

Oklahoma County
Monthly Financial Report
For Period Ending July 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 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			\$ 8,043,060	\$ 1,884,556	30.6%
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			4,751,958	390,409	9.0%
150 Treasurer	604,755	788,451			788,451	183,696	30.4%
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			672,944	-	0.0%
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			1,485,944	54,941	3.8%
260 BOCC HR/Health & Safety	519,019	588,893			588,893	69,874	13.5%
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			1,498,910	137,184	10.1%
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			37,617,509	2,071,368	5.8%
520 Juvenile Justice	6,830,539	5,355,500			5,355,500	(1,475,039)	-21.6%
525 Juvenile Detention		2,061,592			2,061,592	2,061,592	
526 Juvenile Bureau	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			556,458	49,559	9.8%
950 Economic Development	379,393	200,000			200,000	(179,393)	-47.3%
995 Reserve	2,059,033	1,976,682			1,976,682	(82,351)	-4.0%
Total Department Budgets	\$ 82,661,541	\$ 89,154,682	\$ -	\$ -	\$ 89,154,682	\$ 6,493,141	7.9%
Cash Transfers							
4010 Employee Benefits	\$ 8,625,000	\$ 4,000,000			\$ 4,000,000	\$ (4,625,000)	-53.6%
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			475,000	(593,250)	-55.5%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 11,513,250	\$ 5,886,000	\$ -	\$ -	\$ 5,886,000	\$ (5,627,250)	-48.9%
Total	\$ 94,174,791	\$ 95,040,682	\$ -	\$ -	\$ 95,040,682	\$ 865,891	0.9%
Total Sources Available							
Revenue	\$ 84,404,456	\$ 85,205,780			\$ 85,205,780	\$ 801,324	0.9%
Fund Balance	\$ 9,770,334	\$ 9,834,902			\$ 9,834,902	\$ 64,568	0.7%
Total Available Funding	\$ 94,174,791	\$ 95,040,682			\$ 95,040,682	\$ 865,892	0.9%

Oklahoma County
FY 2017-2018 General Fund Reserve

<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Resolution #</u>	<u>Date</u>
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018

Total General Fund Reserve

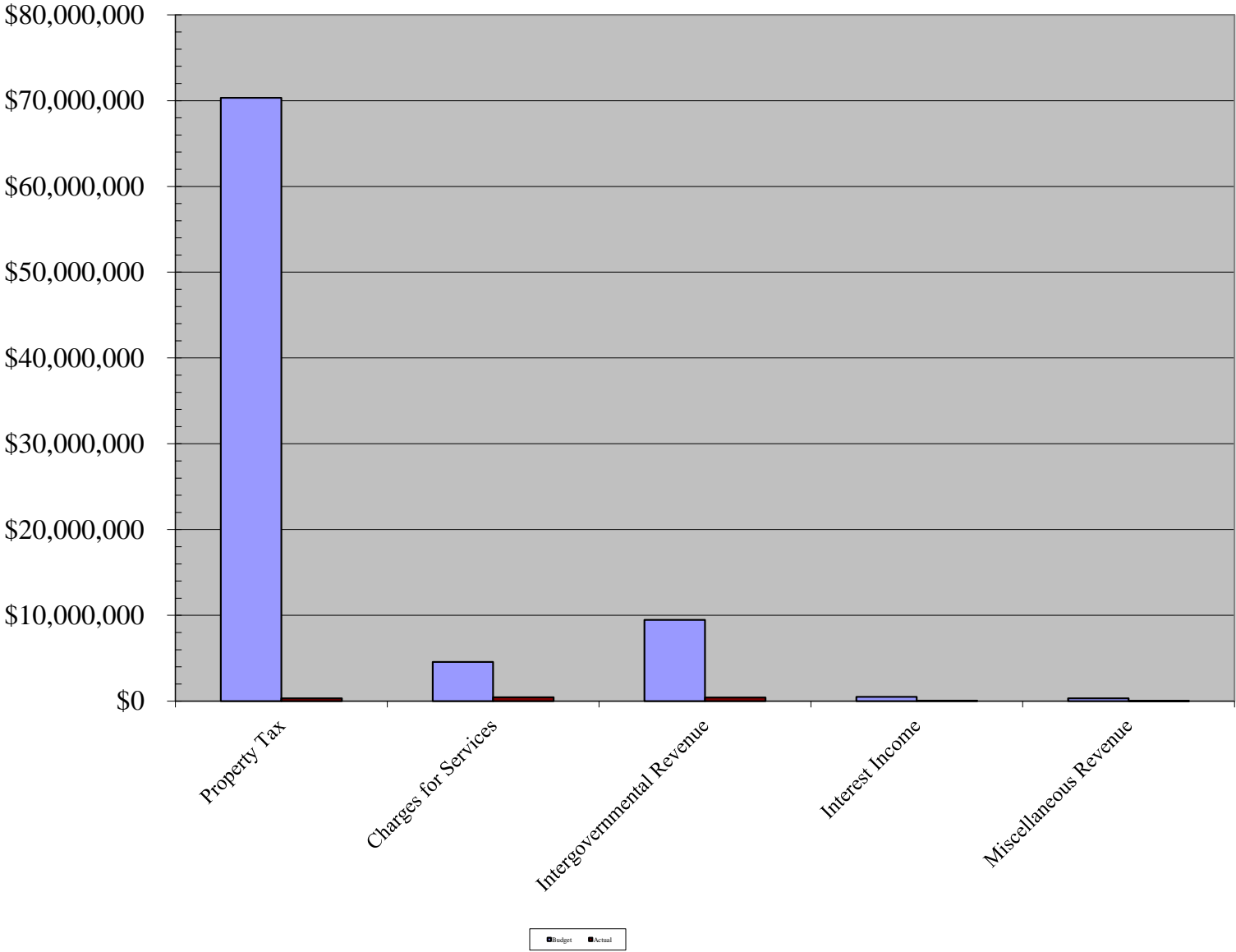
\$ 1,976,682.00

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

	18-19 Adopted 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	\$ 9,834,902	\$ 11,747,337	\$ 1,912,436	119.4%	
Reserved	4,387,740	6,755,427	2,367,687	100.0%	
Total Estimated Cash Balance	\$ 14,222,641	\$ 18,502,764	\$ 4,280,123		
Revenue:					
Property Tax	\$ 70,323,968	\$ 325,391	\$ (69,998,577)	0.5%	40.0%
Charges for Services	4,577,957	459,234	(4,118,723)	10.0%	12.4%
Intergovernmental Revenue	9,474,661	420,608	(9,054,053)	4.4%	7.1%
Interest Income	498,000	52,063	(445,937)	10.5%	8.9%
Miscellaneous Revenue	331,194	13,994	(317,200)	4.2%	25.3%
Total Revenue	\$ 85,205,780	\$ 1,271,290	\$ (83,934,491)	1.5%	1.9%
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,886,000)	(2,100,000)	3,786,000		
18-19 Expenditures	\$ 89,154,682	\$ 4,092,628	\$ (85,062,054)	4.6%	4.2%
Prior Budget Year Expenditures	4,387,740	2,747,776	(1,639,963)	62.6%	42.7%
Total Expenditures	\$ 93,542,422	\$ 6,840,405	\$ (86,702,017)		
Cash Balance*	\$ 0	\$ 10,833,649	\$ 10,833,649		

* 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 July 31, 2018



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

	For the Month Ending July 31, 2018			
	18-19 July Actual	17-18 July Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 18,502,764	\$ 14,763,863	\$ 3,738,901	25.3%
Revenue:				
Property Tax	\$ 325,391	\$ 253,920	\$ 71,471	28.1%
Charges for Services	459,234	548,344	(89,110)	-16.3%
Intergovernmental Revenue	420,608	671,037	(250,429)	-37.3%
Interest Income	52,063	16,844	35,219	209.1%
Miscellaneous Revenue	13,994	86,408	(72,414)	-83.8%
Total Revenue	<u>\$ 1,271,290</u>	<u>\$ 1,576,553</u>	<u>\$ (305,263)</u>	<u>-19.4%</u>
Temporary Cash Transfers In	\$ -	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(2,100,000)	(2,958,250)	858,250	
18-19 Expenditures	\$ 4,092,628	\$ 3,410,082	\$ 682,546	20.0%
Prior Budget Year Expenditures	2,747,776	2,312,364	435,412	
Total Expenditures	<u>\$ 6,840,405</u>	<u>\$ 5,722,446</u>	<u>\$ 1,117,959</u>	<u>19.5%</u>
Ending Cash Balance	<u>\$ 10,833,649</u>	<u>\$ 7,659,719</u>	<u>\$ 3,173,930</u>	<u>41.4%</u>

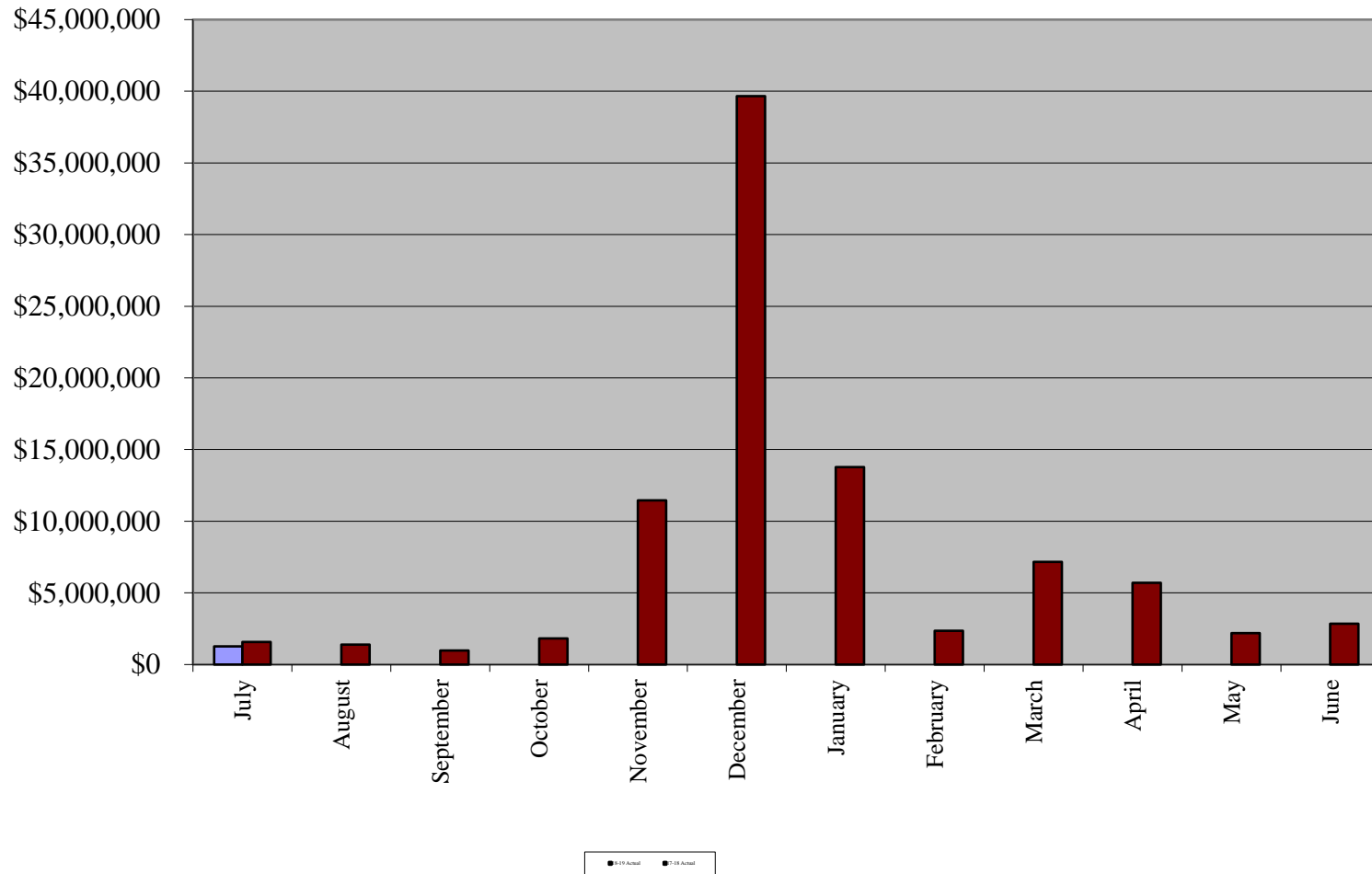
	For the Year to Date Period Ending July 31, 2018			
	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,502,764	\$ 14,763,863	\$ 3,738,901	25.3%
	\$ 325,391	\$ 253,920	\$ 71,471	28.1%
	459,234	548,344	(89,110)	-16.3%
	420,608	671,037	(250,429)	-37.3%
	52,063	16,844	35,219	209.1%
	13,994	86,408	(72,414)	-83.8%
	<u>\$ 1,271,290</u>	<u>\$ 1,576,553</u>	<u>\$ (305,263)</u>	<u>-19.4%</u>
	\$ -	\$ -	\$ -	
	-	-	-	
	-	-	-	
	(2,100,000)	(2,958,250)	858,250	-29.0%
	\$ 4,092,628	\$ 3,410,082	\$ 682,546	20.0%
	2,747,776	2,312,364	435,412	18.8%
	<u>\$ 6,840,405</u>	<u>\$ 5,722,446</u>	<u>\$ 1,117,959</u>	<u>19.5%</u>
	<u>\$ 10,833,649</u>	<u>\$ 7,659,719</u>	<u>\$ 3,173,930</u>	<u>41.4%</u>

Note 1.)

	18-19 July Actual	17-18 July Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ (358,250)	\$ 358,250
4010-Employee Benefits	(2,000,000)	(2,500,000)	500,000
4020-Workers Compensation	(100,000)	(100,000)	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (2,100,000)</u>	<u>\$ (2,958,250)</u>	<u>\$ 858,250</u>

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (358,250)	\$ 358,250
	(2,000,000)	(2,500,000)	500,000
	(100,000)	(100,000)	-
	-	-	-
	-	-	-
	<u>\$ (2,100,000)</u>	<u>\$ (2,958,250)</u>	<u>\$ 858,250</u>

General Fund Actual Revenue July 31, 2018

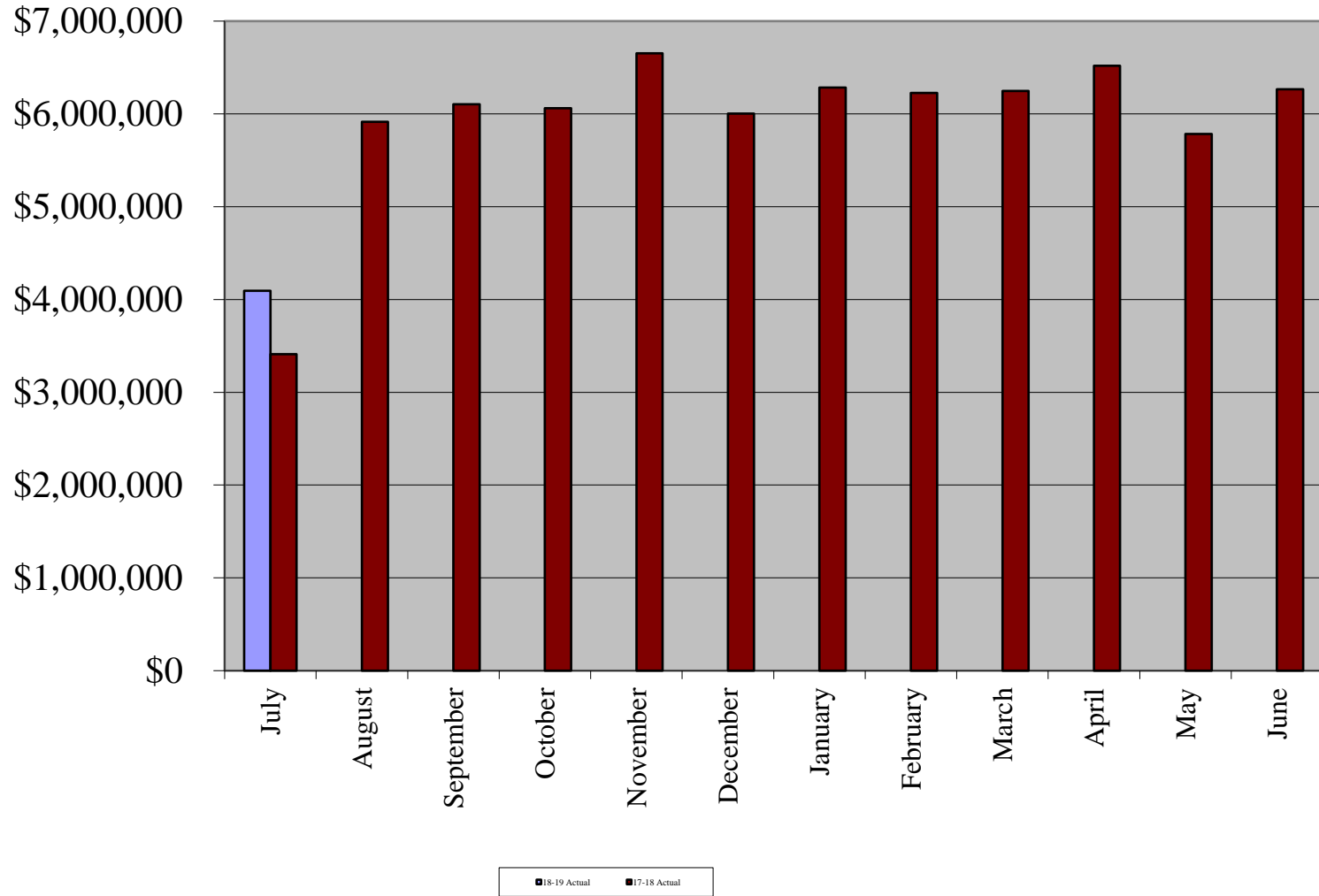


**FY 2018-19 General Fund Expenditures
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	July 2018 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	% Expended	Prior Year % Expended
110	General Government	\$ 8,043,060	\$ -	\$ 8,043,060	\$ 561,403	\$ 561,403	\$ 7,481,657	\$ 5,033,342	\$ 3,009,718	7.0%	88.0%
120	County Commissioners	441,527	-	441,527	26,854	26,854	414,673	27,354	414,173	6.1%	96.8%
130	Assessor	2,894,955	-	2,894,955	161,548	161,548	2,733,407	216,374	2,678,581	5.6%	94.5%
140	Assessor Revaluation	4,751,958	-	4,751,958	327,390	327,390	4,424,568	601,150	4,150,808	6.9%	89.0%
150	Treasurer	788,451	-	788,451	13,086	13,086	775,365	108,504	679,947	1.7%	81.4%
160	Court Clerk	7,890,334	-	7,890,334	465,333	465,333	7,425,001	544,302	7,346,032	5.9%	96.5%
170	County Clerk	2,687,096	-	2,687,096	202,955	202,955	2,484,141	278,887	2,408,209	7.6%	96.5%
180	Excise & Equalization Bds	44,707	-	44,707	4,650	4,650	40,057	4,064	40,643	10.4%	40.1%
190	County Audit	672,944	-	672,944	6,169	6,169	666,775	433,206	239,738	0.9%	63.7%
200	District Attorney-State	150,000	-	150,000	4,862	4,862	145,138	29,187	120,813	3.2%	75.5%
210	District Attorney-County	72,398	-	72,398	4,480	4,480	67,918	48,571	23,827	6.2%	88.3%
230	Public Defender	59,720	-	59,720	4,175	4,175	55,545	26,198	33,522	7.0%	86.7%
240	Purchasing	345,055	-	345,055	16,463	16,463	328,592	25,264	319,791	4.8%	96.4%
250	Election Board	1,485,944	-	1,485,944	116,814	116,814	1,369,130	151,612	1,334,332	7.9%	92.9%
260	BOCC HR/Health & Safety	588,893	-	588,893	34,762	34,762	554,131	48,772	540,121	5.9%	87.3%
265	Employee Benefits Dept	348,778	-	348,778	20,372	20,372	328,406	22,016	326,762	5.8%	
270	MIS	3,603,108	-	3,603,108	355,835	355,835	3,247,273	1,589,865	2,013,243	9.9%	91.2%
280	Facilities Management	1,498,910	-	1,498,910	90,765	90,765	1,408,145	157,932	1,340,978	6.1%	92.1%
285	Facilities Mgmt-Custodial	266,709	-	266,709	5,858	5,858	260,852	209,907	56,802	2.2%	80.7%
300	Planning Commission	-	-	-	-	-	-	-	0		
301	Court Services	845,197	-	845,197	51,070	51,070	794,127	9,851,861	-9,006,664	6.0%	94.3%
500	Sheriff	37,617,509	-	37,617,509	2,424,742	2,424,742	35,192,767	2,364,163	35,253,346	6.4%	91.7%
520	Juvenile Detention	5,355,500	-	5,355,500	62,360	62,360	5,293,140	221,831	5,133,669	1.2%	95.5%
526	Juvenile Bureau	2,061,592	-	2,061,592	295,371	295,371	1,766,221	344,672	1,716,920	14.3%	95.5%
550	Emergency Management	537,711	-	537,711	119,809	119,809	417,902	155,185	382,526	22.3%	85.8%
610	Social Services	2,095,177	-	2,095,177	31,514	31,514	2,063,663	312,344	1,782,833	1.5%	91.2%
710	Free Fair	62,245	-	62,245	127,068	127,068	(64,823)	139,981	-77,736	204.1%	97.6%
910	District 1	495,283	-	495,283	-	-	495,283	28,062	467,221	0.0%	76.1%
920	District 2	368,994	-	368,994	33,708	33,708	335,286	44,973	324,021	9.1%	89.9%
930	District 3	347,787	-	347,787	10,061	10,061	337,726	(16,010)	363,797	2.9%	98.8%
940	County Engineer	556,458	-	556,458	50,300	50,300	506,158	71,480	484,978	9.0%	96.2%
950	Economic Development	200,000	-	200,000	33,314	33,314	166,686	233,314	-33,314	16.7%	0.0%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement	-	-	-	-	-	-	-	0	#DIV/0!	100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0		
995	General Fund Reserve	1,976,682	-	1,976,682	-	-	1,976,682	-	1,976,682	0.0%	0.0%
Total		\$ 89,154,682	\$ -	\$ 89,154,682	\$ 5,663,093	\$ 5,663,093	\$ 83,491,589	\$ 23,308,365	\$ 65,846,317	6.4%	89.8%

Year elapsed = 8.3%

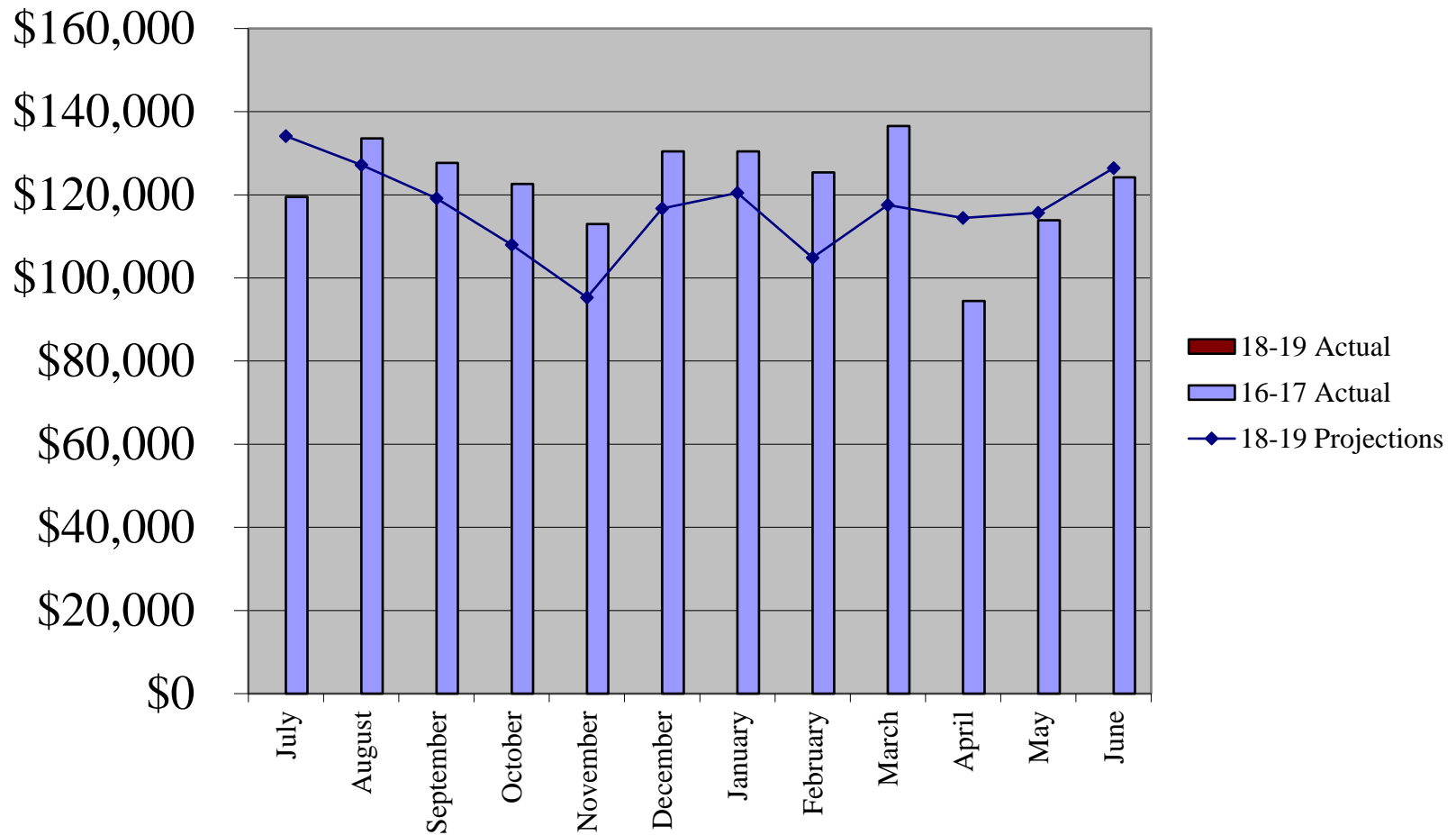
General Fund Actual Expenditures



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

<u>Account Description</u>	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		\$ 50	\$ 50	\$ 1,150
52010 FICA - Retirement Board Members	92		4	4	88
52032 Retirement paid by General Fund	4,204	3,824	348	4,172	32
Total Salaries and Benefits	\$ 5,496	\$ 3,824	\$ 401	\$ 4,226	\$ 1,270
Utilities					
54026 Heating and Cooling (Veolia)	\$ 1,399,705	\$ 950,000		\$ 950,000	\$ 449,705
54023 Electricity (OG&E)	800,000	700,000		700,000	100,000
54024 Sewer and Water(City of OKC)	800,000	685,000		685,000	115,000
54022 Natural Gas(ONG)	44,000	21,300		21,300	22,700
Utilities Subtotal	\$ 3,043,705	\$ 2,356,300	\$ -	\$ 2,356,300	\$ 687,405
Lease-Purchase Debt					
54455 Bond Administrative Fees	20,000	20,000		20,000	-
Lease-Purchase Debt Subtotal	\$ 20,000	\$ 20,000	\$ -	\$ 20,000	\$ -
Memberships					
54017 NACO annual membership dues	\$ 16,050	\$ 14,373		\$ 14,373	\$ 1,677
54017 ACCO annual membership dues	10,000			-	10,000
54017 ACOG & COMEA annual membership dues	7,500	6,572	9,500	16,072	(8,572)
54017 CODA annual membership dues	2,500		2,400	2,400	100
Memberships Subtotal	\$ 36,050	\$ 20,945	\$ 11,900	\$ 32,845	\$ 3,205
Other Operating Expenditures					
54451 District Attorney Civil Division Contract	\$ 703,009	\$ 703,009		\$ 703,009	-
54451 Outside legal services	175,000			-	175,000
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	18,000		18,000	18,000
54102 ICB (county-occupied space) rent expense	127,000	92,795	10,540	103,335	23,665
54102 Lincoln (county-occupied space) rent expense	256,000	192,065	21,270	213,335	42,665
54103 Storage for Court Clerk records	130,000	116,463	10,588	127,050	2,950
54103 Storage Court Clerk Building Lease	350,000	334,750		334,750	15,250
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	400,000		400,000	-
54455 OSU Extension Contract	530,000	530,000		530,000	-
54455 Professional Services-Other -Arbitrage	15,000			-	15,000
54455 Professional Services-Bank Fees	15,000	15,000		15,000	-
54455 Criminal Justice Advisory Committee	150,000			-	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	20,000		20,000	-
54045 Metro Parking Garage-Judges parking	1,380	1,265	115	1,380	-
54451 Contract liability contingency	100,000			-	100,000
Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	3,992	2,870		2,870	1,122
Other Operating Subtotal	\$ 4,937,809	\$ 2,434,216	\$ 402,386	\$ 2,836,602	\$ 601,207
Total Maintenance and Operations - 54000	\$ 8,037,564	\$ 4,831,461	\$ 414,286	\$ 5,245,747	\$ 1,291,817
Grand Total - General Government	\$ 8,043,060	\$ 4,835,285	\$ 414,688	\$ 5,249,973	\$ 1,293,087

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2018-2019
July 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	\$ 553,332	\$ 395,976		\$ 395,976	\$ (157,355)
Transfers In	\$ 4,000,000	\$ 2,000,000	\$ 2,000,000	\$ 4,000,000	\$ -
Employee/Retiree/Cobra Premiums	4,463,307	695,897	4,047,337	4,743,234	279,927
Employer Premiums	15,882,167	2,123,342	13,950,042	16,073,385	191,218
Stop Loss Reimb	-	15,705	-	15,705	15,705
Refunds/Rebates/Interest	797,611	7,246	36,219	43,466	(754,145)
Total Resources	\$ 25,696,416	\$ 5,238,167	\$ 19,997,379	\$ 25,271,765	\$ (424,651)
Expenses					
Medical Claims	\$ 13,850,217	\$ 1,392,169	\$ 15,313,863	\$ 16,706,033	\$ 2,855,815
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,812,732	316,281	3,479,090	3,795,371	(3,017,361)
Dental Claims	1,404,253	100,241	1,102,648	1,202,888	(201,365)
Vision Claims	164,662	12,003	132,037	144,040	(20,622)
County Pharmacy	305,000	14,112	155,237	169,349	(135,651)
Employee Assistance Program	21,224	1,769	19,455	21,224	-
Medicare Supplement - Phys. Mutual	877,800	151,585	833,718	985,303	107,503
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 1,988,160</u>	<u>\$ 21,036,047</u>	<u>\$ 23,024,208</u>	<u>\$ (411,682)</u>
Administration Fees & Other	702,907	62,871	691,577	754,448	51,541
Life/AD&D Premiums	324,234	26,542	291,960	318,502	(5,732)
Stop Loss Premiums	1,168,178	97,339	1,070,734	1,168,073	(104)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 186,752</u>	<u>\$ 2,054,272</u>	<u>\$ 2,241,024</u>	<u>\$ 45,705</u>
Total Expenses	\$ 25,631,209	\$ 2,174,912	\$ 23,090,319	\$ 25,265,231	\$ (365,977)
Ending Cash Balance	<u>\$ 65,208</u>	<u>\$ 3,063,255</u>	<u>\$ (3,092,939)</u>	<u>\$ 6,535</u>	<u>\$ (58,673)</u>

Cash Balance-One Year Ago

\$ 2,298,373

Notes:

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

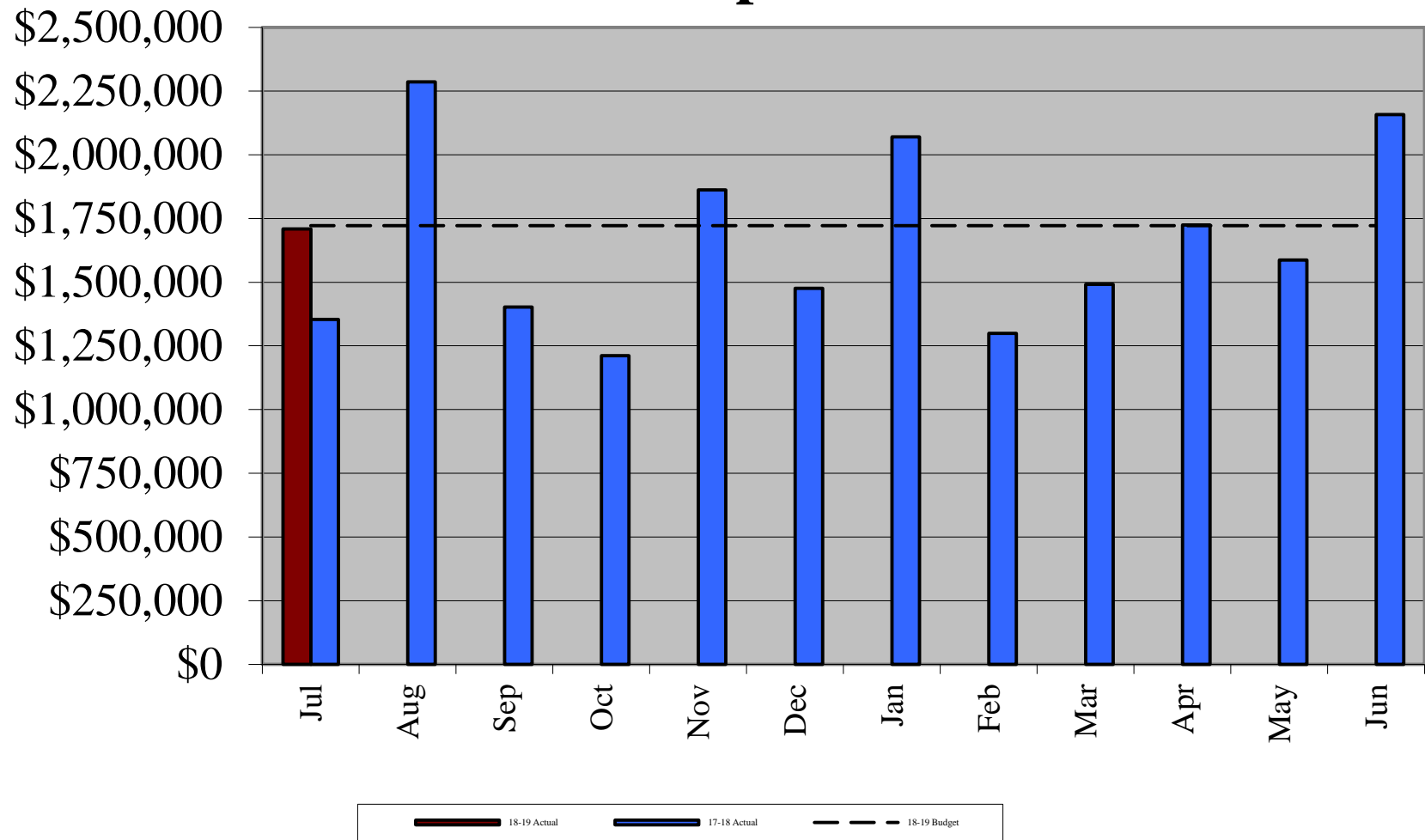
	<u>Employee 2018</u>	<u>Employer 18-19</u>
	\$173	\$768
	\$406	\$1,802

Key Monthly Statistics:

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

FY 18-19	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,154,185	\$ 1,392,169	\$1,392,169	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	316,281	\$316,281	316,281 (July)
Total	<u>\$1,721,912</u>	<u>\$1,708,450</u>	<u>\$1,708,450</u>	
	17/18	This Month	17/18 Avg	17/18 High Month
Prior Year 17-18 Comparison	Monthly Budget	This Month	17/18 Avg	High Month
Medical Claims	\$1,288,475	\$806,144	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$547,707	\$514,136	\$1,081,495 (August)
Total	<u>\$1,807,561</u>	<u>\$1,353,851</u>	<u>\$1,660,410</u>	

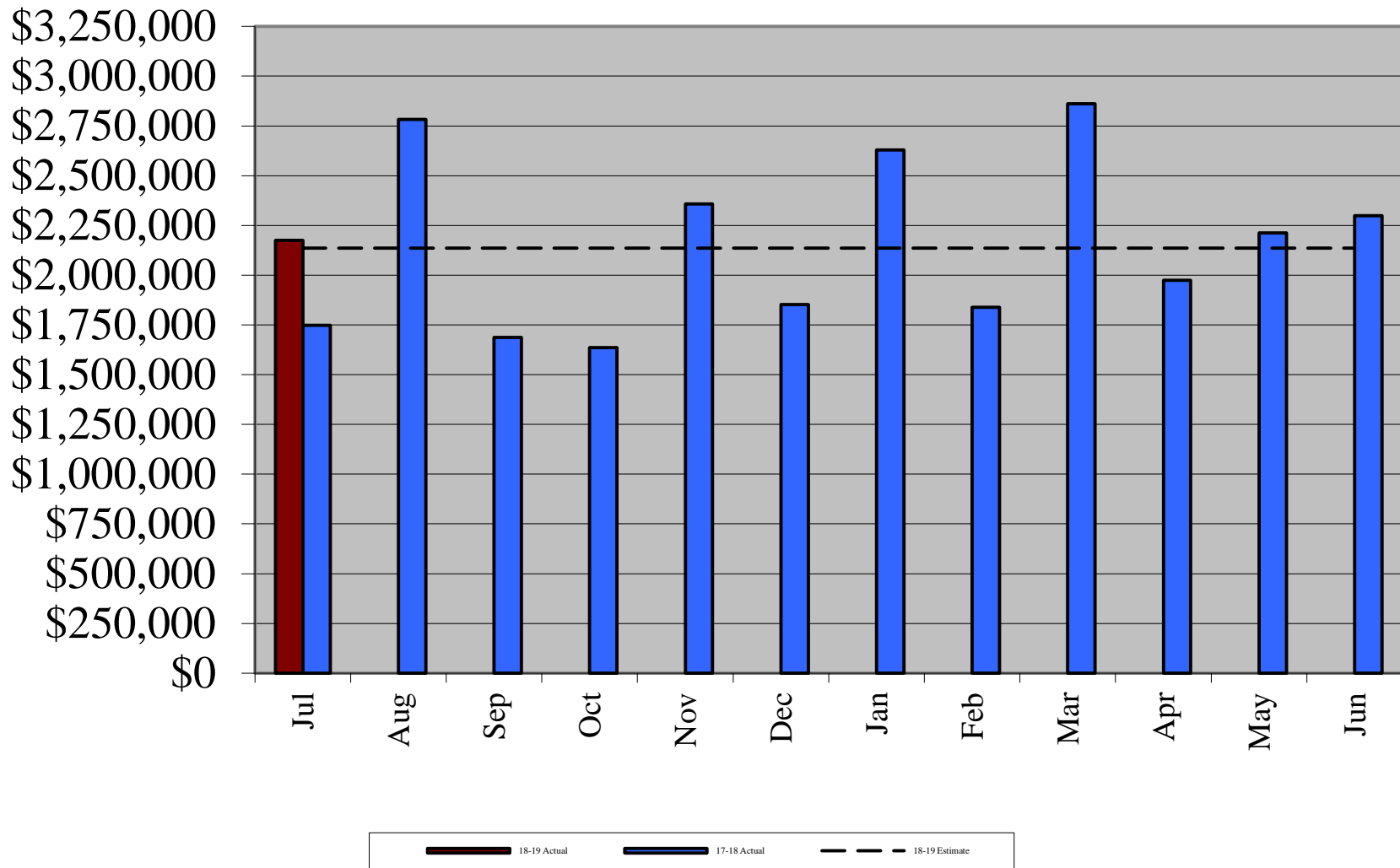
Medical & Prescription Claims



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

	Annual				July			
	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	\$ 527,931	\$ 25,401	4.8%	\$ 395,976	\$ 170,228	\$ 225,748	132.6%
Transfers In	\$ 4,000,000	\$ 10,450,000	\$ (6,450,000)	-61.7%	\$ 2,000,000	\$ 2,500,000	\$ (500,000)	-20.0%
Employer Premiums	15,882,167	10,759,884	5,122,283	47.6%	2,123,342	912,801	1,210,541	133%
Employee/Retiree/Cobra Premiums	4,463,307	4,380,939	82,368	1.9%	695,897	391,995	303,902	77.5%
Stop Loss Reimb	-	2,368,551	(2,368,551)	-100.0%	15,705	10,337	5,368	52%
Refunds/Rebates/Subsidy	797,611	452,348	345,263	76.3%	7,246	61,093	(53,847)	-88.1%
Interest Income	-	1	(1)		0	-	0	
Total Resources	\$ 25,696,417	\$ 28,939,656	\$ (3,243,238)	-11.2%	\$ 5,238,167	\$ 4,046,455	\$ 1,191,713	29.5%
Expenses								
Medical Claims	\$ 13,850,217	\$ 16,037,729	\$ (2,187,512)	-13.6%	\$ 1,392,169	\$ 806,144	\$ 586,025	72.7%
Medical claims covered by Stop Loss	-	1,328,746	(1,328,746)		-	-	-	#DIV/0!
Prescription Drug Claims	6,812,732	6,824,245	(11,513)	-0.2%	316,281	547,707	(231,426)	-42.3%
Dental Claims	1,404,253	1,284,970	119,283	9.3%	100,241	102,287	(2,046)	-2.0%
Vision Claims	164,662	167,700	(3,038)	-1.8%	12,003	12,340	(337)	-2.7%
County Pharmacy	305,000	273,984	31,016	11.3%	14,112	18,519	(4,407)	-23.8%
Employee Assistance Program	21,224	20,027	1,197	6.0%	1,769	1,769	(0)	0.0%
Medicare Supplement	877,800	914,498	(36,698)	-4.0%	151,585	76,687	74,898	97.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		6,634	-	6,634	0%
Total Claims	\$ 23,435,889	\$ 26,851,899	\$ (3,416,010)	-12.7%	\$ 1,994,795	\$ 1,565,454	\$ 429,342	27.4%
Administration Fees & Other	702,907	722,876	(19,969)	-2.8%	56,236	58,752	(2,516)	-4.3%
Life/AD&D Premiums	324,234	325,947	(1,713)	-0.5%	26,542	27,446	(904)	-3.3%
Stop Loss Premiums	1,168,178	868,706	299,472	34.5%	97,339	96,429	910	0.9%
Total Admin/Premiums	\$ 2,195,319	\$ 1,917,529	\$ 277,790	14.5%	\$ 180,118	\$ 182,627	\$ (2,509)	-1.4%
Total Expenses	\$ 25,631,209	\$ 28,769,427	\$ (3,138,220)	-10.9%	\$ 2,174,912	\$ 1,748,079	\$ 426,832	24.4%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 65,208	\$ 170,228	\$ (105,018)	-62%	\$ 3,063,255	\$ 2,298,373	\$ 764,881	33.3%

Total Employee Benefits Expenses



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

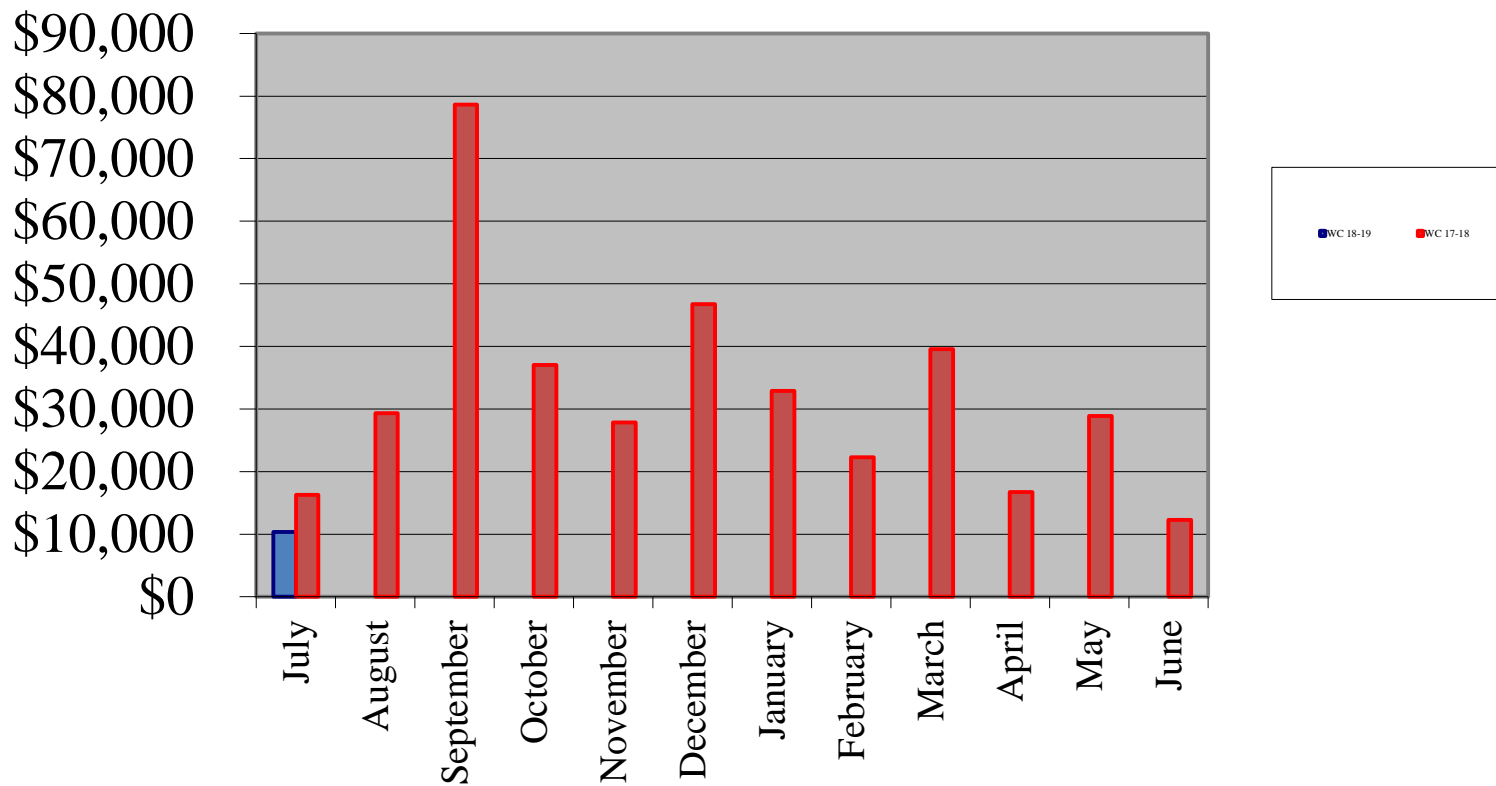
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	0	(2)
Reimbursed Premiums	24,705	-	(24,705)
Transfers/Supplements	500,000	100,000	(400,000)
Total Sources	\$ 1,086,638	\$ 705,021	\$ (381,618)
Expenditures:			
Claims	\$ 465,453	\$ 10,345	(455,108)
Stop loss/Admin Fees	238,893	157,184	(81,709)
Total Expenditures	\$ 704,346	\$ 167,529	\$ (536,817)
Ending Cash Balance	\$ 382,292	\$ 537,492	\$ 155,199
Cash Balance-One Year Ago		\$ 280,162	

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	\$ 78,537	\$ (46,557)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement	-	-	-
Total Sources	\$ 145,094	\$ 78,537	\$ (66,557)
Expenditures:			
Tort Claims	\$ 28,493	\$ 2,025	\$ (26,468)
Supportive Services	16,262	-	(16,262)
Total Expenditures	\$ 44,755	\$ 2,025	\$ (42,730)
Ending Cash Balance	\$ 100,340	\$ 76,512	\$ (23,827)
Cash Balance-One Year Ago		\$ 122,969	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2018-2019

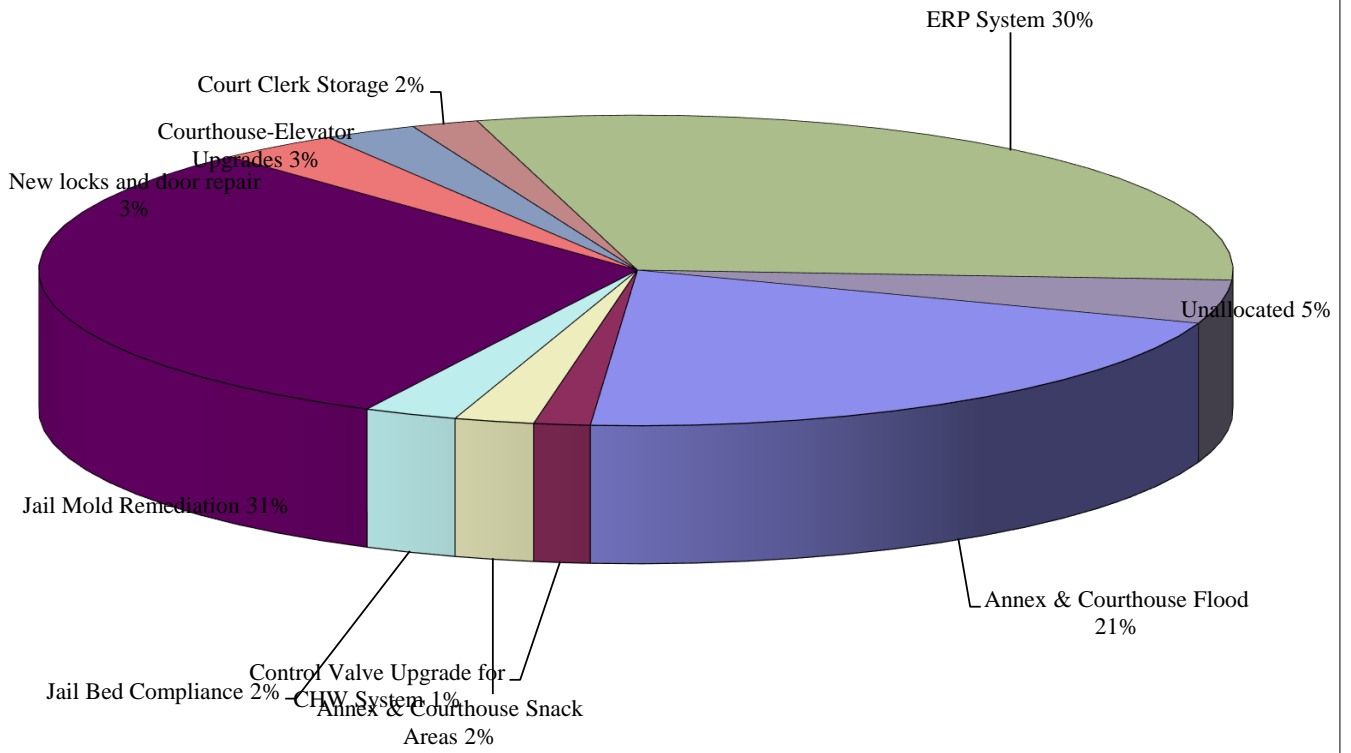
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 18- 19 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000		1,700	1,275	83,725	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	100,000			-	100,000	Pending
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712		12,534	667,919	244,793	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	300,000			19,900	280,100	Pending
Juvenile							
New locks and door repair	11/17/2016	130,000			101,985	28,015	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000			26,402	73,598	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	149,952	3,458	859,499	192,230	Pending
						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	20,469				20,469	
Unallocated Funds		159,152				159,152	
Total Ongoing Budgeted Capital Projects		\$ 3,960,152	\$ 149,952	\$ 17,692	\$ 2,235,199	\$ 1,575,002	

TIF Projects:

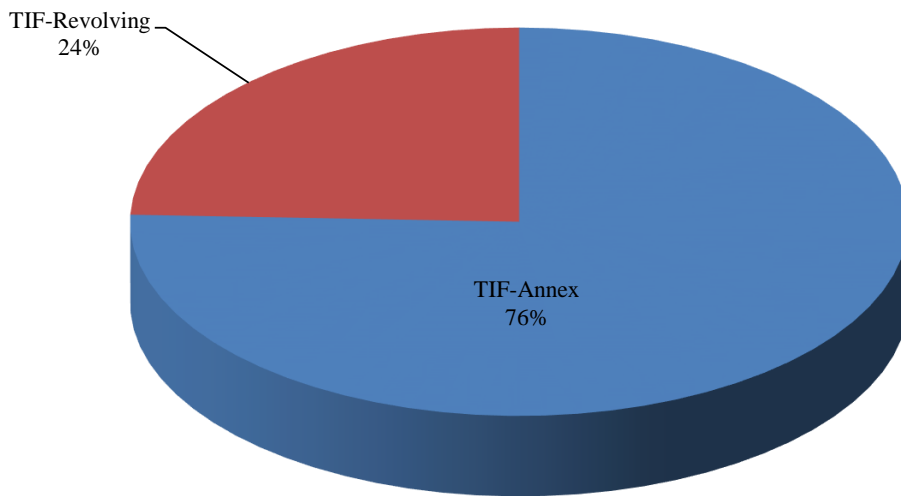
TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 25,609	\$ 33,581	\$ 2,544,343	988,713	Ongoing
TIF-Revolving -323	7/21/2016	\$ 2,416,812		\$ 62,016	\$ 1,275,351	1,141,460	Ongoing
Total Capital Projects		\$ 9,935,629	\$ 175,561	\$ 113,289	\$ 6,054,893	\$ 3,705,175	

Cash Balance at July 31, 2018	\$5,154,408.53
Temporary Transfers	0.00
	5,154,408.53
18/19 Available Budget	3,193,677.67
17/18 Available Budget	678,400.26
Total Budgeted Funds Available	3,872,077.93
Total Unappropriated Cash	\$ 1,282,330.60

Capital Projects Budget FY 18-19



TIF Budgets FY 17-18

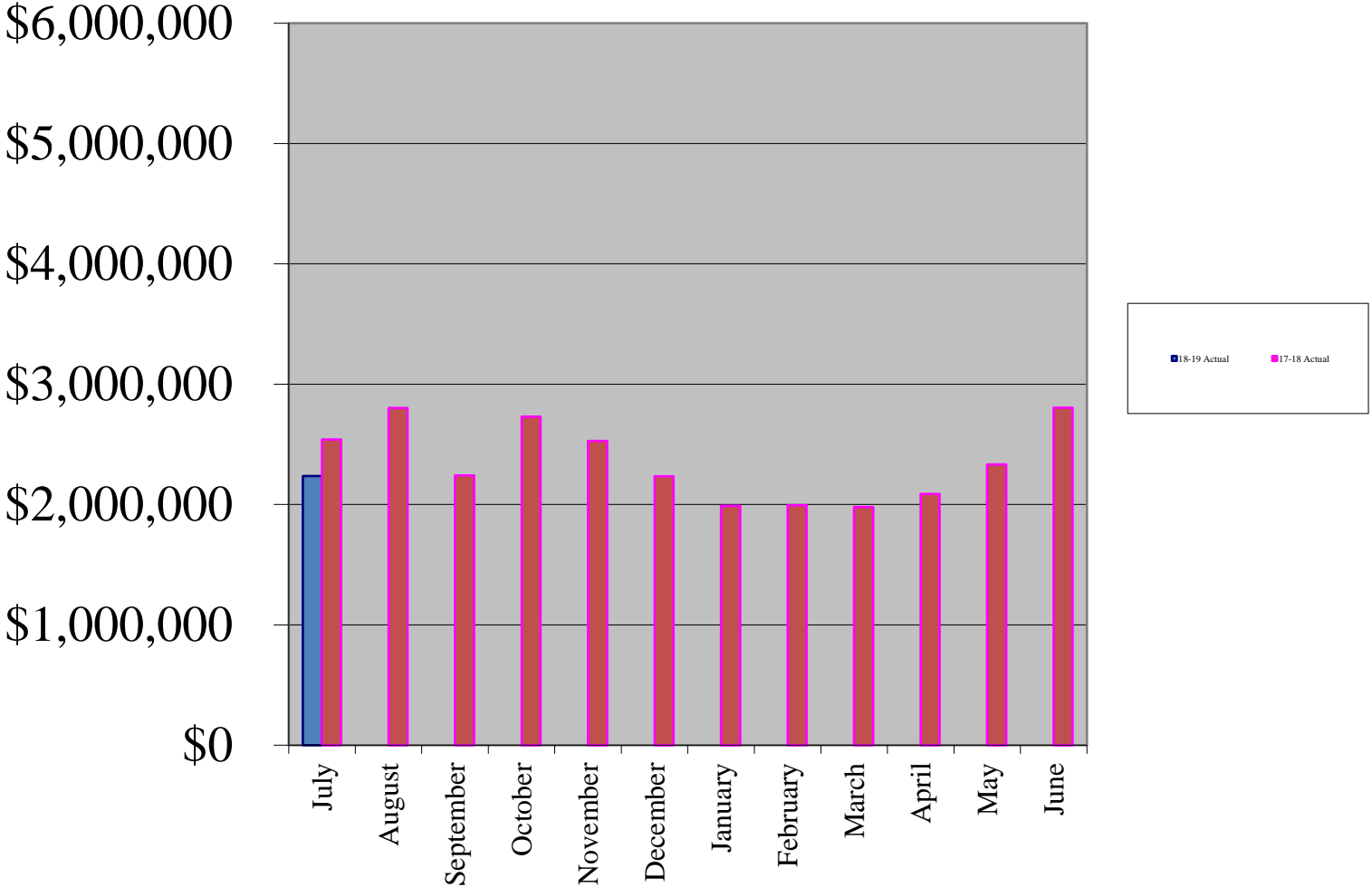


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2018-2019 Appropriations	July 2018 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	\$2,452,586	\$421,538	\$421,538	\$2,031,048	\$390,230.84	\$2,062,355	17.2%
1110	Highway Cash-Dist #2	4,623,298	192,681	192,681	4,430,616	813,612.89	3,809,685	4.2%
1110	Highway Cash-Dist #3	1,268,507	297,954	297,954	970,553	474,248.78	794,258	23.5%
1111	CBRI Fund	1,043,962	2,011	2,011	1,041,951	32,000.00	1,011,962	0.2%
1130	Resale Property	4,998,372	188,591	188,591	4,809,781	1,113,267.89	3,885,104	3.8%
1140	Treasurer Mortgage Fee	132,909	5,157	5,157	127,752	28,886.14	104,023	3.9%
1150	County Clerk Lien Fee	134,397	5,826	5,826	128,571	14,940.34	119,457	4.3%
1151	UCC Central Filing Fund	362,593	33,105	33,105	329,489	164,032.83	198,561	9.1%
1152	Records Mgmt & Preservation	671,033	36,641	36,641	634,392	195,141.17	475,891	5.5%
1160	Sheriff Service Fee	739,940	238,846	238,846	501,094	551,462.36	188,477	32.3%
1161	Sheriff Special Revenue	2,230,643	653,044	653,044	1,577,599	751,518.74	1,479,124	29.3%
1162	Sheriff's Grant Fund	501,601	13,005	13,005	488,597	28,844.02	472,757	2.6%
1201	Assessor Revolving Fee	125,320	0	0	125,320	0.00	125,320	0.0%
1231	Juvenile Probation Fee	89,391	2,150	2,150	87,241	72,500.00	16,891	2.4%
1233	Juvenile Grant Fund	145,291	26,683	26,683	118,608	30,564.12	114,727	18.4%
1240	Planning Commission Fee	243,143	27,848	27,848	215,295	45,127.04	198,016	11.5%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	427,233	0	0	427,233	9,133.34	418,099	0.0%
1260	Community Service Fee	125,957	9,054	9,054	116,903	55,457.49	70,500	7.2%
1270	Community Sentencing	283,720	0	0	283,720	0.00	283,720	0.0%
1280	Drug Court Fund	240,013	54,388	54,388	185,625	21,596.09	218,417	22.7%
1282	Mental Health Court Fund	116,848	20,399	20,399	96,448	14,251.50	102,596	17.5%
1290	Shine Program	21,217	6,858	6,858	14,359	7,334.45	13,883	32.3%
1300	MIS Special Revenue	22,396	0	0	22,396	0.00	22,396	0.0%
Total		\$21,009,987	\$2,235,778	\$2,235,778	\$18,774,209	\$4,814,150	\$16,195,837	10.6%

Year elapsed = 8%

Special Revenue Actual Expenditures



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

**18-19
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	30,122
Exempt Manufacturing Tax		3,294
Miscellaneous Property Tax		160
Interest Income		9,331
Bond Refinance Refunding		-
Total Revenue	\$	42,906

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$	(4,390,000)
Interest		(484,213)
Total Paid YTD	\$	(4,874,213)

2014 GO Bonds- BNSF

Principal	\$	-
Interest		-
Total Paid YTD	\$	-

Total Bonds Combined

Principal	\$	(4,390,000)
Interest		(484,213)
Total Bond Payments YTD	\$	(4,874,213)

Judgments

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

Total Expenditures

\$ (4,874,213)

Transfer In

\$ -

Ending Cash Balance

\$ 1,773,859

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (39,510,000)	\$ 21,160,000
20,773,436	(18,152,936)	2,620,500
\$ 81,443,436	\$ (57,662,936)	\$ 23,780,500
\$ 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
\$ 70,670,000	\$ (42,010,000)	\$ 28,660,000
21,873,436	(18,802,936)	3,070,500
\$ 92,543,436	\$ (60,812,936)	\$ 31,730,500

Principal Balance at 6-30-18	Payments YTD	Principal Balance
\$ 7,775,955	\$ -	\$ 7,775,955
\$ 7,775,955	\$ -	\$ 7,775,955

Debt Service Fund Expenditures 10 Year History

