

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2017-18 Budget at 6-30-18	FY 18-19 Adopted Budget	Supplement	Budget Amendments	FY 18-19 Amended Budget	Increase/ Decrease from FY 2017-18 Budget	% Increase (Decrease)
110 General Government	\$ 6,158,504	\$ 8,043,060		\$ 57,000	\$ 8,100,060	\$ 1,941,556	31.5%
120 Commissioners	426,983	441,527			441,527	14,544	3.4%
130 Assessor	2,634,389	2,894,955			2,894,955	260,566	9.9%
140 Assessor Revaluation	4,361,549	4,751,958		60,046	4,812,004	450,455	10.3%
150 Treasurer	604,755	788,451		4,593	793,044	188,289	31.1%
160 Court Clerk	6,961,244	7,890,334			7,890,334	929,090	13.3%
170 County Clerk	2,683,029	2,687,096			2,687,096	4,067	0.2%
180 Excise and Equalization	47,207	44,707			44,707	(2,500)	-5.3%
190 County Audit	672,944	672,944	45,976		718,920	45,976	6.8%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	52,000	59,720			59,720	7,720	14.8%
240 Purchasing	312,218	345,055			345,055	32,837	10.5%
250 Election Board	1,431,003	1,485,944		23,189	1,509,133	78,130	5.5%
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%
Total Department Budgets	\$ 82,661,541	\$ 89,154,682	\$ 3,682,926	\$ (1,761,811)	\$ 91,075,797	\$ 8,414,256	10.2%
Cash Transfers							
4010 Employee Benefits	\$ 8,625,000	\$ 4,000,000	\$ 500,000		\$ 4,500,000	\$ (4,125,000)	-47.8%
4020 Workers Compensation	1,000,000	500,000			500,000	(500,000)	-50.0%
4030 Self Insurance	20,000	111,000			111,000	91,000	455.0%
2010 Capital Projects	1,068,250	475,000		1,785,000	2,260,000	1,191,750	111.6%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 11,513,250	\$ 5,886,000	\$ 500,000	\$ 1,785,000	\$ 8,171,000	\$ (3,342,250)	-29.0%
Total	\$ 94,174,791	\$ 95,040,682	\$ 4,182,926	\$ 23,189	\$ 99,246,797	\$ 5,072,006	5.4%
Total Sources Available							
Revenue	\$ 84,404,456	\$ 85,205,780			\$ 87,153,555	\$ 2,749,098	3.3%
Fund Balance	\$ 9,770,334	\$ 9,834,902			\$ 12,093,243	\$ 2,322,909	23.8%
Total Available Funding	\$ 94,174,791	\$ 95,040,682			\$ 99,246,798	\$ 5,072,007	5.4%

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

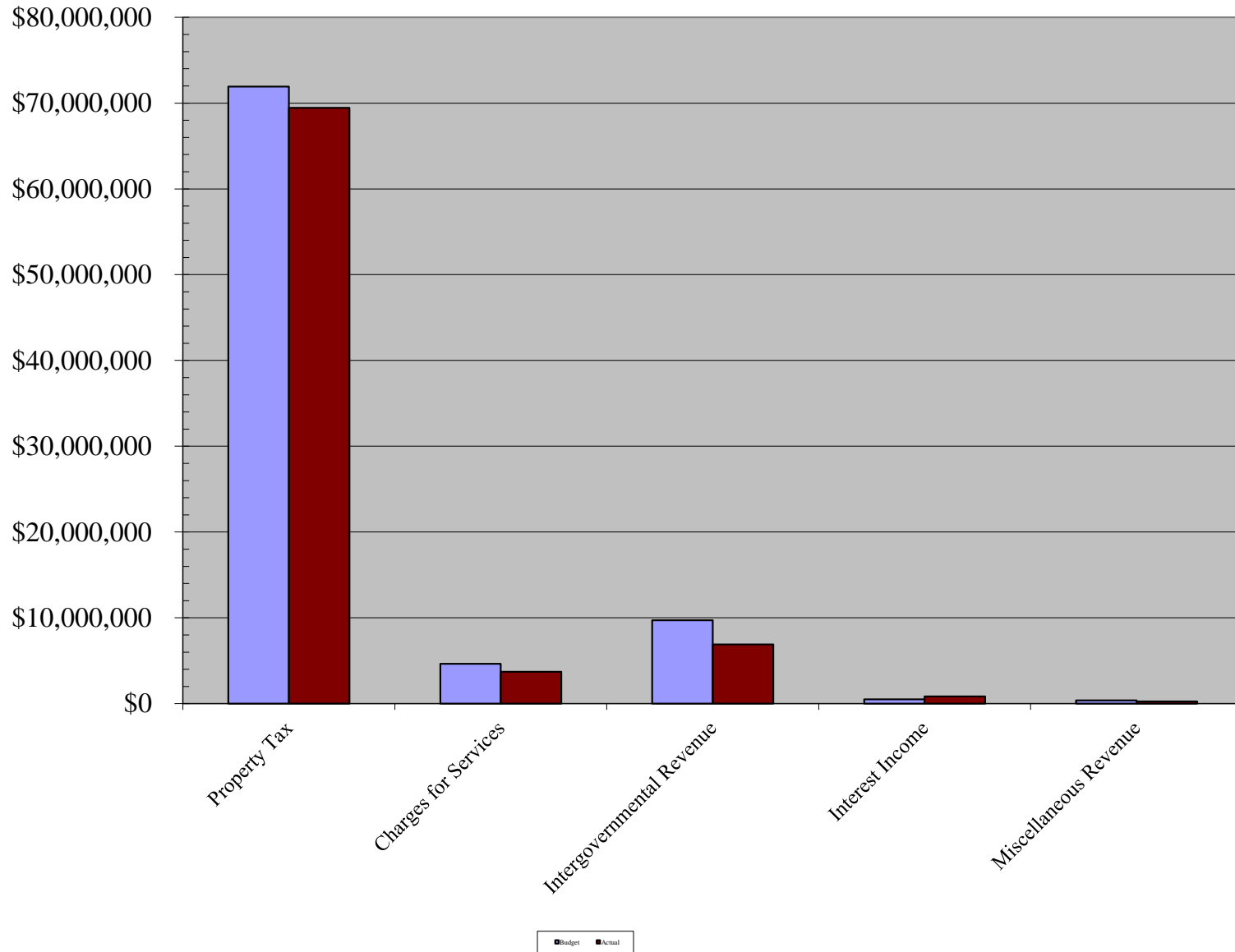
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General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

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

	18-19 Amended Budget	18-19 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 12,093,243	\$ 12,093,243	\$ -	100.0%	
Reserved	6,400,588	6,400,588	-	100.0%	
Total Estimated Cash Balance	\$ 18,493,830	\$ 18,493,830	\$ -		
Revenue:					
Property Tax	\$ 71,913,047	\$ 69,451,026	\$ (2,462,021)	96.6%	96.6%
Charges for Services	4,637,342	3,703,951	(933,391)	79.9%	84.7%
Intergovernmental Revenue	9,721,738	6,902,958	(2,818,780)	71.0%	86.4%
Interest Income	498,000	832,437	334,437	167.2%	183.2%
Miscellaneous Revenue	383,427	261,395	(122,032)	68.2%	97.2%
Total Revenue	<u>\$ 87,153,555</u>	<u>\$ 81,151,769</u>	<u>\$ (6,001,785)</u>	93.1%	95.0%
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	\$ 91,075,797	\$ 57,641,526	\$ (33,434,271)	63.3%	63.0%
Prior Budget Year Expenditures	6,400,588	4,517,610	(1,882,977)	70.6%	83.4%
Total Expenditures	<u>\$ 97,476,385</u>	<u>\$ 62,159,136</u>	<u>\$ (35,317,249)</u>		
Cash Balance*	<u><u>\$ -</u></u>	<u><u>\$ 29,315,463</u></u>	<u><u>\$ 29,315,463</u></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 March 31, 2019



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

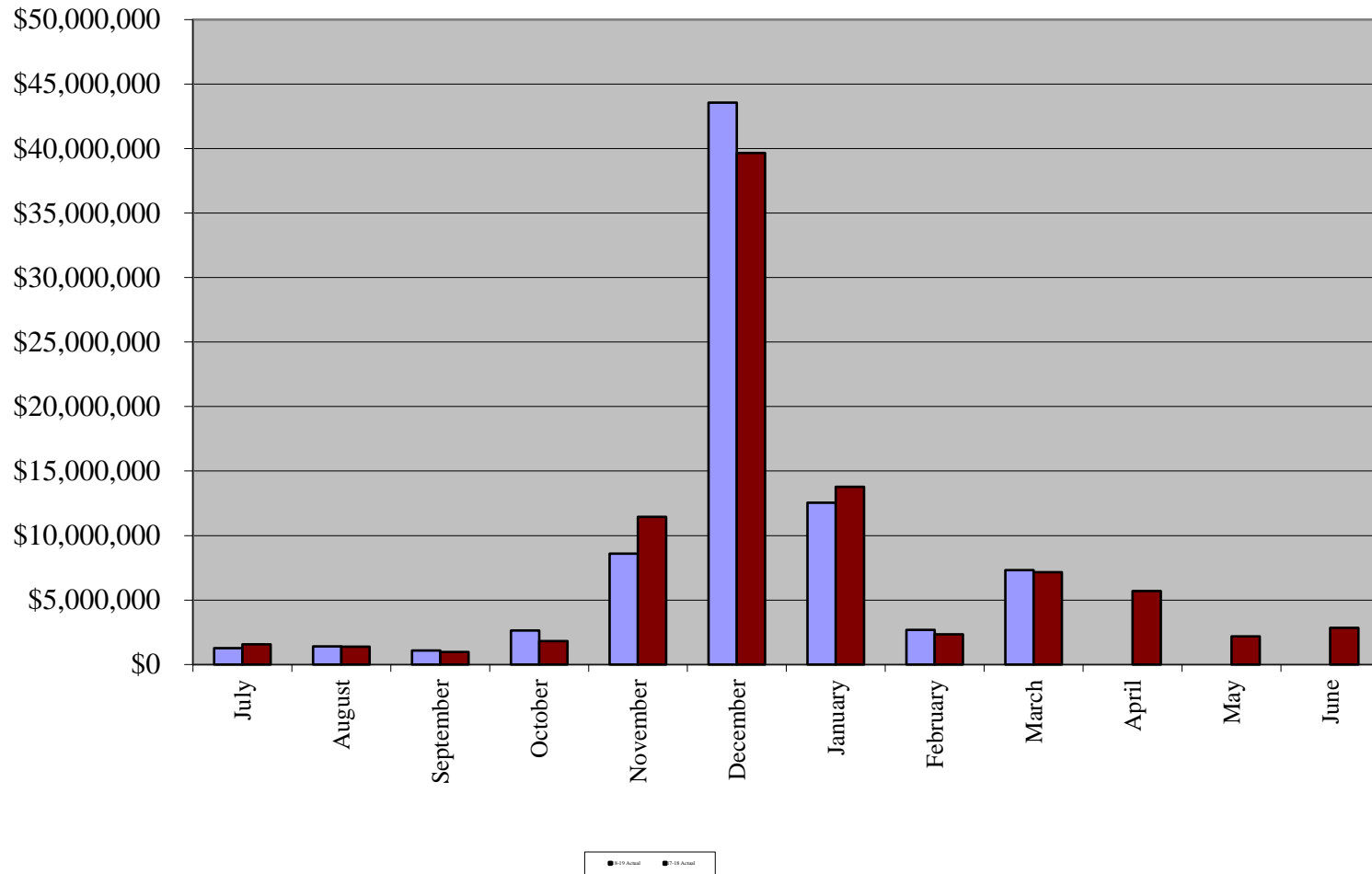
	For the Month Ending March 31, 2019				For the Year to Date Period Ending March 31, 2019			
	18-19 March Actual	17-18 March Actual	Increase (Decrease)	% Increase (Decrease)	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 29,097,483	\$ 26,465,928	\$ 2,631,555	9.9%	\$ 18,493,830	\$ 14,763,178	\$ 3,730,652	25.3%
Revenue:								
Property Tax	\$ 6,550,632	\$ 6,193,674	\$ 356,958	5.8%	\$ 69,451,026	\$ 67,349,239	\$ 2,101,787	3.1%
Charges for Services	310,632	325,632	(15,000)	-4.6%	3,703,951	3,814,964	(111,013)	-2.9%
Intergovernmental Revenue	337,536	582,718	(245,182)	-42.1%	6,902,958	8,281,497	(1,378,539)	-16.6%
Interest Income	67,993	35,166	32,827	93.3%	832,437	348,032	484,405	139.2%
Miscellaneous Revenue	52,737	28,950	23,787	82.2%	261,395	382,534	(121,139)	-31.7%
Total Revenue	<u>\$ 7,319,531</u>	<u>\$ 7,166,140</u>	<u>\$ 153,391</u>	<u>2.1%</u>	<u>\$ 81,151,769</u>	<u>\$ 80,176,266</u>	<u>\$ 975,503</u>	<u>1.2%</u>
Temporary Cash Transfers In	-	\$ -	\$ -		\$ 16,000,000	\$ 17,250,000	\$ (1,250,000)	
Temporary Cash Transfer Out	-	-	-		(16,000,000)	(17,250,000)	1,250,000	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	-	(400,000)	400,000		(8,171,000)	(10,888,250)	2,717,250	-25.0%
18-19 Expenditures	\$ 7,092,941	\$ 6,247,439	\$ 845,502	13.5%	\$ 57,641,526	\$ 52,903,239	\$ 4,738,287	9.0%
Prior Budget Year Expenditures	8,610	-	8,610		4,517,610	4,163,325	354,285	8.5%
Total Expenditures	<u>\$ 7,101,551</u>	<u>\$ 6,247,439</u>	<u>\$ 854,112</u>	<u>13.7%</u>	<u>\$ 62,159,136</u>	<u>\$ 57,066,564</u>	<u>\$ 5,092,572</u>	<u>8.9%</u>
Ending Cash Balance	<u>\$ 29,315,463</u>	<u>\$ 26,984,629</u>	<u>\$ 2,330,834</u>	<u>8.6%</u>	<u>\$ 29,315,463</u>	<u>\$ 26,984,629</u>	<u>\$ 2,330,834</u>	<u>8.6%</u>

Note 1.)

	18-19 March Actual	17-18 March Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	(400,000)	400,000
Total Operating Transfers	<u>\$ -</u>	<u>\$ (400,000)</u>	<u>\$ 400,000</u>

	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)	(20,000)	(91,000)
	(800,000)	(400,000)	(400,000)
	<u>\$ (8,171,000)</u>	<u>\$ (10,888,250)</u>	<u>\$ 2,717,250</u>

General Fund Actual Revenue March 31, 2019

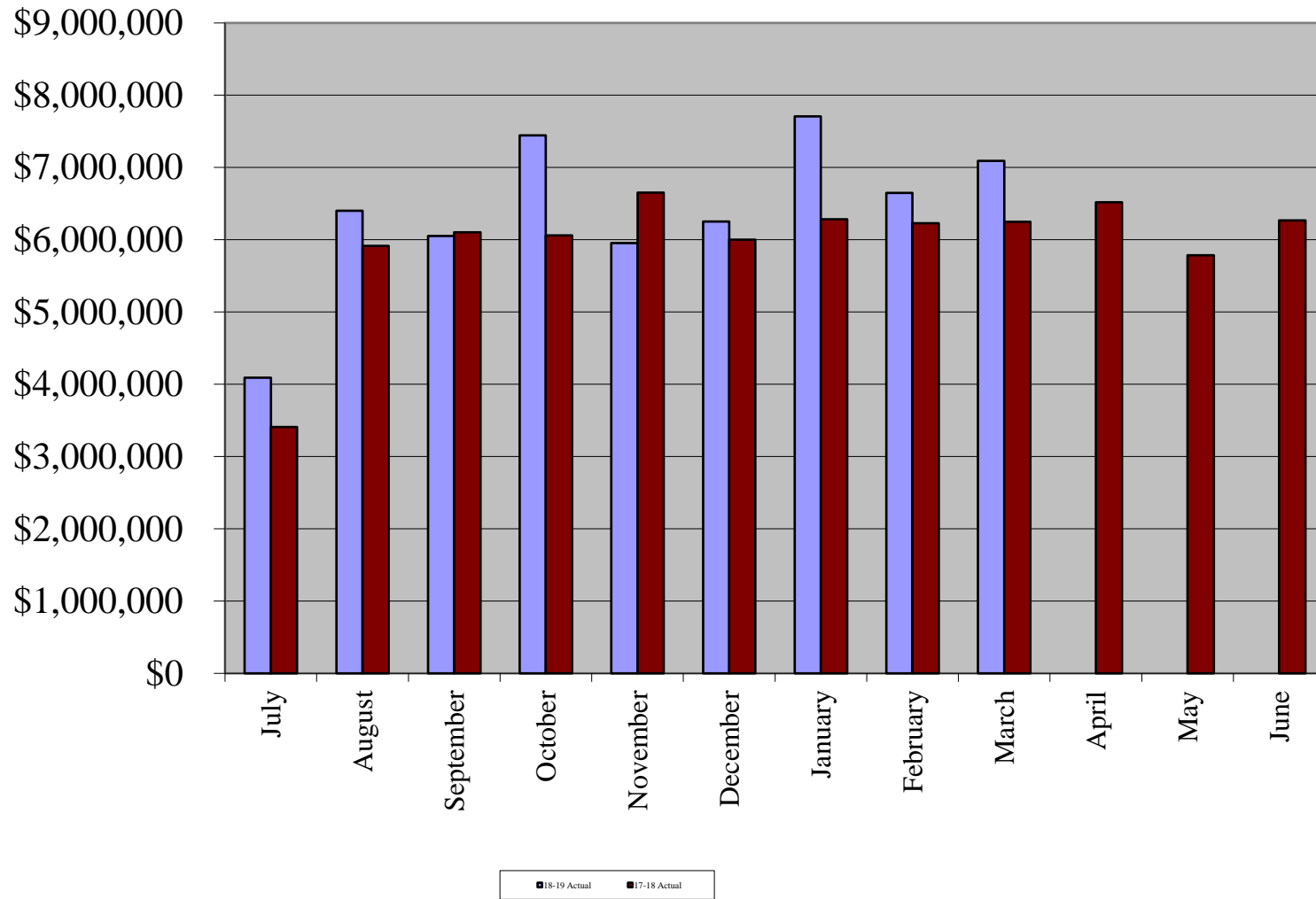


**FY 2018-19 General Fund Expenditures
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	March 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	\$ 289,084	\$ 3,861,438	\$ 4,238,622	\$ 5,573,210	\$ 2,526,850	47.7%	52.5%
120	County Commissioners	441,527	-	441,527	34,771	319,222	122,305	319,222	122,305	72.3%	64.4%
130	Assessor	2,894,955	-	2,894,955	233,723	1,921,971	972,984	1,955,941	939,014	66.4%	59.9%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	383,598	3,173,584	1,638,420	3,355,645	1,456,359	66.0%	54.5%
150	Treasurer	788,451	4,593	793,044	60,783	480,405	312,639	532,288	260,756	60.6%	72.2%
160	Court Clerk	7,890,334	-	7,890,334	629,340	5,528,747	2,361,587	5,547,800	2,342,534	70.1%	63.0%
170	County Clerk	2,687,096	-	2,687,096	215,877	1,903,209	783,887	1,968,387	718,709	70.8%	62.7%
180	Excise & Equalization Bds	44,707	-	44,707	558	8,457	36,250	9,730	34,977	18.9%	21.9%
190	County Audit	672,944	45,976	718,920	97,041	474,807	244,113	583,828	135,092	66.0%	33.6%
200	District Attorney-State	150,000	-	150,000	12,103	61,665	88,335	80,887	69,113	41.1%	39.9%
210	District Attorney-County	72,398	-	72,398	3,161	40,009	32,389	55,576	16,822	55.3%	62.5%
230	Public Defender	59,720	-	59,720	3,706	29,475	30,245	45,866	13,854	49.4%	44.9%
240	Purchasing	345,055	-	345,055	27,511	209,788	135,267	213,056	131,999	60.8%	60.0%
250	Election Board	1,485,944	23,189	1,509,133	119,225	1,125,408	383,725	1,153,555	355,578	74.6%	59.9%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	51,566	442,600	206,293	447,510	201,383	68.2%	63.9%
265	Employee Benefits Dept	348,778	-	348,778	27,352	243,083	105,695	246,366	102,412	69.7%	61.8%
270	MIS	3,603,108	0	3,603,108	283,181	2,445,316	1,157,792	3,126,925	476,183	67.9%	55.8%
280	Facilities Management	1,498,910	79,844	1,578,754	106,858	983,486	595,269	1,075,901	502,853	62.3%	60.8%
285	Facilities Mgmt-Custodial	266,709	-	266,709	19,596	159,817	106,892	236,622	30,087	59.9%	46.6%
300	Planning Commission	-	-	-	-	-	-	-	0	-	-
301	Court Services	845,197	-	845,197	67,726	611,068	234,129	611,068	234,129	72.3%	58.5%
500	Sheriff	37,617,509	(130,992)	37,486,517	3,410,704	25,691,466	11,795,051	29,747,568	7,738,949	68.5%	60.6%
525	Juvenile Detention	5,355,500	-	5,355,500	440,079	3,687,182	1,668,318	3,780,252	1,575,248	68.8%	58.9%
526	Juvenile Bureau	2,061,592	-	2,061,592	165,914	1,476,024	585,568	1,516,905	544,687	71.6%	47.4%
550	Emergency Management	537,711	-	537,711	76,654	283,948	253,763	364,376	173,335	52.8%	53.1%
610	Social Services	2,095,177	-	2,095,177	186,258	1,342,007	753,170	1,614,457	480,720	64.1%	62.3%
710	Free Fair	62,245	-	62,245	2,492	43,662	18,583	52,633	9,612	70.1%	47.2%
910	District 1	495,283	-	495,283	66,777	304,393	190,890	324,500	170,783	61.5%	45.4%
920	District 2	368,994	-	368,994	20,319	88,041	280,953	112,655	256,339	23.9%	53.8%
930	District 3	347,787	-	347,787	18,645	205,680	142,107	211,810	135,977	59.1%	61.0%
940	County Engineer	556,458	15,500	571,958	38,339	395,567	176,391	410,515	161,443	69.2%	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 Supple	-	-	-	-	-	-	-	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	-	-
Total		\$ 89,154,682	\$ 3,706,115	\$ 92,860,797	\$ 7,092,941	\$ 59,426,526	\$ 33,434,271	\$ 67,260,057	\$ 25,600,741	64.0%	56.4%

Year elapsed = 75.0%

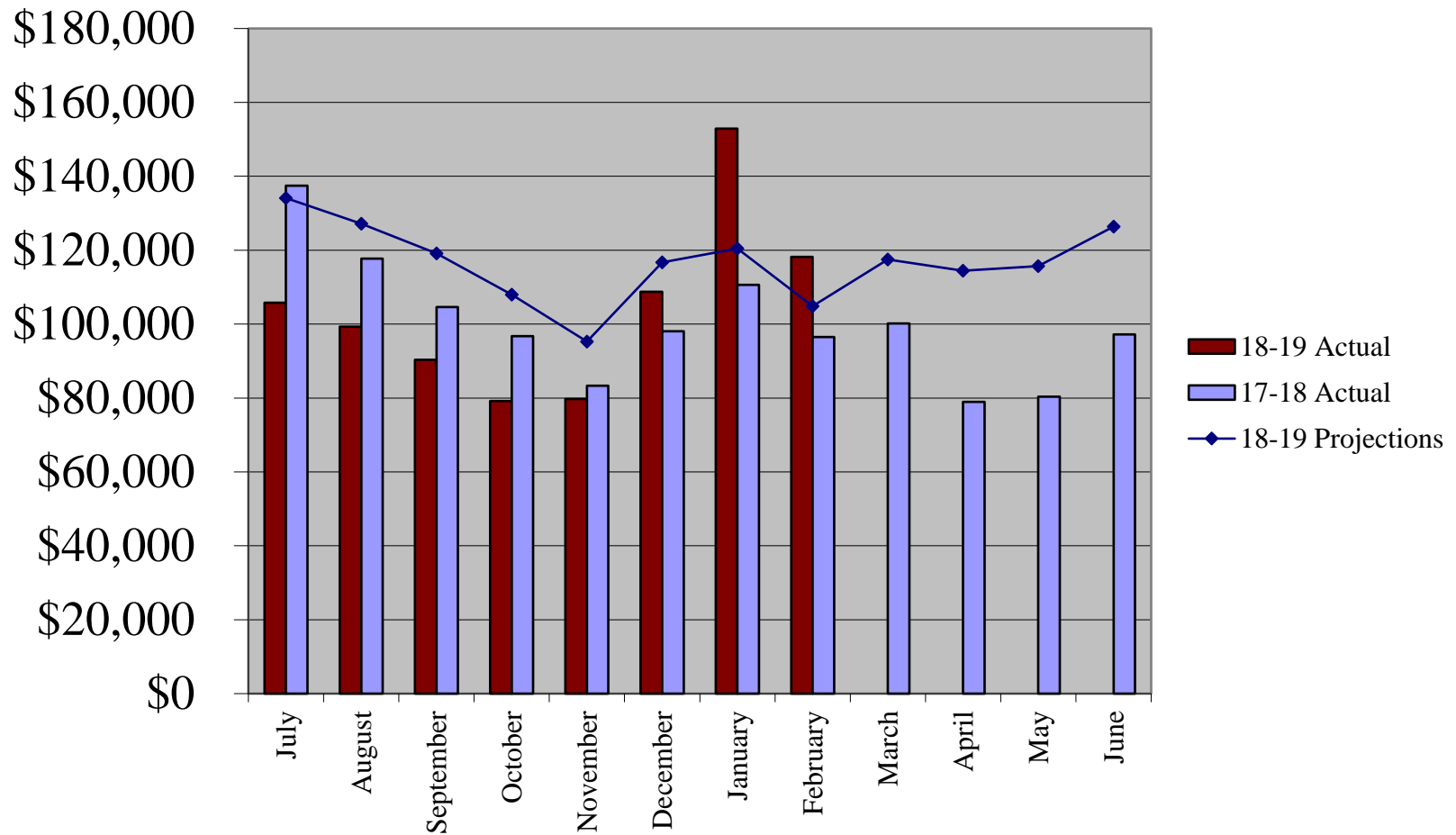
General Fund Actual Expenditures



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

Account	Description	YTD				
		18-19 Approved Budget	Outstanding Requisitions/ Encumbrances	18-19 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 450	\$ 450	\$ 750
52010	FICA - Retirement Board Members	92		34	34	58
52032	Retirement paid by General Fund	4,204	-	3,289	3,289	915
Total Salaries and Benefits		\$ 5,496	\$ -	\$ 3,773	\$ 3,773	\$ 1,723
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 233,869	\$ 716,131	\$ 950,000	\$ 449,705
54023	Electricity (OG&E)	800,000	257,436	442,564	700,000	100,000
54024	Sewer and Water(City of OKC)	800,000	209,507	475,493	685,000	115,000
54022	Natural Gas(ONG)	44,000	13,637	7,663	21,300	22,700
Utilities Subtotal		\$ 3,043,705	\$ 714,449	\$ 1,641,851	\$ 2,356,300	\$ 687,405
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000		320	320	19,680
Lease-Purchase Debt Subtotal		\$ 20,000	\$ -	\$ 320	\$ 320	\$ 19,680
Memberships						
54017	NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
54017	ACCO annual membership dues	10,000		9,500	9,500	500
54017	ACOG & COMEA annual membership dues	7,500		6,532	6,532	968
54017	CODA annual membership dues	2,500		2,400	2,400	100
Memberships Subtotal		\$ 36,050	\$ -	\$ 32,805	\$ 32,805	\$ 3,245
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	\$ 703,009	\$ 175,752	\$ 527,257	\$ 703,009	\$ -
54451	Outside legal services	175,000	25,000	62,218	87,218	87,782
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	17,920	19,003	36,923	(923)
54102	ICB (county-occupied space) rent expense	127,000	8,479	94,856	103,335	23,665
54102	Lincoln (county-occupied space) rent expense	256,000	23,329	191,423	214,752	41,248
54103	Storage for Court Clerk records	130,000	84,700	42,350	127,050	2,950
54103	Storage Court Clerk Building Lease	350,000	83,686	251,064	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	170,407	229,593	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	7,176	12,799	19,975	25
54045	Metro Parking Garage-Judges parking	1,380	345	1,035	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,746	930	3,676	(1,259)
Other Operating Subtotal		\$ 4,993,234	\$ 996,133	\$ 2,182,689	\$ 3,178,822	\$ 314,412
Total Maintenance and Operations - 54000		\$ 8,092,989	\$ 1,710,582	\$ 3,857,665	\$ 5,568,247	\$ 1,024,742
Capital Outlay						
55390	Copier Lease	1,575	1,190		1,190	385
Total Capital Outlay - 55000		\$ 1,575	\$ 1,190	\$ -	\$ 1,190	\$ 385
Grand Total - General Government		\$ 8,100,060	\$ 1,711,772	\$ 3,861,438	\$ 5,573,210	\$ 1,026,850

General Government-Veolia Actual Expenditures



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

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 553,332	\$ 395,976		\$ 395,976	\$ (157,355)
Transfers In	\$ 4,500,000	\$ 4,500,000	\$ -	\$ 4,500,000	\$ -
Employee/Retiree/Cobra Premiums	4,463,307	3,224,023	1,229,317	4,453,340	(9,966)
Employer Premiums	15,882,167	10,925,949	3,776,547	14,702,496	(1,179,671)
Stop Loss Reimb	-	413,554	-	413,554	413,554
Refunds/Rebates/Interest	797,611	1,498,919	302,950	1,801,869	1,004,258
Total Resources	\$ 26,196,416	\$ 20,958,421	\$ 5,005,864	\$ 26,267,235	\$ 70,819
Expenses					
Medical Claims	\$ 13,850,217	\$ 9,992,178	\$ 3,330,726	\$ 13,322,904	\$ (527,313)
Medical Claims covered by Stop Loss	-	268,261	-	268,261	268,261
Prescription Drug Claims	6,812,732	4,371,337	1,457,112	5,828,450	(984,283)
Dental Claims	1,404,253	1,094,327	364,776	1,459,102	54,849
Vision Claims	164,662	119,493	39,831	159,324	(5,338)
County Pharmacy	305,000	214,532	71,511	286,042	(18,958)
Employee Assistance Program	21,224	17,144	5,143	22,287	1,063
Medicare Supplement - Phys. Mutual	877,800	767,717	230,315	998,032	120,232
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 16,844,989</u>	<u>\$ 5,499,414</u>	<u>\$ 22,344,403</u>	<u>\$ (1,091,486)</u>
Administration Fees & Other	702,907	640,740	182,214	822,954	120,046
Life/AD&D Premiums	324,234	251,205	83,735	334,941	10,707
Stop Loss Premiums	1,168,178	859,277	286,426	1,145,702	(22,475)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 1,751,222</u>	<u>\$ 552,374</u>	<u>\$ 2,303,597</u>	<u>\$ 108,278</u>
Total Expenses	\$ 25,631,209	\$ 18,596,211	\$ 6,051,789	\$ 24,648,000	\$ (983,208)
Ending Cash Balance	<u>\$ 565,208</u>	<u>\$ 2,362,209</u>	<u>\$ (1,045,923)</u>	<u>\$ 1,619,236</u>	<u>\$ 1,054,029</u>

Cash Balance-One Year Ago

\$ 2,505,920

Notes:

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

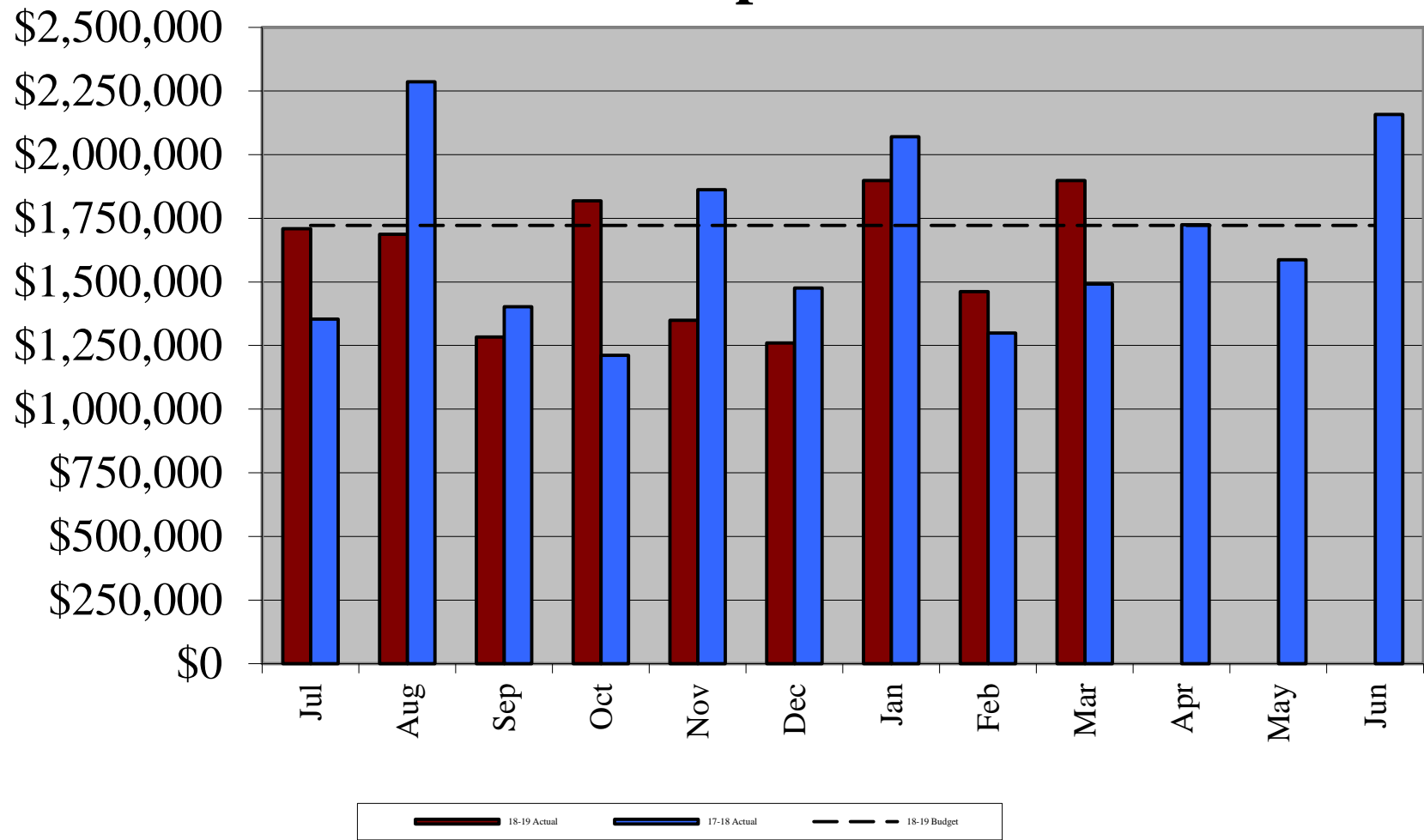
	<u>Employee 2019</u>	<u>Employer 18-19</u>
	\$179	\$768
	\$420	\$1,802

Key Monthly Statistics:

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

FY 18-19	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,154,185	\$ 1,361,378	\$1,110,242	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	536,320	\$485,704	609,457 (August)
Total	<u>\$1,721,912</u>	<u>\$1,897,698</u>	<u>\$1,595,946</u>	
	17/18	This Month	17/18 Avg	17/18
Prior Year 17-18 Comparison	Monthly Budget	This Month	17/18 Avg	High Month
Medical Claims	\$1,288,475	\$886,754	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$605,463	\$514,136	\$1,081,495 (August)
Total	<u>\$1,807,561</u>	<u>\$1,492,217</u>	<u>\$1,660,410</u>	

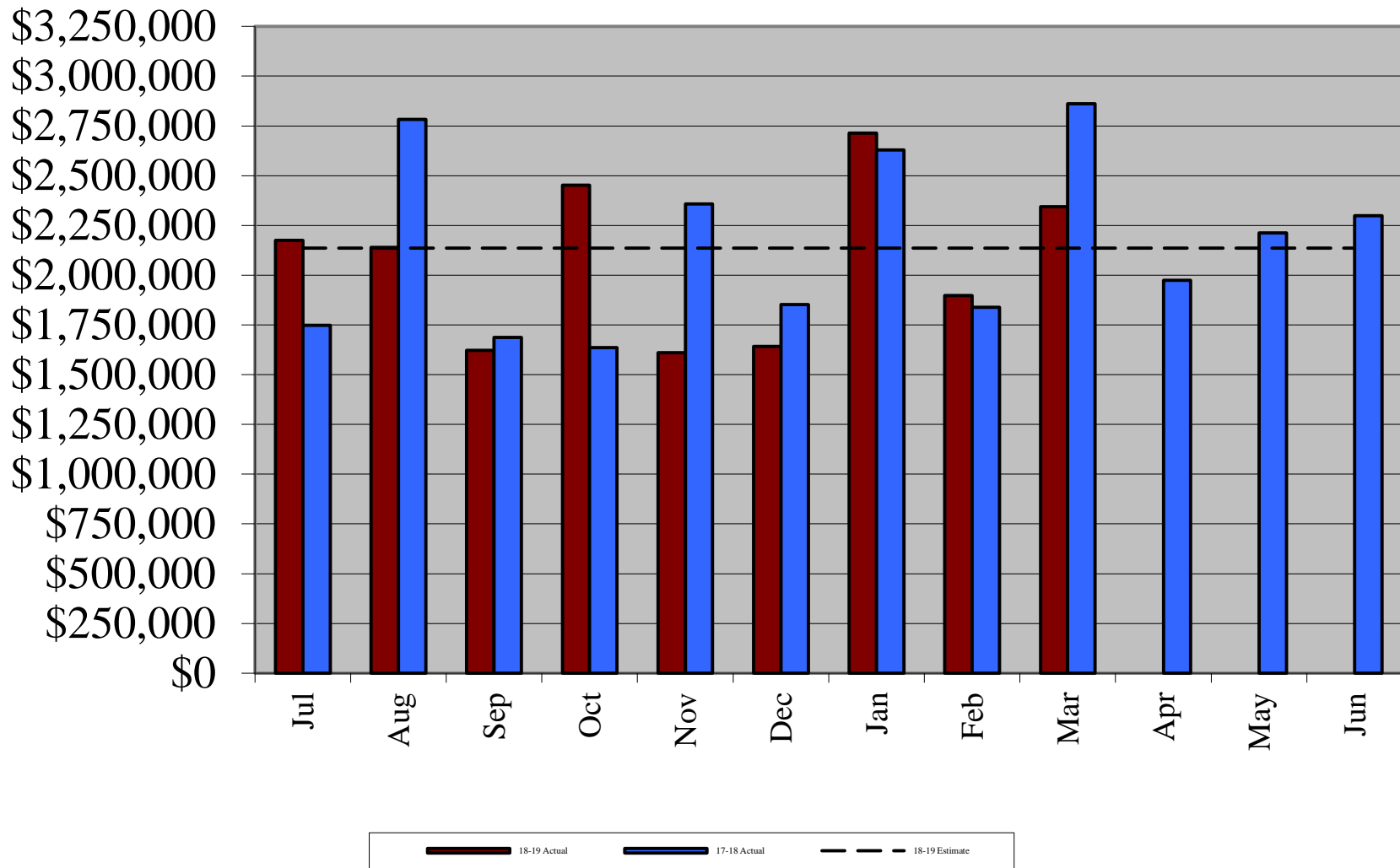
Medical & Prescription Claims



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

	Annual				March			
	FY 18-19 Estimates	FY 17-18 Actuals	Inc (Dec)	%	FY 18-19 YTD Actuals	FY 17-18 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 553,332	\$ 170,228	\$ 383,104	225.1%	\$ 395,976	\$ 170,228	\$ 225,748	132.6%
Transfers In	\$ 4,500,000	\$ 8,625,000	\$ (4,125,000)	-47.8%	\$ 4,500,000	\$ 8,400,000	\$ (3,900,000)	-46.4%
Employer Premiums	15,882,167	10,604,514	5,277,653	49.8%	10,925,949	7,998,113	2,927,836	37%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	3,224,023	3,257,582	(33,559)	-1.0%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	413,554	1,260,739	(847,185)	-67%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	1,498,915	811,689	687,226	84.7%
Interest Income	-	3	(3)		4	2	2	
Total Resources	\$ 26,196,417	\$ 26,255,732	\$ (59,314)	-0.2%	\$ 20,958,421	\$ 21,898,353	\$ (939,932)	-4.3%
Expenses								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 9,992,178	\$ 9,893,012	\$ 99,166	1.0%
Medical claims covered by Stop Loss	-	976,993	(976,993)		268,261	976,993	(708,732)	-72.5%
Prescription Drug Claims	6,812,732	6,169,631	643,102	10.4%	4,371,337	4,562,098	(190,761)	-4.2%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	1,094,327	1,032,539	61,788	6.0%
Vision Claims	164,662	167,632	(2,969)	-1.8%	119,493	121,075	(1,582)	-1.3%
County Pharmacy	305,000	276,639	28,361	10.3%	214,532	220,967	(6,435)	-2.9%
Employee Assistance Program	21,224	21,224	-	0.0%	17,144	15,918	1,226	7.7%
Medicare Supplement	877,800	931,073	(53,273)	-5.7%	767,717	771,511	(3,794)	-0.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		15,621	-	15,621	0%
Total Claims	\$ 23,435,889	\$ 23,690,492	\$ (254,603)	-1.1%	\$ 16,860,610	\$ 17,594,115	\$ (733,503)	-4.2%
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	625,119	601,973	23,146	3.8%
Life/AD&D Premiums	324,234	323,495	739	0.2%	251,205	270,285	(19,080)	-7.1%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	859,277	926,062	(66,785)	-7.2%
Total Admin/Premiums	\$ 2,195,319	\$ 2,169,262	\$ 26,057	1.2%	\$ 1,735,601	\$ 1,798,320	\$ (62,719)	-3.5%
Total Expenses	\$ 25,631,209	\$ 25,859,753	\$ (228,546)	-0.9%	\$ 18,596,211	\$ 19,392,434	\$ (796,222)	-4.1%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 565,208	\$ 395,978	\$ 169,232	43%	\$ 2,362,209	\$ 2,505,920	\$ (143,711)	-5.7%

Total Employee Benefits Expenses



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

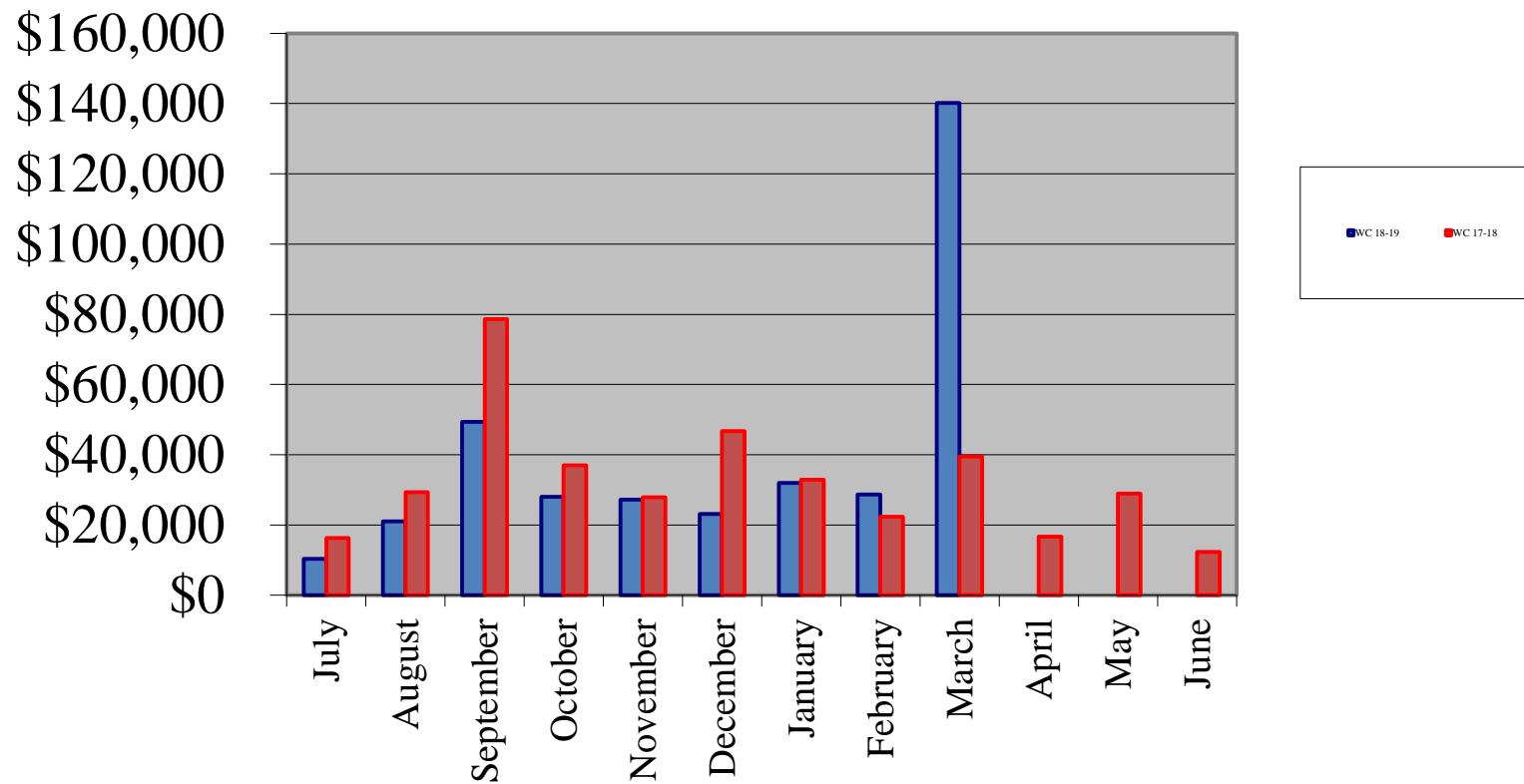
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	4	2
Reimbursed Premiums	24,705	17,122	(7,583)
Transfers/Supplements	500,000	500,000	-
Total Sources	\$ 1,086,638	\$ 1,122,146	\$ 35,507
Expenditures:			
Claims	\$ 465,453	\$ 359,912	(105,541)
Stop loss/Admin Fees	238,893	207,602	(31,291)
Total Expenditures	\$ 704,346	\$ 567,514	\$ (136,832)
Ending Cash Balance	\$ 382,292	\$ 554,632	\$ 172,339
Cash Balance-One Year Ago		\$ 731,946	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 55,779	\$ 78,537	\$ 22,758
Sources:			
Interest Income	-	-	-
Transfers/Supplements	111,000	111,000	-
Reimbursement		-	-
Total Sources	\$ 166,779	\$ 189,537	\$ 22,758
Expenditures:			
Tort Claims	\$ 21,576	\$ 11,589	\$ (9,987)
Supportive Services	44,335	18,755	(25,580)
Total Expenditures	\$ 65,911	\$ 30,343	\$ (35,568)
Ending Cash Balance	\$ 100,869	\$ 159,193	\$ 58,325
Cash Balance-One Year Ago		\$ 86,466	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2018-2019

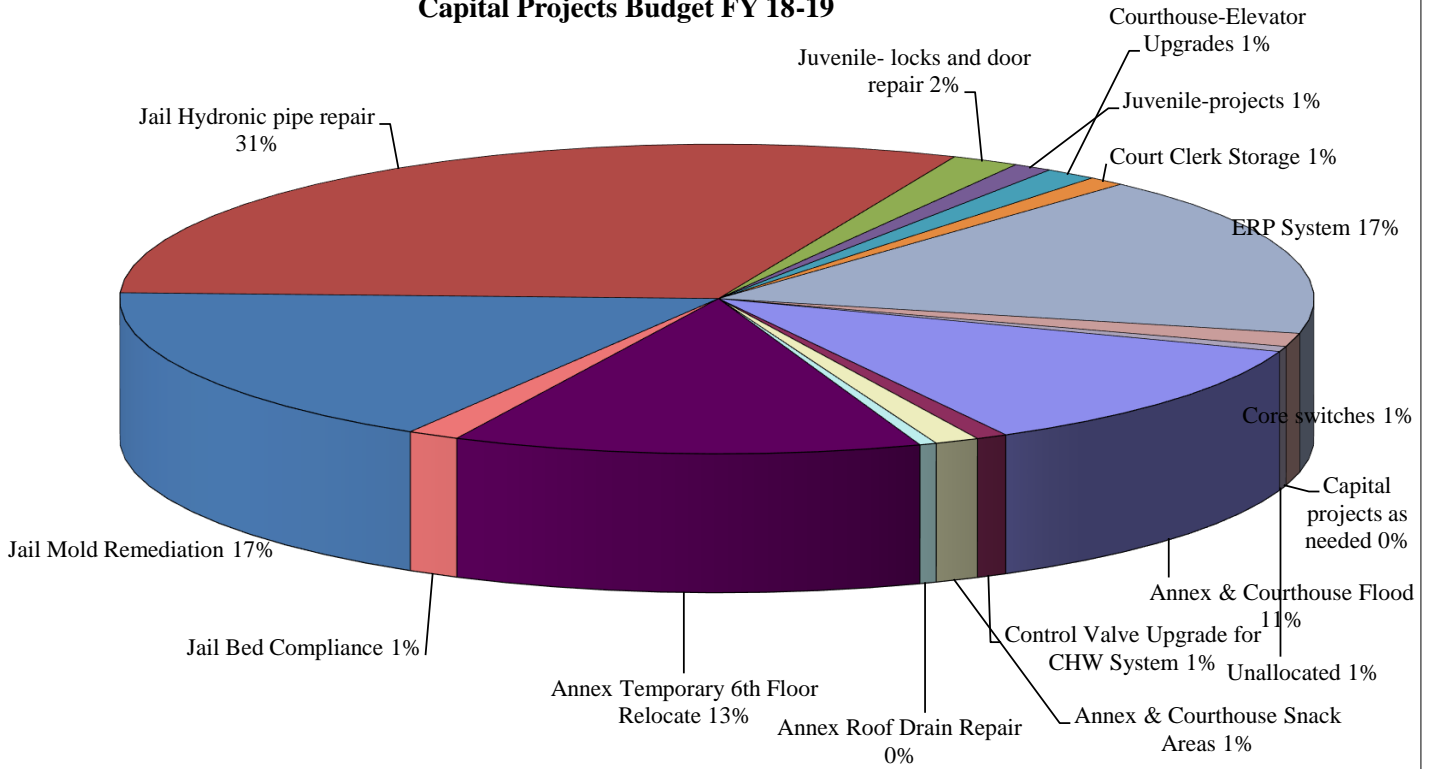
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 18-19 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	29,439	24,906	26,181	29,380	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	676,421	213,184	213,184	10,395	Pending
Jail Facility							
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	110,421	130,321	33,880	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	1,983,369	216,631	216,631	-	Pending
Juvenile							
New locks and door repair	11/17/2016	130,000			101,985	28,015	Pending
Smoke detector sensors	5/17/2018	21,622		21,631	21,631	(9)	Pending
Shower light fixture replacements	5/17/2018	4,455		4,455	4,455	-	Pending
Roof/Drain repairs	5/17/2018	2,999		2,990	2,990	9	Pending
Replace cell doors in dayroom	5/17/2018	45,924	42,031			3,893	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000		11,800	38,202	61,798	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
Technology							
Tyler Munis-ERP System	6/19/2014	1,201,680	126,976	145,433	1,001,473	73,230	Pending
Core Switches end of row/top rack	5/17/2018	100,000	72,749			27,251	Pending
Capital Projects-As Needed	5/17/2018	-				-	Pending
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	0				0	
Unallocated Funds		38,915				38,915	
Total Ongoing Budgeted Capital Projects		\$ 7,127,446	\$ 3,148,640	\$ 986,294	\$ 3,218,035	\$ 760,772	

TIF Projects:

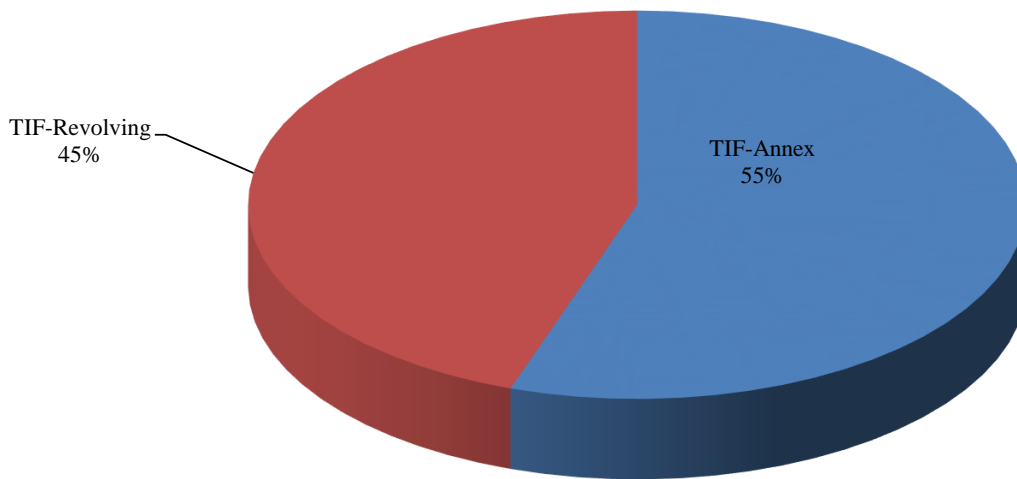
TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 581,730	\$ 208,224	\$ 2,718,986	674,318	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,216,812	\$ 864,693	\$ 933,689	\$ 2,147,024	205,094	Ongoing
Total Capital Projects		\$ 14,319,292	\$ 4,595,063	\$ 2,128,207	\$ 8,084,045	\$ 1,640,184	

Cash Balance at March 31, 2019	\$6,241,850.91
Temporary Transfers	0.00
Budgeted Transfers	0.00
	6,241,850.91
18/19 Available Budget	5,165,271.17
17/18 Available Budget	1,069,975.64
Total Budgeted Funds Available	6,235,246.81
Total Unappropriated Cash	\$ 6,604.10

Capital Projects Budget FY 18-19



TIF Budgets FY 18-19

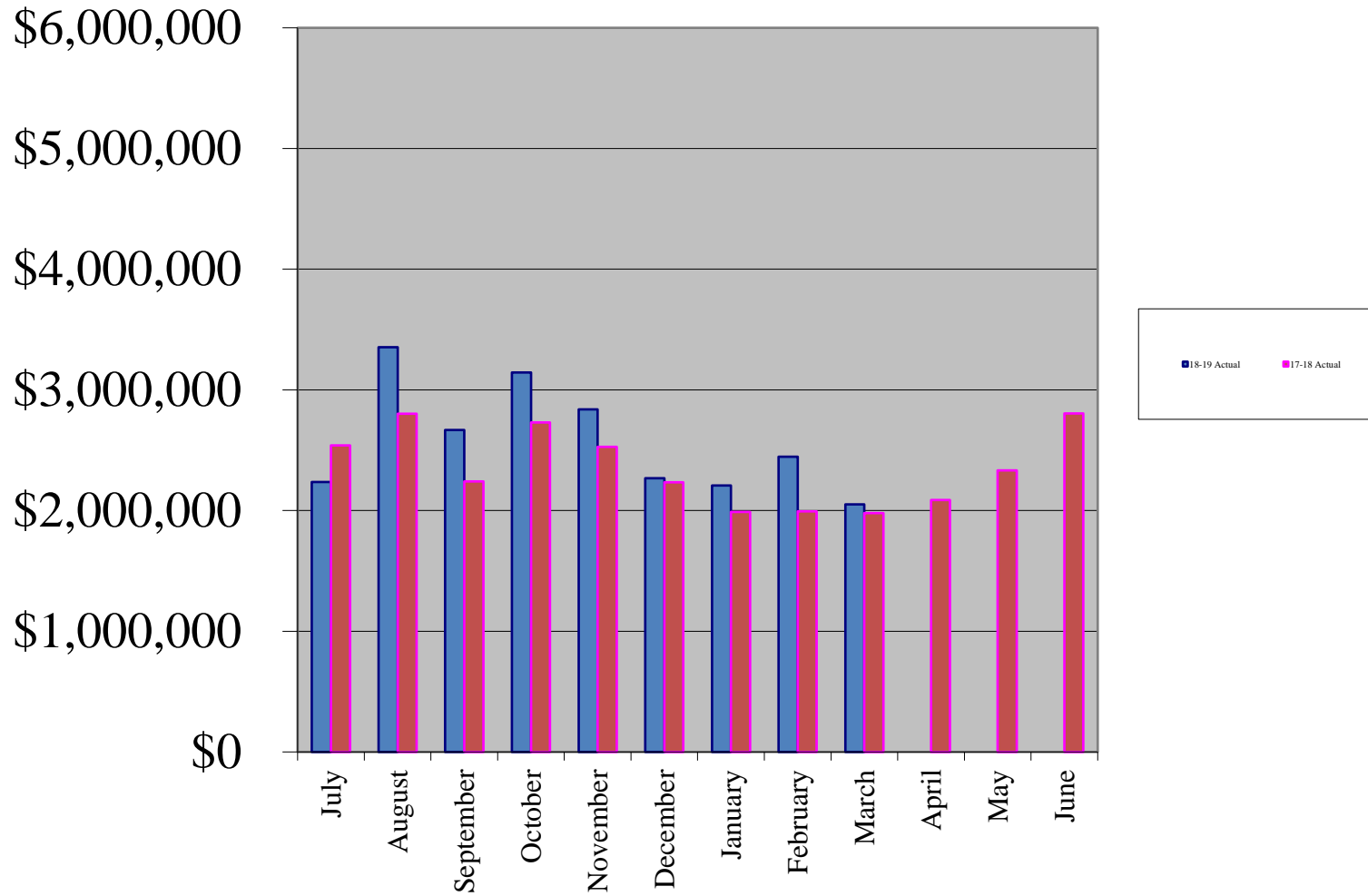


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2018-2019 Appropriations	March 2019 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	18/19 Funds Available	18/19 % Expended
1110	Highway Cash-Dist #1	\$7,523,289	\$251,801	\$3,952,107	\$3,571,183	\$4,415,974.52	\$3,107,315	52.5%
1110	Highway Cash-Dist #2	9,065,091	201,051	2,274,444	6,790,647	3,225,801.99	5,839,289	25.1%
1110	Highway Cash-Dist #3	5,442,369	335,243	3,527,243	1,915,126	4,221,436.41	1,220,932	64.8%
1111	CBRI Fund	3,944,424	65,528	934,180	3,010,244	2,502,260.02	1,442,164	23.7%
1130	Resale Property	5,201,777	205,060	2,700,020	2,501,757	3,167,997.88	2,033,779	51.9%
1140	Treasurer Mortgage Fee	228,478	6,131	101,185	127,292	105,591.89	122,886	44.3%
1150	County Clerk Lien Fee	215,583	119	23,225	192,358	35,167.46	180,415	10.8%
1151	UCC Central Filing Fund	849,651	36,404	494,467	355,185	517,586.60	332,065	58.2%
1152	Records Mgmt & Preservation	1,297,769	49,474	446,438	851,331	491,703.07	806,066	34.4%
1160	Sheriff Service Fee	3,650,983	403,435	3,298,419	352,564	3,506,505.01	144,478	90.3%
1161	Sheriff Special Revenue	6,371,613	352,456	4,033,862	2,337,752	4,429,833.36	1,941,780	63.3%
1162	Sheriff's Grant Fund	984,888	36,557	253,141	731,747	305,429.84	679,458	25.7%
1201	Assessor Revolving Fee	134,011	0	52,587	81,423	52,587.44	81,423	39.2%
1231	Juvenile Probation Fee	135,804	1,140	21,420	114,384	74,650.00	61,154	15.8%
1233	Juvenile Grant Fund	372,310	12,884	191,960	180,350	209,499.38	162,810	51.6%
1240	Planning Commission Fee	516,858	40,504	343,503	173,356	411,725.15	105,133	66.5%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	527,225	14,387	79,888	447,337	85,888.28	441,337	15.2%
1260	Community Service Fee	201,114	1,759	54,218	146,896	82,510.62	118,604	27.0%
1270	Community Sentencing	284,230	19,783	19,783	264,448	19,782.66	264,448	7.0%
1280	Drug Court Fund	616,976	13,010	186,915	430,061	191,542.37	425,434	30.3%
1282	Mental Health Court Fund	208,818	190	65,661	143,157	75,996.94	132,821	31.4%
1290	Shine Program	98,127	3,729	61,773	36,354	61,945.68	36,181	63.0%
1300	MIS Special Revenue	22,496	0	0	22,496	0.00	22,496	0.0%
Total		\$47,903,503	\$2,050,645	\$23,116,438	\$24,787,065	\$28,191,417	\$19,712,086	48.3%

Year elapsed = 75%

Special Revenue Actual Expenditures



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

**18-19
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 9,008,415
Exempt Manufacturing Tax	25,040
Miscellaneous Property Tax	43,392
Interest Income	39,032
Bond Refinance Refunding	-
Total Revenue	\$ 9,115,880

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

Total Expenditures

\$ (8,007,475)

Transfer In

\$ -

Ending Cash Balance

\$ 7,713,569

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

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

Debt Service Fund Expenditures 10 Year History

