

Oklahoma County
Monthly Financial Report
For Period Ending May 31, 2018

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

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

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

| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
|----------------------------------|---------------------------------|----------------------------|---------------------|-----------------------|----------------------------|--|--------------------------|
| Department | FY 2016-17 Budget at 6-30-17 | FY 17-18 Adopted Budget | Supplement | Budget Amendments | FY 17-18 Amended Budget | Increase/ Decrease from FY 2016-17 Budget | % Increase (Decrease) |
| 110 General Government | \$ 5,653,436 | \$ 6,083,504 | | \$ 75,000 | \$ 6,158,504 | \$ 505,068 | 8.9% |
| 120 Commissioners | 473,919 | 426,983 | | | 426,983 | (46,936) | -9.9% |
| 130 Assessor | 2,458,036 | 2,634,389 | | | 2,634,389 | 176,353 | 7.2% |
| 140 Assessor Revaluation | 4,272,021 | 4,361,549 | | | 4,361,549 | 89,528 | 2.1% |
| 150 Treasurer | 599,755 | 604,755 | | | 604,755 | 5,000 | 0.8% |
| 160 Court Clerk | 6,453,600 | 6,961,244 | | | 6,961,244 | 507,644 | 7.9% |
| 170 County Clerk | 2,869,453 | 2,781,692 | | (98,663) | 2,683,029 | (186,424) | -6.5% |
| 180 Excise and Equalization | 47,207 | 47,207 | | | 47,207 | - | 0.0% |
| 190 County Audit | 647,743 | 647,743 | 25,201 | | 672,944 | 25,201 | 3.9% |
| 200 District Attorney - State | 150,000 | 150,000 | | | 150,000 | - | 0.0% |
| 210 District Attorney - County | 72,398 | 72,398 | | | 72,398 | - | 0.0% |
| 230 Public Defender | 51,420 | 52,000 | | | 52,000 | 580 | 1.1% |
| 240 Purchasing | 301,510 | 303,520 | | 8,698 | 312,218 | 10,708 | 3.6% |
| 250 Election Board | 1,574,852 | 1,415,818 | | (13,296) | 1,402,522 | (172,330) | -10.9% |
| 260 BOCC HR/Health & Safety | 501,181 | 519,019 | | | 519,019 | 17,838 | 3.6% |
| 265 Employee Benefits Department | | 357,660 | | (1,850) | 355,810 | 355,810 | N/A |
| 270 MIS | 3,566,047 | 3,425,907 | | 295,000 | 3,720,907 | 154,860 | 4.3% |
| 280 Facilities Management-Main | 1,354,342 | 1,354,342 | | 7,384 | 1,361,726 | 7,384 | 0.5% |
| 290 Facilities Mgmt - Custodial | 256,709 | 256,709 | | | 256,709 | - | 0.0% |
| 300 Planning Commission | - | - | | 200,000 | 200,000 | 200,000 | |
| 310 Court Services | 680,415 | 665,619 | | 101,794 | 767,413 | 86,998 | 12.8% |
| 510 Sheriff | 34,267,772 | 34,267,772 | | 465,000 | 34,732,772 | 465,000 | 1.4% |
| 520 Juvenile Justice | 6,798,123 | 6,822,435 | | 8,104 | 6,830,539 | 32,416 | 0.5% |
| 550 Emergency Management | 362,975 | 415,339 | | 6,214 | 421,553 | 58,578 | 16.1% |
| 610 Social Services | 1,965,568 | 1,942,725 | | 13,765 | 1,956,490 | (9,078) | -0.5% |
| 710 Free Fair | 62,245 | 62,245 | | | 62,245 | - | 0.0% |
| 810 OSU Extension | 439,930 | - | | | - | (439,930) | -100.0% |
| 910 Highway - District 1 | 302,660 | 434,494 | | | 434,494 | 131,834 | 43.6% |
| 920 Highway - District 2 | 264,767 | 373,188 | | | 373,188 | 108,421 | 40.9% |
| 930 Highway - District 3 | 256,162 | 341,758 | | | 341,758 | 85,596 | 33.4% |
| 940 Engineer | 510,010 | 497,519 | | 9,380 | 506,899 | (3,111) | -0.6% |
| 950 Economic Development | 395,000 | 379,393 | | | 379,393 | (15,607) | -4.0% |
| 995 Reserve | 1,750,807 | 2,573,965 | 2,620,936 | (2,097,499) | 3,097,402 | 1,346,595 | 76.9% |
| Total Department Budgets | \$ 79,360,064 | \$ 81,232,891 | \$ 2,646,137 | \$ (1,020,968) | \$ 82,858,060 | \$ 3,497,996 | 4.4% |
| Cash Transfers | | | | | | | |
| 4010 Employee Benefits | \$ 10,450,000 | \$ 8,400,000 | | | \$ 8,400,000 | \$ (2,050,000) | -19.6% |
| 4020 Workers Compensation | 250,000 | 1,000,000 | | | 1,000,000 | 750,000 | 300.0% |
| 4030 Self Insurance | 107,000 | 20,000 | | | 20,000 | (87,000) | -81.3% |
| 2010 Capital Projects | 276,154 | 410,000 | | 658,250 | 1,068,250 | 792,096 | 286.8% |
| 5010 Defined Benefit Plan | | 400,000 | | 400,000 | 800,000 | 800,000 | |
| Total Transfers | \$ 11,083,154 | \$ 10,230,000 | \$ - | \$ 1,058,250 | \$ 11,288,250 | \$ 205,096 | 1.9% |
| Total | \$ 90,443,218 | \$ 91,462,891 | \$ 2,646,137 | \$ 37,282 | \$ 94,146,310 | \$ 3,703,092 | 4.1% |
| Total Sources Available | | | | | | | |
| Revenue | \$ 81,086,852 | \$ 84,160,933 | | | \$ 84,338,694 | \$ 3,251,842 | 4.0% |
| Fund Balance | \$ 9,356,366 | \$ 7,301,957 | | | \$ 9,770,334 | \$ 413,968 | 4.4% |
| Total Available Funding | \$ 90,443,218 | \$ 91,462,891 | | | \$ 94,109,028 | \$ 3,665,810 | 4.1% |

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

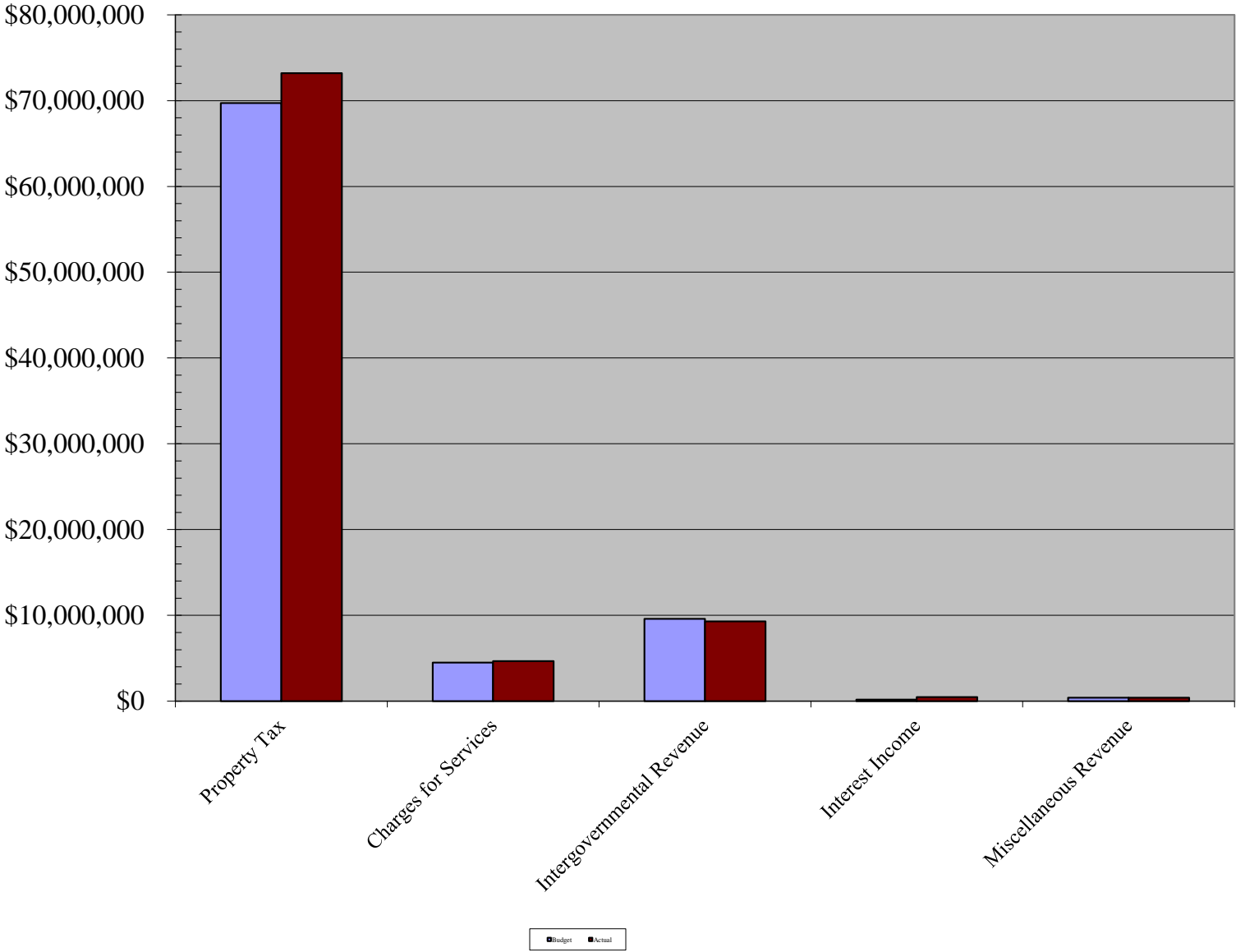
| Department | Description | Amount | Resolution # | Date |
|------------------------------|---|------------------------|---------------------|-------------|
| 995 General Fund Reserve | General Fund Reserve Balance | \$ 2,573,965.00 | Adopted Budget | 6/14/2017 |
| 170 County Clerk | Return Benefits Dept Excess & replace HR/Payroll Position | \$ (151,337.00) | BB 35-18 | 7/3/2017 |
| 994 Capital Projects Fund | Jail HVAC Replacement Project | (358,250.00) | BB 38-18 | 7/3/2017 |
| 301 Court Services | Fund 2 new employees to provide services at Adult Detention Center. | \$ (89,371.00) | BB 75-18 | 8/9/2017 |
| 995 General Fund Reserve | September Supplement | 2,620,936.00 | BB 133-18 | 9/21/2017 |
| 240 Purchasing | 9 months of Salary and Benefits Increase | (8,698.00) | BB 134-18 | 9/21/2017 |
| 510 Sheriff | Increase in Inmate Medical Contract | (465,000.00) | BB 137-18 | 9/21/2017 |
| 300 Planning Commission | County Master Plan Update | (200,000.00) | BB 166-18 | 10/19/2017 |
| 250 Election Board | Special Election less than estimated | 50,578.04 | BB 165-18 | 10/19/2017 |
| 280 Facilities Management-Ma | 5% Salary Increase for employees with no pay increase since 2013 | (5,534.41) | BB 220-18 | 11/16/2017 |
| 310 Court Services | 5% Salary Increase for employees with no pay increase since 2013 | (16,820.45) | BB 217-18 | 11/16/2017 |
| 550 Emergency Management | 5% Salary Increase for employees with no pay increase since 2013 | (6,214.16) | BB 218-18 | 11/16/2017 |
| 610 Social Services | 5% Salary Increase for employees with no pay increase since 2013 | (13,765.01) | BB 221-18 | 11/16/2017 |
| 940 Engineer | 5% Salary Increase for employees with no pay increase since 2013 | (11,381.05) | BB 219-18 | 11/16/2017 |
| 994 Capital Projects Fund | Jail Mold Remediation Project | (300,000.00) | BB 256-18 | 12/21/2017 |
| 270 IT Department | Hardware, software and services of E-Justice System Upgrade | (45,000.00) | BB 257-18 | 12/21/2017 |
| 995 General Fund Reserve | Engineer-940-Correct Salary transfer from 11-16-17 | 2,001.00 | BB 259-18 | 12/21/2017 |
| 995 General Fund Reserve | Court Services-301-Correct Salary transfer from 11-16-17 | 4,397.14 | BB 260-18 | 12/21/2017 |
| 520 Juvenile Detention | 5% Salary Increase for employees with no pay increase since 2013 | (7,020.34) | BB 307-18 | 2/15/2018 |
| 520 Juvenile Detention | 5% Salary Increase for employees with no pay increase since 2013 | (1,083.37) | BB 363-18 | 3/15/2018 |
| 990 Defined Benefit Fund | Fund the Defined Benefit Fund | (400,000.00) | BB 366-18 | 3/15/2018 |
| 110 General Government | County share of Criminal Justice Advisory Committee | (75,000.00) | BB 431-18 | 5/17/2018 |
| | Total General Fund Reserve | \$ 3,097,402.39 | | |

**General Fund
FY 2017-2018
Budget Analysis
For the Period Ending May 31, 2018**

| | 17-18 Amended Budget | 17-18 Year to Date Actual | Budget to Actual Variance | Year to Date Actual % of Budget | Prior Year to Date Actual % of Budget |
|-------------------------------------|-------------------------------------|--|--|--|--|
| Beginning Cash Balances: | | | | | |
| Unreserved | \$ 9,770,335 | \$ 9,770,335 | \$ - | 100.0% | |
| Reserved | 4,992,843 | 4,992,843 | - | 100.0% | |
| Total Estimated Cash Balance | \$ 14,763,178 | \$ 14,763,178 | \$ - | | |
| Revenue: | | | | | |
| Property Tax | \$ 69,708,148 | \$ 73,202,825 | \$ 3,494,676 | 105.0% | 105.4% |
| Charges for Services | 4,503,631 | 4,666,903 | 163,272 | 103.6% | 104.3% |
| Intergovernmental Revenue | 9,580,708 | 9,298,850 | (281,858) | 97.1% | 93.9% |
| Interest Income | 190,000 | 479,167 | 289,167 | 252.2% | 185.9% |
| Miscellaneous Revenue | 393,487 | 404,001 | 10,514 | 102.7% | 102.4% |
| Total Revenue | <u>\$ 84,375,975</u> | <u>\$ 88,051,746</u> | <u>\$ 3,675,771</u> | 104.4% | 104.1% |
| Temporary Cash Transfer In | \$ - | \$ 17,250,000 | \$ 17,250,000 | | |
| Temporary Cash Transfer Out | - | (17,250,000) | (17,250,000) | | |
| Operating Transfers In | - | - | - | | |
| Operating Transfers Out | (10,230,000) | (11,288,250) | (1,058,250) | | |
| 17-18 Expenditures | \$ 83,916,310 | \$ 65,206,202 | \$ (18,710,108) | 77.7% | 78.6% |
| Prior Budget Year Expenditures | 4,992,843 | 4,163,325 | (829,518) | 83.4% | 91.2% |
| Total Expenditures | <u>\$ 88,909,153</u> | <u>\$ 69,369,527</u> | <u>\$ (19,539,626)</u> | | |
| Cash Balance* | <u>\$ 0</u> | <u>\$ 22,157,147</u> | <u>\$ 22,157,147</u> | | |

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

17-18 General Fund Budget to Actual Revenue at May 31, 2018



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

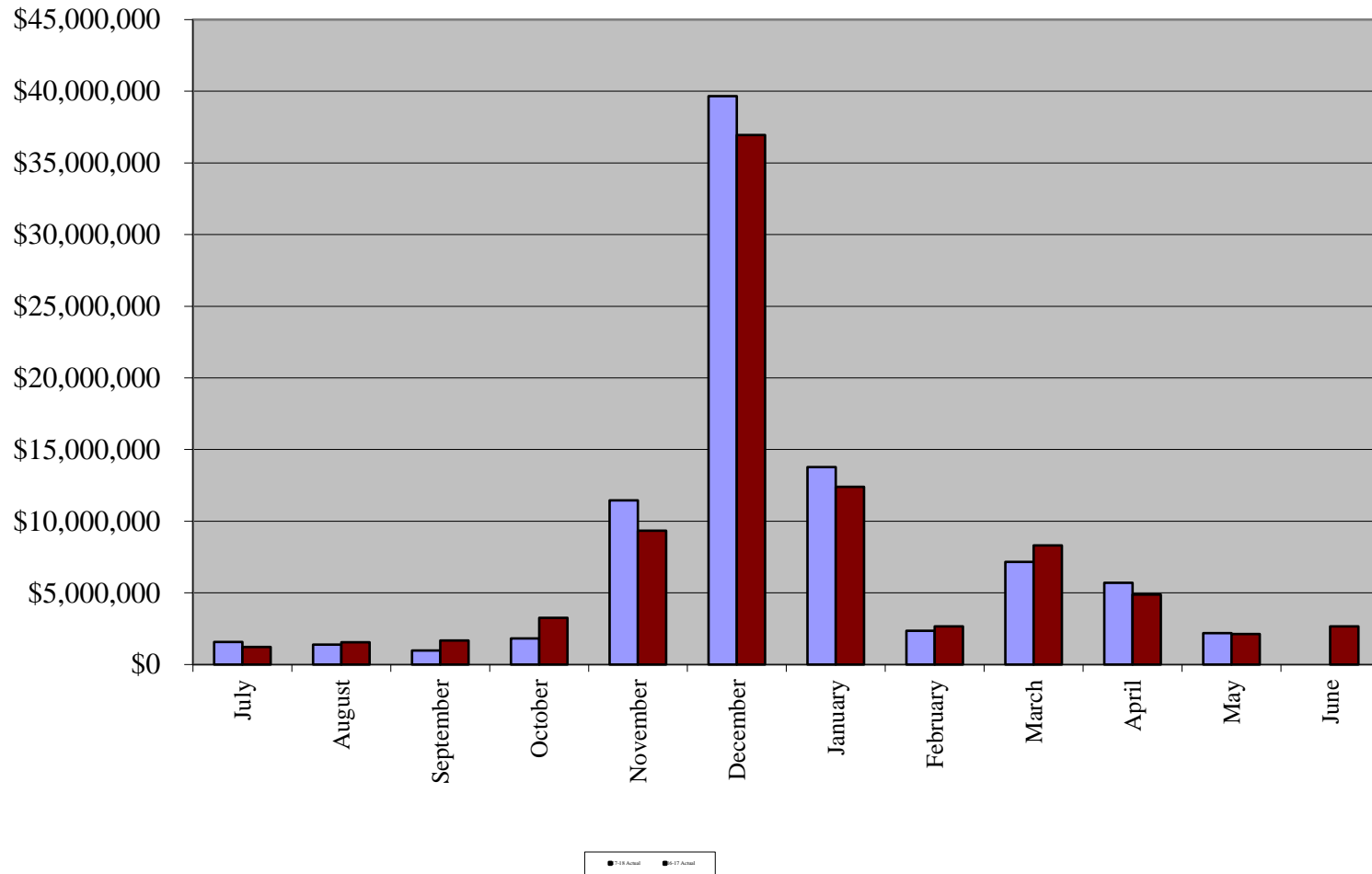
| | For the Month Ending May 31, 2018 | | | | For the Year to Date Period Ending May 31, 2018 | | | |
|--------------------------------|-----------------------------------|-----------------------------|----------------------------|--------------------------|---|---------------------------------|----------------------------|--------------------------|
| | 17-18 May Actual | 16-17 May Actual | Increase (Decrease) | % Increase (Decrease) | 17-18 Year to Date Actual | 16-17 Year to Date Actual | Increase (Decrease) | % Increase (Decrease) |
| Beginning Cash Balance: | \$ 26,159,328 | \$ 24,996,176 | \$ 1,163,152 | 4.7% | \$ 14,763,178 | \$ 13,459,166 | \$ 1,304,012 | 9.7% |
| Revenue: | | | | | | | | |
| Property Tax | \$ 1,182,642 | \$ 1,192,657 | \$ (10,015) | -0.8% | \$ 73,202,825 | \$ 70,745,651 | \$ 2,457,174 | 3.5% |
| Charges for Services | 435,604 | 374,963 | 60,641 | 16.2% | 4,666,903 | 4,503,244 | 163,659 | 3.6% |
| Intergovernmental Revenue | 478,568 | 519,423 | (40,855) | -7.9% | 9,298,850 | 8,641,762 | 657,088 | 7.6% |
| Interest Income | 73,847 | 28,910 | 44,937 | 155.4% | 479,167 | 185,865 | 293,302 | 157.8% |
| Miscellaneous Revenue | 11,368 | 17,426 | (6,058) | -34.8% | 404,001 | 352,376 | 51,625 | 14.7% |
| Total Revenue | <u>\$ 2,182,029</u> | <u>\$ 2,133,379</u> | <u>\$ 48,650</u> | <u>2.3%</u> | <u>\$ 88,051,746</u> | <u>\$ 84,428,898</u> | <u>\$ 3,622,848</u> | <u>4.3%</u> |
| Temporary Cash Transfers In | \$ - | \$ - | \$ - | | \$ 17,250,000 | \$ 17,000,000 | \$ 250,000 | |
| Temporary Cash Transfer Out | - | - | - | | (17,250,000) | \$ (17,000,000) | (250,000) | |
| Operating Transfers In | - | - | - | | - | - | - | |
| Operating Transfers Out | (400,000) | (1,000,000) | 600,000 | | (11,288,250) | (10,533,154) | (755,096) | 7.2% |
| 17-18 Expenditures | \$ 5,784,210 | \$ 6,992,497 | \$ (1,208,287) | -17.3% | \$ 65,206,202 | \$ 64,475,368 | \$ 730,834 | 1.1% |
| Prior Budget Year Expenditures | - | - | - | | 4,163,325 | 3,742,483 | 420,842 | 11.2% |
| Total Expenditures | <u>\$ 5,784,210</u> | <u>\$ 6,992,497</u> | <u>\$ (1,208,287)</u> | <u>-17.3%</u> | <u>\$ 69,369,527</u> | <u>\$ 68,217,851</u> | <u>\$ 1,151,676</u> | <u>1.7%</u> |
| Ending Cash Balance | <u>\$ 22,157,147</u> | <u>\$ 19,137,059</u> | <u>\$ 3,020,088</u> | <u>15.8%</u> | <u>\$ 22,157,147</u> | <u>\$ 19,137,059</u> | <u>\$ 3,020,088</u> | <u>15.8%</u> |

Note 1.)

| | 17-18 May Actual | 16-17 May Actual | Increase (Decrease) |
|---------------------------------|------------------------|------------------------|------------------------|
| Operating Transfers | | | |
| 2010-Capital Projects | \$ - | \$ - | \$ - |
| 4010-Employee Benefits | - | (1,000,000) | 1,000,000 |
| 4020-Workers Compensation | - | - | - |
| 4030-Self Insurance | - | - | - |
| 5010-Defined Benefit Retirement | (400,000) | - | (400,000) |
| Total Operating Transfers | <u>\$ (400,000)</u> | <u>\$ (1,000,000)</u> | <u>\$ 600,000</u> |

| | 17-18 Year to Date Actual | 16-17 Year to Date Actual | Increase (Decrease) |
|--|---------------------------------|---------------------------------|------------------------|
| | \$ (1,068,250) | \$ (276,154) | \$ (792,096) |
| | (8,400,000) | (9,400,000) | 1,000,000 |
| | (1,000,000) | (750,000) | (250,000) |
| | (20,000) | (107,000) | 87,000 |
| | (800,000) | - | (800,000) |
| | <u>\$ (11,288,250)</u> | <u>\$ (10,533,154)</u> | <u>\$ (755,096)</u> |

General Fund Actual Revenue May 31, 2018

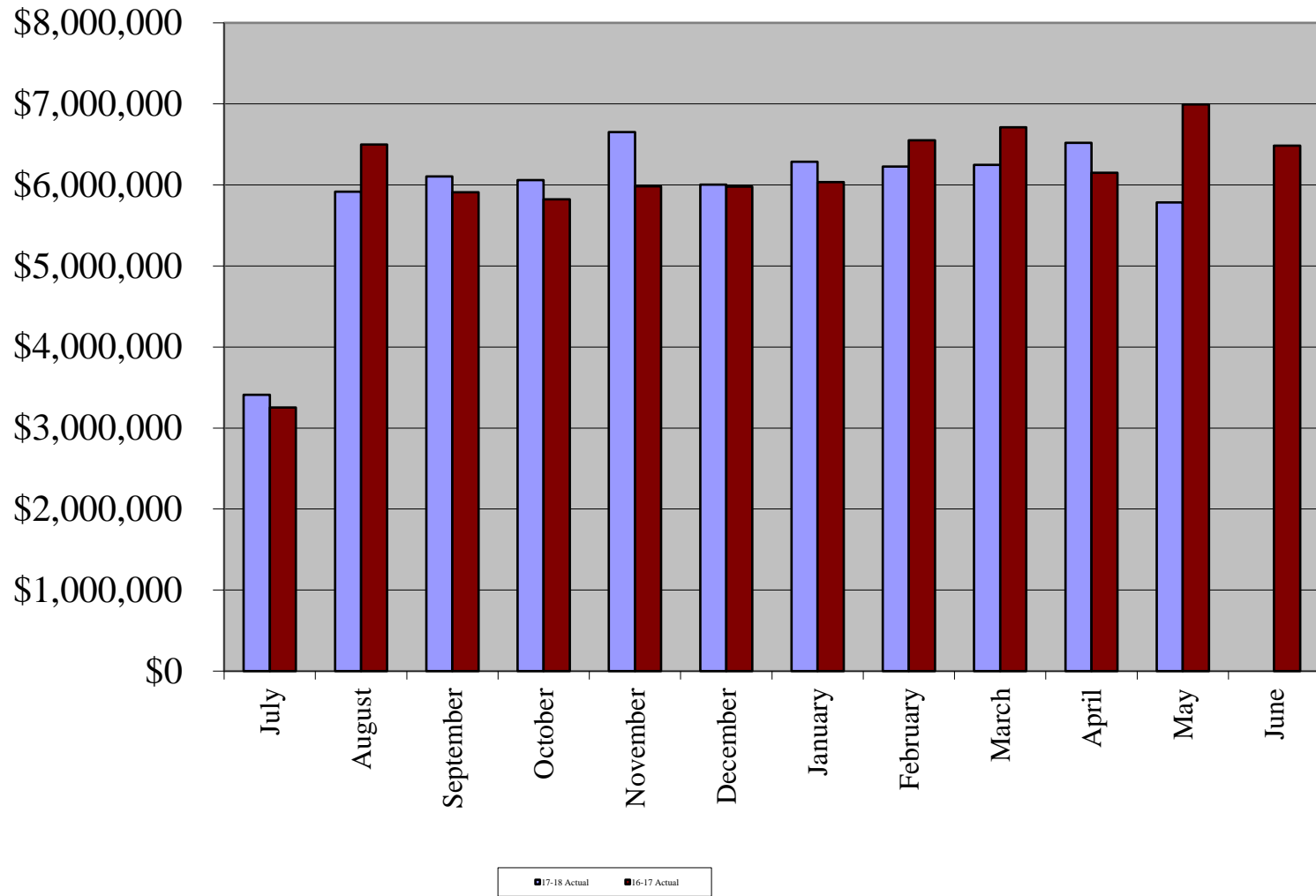


**FY 2017-18 General Fund Expenditures
Status Report**

| Cost Center | Department | 2017-2018 Adopted Budget | Budget Amendments | 2017-2018 Amended Budget | May 2018 Actual Expenditures | Year to Date Actual Expenditures | Year to Date Annualized | Budget to Actual Variance | YTD Expenditures + Committed & Encumbered | Funds Available | 17/18 % Expended | Prior Year % Expended |
|--------------|----------------------------------|--------------------------|---------------------|--------------------------|------------------------------|----------------------------------|-------------------------|---------------------------|---|----------------------|------------------|-----------------------|
| 110 | General Government | \$ 6,083,504 | \$ 75,000 | \$ 6,158,504 | \$ 437,970 | \$ 4,460,020 | \$ 4,865,476 | \$ 1,698,484 | \$ 6,105,900 | \$ 52,604 | 72.4% | 89.2% |
| 120 | County Commissioners | 426,983 | - | 426,983 | 35,689 | 382,463 | 417,232 | 44,520 | 382,463 | 44,520 | 89.6% | 85.5% |
| 130 | Assessor | 2,634,389 | - | 2,634,389 | 210,241 | 2,263,944 | 2,469,757 | 370,445 | 2,316,684 | 317,705 | 85.9% | 87.2% |
| 140 | Assessor Revaluation | 4,361,549 | - | 4,361,549 | 397,922 | 3,647,946 | 3,979,578 | 713,603 | 3,802,033 | 559,516 | 83.6% | 79.5% |
| 150 | Treasurer | 604,755 | - | 604,755 | 22,659 | 530,251 | 578,456 | 74,504 | 589,351 | 15,404 | 87.7% | 79.3% |
| 160 | Court Clerk | 6,961,244 | - | 6,961,244 | 578,409 | 6,127,966 | 6,685,054 | 833,278 | 6,131,798 | 829,446 | 88.0% | 92.7% |
| 170 | County Clerk | 2,781,692 | (98,663) | 2,683,029 | 226,035 | 2,329,833 | 2,541,635 | 353,196 | 2,374,223 | 308,806 | 86.8% | 88.0% |
| 180 | Excise & Equalization Bds | 47,207 | - | 47,207 | 2,252 | 12,765 | 13,926 | 34,442 | 15,504 | 31,703 | 27.0% | 31.1% |
| 190 | County Audit | 647,743 | 25,201 | 672,944 | 71,917 | 459,213 | 500,960 | 213,731 | 523,018 | 149,926 | 68.2% | 65.9% |
| 200 | District Attorney-State | 150,000 | - | 150,000 | 7,483 | 83,764 | 91,379 | 66,236 | 96,535 | 53,465 | 55.8% | 70.5% |
| 210 | District Attorney-County | 72,398 | - | 72,398 | 4,945 | 59,547 | 64,961 | 12,851 | 72,461 | -63 | 82.3% | 83.2% |
| 230 | Public Defender | 52,000 | - | 52,000 | 6,801 | 38,489 | 41,988 | 13,511 | 53,269 | -1,269 | 74.0% | 75.5% |
| 240 | Purchasing | 303,520 | 8,698 | 312,218 | 26,808 | 268,042 | 292,410 | 44,176 | 273,192 | 39,026 | 85.9% | 87.6% |
| 250 | Election Board | 1,415,818 | (13,296) | 1,402,522 | 118,731 | 1,153,450 | 1,258,309 | 249,072 | 1,198,743 | 203,779 | 82.2% | 93.9% |
| 260 | BOCC HR/Health & Safety | 519,019 | - | 519,019 | 43,940 | 465,244 | 507,538 | 53,775 | 469,720 | 49,299 | 89.6% | 82.3% |
| 265 | Employee Benefits Dept | 357,660 | (1,850) | 355,810 | 26,039 | 296,247 | 323,179 | 59,563 | 297,774 | 58,036 | 83.3% | 78.8% |
| 270 | MIS | 3,425,907 | 295,000 | 3,720,907 | 325,651 | 2,982,406 | 3,253,534 | 738,501 | 3,458,105 | 262,802 | 80.2% | 82.7% |
| 280 | Facilities Management | 1,354,342 | 7,384 | 1,361,726 | 97,311 | 1,138,797 | 1,242,324 | 222,929 | 1,201,044 | 160,682 | 83.6% | 79.7% |
| 285 | Facilities Mgmt-Custodial | 256,709 | - | 256,709 | 42,942 | 201,309 | 219,610 | 55,400 | 288,863 | -32,154 | 78.4% | |
| 300 | Planning Commission | | 200,000 | 200,000 | - | - | - | 200,000 | - | 200,000 | | |
| 301 | Court Services | 665,619 | 101,794 | 767,413 | 59,355 | 638,772 | 696,842 | 128,641 | 638,772 | 128,641 | 83.2% | 86.3% |
| 500 | Sheriff | 34,267,772 | 465,000 | 34,732,772 | 2,161,974 | 28,811,587 | 31,430,822 | 5,921,185 | 32,511,629 | 2,221,143 | 83.0% | 83.3% |
| 520 | Juvenile Justice Bureau | 6,822,435 | 8,104 | 6,830,539 | 532,913 | 5,663,053 | 6,177,876 | 1,167,486 | 5,773,816 | 1,056,723 | 82.9% | 88.1% |
| 550 | Emergency Management | 415,339 | 6,214 | 421,553 | 26,144 | 290,344 | 316,739 | 131,209 | 360,712 | 60,841 | 68.9% | 79.6% |
| 610 | Social Services | 1,942,725 | 13,765 | 1,956,490 | 202,256 | 1,526,919 | 1,665,730 | 429,571 | 1,815,544 | 140,946 | 78.0% | 79.4% |
| 710 | Free Fair | 62,245 | - | 62,245 | 10,913 | 60,963 | 66,505 | 1,282 | 72,089 | -9,844 | 97.9% | 97.6% |
| 910 | District 1 | 434,494 | - | 434,494 | 28,905 | 292,574 | 319,172 | 141,920 | 307,147 | 127,347 | 67.3% | 88.2% |
| 920 | District 2 | 373,188 | - | 373,188 | 11,096 | 224,737 | 245,167 | 148,451 | 232,789 | 140,399 | 60.2% | 70.2% |
| 930 | District 3 | 341,758 | - | 341,758 | 26,625 | 263,359 | 287,301 | 78,399 | 265,649 | 76,109 | 77.1% | 80.9% |
| 940 | County Engineer | 497,519 | 9,380 | 506,899 | 40,286 | 432,196 | 471,486 | 74,703 | 443,443 | 63,456 | 85.3% | 98.7% |
| 950 | Economic Development | 379,393 | - | 379,393 | - | 100,000 | 109,091 | 279,393 | 200,000 | 179,393 | 26.4% | 86.8% |
| 991 | Employee Benefits Supplement | - | - | - | - | - | - | - | - | 0 | | 0.0% |
| 992 | Worker's Compensation Supplement | - | - | - | - | - | - | - | - | 0 | | 0.0% |
| 994 | Capital Projects Supplement | | 658,250 | 658,250 | - | 658,250 | 658,250 | - | 658,250 | 0 | 100.0% | 0.0% |
| 990 | Defined Benefit Supplement | | 400,000 | 400,000 | - | 400,000 | 400,000 | - | 400,000 | 0 | | |
| 995 | General Fund Reserve | 2,573,965 | 523,437 | 3,097,402 | - | - | - | 3,097,402 | - | 3,097,402 | 0.0% | 0.0% |
| Total | | \$ 81,232,891 | \$ 2,683,419 | \$ 83,916,310 | \$ 5,784,210 | \$ 66,264,452 | \$ 72,192,289 | \$ 17,651,858 | \$ 73,330,520 | \$ 10,585,790 | 79.0% | 82.8% |

Year elapsed = 91.7%

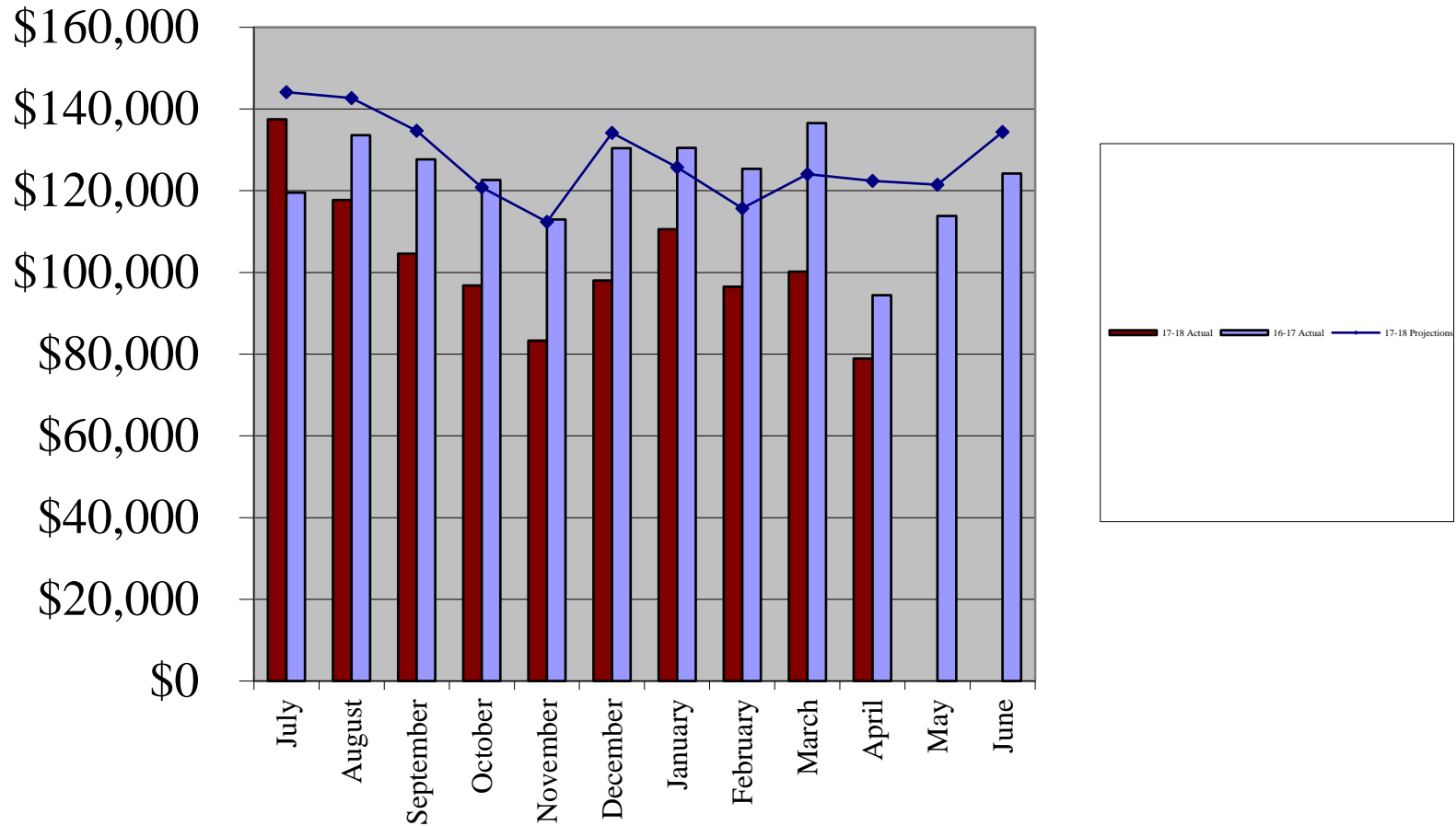
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2017-2018
May 31, 2018**

| Account | Description | YTD | | | | |
|---|---|--------------------------|--|---------------------------------|--|--------------------|
| | | 17-18 Approved Budget | Outstanding Requisitions/ Encumbrances | 17-18 Year to Date Actual | Expenditures + Requisitions & Encumbrances | Funds Available |
| Salaries and Benefits | | | | | | |
| | 51002 Retirement Board Members | \$ 1,200 | | \$ 550 | \$ 550 | \$ 650 |
| | 52010 FICA - Retirement Board Members | 92 | | 42 | 42 | 50 |
| | 52032 Retirement paid by General Fund | 4,204 | 348 | 3,824 | 4,172 | 32 |
| | Total Salaries and Benefits | \$ 5,496 | \$ 348 | \$ 4,416 | \$ 4,764 | \$ 732 |
| Utilities | | | | | | |
| | 54026 Heating and Cooling (Veolia) | \$ 1,532,549 | \$ 504,973 | \$ 1,027,576 | \$ 1,532,549 | \$ - |
| | 54023 Electricity (OG&E) | 800,000 | 97,713 | 577,287 | 675,000 | 125,000 |
| | 54024 Sewer and Water(City of OKC) | 800,000 | 156,028 | 528,972 | 685,000 | 115,000 |
| | 54022 Natural Gas(ONG) | 44,000 | 29,667 | 14,695 | 44,362 | (362) |
| | Utilities Subtotal | \$ 3,176,549 | \$ 788,381 | \$ 2,148,530 | \$ 2,936,911 | \$ 239,638 |
| Lease-Purchase Debt | | | | | | |
| | 54455 Bond Administrative Fees | 20,000 | | 8,949 | 8,949 | 11,051 |
| | Lease-Purchase Debt Subtotal | \$ 20,000 | \$ - | \$ 8,949 | \$ 8,949 | \$ 11,051 |
| Memberships | | | | | | |
| | 54017 NACO annual membership dues | \$ 16,050 | | \$ 14,373 | \$ 14,373 | \$ 1,677 |
| | 54017 ACCO annual membership dues | 10,000 | | 9,500 | 9,500 | 500 |
| | 54017 ACOG & COMEA annual membership dues | 7,500 | | 6,572 | 6,572 | 928 |
| | 54017 CODA annual membership dues | 2,000 | | 2,400 | 2,400 | (400) |
| | Memberships Subtotal | \$ 35,550 | \$ - | \$ 32,845 | \$ 32,845 | \$ 2,705 |
| Other Operating Expenditures | | | | | | |
| | 54451 District Attorney Civil Division Contract | \$ 703,009 | \$ 58,584 | \$ 644,425 | \$ 703,009 | \$ - |
| | 54451 Outside legal services | 175,000 | 31,751 | 19,492 | 51,243 | 123,757 |
| | 54019 Liability policies on equipment and property; blanket bonds | 366,600 | | 316,902 | 316,902 | 49,698 |
| | 54040 Publication of Commissioners Proceedings/Ads | 36,000 | 14,469 | 35,315 | 49,784 | (13,784) |
| | 54102 ICB (county-occupied space) rent expense | 124,000 | 10,325 | 113,580 | 123,905 | 95 |
| | 54102 Lincoln (county-occupied space) rent expense | 250,000 | 21,268 | 233,962 | 255,230 | (5,230) |
| | 54103 Storage for Court Clerk records | 130,000 | 19,663 | 98,313 | 117,975 | 12,025 |
| | 54109/54011 Postage Machine and Postage | 8,500 | | 7,500 | 7,500 | 1,000 |
| | 54355 Paper and Printing | 1,000 | | | - | 1,000 |
| | 54455 Investrust Management Fees | 400,000 | 69,920 | 330,080 | 400,000 | - |
| | 54455 OSU Extension Contract | 500,000 | 125,000 | 375,000 | 500,000 | - |
| | 54455 Professional Services-Other -Arbitrage | 15,000 | | | - | 15,000 |
| | 54455 Criminal Justice Advisory Committee | 75,000 | 37,500 | 37,500 | 75,000 | - |
| | 54456 USID Assessment - Services Other | 5,000 | | | - | 5,000 |
| | 54456 Downtown Business Improvement District Assessment | 5,000 | 8,007 | 9,316 | 17,323 | (12,323) |
| | 54456 Alcohol and drug screening for county employees | 20,000 | 5,910 | 14,090 | 20,000 | - |
| | 54045 Metro Parking Garage-Judges parking | 1,380 | 115 | 1,265 | 1,380 | - |
| | 54451 Contract liability contingency | 100,000 | | | - | 100,000 |
| | Misc. (Judges cell, oil list, shipping, Emp Bene etc...) | 5,420 | 17,694 | 28,542 | 46,235 | (40,815) |
| | Other Operating Subtotal | \$ 2,920,909 | \$ 420,206 | \$ 2,265,280 | \$ 2,685,486 | \$ 235,423 |
| | Total Maintenance and Operations - 54000 | \$ 6,153,008 | \$ 1,208,587 | \$ 4,455,604 | \$ 5,664,190 | \$ 488,818 |
| Grand Total - General Government | | \$ 6,158,504 | \$ 1,208,934 | \$ 4,460,020 | \$ 5,668,954 | \$ 489,550 |

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2017-2018
May 31, 2018**

| | <u>Budget Estimates</u> | <u>Year to Date Actual</u> | <u>Projection based on Actuals</u> | <u>Estimated Annual</u> | <u>Budget vs. Actual</u> |
|-------------------------------------|------------------------------|--------------------------------|--|-----------------------------|------------------------------|
| Resources | | | | | |
| Beginning Cash Balance | \$ 46,156 | \$ 170,228 | | \$ 170,228 | \$ 124,072 |
| Transfers In | \$ 8,400,000 | \$ 8,400,000 | \$ - | \$ 8,400,000 | \$ - |
| Employee/Retiree/Cobra Premiums | 4,386,178 | 4,034,407 | 486,159 | 4,520,565 | 134,387 |
| Employer Premiums | 10,735,577 | 9,744,284 | 885,844 | 10,630,128 | (105,449) |
| Stop Loss Reimb | 1,199,284 | 1,304,450 | - | 1,304,450 | 105,166 |
| Refunds/Rebates/Interest | 277,439 | 857,800 | 39,226 | 897,026 | 619,587 |
| Total Resources | \$ 25,044,634 | \$ 24,511,169 | \$ 1,372,003 | \$ 25,922,398 | \$ 877,764 |
| Expenses | | | | | |
| Medical Claims | \$ 15,461,698 | \$ 12,153,277 | \$ 1,104,843 | \$ 13,258,120 | \$ (2,203,578) |
| Medical Claims covered by Stop Loss | 465,992 | 976,993 | - | 976,993 | 511,001 |
| Prescription Drug Claims | 6,229,037 | 5,614,189 | 510,381 | 6,124,570 | (104,467) |
| Dental Claims | 1,323,500 | 1,288,334 | 117,121 | 1,405,455 | 81,955 |
| Vision Claims | 165,487 | 156,576 | 14,234 | 170,811 | 5,324 |
| County Pharmacy | 320,000 | 256,712 | 51,342 | 308,055 | (11,945) |
| Employee Assistance Program | 21,224 | 21,224 | 1,929 | 23,153 | 1,929 |
| Medicare Supplement - Phys. Mutual | 917,592 | 931,073 | 77,589 | 1,008,662 | 91,070 |
| Total Claims | <u>\$ 24,904,530</u> | <u>\$ 21,398,379</u> | <u>\$ 1,877,441</u> | <u>\$ 23,275,820</u> | <u>\$ (1,628,710)</u> |
| Administration Fees & Other | 770,149 | 732,999 | 54,288 | 787,286 | 17,137 |
| Life/AD&D Premiums | 334,957 | 323,495 | 26,958 | 350,453 | 15,496 |
| Stop Loss Premiums | 908,350 | 1,106,548 | 92,212 | 1,198,760 | 290,410 |
| Total Admin/Premiums | <u>\$ 2,013,456</u> | <u>\$ 2,163,041</u> | <u>\$ 173,458</u> | <u>\$ 2,336,499</u> | <u>\$ 323,043</u> |
| Total Expenses | \$ 26,917,987 | \$ 23,561,420 | \$ 2,050,899 | \$ 25,612,319 | \$ (1,305,667) |
| Ending Cash Balance | <u>\$ (1,873,352)</u> | <u>\$ 949,749</u> | <u>\$ (678,895)</u> | <u>\$ 310,080</u> | <u>\$ 2,183,432</u> |

Cash Balance-One Year Ago

\$ 158,722

Notes:

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

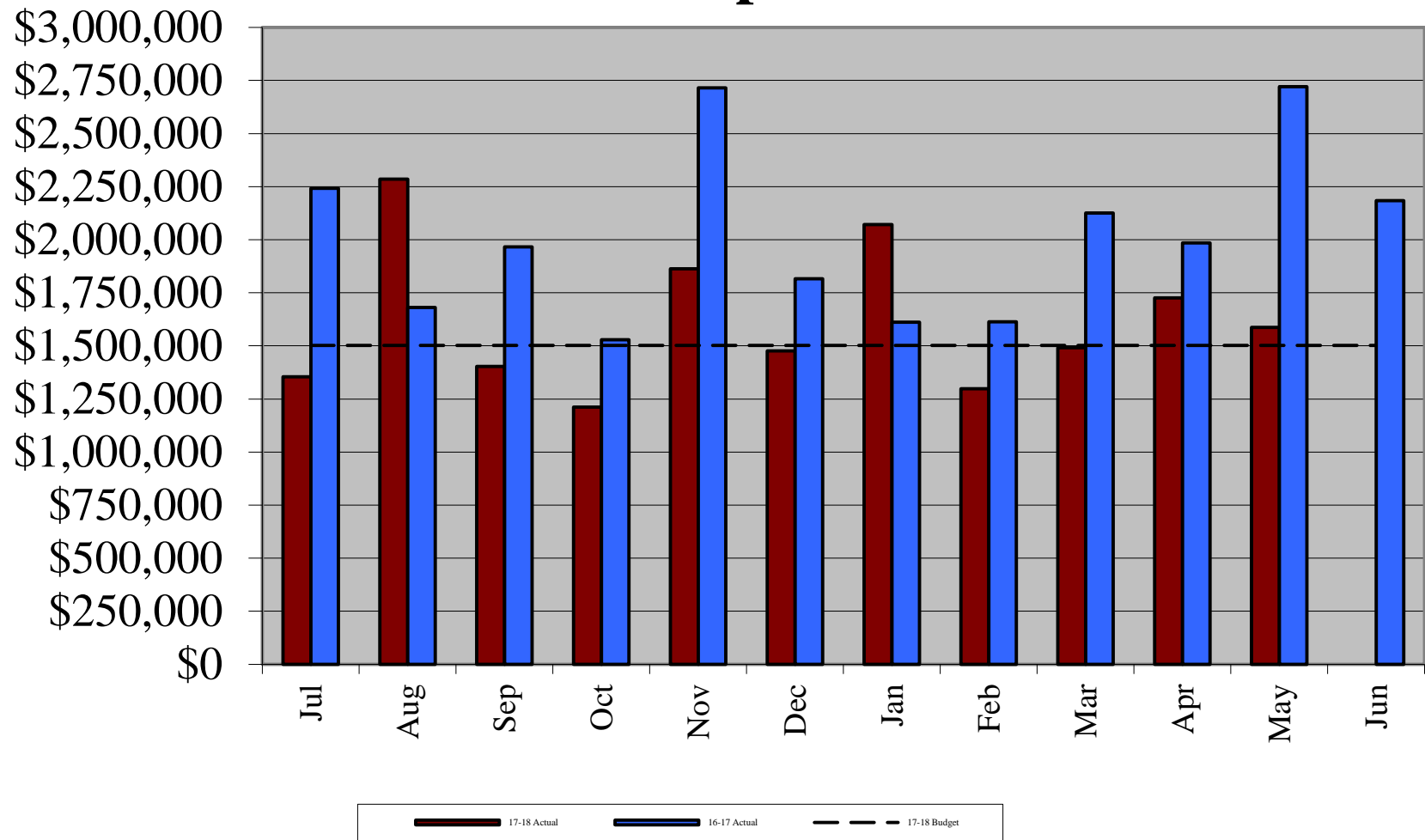
| | <u>Employee 2018</u> | <u>Employer 17-18</u> |
|--|----------------------|-----------------------|
| | \$173 | \$489 |
| | \$406 | \$1,148 |

Key Monthly Statistics:

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

| FY 17-18 | Monthly Budget | This Month | YTD Avg | High Month |
|------------------------------------|-----------------------|--------------------|--------------------|------------------------|
| Medical Claims | \$1,288,475 | \$ 1,047,667 | \$1,104,843 | \$1,550,305 (August) |
| Prescription Drug Claims | \$519,086 | 539,422 | \$510,381 | \$735,392 (August) |
| Total | <u>\$1,807,561</u> | <u>\$1,587,089</u> | <u>\$1,615,224</u> | |
| | 16/17 | This Month | 16/17 Avg | High Month |
| Prior Year 16-17 Comparison | Monthly Budget | This Month | 16/17 Avg | High Month |
| Medical Claims | \$1,053,738 | \$1,804,743 | \$1,336,477 | \$1,939,188 (November) |
| Prescription Drug Claims | \$503,984 | \$761,428 | \$568,687 | \$1,081,495 (July) |
| Total | <u>\$1,557,722</u> | <u>\$2,566,171</u> | <u>\$1,905,164</u> | |

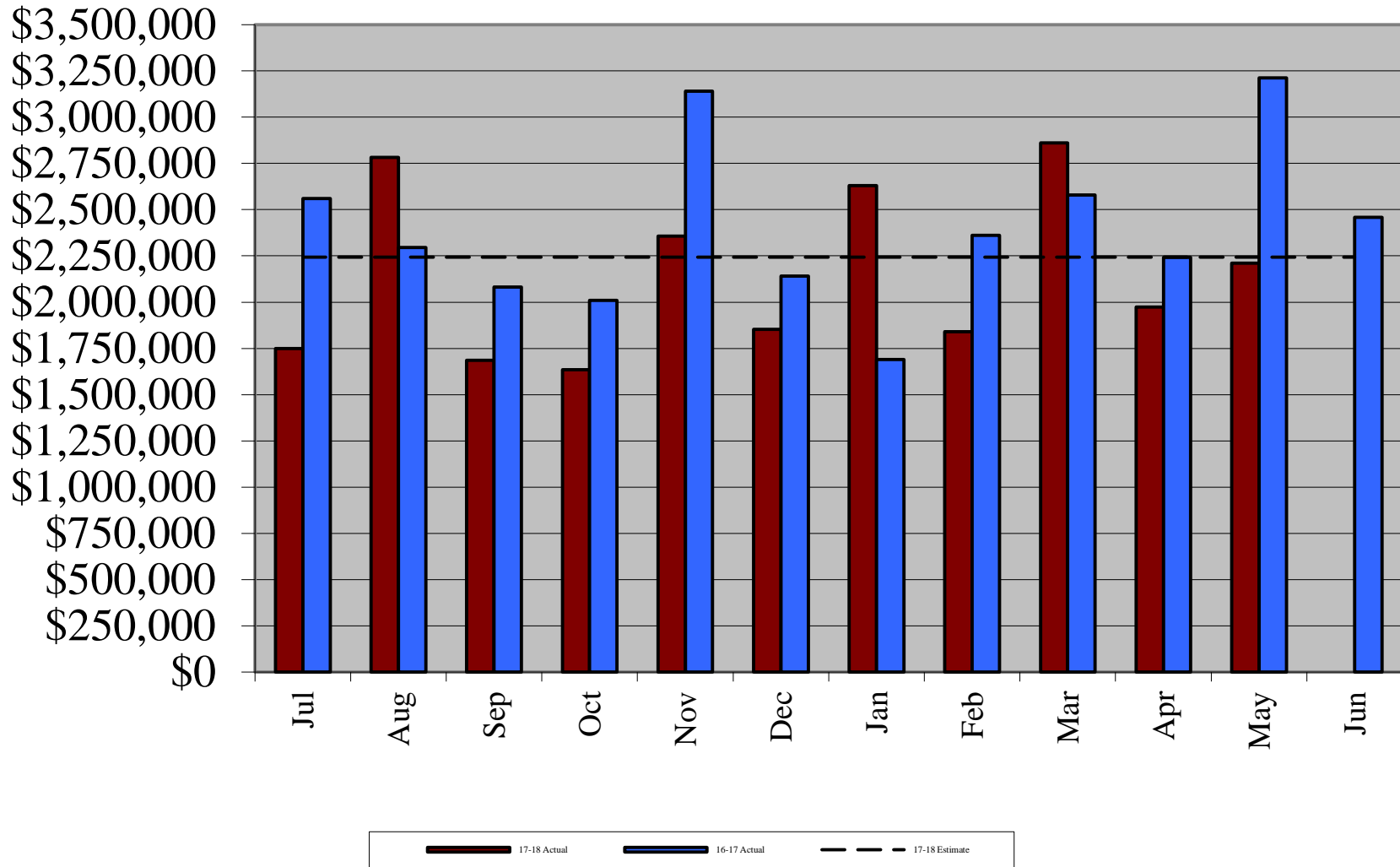
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2017-18
May 31, 2018

| | Annual | | | | May | | | |
|--|-----------------------|----------------------|-----------------------|---------------|-------------------------|-------------------------|-----------------------|---------------|
| | FY 17-18 Estimates | FY 16-17 Actuals | Inc (Dec) | % | FY 17-18 YTD Actuals | FY 16-17 YTD Actuals | Inc (Dec) | % |
| Resources | | | | | | | | |
| Beginning Cash Balance | \$ 46,156 | \$ 527,931 | \$ (481,775) | -91.3% | \$ 170,228 | \$ 527,931 | \$ (357,703) | -67.8% |
| Transfers In | \$ 8,400,000 | \$ 10,450,000 | \$ (2,050,000) | -19.6% | \$ 8,400,000 | \$ 9,900,000 | \$ (1,500,000) | -15.2% |
| Employer Premiums | 10,735,577 | 10,759,884 | (24,307) | -0.2% | 9,744,284 | 9,842,242 | (97,958) | -1% |
| Employee/Retiree/Cobra Premiums | 4,386,178 | 4,380,939 | 5,239 | 0.1% | 4,034,407 | 3,988,530 | 45,877 | 1.2% |
| Stop Loss Reimb | 1,199,284 | 2,368,551 | (1,169,267) | -49.4% | 1,304,450 | 1,773,464 | (469,014) | -26% |
| Refunds/Rebates/Subsidy | 277,438 | 452,348 | (174,910) | -38.7% | 857,797 | 438,071 | 419,726 | 95.8% |
| Interest Income | 1 | 1 | (0) | | 3 | 1 | 2 | |
| Total Resources | \$ 25,044,634 | \$ 28,939,656 | \$ (3,895,021) | -13.5% | \$ 24,511,169 | \$ 26,470,240 | \$ (1,959,070) | -7.4% |
| Expenses | | | | | | | | |
| Medical Claims | \$ 15,461,698 | \$ 16,037,729 | \$ (576,031) | -3.6% | \$ 12,153,277 | \$ 14,668,209 | \$ (2,514,932) | -17.1% |
| Medical claims covered by Stop Loss | 465,992 | 1,328,746 | (862,754) | | 976,993 | 795,044 | 181,949 | 22.9% |
| Prescription Drug Claims | 6,229,037 | 6,824,245 | (595,208) | -8.7% | 5,614,189 | 6,542,627 | (928,438) | -14.2% |
| Dental Claims | 1,323,500 | 1,284,970 | 38,530 | 3.0% | 1,288,334 | 1,190,155 | 98,179 | 8.2% |
| Vision Claims | 165,487 | 167,700 | (2,213) | -1.3% | 156,576 | 153,193 | 3,383 | 2.2% |
| County Pharmacy | 320,000 | 273,984 | 46,016 | 16.8% | 256,712 | 256,703 | 9 | 0.0% |
| Employee Assistance Program | 21,224 | 20,027 | 1,197 | 6.0% | 21,224 | 20,027 | 1,197 | 6.0% |
| Medicare Supplement | 917,592 | 914,498 | 3,094 | 0.3% | 931,073 | 914,498 | 16,575 | 1.8% |
| Misc Refunds/Reimb/Flex Acct | - | - | - | | 29,751 | - | 29,751 | 0% |
| Total Claims | \$ 24,904,530 | \$ 26,851,899 | \$ (1,947,369) | -7.3% | \$ 21,428,130 | \$ 24,540,457 | \$ (3,112,326) | -12.7% |
| Administration Fees & Other | 770,149 | 722,876 | 47,273 | 6.5% | 703,248 | 678,347 | 24,901 | 3.7% |
| Life/AD&D Premiums | 334,957 | 325,947 | 9,010 | 2.8% | 323,495 | 298,231 | 25,264 | 8.5% |
| Stop Loss Premiums | 908,350 | 868,706 | 39,644 | 4.6% | 1,106,548 | 794,484 | 312,064 | 39.3% |
| Total Admin/Premiums | \$ 2,013,456 | \$ 1,917,529 | \$ 95,927 | 5.0% | \$ 2,133,290 | \$ 1,771,062 | \$ 362,228 | 20.5% |
| Total Expenses | \$ 26,917,987 | \$ 28,769,427 | \$ (1,851,442) | -6.4% | \$ 23,561,420 | \$ 26,311,518 | \$ (2,750,098) | -10.5% |
| June Medical & Rx Claims held until July 1 | | - | - | | - | - | - | |
| Ending Cash Balance | \$ (1,873,351) | \$ 170,228 | \$ (2,043,579) | -1200% | \$ 949,749 | \$ 158,722 | \$ 791,028 | 498.4% |

Total Employee Benefits Expenses



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

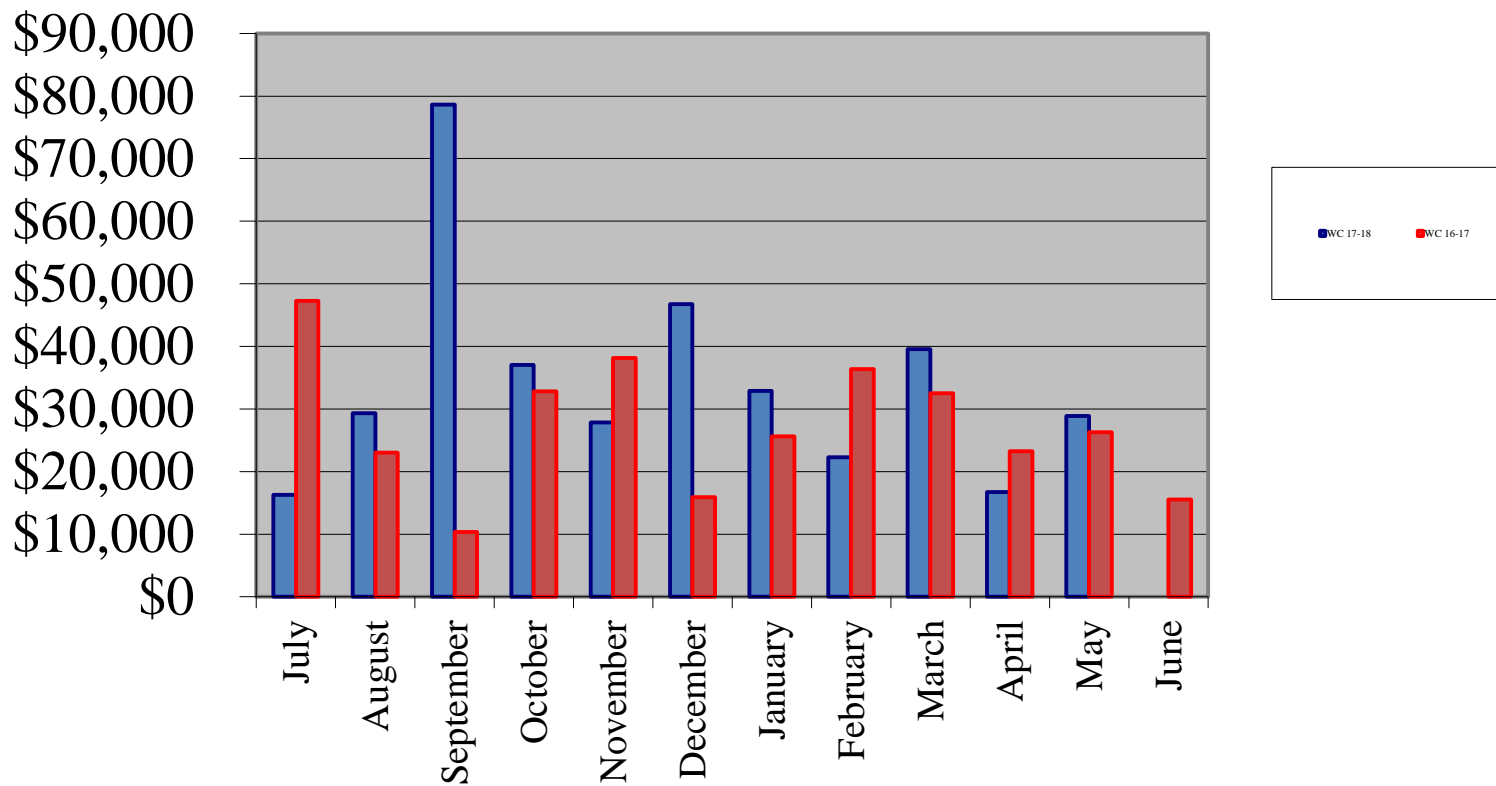
| | Workers Compensation Fund | | |
|----------------------------------|----------------------------------|---------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 185,714 | \$ 207,954 | \$ 22,240 |
| Sources: | | | |
| Interest Income | 1 | 2 | 1 |
| Reimbursed Premiums | 23,947 | 18,640 | (5,307) |
| Transfers/Supplements | 1,000,000 | 1,000,000 | - |
| Total Sources | \$ 1,209,662 | \$ 1,226,596 | \$ 16,934 |
| Expenditures: | | | |
| Claims | \$ 625,500 | \$ 376,219 | (249,281) |
| Stop loss/Admin Fees | 280,769 | 228,542 | (52,227) |
| Total Expenditures | \$ 906,269 | \$ 604,761 | \$ (301,508) |
| Ending Cash Balance | \$ 303,393 | \$ 621,835 | \$ 318,442 |
| Cash Balance-One Year Ago | | \$ 228,090 | |

Note:

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

| | Self Insurance | | |
|----------------------------------|-----------------------|-------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 125,094 | \$ 126,601 | \$ 1,507 |
| Sources: | | | |
| Interest Income | - | - | - |
| Transfers/Supplements | 20,000 | 20,000 | - |
| Reimbursement | | 2,587 | 2,587 |
| Total Sources | \$ 145,094 | \$ 149,188 | \$ 4,094 |
| Expenditures: | | | |
| Tort Claims | \$ 28,493 | \$ 1,232 | \$ (27,261) |
| Supportive Services | 16,262 | 67,674 | 51,412 |
| Total Expenditures | \$ 44,755 | \$ 68,906 | \$ 24,151 |
| Ending Cash Balance | \$ 100,340 | \$ 80,282 | \$ (20,057) |
| Cash Balance-One Year Ago | | \$ 126,814 | |

Workers Compensation Fund Claims



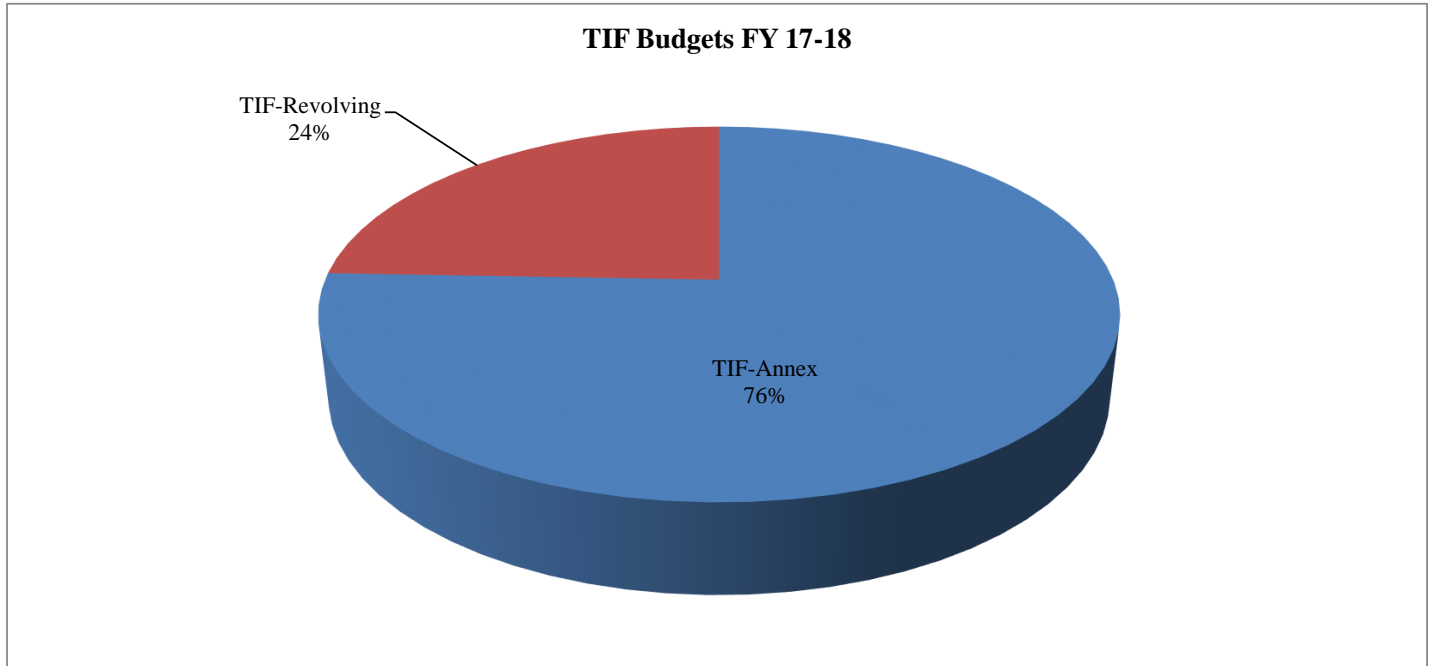
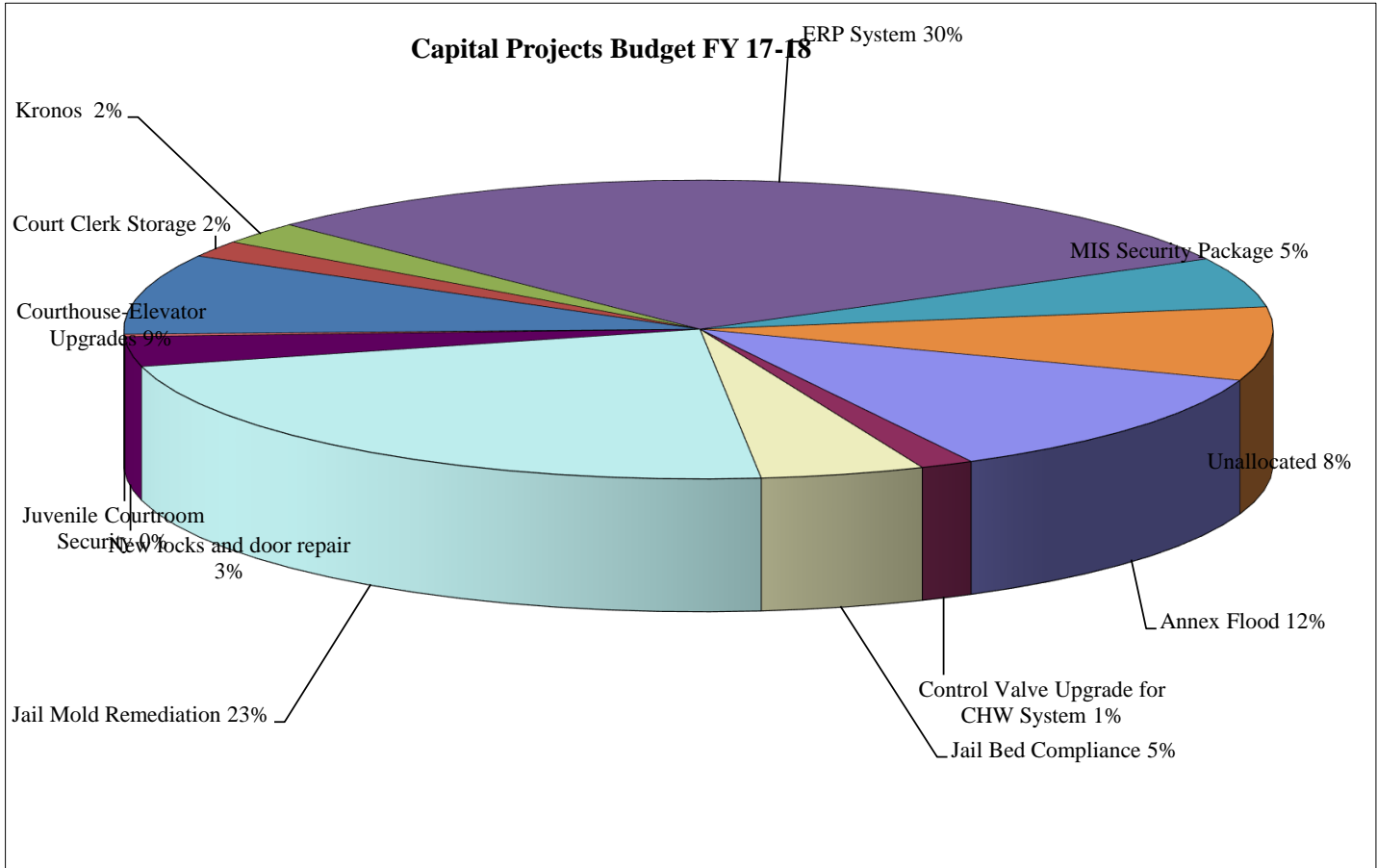
Capital Projects Budget Detail FY 2017-2018

| Ongoing Projects: Facilities | Date Approved by BB | Adopted Budget | Outstanding Encumbrances | Actual FY 17-18 Expense | Project Expense To Date | Available | Project Status |
|--|---------------------------|---------------------|-----------------------------|----------------------------|----------------------------|---------------------|-------------------|
| Annex | | | | | | | |
| Annex & Courthouse Flood | 2/16/2017 | 819,639 | \$ 25,216 | 445,923 | 488,509 | 305,913 | Pending |
| Control Valve Upgrade for CHW System | 6/15/2017 | 60,000 | | | | 60,000 | Pending |
| Annex & Courthouse Snack Areas | 3/15/2018 | 85,000 | \$ 4,000 | | | 81,000 | Pending |
| Jail Facility | | | | | | | |
| Jail Bed Compliance | 10/17/2013 | 100,000 | | | - | 100,000 | Pending |
| Jail Mold Remediation-Kitchen/HVAC | 1/19/2017 | 912,712 | 379,967 | 409,207 | 529,328 | 3,417 | Pending |
| Jail Mold Remediation-Upper Floors | 12/21/2017 | 300,000 | 278,966 | 19,900 | 19,900 | 1,134 | Pending |
| Juvenile | | | | | | | |
| New locks and door repair | 11/17/2016 | 130,000 | | 101,985 | 101,985 | 28,015 | Pending |
| Juvenile Courtroom Security | | 9,631 | | | 9,631 | - | Completed |
| Courthouse | | | | | | | |
| Elevator Drives Upgrade | 10/19/2017 | 100,000 | 11,800 | 26,402 | 26,402 | 61,798 | Pending |
| Court Clerk Record Storage | | | | | | | |
| Storage Shelves, boxes & secure area | 1/17/2013 | 71,500 | | | 69,711 | 1,789 | Pending |
| Technology | | | | | | | |
| Kronos Implementation | 1/19/2012 | 83,528 | | | 83,528 | - | Completed |
| Tyler Munis-ERP System | 6/19/2014 | 1,201,680 | 118,594 | 2,936 | 856,041 | 227,046 | Pending |
| MIS Security Package | 3/19/2015 | 207,277 | | | 207,277 | - | Completed |
| | | | | | | - | |
| Unallocated Funds: | | | | | | | |
| Refinanced OIA Bonds earnings balance | 6/21/2012 | 20,469 | | | | 20,469 | |
| Unallocated Funds | | 153,595 | | | | 153,595 | |
| Total Ongoing Budgeted Capital Projects | | \$ 4,255,031 | \$ 818,543 | \$ 1,006,352 | \$ 2,392,311 | \$ 1,044,177 | |

TIF Projects:

| | | | | | | | |
|-------------------------------|-----------|---------------------|---------------------|---------------------|---------------------|---------------------|---------|
| TIF-Annex -319 | 6/11/2013 | \$ 3,558,665 | \$ 684,560 | \$ 519,416 | \$ 2,477,291 | 396,814 | Ongoing |
| TIF-Revolving -323 | 7/21/2016 | \$ 2,031,685 | \$ 543,560 | \$ 1,062,126 | \$ 1,189,851 | 298,274 | Ongoing |
| Total Capital Projects | | \$ 9,845,380 | \$ 2,046,663 | \$ 2,587,894 | \$ 6,059,453 | \$ 1,739,265 | |

| | |
|----------------------------------|----------------------|
| Cash Balance at April 30, 2018 | \$4,523,795.04 |
| Temporary Transfers | 0.00 |
| | 4,523,795.04 |
| 17/18 Available Budget | 2,784,085.65 |
| 16/17 Available Budget | 1,001,841.91 |
| Total Budgeted Funds Available | 3,785,927.56 |
| Total Unappropriated Cash | \$ 737,867.48 |



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

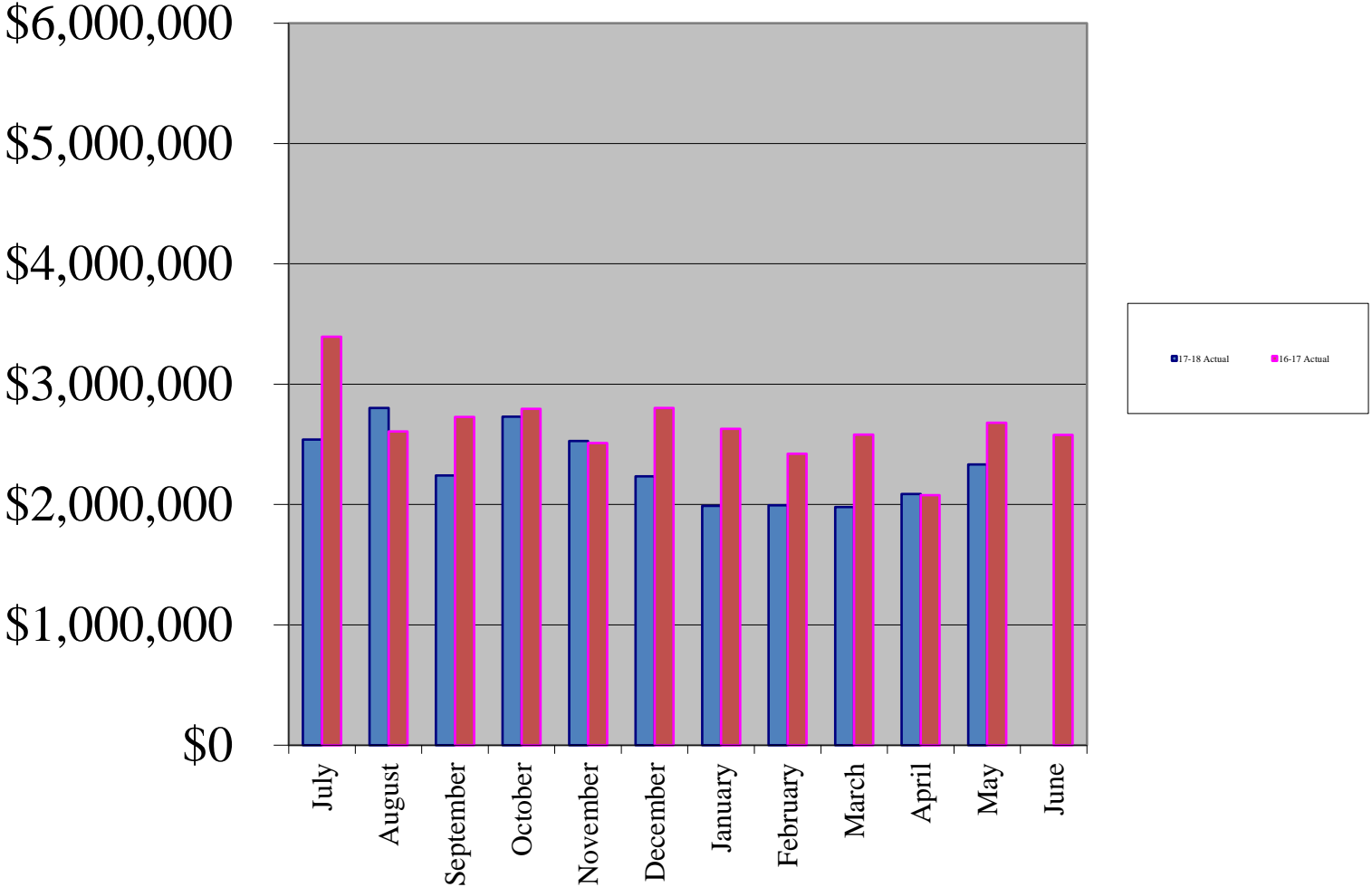
| Cost Center | Department | 2017-2018 Appropriations | May 2018 Actual Expenditures | Year to Date Actual Expenditures | Budget to Actual Variance | YTD Expenditures + Encumbrances | 17/18 Funds Available | 17/18 % Expended |
|--------------|------------------------------|--------------------------|------------------------------|----------------------------------|---------------------------|---------------------------------|-----------------------|------------------|
| 1110 | Highway Cash-Dist #1 | \$7,583,360 | \$435,833 | \$3,370,290 | \$4,213,071 | \$4,383,244.05 | \$3,200,116 | 44.4% |
| 1110 | Highway Cash-Dist #2 | 8,503,685 | 223,201 | 3,015,152 | 5,488,533 | 4,034,138.51 | 4,469,547 | 35.5% |
| 1110 | Highway Cash-Dist #3 | 5,383,256 | 345,968 | 3,648,173 | 1,735,082 | 4,356,059.45 | 1,027,196 | 67.8% |
| 1111 | CBRI Fund | 3,595,502 | 112,289 | 325,787 | 3,269,715 | 1,556,777.63 | 2,038,725 | 9.1% |
| 1130 | Resale Property | 4,529,619 | 252,026 | 2,921,805 | 1,607,814 | 3,222,076.45 | 1,307,543 | 64.5% |
| 1140 | Treasurer Mortgage Fee | 269,907 | 8,150 | 146,605 | 123,302 | 154,399.94 | 115,507 | 54.3% |
| 1150 | County Clerk Lien Fee | 173,868 | 1,792 | 39,595 | 134,273 | 48,505.47 | 125,363 | 22.8% |
| 1151 | UCC Central Filing Fund | 897,282 | 41,928 | 593,301 | 303,981 | 593,747.71 | 303,534 | 66.1% |
| 1152 | Records Mgmt & Preservation | 1,174,371 | 48,702 | 584,731 | 589,640 | 640,888.59 | 533,483 | 49.8% |
| 1160 | Sheriff Service Fee | 4,496,659 | 296,724 | 4,138,046 | 358,613 | 4,318,530.67 | 178,129 | 92.0% |
| 1161 | Sheriff Special Revenue | 7,389,160 | 442,576 | 5,090,259 | 2,298,901 | 5,595,915.21 | 1,793,245 | 68.9% |
| 1162 | Sheriff's Grant Fund | 906,745 | 10,123 | 277,579 | 629,166 | 278,885.43 | 627,860 | 30.6% |
| 1201 | Assessor Revolving Fee | 123,021 | 0 | 1,356 | 121,665 | 1,356.00 | 121,665 | 1.1% |
| 1231 | Juvenile Probation Fee | 164,906 | 2,550 | 39,405 | 125,501 | 80,885.00 | 84,021 | 23.9% |
| 1233 | Juvenile Grant Fund | 375,576 | 24,093 | 193,403 | 182,173 | 199,793.51 | 175,783 | 51.5% |
| 1240 | Planning Commission Fee | 648,003 | 35,015 | 349,261 | 298,743 | 355,496.59 | 292,507 | 53.9% |
| 1250 | Local Emergency Planning Com | 9,618 | 0 | 0 | 9,618 | 0.00 | 9,618 | 0.0% |
| 1251 | Emergency Mgmt Fund | 426,177 | 0 | 11,265 | 414,913 | 11,264.52 | 414,913 | 2.6% |
| 1260 | Community Service Fee | 193,700 | 4,470 | 60,645 | 133,055 | 76,571.34 | 117,128 | 31.3% |
| 1270 | Community Sentencing | 304,549 | 0 | 20,829 | 283,720 | 20,828.82 | 283,720 | 6.8% |
| 1280 | Drug Court Fund | 481,431 | 13,573 | 228,244 | 253,187 | 234,023.89 | 247,407 | 47.4% |
| 1282 | Mental Health Court Fund | 169,713 | 13,653 | 73,580 | 96,133 | 81,744.55 | 87,969 | 43.4% |
| 1290 | Shine Program | 163,898 | 8,573 | 130,647 | 33,250 | 131,931.99 | 31,966 | 79.7% |
| 1300 | MIS Special Revenue | 33,160 | 10,874 | 10,874 | 22,286 | 10,874.00 | 22,286 | 32.8% |
| Total | | \$47,997,168 | \$2,332,112 | \$25,270,832 | \$22,726,336 | \$30,387,939 | \$17,609,229 | 52.7% |

Year elapsed = 83%

Notes:

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

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2017-2018 Status Report
For the Period Ending May 31, 2018**

**17-18
YTD Actual**

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

Revenue:

| | |
|------------------------------|---------------------|
| Property Tax-Current & Prior | \$ 7,040,053 |
| Exempt Manufacturing Tax | 40,377 |
| Miscellaneous Property Tax | 29,405 |
| Interest Income | 34,924 |
| Bond Refinance Refunding | - |
| Total Revenue | \$ 7,144,759 |

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

Total Expenditures

\$ (6,704,286)

Transfer In

\$ -

Ending Cash Balance

\$ 7,583,886

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

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

Debt Service Fund Expenditures 10 Year History

