

Oklahoma County
Monthly Financial Report
For Period Ending June 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		533	442,060	15,077	3.5%
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		124,955	3,728,063	7,156	0.2%
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		(105,000)	5,250,500	5,250,500	
526 Juvenile Bureau		2,061,592		105,000	2,166,592	2,166,592	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	(2,256,479)	3,357,153	1,298,119	63.0%
Total Department Budgets	\$ 82,661,541	\$ 89,154,682	\$ 3,682,926	\$ (1,961,811)	\$ 90,875,797	\$ 8,214,256	9.9%
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		1,985,000	2,460,000	1,391,750	130.3%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 11,513,250	\$ 5,886,000	\$ 500,000	\$ 1,985,000	\$ 8,371,000	\$ (3,142,250)	-27.3%
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**

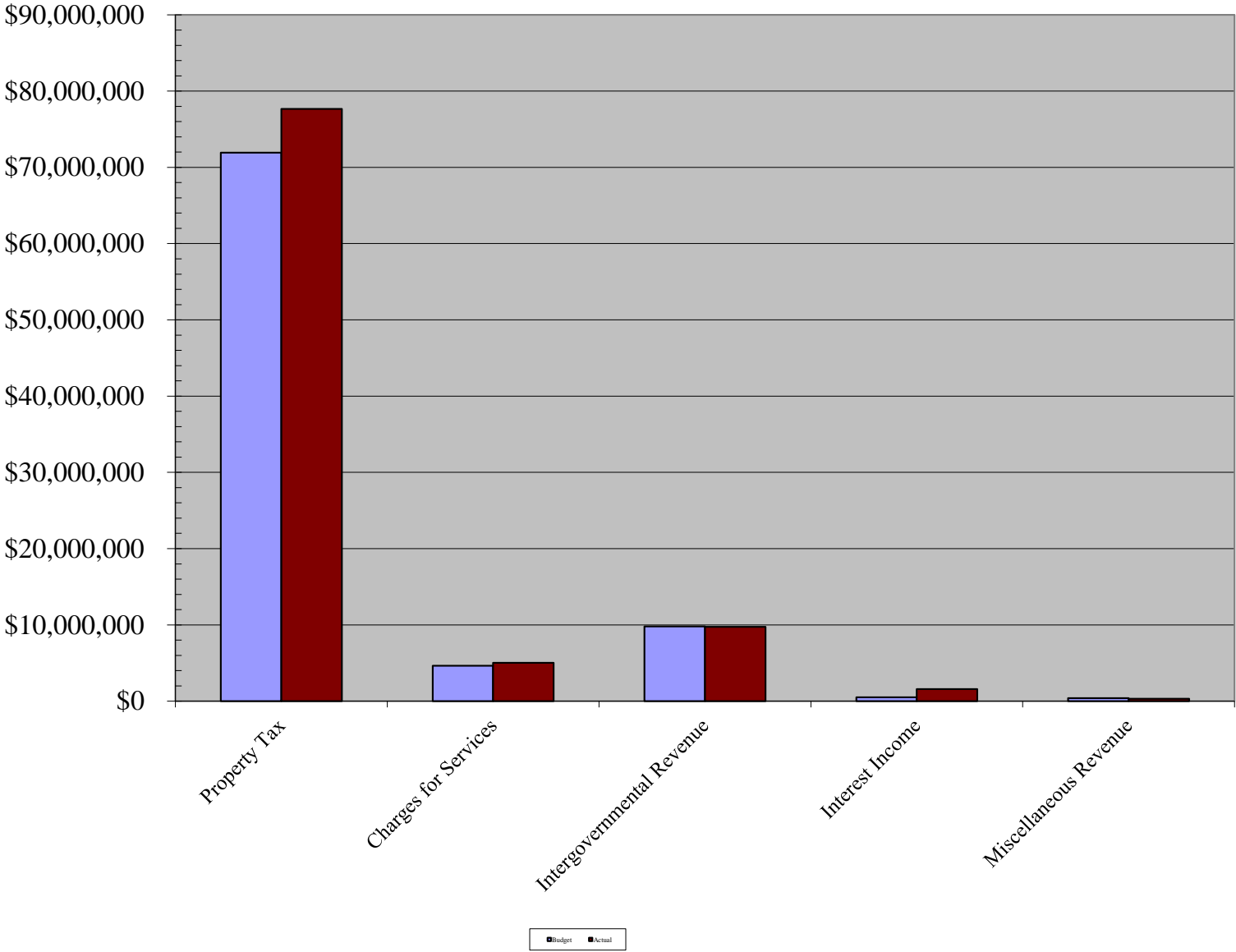
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General 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
994 Capital Projects Fund	Jail Wall Repair Project	\$ (200,000.00)	BB 2019-675	4/10/2019
120 Commissioners	Benefits Shortage	\$ (533.29)	BB 2019-802	4/10/2019
270 IT Department	Salary budget shortage	\$ (124,955.00)	BB 2019-1846	5/22/2019
Total General Fund Reserve		\$ 3,357,152.58		

**General Fund
FY 2018-2019
Budget Analysis
For the Period Ending June 30, 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	\$ 77,660,586	\$ 5,747,539	108.0%	107.6%
Charges for Services	4,637,342	5,030,820	393,478	108.5%	114.4%
Intergovernmental Revenue	9,788,466	9,740,614	(47,852)	99.5%	102.0%
Interest Income	498,000	1,573,634	1,075,634	316.0%	278.3%
Miscellaneous Revenue	383,427	316,726	(66,701)	82.6%	106.4%
Total Revenue	<u>\$ 87,220,283</u>	<u>\$ 94,322,381</u>	<u>\$ 7,102,098</u>	108.1%	107.7%
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	\$ 90,942,526	\$ 77,207,514	\$ (13,735,012)	84.9%	85.1%
Prior Budget Year Expenditures	6,400,588	5,105,507	(1,295,081)	79.8%	83.4%
Total Expenditures	<u>\$ 97,343,113</u>	<u>\$ 82,313,021</u>	<u>\$ (15,030,092)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 22,132,190</u>	<u>\$ 22,132,190</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 June 30, 2019



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

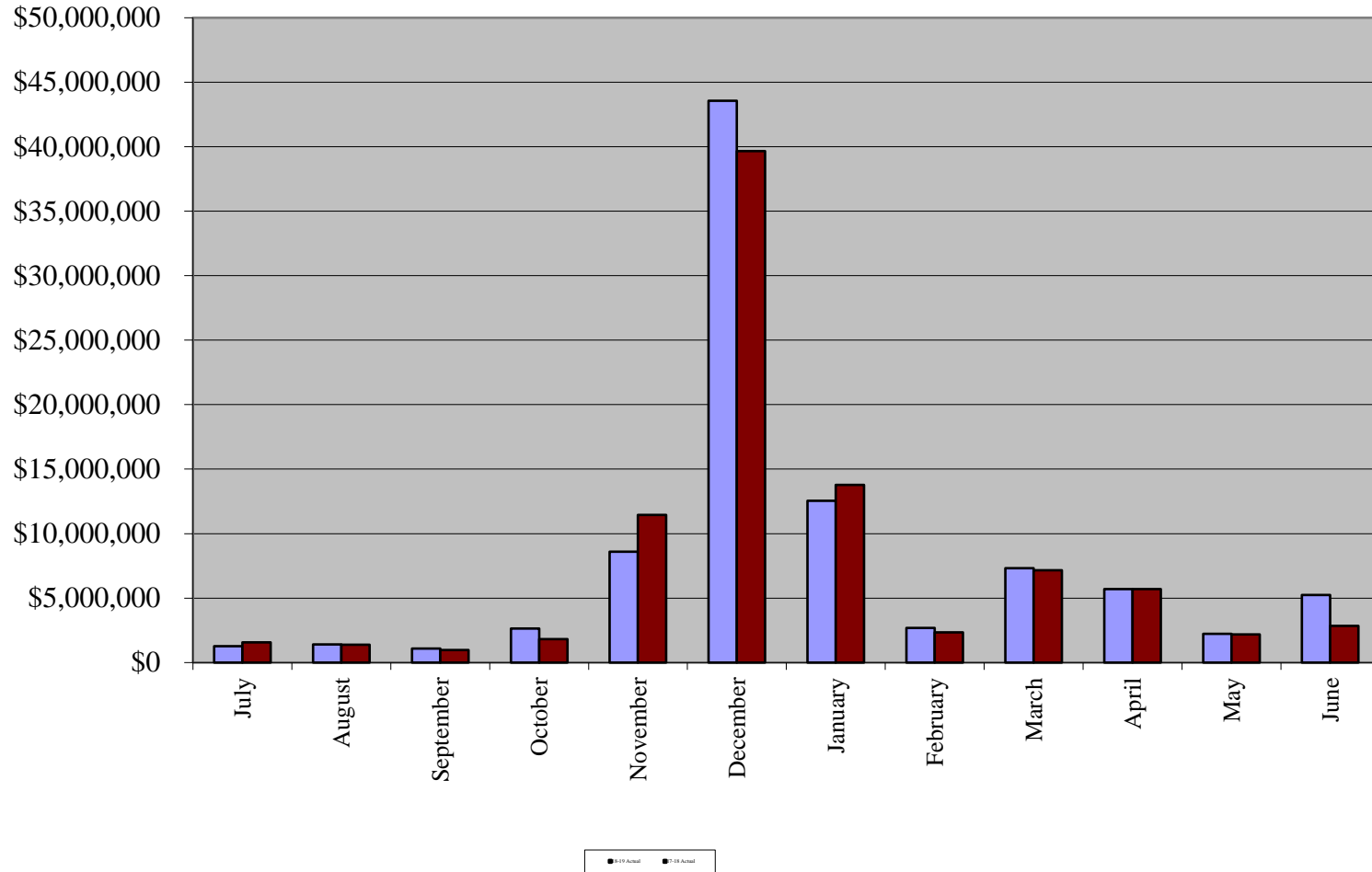
	For the Month Ending June 30, 2019				For the Year to Date Period Ending June 30, 2019			
	18-19 June Actual	17-18 June Actual	Increase (Decrease)	% Increase (Decrease)	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 24,058,142	\$ 22,153,534	\$ 1,904,608	8.6%	\$ 18,493,830	\$ 14,763,178	\$ 3,730,652	25.3%
Revenue:								
Property Tax	\$ 1,970,430	\$ 1,793,061	\$ 177,369	9.9%	\$ 77,660,586	\$ 74,995,886	\$ 2,664,700	3.6%
Charges for Services	475,542	485,699	(10,157)	-2.1%	5,030,820	5,152,603	(121,783)	-2.4%
Intergovernmental Revenue	2,283,394	498,048	1,785,346	358.5%	9,740,614	9,796,899	(56,285)	-0.6%
Interest Income	492,258	49,539	442,719	893.7%	1,573,634	528,706	1,044,928	197.6%
Miscellaneous Revenue	19,404	14,649	4,755	32.5%	316,726	418,650	(101,924)	-24.3%
Total Revenue	<u>\$ 5,241,029</u>	<u>\$ 2,840,996</u>	<u>\$ 2,400,033</u>	<u>84.5%</u>	<u>\$ 94,322,381</u>	<u>\$ 90,892,744</u>	<u>\$ 3,429,637</u>	<u>3.8%</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	-	(225,000)	225,000		(8,371,000)	(11,513,250)	3,142,250	-27.3%
18-19 Expenditures	\$ 6,598,822	\$ 6,266,767	\$ 332,055	5.3%	\$ 77,207,514	\$ 71,476,582	\$ 5,730,932	8.0%
Prior Budget Year Expenditures	568,159	-	568,159		5,105,507	4,163,325	942,182	22.6%
Total Expenditures	<u>\$ 7,166,981</u>	<u>\$ 6,266,767</u>	<u>\$ 900,214</u>	<u>14.4%</u>	<u>\$ 82,313,021</u>	<u>\$ 75,639,907</u>	<u>\$ 6,673,114</u>	<u>8.8%</u>
Ending Cash Balance	<u>\$ 22,132,190</u>	<u>\$ 18,502,764</u>	<u>\$ 3,629,426</u>	<u>19.6%</u>	<u>\$ 22,132,190</u>	<u>\$ 18,502,764</u>	<u>\$ 3,629,426</u>	<u>19.6%</u>

Note 1.)

	18-19 June Actual	17-18 June Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	(225,000)	225,000
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ (225,000)</u>	<u>\$ 225,000</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)	(8,625,000)	4,125,000
	(500,000)	(1,000,000)	500,000
	(111,000)	(20,000)	(91,000)
	(800,000)	(800,000)	-
	<u>\$ (8,371,000)</u>	<u>\$ (11,513,250)</u>	<u>\$ 3,142,250</u>

General Fund Actual Revenue June 30, 2019

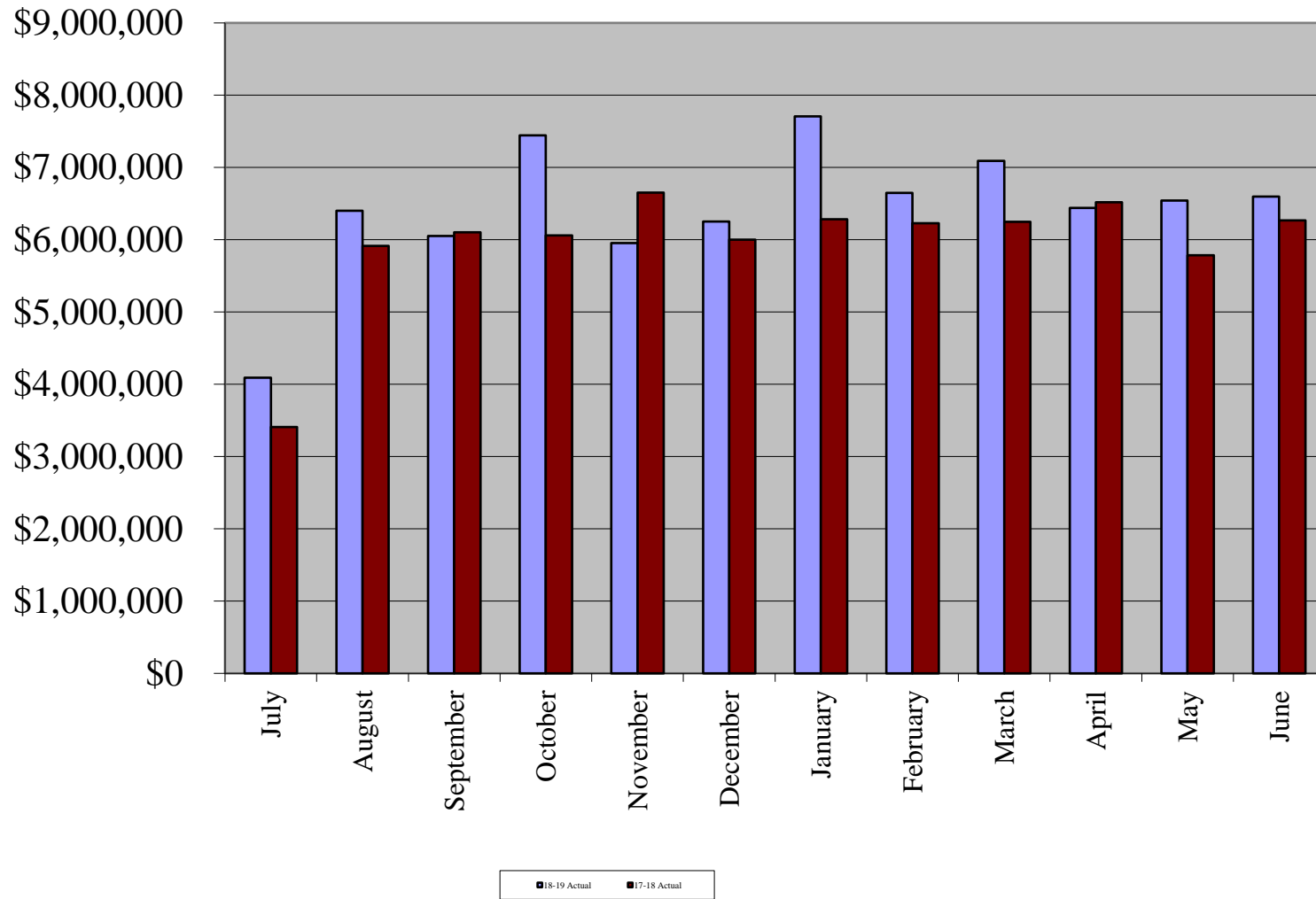


**FY 2018-19 General Fund Expenditures
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	June 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	\$ 324,910	\$ 5,174,401	\$ 2,925,659	\$ 5,915,292	\$ 2,184,768	63.9%	78.3%
120	County Commissioners	441,527	533	442,060	36,894	429,872	12,189	429,872	12,189	97.2%	97.9%
130	Assessor	2,894,955	-	2,894,955	231,600	2,752,063	142,892	2,782,264	112,691	95.1%	94.2%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	399,794	4,524,822	287,182	4,626,826	185,178	94.0%	91.9%
150	Treasurer	788,451	4,593	793,044	58,668	659,913	133,131	707,370	85,674	83.2%	90.1%
160	Court Clerk	7,890,334	-	7,890,334	664,298	7,501,305	389,029	7,504,071	386,263	95.1%	96.5%
170	County Clerk	2,687,096	-	2,687,096	206,815	2,532,876	154,221	2,601,895	85,201	94.3%	94.6%
180	Excise & Equalization Bds	44,707	-	44,707	3,761	15,257	29,450	17,848	26,859	34.1%	39.4%
190	County Audit	672,944	45,976	718,920	3,457	536,993	181,927	586,294	132,626	74.7%	70.2%
200	District Attorney-State	150,000	-	150,000	8,980	131,182	18,818	138,377	11,623	87.5%	68.7%
210	District Attorney-County	72,398	-	72,398	18,500	66,945	5,453	70,893	1,505	92.5%	88.3%
230	Public Defender	59,720	-	59,720	8,995	49,318	10,402	55,437	4,283	82.6%	77.3%
240	Purchasing	345,055	-	345,055	26,592	302,023	43,032	303,642	41,414	87.5%	91.9%
250	Election Board	1,485,944	89,918	1,575,862	168,096	1,506,639	69,222	1,517,718	58,144	95.6%	90.7%
260	BOCC HR/Health & Safety	588,893	60,000	648,893	56,747	604,795	44,098	609,299	39,594	93.2%	97.2%
265	Employee Benefits Dept	348,778	-	348,778	26,839	327,230	21,548	328,360	20,418	93.8%	91.1%
270	MIS	3,603,108	124,955	3,728,063	350,114	3,364,921	363,142	3,625,258	102,805	90.3%	86.6%
280	Facilities Management	1,498,910	79,844	1,578,754	112,557	1,353,177	225,577	1,509,885	68,869	85.7%	91.8%
285	Facilities Mgmt-Custodial	266,709	-	266,709	22,789	194,903	71,806	262,947	3,762	73.1%	86.4%
300	Planning Commission	-	-	-	-	-	-	-	0	-	-
301	Court Services	845,197	-	845,197	72,791	825,692	19,505	825,692	19,505	97.7%	90.8%
500	Sheriff	37,617,509	(130,992)	37,486,517	2,865,985	33,695,009	3,791,508	36,750,771	735,746	89.9%	89.0%
525	Juvenile Detention	5,355,500	(105,000)	5,250,500	386,499	4,865,660	384,840	4,930,703	319,797	92.7%	91.1%
526	Juvenile Bureau	2,061,592	105,000	2,166,592	159,274	1,975,667	190,925	1,997,876	168,716	91.2%	76.2%
550	Emergency Management	537,711	-	537,711	42,485	384,544	153,167	503,441	34,270	71.5%	90.3%
610	Social Services	2,095,177	-	2,095,177	211,764	1,914,477	180,700	2,029,648	65,529	91.4%	98.8%
710	Free Fair	62,245	-	62,245	8,822	60,701	1,544	62,141	104	97.5%	77.4%
910	District 1	495,283	-	495,283	22,651	393,390	101,893	472,625	22,658	79.4%	64.3%
920	District 2	368,994	-	368,994	28,270	165,851	203,143	267,981	101,013	44.9%	84.9%
930	District 3	347,787	-	347,787	25,328	278,958	68,829	339,216	8,571	80.2%	94.3%
940	County Engineer	556,458	15,500	571,958	44,548	518,930	53,028	534,065	37,893	90.7%	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	-	1,985,000	-	1,985,000	0	-	100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0	-	-
995	General Fund Reserve	1,976,682	1,380,471	3,357,153	-	-	3,357,153	-	3,357,153	-	-
Total		\$ 89,154,682	\$ 3,772,844	\$ 92,927,526	\$ 6,598,822	\$ 79,192,514	\$ 13,735,012	\$ 84,492,703	\$ 8,434,823	85.2%	86.7%

Year elapsed = 100.0%

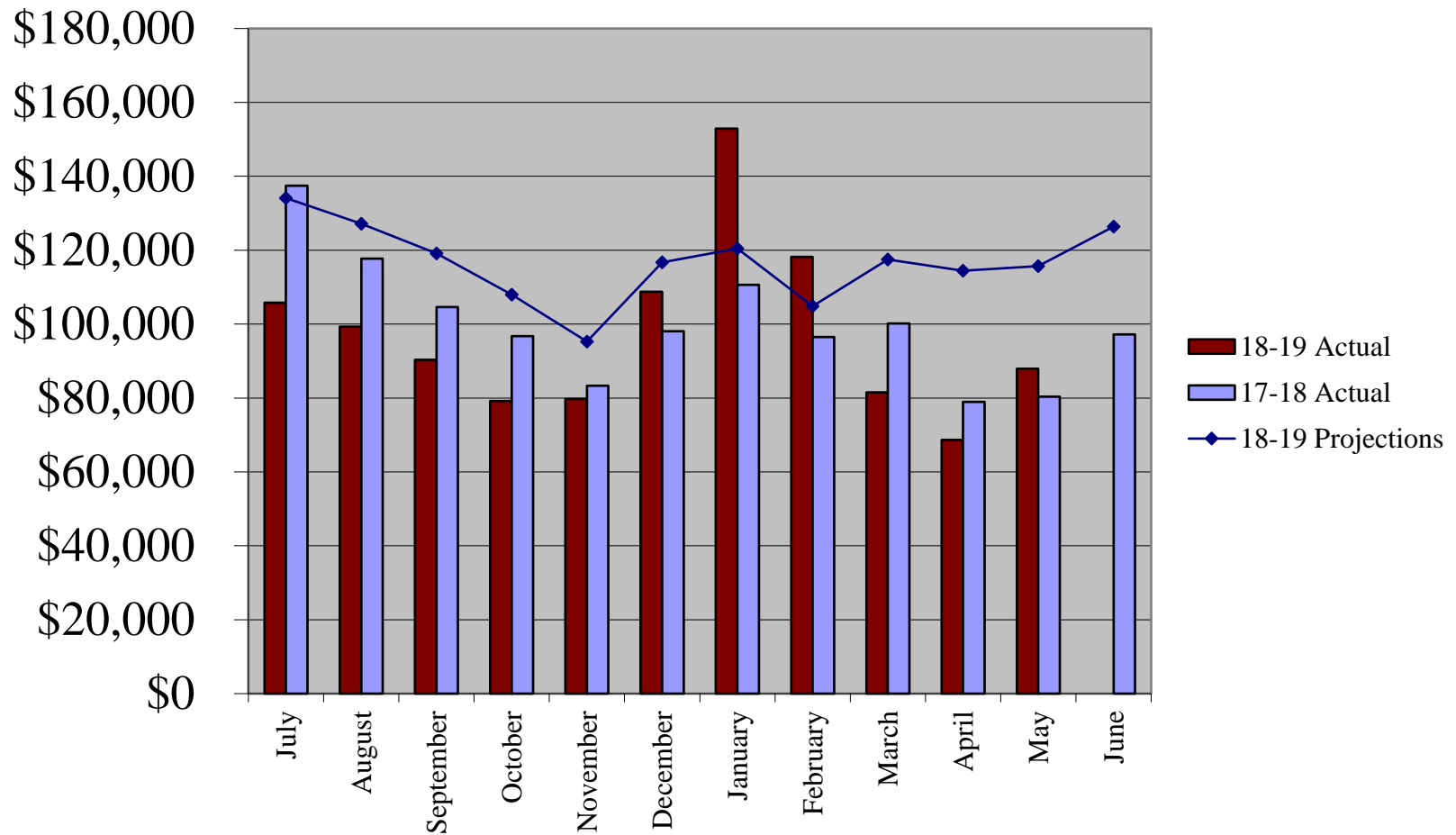
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2018-2019
June 30, 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		\$ 600	\$ 600	\$ 600
52010	FICA - Retirement Board Members	92		46	46	46
52032	Retirement paid by General Fund	4,204		4,392	4,392	(188)
Total Salaries and Benefits		\$ 5,496	\$ -	\$ 5,038	\$ 5,038	\$ 458
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 177,943	\$ 984,467	\$ 1,162,410	\$ 237,295
54023	Electricity (OG&E)	800,000	53,465	579,070	632,535	167,465
54024	Sewer and Water(City of OKC)	800,000	74,892	698,513	773,405	26,595
54022	Natural Gas(ONG)	44,000	10,879	10,421	21,300	22,700
Utilities Subtotal		\$ 3,043,705	\$ 317,178	\$ 2,272,472	\$ 2,589,650	\$ 454,055
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		\$ 703,009	\$ 703,009	\$ 0
54451	Outside legal services	175,000	79,997	96,139	176,136	(1,136)
54036	Inmate Medical for Cap Excess	1,500,000				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	7,237	26,018	33,255	2,745
54102	ICB (county-occupied space) rent expense	127,000		126,473	126,473	527
54102	Lincoln (county-occupied space) rent expense	256,000		255,231	255,231	769
54103	Storage for Court Clerk records	130,000		42,350	42,350	87,650
54103	Storage Court Clerk Building Lease	350,000		334,752	334,752	15,248
	Warehouse utilities	25,000			-	25,000
54456	Move DA files to new warehouse	32,000		31,941	31,941	59
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	71,355	328,645	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	112,500	112,500	225,000	(75,000)
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	3,309	16,666	19,975	25
54045	Metro Parking Garage-Judges parking	1,380		1,380	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,461	1,015	3,476	(1,059)
Other Operating Subtotal		\$ 4,993,234	\$ 423,712	\$ 2,862,339	\$ 3,286,051	\$ 1,707,183
Total Maintenance and Operations - 54000		\$ 8,092,989	\$ 740,890	\$ 5,167,936	\$ 5,908,826	\$ 2,184,163
Capital Outlay						
55390	Copier Lease	1,575	-	1,428	1,428	147
Total Capital Outlay - 55000		\$ 1,575	\$ -	\$ 1,428	\$ 1,428	\$ 147
Grand Total - General Government		\$ 8,100,060	\$ 740,890	\$ 5,174,401	\$ 5,915,292	\$ 2,184,768

General Government-Veolia Actual Expenditures



Employee Benefits Fund Status
FY 2018-2019
June 30, 2019

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Budget vs. Actual</u>
Resources			
Beginning Cash Balance	\$ 553,332	\$ 395,976	\$ (157,355)
Transfers In	\$ 4,500,000	\$ 4,500,000	\$ -
Employee/Retiree/Cobra Premiums	4,463,307	4,404,612	(58,694)
Employer Premiums	15,882,167	14,700,072	(1,182,095)
Stop Loss Reimb	-	462,785	462,785
Refunds/Rebates/Interest	797,611	1,881,742	1,084,132
Total Resources	\$ 26,196,416	\$ 26,345,188	\$ 148,772
Expenses			
Medical Claims	\$ 13,850,217	\$ 13,700,379	\$ (149,838)
Medical Claims covered by Stop Loss	-	284,420	284,420
Prescription Drug Claims	6,812,732	5,922,524	(890,209)
Dental Claims	1,404,253	1,423,085	18,832
Vision Claims	164,662	167,315	2,653
County Pharmacy	305,000	293,836	(11,164)
Employee Assistance Program	21,224	20,320	(904)
Medicare Supplement - Phys. Mutual	877,800	923,631	45,831
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 22,735,510</u>	<u>\$ (700,379)</u>
Administration Fees & Other	702,907	819,362	116,455
Life/AD&D Premiums	324,234	335,273	11,039
Stop Loss Premiums	1,168,178	1,146,884	(21,293)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 2,301,520</u>	<u>\$ 106,201</u>
Total Expenses	\$ 25,631,209	\$ 25,037,030	\$ (594,178)
Ending Cash Balance	<u>\$ 565,208</u>	<u>\$ 1,308,158</u>	<u>\$ 742,951</u>

Cash Balance-One Year Ago

\$ 395,976

Notes:

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

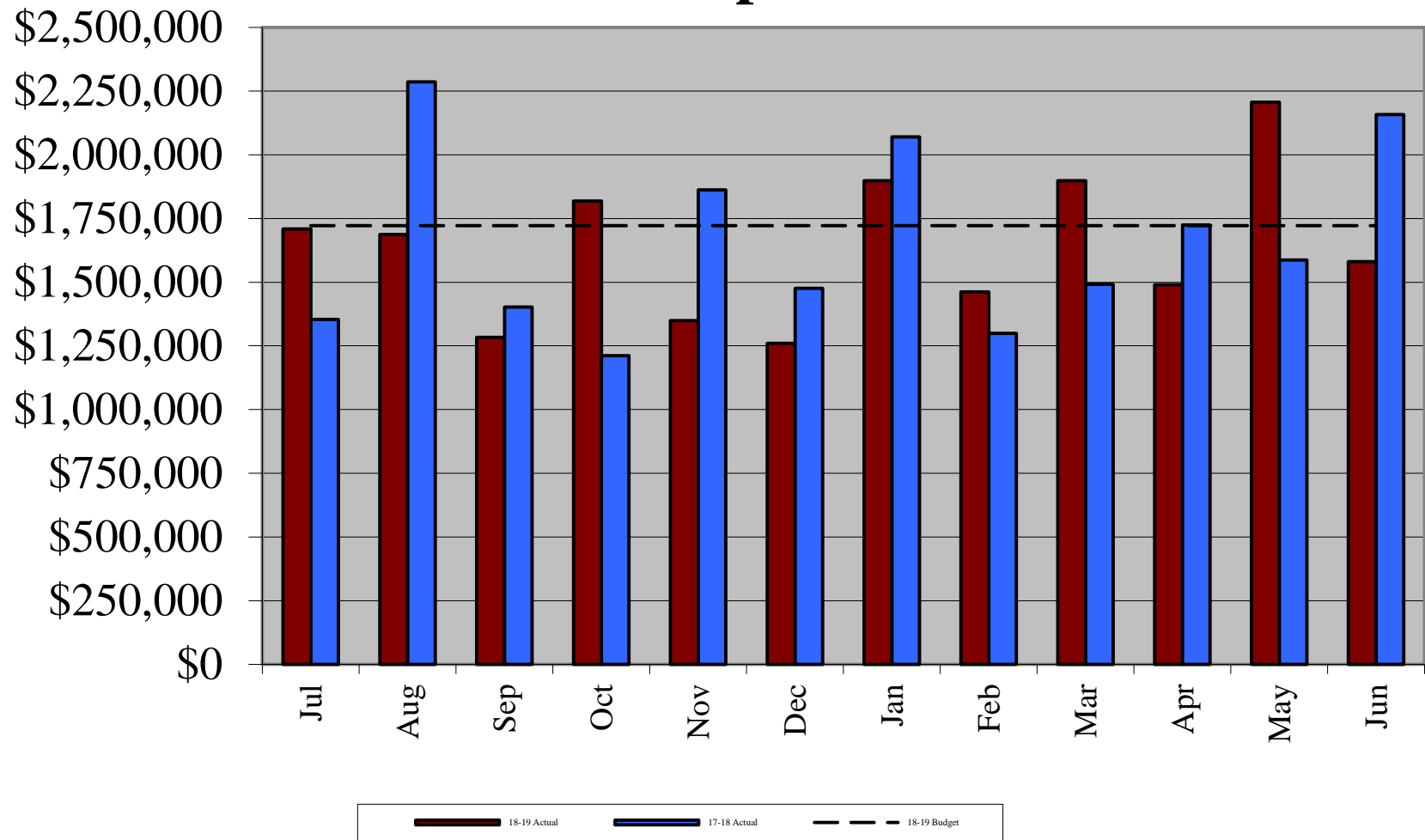
	<u>Employee 2019</u>	<u>Employer 18-19</u>
	\$179	\$768
	\$420	\$1,802

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	\$ 957,622	\$1,141,698	\$ 1,624,920 (May)
Prescription Drug Claims	\$567,728	622,420	\$493,544	622,420 (June)
Total	<u>\$1,721,912</u>	<u>\$1,580,042</u>	<u>\$1,635,242</u>	
	17/18			17/18
Prior Year 17-18 Comparison	Monthly Budget	This Month	17/18 Avg	High Month
Medical Claims	\$1,288,475	\$1,602,005	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$555,441	\$514,136	\$1,081,495 (August)
Total	<u>\$1,807,561</u>	<u>\$2,157,446</u>	<u>\$1,660,410</u>	

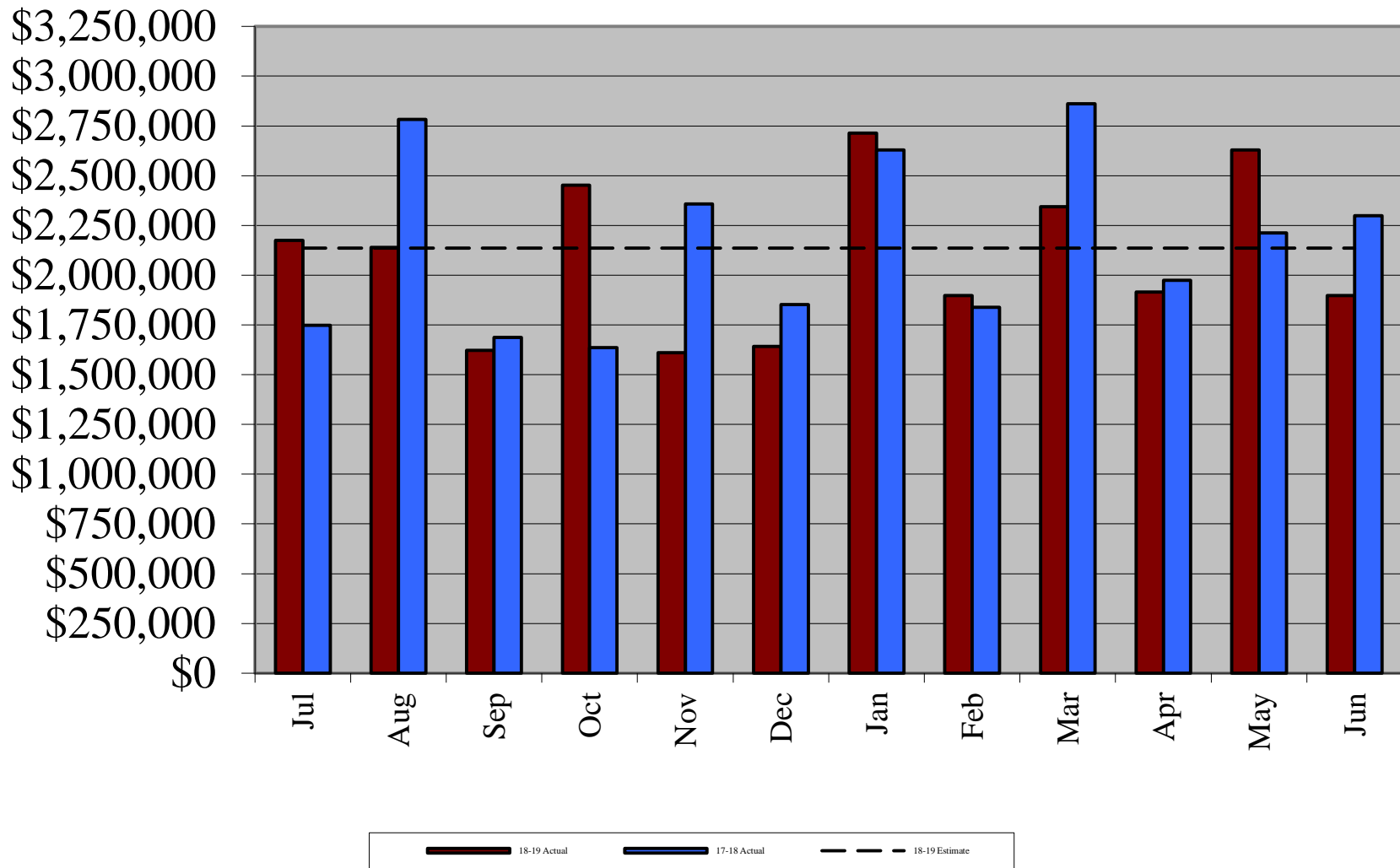
Medical & Prescription Claims



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

	Annual				June			
	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	\$ 8,625,000	\$ (4,125,000)	-47.8%
Employer Premiums	15,882,167	10,604,514	5,277,653	49.8%	14,700,072	10,604,514	4,095,558	39%
Employee/Retiree/Cobra Premiums	4,463,307	4,421,588	41,718	0.9%	4,404,612	4,421,588	(16,976)	-0.4%
Stop Loss Reimb	-	1,316,947	(1,316,947)	-100.0%	462,785	1,316,947	(854,162)	-65%
Refunds/Rebates/Subsidy	797,611	1,117,450	(319,840)	-28.6%	1,881,737	1,117,450	764,287	68.4%
Interest Income	-	3	(3)		6	3	3	
Total Resources	\$ 26,196,417	\$ 26,255,730	\$ (59,314)	-0.2%	\$ 26,345,188	\$ 26,255,730	\$ 89,458	0.3%
Expenses								
Medical Claims	\$ 13,850,217	\$ 13,755,282	\$ 94,935	0.7%	\$ 13,700,379	\$ 13,755,282	\$ (54,903)	-0.4%
Medical claims covered by Stop Loss	-	976,993	(976,993)		284,420	976,993	(692,573)	-70.9%
Prescription Drug Claims	6,812,732	6,169,631	643,102	10.4%	5,922,524	6,169,631	(247,107)	-4.0%
Dental Claims	1,404,253	1,392,018	12,235	0.9%	1,423,085	1,392,018	31,067	2.2%
Vision Claims	164,662	167,632	(2,969)	-1.8%	167,315	167,632	(317)	-0.2%
County Pharmacy	305,000	276,639	28,361	10.3%	293,836	276,639	17,197	6.2%
Employee Assistance Program	21,224	21,224	-	0.0%	20,320	21,224	(904)	-4.3%
Medicare Supplement	877,800	931,073	(53,273)	-5.7%	923,631	931,073	(7,442)	-0.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		15,621	29,751	(14,130)	0%
Total Claims	\$ 23,435,889	\$ 23,690,492	\$ (254,603)	-1.1%	\$ 22,751,131	\$ 23,720,244	\$ (969,112)	-4.1%
Administration Fees & Other	702,907	739,220	(36,312)	-4.9%	803,741	709,469	94,272	13.3%
Life/AD&D Premiums	324,234	323,495	739	0.2%	335,273	323,495	11,778	3.6%
Stop Loss Premiums	1,168,178	1,106,548	61,630	5.6%	1,146,884	1,106,548	40,336	3.6%
Total Admin/Premiums	\$ 2,195,319	\$ 2,169,262	\$ 26,057	1.2%	\$ 2,285,899	\$ 2,139,511	\$ 146,387	6.8%
Total Expenses	\$ 25,631,209	\$ 25,859,754	\$ (228,546)	-0.9%	\$ 25,037,030	\$ 25,859,754	\$ (822,725)	-3.2%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 565,208	\$ 395,976	\$ 169,232	43%	\$ 1,308,158	\$ 395,976	\$ 912,183	230.4%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
June 30, 2019

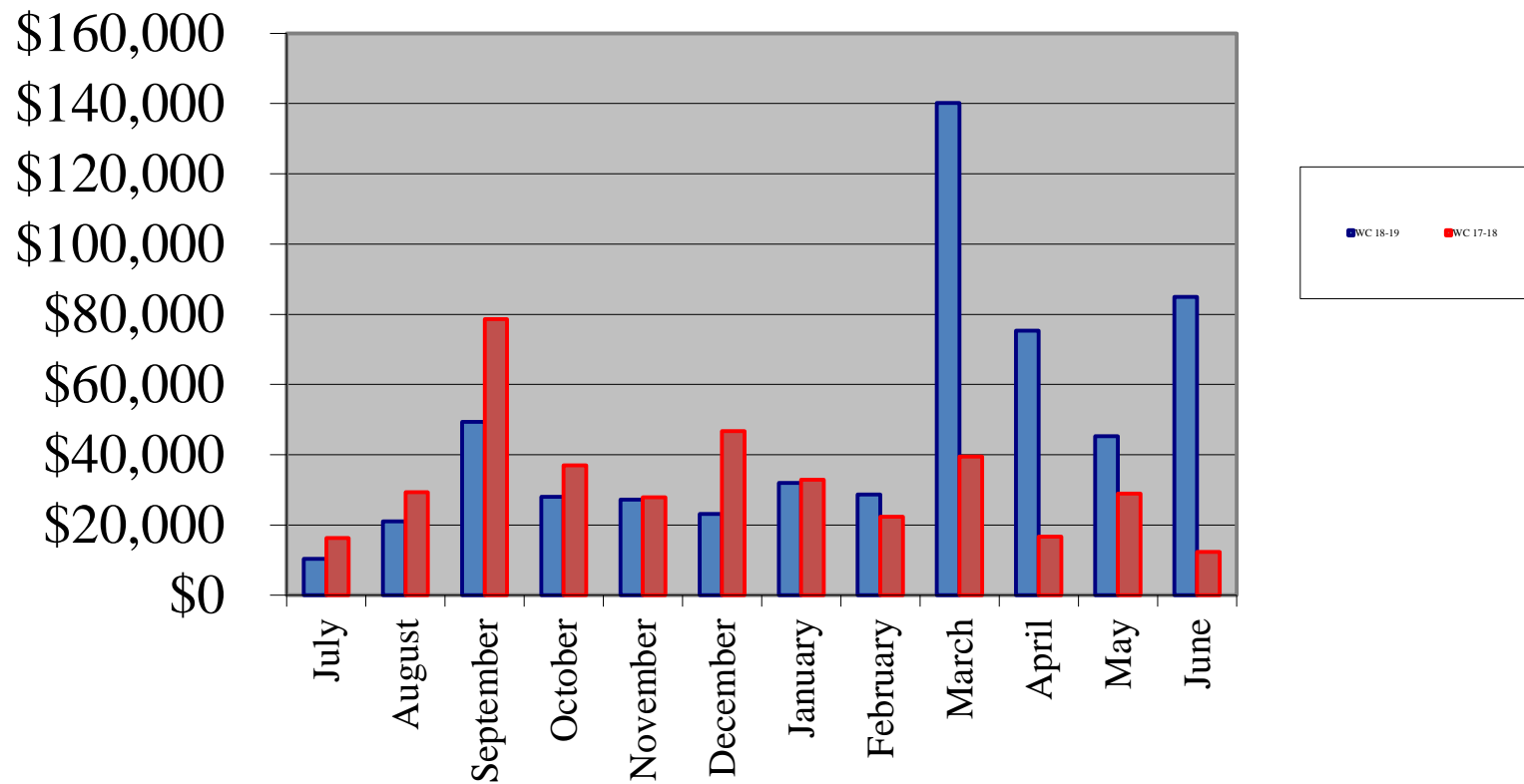
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	5	3
Reimbursed Premiums	24,705	40,159	15,454
Transfers/Supplements	500,000	500,000	-
Total Sources	\$ 1,086,638	\$ 1,145,184	\$ 58,546
Expenditures:			
Claims	\$ 465,453	\$ 565,540	100,087
Stop loss/Admin Fees	238,893	235,578	(3,315)
Total Expenditures	\$ 704,346	\$ 801,118	\$ 96,772
Ending Cash Balance	\$ 382,292	\$ 344,066	\$ (38,226)
Cash Balance-One Year Ago		\$ 605,020	

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	\$ 18,103	\$ (3,473)
Supportive Services	44,335	21,418	(22,917)
Total Expenditures	\$ 65,911	\$ 39,521	\$ (26,390)
Ending Cash Balance	\$ 100,869	\$ 150,016	\$ 49,148
Cash Balance-One Year Ago		\$ 78,537	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2018-2019

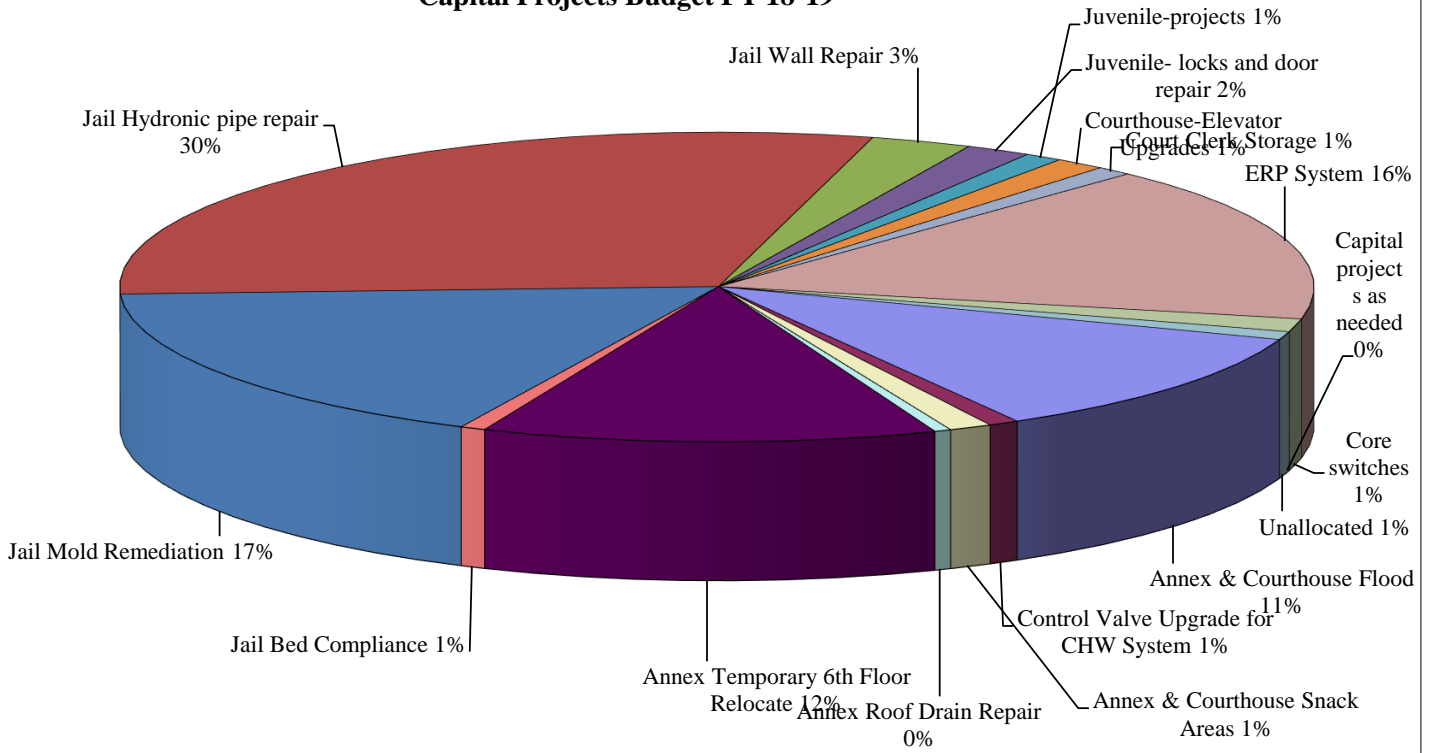
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 18-19 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	25,122	32,144	33,419	26,459	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	506,775	382,830	382,830	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	119,050	177,170	197,070	33,880	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	1,054,234	1,145,766	1,145,766	-	Pending
Jail Wall Repair	4/10/2019	200,000	192,050			7,950	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	56,065	201,025	1,057,065	88,550	Pending
Core Switches end of row/top rack	5/17/2018	100,000		72,749	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		62,208				62,208	
Total Ongoing Budgeted Capital Projects		\$ 7,350,739	\$ 2,027,181	\$ 2,287,405	\$ 4,519,146	\$ 804,413	

TIF Projects:

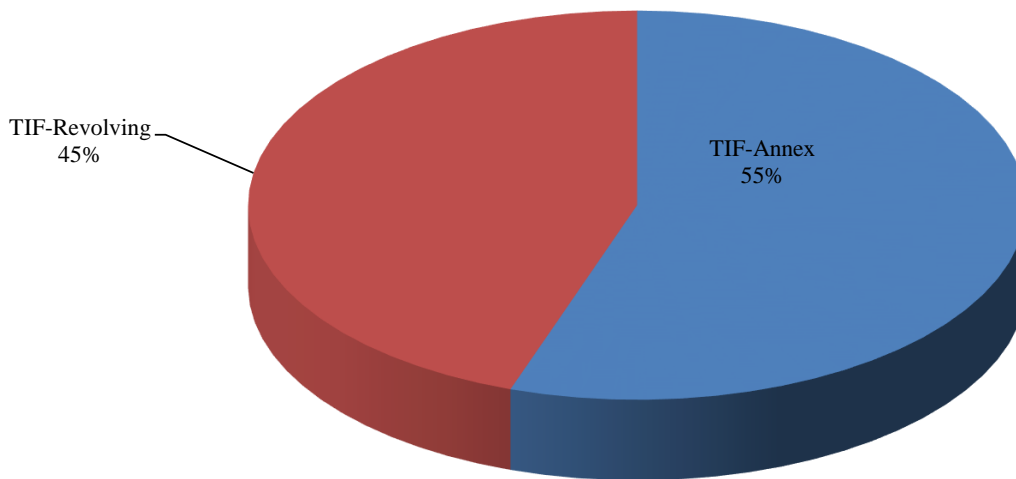
TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 584,001	\$ 211,674	\$ 2,722,436	668,597	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,216,812	\$ 730,897	\$ 1,129,633	\$ 2,342,968	142,946	Ongoing
Total Capital Projects		\$ 14,542,585	\$ 3,342,079	\$ 3,628,711	\$ 9,584,549	\$ 1,615,956	

Cash Balance at June 30, 2019	\$4,967,330.19
Temporary Transfers	0.00
Budgeted Transfers	0.00
	4,967,330.19
18/19 Available Budget	3,940,154.79
17/18 Available Budget	1,017,880.39
Total Budgeted Funds Available	4,958,035.18
Total Unappropriated Cash	\$ 9,295.01

Capital Projects Budget FY 18-19



TIF Budgets FY 18-19

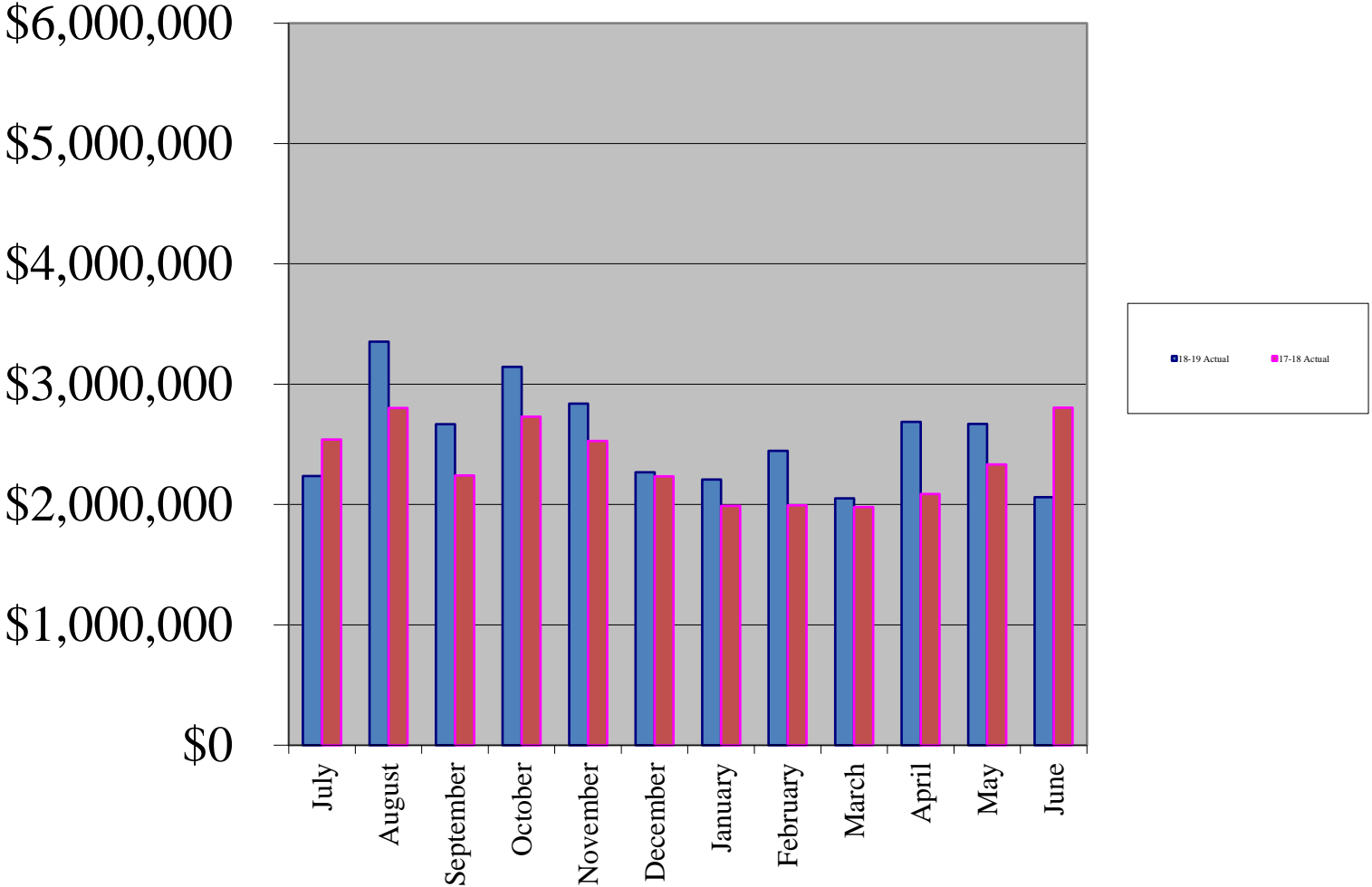


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2018-2019 Appropriations	June 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	\$8,505,597	\$290,864	\$4,899,938	\$3,605,659	\$5,651,306.25	\$2,854,291	57.6%
1110	Highway Cash-Dist #2	10,031,913	172,254	3,152,080	6,879,834	4,368,360.56	5,663,553	31.4%
1110	Highway Cash-Dist #3	7,045,696	295,842	5,074,966	1,970,730	5,539,824.87	1,505,872	72.0%
1111	CBRI Fund	4,143,005	27,470	1,030,008	3,112,996	3,010,936.02	1,132,069	24.9%
1130	Resale Property	5,201,777	276,874	3,427,525	1,774,251	3,791,023.66	1,410,753	65.9%
1140	Treasurer Mortgage Fee	264,248	7,077	121,262	142,986	123,543.97	140,704	45.9%
1150	County Clerk Lien Fee	237,094	7,881	38,560	198,534	41,761.74	195,333	16.3%
1151	UCC Central Filing Fund	1,026,497	37,695	633,436	393,061	643,785.58	382,711	61.7%
1152	Records Mgmt & Preservation	1,526,144	50,889	597,671	928,473	604,358.74	921,786	39.2%
1160	Sheriff Service Fee	5,090,151	486,718	4,710,687	379,464	4,825,240.61	264,911	92.5%
1161	Sheriff Special Revenue	7,412,145	292,181	4,958,902	2,453,243	5,749,241.93	1,662,903	66.9%
1162	Sheriff's Grant Fund	1,018,524	10,667	333,108	685,416	496,753.65	521,770	32.7%
1201	Assessor Revolving Fee	139,466	0	52,587	86,878	53,347.44	86,118	37.7%
1231	Juvenile Probation Fee	139,801	3,280	28,060	111,741	74,650.00	65,151	20.1%
1233	Juvenile Grant Fund	473,367	18,039	281,547	191,820	296,254.25	177,113	59.5%
1240	Planning Commission Fee	588,624	40,548	465,730	122,893	530,627.64	57,996	79.1%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	577,062	0	85,888	491,174	85,888.28	491,174	14.9%
1260	Community Service Fee	222,817	8,130	75,021	147,797	92,540.62	130,277	33.7%
1270	Community Sentencing	284,230	0	19,783	264,448	19,782.66	264,448	7.0%
1280	Drug Court Fund	712,247	13,776	231,591	480,656	415,274.40	296,973	32.5%
1282	Mental Health Court Fund	282,504	12,488	100,807	181,697	103,211.94	179,292	35.7%
1290	Shine Program	105,256	9,314	89,310	15,945	89,321.62	15,934	84.9%
1300	MIS Special Revenue	25,096	0	8,092	17,004	8,091.60	17,004	32.2%
Total		\$55,062,880	\$2,061,987	\$30,416,561	\$24,646,320	\$36,615,128	\$18,447,752	55.2%

Year elapsed = 100%

Special Revenue Actual Expenditures



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

**18-19
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 9,757,422
Exempt Manufacturing Tax	35,160
Miscellaneous Property Tax	43,434
Interest Income	72,930
Bond Refinance Refunding	-
Total Revenue	\$ 9,908,946

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	\$ (2,769,996)
Interest	(623,350)
Total Judgment Payments YTD	\$ (3,393,346)

Total Expenditures **\$ (10,056,959)**

Transfer In \$ -

Ending Cash Balance **\$ 6,457,151**

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	\$ (2,769,996)	\$ 5,005,959
	-	
\$ 7,775,955	\$ (2,769,996)	\$ 5,005,959

Debt Service Fund Expenditures 10 Year History

