

Oklahoma County  
Monthly Financial Report  
For Period Ending February 28, 2019

General Fund Budget Analysis  
Employee Benefits Fund Status  
Worker's Comp & Self Insurance Funds-Financial Summary  
Capital Projects Status Report  
Special Revenue Funds Report  
Debt Service Fund Report

Prepared by the Office of David B. Hooten, Oklahoma County Clerk

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2017-18 Budget at 6-30-18	FY 18-19 Adopted Budget	Supplement	Budget Amendments	FY 18-19 Amended Budget	Increase/ Decrease from FY 2017-18 Budget	% Increase (Decrease)
110 General Government	\$ 6,158,504	\$ 8,043,060		\$ 57,000	\$ 8,100,060	\$ 1,941,556	31.5%
120 Commissioners	426,983	441,527			441,527	14,544	3.4%
130 Assessor	2,634,389	2,894,955			2,894,955	260,566	9.9%
140 Assessor Revaluation	4,361,549	4,751,958		60,046	4,812,004	450,455	10.3%
150 Treasurer	604,755	788,451		4,593	793,044	188,289	31.1%
160 Court Clerk	6,961,244	7,890,334			7,890,334	929,090	13.3%
170 County Clerk	2,683,029	2,687,096			2,687,096	4,067	0.2%
180 Excise and Equalization	47,207	44,707			44,707	(2,500)	-5.3%
190 County Audit	672,944	672,944	45,976		718,920	45,976	6.8%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	52,000	59,720			59,720	7,720	14.8%
240 Purchasing	312,218	345,055			345,055	32,837	10.5%
250 Election Board	1,431,003	1,485,944		10,860	1,496,804	65,801	4.6%
260 BOCC HR/Health & Safety	519,019	588,893		60,000	648,893	129,874	25.0%
265 Employee Benefits Department	355,810	348,778			348,778	(7,032)	N/A
270 MIS	3,720,907	3,603,108			3,603,108	(117,799)	-3.2%
280 Facilities Management-Main	1,361,726	1,498,910		79,844	1,578,754	217,028	15.9%
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		(130,992)	37,486,517	1,940,376	5.5%
520 Juvenile Justice	6,830,539				-	(6,830,539)	-100.0%
525 Juvenile Detention		5,355,500			5,355,500	5,355,500	
526 Juvenile Bureau		2,061,592			2,061,592	2,061,592	8.6%
550 Emergency Management	421,553	537,711			537,711	116,158	27.6%
610 Social Services	1,956,490	2,095,177			2,095,177	138,687	7.1%
710 Free Fair	62,245	62,245			62,245	-	0.0%
910 Highway - District 1	434,494	495,283			495,283	60,789	14.0%
920 Highway - District 2	373,188	368,994			368,994	(4,194)	-1.1%
930 Highway - District 3	341,758	347,787			347,787	6,029	1.8%
940 Engineer	506,899	556,458		15,500	571,958	65,059	12.8%
950 Economic Development	379,393	200,000			200,000	(179,393)	-47.3%
995 Reserve	2,059,033	1,976,682	3,636,950	(1,930,991)	3,682,641	1,623,607	78.9%
<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**

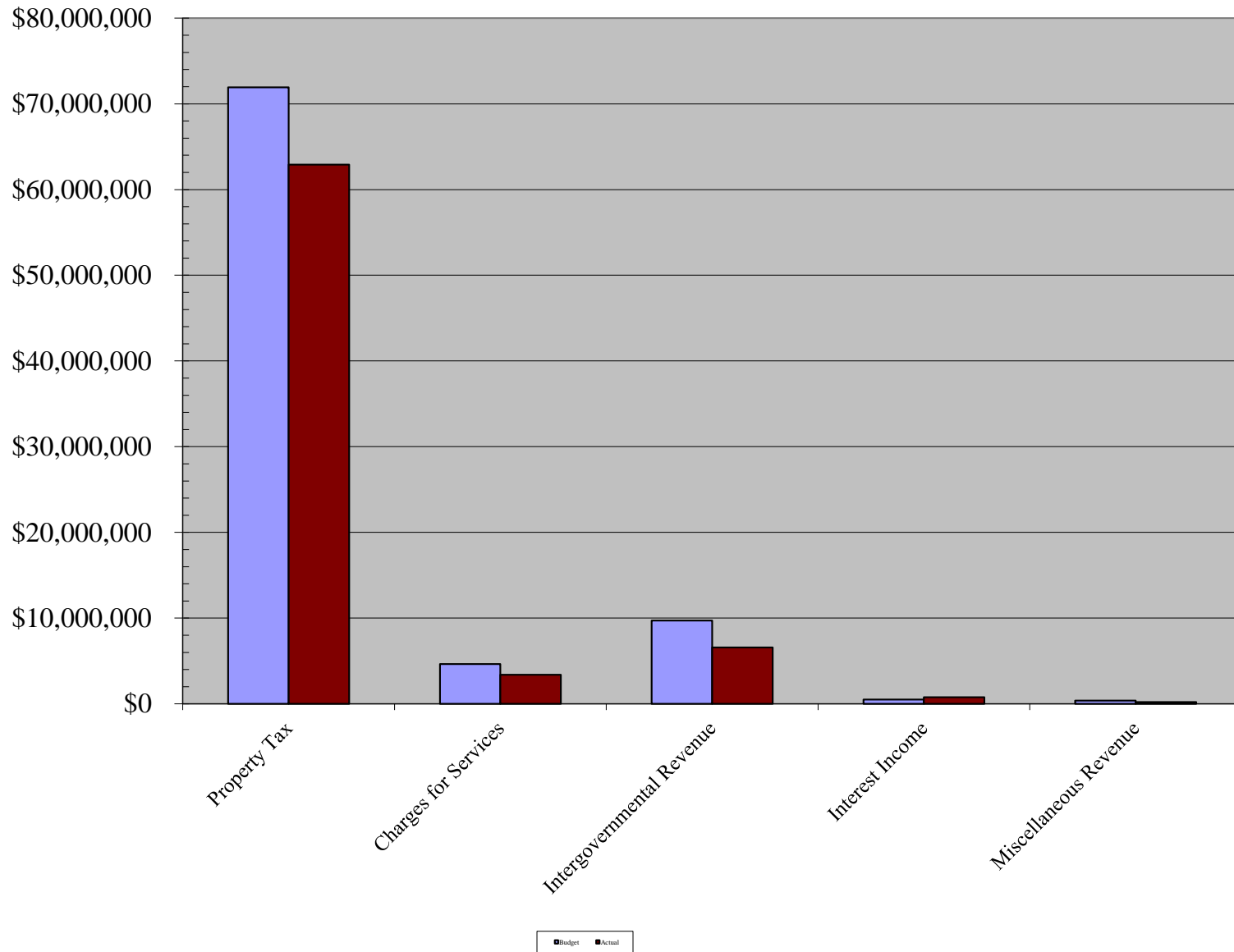
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ <b>1,976,682.00</b>	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General Government	Fund new warehouse utilities	\$ (25,000.00)	BB 106-19	8/16/2018
110 General Government	Fund DA's move to the new warehouse	\$ (32,000.00)	BB 107-19	8/16/2018
260 BOCC Health & Safety	Purchase 10 additional AED machines	\$ (20,000.00)	BB 108-19	8/16/2018
995 General Fund Reserve	September Supplement	\$ 3,636,950.00	BB 133-18	9/20/2018
994 Capital Projects Fund	Fund costs of Mechanical System and 9th floor build out	\$ (800,000.00)	BB 159-18	10/10/2018
994 Capital Projects Fund	Asbestos abatement and clean-up costs of 6th Floor project	\$ (410,000.00)	BB 160-18	10/10/2018
995 HR Health & Safety	Expenses for one additional HR staff	\$ (40,000.00)	BB 191-19	10/18/2018
994 Capital Projects Fund	Partially fund Hydronic Piping Project at the Jail	\$ (375,000.00)	BB 250-19	12/20/2018
940 Emergency Mgmt	Pay out vacation leave to retired employee.	\$ (15,500.00)	BB 2019-207	1/17/2019
280 Facilities Mgmt	Courthouse flood cost reimbursement	\$ (45,044.13)	BB 2019-616	2/21/2019
280 Facilities Mgmt	Freight elevator labor and materials reimbursement	\$ (34,800.00)	BB 2019-617	2/21/2019
500 Sheriff Department	SCAAP Grant	\$ (69,008.00)	BB 2019-675	2/21/2019
	<b>Total General Fund Reserve</b>	<b>\$ 3,682,640.87</b>		

**General Fund  
FY 2018-2019  
Budget Analysis  
For the Period Ending February 28, 2019**

	<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	\$ 62,900,394	\$ (9,012,653)	87.5%	87.7%
Charges for Services	4,637,342	3,393,319	(1,244,023)	73.2%	77.5%
Intergovernmental Revenue	9,709,408	6,565,422	(3,143,986)	67.6%	80.4%
Interest Income	498,000	764,444	266,444	153.5%	164.7%
Miscellaneous Revenue	383,427	208,659	(174,768)	54.4%	89.9%
Total Revenue	<u>\$ 87,141,225</u>	<u>\$ 73,832,238</u>	<u>\$ (13,308,986)</u>	84.7%	86.5%
Temporary Cash Transfer In	\$ -	\$ 16,000,000	\$ 16,000,000		
Temporary Cash Transfer Out	-	(16,000,000)	(16,000,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,171,000)	(8,171,000)	-		
18-19 Expenditures	\$ 91,063,468	\$ 50,548,585	\$ (40,514,883)	55.5%	55.6%
Prior Budget Year Expenditures	6,400,588	4,509,001	(1,891,587)	70.4%	83.4%
Total Expenditures	<u>\$ 97,464,055</u>	<u>\$ 55,057,586</u>	<u>\$ (42,406,470)</u>		
<b>Cash Balance*</b>	<u><b>\$ 0</b></u>	<u><b>\$ 29,097,483</b></u>	<u><b>\$ 29,097,483</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 February 28, 2019



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

	For the Month Ending February 28, 2019			
	18-19 February Actual	17-18 February Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 33,328,382	\$ 33,384,225	\$ (55,843)	-0.2%
<b>Revenue:</b>				
Property Tax	\$ 1,624,202	\$ 1,412,922	\$ 211,280	15.0%
Charges for Services	419,389	398,449	20,940	5.3%
Intergovernmental Revenue	353,645	429,450	(75,805)	-17.7%
Interest Income	289,198	75,496	213,702	283.1%
Miscellaneous Revenue	8,869	35,186	(26,317)	-74.8%
Total Revenue	\$ 2,695,303	\$ 2,351,503	\$ 343,800	14.6%
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(2,920,000)	2,920,000	
18-19 Expenditures	\$ 6,646,364	\$ 6,226,806	\$ 419,558	6.7%
Prior Budget Year Expenditures	279,838	122,995	156,843	
Total Expenditures	\$ 6,926,202	\$ 6,349,801	\$ 576,401	9.1%
<b>Ending Cash Balance</b>	<b>\$ 29,097,483</b>	<b>\$ 26,465,928</b>	<b>\$ 2,631,555</b>	<b>9.9%</b>

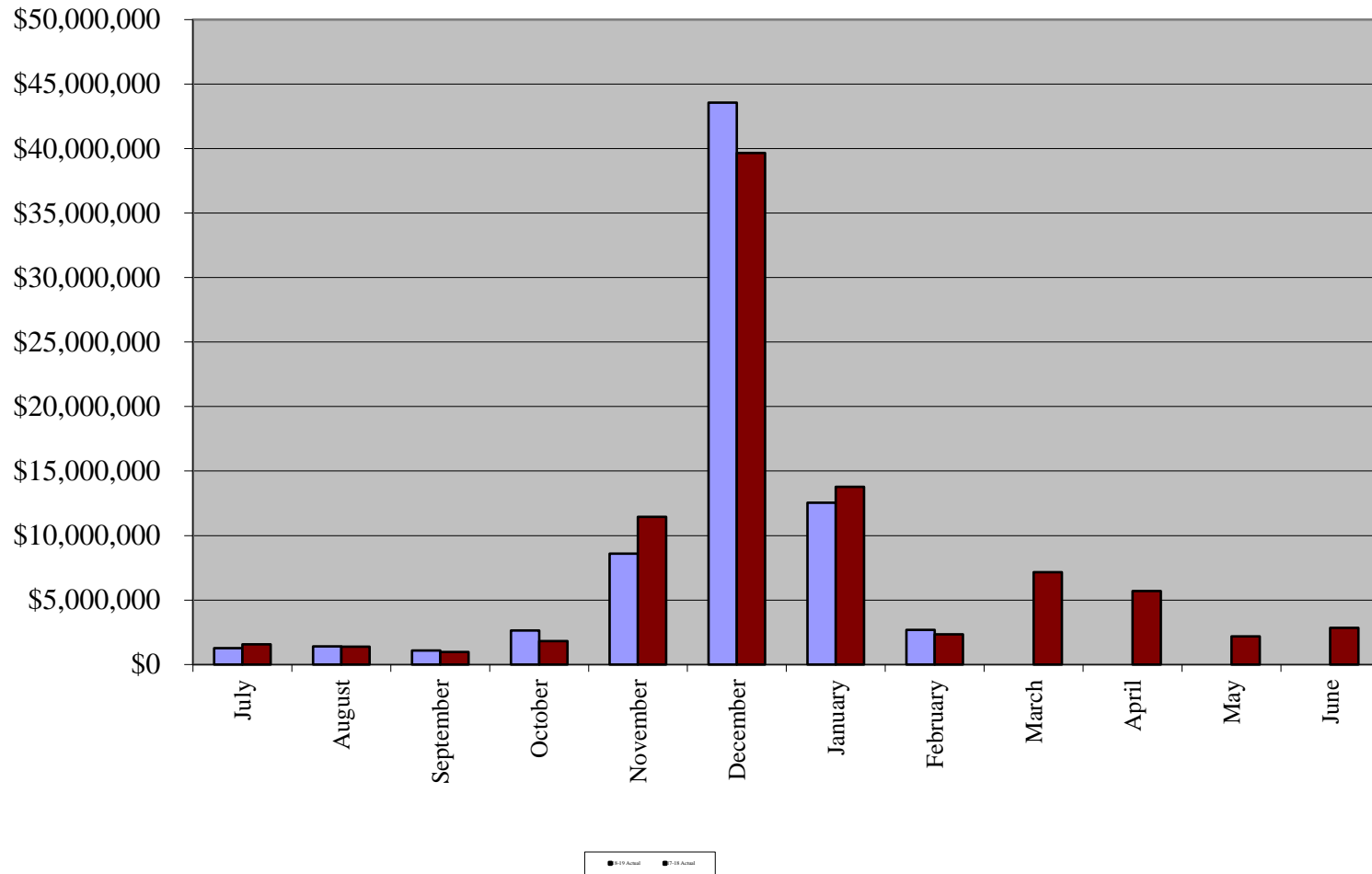
	For the Year to Date Period Ending February 28, 2019			
	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,493,830	\$ 14,763,178	\$ 3,730,652	25.3%
	\$ 62,900,394	\$ 61,155,565	\$ 1,744,829	2.9%
	3,393,319	3,489,332	(96,013)	-2.8%
	6,565,422	7,698,779	(1,133,357)	-14.7%
	764,444	312,866	451,578	144.3%
	208,659	353,583	(144,924)	-41.0%
	\$ 73,832,238	\$ 73,010,125	\$ 822,113	1.1%
	\$ 16,000,000	\$ 17,250,000	\$ (1,250,000)	
	(16,000,000)	(17,250,000)	1,250,000	
	-	-	-	
	(8,171,000)	(10,488,250)	2,317,250	-22.1%
	\$ 50,548,585	\$ 46,655,800	\$ 3,892,785	8.3%
	4,509,001	4,163,325	345,676	8.3%
	\$ 55,057,586	\$ 50,819,125	\$ 4,238,461	8.3%
<b>Ending Cash Balance</b>	<b>\$ 29,097,483</b>	<b>\$ 26,465,928</b>	<b>\$ 2,631,555</b>	<b>9.9%</b>

Note 1.)

	18-19 February Actual	17-18 February Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	(2,900,000)	2,900,000
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	(20,000)	20,000
Total Operating Transfers	\$ -	\$ (2,920,000)	\$ 2,920,000

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ (2,260,000)	\$ (1,068,250)	\$ (1,191,750)
	(4,500,000)	(8,400,000)	3,900,000
	(500,000)	(1,000,000)	500,000
	(111,000)	-	(111,000)
	(800,000)	(20,000)	(780,000)
	\$ (8,171,000)	\$ (10,488,250)	\$ 2,317,250

## General Fund Actual Revenue February 28, 2019



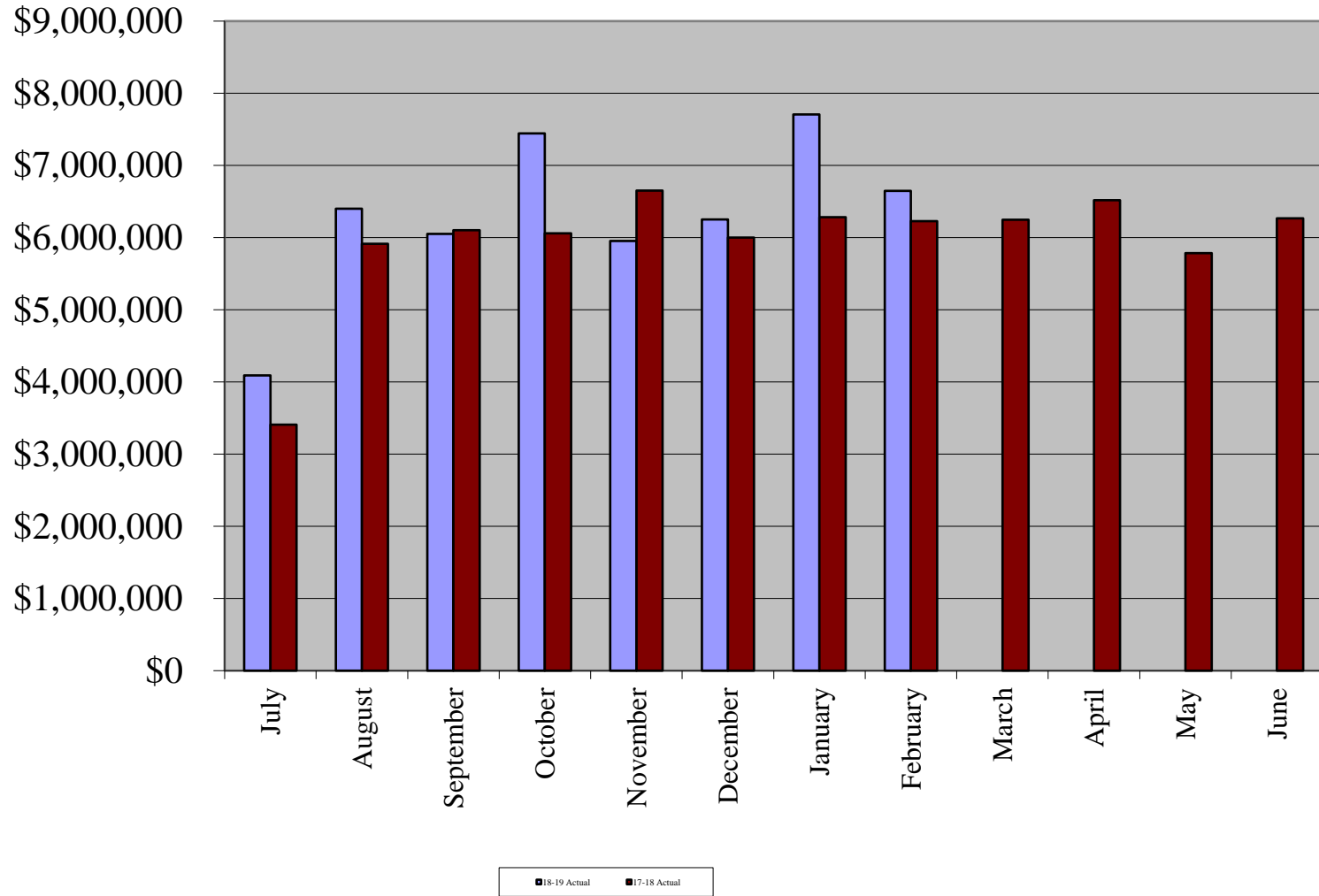
**FY 2018-19 General Fund Expenditures  
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	February 2019 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	\$ 536,875	\$ 3,572,354	\$ 4,527,706	\$ 5,569,045	\$ 2,531,015	44.1%	52.5%
120	County Commissioners	441,527	-	441,527	34,771	284,451	157,076	284,908	156,619	64.4%	64.4%
130	Assessor	2,894,955	-	2,894,955	212,933	1,688,248	1,206,707	1,733,295	1,161,660	58.3%	59.9%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	361,595	2,789,986	2,022,018	3,021,059	1,790,945	58.0%	54.5%
150	Treasurer	788,451	4,593	793,044	61,313	419,622	373,422	473,339	319,705	52.9%	72.2%
160	Court Clerk	7,890,334	-	7,890,334	629,663	4,899,407	2,990,927	4,929,877	2,960,457	62.1%	63.0%
170	County Clerk	2,687,096	-	2,687,096	213,346	1,687,332	999,764	1,759,906	927,190	62.8%	62.7%
180	Excise & Equalization Bds	44,707	-	44,707	646	7,899	36,808	9,488	35,219	17.7%	21.9%
190	County Audit	672,944	45,976	718,920	80,797	377,766	341,154	437,706	281,214	52.5%	33.6%
200	District Attorney-State	150,000	-	150,000	5,865	49,562	100,438	72,133	77,867	33.0%	39.9%
210	District Attorney-County	72,398	-	72,398	3,451	36,847	35,551	55,576	16,822	50.9%	62.5%
230	Public Defender	59,720	-	59,720	1,435	25,769	33,951	42,661	17,059	43.2%	44.9%
240	Purchasing	345,055	-	345,055	26,261	182,277	162,778	186,225	158,830	52.8%	60.0%
250	Election Board	1,485,944	10,860	1,496,804	131,014	1,006,184	490,620	1,038,494	458,309	67.2%	59.9%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	56,125	391,034	257,859	396,327	252,566	60.3%	63.9%
265	Employee Benefits Dept	348,778	-	348,778	27,387	215,731	133,047	217,831	130,947	61.9%	61.8%
270	MIS	3,603,108	0	3,603,108	222,944	2,162,135	1,440,973	2,966,772	636,336	60.0%	55.8%
280	Facilities Management	1,498,910	79,844	1,578,754	122,739	876,628	702,126	952,955	625,799	55.5%	60.8%
285	Facilities Mgmt-Custodial	266,709	-	266,709	18,362	140,222	126,487	232,104	34,605	52.6%	46.6%
300	Planning Commission	-	-	-	-	-	-	-	0		
301	Court Services	845,197	-	845,197	70,889	543,341	301,856	543,341	301,856	64.3%	58.5%
500	Sheriff	37,617,509	(130,992)	37,486,517	2,927,485	22,280,762	15,205,755	27,678,371	9,808,146	59.4%	60.6%
525	Juvenile Detention	5,355,500	-	5,355,500	414,043	3,247,102	2,108,398	3,357,619	1,997,881	60.6%	58.9%
526	Juvenile Bureau	2,061,592	-	2,061,592	166,187	1,310,110	751,482	1,351,359	710,233	63.5%	47.4%
550	Emergency Management	537,711	-	537,711	23,988	207,295	330,416	332,447	205,264	38.6%	53.1%
610	Social Services	2,095,177	-	2,095,177	183,436	1,155,749	939,428	1,530,788	564,389	55.2%	62.3%
710	Free Fair	62,245	-	62,245	836	41,170	21,075	50,741	11,504	66.1%	47.2%
910	District 1	495,283	-	495,283	31,395	237,617	257,666	288,610	206,673	48.0%	45.4%
920	District 2	368,994	-	368,994	21,822	67,722	301,272	93,107	275,887	18.4%	53.8%
930	District 3	347,787	-	347,787	18,354	187,035	160,752	193,210	154,577	53.8%	61.0%
940	County Engineer	556,458	15,500	571,958	40,404	357,228	214,730	370,545	201,413	62.5%	26.4%
950	Economic Development	200,000	-	200,000	-	100,000	100,000	200,000	0	50.0%	
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement	-	1,785,000	1,785,000	-	1,785,000	-	1,785,000	0		100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0		
995	General Fund Reserve	1,976,682	1,705,959	3,682,641	-	-	3,682,641	-	3,682,641		
<b>Total</b>		<b>\$ 89,154,682</b>	<b>\$ 3,693,786</b>	<b>\$ 92,848,468</b>	<b>\$ 6,646,364</b>	<b>\$ 52,333,585</b>	<b>\$ 40,514,883</b>	<b>\$ 62,154,842</b>	<b>\$ 30,693,625</b>	<b>56.4%</b>	<b>56.4%</b>

Year elapsed = 66.7%



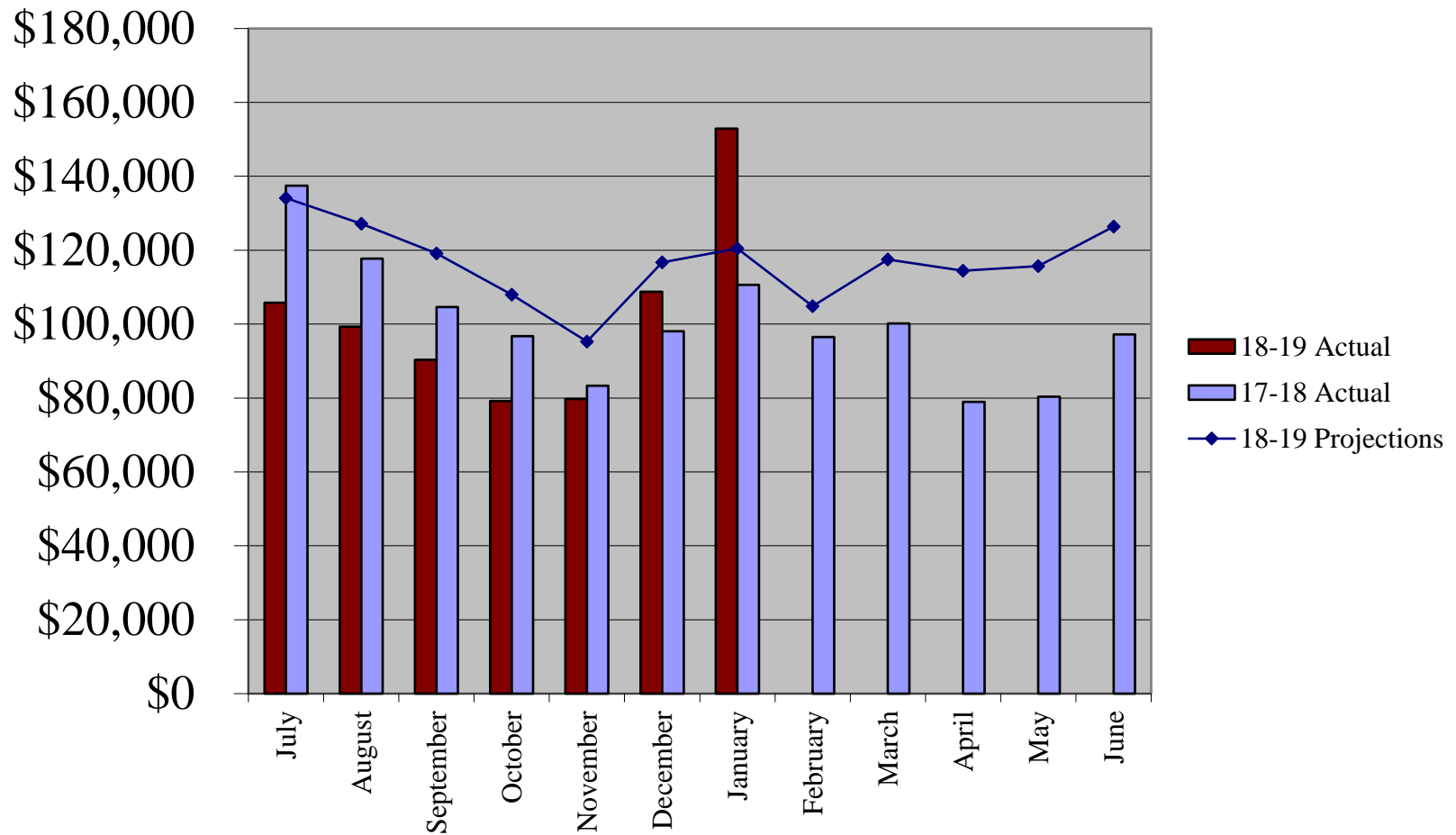
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2018-2019  
February 28, 2019**

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		\$ 400	\$ 400	\$ 800
52010	FICA - Retirement Board Members	92		31	31	61
52032	Retirement paid by General Fund	4,204	368	2,921	3,289	915
<b>Total Salaries and Benefits</b>		<b>\$ 5,496</b>	<b>\$ 368</b>	<b>\$ 3,352</b>	<b>\$ 3,720</b>	<b>\$ 1,776</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 235,092	\$ 716,131	\$ 951,222	\$ 448,483
54023	Electricity (OG&E)	800,000	305,683	394,317	700,000	100,000
54024	Sewer and Water(City of OKC)	800,000	277,199	407,801	685,000	115,000
54022	Natural Gas(ONG)	44,000	15,573	5,727	21,300	22,700
<b>Utilities Subtotal</b>		<b>\$ 3,043,705</b>	<b>\$ 833,546</b>	<b>\$ 1,523,976</b>	<b>\$ 2,357,522</b>	<b>\$ 686,183</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	\$ 234,336	\$ 468,673	\$ 703,009	\$ -
54451	Outside legal services	175,000	36,475	47,924	84,399	90,601
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	20,812	15,014	35,826	174
54102	ICB (county-occupied space) rent expense	127,000	19,019	84,316	103,335	23,665
54102	Lincoln (county-occupied space) rent expense	256,000	43,181	170,154	213,335	42,665
54103	Storage for Court Clerk records	130,000	84,700	42,350	127,050	2,950
54103	Storage Court Clerk Building Lease	350,000	111,582	223,168	334,750	15,250
	Warehouse utilities	25,000			-	25,000
54456	Move DA files to new warehouse	32,000	31,941	31,941	63,881	(31,881)
54109/54011	Postage Machine and Postage	10,428		8,000	8,000	2,428
54355	Paper and Printing	1,000			-	1,000
54455	Investrust Management Fees	400,000	202,860	197,140	400,000	-
54455	OSU Extension Contract	530,000	265,000	265,000	530,000	-
54455	Professional Services-Other -Arbitrage	15,000			-	15,000
54455	Professional Services-Bank Fees	15,000	24,652	10,348	35,000	(20,000)
54455	Criminal Justice Advisory Committee	150,000	75,000	75,000	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	8,462	11,513	19,975	25
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...)	2,417	3,107	569	3,676	(1,259)
<b>Other Operating Subtotal</b>		<b>\$ 4,993,234</b>	<b>\$ 1,161,587</b>	<b>\$ 2,011,901</b>	<b>\$ 3,173,488</b>	<b>\$ 319,746</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 8,092,989</b>	<b>\$ 1,995,134</b>	<b>\$ 3,569,002</b>	<b>\$ 5,564,135</b>	<b>\$ 1,028,854</b>
<b>Capital Outlay</b>						
55390	Copier Lease	1,575	1,190		1,190	385
<b>Total Capital Outlay - 55000</b>		<b>\$ 1,575</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 385</b>
<b>Grand Total - General Government</b>		<b>\$ 8,100,060</b>	<b>\$ 1,996,691</b>	<b>\$ 3,572,354</b>	<b>\$ 5,569,045</b>	<b>\$ 1,031,015</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2018-2019  
February 28, 2019**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
<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	2,836,261	1,606,632	4,442,893	(20,414)
Employer Premiums	15,882,167	9,665,240	5,034,333	14,699,573	(1,182,594)
Stop Loss Reimb	-	413,554	-	413,554	413,554
Refunds/Rebates/Interest	797,611	1,185,331	632,466	1,817,797	1,020,187
<b>Total Resources</b>	<b>\$ 26,196,416</b>	<b>\$ 18,996,362</b>	<b>\$ 6,640,965</b>	<b>\$ 26,269,794</b>	<b>\$ 73,378</b>
<b>Expenses</b>					
Medical Claims	\$ 13,850,217	\$ 8,630,800	\$ 4,315,400	\$ 12,946,200	\$ (904,017)
Medical Claims covered by Stop Loss	-	268,261	-	268,261	268,261
Prescription Drug Claims	6,812,732	3,835,017	1,917,509	5,752,526	(1,060,206)
Dental Claims	1,404,253	948,855	474,428	1,423,283	19,030
Vision Claims	164,662	105,268	52,634	157,901	(6,761)
County Pharmacy	305,000	194,597	97,298	291,895	(13,105)
Employee Assistance Program	21,224	13,969	6,984	20,953	(271)
Medicare Supplement - Phys. Mutual	877,800	689,760	306,560	996,320	118,520
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 14,686,526</u>	<u>\$ 7,170,813</u>	<u>\$ 21,857,339</u>	<u>\$ (1,578,551)</u>
Administration Fees & Other	702,907	577,271	241,586	818,858	115,950
Life/AD&D Premiums	324,234	223,367	139,604	362,971	38,737
Stop Loss Premiums	1,168,178	764,750	477,969	1,242,718	74,541
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 1,565,388</u>	<u>\$ 859,159</u>	<u>\$ 2,424,547</u>	<u>\$ 229,228</u>
<b>Total Expenses</b>	<b>\$ 25,631,209</b>	<b>\$ 16,251,914</b>	<b>\$ 8,029,972</b>	<b>\$ 24,281,886</b>	<b>\$ (1,349,322)</b>
<b>Ending Cash Balance</b>	<b><u>\$ 565,208</u></b>	<b><u>\$ 2,744,448</u></b>	<b><u>\$ (1,389,006)</u></b>	<b><u>\$ 1,987,909</u></b>	<b><u>\$ 1,422,701</u></b>

Cash Balance-One Year Ago

\$ 3,578,626

Notes:

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

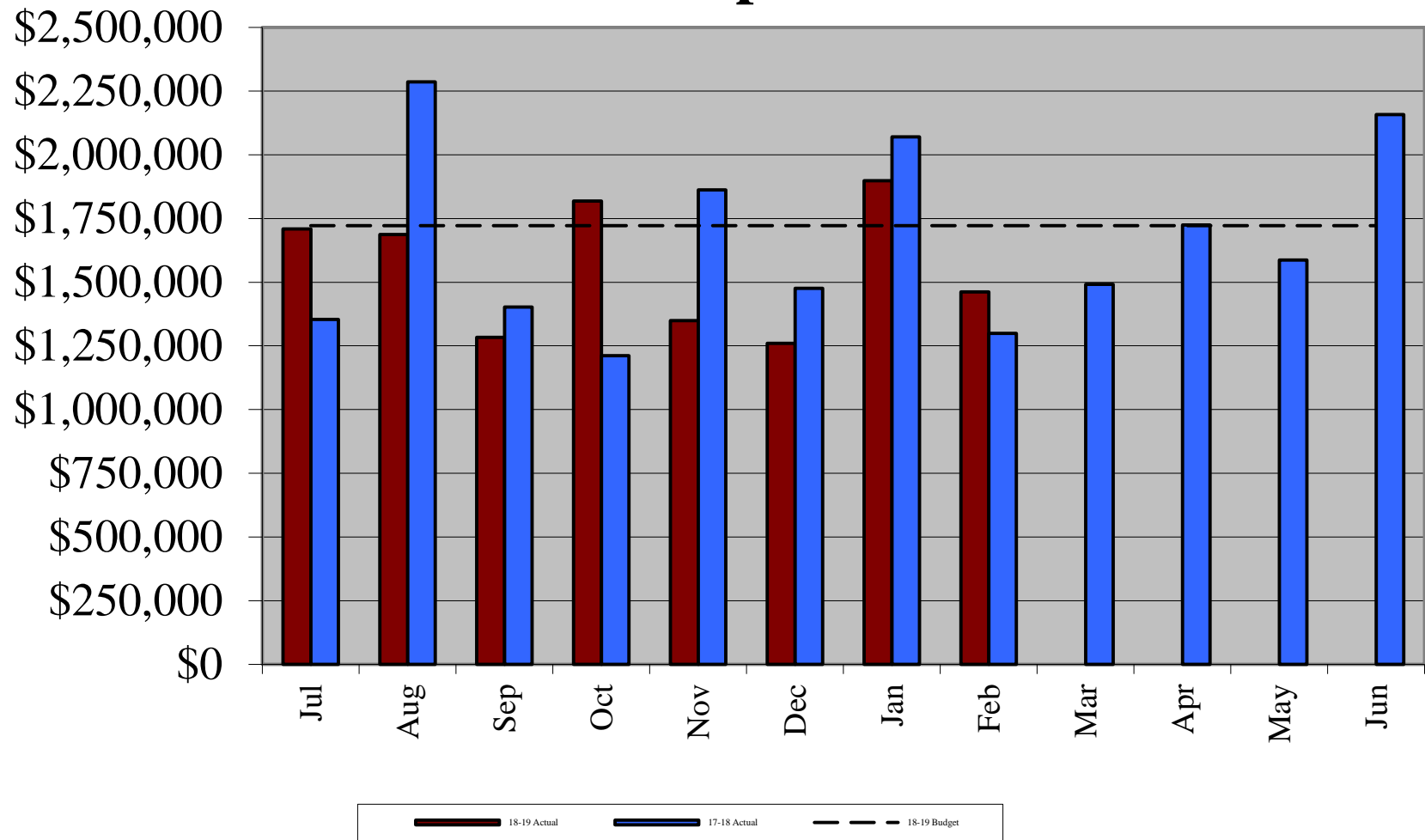
	<u>Employee 2019</u>	<u>Employer 18-19</u>
	\$179	\$768
	\$420	\$1,802

**Key Monthly Statistics:**

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

<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	\$ 982,049	\$1,078,850	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	479,245	\$479,377	609,457 (August)
<b>Total</b>	<u>\$1,721,912</u>	<u>\$1,461,293</u>	<u>\$1,558,227</u>	
	<b>17/18</b>	<b>This Month</b>	<b>17/18 Avg</b>	<b>17/18 High Month</b>
<b>Prior Year 17-18 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>17/18 Avg</b>	<b>High Month</b>
Medical Claims	\$1,288,475	\$851,963	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$446,916	\$514,136	\$1,081,495 (August)
<b>Total</b>	<u>\$1,807,561</u>	<u>\$1,298,879</u>	<u>\$1,660,410</u>	

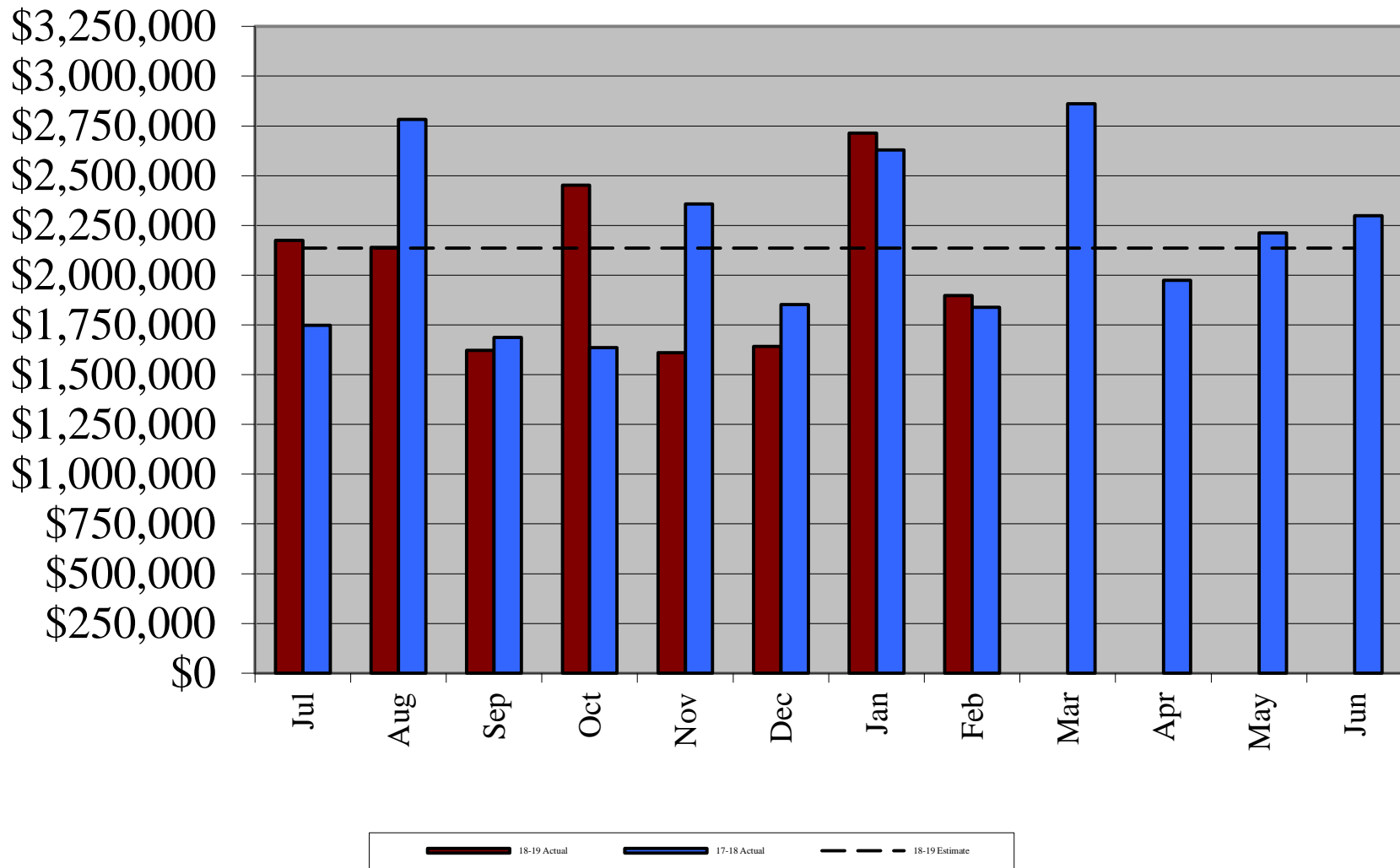
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2018-19**  
**February 28, 2019**

	Annual				February			
	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	\$ 8,400,000	\$ (3,900,000)	-46.4%
Employer Premiums	15,882,167	10,604,514	5,277,653	49.8%	9,665,240	7,106,458	2,558,782	36%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	2,836,261	2,860,931	(24,670)	-0.9%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	413,554	1,024,986	(611,432)	-60%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	1,185,328	547,555	637,773	116.5%
Interest Income	-	3	(3)		4	2	2	
<b>Total Resources</b>	<b>\$ 26,196,417</b>	<b>\$ 26,255,732</b>	<b>\$ (59,314)</b>	<b>-0.2%</b>	<b>\$ 18,996,362</b>	<b>\$ 20,110,160</b>	<b>\$ (1,113,798)</b>	<b>-5.5%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 8,630,800	\$ 9,006,258	\$ (375,458)	-4.2%
Medical claims covered by Stop Loss	-	976,993	(976,993)		268,261	-	268,261	#DIV/0!
Prescription Drug Claims	6,812,732	6,169,631	643,102	10.4%	3,835,017	3,956,635	(121,618)	-3.1%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	948,855	934,591	14,264	1.5%
Vision Claims	164,662	167,632	(2,969)	-1.8%	105,268	105,693	(425)	-0.4%
County Pharmacy	305,000	276,639	28,361	10.3%	194,597	189,986	4,611	2.4%
Employee Assistance Program	21,224	21,224	-	0.0%	13,969	14,149	(180)	-1.3%
Medicare Supplement	877,800	931,073	(53,273)	-5.7%	689,760	694,382	(4,622)	-0.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		12,255	-	12,255	0%
<b>Total Claims</b>	<b>\$ 23,435,889</b>	<b>\$ 23,690,492</b>	<b>\$ (254,603)</b>	<b>-1.1%</b>	<b>\$ 14,698,781</b>	<b>\$ 14,901,696</b>	<b>\$ (202,913)</b>	<b>-1.4%</b>
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	565,017	552,251	12,766	2.3%
Life/AD&D Premiums	324,234	323,495	739	0.2%	223,367	243,175	(19,808)	-8.1%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	764,750	834,413	(69,663)	-8.3%
<b>Total Admin/Premiums</b>	<b>\$ 2,195,319</b>	<b>\$ 2,169,262</b>	<b>\$ 26,057</b>	<b>1.2%</b>	<b>\$ 1,553,133</b>	<b>\$ 1,629,839</b>	<b>\$ (76,706)</b>	<b>-4.7%</b>
<b>Total Expenses</b>	<b>\$ 25,631,209</b>	<b>\$ 25,859,753</b>	<b>\$ (228,546)</b>	<b>-0.9%</b>	<b>\$ 16,251,914</b>	<b>\$ 16,531,534</b>	<b>\$ (279,619)</b>	<b>-1.7%</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>\$ 2,744,448</b>	<b>\$ 3,578,626</b>	<b>\$ (834,179)</b>	<b>-23.3%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
February 28, 2019**

	<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	3	1
Reimbursed Premiums	24,705	17,122	(7,583)
Transfers/Supplements	500,000	500,000	-
Total Sources	<b>\$ 1,086,638</b>	<b>\$ 1,122,145</b>	<b>\$ 35,507</b>
Expenditures:			
Claims	\$ 465,453	\$ 219,741	(245,712)
Stop loss/Admin Fees	238,893	202,802	(36,091)
Total Expenditures	<b>\$ 704,346</b>	<b>\$ 422,543</b>	<b>\$ (281,803)</b>
<b>Ending Cash Balance</b>	<b>\$ 382,292</b>	<b>\$ 699,602</b>	<b>\$ 317,310</b>
Cash Balance-One Year Ago		<b>\$ 731,946</b>	

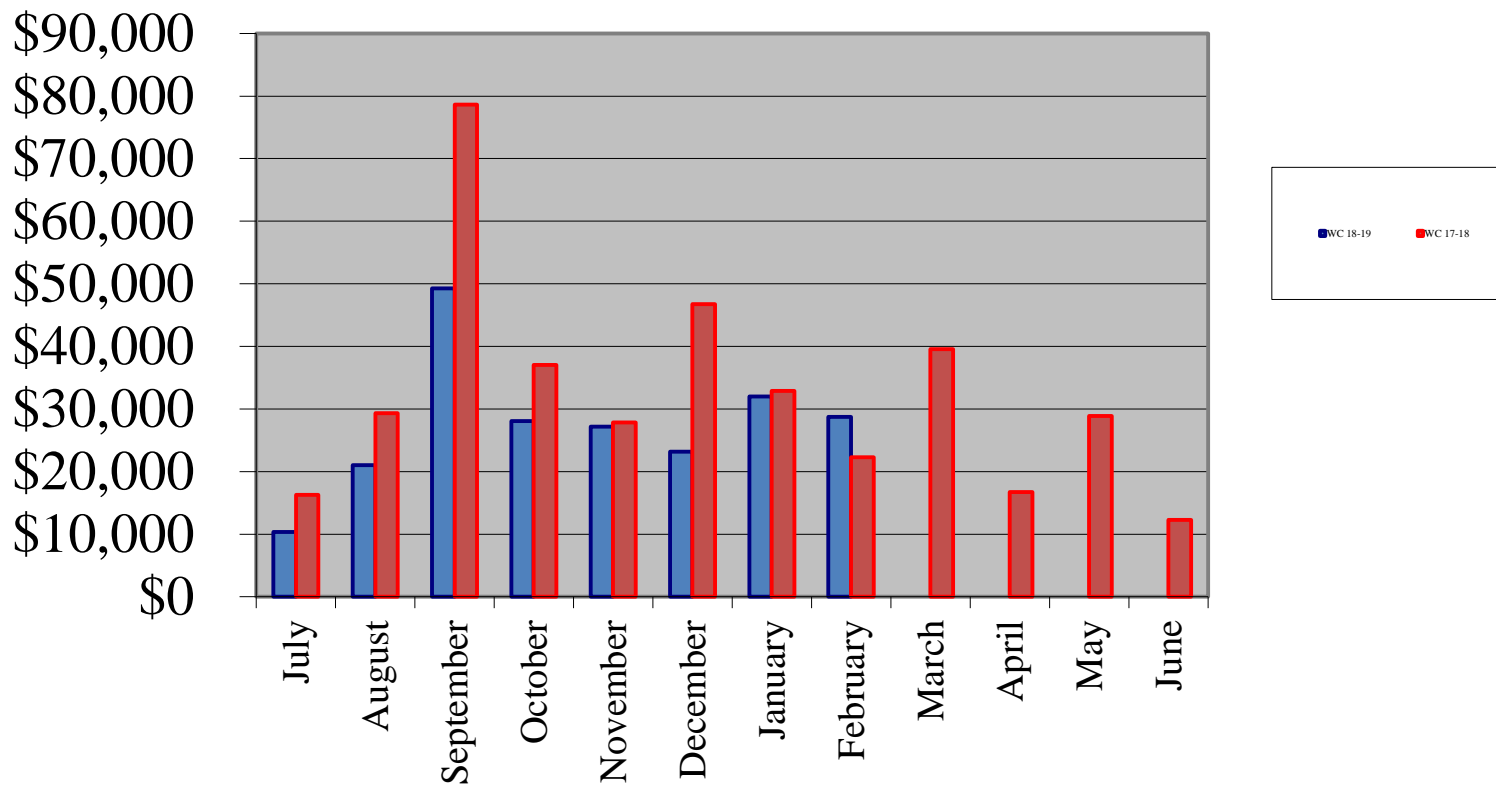
Note:

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	\$ 55,779	\$ 78,537	\$ 22,758
Sources:			
Interest Income	-	-	-
Transfers/Supplements	111,000	111,000	-
Reimbursement		-	-
Total Sources	<b>\$ 166,779</b>	<b>\$ 189,537</b>	<b>\$ 22,758</b>
Expenditures:			
Tort Claims	\$ 21,576	\$ 11,589	\$ (9,987)
Supportive Services	44,335	18,755	(25,580)
Total Expenditures	<b>\$ 65,911</b>	<b>\$ 30,343</b>	<b>\$ (35,568)</b>
<b>Ending Cash Balance</b>	<b>\$ 100,869</b>	<b>\$ 159,193</b>	<b>\$ 58,325</b>
Cash Balance-One Year Ago		<b>\$ 86,466</b>	



# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2018-2019

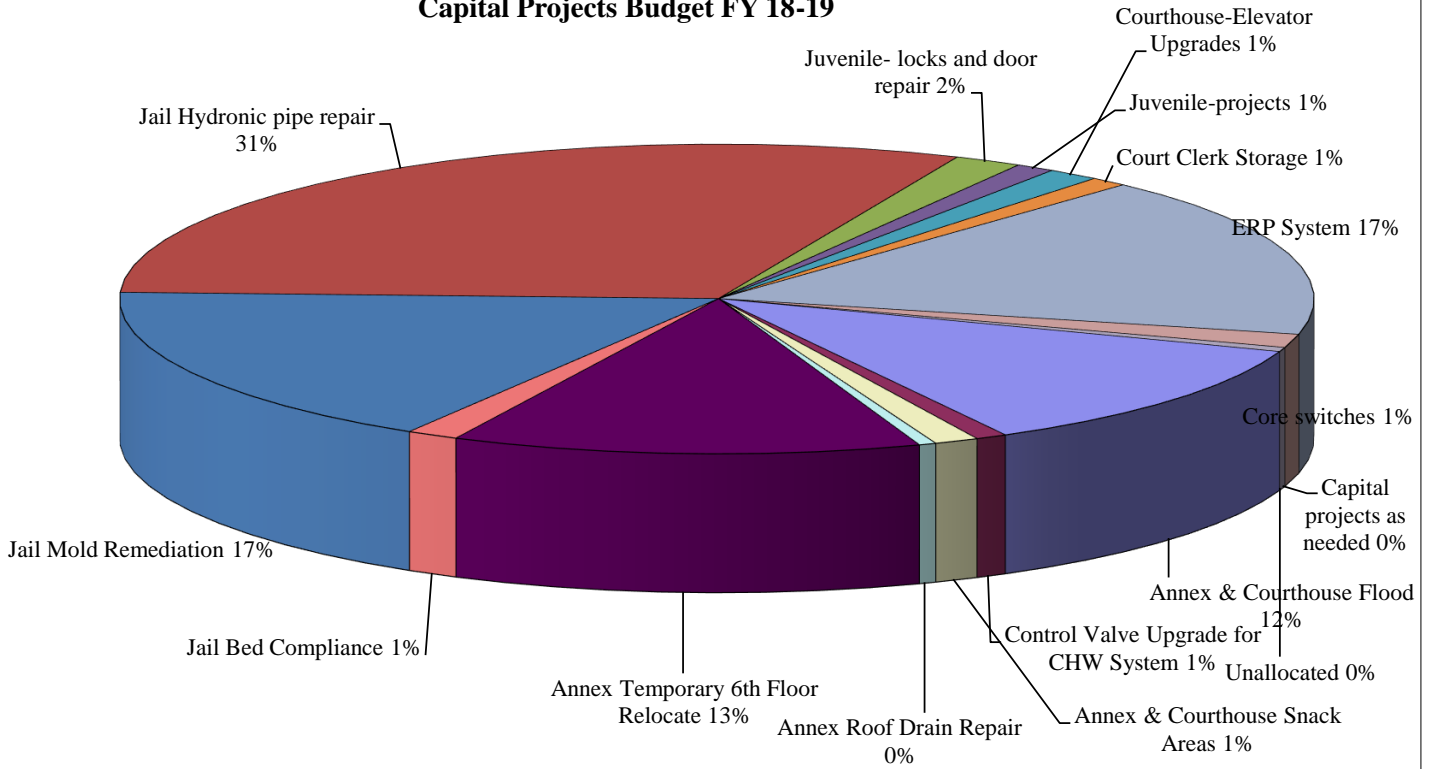
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 18- 19 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	30,179	24,247	25,522	29,300	Pending
Annex Roof Drain Repair	9/20/2018	33,000	31,855		-	1,145	Pending
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	744,964	144,642	144,642	10,395	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		234,844	902,763	9,950	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	185,799	109,221	129,121	35,080	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	1,983,369	216,631	216,631	-	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	94,976	145,433	1,001,473	105,230	Pending
Core Switches end of row/top rack	5/17/2018	100,000	72,749			27,251	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		31,644				31,644	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 7,120,175</b>	<b>\$ 3,207,553</b>	<b>\$ 894,262</b>	<b>\$ 3,126,002</b>	<b>\$ 786,620</b>	

### TIF Projects:

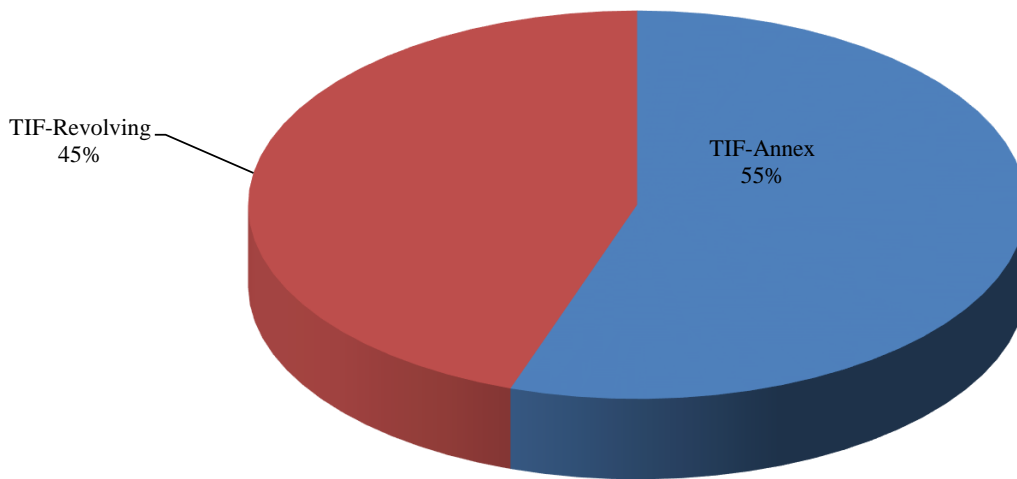
<b>TIF-Annex -319</b>	6/11/2013	\$ 3,975,034	\$ 580,348	\$ 206,238	\$ 2,717,000	677,686	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 3,216,812	\$ 1,006,963	\$ 751,914	\$ 1,965,249	244,599	Ongoing
<b>Total Capital Projects</b>		<b>\$ 14,312,021</b>	<b>\$ 4,794,864</b>	<b>\$ 1,852,413</b>	<b>\$ 7,808,252</b>	<b>\$ 1,708,905</b>	

Cash Balance at February 28, 2019	\$6,511,040.17
Temporary Transfers	0.00
Budgeted Transfers	0.00
	6,511,040.17
18/19 Available Budget	5,424,741.53
17/18 Available Budget	1,079,027.64
Total Budgeted Funds Available	6,503,769.17
<b>Total Unappropriated Cash</b>	<b>\$ 7,271.00</b>

### Capital Projects Budget FY 18-19



### TIF Budgets FY 18-19

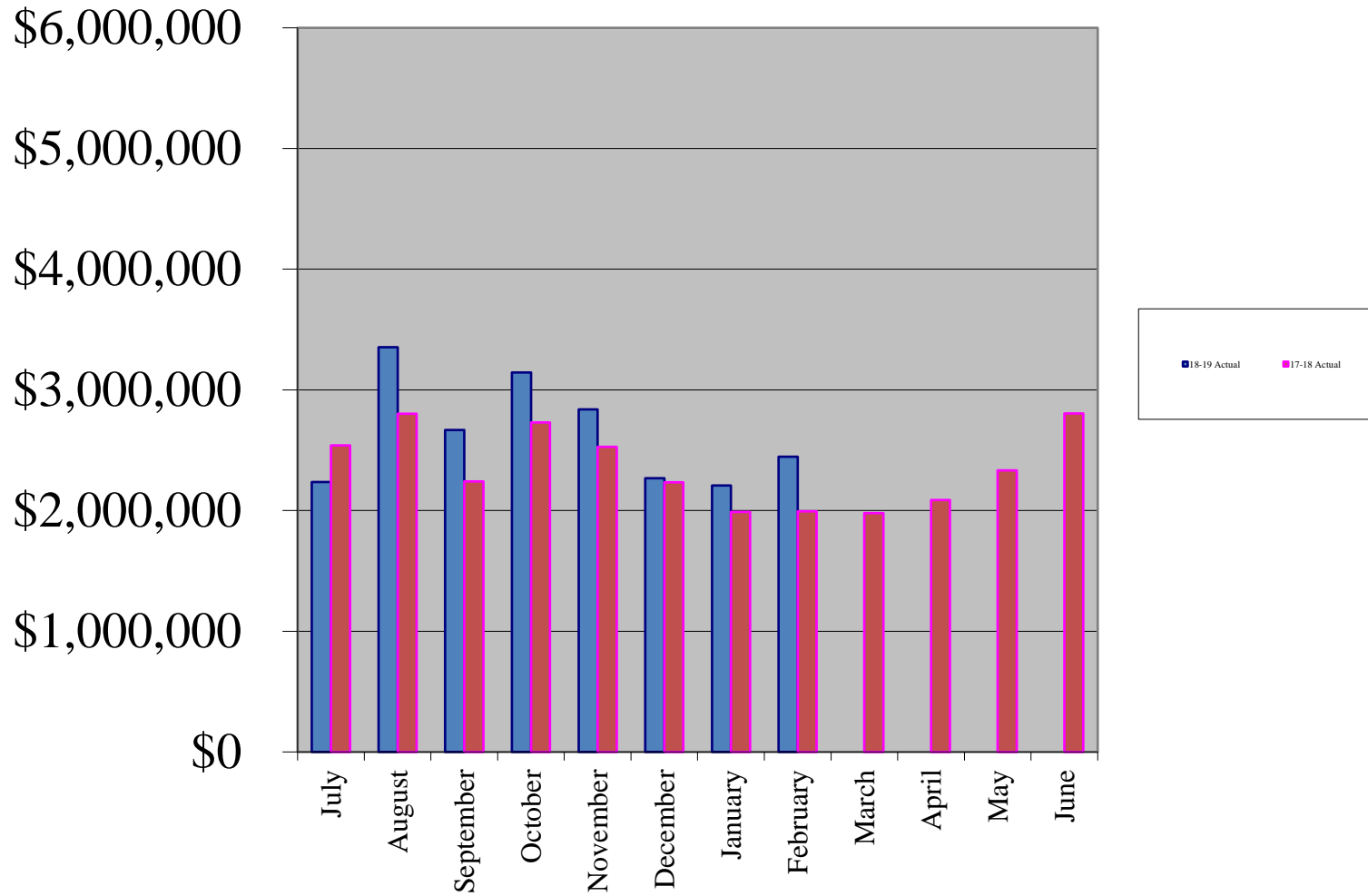


**FY 2018-19 Special Revenue Funds  
Status Report**

<b>Cost Center</b>	<b>Department</b>	<b>2018-2019 Appropriations</b>	<b>February 2019 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	\$7,163,621	\$232,017	\$3,700,306	\$3,463,315	\$3,961,465.56	\$3,202,156	51.7%
1110	Highway Cash-Dist #2	8,709,748	192,098	2,073,393	6,636,355	3,065,148.71	5,644,599	23.8%
1110	Highway Cash-Dist #3	4,655,860	312,373	3,192,000	1,463,860	3,931,600.23	724,260	68.6%
1111	CBRI Fund	3,869,912	193,915	868,653	3,001,260	2,502,260.02	1,367,652	22.4%
1130	Resale Property	5,201,777	444,178	2,494,959	2,706,817	2,970,109.15	2,231,667	48.0%
1140	Treasurer Mortgage Fee	219,733	7,184	95,054	124,678	100,290.23	119,442	43.3%
1150	County Clerk Lien Fee	207,676	9,503	23,105	184,571	33,188.24	174,488	11.1%
1151	UCC Central Filing Fund	795,183	34,112	458,063	337,120	458,062.98	337,120	57.6%
1152	Records Mgmt & Preservation	1,230,590	47,492	395,759	834,831	453,968.92	776,621	32.2%
1160	Sheriff Service Fee	3,259,349	480,630	2,894,984	364,364	3,089,459.21	169,889	88.8%
1161	Sheriff Special Revenue	6,026,169	351,021	3,681,406	2,344,763	4,094,014.41	1,932,155	61.1%
1162	Sheriff's Grant Fund	979,527	19,370	216,229	763,298	259,352.11	720,175	22.1%
1201	Assessor Revolving Fee	134,011	0	52,587	81,423	52,587.44	81,423	39.2%
1231	Juvenile Probation Fee	134,999	2,450	20,280	114,719	74,650.00	60,349	15.0%
1233	Juvenile Grant Fund	297,498	31,942	179,076	118,423	179,475.66	118,022	60.2%
1240	Planning Commission Fee	497,453	46,864	302,998	194,455	377,460.89	119,992	60.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	527,225	0	65,502	461,724	85,888.28	441,337	12.4%
1260	Community Service Fee	194,780	9,342	52,459	142,322	82,510.62	112,270	26.9%
1270	Community Sentencing	284,230	0	0	284,230	19,782.66	264,448	0.0%
1280	Drug Court Fund	584,039	12,886	173,905	410,133	178,954.64	405,084	29.8%
1282	Mental Health Court Fund	208,818	7,835	65,471	143,348	69,260.94	139,557	31.4%
1290	Shine Program	98,127	11,272	58,044	40,083	58,216.32	39,910	59.2%
1300	MIS Special Revenue	22,496	0	0	22,496	0.00	22,496	0.0%
<b>Total</b>		<b>\$45,312,439</b>	<b>\$2,446,485</b>	<b>\$21,064,231</b>	<b>\$24,248,208</b>	<b>\$26,097,707</b>	<b>\$19,214,732</b>	<b>46.5%</b>

Year elapsed = 67%

## Special Revenue Actual Expenditures



**Debt Service Fund  
FY 2018-2019 Status Report  
For the Period Ending February 28, 2019**

**18-19  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 8,150,532
Exempt Manufacturing Tax	23,932
Miscellaneous Property Tax	43,240
Interest Income	28,101
Bond Refinance Refunding	-
<b>Total Revenue</b>	<b>\$ 8,245,805</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

Principal	\$ (1,250,000)
Interest	(137,500)
<b>Total Paid YTD</b>	<b>\$ (1,387,500)</b>

**Total Bonds Combined**

Principal	\$ (5,640,000)
Interest	(1,023,613)
<b>Total Bond Payments YTD</b>	<b>\$ (6,663,613)</b>

**Judgments**

Principal	\$ (1,167,262)
Interest	(176,600)
<b>Total Judgment Payments YTD</b>	<b>\$ (1,343,862)</b>

**Total Expenditures**

**\$ (8,007,475)**

Transfer In

\$ -

**Ending Cash Balance**

**\$ 6,843,495**

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

<b>Principal Balance at 6-30-18</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 7,775,955	\$ (1,167,262)	\$ 6,608,693
	-	
<b>\$ 7,775,955</b>	<b>\$ (1,167,262)</b>	<b>\$ 6,608,693</b>

### Debt Service Fund Expenditures 10 Year History

