

Oklahoma County
Monthly Financial Report
For Period Ending February 28, 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 2017-2018 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2016-17 Budget at 6-30-17	FY 17-18 Adopted Budget	Supplement	Budget Amendments	FY 17-18 Amended Budget	Increase/ Decrease from FY 2016-17 Budget	% Increase (Decrease)
110 General Government	\$ 5,653,436	\$ 6,083,504			\$ 6,083,504	\$ 430,068	7.6%
120 Commissioners	473,919	426,983			426,983	(46,936)	-9.9%
130 Assessor	2,458,036	2,634,389			2,634,389	176,353	7.2%
140 Assessor Revaluation	4,272,021	4,361,549			4,361,549	89,528	2.1%
150 Treasurer	599,755	604,755			604,755	5,000	0.8%
160 Court Clerk	6,453,600	6,961,244			6,961,244	507,644	7.9%
170 County Clerk	2,869,453	2,781,692		(98,663)	2,683,029	(186,424)	-6.5%
180 Excise and Equalization	47,207	47,207			47,207	-	0.0%
190 County Audit	647,743	647,743	25,201		672,944	25,201	3.9%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	51,420	52,000			52,000	580	1.1%
240 Purchasing	301,510	303,520		8,698	312,218	10,708	3.6%
250 Election Board	1,574,852	1,415,818		(13,296)	1,402,522	(172,330)	-10.9%
260 BOCC HR/Health & Safety	501,181	519,019			519,019	17,838	3.6%
265 Employee Benefits Department		357,660		(1,850)	355,810	355,810	N/A
270 MIS	3,566,047	3,425,907		295,000	3,720,907	154,860	4.3%
280 Facilities Management-Main	1,354,342	1,354,342		7,384	1,361,726	7,384	0.5%
290 Facilities Mgmt - Custodial	256,709	256,709			256,709	-	0.0%
300 Planning Commission	-	-		200,000	200,000	200,000	
310 Court Services	680,415	665,619		101,794	767,413	86,998	12.8%
510 Sheriff	34,267,772	34,267,772		465,000	34,732,772	465,000	1.4%
520 Juvenile Justice	6,798,123	6,822,435		7,020	6,829,455	31,332	0.5%
550 Emergency Management	362,975	415,339		6,214	421,553	58,578	16.1%
610 Social Services	1,965,568	1,942,725		13,765	1,956,490	(9,078)	-0.5%
710 Free Fair	62,245	62,245			62,245	-	0.0%
810 OSU Extension	439,930	-			-	(439,930)	-100.0%
910 Highway - District 1	302,660	434,494			434,494	131,834	43.6%
920 Highway - District 2	264,767	373,188			373,188	108,421	40.9%
930 Highway - District 3	256,162	341,758			341,758	85,596	33.4%
940 Engineer	510,010	497,519		9,380	506,899	(3,111)	-0.6%
950 Economic Development	395,000	379,393			379,393	(15,607)	-4.0%
995 Reserve	1,750,807	2,573,965	2,620,936	(1,621,415)	3,573,486	1,822,679	104.1%
Total Department Budgets	\$ 79,360,064	\$ 81,232,891	\$ 2,646,137	\$ (620,968)	\$ 83,258,060	\$ 3,897,996	4.9%
Cash Transfers							
4010 Employee Benefits	\$ 10,450,000	\$ 8,400,000			\$ 8,400,000	\$ (2,050,000)	-19.6%
4020 Workers Compensation	250,000	1,000,000			1,000,000	750,000	300.0%
4030 Self Insurance	107,000	20,000			20,000	(87,000)	-81.3%
2010 Capital Projects	276,154	410,000		658,250	1,068,250	792,096	286.8%
5010 Defined Benefit Plan		400,000			400,000	400,000	
Total Transfers	\$ 11,083,154	\$ 10,230,000	\$ -	\$ 658,250	\$ 10,888,250	\$ (194,904)	-1.8%
Total	\$ 90,443,218	\$ 91,462,891	\$ 2,646,137	\$ 37,282	\$ 94,146,310	\$ 3,703,092	4.1%
Total Sources Available							
Revenue	\$ 81,086,852	\$ 84,160,933			\$ 84,338,694	\$ 3,251,842	4.0%
Fund Balance	\$ 9,356,366	\$ 7,301,957			\$ 9,770,334	\$ 413,968	4.4%
Total Available Funding	\$ 90,443,218	\$ 91,462,891			\$ 94,109,028	\$ 3,665,810	4.1%

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

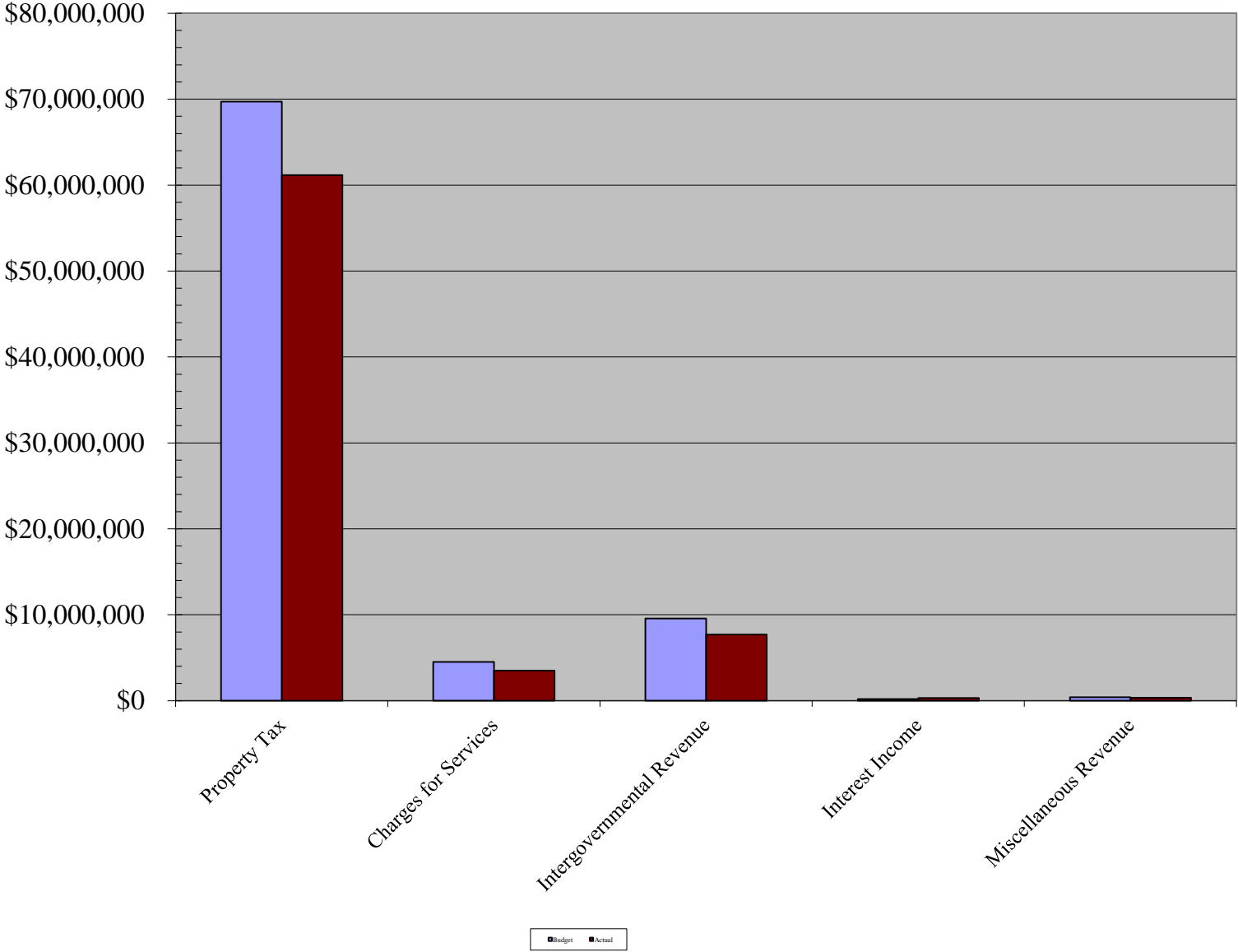
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 2,573,965.00	Adopted Budget	6/14/2017
170 County Clerk	Return Benefits Dept Excess & replace HR/Payroll Position	\$ (151,337.00)	BB 35-18	7/3/2017
994 Capital Projects Fund	Jail HVAC Replacement Project	(358,250.00)	BB 38-18	7/3/2017
301 Court Services	Fund 2 new employees to provide services at Adult Detention Center.	\$ (89,371.00)	BB 75-18	8/9/2017
995 General Fund Reserve	September Supplement	2,620,936.00	BB 133-18	9/21/2017
240 Purchasing	9 months of Salary and Benefits Increase	(8,698.00)	BB 134-18	9/21/2017
510 Sheriff	Increase in Inmate Medical Contract	(465,000.00)	BB 137-18	9/21/2017
300 Planning Commission	County Master Plan Update	(200,000.00)	BB 166-18	10/19/2017
250 Election Board	Special Election less than estimated	50,578.04	BB 165-18	10/19/2017
280 Facilities Management-Ma	5% Salary Increase for employees with no pay increase since 2013	(5,534.41)	BB 220-18	11/16/2017
310 Court Services	5% Salary Increase for employees with no pay increase since 2013	(16,820.45)	BB 217-18	11/16/2017
550 Emergency Management	5% Salary Increase for employees with no pay increase since 2013	(6,214.16)	BB 218-18	11/16/2017
610 Social Services	5% Salary Increase for employees with no pay increase since 2013	(13,765.01)	BB 221-18	11/16/2017
940 Engineer	5% Salary Increase for employees with no pay increase since 2013	(11,381.05)	BB 219-18	11/16/2017
994 Capital Projects Fund	Jail Mold Remediation Project	(300,000.00)	BB 256-18	12/21/2017
270 IT Department	Hardware, software and services of E-Justice System Upgrade	(45,000.00)	BB 257-18	12/21/2017
995 General Fund Reserve	Engineer-940-Correct Salary transfer from 11-16-17	2,001.00	BB 259-18	12/21/2017
995 General Fund Reserve	Court Services-301-Correct Salary transfer from 11-16-17	4,397.14	BB 260-18	12/21/2017
520 Juvenile Detention	5% Salary Increase for employees with no pay increase since 2013	(7,020.34)	BB 307-18	2/15/2018
Total General Fund Reserve		\$ 3,573,485.76		

**General Fund
FY 2017-2018
Budget Analysis
For the Period Ending February 28, 2018**

	17-18 Amended Budget	17-18 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 9,770,335	\$ 9,770,335	\$ -	100.0%	
Reserved	4,992,843	4,992,843	-	100.0%	
Total Estimated Cash Balance	\$ 14,763,178	\$ 14,763,178	\$ -		
Revenue:					
Property Tax	\$ 69,708,148	\$ 61,155,565	\$ (8,552,584)	87.7%	87.0%
Charges for Services	4,503,631	3,489,332	(1,014,299)	77.5%	77.4%
Intergovernmental Revenue	9,580,708	7,698,779	(1,881,929)	80.4%	76.7%
Interest Income	190,000	312,866	122,866	164.7%	122.1%
Miscellaneous Revenue	393,487	353,583	(39,904)	89.9%	59.1%
Total Revenue	<u>\$ 84,375,975</u>	<u>\$ 73,010,125</u>	<u>\$ (11,365,850)</u>	86.5%	85.2%
Temporary Cash Transfer In	\$ -	\$ 17,250,000	\$ 17,250,000		
Temporary Cash Transfer Out	-	(17,250,000)	(17,250,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(10,488,250)	(258,250)		
17-18 Expenditures	\$ 83,916,310	\$ 46,655,800	\$ (37,260,510)	55.6%	54.4%
Prior Budget Year Expenditures	4,992,843	4,163,325	(829,518)	83.4%	88.8%
Total Expenditures	<u>\$ 88,909,153</u>	<u>\$ 50,819,125</u>	<u>\$ (38,090,028)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 26,465,928</u>	<u>\$ 26,465,928</u>		

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

17-18 General Fund Budget to Actual Revenue at February 28, 2018



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

	For the Month Ending February 28, 2018			
	17-18 February Actual	16-17 February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 33,384,225	\$ 29,793,135	\$ 3,591,090	12.1%
Revenue:				
Property Tax	\$ 1,412,922	\$ 1,112,177	\$ 300,745	27.0%
Charges for Services	398,449	371,388	27,061	7.3%
Intergovernmental Revenue	429,450	1,130,780	(701,330)	-62.0%
Interest Income	75,496	32,546	42,950	132.0%
Miscellaneous Revenue	35,186	19,972	15,214	76.2%
Total Revenue	\$ 2,351,503	\$ 2,666,863	\$ (315,360)	-11.8%
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(2,920,000)	(169,154)	(2,750,846)	
17-18 Expenditures	\$ 6,226,806	\$ 5,896,468	\$ 330,338	5.6%
Prior Budget Year Expenditures	122,995	653,729	(530,734)	
Total Expenditures	\$ 6,349,801	\$ 6,550,197	\$ (200,396)	-3.1%
Ending Cash Balance	\$ 26,465,928	\$ 25,740,646	\$ 725,282	2.8%

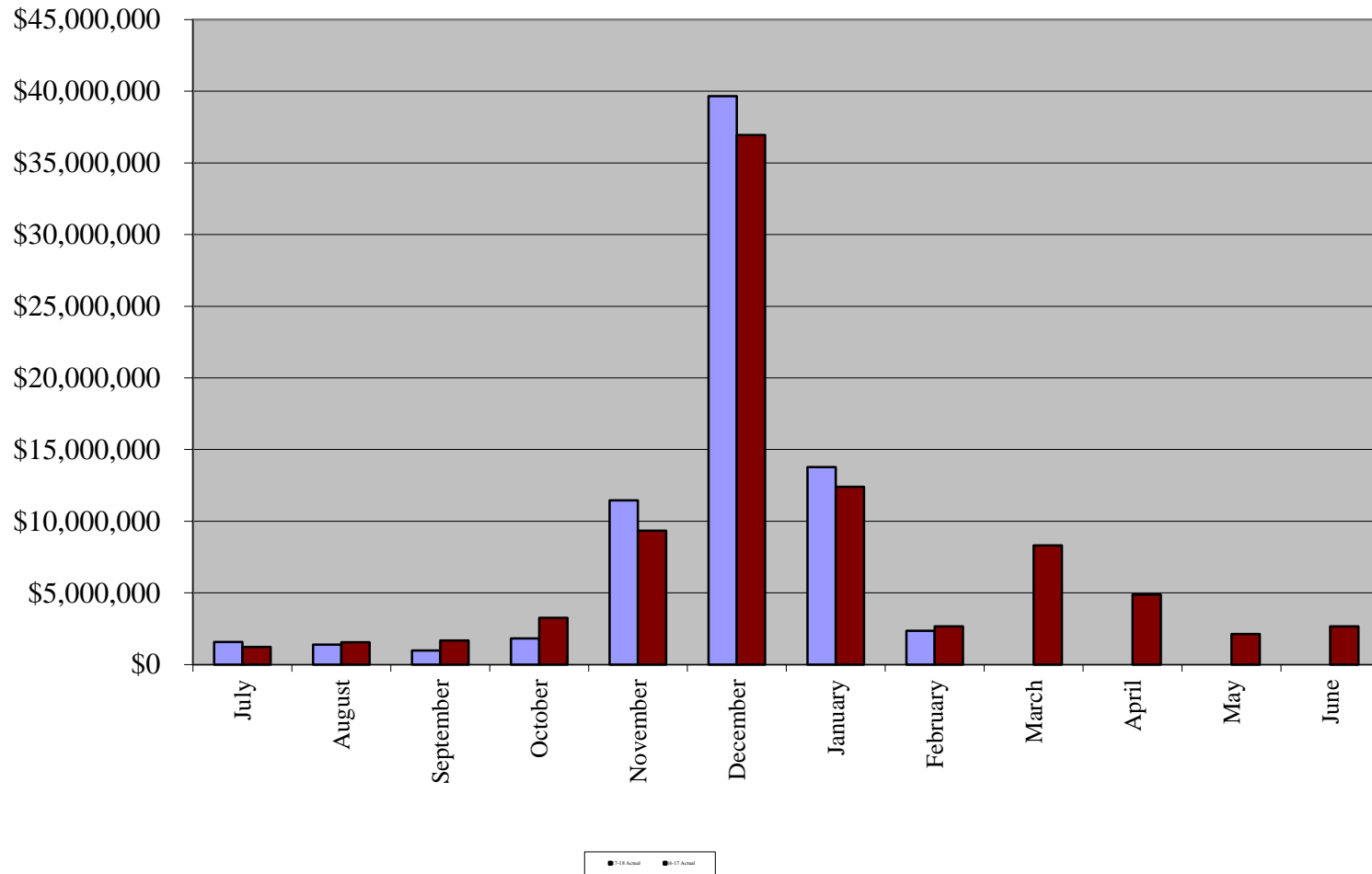
	For the Year to Date Period Ending February 28, 2018			
	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 14,763,178	\$ 13,459,166	\$ 1,304,012	9.7%
	\$ 61,155,565	\$ 58,381,450	\$ 2,774,115	4.8%
	3,489,332	3,343,680	145,652	4.4%
	7,698,779	7,056,665	642,114	9.1%
	312,866	122,092	190,774	156.3%
	353,583	203,349	150,234	73.9%
	\$ 73,010,125	\$ 69,107,236	\$ 3,902,889	5.6%
	\$ 17,250,000	\$ 17,000,000	\$ 250,000	
	(17,250,000)	\$ (17,000,000)	(250,000)	
	-	-	-	
	(10,488,250)	(8,533,154)	(1,955,096)	22.9%
	\$ 46,655,800	\$ 44,648,219	\$ 2,007,581	4.5%
	4,163,325	3,644,383	518,942	14.2%
	\$ 50,819,125	\$ 48,292,602	\$ 2,526,523	5.2%
Ending Cash Balance	\$ 26,465,928	\$ 25,740,646	\$ 725,282	2.8%

Note 1.)

	17-18 February Actual	16-17 February Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ (169,154)	\$ 169,154
4010-Employee Benefits	(2,900,000)	-	(2,900,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	(20,000)	-	(20,000)
Total Operating Transfers	\$ (2,920,000)	\$ (169,154)	\$ (2,750,846)

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
	\$ (1,068,250)	\$ (276,154)	\$ (792,096)
	(8,400,000)	(7,400,000)	(1,000,000)
	(1,000,000)	(750,000)	(250,000)
	(20,000)	(107,000)	87,000
	\$ (10,488,250)	\$ (8,533,154)	\$ (1,955,096)

General Fund Actual Revenue February 28, 2018

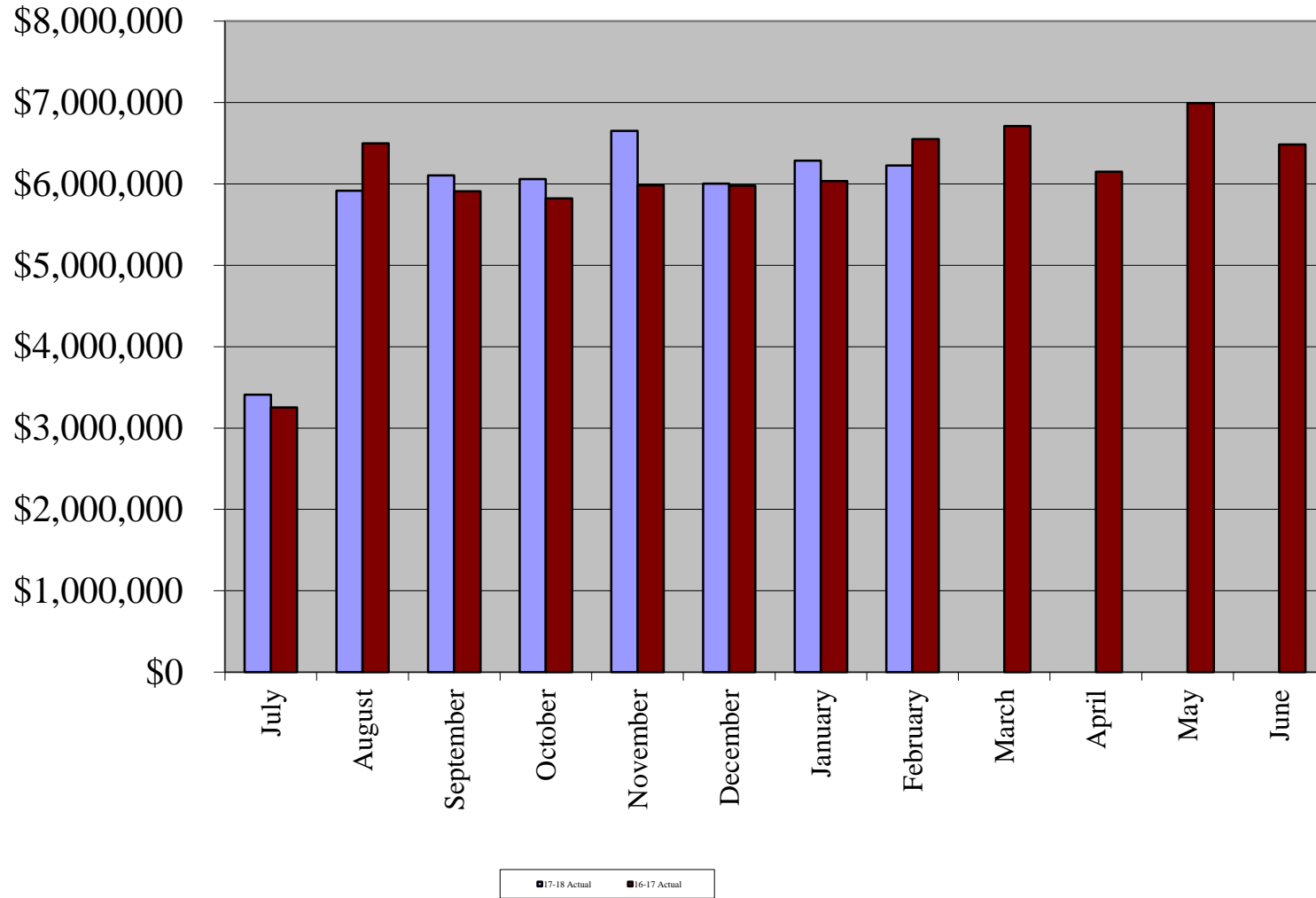


**FY 2017-18 General Fund Expenditures
Status Report**

Cost Center	Department	2017-2018	Budget	2017-2018	February 2018	Year to Date		Budget to	YTD		17/18	Prior Year
		Adopted Budget	Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Year to Date Annualized	Actual Variance	Expenditures + Committed & Encumbered	Funds Available	% Expended	% Expended
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 317,315	\$ 3,196,169	\$ 4,794,253	\$ 2,887,335	\$ 4,862,988	\$ 1,220,516	52.5%	63.2%
120	County Commissioners	426,983	-	426,983	35,689	275,169	412,754	151,814	275,669	151,314	64.4%	63.8%
130	Assessor	2,634,389	-	2,634,389	214,444	1,578,562	2,367,843	1,055,827	1,607,409	1,026,980	59.9%	60.8%
140	Assessor Revaluation	4,361,549	-	4,361,549	291,717	2,375,178	3,562,767	1,986,371	2,714,448	1,647,101	54.5%	54.5%
150	Treasurer	604,755	-	604,755	52,513	436,464	654,697	168,291	495,942	108,813	72.2%	71.3%
160	Court Clerk	6,961,244	-	6,961,244	577,932	4,385,563	6,578,345	2,575,681	4,415,620	2,545,624	63.0%	65.4%
170	County Clerk	2,781,692	(98,663)	2,683,029	218,535	1,682,764	2,524,146	1,000,265	1,745,990	937,039	62.7%	62.2%
180	Excise & Equalization Bds	47,207	-	47,207	404	10,352	15,527	36,855	12,045	35,162	21.9%	8.1%
190	County Audit	647,743	25,201	672,944	72,134	226,031	339,047	446,913	451,101	221,843	33.6%	44.7%
200	District Attorney-State	150,000	-	150,000	8,199	59,824	89,736	90,176	76,364	73,636	39.9%	37.3%
210	District Attorney-County	72,398	-	72,398	4,974	45,248	67,873	27,150	65,443	6,955	62.5%	60.3%
230	Public Defender	52,000	-	52,000	2,804	23,363	35,044	28,637	43,301	8,699	44.9%	57.3%
240	Purchasing	303,520	8,698	312,218	26,128	187,182	280,773	125,036	191,940	120,278	60.0%	63.0%
250	Election Board	1,415,818	(13,296)	1,402,522	108,213	840,104	1,260,156	562,418	878,455	524,067	59.9%	64.4%
260	BOCC HR/Health & Safety	519,019	-	519,019	43,972	331,723	497,585	187,296	340,867	178,152	63.9%	58.9%
265	Employee Benefits Dept	357,660	(1,850)	355,810	25,528	219,853	329,779	135,957	222,292	133,518	61.8%	
270	MIS	3,425,907	295,000	3,720,907	230,221	2,074,676	3,112,015	1,646,231	2,831,341	889,566	55.8%	58.5%
280	Facilities Management	1,354,342	7,384	1,361,726	102,762	827,587	1,241,380	534,140	904,602	457,124	60.8%	59.7%
285	Facilities Mgmt-Custodial	256,709	-	256,709	2,678	119,642	179,463	137,067	233,791	22,918	46.6%	53.5%
300	Planning Commission	-	200,000	200,000	-	-	-	200,000	-	200,000		
301	Court Services	665,619	101,794	767,413	62,118	448,878	673,317	318,536	448,878	318,536	58.5%	62.3%
500	Sheriff	34,267,772	465,000	34,732,772	2,869,544	21,041,532	31,562,297	13,691,240	26,429,261	8,303,511	60.6%	56.2%
520	Juvenile Justice Bureau	6,822,435	7,020	6,829,455	566,999	4,024,415	6,036,623	2,805,040	4,175,892	2,653,563	58.9%	62.9%
550	Emergency Management	415,339	6,214	421,553	23,152	199,683	299,525	221,870	278,422	143,131	47.4%	53.6%
610	Social Services	1,942,725	13,765	1,956,490	137,873	1,039,675	1,559,512	916,815	1,357,274	599,216	53.1%	47.8%
710	Free Fair	62,245	-	62,245	-	38,754	58,131	23,491	48,169	14,076	62.3%	71.3%
910	District 1	434,494	-	434,494	28,290	204,974	307,461	229,520	210,718	223,776	47.2%	63.8%
920	District 2	373,188	-	373,188	34,897	169,323	253,985	203,865	175,930	197,258	45.4%	60.6%
930	District 3	341,758	-	341,758	27,550	183,727	275,591	158,031	186,420	155,338	53.8%	54.0%
940	County Engineer	497,519	9,380	506,899	40,221	309,385	464,078	197,514	323,824	183,075	61.0%	73.6%
950	Economic Development	379,393	-	379,393	100,000	100,000	71,429	279,393	200,000	179,393	26.4%	61.8%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement	-	658,250	658,250	-	658,250	658,250	-	658,250	0	100.0%	0.0%
995	General Fund Reserve	2,573,965	999,521	3,573,486	-	-	-	3,573,486	-	3,573,486	0.0%	0.0%
Total		\$ 81,232,891	\$ 2,683,419	\$ 83,916,310	\$ 6,226,806	\$ 47,314,050	\$ 70,563,379	\$ 36,602,260	\$ 56,862,646	\$ 27,053,664	56.4%	55.7%

Year elapsed = 66.7%

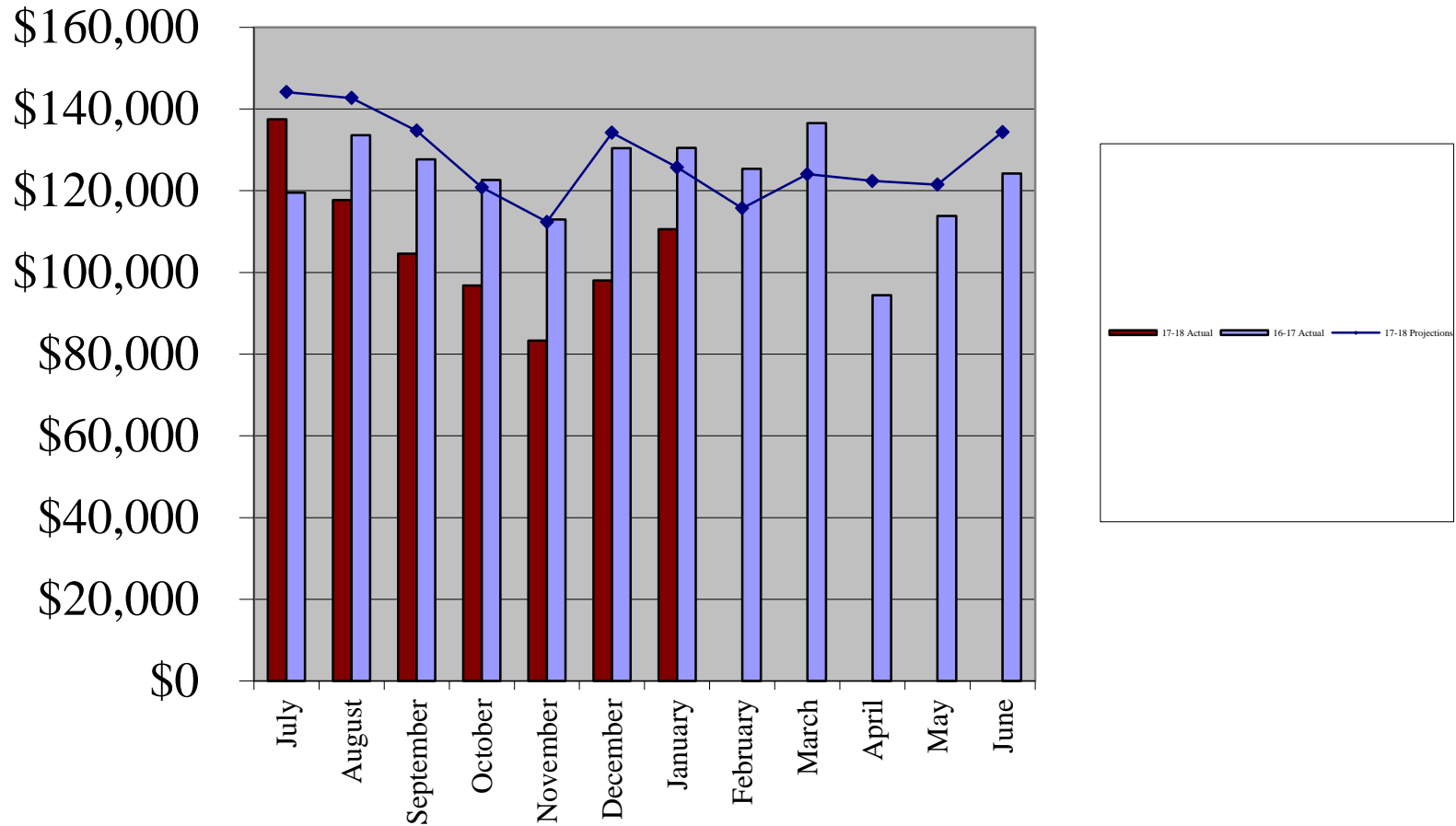
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2017-2018
February 28, 2018**

<u>Account</u>	<u>Description</u>	YTD				
		17-18 Approved Budget	Outstanding Requisitions/ Encumbrances	17-18 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 400	\$ 400	\$ 800
	52010 FICA - Retirement Board Members	92		31	31	61
	52032 Retirement paid by General Fund	4,204	695	2,781	3,477	727
	Total Salaries and Benefits	\$ 5,496	\$ 695	\$ 3,212	\$ 3,907	\$ 1,589
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 198,025	\$ 751,975	\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	272,476	402,524	675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	326,061	358,939	685,000	115,000
	54022 Natural Gas(ONG)	44,000	32,412	10,588	43,000	1,000
	Utilities Subtotal	\$ 3,176,549	\$ 828,973	\$ 1,524,027	\$ 2,353,000	\$ 823,549
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000		8,949	8,949	11,051
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 8,949	\$ 8,949	\$ 11,051
Memberships						
	54017 NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
	54017 ACCO annual membership dues	10,000		9,500	9,500	500
	54017 ACOG & COMEA annual membership dues	7,500		6,572	6,572	928
	54017 CODA annual membership dues	2,000		2,400	2,400	(400)
	Memberships Subtotal	\$ 35,550	\$ -	\$ 32,845	\$ 32,845	\$ 2,705
Other Operating Expenditures						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 234,336	\$ 468,673	\$ 703,009	\$ -
	54451 Outside legal services	175,000	6,751	5,724	12,475	162,525
	54019 Liability policies on equipment and property; blanket bonds	366,600		316,902	316,902	49,698
	54040 Publication of Commissioners Proceedings/Ads	36,000	21,247	27,227	48,474	(12,474)
	54102 ICB (county-occupied space) rent expense	124,000	20,651	82,604	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	38,179	170,154	208,333	41,667
	54103 Storage for Court Clerk records	130,000	39,325	78,650	117,975	12,025
	54109/54011 Postage Machine and Postage	8,500	2,500	5,000	7,500	1,000
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	203,367	196,633	400,000	-
	54455 OSU Extension Contract	500,000	250,000	250,000	500,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000			-	5,000
	54456 Downtown Business Improvement District Assessment	5,000	8,358	8,965	17,323	(12,323)
	54456 Alcohol and drug screening for county employees	20,000	9,447	10,553	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	460	920	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	5,420	2,530	5,132	7,662	(2,242)
	Other Operating Subtotal	\$ 2,845,909	\$ 837,151	\$ 1,627,136	\$ 2,464,287	\$ 381,622
	Total Maintenance and Operations - 54000	\$ 6,078,008	\$ 1,666,124	\$ 3,192,957	\$ 4,859,081	\$ 1,218,927
Grand Total - General Government		\$ 6,083,504	\$ 1,666,820	\$ 3,196,169	\$ 4,862,988	\$ 1,220,516

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2017-2018
February 28, 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	\$ 46,156	\$ 170,228		\$ 170,228	\$ 124,072
Transfers In	\$ 8,400,000	\$ 8,400,000	\$ -	\$ 8,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,386,178	2,860,931	1,634,157	4,495,087	108,909
Employer Premiums	10,735,577	7,106,458	3,553,229	10,659,687	(75,890)
Stop Loss Reimb	1,199,284	1,024,986	235,753	1,260,739	61,455
Refunds/Rebates/Interest	277,439	547,557	145,199	692,756	415,317
Total Resources	\$ 25,044,634	\$ 20,110,160	\$ 5,423,138	\$ 25,678,497	\$ 633,863
Expenses					
Medical Claims	\$ 15,461,698	\$ 9,006,258	\$ 4,503,129	\$ 13,509,387	\$ (1,952,311)
Medical Claims covered by Stop Loss	465,992	-	976,993	976,993	511,001
Prescription Drug Claims	6,229,037	3,956,635	1,978,317	5,934,952	(294,085)
Dental Claims	1,323,500	934,591	467,295	1,401,886	78,386
Vision Claims	165,487	105,693	52,846	158,539	(6,948)
County Pharmacy	320,000	189,986	94,993	284,979	(35,021)
Employee Assistance Program	21,224	14,149	7,075	21,224	0
Medicare Supplement - Phys. Mutual	917,592	694,382	308,614	1,002,996	85,404
Total Claims	<u>\$ 24,904,530</u>	<u>\$ 14,901,694</u>	<u>\$ 8,389,263</u>	<u>\$ 23,290,957</u>	<u>\$ (1,613,573)</u>
Administration Fees & Other	770,149	552,251	235,353	787,604	17,455
Life/AD&D Premiums	334,957	243,175	121,588	364,763	29,806
Stop Loss Premiums	908,350	834,413	370,850	1,205,263	296,913
Total Admin/Premiums	<u>\$ 2,013,456</u>	<u>\$ 1,629,839</u>	<u>\$ 727,791</u>	<u>\$ 2,357,630</u>	<u>\$ 344,174</u>
Total Expenses	\$ 26,917,987	\$ 16,531,534	\$ 9,117,054	\$ 25,648,588	\$ (1,269,398)
Ending Cash Balance	<u>\$ (1,873,352)</u>	<u>\$ 3,578,626</u>	<u>\$ (3,693,915)</u>	<u>\$ 29,911</u>	<u>\$ 1,903,263</u>

Cash Balance-One Year Ago

\$ 726,631

Notes:

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

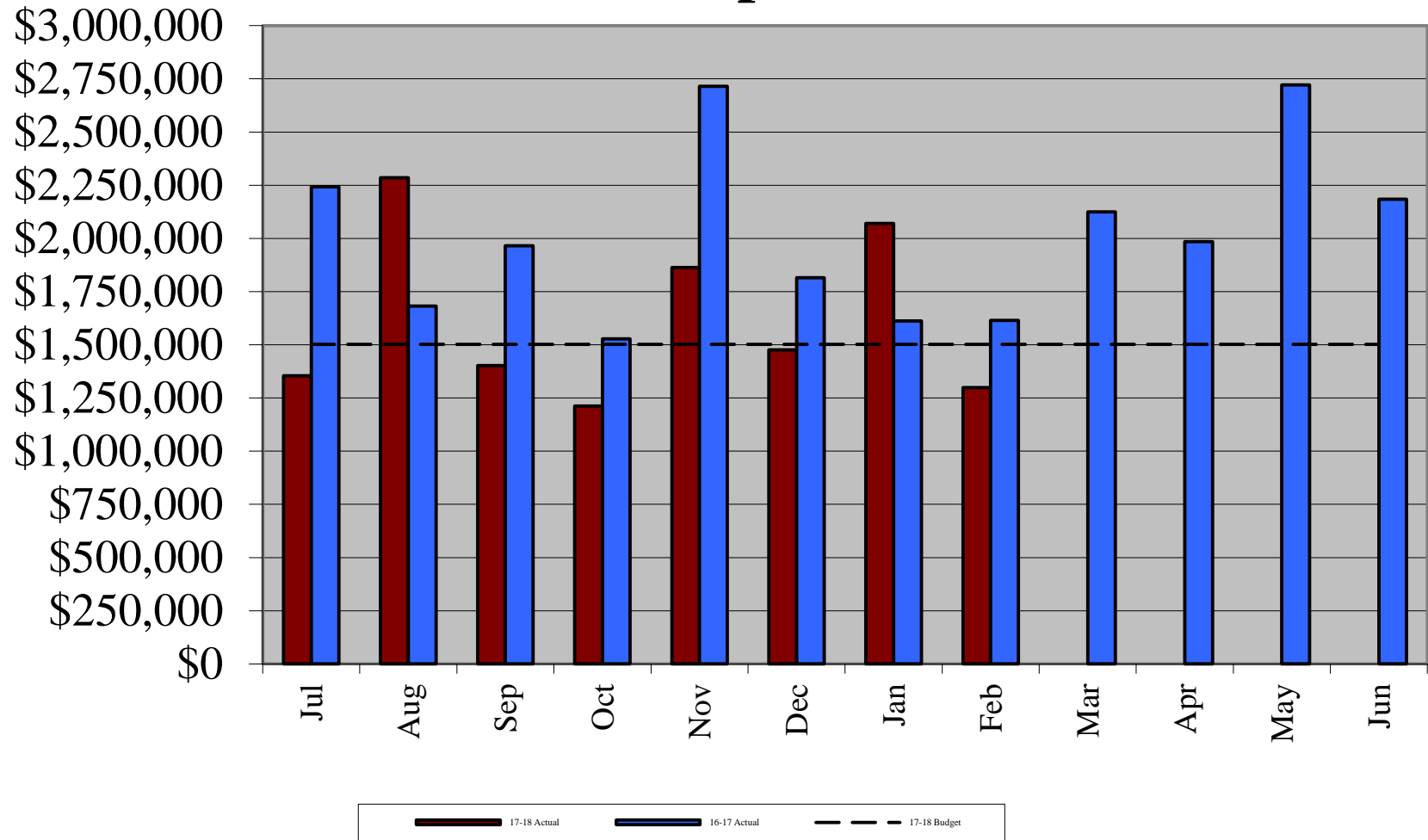
	<u>Employee 2018</u>	<u>Employer 17-18</u>
	\$173	\$489
	\$406	\$1,148

Key Monthly Statistics:

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

FY 17-18	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,288,475	\$ 851,963	\$1,125,782	\$1,550,305 (August)
Prescription Drug Claims	\$519,086	446,916	\$494,579	\$735,392 (August)
Total	<u>\$1,807,561</u>	<u>\$1,298,879</u>	<u>\$1,620,362</u>	
	16/17	This Month	16/17 Avg	High Month
Prior Year 16-17 Comparison	Monthly Budget	This Month	16/17 Avg	High Month
Medical Claims	\$1,053,738	\$918,278	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$503,196	\$568,687	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$1,421,474</u>	<u>\$1,905,164</u>	

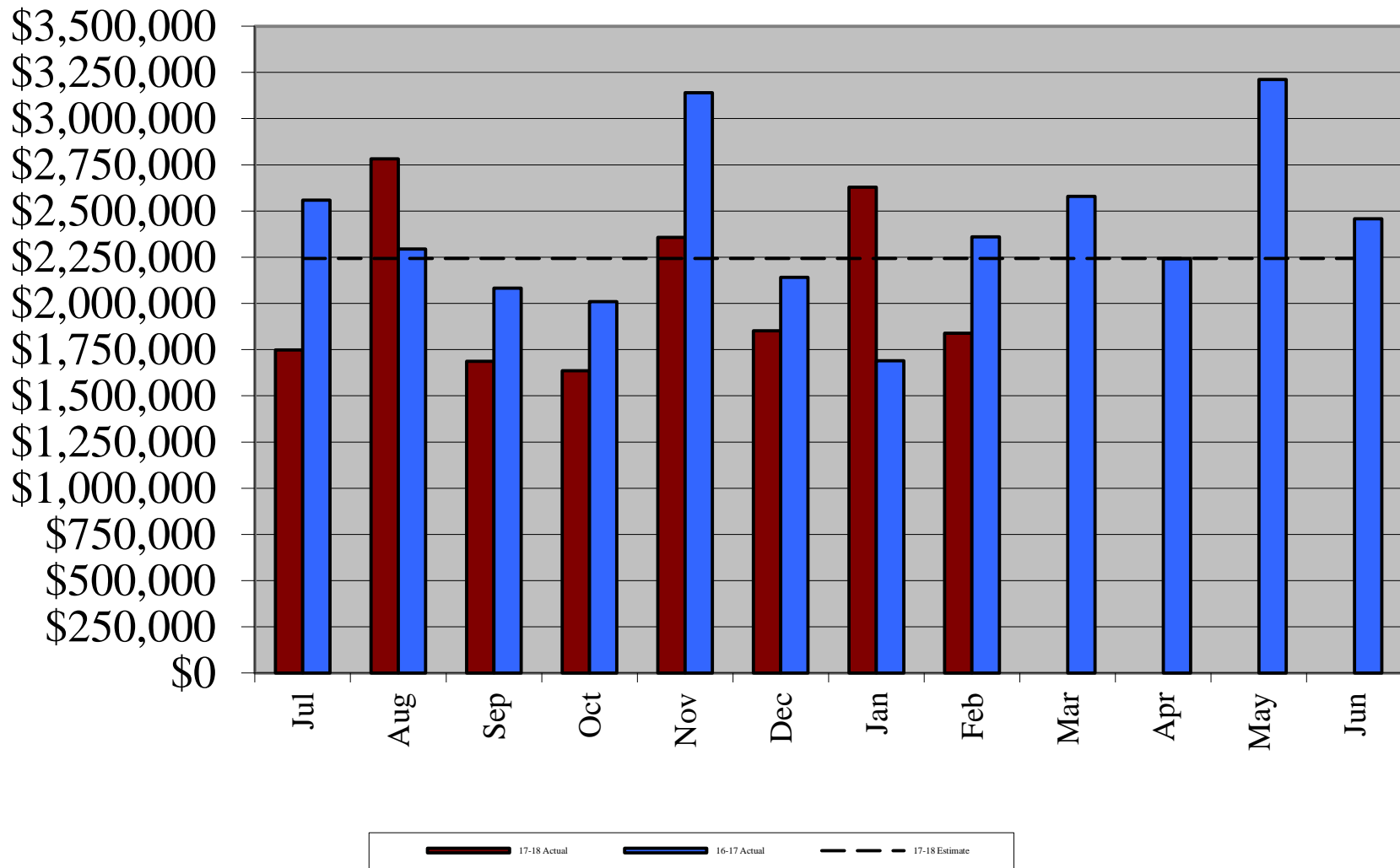
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2017-18
February 28, 2018

	Annual				February			
	FY 17-18	FY 16-17	Inc (Dec)	%	FY 17-18	FY 16-17	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ 46,156	\$ 527,931	\$ (481,775)	-91.3%	\$ 170,228	\$ 527,931	\$ (357,703)	-67.8%
Transfers In	\$ 8,400,000	\$ 10,450,000	\$ (2,050,000)	-19.6%	\$ 8,400,000	\$ 7,400,000	\$ 1,000,000	13.5%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	7,106,458	7,111,940	(5,482)	0%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	2,860,931	2,816,615	44,316	1.6%
Stop Loss Reimb	1,199,284	2,368,551	(1,169,267)	-49.4%	1,024,986	785,590	239,396	30%
Refunds/Rebates/Subsidy	277,438	452,348	(174,910)	-38.7%	547,555	363,022	184,533	50.8%
Interest Income	1	1	(0)		2	1	1	
Total Resources	\$ 25,044,634	\$ 28,939,656	\$ (3,895,021)	-13.5%	\$ 20,110,160	\$ 19,005,100	\$ 1,105,061	5.8%
Expenses								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 9,006,258	\$ 10,181,032	\$ (1,174,774)	-11.5%
Medical claims covered by Stop Loss	465,992	1,328,746	(862,754)		-	276,523	(276,523)	-100.0%
Prescription Drug Claims	6,229,037	6,824,245	(595,208)	-8.7%	3,956,635	4,716,955	(760,320)	-16.1%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	934,591	857,399	77,192	9.0%
Vision Claims	165,487	167,700	(2,213)	-1.3%	105,693	107,443	(1,750)	-1.6%
County Pharmacy	320,000	273,984	46,016	16.8%	189,986	193,301	(3,315)	-1.7%
Employee Assistance Program	21,224	20,027	1,197	6.0%	14,149	11,183	2,966	26.5%
Medicare Supplement	917,592	914,498	3,094	0.3%	694,382	607,529	86,853	14.3%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 24,904,530	\$ 26,851,899	\$ (1,947,369)	-7.3%	\$ 14,901,694	\$ 16,951,366	\$ (2,049,671)	-12.1%
Administration Fees & Other	770,149	722,876	47,273	6.5%	552,251	533,893	18,358	3.4%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	243,175	217,061	26,114	12.0%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	834,413	576,149	258,264	44.8%
Total Admin/Premiums	\$ 2,013,456	\$ 1,917,529	\$ 95,927	5.0%	\$ 1,629,839	\$ 1,327,104	\$ 302,736	22.8%
Total Expenses	\$ 26,917,987	\$ 28,769,427	\$ (1,851,442)	-6.4%	\$ 16,531,534	\$ 18,278,469	\$ (1,746,934)	-9.6%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ (1,873,351)	\$ 170,228	\$ (2,043,579)	-1200%	\$ 3,578,626	\$ 726,631	\$ 2,851,995	392.5%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
February 28, 2018**

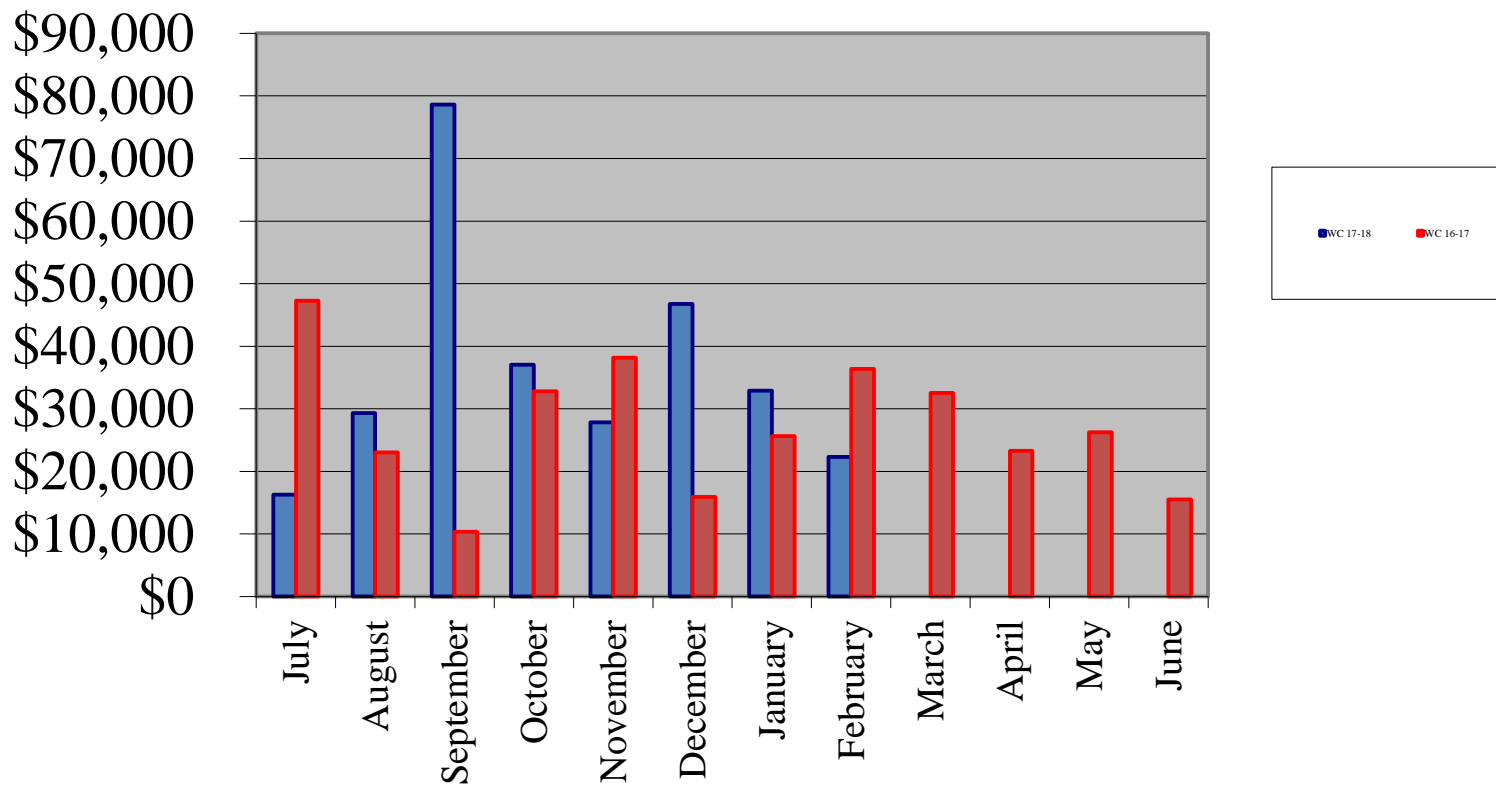
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 185,714	\$ 207,954	\$ 22,240
Sources:			
Interest Income	1	1	0
Reimbursed Premiums	23,947	18,300	(5,647)
Transfers/Supplements	1,000,000	1,000,000	-
Total Sources	\$ 1,209,662	\$ 1,226,256	\$ 16,594
Expenditures:			
Claims	\$ 625,500	\$ 291,051	(334,449)
Stop loss/Admin Fees	280,769	203,258	(77,511)
Total Expenditures	\$ 906,269	\$ 494,309	\$ (411,960)
Ending Cash Balance	\$ 303,393	\$ 731,946	\$ 428,553
Cash Balance-One Year Ago		\$ 833,546	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 125,094	\$ 126,601	\$ 1,507
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	20,000	-
Reimbursement		937	937
Total Sources	\$ 145,094	\$ 147,538	\$ 2,444
Expenditures:			
Tort Claims	\$ 28,493	\$ 1,232	\$ (27,261)
Supportive Services	16,262	59,840	43,578
Total Expenditures	\$ 44,755	\$ 61,073	\$ 16,318
Ending Cash Balance	\$ 100,340	\$ 86,466	\$ (13,873)
Cash Balance-One Year Ago		\$ 138,832	

Workers Compensation Fund Claims



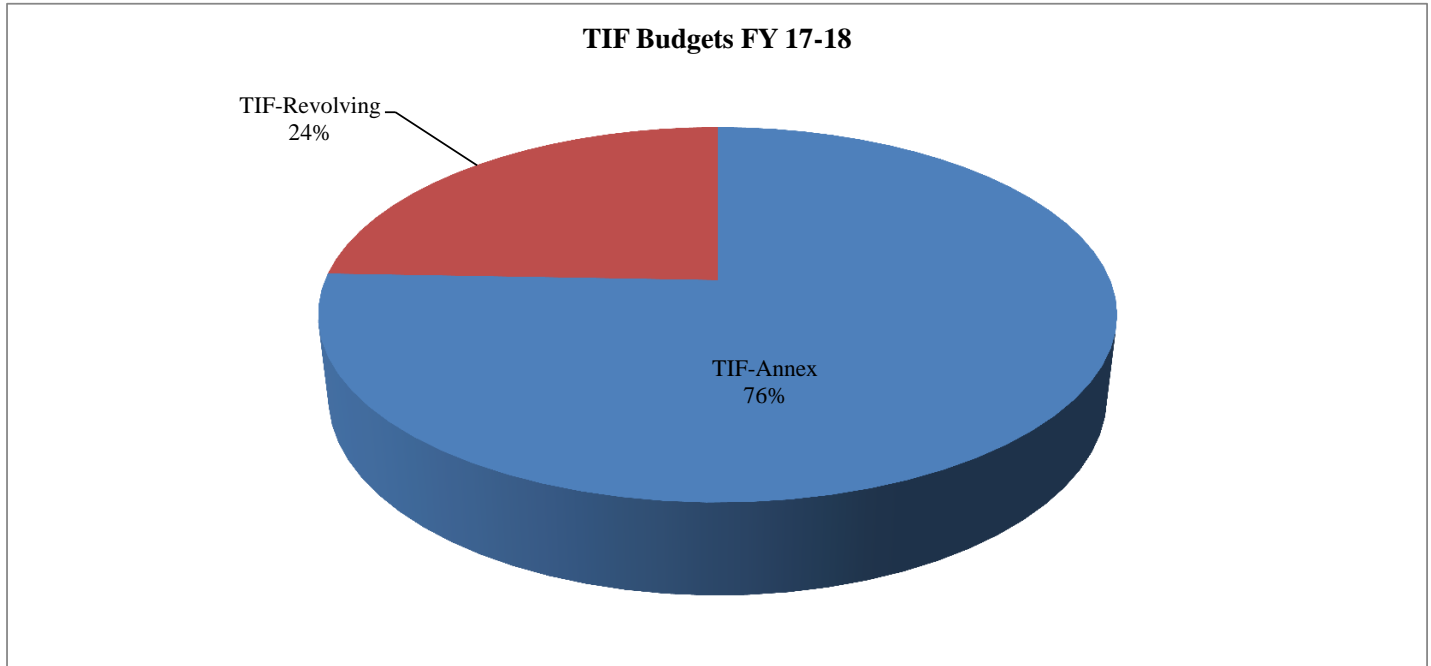
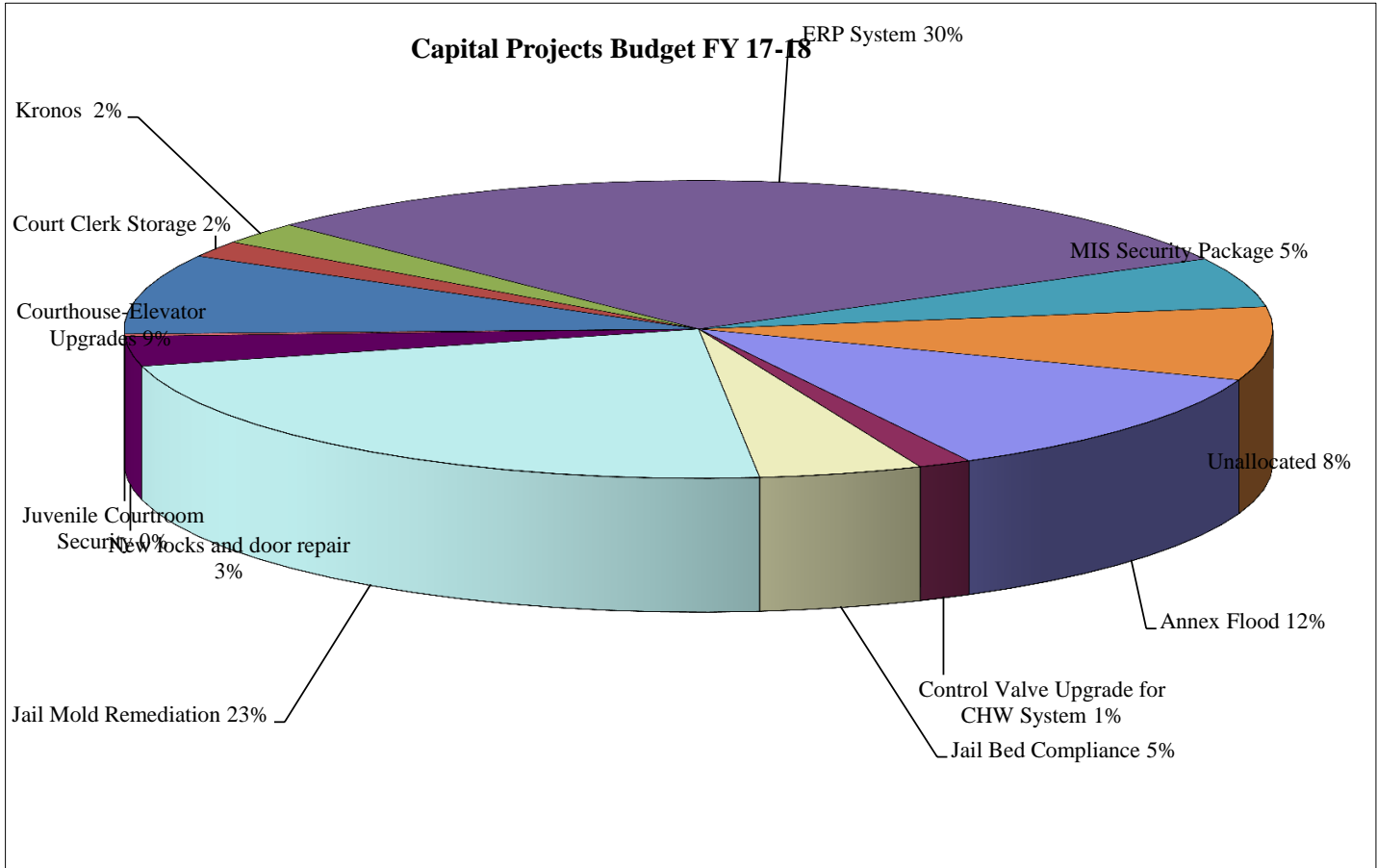
Capital Projects Budget Detail FY 2017-2018

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 17- 18 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639	\$ 440,638	30,501	73,087	305,913	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712	495,900	293,274	413,396	3,417	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	300,000	281,366			18,634	
Juvenile							
New locks and door repair	11/17/2016	130,000		101,985	101,985	28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000		26,402	26,402	73,598	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
Technology							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,201,680	118,594	2,936	856,041	227,046	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	20,469				20,469	
Unallocated Funds		117,535				117,535	
Total Ongoing Budgeted Capital Projects		\$ 4,243,365	\$ 1,520,518	\$ 455,097	\$ 1,841,056	\$ 881,792	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 818,231	\$ 298,954	\$ 2,256,829	483,605	Ongoing
TIF-Revolving -323	7/21/2016	\$ 1,605,545	\$ 255,296	\$ 882,244	\$ 1,009,969	340,280	
Total Capital Projects		\$ 9,407,576	\$ 2,594,045	\$ 1,636,295	\$ 5,107,854	\$ 1,705,677	

Cash Balance at February 28, 2018	\$4,729,582.21
Temporary Transfers	0.00
	4,729,582.21
17/18 Available Budget	3,121,094.78
16/17 Available Budget	1,178,627.48
Total Budgeted Funds Available	4,299,722.26
Total Unappropriated Cash	\$ 429,859.95



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

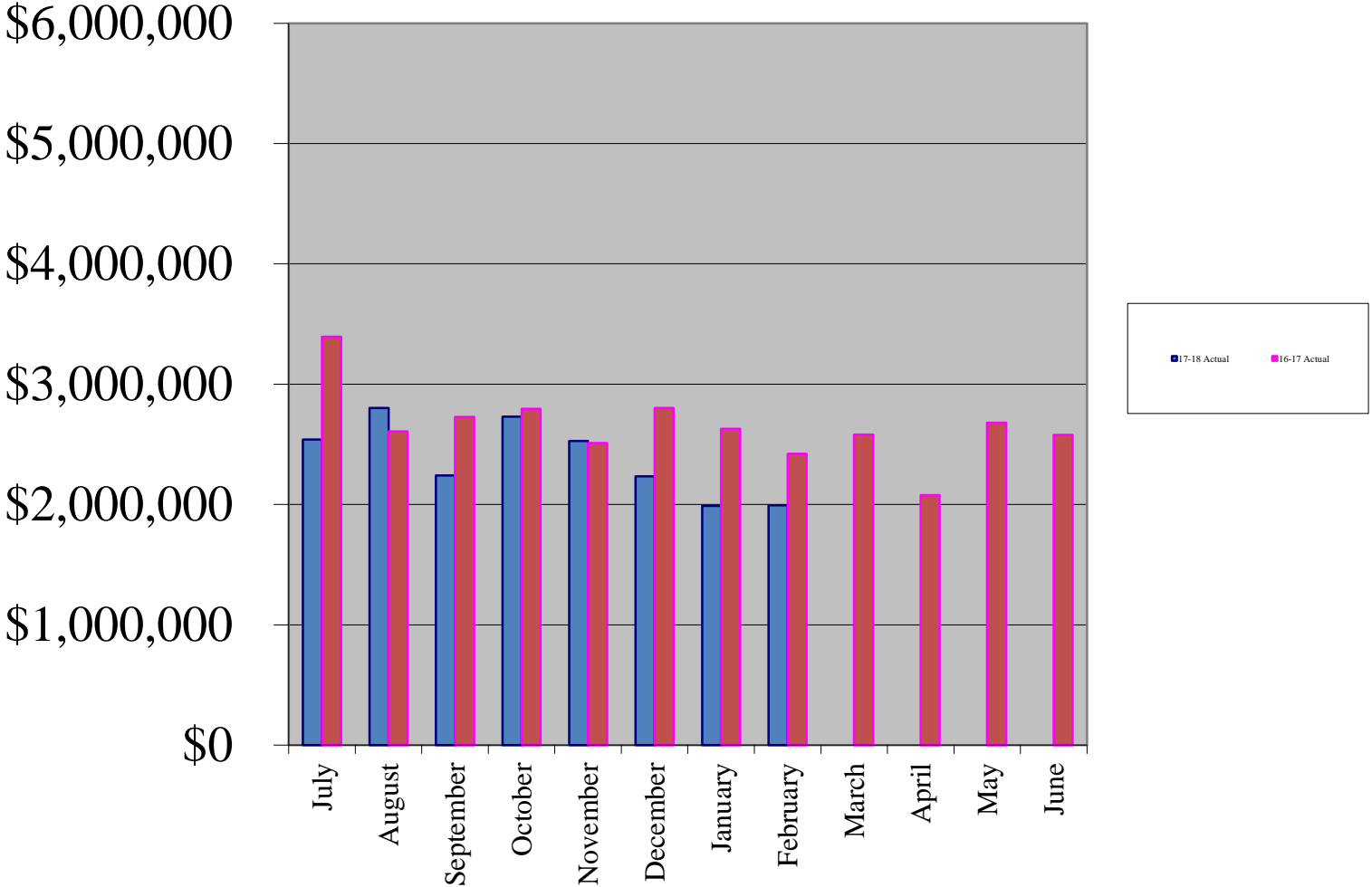
Cost Center	Department	2017-2018 Appropriations	February 2018 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	17/18 Funds Available	17/18 % Expended
1110	Highway Cash-Dist #1	\$6,769,902	\$183,472	\$2,356,023	\$4,413,879	\$3,325,312.98	\$3,444,589	34.8%
1110	Highway Cash-Dist #2	7,597,026	161,727	2,359,160	5,237,867	2,949,503.61	4,647,523	31.1%
1110	Highway Cash-Dist #3	4,396,230	230,403	2,646,998	1,749,232	3,038,209.09	1,358,021	60.2%
1111	CBRI Fund	3,453,203	6,059	172,102	3,281,102	476,291.68	2,976,912	5.0%
1130	Resale Property	4,693,768	412,227	2,268,366	2,425,401	2,601,000.66	2,092,767	48.3%
1140	Treasurer Mortgage Fee	246,500	6,634	99,125	147,376	107,646.97	138,853	40.2%
1150	County Clerk Lien Fee	150,865	10,502	35,496	115,369	46,739.40	104,125	23.5%
1151	UCC Central Filing Fund	728,011	33,088	469,125	258,886	469,471.24	258,540	64.4%
1152	Records Mgmt & Preservation	970,905	21,567	449,832	521,073	512,612.56	458,292	46.3%
1160	Sheriff Service Fee	3,587,811	428,846	3,177,537	410,274	3,397,979.60	189,832	88.6%
1161	Sheriff Special Revenue	6,315,218	366,405	3,839,067	2,476,151	4,448,794.17	1,866,424	60.8%
1162	Sheriff's Grant Fund	850,234	47,730	236,771	613,463	241,689.75	608,544	27.8%
1201	Assessor Revolving Fee	120,437	0	1,356	119,081	1,356.00	119,081	1.1%
1231	Juvenile Probation Fee	159,978	2,340	32,960	127,018	78,335.00	81,643	20.6%
1233	Juvenile Grant Fund	311,483	16,668	135,347	176,137	136,187.74	175,296	43.5%
1240	Planning Commission Fee	583,850	33,997	246,723	337,127	254,896.75	328,953	42.3%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	199,085	4,722	11,265	187,820	11,264.52	187,820	5.7%
1260	Community Service Fee	170,611	9,342	45,099	125,512	66,572.13	104,039	26.4%
1270	Community Sentencing	304,549	0	19,079	285,470	19,079.25	285,470	6.3%
1280	Drug Court Fund	397,692	6,634	123,218	274,474	199,750.35	197,942	31.0%
1282	Mental Health Court Fund	134,817	497	46,414	88,403	62,187.72	72,629	34.4%
1290	Shine Program	141,084	11,034	101,680	39,404	102,994.36	38,090	72.1%
1300	MIS Special Revenue	7,290	0	0	7,290	0.00	7,290	0.0%
Total		\$42,300,167	\$1,993,893	\$18,872,743	\$23,427,425	\$22,547,876	\$19,752,292	44.6%

Year elapsed = 67%

Notes:

- 1). The Sheriff's department shifts a portion of personnel costs to Sheriff Special Revenue Fund during the FY.

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2017-2018 Status Report
For the Period Ending February 28, 2018**

**17-18
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 5,935,264
Exempt Manufacturing Tax	30,313
Miscellaneous Property Tax	29,227
Interest Income	15,976
Bond Refinance Refunding	-
Total Revenue	\$ 6,010,780

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,390,000)
Interest	(901,786)
Total Paid YTD	\$ (5,291,786)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(162,500)
Total Paid YTD	\$ (1,412,500)

Total Bonds Combined

Principal	\$ (5,640,000)
Interest	(1,064,286)
Total Bond Payments YTD	\$ (6,704,286)

Judgments

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

Total Expenditures

\$ (6,704,286)

Transfer In

\$ -

Ending Cash Balance

\$ 6,449,908

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (35,120,000)	\$ 26,380,000
21,085,025	(17,668,723)	3,416,302
\$ 82,585,025	\$ (52,788,723)	\$ 29,796,302
\$ 10,000,000	\$ (2,500,000)	\$ 7,500,000
1,100,000	(650,000)	450,000
\$ 11,100,000	\$ (3,150,000)	\$ 7,950,000
\$ 71,500,000	\$ (37,620,000)	\$ 33,880,000
22,185,025	(18,318,723)	3,866,302
\$ 93,685,025	\$ (55,938,723)	\$ 37,746,302

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

Debt Service Fund Expenditures 10 Year History

