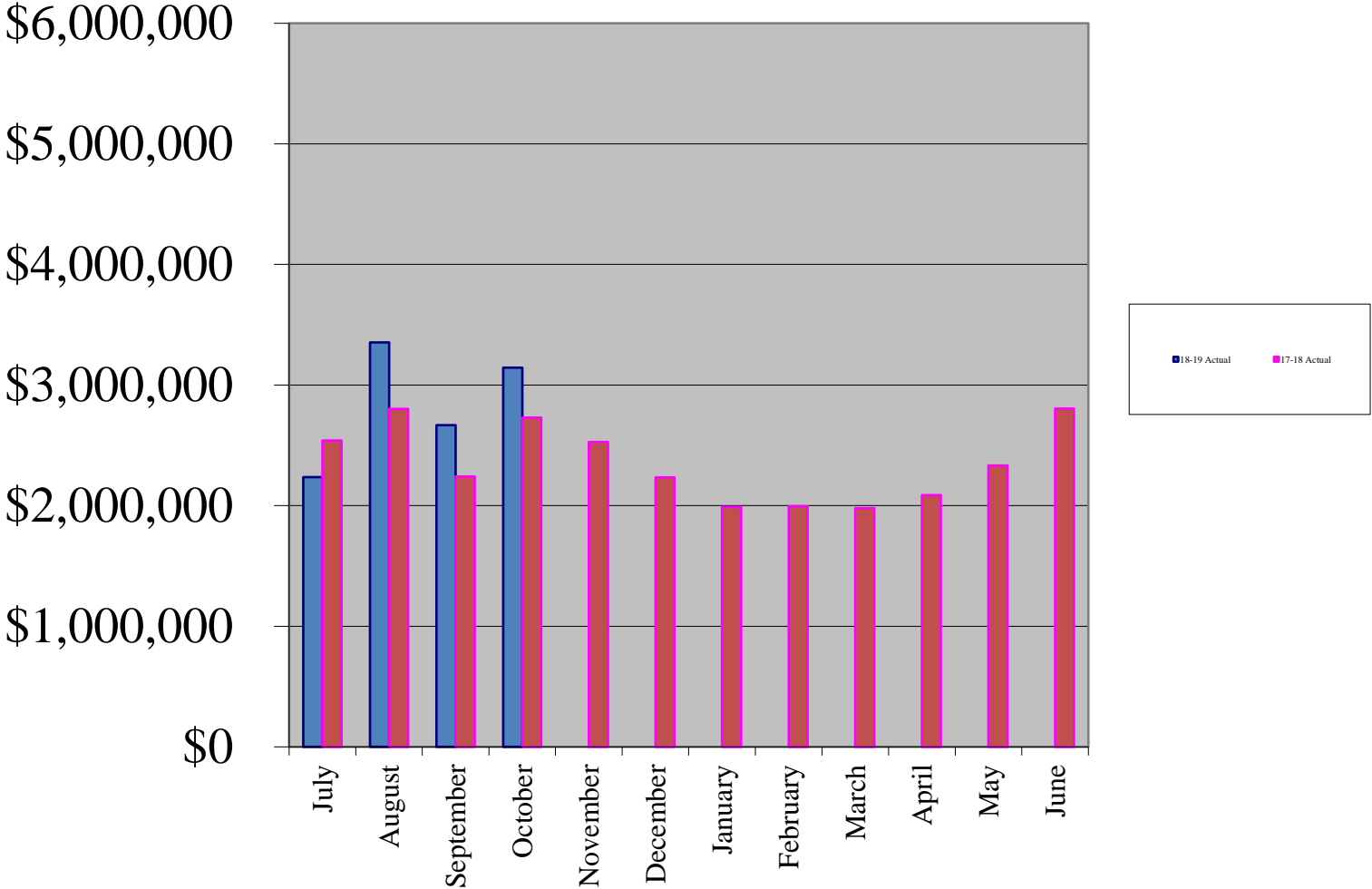


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2018-2019 Appropriations	October 2018 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	\$5,414,074	\$1,032,332	\$2,569,280	\$2,844,793	\$3,039,039.59	\$2,375,034	47.5%
1110	Highway Cash-Dist #2	7,301,827	248,522	1,243,807	6,058,020	2,260,016.61	5,041,810	17.0%
1110	Highway Cash-Dist #3	3,089,593	387,480	1,445,420	1,644,173	2,208,997.82	880,595	46.8%
1111	CBRI Fund	3,502,264	95,035	345,568	3,156,697	2,502,260.02	1,000,004	9.9%
1130	Resale Property	5,201,777	235,437	1,143,643	4,058,133	2,019,553.14	3,182,224	22.0%
1140	Treasurer Mortgage Fee	178,998	7,416	60,992	118,006	73,030.14	105,967	34.1%
1150	County Clerk Lien Fee	176,250	1,820	10,592	165,658	22,008.24	154,242	6.0%
1151	UCC Central Filing Fund	580,040	39,176	295,113	284,928	295,112.66	284,928	50.9%
1152	Records Mgmt & Preservation	933,114	55,484	225,036	708,077	302,231.49	630,882	24.1%
1160	Sheriff Service Fee	1,741,892	356,996	1,220,429	521,463	1,514,000.93	227,891	70.1%
1161	Sheriff Special Revenue	4,252,780	524,894	2,184,229	2,068,552	2,759,404.44	1,493,376	51.4%
1162	Sheriff's Grant Fund	561,410	32,849	132,991	428,419	185,080.16	376,330	23.7%
1201	Assessor Revolving Fee	129,408	32,705	32,705	96,704	52,587.44	76,821	25.3%
1231	Juvenile Probation Fee	129,086	3,275	9,415	119,671	74,650.00	54,436	7.3%
1233	Juvenile Grant Fund	223,749	18,884	83,943	139,806	99,502.59	124,246	37.5%
1240	Planning Commission Fee	405,945	38,504	141,533	264,412	214,238.09	191,707	34.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	494,725	3,060	33,980	460,745	65,501.53	429,224	6.9%
1260	Community Service Fee	163,909	5,832	28,821	135,088	60,861.09	103,048	17.6%
1270	Community Sentencing	283,720	0	0	283,720	0.00	283,720	0.0%
1280	Drug Court Fund	419,331	8,390	124,076	295,255	133,463.90	285,867	29.6%
1282	Mental Health Court Fund	159,694	7,325	34,703	124,992	41,389.44	118,305	21.7%
1290	Shine Program	48,078	9,254	34,905	13,173	35,274.46	12,804	72.6%
1300	MIS Special Revenue	22,496	0	0	22,496	0.00	22,496	0.0%
Total		\$35,423,779	\$3,144,670	\$11,401,179	\$24,022,600	\$17,958,204	\$17,465,575	32.2%

Year elapsed = 33%

Special Revenue Actual Expenditures



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

**18-19
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	117,958
Exempt Manufacturing Tax		11,996
Miscellaneous Property Tax		463
Interest Income		17,465
Bond Refinance Refunding		-
Total Revenue	\$	147,882

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$	(4,390,000)
Interest		(484,213)
Total Paid YTD	\$	(4,874,213)

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		(559,213)
Total Bond Payments YTD	\$	(6,199,213)

Judgments

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

Total Expenditures

\$ (6,199,213)

Transfer In

\$ -

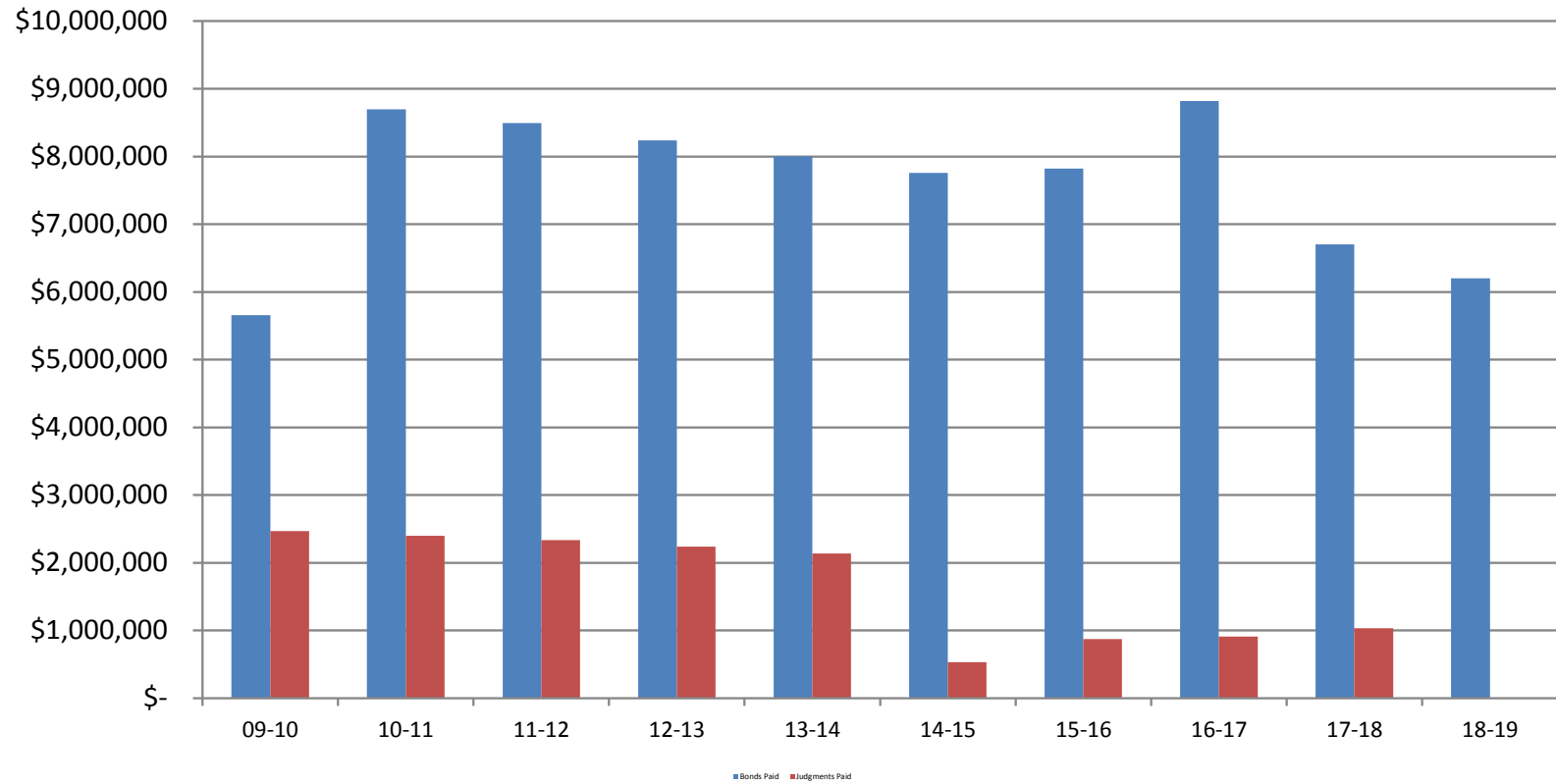
Ending Cash Balance

\$ 553,835

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (39,510,000)	\$ 21,160,000
20,773,436	(18,152,936)	2,620,500
\$ 81,443,436	\$ (57,662,936)	\$ 23,780,500
\$ 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	(18,877,936)	2,995,500
\$ 92,543,436	\$ (62,137,936)	\$ 30,405,500

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



FY 18-19
General and Special Revenue Funds
for the month of October 2018

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 371.49	\$ -	\$ 521,669.37	\$ -	\$ 522,090.86
3		120	County Commissioners	26,315.64	8,605.36	1,800.00	180.00	-	36,901.00
27	3	130	Assessor	143,288.15	64,619.63	973.02	8,424.42	515.28	217,820.50
47		140	Assessor Revaluation	212,103.85	103,293.02	5,032.62	105,278.80	1,048.00	426,756.29
6		150	Treasurer	25,770.44	10,898.17	400.00	2,388.90	210.14	39,667.65
119	5	160	Court Clerk	407,042.46	196,832.61	566.32	24,936.29	-	629,377.68
26		170	County Clerk	148,912.68	59,451.62	658.33	6,922.01	5,090.27	221,034.91
		180	Excise & Equalization	1,200.00	91.81	947.21	303.99	-	2,543.01
		190	County Audit	-	-	-	106,661.32	132.52	106,793.84
		200	District Attorney-State	-	-	-	6,280.93	1,855.43	8,136.36
		210	District Attorney -County	-	-	-	4,648.35	403.29	5,051.64
		230	Public Defender	-	-	-	1,095.21	-	1,095.21
3		240	Purchasing	13,078.22	7,856.48	-	1,168.81	230.96	22,334.47
15	15	250	Election Board	79,496.67	26,280.25	759.82	27,559.38	208.08	134,304.20
6	1	260	BOCC HR/Health & Safety	31,418.79	14,324.33	65.40	2,569.09	12,832.19	61,209.80
3		265	Employee Benefits Dept	17,849.87	8,787.10	-	882.85	104.78	27,624.60
21	2	270	IT Department	98,756.18	41,073.45	22.94	200,035.01	5,494.31	345,381.89
14		280	Facilities Management	58,173.40	27,597.58	-	26,931.37	8,026.52	120,728.87
		285	Facilities-Custodial	-	-	-	20,357.70	-	20,357.70
		300	Planning Commission	-	-	-	-	-	-
14		301	Court Services	45,133.21	24,771.98	-	120.00	-	70,025.19
508	31	500	Sheriff	1,406,383.76	671,351.44	-	1,417,941.26	-	3,495,676.46
92	11	525	Juvenile Detention	266,395.70	122,340.69	154.00	47,429.07	732.94	437,052.40
25		526	Juvenile Bureau	100,634.04	54,832.94	-	16,026.26	313.94	171,807.18
3		550	Emergency Management	15,861.13	6,400.29	-	7,320.24	-	29,581.66
11	10	610	Social Services	57,625.11	19,814.39	118.92	97,124.02	887.35	175,569.79
		710	Free Fair	-	-	-	9,857.62	-	9,857.62
3		910	District 1	21,389.13	8,481.32	-	635.40	196.00	30,701.85
		920	District 2	2,790.00	213.44	-	1,429.43	145.06	4,577.93
2	1	930	District 3	15,481.49	6,154.87	-	1,221.93	-	22,858.29
5		940	County Engineer	28,769.62	13,481.02	773.34	3,122.93	49.44	46,196.35
953	79		Total General Fund	\$ 3,223,919.54	\$ 1,497,925.28	\$ 12,271.92	\$ 2,670,521.96	\$ 38,476.50	\$ 7,443,115.20

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
30	1	1110	Highway Cash-District 1	\$ 115,228.98	\$ 61,014.94	\$ -	\$ 454,530.97	\$ 401,557.43	\$ 1,032,332.32
23	1	1110	Highway Cash-District 2	96,653.84	45,430.06	-	104,024.38	2,414.06	248,522.34
28		1110	Highway Cash-District 3	121,256.67	62,248.61	-	145,812.50	58,162.37	387,480.15
		1111	CBRI Fund	-	-	-	95,035.04	-	95,035.04
30		1130	Resale Property Fund	132,430.29	63,641.59	-	20,224.49	19,141.02	235,437.39
1		1140	Treasurer Mortgage Fee Fund	2,803.00	2,321.73	930.00	1,233.57	127.80	7,416.10
		1150	County Clerk Lien Fee Fund	-	-	-	1,819.67	-	1,819.67
8		1151	UCC Central Filing Fund	27,527.00	11,648.65	-	-	-	39,175.65
6	2	1152	Records Preservation Fund	22,725.07	9,747.38	-	23,012.00	-	55,484.45
51		1160	Sheriff Serv Fee Fund	176,396.23	75,076.87	400.00	103,598.03	1,524.67	356,995.80
50		1161	Sheriff Special Revenue Fund	176,288.40	88,031.64	6,669.85	227,062.86	26,841.23	524,893.98
		1162	Sheriff Grant Fund	9,060.65	2,383.33	923.93	-	20,481.31	32,849.22
		1201	Assessor Revolving Fee Fund	-	-	-	-	32,704.84	32,704.84
		1231	Juvenile Probation Fee Fund	-	-	-	3,275.00	-	3,275.00
4		1233	Juvenile - Title IV-E	11,395.58	7,288.61	-	200.01	-	18,884.20
4	1	1240	Planning Commission Fee Fund	22,183.47	10,143.39	2,303.72	3,824.16	49.43	38,504.17
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	3,060.00	3,060.00
		1260	Community Service Fee	-	-	-	5,578.45	253.46	5,831.91
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	6,041.66	2,109.27	-	94.57	144.00	8,389.50
		1282	Mental Health Court Fund	-	-	-	7,184.61	140.00	7,324.61
2		1290	SHINE Program Fund	6,368.06	2,766.03	-	120.00	-	9,254.09
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
240	5		Total Special Revenue Funds	\$ 926,358.90	\$ 443,852.10	\$ 11,227.50	\$ 1,196,630.31	\$ 566,601.62	\$ 3,144,670.43

1193	84		Total	\$ 4,150,278.44	\$ 1,941,777.38	\$ 23,499.42	\$ 3,867,152.27	\$ 605,078.12	\$ 10,587,785.63
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Category % of Total	39.2%	18.3%	0.2%	36.5%	5.7%	100.0%
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