

Oklahoma County  
Monthly Financial Report  
For Period Ending December 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		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	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	(1,766,639)	3,846,993	1,787,960	86.8%
<b>Total Department Budgets</b>	<b>\$ 82,661,541</b>	<b>\$ 89,154,682</b>	<b>\$ 3,682,926</b>	<b>\$ (1,774,140)</b>	<b>\$ 91,063,468</b>	<b>\$ 8,401,926</b>	<b>10.2%</b>
<b>Cash Transfers</b>							
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	-	
<b>Total Transfers</b>	<b>\$ 11,513,250</b>	<b>\$ 5,886,000</b>	<b>\$ 500,000</b>	<b>\$ 1,785,000</b>	<b>\$ 8,171,000</b>	<b>\$ (3,342,250)</b>	<b>-29.0%</b>
<b>Total</b>	<b>\$ 94,174,791</b>	<b>\$ 95,040,682</b>	<b>\$ 4,182,926</b>	<b>\$ 10,860</b>	<b>\$ 99,234,468</b>	<b>\$ 5,059,676</b>	<b>5.4%</b>
<b>Total Sources Available</b>							
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%
<b>Total Available Funding</b>	<b>\$ 94,174,791</b>	<b>\$ 95,040,682</b>			<b>\$ 99,234,468</b>	<b>\$ 5,059,677</b>	<b>5.4%</b>

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

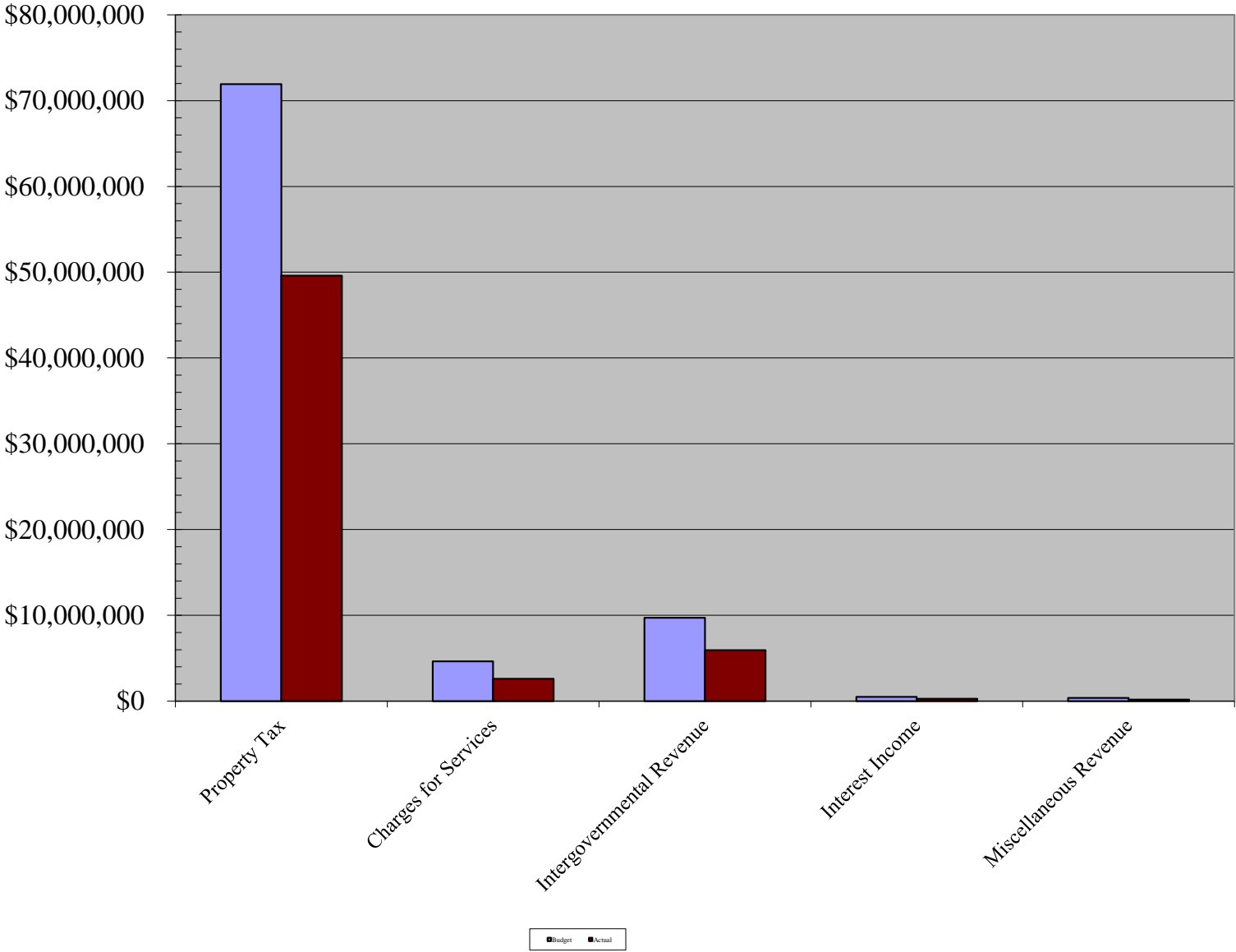
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	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
	<b>Total General Fund Reserve</b>	<b>\$ 3,846,993.00</b>		

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

	<b>18-19 Amended Budget</b>	<b>18-19 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	\$ 12,093,243	\$ 12,093,243	\$ -	100.0%	
Reserved	6,400,588	6,400,588	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 18,493,830</b>	<b>\$ 18,493,830</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 71,913,047	\$ 49,583,714	\$ (22,329,333)	68.9%	67.8%
Charges for Services	4,637,342	2,599,480	(2,037,862)	56.1%	57.8%
Intergovernmental Revenue	9,709,408	5,936,713	(3,772,695)	61.1%	69.3%
Interest Income	498,000	278,751	(219,249)	56.0%	64.6%
Miscellaneous Revenue	383,427	187,298	(196,129)	48.8%	76.0%
Total Revenue	<u>\$ 87,141,225</u>	<u>\$ 58,585,956</u>	<u>\$ (28,555,268)</u>	67.2%	67.5%
Temporary Cash Transfer In	\$ -	\$ 16,000,000	\$ 16,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,171,000)	(6,285,000)	1,886,000		
18-19 Expenditures	\$ 91,063,468	\$ 36,194,475	\$ (54,868,992)	39.7%	40.7%
Prior Budget Year Expenditures	6,400,588	4,218,063	(2,182,525)	65.9%	80.9%
Total Expenditures	<u>\$ 97,464,055</u>	<u>\$ 40,412,538</u>	<u>\$ (57,051,517)</u>		
<b>Cash Balance*</b>	<u><b>\$ 0</b></u>	<u><b>\$ 46,382,248</b></u>	<u><b>\$ 46,382,248</b></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 December 31, 2018



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

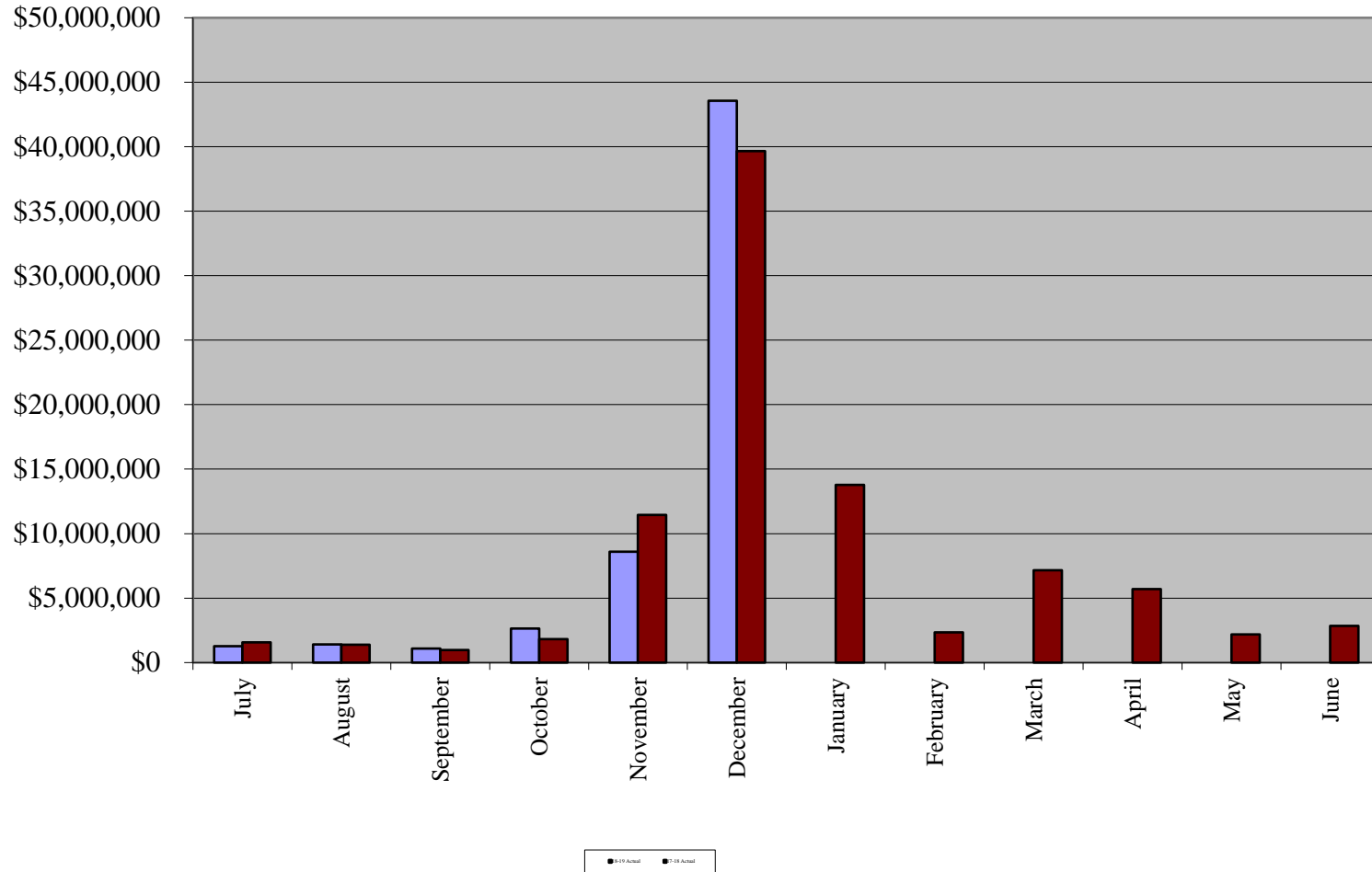
	For the Month Ending December 31, 2018				For the Year to Date Period Ending December 31, 2018			
	18-19 December Actual	17-18 December Actual	Increase (Decrease)	% Increase (Decrease)	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 10,136,377	\$ 11,592,569	\$ (1,456,192)	-12.6%	\$ 18,493,830	\$ 14,763,178	\$ 3,730,652	25.3%
<b>Revenue:</b>								
Property Tax	\$ 40,958,913	\$ 38,171,645	\$ 2,787,268	7.3%	\$ 49,583,714	\$ 47,248,505	\$ 2,335,209	4.9%
Charges for Services	407,657	395,178	12,479	3.2%	2,599,480	2,601,000	(1,520)	-0.1%
Intergovernmental Revenue	2,122,907	1,013,718	1,109,189	109.4%	5,936,713	6,617,243	(680,530)	-10.3%
Interest Income	66,832	34,730	32,102	92.4%	278,751	122,656	156,095	127.3%
Miscellaneous Revenue	13,701	48,186	(34,485)	-71.6%	187,298	299,051	(111,753)	-37.4%
<b>Total Revenue</b>	<b>\$ 43,570,010</b>	<b>\$ 39,663,458</b>	<b>\$ 3,906,553</b>	<b>9.8%</b>	<b>\$ 58,585,956</b>	<b>\$ 56,888,455</b>	<b>\$ 1,697,501</b>	<b>3.0%</b>
Temporary Cash Transfers In	-	\$ -	\$ -		\$ 16,000,000	\$ 17,250,000	\$ (1,250,000)	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,000,000)	(1,800,000)	800,000		(6,285,000)	(7,268,250)	983,250	-13.5%
18-19 Expenditures	\$ 6,250,475	\$ 6,002,708	\$ 247,767	4.1%	\$ 36,194,475	\$ 34,144,143	\$ 2,050,332	6.0%
Prior Budget Year Expenditures	73,663	4,409	69,254		4,218,063	4,040,330	177,733	4.4%
<b>Total Expenditures</b>	<b>\$ 6,324,139</b>	<b>\$ 6,007,117</b>	<b>\$ 317,022</b>	<b>5.3%</b>	<b>\$ 40,412,538</b>	<b>\$ 38,184,473</b>	<b>\$ 2,228,065</b>	<b>5.8%</b>
<b>Ending Cash Balance</b>	<b>\$ 46,382,248</b>	<b>\$ 43,448,910</b>	<b>\$ 2,933,338</b>	<b>6.8%</b>	<b>\$ 46,382,248</b>	<b>\$ 43,448,910</b>	<b>\$ 2,933,338</b>	<b>6.8%</b>

Note 1.)

	18-19 December Actual	17-18 December Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(1,000,000)	(1,000,000)	-
4020-Workers Compensation	-	(800,000)	800,000
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
<b>Total Operating Transfers</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,800,000)</b>	<b>\$ 800,000</b>

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ (1,685,000)	\$ (768,250)	\$ (916,750)
	(4,500,000)	(5,500,000)	1,000,000
	(100,000)	(1,000,000)	900,000
	-	-	-
	-	-	-
<b>Total</b>	<b>\$ (6,285,000)</b>	<b>\$ (7,268,250)</b>	<b>\$ 983,250</b>

## General Fund Actual Revenue December 31, 2018



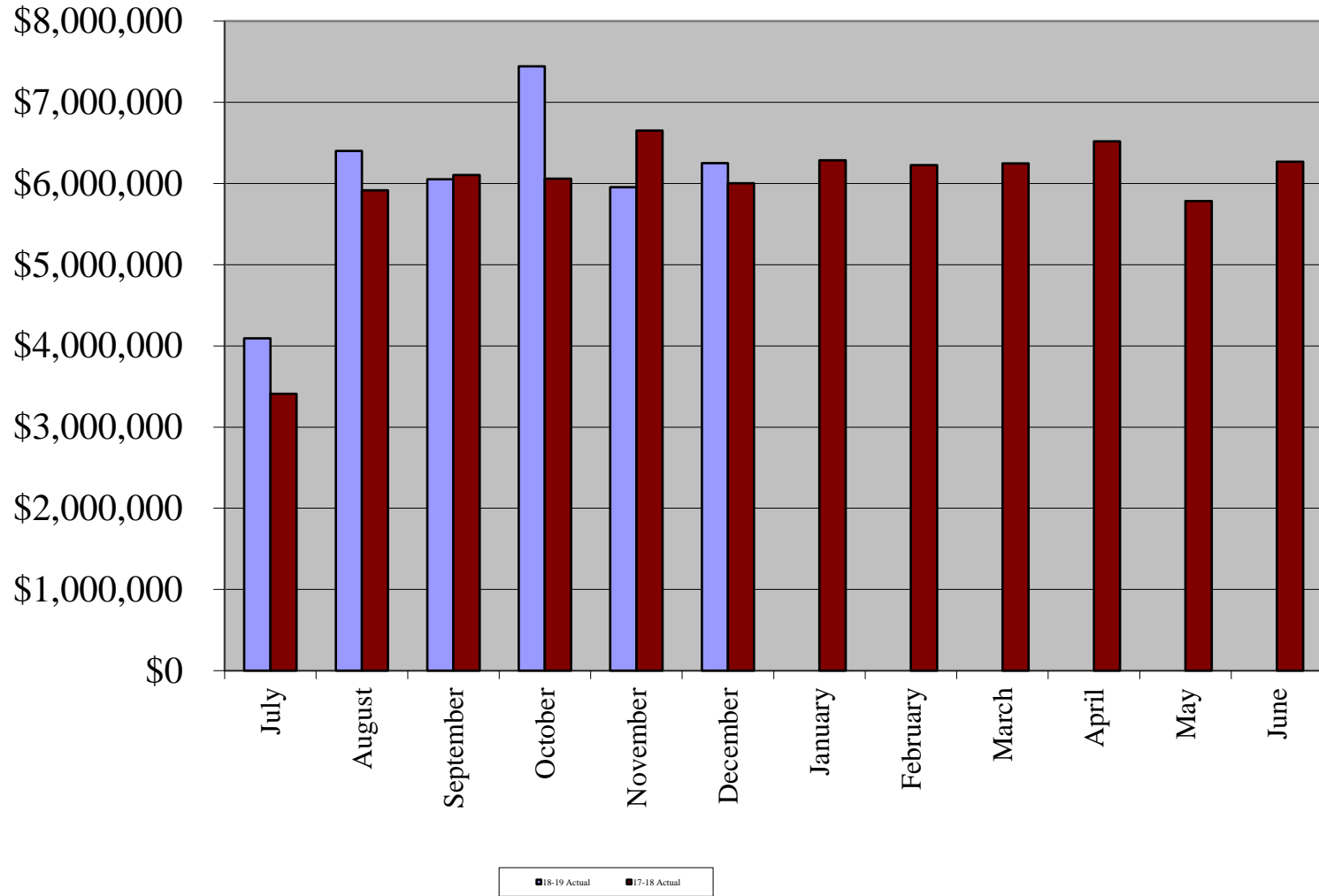
**FY 2018-19 General Fund Expenditures  
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	December 2018 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	18/19 % Expended	Prior Year % Expended
110	General Government	\$ 8,043,060	\$ 57,000	\$ 8,100,060	\$ 275,761	\$ 2,336,630	\$ 5,763,430	\$ 5,541,928	\$ 2,558,132	28.8%	39.0%
120	County Commissioners	441,527	-	441,527	36,901	211,460	230,067	211,917	229,610	47.9%	47.7%
130	Assessor	2,894,955	-	2,894,955	218,696	1,248,065	1,646,890	1,296,910	1,598,045	43.1%	43.8%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	337,861	2,081,318	2,730,686	2,353,484	2,458,520	43.3%	40.1%
150	Treasurer	788,451	4,593	793,044	58,015	300,425	492,619	367,002	426,042	37.9%	54.0%
160	Court Clerk	7,890,334	-	7,890,334	630,701	3,650,146	4,240,188	3,702,400	4,187,934	46.3%	46.7%
170	County Clerk	2,687,096	-	2,687,096	211,240	1,263,402	1,423,694	1,358,192	1,328,904	47.0%	46.9%
180	Excise & Equalization Bds	44,707	-	44,707	81	7,011	37,696	8,180	36,527	15.7%	20.4%
190	County Audit	672,944	45,976	718,920	3,223	130,310	588,610	437,706	281,214	18.1%	13.5%
200	District Attorney-State	150,000	-	150,000	5,783	36,380	113,620	54,097	95,903	24.3%	28.8%
210	District Attorney-County	72,398	-	72,398	4,142	29,453	42,945	55,361	17,037	40.7%	48.0%
230	Public Defender	59,720	-	59,720	10,792	19,781	39,939	40,463	19,257	33.1%	32.9%
240	Purchasing	345,055	-	345,055	26,067	129,719	215,336	135,637	209,418	37.6%	43.8%
250	Election Board	1,485,944	10,860	1,496,804	107,745	775,211	721,593	801,651	695,153	51.8%	47.3%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	47,820	288,227	360,666	296,257	352,636	44.4%	47.1%
265	Employee Benefits Dept	348,778	-	348,778	27,392	160,506	188,272	164,069	184,709	46.0%	47.5%
270	MIS	3,603,108	0	3,603,108	248,575	1,529,368	2,073,740	2,615,560	987,548	42.4%	41.8%
280	Facilities Management	1,498,910	-	1,498,910	96,481	617,453	881,457	730,528	768,382	41.2%	45.7%
285	Facilities Mgmt-Custodial	266,709	-	266,709	-	85,781	180,928	229,879	36,830	32.2%	38.2%
300	Planning Commission	-	-	-	-	-	-	-	0	-	-
301	Court Services	845,197	-	845,197	70,025	402,447	442,750	402,447	442,750	47.6%	42.6%
500	Sheriff	37,617,509	(200,000)	37,417,509	2,983,639	15,890,276	21,527,233	23,525,843	13,891,666	42.5%	44.3%
520	Juvenile Detention	5,355,500	-	5,355,500	424,545	2,415,882	2,939,618	2,536,553	2,818,947	45.1%	42.7%
526	Juvenile Bureau	2,061,592	-	2,061,592	165,842	976,909	1,084,683	1,013,129	1,048,463	47.4%	-
550	Emergency Management	537,711	-	537,711	24,641	153,632	384,079	234,782	302,929	28.6%	34.4%
610	Social Services	2,095,177	0	2,095,177	132,313	812,189	1,282,988	1,265,315	829,862	38.8%	38.5%
710	Free Fair	62,245	-	62,245	-	40,313	21,932	44,332	17,913	64.8%	62.2%
910	District 1	495,283	-	495,283	30,389	175,714	319,569	217,502	277,781	35.5%	33.5%
920	District 2	368,994	-	368,994	3,721	29,182	339,812	37,412	331,582	7.9%	26.9%
930	District 3	347,787	-	347,787	22,958	139,149	208,638	142,692	205,095	40.0%	38.6%
940	County Engineer	556,458	-	556,458	45,123	258,138	298,320	273,993	282,465	46.4%	45.0%
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	-	1,785,000	1,785,000	-	1,210,000	575,000	1,785,000	0	-	54.4%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0	-	-
995	General Fund Reserve	1,976,682	1,870,311	3,846,993	-	-	3,846,993	-	3,846,993	-	-
<b>Total</b>		<b>\$ 89,154,682</b>	<b>\$ 3,693,786</b>	<b>\$ 92,848,468</b>	<b>\$ 6,250,475</b>	<b>\$ 37,404,475</b>	<b>\$ 55,443,992</b>	<b>\$ 52,080,221</b>	<b>\$ 40,768,247</b>	<b>40.3%</b>	<b>41.1%</b>

- Year elapsed = 50.0%



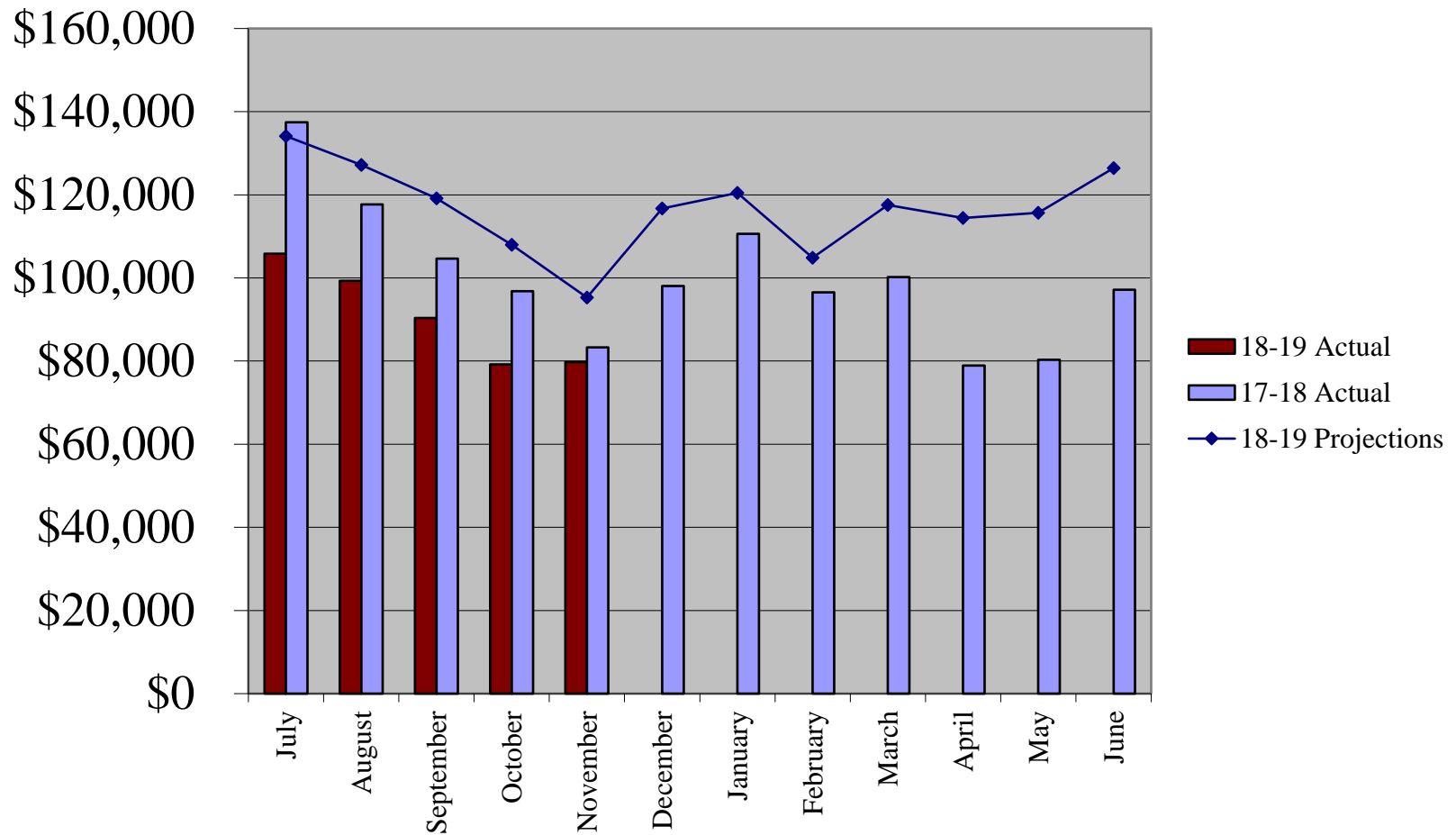
# General Fund Actual Expenditures



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

Account	Description	YTD				
		18-19 Approved Budget	Outstanding Requisitions/ Encumbrances	18-19 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
51002	Retirement Board Members	\$ 1,200		\$ 300	\$ 300	\$ 900
52010	FICA - Retirement Board Members	92		23	23	69
52032	Retirement paid by General Fund	4,204	1,986	2,186	4,172	32
<b>Total Salaries and Benefits</b>		<b>\$ 5,496</b>	<b>\$ 1,986</b>	<b>\$ 2,509</b>	<b>\$ 4,495</b>	<b>\$ 1,001</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 495,591	\$ 454,409	\$ 950,000	\$ 449,705
54023	Electricity (OG&E)	800,000	408,389	291,611	700,000	100,000
54024	Sewer and Water(City of OKC)	800,000	435,704	249,296	685,000	115,000
54022	Natural Gas(ONG)	44,000	18,093	3,207	21,300	22,700
<b>Utilities Subtotal</b>		<b>\$ 3,043,705</b>	<b>\$ 1,357,777</b>	<b>\$ 998,523</b>	<b>\$ 2,356,300</b>	<b>\$ 687,405</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	20,000		320	320	19,680
<b>Lease-Purchase Debt Subtotal</b>		<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 320</b>	<b>\$ 19,680</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		6,532	6,532	968
54017	CODA annual membership dues	2,500		2,400	2,400	100
<b>Memberships Subtotal</b>		<b>\$ 36,050</b>	<b>\$ -</b>	<b>\$ 32,805</b>	<b>\$ 32,805</b>	<b>\$ 3,245</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 703,009	\$ 410,089	\$ 292,920	\$ 703,009	\$ -
54451	Outside legal services	175,000	36,429	21,562	57,990	117,010
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	24,324	11,501	35,826	174
54102	ICB (county-occupied space) rent expense	127,000	40,097	63,238	103,335	23,665
54102	Lincoln (county-occupied space) rent expense	256,000	85,720	127,615	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	167,374	167,376	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	266,433	133,567	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	11,379	8,621	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,836	315	3,151	(734)
<b>Other Operating Subtotal</b>		<b>\$ 4,993,234</b>	<b>\$ 1,844,108</b>	<b>\$ 1,302,473</b>	<b>\$ 3,146,581</b>	<b>\$ 346,653</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 8,092,989</b>	<b>\$ 3,201,884</b>	<b>\$ 2,334,121</b>	<b>\$ 5,536,006</b>	<b>\$ 1,056,983</b>
<b>Capital Outlay</b>						
55390	Copier Lease	1,575	1,428		1,428	147
<b>Total Capital Outlay - 55000</b>		<b>\$ 1,575</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ 147</b>
<b>Grand Total - General Government</b>		<b>\$ 8,100,060</b>	<b>\$ 3,205,298</b>	<b>\$ 2,336,630</b>	<b>\$ 5,541,928</b>	<b>\$ 1,058,132</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2018-2019  
December 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>
<b>Resources</b>					
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	2,041,655	2,332,250	4,373,905	(89,402)
Employer Premiums	15,882,167	7,117,836	7,515,215	14,633,050	(1,249,117)
Stop Loss Reimb	-	139,005	-	139,005	139,005
Refunds/Rebates/Interest	797,611	985,172	767,009	1,752,181	954,570
<b>Total Resources</b>	<b>\$ 26,196,416</b>	<b>\$ 15,179,644</b>	<b>\$ 9,847,464</b>	<b>\$ 25,794,117</b>	<b>\$ (402,299)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,850,217	\$ 6,341,358	\$ 6,341,358	\$ 12,682,715	\$ (1,167,502)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,812,732	2,765,651	2,765,651	5,531,301	(1,281,431)
Dental Claims	1,404,253	630,811	630,811	1,261,621	(142,632)
Vision Claims	164,662	75,721	75,721	151,443	(13,220)
County Pharmacy	305,000	149,315	149,315	298,630	(6,370)
Employee Assistance Program	21,224	10,612	10,612	21,224	-
Medicare Supplement - Phys. Mutual	877,800	534,055	381,468	915,523	37,723
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 10,507,522</u>	<u>\$ 10,354,935</u>	<u>\$ 20,862,457</u>	<u>\$ (2,573,432)</u>
Administration Fees & Other	702,907	395,709	357,209	752,918	50,011
Life/AD&D Premiums	324,234	167,900	167,900	335,799	11,565
Stop Loss Premiums	1,168,178	569,941	569,941	1,139,883	(28,295)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 1,133,550</u>	<u>\$ 1,095,050</u>	<u>\$ 2,228,601</u>	<u>\$ 33,282</u>
<b>Total Expenses</b>	<b>\$ 25,631,209</b>	<b>\$ 11,641,072</b>	<b>\$ 11,449,985</b>	<b>\$ 23,091,057</b>	<b>\$ (2,540,151)</b>
<b>Ending Cash Balance</b>	<b><u>\$ 565,208</u></b>	<b><u>\$ 3,538,572</u></b>	<b><u>\$ (1,602,520)</u></b>	<b><u>\$ 2,703,061</u></b>	<b><u>\$ 2,137,853</u></b>

Cash Balance-One Year Ago

\$ 1,709,632

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

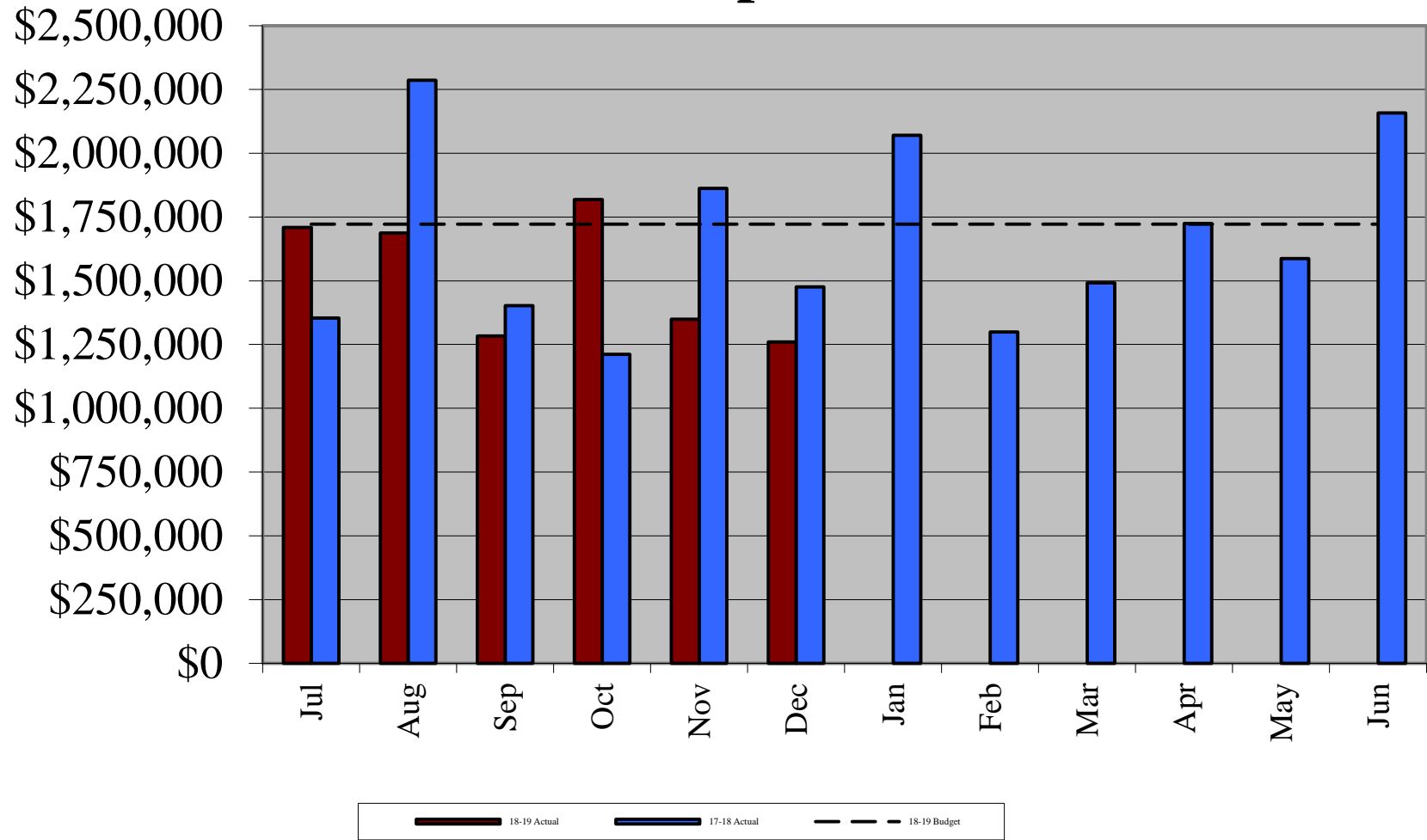
**Key Monthly Statistics:**

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

<b>FY 18-19</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,154,185	\$ 879,617	\$1,056,893	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	379,961	\$460,942	609,457 (August)
<b>Total</b>	<u>\$1,721,912</u>	<u>\$1,259,578</u>	<u>\$1,517,835</u>	

<b>Prior Year 17-18 Comparison</b>	<b>17/18 Monthly Budget</b>	<b>This Month</b>	<b>17/18 Avg</b>	<b>17/18 High Month</b>
Medical Claims	\$1,288,475	\$1,136,165	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$339,782	\$514,136	\$1,081,495 (August)
<b>Total</b>	<u>\$1,807,561</u>	<u>\$1,475,947</u>	<u>\$1,660,410</u>	

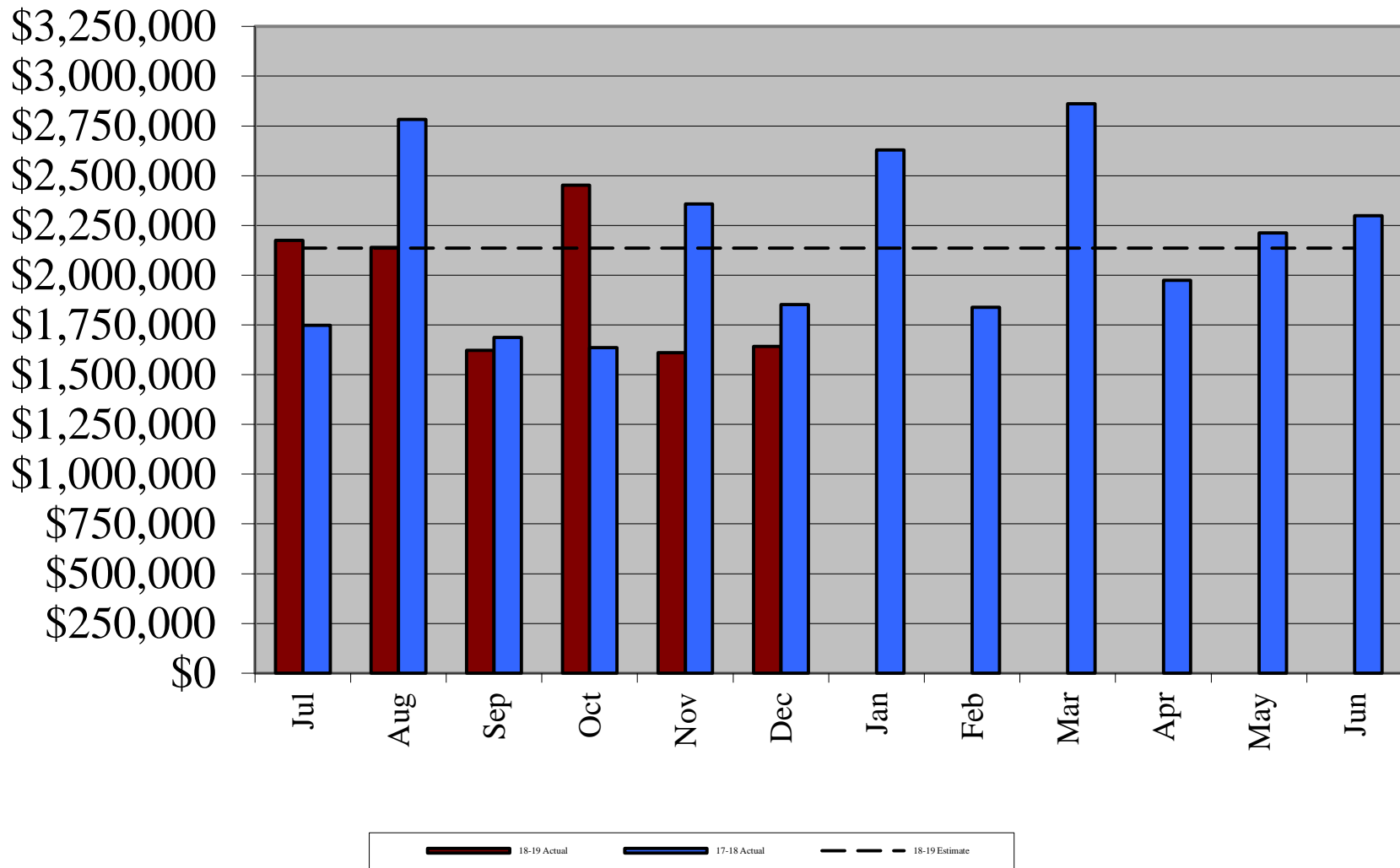
# Medical & Prescription Claims



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

	Annual				December			
	FY 18-19 Estimates	FY 17-18 Actuals	Inc (Dec)	%	FY 18-19 YTD Actuals	FY 17-18 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
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%	7,117,836	5,330,064	1,787,772	34%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	2,041,655	2,084,172	(42,517)	-2.0%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	139,005	282,196	(143,191)	-51%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	985,169	405,639	579,530	142.9%
Interest Income	-	3	(3)		3	1	2	
<b>Total Resources</b>	<b>\$ 26,196,417</b>	<b>\$ 26,255,732</b>	<b>\$ (59,314)</b>	<b>-0.2%</b>	<b>\$ 15,179,644</b>	<b>\$ 13,772,300</b>	<b>\$ 1,407,344</b>	<b>10.2%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 6,341,358	\$ 6,713,624	\$ (372,266)	-5.5%
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%	2,765,651	2,879,882	(114,231)	-4.0%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	630,811	593,822	36,989	6.2%
Vision Claims	164,662	167,632	(2,969)	-1.8%	75,721	77,909	(2,188)	-2.8%
County Pharmacy	305,000	276,639	28,361	10.3%	149,315	138,168	11,147	8.1%
Employee Assistance Program	21,224	21,224	-	0.0%	10,612	12,381	(1,769)	-14.3%
Medicare Supplement	877,800	931,073	(53,273)	-5.7%	534,055	538,577	(4,522)	-0.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		12,004	-	12,004	0%
<b>Total Claims</b>	<b>\$ 23,435,889</b>	<b>\$ 23,690,492</b>	<b>\$ (254,603)</b>	<b>-1.1%</b>	<b>\$ 10,519,526</b>	<b>\$ 10,954,363</b>	<b>\$ (434,837)</b>	<b>-4.0%</b>
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	383,705	391,133	(7,428)	-1.9%
Life/AD&D Premiums	324,234	323,495	739	0.2%	167,900	161,378	6,522	4.0%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	569,941	555,793	14,148	2.5%
<b>Total Admin/Premiums</b>	<b>\$ 2,195,319</b>	<b>\$ 2,169,262</b>	<b>\$ 26,057</b>	<b>1.2%</b>	<b>\$ 1,121,547</b>	<b>\$ 1,108,304</b>	<b>\$ 13,243</b>	<b>1.2%</b>
<b>Total Expenses</b>	<b>\$ 25,631,209</b>	<b>\$ 25,859,753</b>	<b>\$ (228,546)</b>	<b>-0.9%</b>	<b>\$ 11,641,072</b>	<b>\$ 12,062,668</b>	<b>\$ (421,595)</b>	<b>-3.5%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ 565,208</b>	<b>\$ 395,978</b>	<b>\$ 169,232</b>	<b>43%</b>	<b>\$ 3,538,572</b>	<b>\$ 1,709,632</b>	<b>\$ 1,828,939</b>	<b>107.0%</b>

# Total Employee Benefits Expenses



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

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	2	0
Reimbursed Premiums	24,705	17,031	(7,674)
Transfers/Supplements	500,000	100,000	(400,000)
Total Sources	<b>\$ 1,086,638</b>	<b>\$ 722,054</b>	<b>\$ (364,585)</b>
Expenditures:			
Claims	\$ 465,453	\$ 159,031	(306,422)
Stop loss/Admin Fees	238,893	184,605	(54,288)
Total Expenditures	<b>\$ 704,346</b>	<b>\$ 343,636</b>	<b>\$ (360,710)</b>
<b>Ending Cash Balance</b>	<b>\$ 382,292</b>	<b>\$ 378,418</b>	<b>\$ (3,874)</b>
Cash Balance-One Year Ago		<b>\$ 797,679</b>	

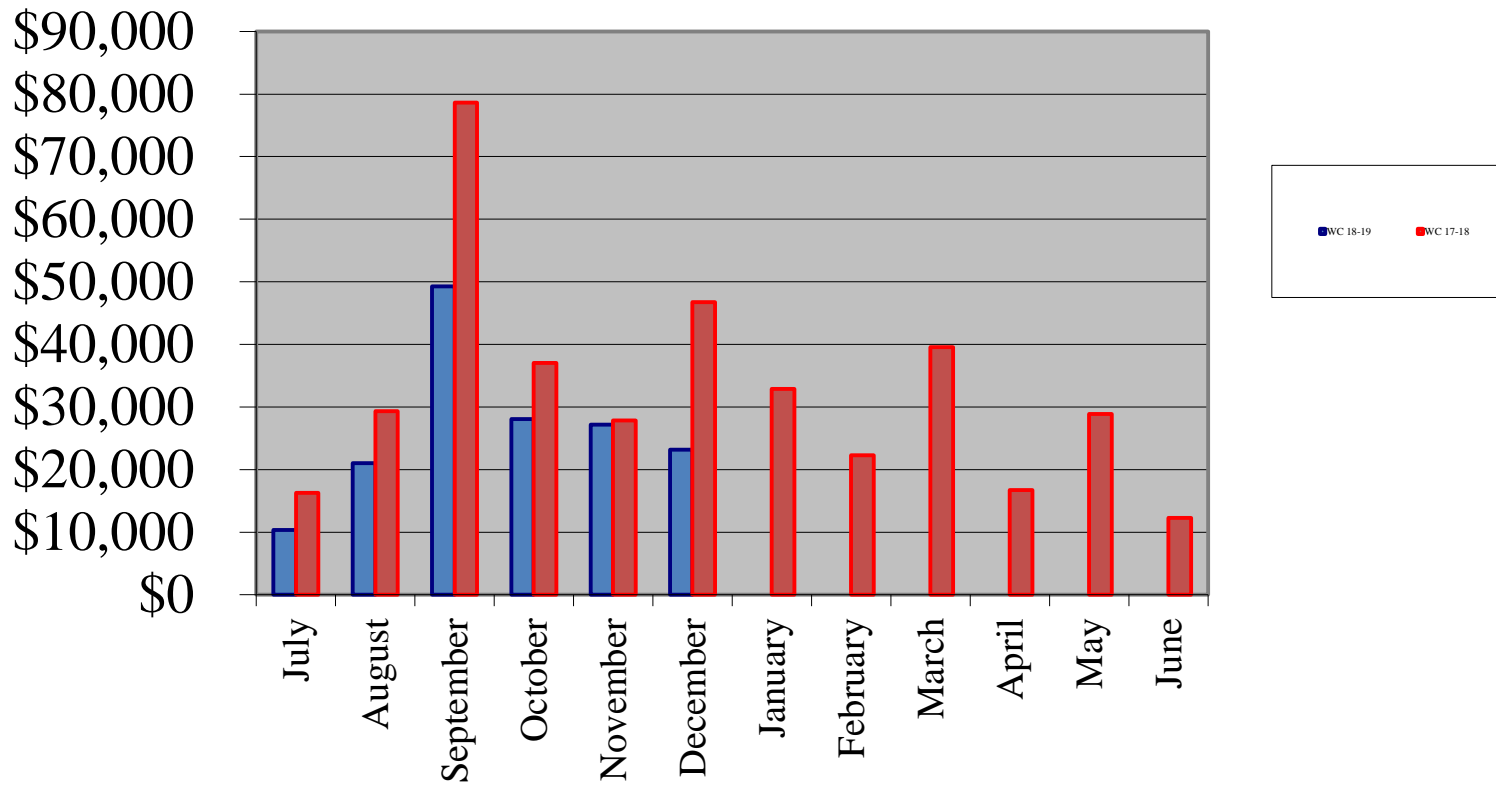
Note:

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	\$ 78,537	\$ (46,557)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement	-	-	-
Total Sources	<b>\$ 145,094</b>	<b>\$ 78,537</b>	<b>\$ (66,557)</b>
Expenditures:			
Tort Claims	\$ 28,493	\$ 4,935	\$ (23,558)
Supportive Services	16,262	4,716	(11,546)
Total Expenditures	<b>\$ 44,755</b>	<b>\$ 9,650</b>	<b>\$ (35,105)</b>
<b>Ending Cash Balance</b>	<b>\$ 100,340</b>	<b>\$ 68,886</b>	<b>\$ (31,453)</b>
Cash Balance-One Year Ago		<b>\$ 67,065</b>	



# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2018-2019

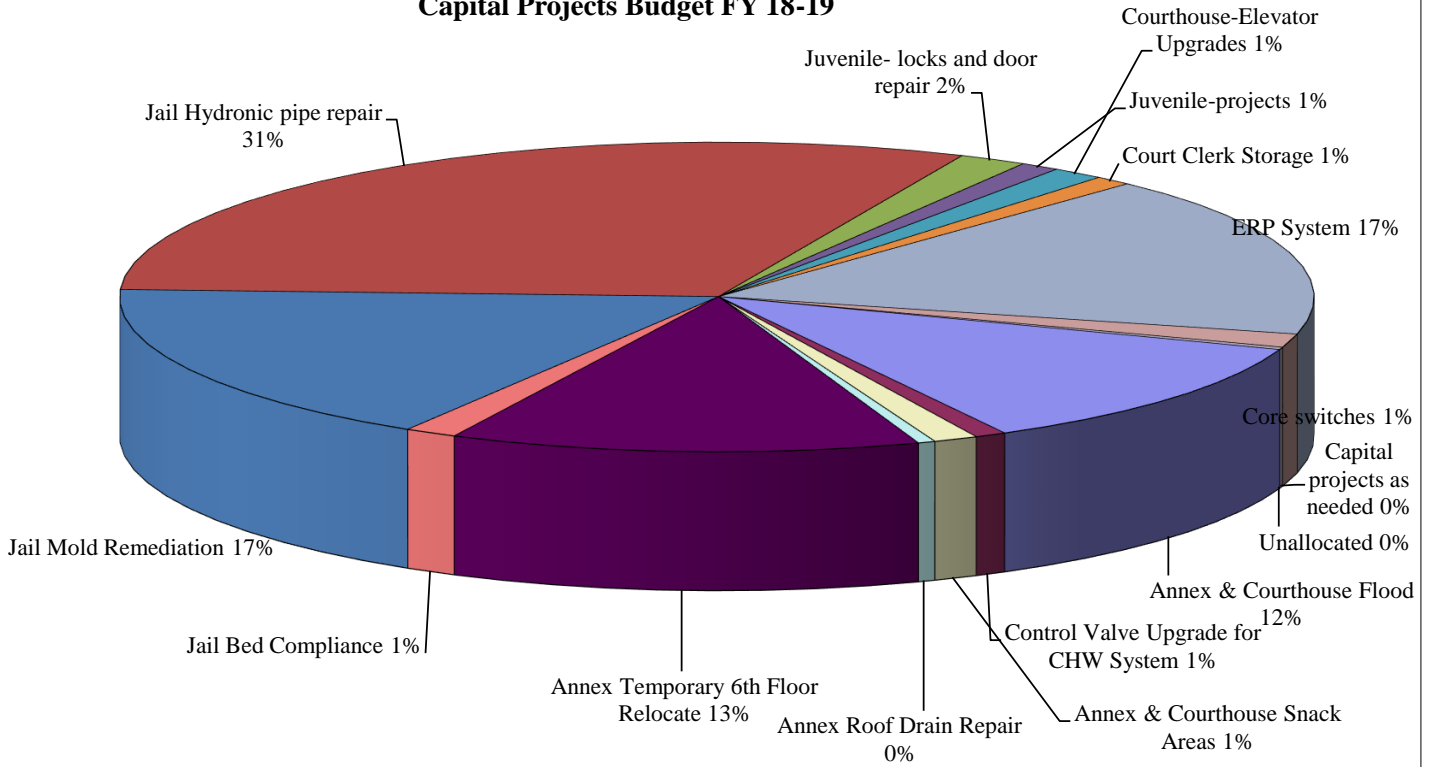
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 18-19 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	33,531	18,874	20,149	31,320	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	888,930	3,452	3,452	7,618	Pending
<b>Jail Facility</b>							
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	171,874	108,021	127,921	50,205	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	2,000,000			200,000	Pending
<b>Juvenile</b>							
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
<b>Courthouse</b>							
Elevator Drives Upgrade	10/19/2017	100,000		11,800	38,202	61,798	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>							
Tyler Munis-ERP System	6/19/2014	1,201,680	214,354	20,056	876,096	111,230	Pending
Core Switches end of row/top rack	5/17/2018	100,000				100,000	Pending
<b>Capital Projects-As Needed</b>	5/17/2018	-				-	Pending
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	0				0	
Unallocated Funds		18,291				18,291	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 7,106,822</b>	<b>\$ 3,446,332</b>	<b>\$ 368,898</b>	<b>\$ 2,600,638</b>	<b>\$ 1,059,851</b>	

### TIF Projects:

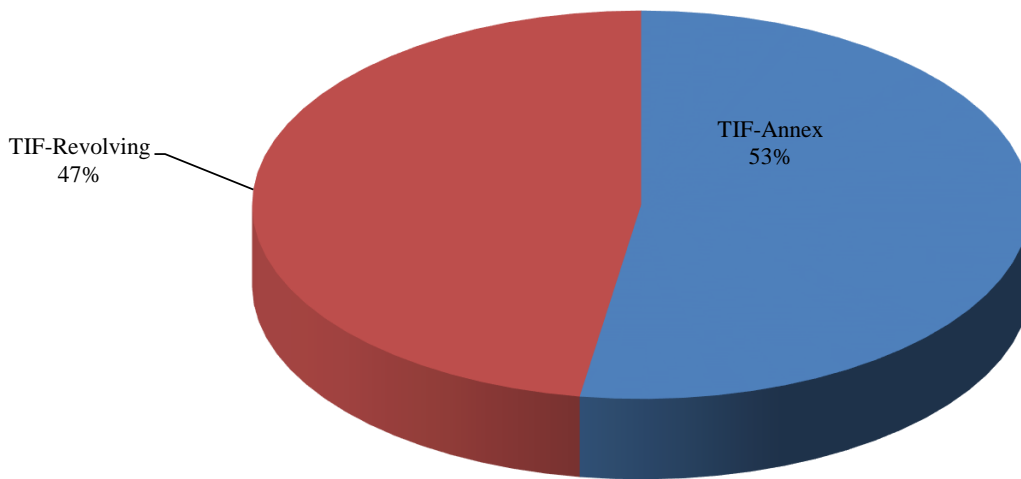
<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 582,829	\$ 202,642	\$ 2,713,404	262,432	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 3,216,812	\$ 1,218,031	\$ 518,008	\$ 1,731,343	267,438	Ongoing
<b>Total Capital Projects</b>		<b>\$ 13,882,299</b>	<b>\$ 5,247,192</b>	<b>\$ 1,089,547</b>	<b>\$ 7,045,385</b>	<b>\$ 1,589,721</b>	

Cash Balance at December 31, 2018	\$6,684,713.46
Temporary Transfers	0.00
Budgeted Transfers	0.00
	6,684,713.46
18/19 Available Budget	5,145,292.34
17/18 Available Budget	1,116,620.96
Total Budgeted Funds Available	6,261,913.30
<b>Total Unappropriated Cash</b>	<b>\$ 422,800.16</b>

### Capital Projects Budget FY 18-19



### TIF Budgets FY 18-19

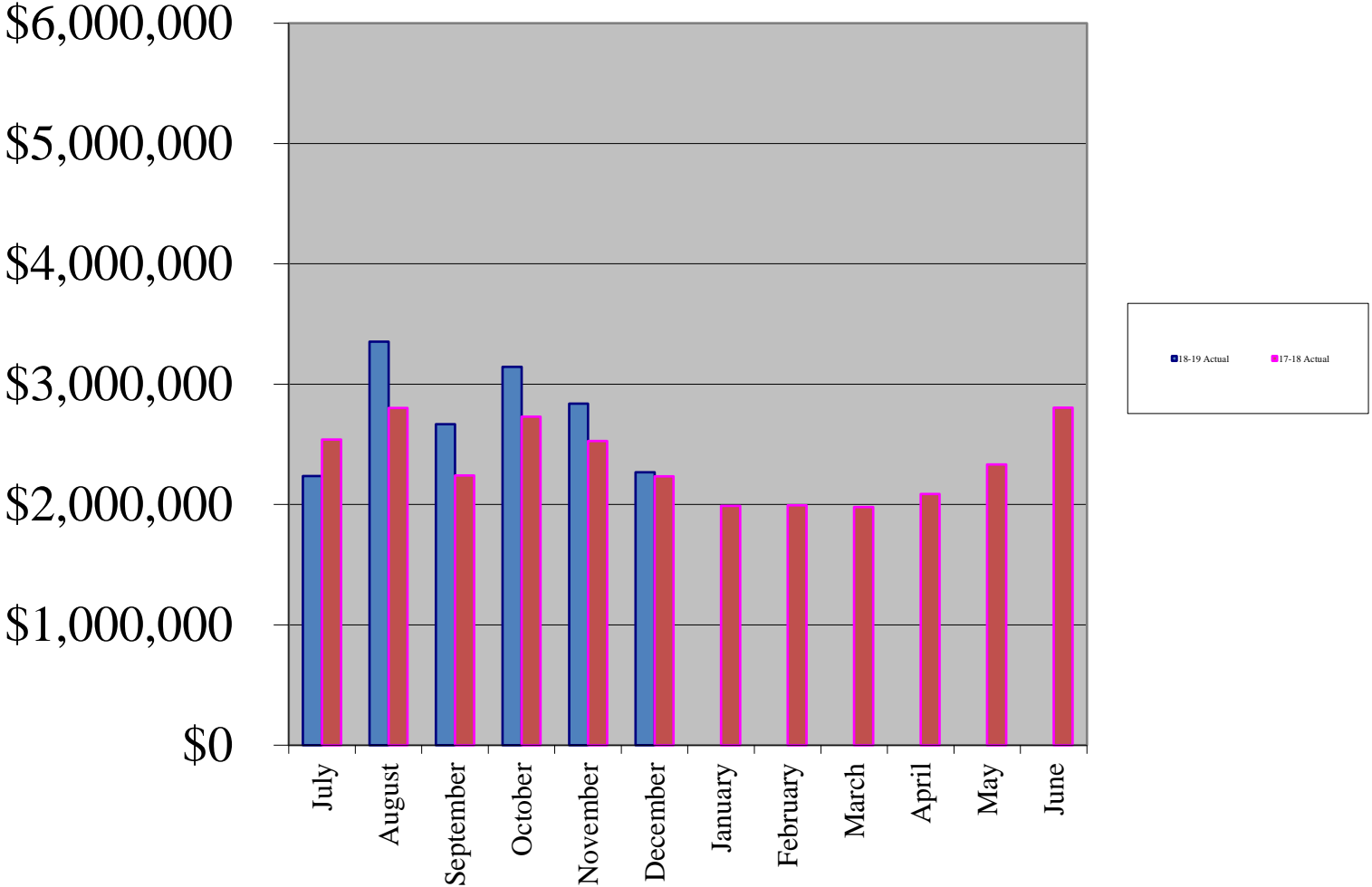


**FY 2018-19 Special Revenue Funds  
Status Report**

<b>Cost Center</b>	<b>Department</b>	<b>2018-2019 Appropriations</b>	<b>December 2018 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>18/19 Funds Available</b>	<b>18/19 % Expended</b>
1110	Highway Cash-Dist #1	\$6,335,555	\$420,793	\$3,205,932	\$3,129,623	\$3,478,459.69	\$2,857,096	50.6%
1110	Highway Cash-Dist #2	8,040,840	171,963	1,645,431	6,395,410	2,712,134.58	5,328,706	20.5%
1110	Highway Cash-Dist #3	3,958,470	287,425	2,566,069	1,392,401	2,827,972.68	1,130,498	64.8%
1111	CBRI Fund	3,687,894	72,331	641,511	3,046,382	2,502,260.02	1,185,634	17.4%
1130	Resale Property	5,201,777	303,829	1,657,107	3,544,670	2,415,880.79	2,785,896	31.9%
1140	Treasurer Mortgage Fee	200,603	6,316	81,077	119,525	85,357.34	115,245	40.4%
1150	County Clerk Lien Fee	190,502	865	11,820	178,681	29,388.24	161,113	6.2%
1151	UCC Central Filing Fund	691,786	38,841	377,794	313,991	380,994.14	310,791	54.6%
1152	Records Mgmt & Preservation	1,088,562	31,655	307,746	780,816	385,747.35	702,815	28.3%
1160	Sheriff Service Fee	2,374,643	401,426	1,915,170	459,473	2,175,848.66	198,795	80.7%
1161	Sheriff Special Revenue	5,105,612	398,892	3,074,834	2,030,779	3,502,972.36	1,602,640	60.2%
1162	Sheriff's Grant Fund	710,471	15,705	178,102	532,369	211,780.51	498,690	25.1%
1201	Assessor Revolving Fee	131,808	0	32,705	99,103	52,587.44	79,220	24.8%
1231	Juvenile Probation Fee	131,908	4,870	16,055	115,853	74,650.00	57,258	12.2%
1233	Juvenile Grant Fund	297,498	13,969	128,050	169,448	142,309.25	155,189	43.0%
1240	Planning Commission Fee	463,863	36,085	219,240	244,623	289,259.78	174,603	47.3%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	494,925	22,406	65,502	429,424	65,501.53	429,424	13.2%
1260	Community Service Fee	180,218	4,835	38,822	141,396	61,897.42	118,321	21.5%
1270	Community Sentencing	284,230	0	0	284,230	0.00	284,230	0.0%
1280	Drug Court Fund	452,269	11,710	143,775	308,494	152,098.84	300,170	31.8%
1282	Mental Health Court Fund	159,694	22,488	57,191	102,503	62,313.44	97,381	35.8%
1290	Shine Program	73,078	2,178	46,620	26,459	46,974.34	26,104	63.8%
1300	MIS Special Revenue	22,496	0	0	22,496	0.00	22,496	0.0%
<b>Total</b>		<b>\$40,288,321</b>	<b>\$2,268,583</b>	<b>\$16,410,552</b>	<b>\$23,877,768</b>	<b>\$21,656,388</b>	<b>\$18,631,932</b>	<b>40.7%</b>

Year elapsed = 50%

# Special Revenue Actual Expenditures



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

**18-19  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 6,414,398
Exempt Manufacturing Tax	16,597
Miscellaneous Property Tax	43,163
Interest Income	18,795
Bond Refinance Refunding	-
<b>Total Revenue</b>	<b>\$ 6,492,953</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

Principal	\$ (1,250,000)
Interest	(75,000)
<b>Total Paid YTD</b>	<b>\$ (1,325,000)</b>

**Total Bonds Combined**

Principal	\$ (5,640,000)
Interest	(559,213)
<b>Total Bond Payments YTD</b>	<b>\$ (6,199,213)</b>

**Judgments**

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

**Total Expenditures**

**\$ (6,199,213)**

Transfer In

\$ -

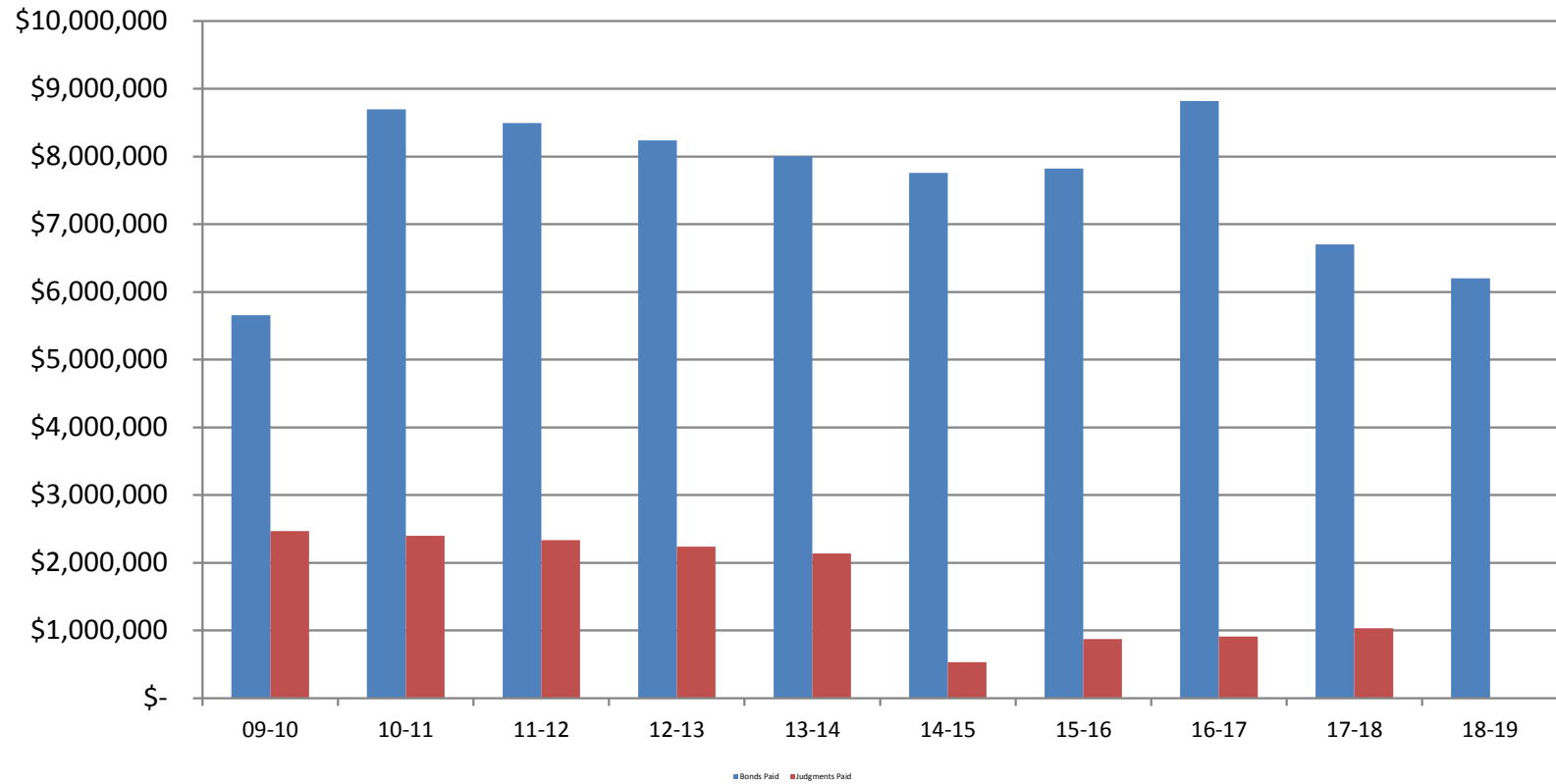
**Ending Cash Balance**

**\$ 6,898,905**

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 December 2018**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 371.49	\$ -	\$ 275,339.16	\$ -	\$ 275,760.65
3		120	County Commissioners	26,315.64	8,605.36	1,800.00	180.00	-	36,901.00
27	3	130	Assessor	148,565.34	63,781.07	1,918.62	3,915.60	515.28	218,695.91
47		140	Assessor Revaluation	212,971.19	103,464.02	10,007.98	10,459.99	957.98	337,861.16
10		150	Treasurer	39,182.67	15,214.14	400.00	3,008.06	210.14	58,015.01
119	6	160	Court Clerk	419,551.60	196,802.83	1,036.19	13,310.86	-	630,701.48
26		170	County Clerk	144,061.14	58,552.46	1,495.00	7,131.85	-	211,240.45
		180	Excise & Equalization	75.00	5.74	-	-	-	80.74
		190	County Audit	-	-	-	3,090.52	132.52	3,223.04
		200	District Attorney-State	-	-	-	3,875.63	1,907.45	5,783.08
		210	District Attorney -County	-	-	-	3,738.94	403.29	4,142.23
		230	Public Defender	-	-	-	9,037.45	1,754.80	10,792.25
4		240	Purchasing	15,878.22	9,161.44	-	911.88	115.48	26,067.02
15	15	250	Election Board	69,752.47	28,468.80	335.72	8,979.86	208.08	107,744.93
6	1	260	BOCC HR/Health & Safety	31,418.79	14,317.59	74.13	1,881.56	128.19	47,820.26
3		265	Employee Benefits Dept	17,849.87	8,787.10	-	650.71	104.78	27,392.46
21	2	270	IT Department	101,493.23	44,682.28	-	92,432.90	9,966.69	248,575.10
14		280	Facilities Management	58,346.37	27,631.57	-	10,372.29	130.37	96,480.60
		285	Facilities-Custodial	-	-	-	-	-	-
		300	Planning Commission	-	-	-	-	-	-
14		301	Court Services	45,133.21	24,771.98	-	120.00	-	70,025.19
499	29	500	Sheriff	1,511,296.66	705,492.71	-	766,849.51	-	2,983,638.88
86	9	525	Juvenile Detention	263,340.47	127,347.93	154.00	33,120.03	583.03	424,545.46
25		526	Juvenile Bureau	101,504.95	54,926.53	-	9,096.98	313.94	165,842.40
3		550	Emergency Management	15,861.13	6,400.29	1,088.02	1,291.60	-	24,641.04
11	9	610	Social Services	56,460.23	20,744.05	36.30	54,740.45	332.35	132,313.38
		710	Free Fair	-	-	-	-	-	-
3		910	District 1	21,389.13	8,481.32	-	323.03	196.00	30,389.48
		920	District 2	2,448.00	187.28	-	940.99	145.06	3,721.33
2	1	930	District 3	16,094.19	6,201.74	-	662.20	-	22,958.13
5		940	County Engineer	28,769.62	13,481.02	-	1,951.25	920.88	45,122.77
<b>943</b>	<b>75</b>		<b>Total General Fund</b>	<b>\$ 3,347,809.12</b>	<b>\$ 1,547,880.74</b>	<b>\$ 18,345.96</b>	<b>\$ 1,317,413.30</b>	<b>\$ 19,026.31</b>	<b>\$ 6,250,475.43</b>

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
29	1	1110	Highway Cash-District 1	\$ 113,545.58	\$ 60,859.57	\$ -	\$ 236,542.44	\$ 9,845.44	\$ 420,793.03
24	1	1110	Highway Cash-District 2	92,500.33	44,597.85	-	32,450.77	2,414.06	171,963.01
28		1110	Highway Cash-District 3	126,086.67	63,221.71	82.27	67,145.78	30,888.25	287,424.68
		1111	CBRI Fund	-	-	-	72,331.30	-	72,331.30
28		1130	Resale Property Fund	133,094.99	60,405.67	660.00	106,551.44	3,117.10	303,829.20
1		1140	Treasurer Mortgage Fee Fund	3,053.00	2,340.85	-	794.73	127.80	6,316.38
		1150	County Clerk Lien Fee Fund	-	-	-	864.68	-	864.68
8		1151	UCC Central Filing Fund	26,345.14	12,496.17	-	-	-	38,841.31
6	2	1152	Records Preservation Fund	22,907.89	8,747.40	-	-	-	31,655.29
66		1160	Sheriff Serv Fee Fund	221,433.79	108,625.24	7.75	70,055.63	1,303.68	401,426.09
41		1161	Sheriff Special Revenue Fund	127,914.76	54,050.13	-	200,077.79	16,849.53	398,892.21
1		1162	Sheriff Grant Fund	4,214.23	2,012.55	-	-	9,477.93	15,704.71
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,870.00	-	4,870.00
3		1233	Juvenile - Title IV-E	8,742.42	4,996.31	-	230.12	-	13,968.85
4	2	1240	Planning Commission Fee Fund	22,509.87	10,168.36	2,199.65	1,108.49	98.86	36,085.23
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	22,405.81	22,405.81
		1260	Community Service Fee	-	-	-	4,581.97	253.46	4,835.43
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,391.66	2,174.39	-	711.52	432.00	11,709.57
		1282	Mental Health Court Fund	-	-	-	22,068.44	420.00	22,488.44
1		1290	SHINE Program Fund	1,808.14	355.30	-	14.18	-	2,177.62
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
<b>243</b>	<b>6</b>		<b>Total Special Revenue Funds</b>	<b>\$ 912,548.47</b>	<b>\$ 435,051.50</b>	<b>\$ 2,949.67</b>	<b>\$ 820,399.28</b>	<b>\$ 97,633.92</b>	<b>\$ 2,268,582.84</b>

<b>1186</b>	<b>81</b>		<b>Total</b>	<b>\$ 4,260,357.59</b>	<b>\$ 1,982,932.24</b>	<b>\$ 21,295.63</b>	<b>\$ 2,137,812.58</b>	<b>\$ 116,660.23</b>	<b>\$ 8,519,058.27</b>
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Category % of Total	50.0%	23.3%	0.2%	25.1%	1.4%	100.0%
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