

Oklahoma County  
Monthly Financial Report  
For Period Ending April 30, 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	(2,130,991)	3,482,641	1,423,607	69.1%
<b>Total Department Budgets</b>	<b>\$ 82,661,541</b>	<b>\$ 89,154,682</b>	<b>\$ 3,682,926</b>	<b>\$ (1,961,811)</b>	<b>\$ 90,875,797</b>	<b>\$ 8,214,256</b>	<b>9.9%</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		1,985,000	2,460,000	1,391,750	130.3%
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>\$ 1,985,000</b>	<b>\$ 8,371,000</b>	<b>\$ (3,142,250)</b>	<b>-27.3%</b>
<b>Total</b>	<b>\$ 94,174,791</b>	<b>\$ 95,040,682</b>	<b>\$ 4,182,926</b>	<b>\$ 23,189</b>	<b>\$ 99,246,797</b>	<b>\$ 5,072,006</b>	<b>5.4%</b>
<b>Total Sources Available</b>							
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%
<b>Total Available Funding</b>	<b>\$ 94,174,791</b>	<b>\$ 95,040,682</b>			<b>\$ 99,246,798</b>	<b>\$ 5,072,007</b>	<b>5.4%</b>

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

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General Government	Fund new warehouse utilities	\$ (25,000.00)	BB 106-19	8/16/2018
110 General Government	Fund DA's move to the new warehouse	\$ (32,000.00)	BB 107-19	8/16/2018
260 BOCC Health & Safety	Purchase 10 additional AED machines	\$ (20,000.00)	BB 108-19	8/16/2018
995 General Fund Reserve	September Supplement	\$ 3,636,950.00	BB 133-18	9/20/2018
994 Capital Projects Fund	Fund costs of Mechanical System and 9th floor build out	\$ (800,000.00)	BB 159-18	10/10/2018
994 Capital Projects Fund	Asbestos abatement and clean-up costs of 6th Floor project	\$ (410,000.00)	BB 160-18	10/10/2018
995 HR Health & Safety	Expenses for one additional HR staff	\$ (40,000.00)	BB 191-19	10/18/2018
994 Capital Projects Fund	Partially fund Hydronic Piping Project at the Jail	\$ (375,000.00)	BB 250-19	12/20/2018
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
994 Capital Projects Fund	Jail Wall Repair Project	\$ (200,000.00)	BB 2019-675	4/10/2019
<b>Total General Fund Reserve</b>		<b>\$ 3,482,640.87</b>		

**General Fund  
FY 2018-2019  
Budget Analysis  
For the Period Ending April 30, 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	\$ 74,397,786	\$ 2,484,739	103.5%	103.3%
Charges for Services	4,637,342	4,101,198	(536,144)	88.4%	94.0%
Intergovernmental Revenue	9,721,738	7,130,570	(2,591,167)	73.3%	92.1%
Interest Income	498,000	950,484	452,484	190.9%	213.3%
Miscellaneous Revenue	383,427	280,387	(103,040)	73.1%	99.8%
Total Revenue	<u>\$ 87,153,555</u>	<u>\$ 86,860,425</u>	<u>\$ (293,128)</u>	99.7%	101.8%
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	(8,371,000)	(8,371,000)	-		
18-19 Expenditures	\$ 90,875,797	\$ 64,080,823	\$ (26,794,975)	70.5%	70.8%
Prior Budget Year Expenditures	6,400,588	4,517,610	(1,882,977)	70.6%	83.4%
Total Expenditures	<u>\$ 97,276,385</u>	<u>\$ 68,598,433</u>	<u>\$ (28,677,952)</u>		
<b>Cash Balance*</b>	<u><u>\$ -</u></u>	<u><u>\$ 28,384,823</u></u>	<u><u>\$ 28,384,823</u></u>		

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

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

	For the Month Ending April 30, 2019				For the Year to Date Period Ending April 30, 2019			
	18-19 April Actual	17-18 April Actual	Increase (Decrease)	% Increase (Decrease)	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 29,315,463	\$ 27,384,629	\$ 1,930,834	7.1%	\$ 18,493,830	\$ 14,763,178	\$ 3,730,652	25.3%
<b>Revenue:</b>								
Property Tax	\$ 4,946,759	\$ 4,670,944	\$ 275,815	5.9%	\$ 74,397,786	\$ 72,020,183	\$ 2,377,603	3.3%
Charges for Services	397,246	416,335	(19,089)	-4.6%	4,101,198	4,231,299	(130,101)	-3.1%
Intergovernmental Revenue	227,612	538,786	(311,174)	-57.8%	7,130,570	8,820,283	(1,689,713)	-19.2%
Interest Income	118,046	57,287	60,759	106.1%	950,484	405,319	545,165	134.5%
Miscellaneous Revenue	18,992	10,100	8,892	88.0%	280,387	392,634	(112,247)	-28.6%
Total Revenue	<u>\$ 5,708,656</u>	<u>\$ 5,693,452</u>	<u>\$ 15,204</u>	<u>0.3%</u>	<u>\$ 86,860,425</u>	<u>\$ 85,869,718</u>	<u>\$ 990,707</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	(200,000)	(400,000)	200,000		(8,371,000)	(10,888,250)	2,517,250	-23.1%
18-19 Expenditures	\$ 6,439,297	\$ 6,518,754	\$ (79,457)	-1.2%	\$ 64,080,823	\$ 59,421,993	\$ 4,658,830	7.8%
Prior Budget Year Expenditures	-	-	-		4,517,610	4,163,325	354,285	8.5%
Total Expenditures	<u>\$ 6,439,297</u>	<u>\$ 6,518,754</u>	<u>\$ (79,457)</u>	<u>-1.2%</u>	<u>\$ 68,598,433</u>	<u>\$ 63,585,318</u>	<u>\$ 5,013,115</u>	<u>7.9%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 28,384,823</b></u>	<u><b>\$ 26,159,328</b></u>	<u><b>\$ 2,225,495</b></u>	<u><b>8.5%</b></u>	<u><b>\$ 28,384,823</b></u>	<u><b>\$ 26,159,328</b></u>	<u><b>\$ 2,225,495</b></u>	<u><b>8.5%</b></u>

Note 1.)

	18-19 April Actual	17-18 April Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ (200,000)	\$ -	\$ (200,000)
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	(400,000)	400,000
Total Operating Transfers	<u>\$ (200,000)</u>	<u>\$ (400,000)</u>	<u>\$ 200,000</u>

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ (2,460,000)	\$ (1,068,250)	\$ (1,391,750)
	(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>\$ (8,371,000)</u>	<u>\$ (10,888,250)</u>	<u>\$ 2,517,250</u>

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

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	April 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	\$ 636,630	\$ 4,498,068	\$ 3,601,992	\$ 5,649,113	\$ 2,450,947	55.5%	66.1%
120	County Commissioners	441,527	533	442,060	36,877	356,100	85,960	356,100	85,960	80.6%	81.2%
130	Assessor	2,894,955	-	2,894,955	323,146	2,245,117	649,838	2,281,406	613,549	77.6%	78.0%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	561,706	3,735,290	1,076,714	3,827,529	984,475	77.6%	74.5%
150	Treasurer	788,451	4,593	793,044	60,368	540,772	252,272	591,237	201,807	68.2%	83.9%
160	Court Clerk	7,890,334	-	7,890,334	645,496	6,174,243	1,716,091	6,191,513	1,698,821	78.3%	79.7%
170	County Clerk	2,687,096	-	2,687,096	214,233	2,117,442	569,654	2,174,558	512,538	78.8%	78.4%
180	Excise & Equalization Bds	44,707	-	44,707	536	8,993	35,714	10,053	34,654	20.1%	22.3%
190	County Audit	672,944	45,976	718,920	45,271	520,078	198,842	586,294	132,626	72.3%	57.6%
200	District Attorney-State	150,000	-	150,000	9,946	71,611	78,389	97,445	52,555	47.7%	50.9%
210	District Attorney-County	72,398	-	72,398	4,346	44,354	28,044	56,243	16,155	61.3%	75.4%
230	Public Defender	59,720	-	59,720	6,591	36,066	23,654	47,719	12,001	60.4%	60.9%
240	Purchasing	345,055	-	345,055	39,199	248,987	96,068	251,734	93,321	72.2%	77.3%
250	Election Board	1,485,944	23,189	1,509,133	114,760	1,240,168	268,965	1,269,855	239,278	82.2%	73.8%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	56,777	499,377	149,516	504,363	144,530	77.0%	81.2%
265	Employee Benefits Dept	348,778	-	348,778	29,476	272,559	76,219	273,808	74,970	78.1%	75.9%
270	MIS	3,603,108	0	3,603,108	246,508	2,691,824	911,284	3,312,954	290,154	74.7%	71.4%
280	Facilities Management	1,498,910	79,844	1,578,754	130,793	1,114,278	464,476	1,184,015	394,739	70.6%	76.5%
285	Facilities Mgmt-Custodial	266,709	-	266,709	10,333	170,150	96,559	243,956	22,753	63.8%	61.7%
300	Planning Commission	-	-	-	-	-	-	-	0	-	-
301	Court Services	845,197	-	845,197	69,864	680,932	164,265	682,340	162,857	80.6%	75.5%
500	Sheriff	37,617,509	(130,992)	37,486,517	2,310,620	28,002,086	9,484,431	31,839,368	5,647,149	74.7%	76.7%
525	Juvenile Detention	5,355,500	-	5,355,500	405,447	4,092,629	1,262,871	4,168,082	1,187,418	76.4%	75.1%
526	Juvenile Bureau	2,061,592	-	2,061,592	171,209	1,647,232	414,360	1,679,079	382,513	79.9%	62.7%
550	Emergency Management	537,711	-	537,711	29,577	313,526	224,185	392,514	145,197	58.3%	67.7%
610	Social Services	2,095,177	-	2,095,177	158,771	1,500,778	594,399	1,780,662	314,515	71.6%	80.4%
710	Free Fair	62,245	-	62,245	4,500	48,162	14,083	52,633	9,612	77.4%	60.7%
910	District 1	495,283	-	495,283	31,305	335,698	159,585	355,165	140,118	67.8%	57.2%
920	District 2	368,994	-	368,994	22,813	110,854	258,140	134,606	234,388	30.0%	69.3%
930	District 3	347,787	-	347,787	22,103	227,783	120,004	234,270	113,517	65.5%	77.3%
940	County Engineer	556,458	15,500	571,958	40,097	435,664	136,294	450,112	121,846	76.2%	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	-	1,985,000	1,985,000	200,000	1,985,000	-	1,985,000	0	-	100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0	-	-
995	General Fund Reserve	1,976,682	1,505,426	3,482,108	-	-	3,482,108	-	3,482,108	-	-
<b>Total</b>		<b>\$ 89,154,682</b>	<b>\$ 3,706,115</b>	<b>\$ 92,860,797</b>	<b>\$ 6,639,297</b>	<b>\$ 66,065,823</b>	<b>\$ 26,794,975</b>	<b>\$ 72,863,727</b>	<b>\$ 19,997,070</b>	<b>71.1%</b>	<b>72.1%</b>

Year elapsed = 83.3%

**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2018-2019  
April 30, 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		\$ 500	\$ 500	\$ 700
52010	FICA - Retirement Board Members	92		38	38	54
52032	Retirement paid by General Fund	4,204	735	3,657	4,392	(188)
<b>Total Salaries and Benefits</b>		<b>\$ 5,496</b>	<b>\$ 735</b>	<b>\$ 4,195</b>	<b>\$ 4,930</b>	<b>\$ 566</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 34,165	\$ 915,835	\$ 950,000	\$ 449,705
54023	Electricity (OG&E)	800,000	209,137	490,863	700,000	100,000
54024	Sewer and Water(City of OKC)	800,000	120,730	564,270	685,000	115,000
54022	Natural Gas(ONG)	44,000	12,326	8,974	21,300	22,700
<b>Utilities Subtotal</b>		<b>\$ 3,043,705</b>	<b>\$ 376,357</b>	<b>\$ 1,979,943</b>	<b>\$ 2,356,300</b>	<b>\$ 687,405</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	20,000		320	320	19,680
<b>Lease-Purchase Debt Subtotal</b>		<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 320</b>	<b>\$ 320</b>	<b>\$ 19,680</b>
<b>Memberships</b>						
54017	NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
54017	ACCO annual membership dues	10,000		9,500	9,500	500
54017	ACOG & COMEA annual membership dues	7,500		6,532	6,532	968
54017	CODA annual membership dues	2,500		2,400	2,400	100
<b>Memberships Subtotal</b>		<b>\$ 36,050</b>	<b>\$ -</b>	<b>\$ 32,805</b>	<b>\$ 32,805</b>	<b>\$ 3,245</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 703,009	\$ 117,168	\$ 585,841	\$ 703,009	\$ -
54451	Outside legal services	175,000	35,891	62,218	98,109	76,891
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	15,425	21,498	36,923	(923)
54102	ICB (county-occupied space) rent expense	127,000	21,079	105,395	126,473	527
54102	Lincoln (county-occupied space) rent expense	256,000	42,538	212,692	255,231	769
54103	Storage for Court Clerk records	130,000	84,700	42,350	127,050	2,950
54103	Storage Court Clerk Building Lease	350,000	55,790	278,960	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	137,653	262,347	400,000	-
54455	OSU Extension Contract	530,000	132,500	397,500	530,000	-
54455	Professional Services-Other -Arbitrage	15,000			-	15,000
54455	Professional Services-Bank Fees	15,000	14,353	20,847	35,200	(20,200)
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	5,738	14,237	19,975	25
54045	Metro Parking Garage-Judges parking	1,380	230	1,150	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,518	958	3,476	(1,059)
<b>Other Operating Subtotal</b>		<b>\$ 4,993,234</b>	<b>\$ 772,524</b>	<b>\$ 2,480,806</b>	<b>\$ 3,253,330</b>	<b>\$ 239,904</b>
<b>Total Maintenance and Operations - 54000</b>		<b>\$ 8,092,989</b>	<b>\$ 1,148,882</b>	<b>\$ 4,493,873</b>	<b>\$ 5,642,755</b>	<b>\$ 950,234</b>
<b>Capital Outlay</b>						
55390	Copier Lease	1,575	1,428		1,428	147
<b>Total Capital Outlay - 55000</b>		<b>\$ 1,575</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ 147</b>
<b>Grand Total - General Government</b>		<b>\$ 8,100,060</b>	<b>\$ 1,151,045</b>	<b>\$ 4,498,068</b>	<b>\$ 5,649,113</b>	<b>\$ 950,947</b>

**Employee Benefits Fund Status  
FY 2018-2019  
April 30, 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	3,617,177	851,636	4,468,813	5,506
Employer Premiums	15,882,167	12,177,749	2,516,132	14,693,880	(1,188,287)
Stop Loss Reimb	-	413,554	-	413,554	413,554
Refunds/Rebates/Interest	797,611	1,530,235	317,508	1,847,742	1,050,132
<b>Total Resources</b>	<b>\$ 26,196,416</b>	<b>\$ 22,634,690</b>	<b>\$ 3,367,767</b>	<b>\$ 26,319,965</b>	<b>\$ 123,549</b>
<b>Expenses</b>					
Medical Claims	\$ 13,850,217	\$ 11,133,997	\$ 2,226,799	\$ 13,360,796	\$ (489,421)
Medical Claims covered by Stop Loss	-	268,261	-	268,261	268,261
Prescription Drug Claims	6,812,732	4,719,188	943,838	5,663,025	(1,149,707)
Dental Claims	1,404,253	1,217,612	243,522	1,461,134	56,881
Vision Claims	164,662	138,132	27,626	165,759	1,096
County Pharmacy	305,000	238,118	47,624	285,741	(19,259)
Employee Assistance Program	21,224	17,144	3,429	20,573	(651)
Medicare Supplement - Phys. Mutual	877,800	844,838	153,607	998,445	120,645
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 18,577,289</u>	<u>\$ 3,646,445</u>	<u>\$ 22,223,734</u>	<u>\$ (1,212,156)</u>
Administration Fees & Other	702,907	700,462	121,273	821,735	118,828
Life/AD&D Premiums	324,234	278,874	55,775	334,649	10,415
Stop Loss Premiums	1,168,178	954,113	190,823	1,144,936	(23,242)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 1,933,449</u>	<u>\$ 367,870</u>	<u>\$ 2,301,319</u>	<u>\$ 106,000</u>
<b>Total Expenses</b>	<b>\$ 25,631,209</b>	<b>\$ 20,510,738</b>	<b>\$ 4,014,315</b>	<b>\$ 24,525,053</b>	<b>\$ (1,106,155)</b>
<b>Ending Cash Balance</b>	<b><u>\$ 565,208</u></b>	<b><u>\$ 2,123,952</u></b>	<b><u>\$ (646,547)</u></b>	<b><u>\$ 1,794,913</u></b>	<b><u>\$ 1,229,705</u></b>

Cash Balance-One Year Ago

\$ 1,861,527

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	\$ 1,141,819	\$1,113,400	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	347,850	\$471,919	609,457 (August)
<b>Total</b>	<u>\$1,721,912</u>	<u>\$1,489,669</u>	<u>\$1,585,318</u>	

<b>Prior Year 17-18 Comparison</b>	<b>17/18 Monthly Budget</b>	<b>This Month</b>	<b>17/18 Avg</b>	<b>17/18 High Month</b>
Medical Claims	\$1,288,475	\$1,212,598	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$512,670	\$514,136	\$1,081,495 (August)
<b>Total</b>	<u>\$1,807,561</u>	<u>\$1,725,268</u>	<u>\$1,660,410</u>	



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2018-19**  
**April 30, 2019**

	Annual				April			
	FY 18-19 Estimates	FY 17-18 Actuals	Inc (Dec)	%	FY 18-19 YTD Actuals	April 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%	12,177,749	8,878,253	3,299,496	37%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	3,617,177	3,645,659	(28,482)	-0.8%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	413,554	1,304,450	(890,896)	-68%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	1,530,230	813,038	717,192	88.2%
Interest Income	-	3	(3)		5	2	3	
<b>Total Resources</b>	<b>\$ 26,196,417</b>	<b>\$ 26,255,732</b>	<b>\$ (59,314)</b>	<b>-0.2%</b>	<b>\$ 22,634,690</b>	<b>\$ 23,211,630</b>	<b>\$ (576,940)</b>	<b>-2.5%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 11,133,997	\$ 11,105,610	\$ 28,387	0.3%
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%	4,719,188	5,074,767	(355,579)	-7.0%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	1,217,612	1,150,855	66,757	5.8%
Vision Claims	164,662	167,632	(2,969)	-1.8%	138,132	137,899	233	0.2%
County Pharmacy	305,000	276,639	28,361	10.3%	238,118	227,943	10,175	4.5%
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%	844,838	852,176	(7,338)	-0.9%
Misc Refunds/Reimb/Flex Acct	-	-	-		15,621	-	15,621	0%
<b>Total Claims</b>	<b>\$ 23,435,889</b>	<b>\$ 23,690,492</b>	<b>\$ (254,603)</b>	<b>-1.1%</b>	<b>\$ 18,592,909</b>	<b>\$ 19,542,163</b>	<b>\$ (949,252)</b>	<b>-4.9%</b>
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	684,842	611,595	73,247	12.0%
Life/AD&D Premiums	324,234	323,495	739	0.2%	278,874	270,285	8,589	3.2%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	954,113	926,062	28,051	3.0%
<b>Total Admin/Premiums</b>	<b>\$ 2,195,319</b>	<b>\$ 2,169,262</b>	<b>\$ 26,057</b>	<b>1.2%</b>	<b>\$ 1,917,828</b>	<b>\$ 1,807,942</b>	<b>\$ 109,886</b>	<b>6.1%</b>
<b>Total Expenses</b>	<b>\$ 25,631,209</b>	<b>\$ 25,859,753</b>	<b>\$ (228,546)</b>	<b>-0.9%</b>	<b>\$ 20,510,738</b>	<b>\$ 21,350,104</b>	<b>\$ (839,365)</b>	<b>-3.9%</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>\$ 2,123,952</b>	<b>\$ 1,861,527</b>	<b>\$ 262,425</b>	<b>14.1%</b>

**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**April 30, 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	4	2
Reimbursed Premiums	24,705	40,012	15,306
Transfers/Supplements	500,000	500,000	-
Total Sources	<b>\$ 1,086,638</b>	<b>\$ 1,145,036</b>	<b>\$ 58,397</b>
Expenditures:			
Claims	\$ 465,453	\$ 435,237	(30,216)
Stop loss/Admin Fees	238,893	221,178	(17,715)
Total Expenditures	<b>\$ 704,346</b>	<b>\$ 656,415</b>	<b>\$ (47,931)</b>
<b>Ending Cash Balance</b>	<b>\$ 382,292</b>	<b>\$ 488,621</b>	<b>\$ 106,329</b>
Cash Balance-One Year Ago		<b>\$ 655,240</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	\$ 12,456	\$ (9,120)
Supportive Services	44,335	20,489	(23,846)
Total Expenditures	<b>\$ 65,911</b>	<b>\$ 32,945</b>	<b>\$ (32,966)</b>
<b>Ending Cash Balance</b>	<b>\$ 100,869</b>	<b>\$ 156,592</b>	<b>\$ 55,724</b>
Cash Balance-One Year Ago		<b>\$ 81,908</b>	

## 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	28,572	27,014	28,289	28,139	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
<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	119,050	177,170	197,070	33,880	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	1,726,901	473,099	473,099	-	Pending
Jail Wall Repair	4/10/2019	200,000				200,000	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000			101,985	28,015	Pending
Smoke detector sensors	5/17/2018	21,622		21,631	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	128,606	145,433	1,001,473	71,600	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		45,519				45,519	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 7,334,050</b>	<b>\$ 2,826,186</b>	<b>\$ 1,311,620</b>	<b>\$ 3,543,361</b>	<b>\$ 964,504</b>	

### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,975,034	\$ 581,730	\$ 208,224	\$ 2,718,986	674,318	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 3,216,812	\$ 787,814	\$ 1,046,124	\$ 2,259,459	169,539	Ongoing
<b>Total Capital Projects</b>		<b>\$ 14,525,896</b>	<b>\$ 4,195,730</b>	<b>\$ 2,565,967</b>	<b>\$ 8,521,805</b>	<b>\$ 1,808,361</b>	

Cash Balance at April 30, 2019	\$6,011,710.15
Temporary Transfers	0.00
Budgeted Transfers	0.00
	6,011,710.15
18/19 Available Budget	4,985,210.20
17/18 Available Budget	1,018,880.39
Total Budgeted Funds Available	6,004,090.59
<b>Total Unappropriated Cash</b>	<b>\$ 7,619.56</b>

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

<b>Cost Center</b>	<b>Department</b>	<b>2018-2019 Appropriations</b>	<b>April 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	\$7,840,898	\$198,141	\$4,150,248	\$3,690,650	\$4,738,992.59	\$3,101,905	52.9%
1110	Highway Cash-Dist #2	9,356,890	363,913	2,638,357	6,718,533	3,852,347.36	5,504,543	28.2%
1110	Highway Cash-Dist #3	5,751,247	821,278	4,348,520	1,402,727	4,681,874.00	1,069,373	75.6%
1111	CBRI Fund	4,006,612	6,133	940,313	3,066,299	2,502,260.02	1,504,352	23.5%
1130	Resale Property	5,201,777	203,180	2,903,199	2,298,577	3,378,308.35	1,823,468	55.8%
1140	Treasurer Mortgage Fee	239,453	6,306	107,491	131,961	111,819.83	127,633	44.9%
1150	County Clerk Lien Fee	221,028	4,000	27,225	193,803	36,715.74	184,312	12.3%
1151	UCC Central Filing Fund	902,262	61,883	556,350	345,913	565,949.62	336,313	61.7%
1152	Records Mgmt & Preservation	1,361,751	53,743	500,181	861,570	531,371.11	830,380	36.7%
1160	Sheriff Service Fee	4,059,057	443,163	3,741,582	317,475	3,917,618.26	141,439	92.2%
1161	Sheriff Special Revenue	6,705,220	373,619	4,407,481	2,297,739	5,046,113.01	1,659,107	65.7%
1162	Sheriff's Grant Fund	1,005,289	36,311	289,453	715,836	489,416.65	515,872	28.8%
1201	Assessor Revolving Fee	136,290	0	52,587	83,703	52,587.44	83,703	38.6%
1231	Juvenile Probation Fee	137,324	1,660	23,080	114,244	74,650.00	62,674	16.8%
1233	Juvenile Grant Fund	473,367	35,202	227,161	246,206	236,481.36	236,886	48.0%
1240	Planning Commission Fee	544,503	40,160	383,663	160,840	450,802.80	93,700	70.5%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	546,325	0	79,888	466,437	85,888.28	460,437	14.6%
1260	Community Service Fee	209,823	6,136	60,354	149,469	84,410.84	125,412	28.8%
1270	Community Sentencing	284,230	0	19,783	264,448	19,782.66	264,448	7.0%
1280	Drug Court Fund	649,914	13,416	200,331	449,583	204,199.59	445,714	30.8%
1282	Mental Health Court Fund	208,818	13,185	78,846	129,972	84,841.94	123,976	37.8%
1290	Shine Program	98,276	5,880	67,653	30,623	67,664.03	30,612	68.8%
1300	MIS Special Revenue	22,496	0	0	22,496	8,091.60	14,404	0.0%
<b>Total</b>		<b>\$49,972,469</b>	<b>\$2,687,309</b>	<b>\$25,803,746</b>	<b>\$24,168,723</b>	<b>\$31,222,187</b>	<b>\$18,750,282</b>	<b>51.6%</b>

Year elapsed = 83%

**Debt Service Fund  
FY 2018-2019 Status Report  
For the Period Ending April 30, 2019**

**18-19  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 9,655,029
Exempt Manufacturing Tax	26,325
Miscellaneous Property Tax	43,418
Interest Income	49,231
Bond Refinance Refunding	-
<b>Total Revenue</b>	<b>\$ 9,774,003</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**

**\$ 8,371,693**

<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>

