

Oklahoma County
Monthly Financial Report
For Period Ending August 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		\$ 57,000	\$ 8,100,060	\$ 1,941,556	31.5%
120 Commissioners	426,983	441,527			441,527	14,544	3.4%
130 Assessor	2,634,389	2,894,955			2,894,955	260,566	9.9%
140 Assessor Revaluation	4,361,549	4,751,958		60,046	4,812,004	450,455	10.3%
150 Treasurer	604,755	788,451		4,593	793,044	188,289	31.1%
160 Court Clerk	6,961,244	7,890,334			7,890,334	929,090	13.3%
170 County Clerk	2,683,029	2,687,096			2,687,096	4,067	0.2%
180 Excise and Equalization	47,207	44,707			44,707	(2,500)	-5.3%
190 County Audit	672,944	672,944			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		20,000	608,893	89,874	17.3%
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		(141,639)	1,835,043	(223,990)	-10.9%
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**

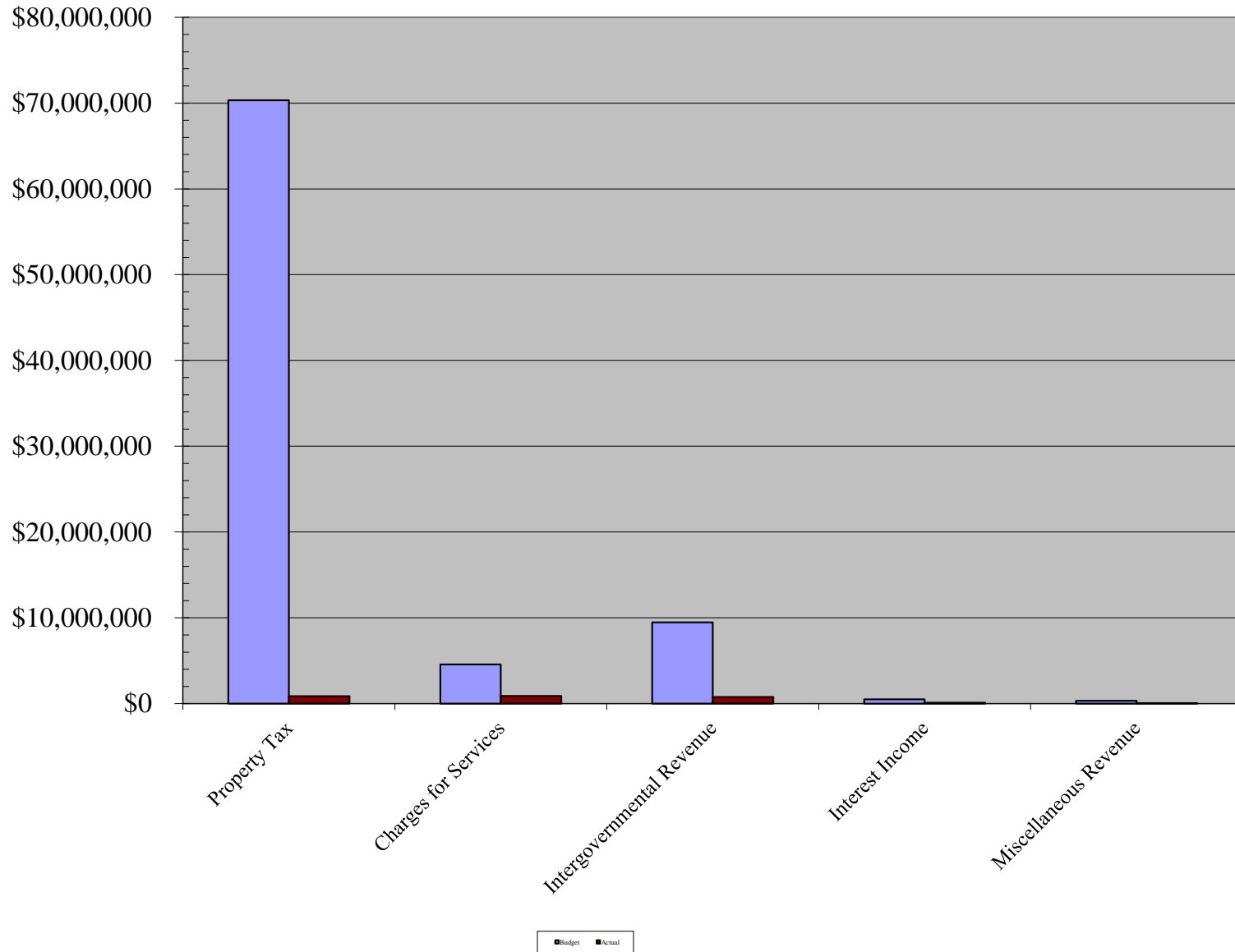
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,976,682.00	Adopted Budget	6/21/2018
140 Assessor Reval	Adopted Budget correction	\$ (60,046.00)	BB 68-19	7/19/2018
150 Treasurer	Adopted Budget correction	\$ (4,593.00)	BB 69-19	7/19/2018
110 General 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
Total General Fund Reserve		<u>\$ 1,835,043.00</u>		

**General Fund
FY 2018-2019
Budget Analysis
For the Period Ending August 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	\$ 873,577	\$ (69,450,391)	1.2%	1.1%
Charges for Services	4,577,957	887,467	(3,690,490)	19.4%	21.4%
Intergovernmental Revenue	9,474,661	769,169	(8,705,492)	8.1%	10.9%
Interest Income	498,000	102,934	(395,066)	20.7%	22.0%
Miscellaneous Revenue	331,194	50,015	(281,179)	15.1%	55.2%
Total Revenue	\$ 85,205,780	\$ 2,683,162	\$ (82,522,619)	3.1%	3.5%
Temporary Cash Transfer In	\$ -	\$ 3,000,000	\$ 3,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,886,000)	(3,100,000)	2,786,000		
18-19 Expenditures	\$ 89,154,682	\$ 10,494,613	\$ (78,660,069)	11.8%	11.5%
Prior Budget Year Expenditures	4,387,740	3,109,316	(1,278,424)	70.9%	62.5%
Total Expenditures	\$ 93,542,422	\$ 13,603,929	\$ (79,938,492)		
Cash Balance*	\$ 0	\$ 7,481,997	\$ 7,481,996		

* 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 August 31, 2018



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

	For the Month Ending August 31, 2018			
	18-19 August Actual	17-18 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 10,833,601	\$ 7,659,722	\$ 3,173,879	41.4%
Revenue:				
Property Tax	\$ 548,186	\$ 508,633	\$ 39,553	7.8%
Charges for Services	428,233	399,122	29,111	7.3%
Intergovernmental Revenue	349,529	360,765	(11,236)	-3.1%
Interest Income	50,871	24,950	25,921	103.9%
Miscellaneous Revenue	35,053	102,395	(67,342)	-65.8%
Total Revenue	\$ 1,411,872	\$ 1,395,865	\$ 16,007	1.1%
Temporary Cash Transfers In	\$ 3,000,000	\$ 2,500,000	\$ 500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,000,000)	(410,000)	(590,000)	
18-19 Expenditures	\$ 6,401,936	\$ 5,915,707	\$ 486,229	8.2%
Prior Budget Year Expenditures	361,540	1,071,245	(709,705)	
Total Expenditures	\$ 6,763,476	\$ 6,986,952	\$ (223,476)	-3.2%
Ending Cash Balance	\$ 7,481,997	\$ 4,158,634	\$ 3,323,363	79.9%

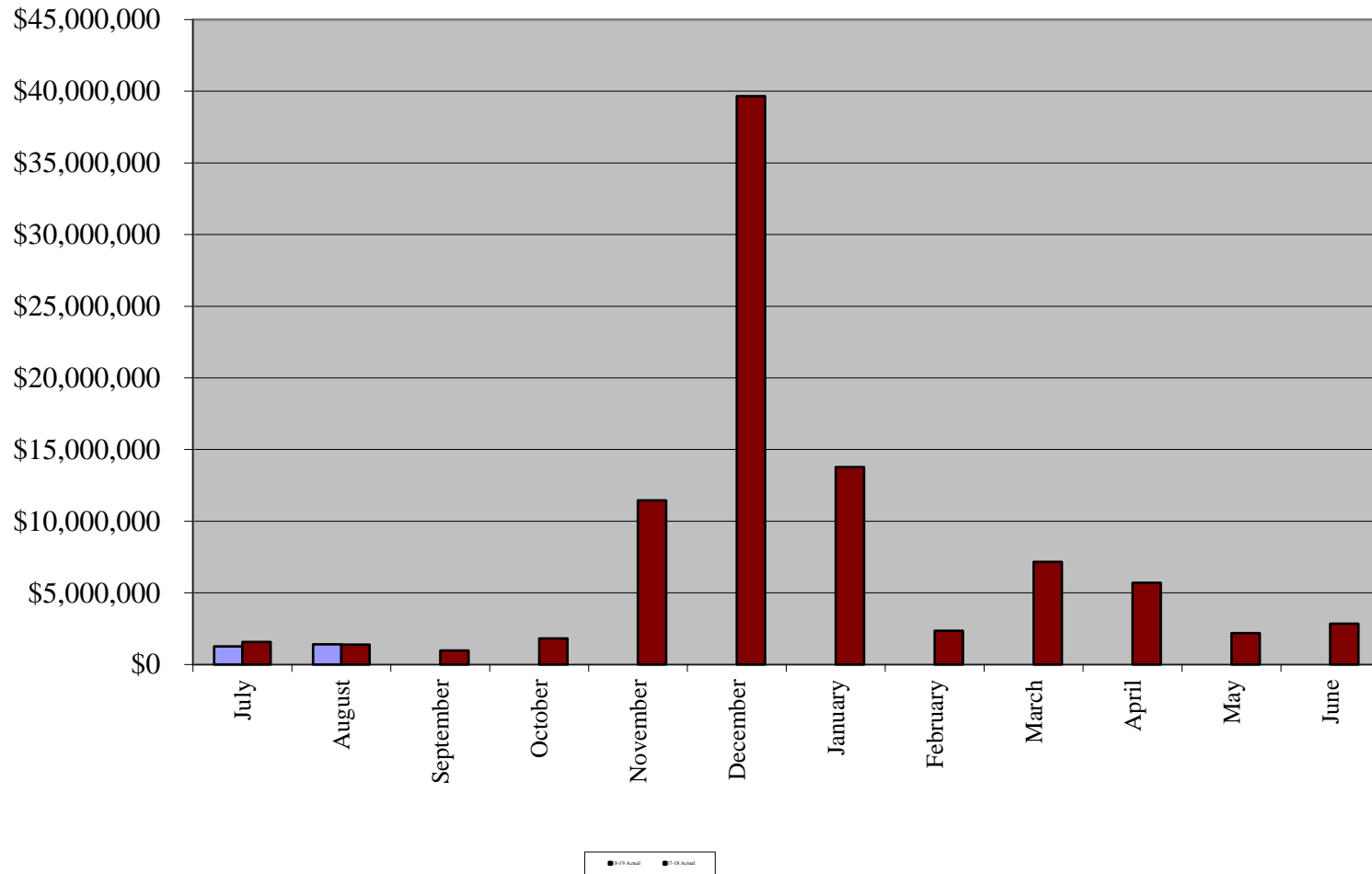
	For the Year to Date Period Ending August 31, 2018			
	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,502,764	\$ 14,763,863	\$ 3,738,901	25.3%
	\$ 873,577	\$ 762,552	\$ 111,025	14.6%
	887,467	947,466	(59,999)	-6.3%
	769,169	1,031,802	(262,633)	-25.5%
	102,934	41,795	61,139	146.3%
	50,015	188,803	(138,788)	-73.5%
	\$ 2,683,162	\$ 2,972,418	\$ (289,256)	-9.7%
	\$ 3,000,000	\$ 2,500,000	\$ 500,000	
	-	-	-	
	-	-	-	
	(3,100,000)	(3,368,250)	268,250	-8.0%
	\$ 10,494,613	\$ 9,325,788	\$ 1,168,825	12.5%
	3,109,316	3,383,609	(274,293)	-8.1%
	\$ 13,603,929	\$ 12,709,397	\$ 894,532	7.0%
	\$ 7,481,997	\$ 4,158,634	\$ 3,323,363	79.9%

Note 1.)

	18-19 August Actual	17-18 August Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ (410,000)	\$ 410,000
4010-Employee Benefits	(1,000,000)	-	(1,000,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (1,000,000)	\$ (410,000)	\$ (590,000)

	18-19 Year to Date Actual	17-18 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (768,250)	\$ 768,250
	(3,000,000)	(2,500,000)	(500,000)
	(100,000)	(100,000)	-
	-	-	-
	-	-	-
	\$ (3,100,000)	\$ (3,368,250)	\$ 268,250

General Fund Actual Revenue August 31, 2018

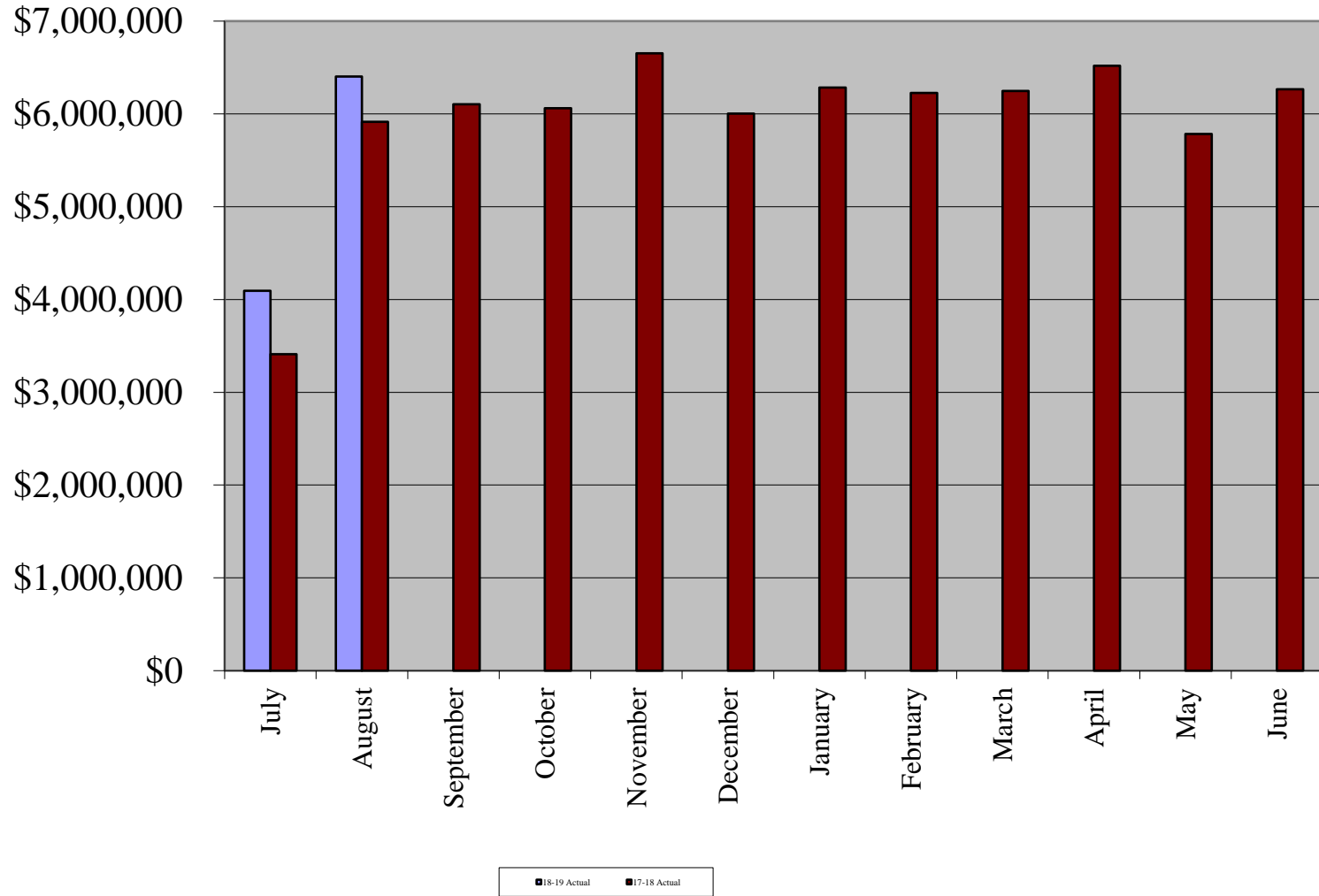


**FY 2018-19 General Fund Expenditures
Status Report**

Cost Center	Department	2018-2019 Adopted Budget	Budget Amendments	2018-2019 Amended Budget	August 2018 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	\$ 405,325	\$ 820,013	\$ 7,280,047	\$ 5,465,496	\$ 2,634,564	10.1%	13.2%
120	County Commissioners	441,527	-	441,527	36,901	63,755	377,772	64,255	377,272	14.4%	14.3%
130	Assessor	2,894,955	-	2,894,955	219,571	376,093	2,518,862	429,577	2,465,378	13.0%	13.2%
140	Assessor Revaluation	4,751,958	60,046	4,812,004	336,879	634,359	4,177,645	956,936	3,855,068	13.2%	12.3%
150	Treasurer	788,451	4,593	793,044	46,751	58,345	734,699	154,685	638,359	7.4%	9.7%
160	Court Clerk	7,890,334	-	7,890,334	645,260	1,109,890	6,780,444	1,166,080	6,724,254	14.1%	13.7%
170	County Clerk	2,687,096	-	2,687,096	212,971	371,814	2,315,282	502,642	2,184,454	13.8%	14.0%
180	Excise & Equalization Bds	44,707	-	44,707	1,077	3,983	40,724	5,456	39,251	8.9%	9.6%
190	County Audit	672,944	-	672,944	3,029	5,876	667,068	437,706	235,238	0.9%	60.0%
200	District Attorney-State	150,000	-	150,000	7,416	9,552	140,448	33,968	116,032	6.4%	7.9%
210	District Attorney-County	72,398	-	72,398	5,632	6,240	66,158	49,517	22,881	8.6%	7.0%
230	Public Defender	59,720	-	59,720	3,984	4,920	54,800	26,243	33,477	8.2%	7.9%
240	Purchasing	345,055	-	345,055	21,766	37,532	307,523	46,278	298,777	10.9%	13.9%
250	Election Board	1,485,944	-	1,485,944	141,889	215,147	1,270,797	276,156	1,209,788	14.5%	13.5%
260	BOCC HR/Health & Safety	588,893	20,000	608,893	47,277	81,716	527,177	107,074	501,819	13.4%	14.0%
265	Employee Benefits Dept	348,778	-	348,778	27,297	47,356	301,422	52,734	296,044	13.6%	13.1%
270	MIS	3,603,108	0	3,603,108	309,846	445,550	3,157,558	1,752,004	1,851,104	12.4%	12.7%
280	Facilities Management	1,498,910	-	1,498,910	97,661	164,503	1,334,407	302,130	1,196,780	11.0%	13.0%
285	Facilities Mgmt-Custodial	266,709	-	266,709	22,098	22,098	244,611	215,540	51,169	8.3%	6.7%
300	Planning Commission	-	-	-	-	-	-	-	0	-	-
301	Court Services	845,197	-	845,197	71,041	122,111	723,086	9,956,772	-9,111,575	14.4%	12.5%
500	Sheriff	37,617,509	-	37,617,509	2,874,441	4,454,039	33,163,470	4,454,039	33,163,470	11.8%	11.2%
520	Juvenile Detention	5,355,500	-	5,355,500	424,141	719,512	4,635,988	854,176	4,501,324	13.4%	12.1%
526	Juvenile Bureau	2,061,592	-	2,061,592	182,979	302,788	1,758,804	349,312	1,712,280	14.7%	12.1%
550	Emergency Management	537,711	-	537,711	32,360	50,526	487,185	90,053	447,658	9.4%	9.9%
610	Social Services	2,095,177	0	2,095,177	118,190	175,644	1,919,533	809,211	1,285,966	8.4%	9.1%
710	Free Fair	62,245	-	62,245	200	200	62,045	20,196	42,049	0.3%	0.3%
910	District 1	495,283	-	495,283	31,024	53,368	441,915	91,910	403,373	10.8%	7.4%
920	District 2	368,994	-	368,994	4,004	12,333	356,661	24,369	344,625	3.3%	14.5%
930	District 3	347,787	-	347,787	25,863	46,814	300,973	49,806	297,981	13.5%	8.2%
940	County Engineer	556,458	-	556,458	45,062	76,754	479,704	98,408	458,050	13.8%	13.6%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0	-	0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0	-	0.0%
994	Capital Projects Supplement	-	-	-	-	-	-	-	0	-	100.0%
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0	-	-
995	General Fund Reserve	1,976,682	(141,639)	1,835,043	-	-	1,835,043	-	1,835,043	-	-
Total		\$ 89,154,682	\$ 0	\$ 89,154,682	\$ 6,401,936	\$ 10,494,613	\$ 78,661,850	\$ 29,042,731	\$ 60,111,951	11.8%	11.9%

Year elapsed = 16.7%

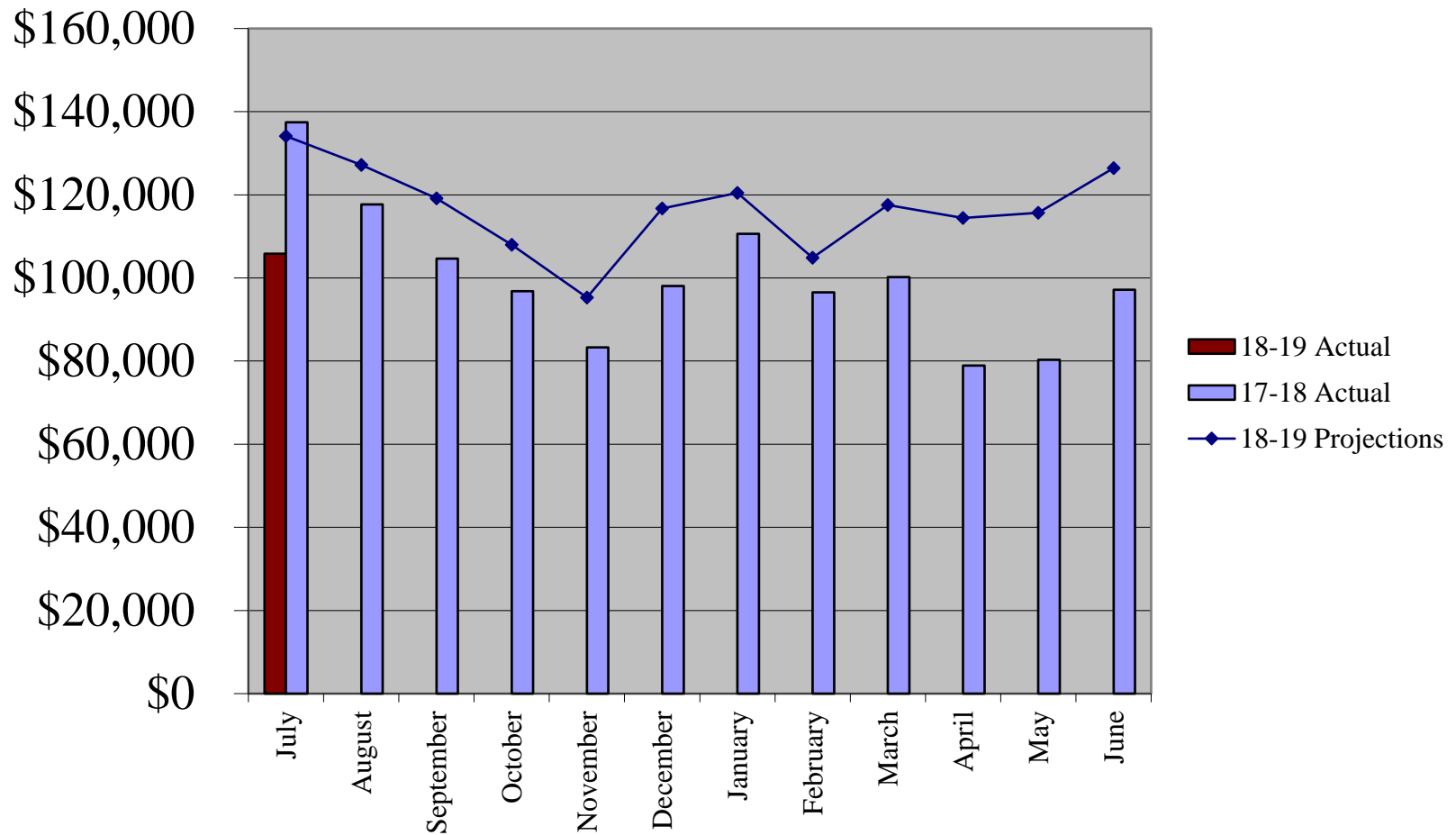
General Fund Actual Expenditures



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

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		\$ 100	\$ 100	\$ 1,100
52010	FICA - Retirement Board Members	92		8	8	84
52032	Retirement paid by General Fund	4,204	3,457	715	4,172	32
Total Salaries and Benefits		\$ 5,496	\$ 3,457	\$ 823	\$ 4,280	\$ 1,216
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,399,705	\$ 844,191	\$ 105,809	\$ 950,000	\$ 449,705
54023	Electricity (OG&E)	800,000	641,193	58,807	700,000	100,000
54024	Sewer and Water(City of OKC)	800,000	684,797	203	685,000	115,000
54022	Natural Gas(ONG)	44,000	21,166	134	21,300	22,700
Utilities Subtotal		\$ 3,043,705	\$ 2,191,347	\$ 164,953	\$ 2,356,300	\$ 687,405
Lease-Purchase Debt						
54455	Bond Administrative Fees	20,000	20,000	320	20,320	(320)
Lease-Purchase Debt Subtotal		\$ 20,000	\$ 20,000	\$ 320	\$ 20,320	\$ (320)
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	\$ 585,841	\$ 117,168	\$ 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	16,274	1,727	18,000	18,000
54102	ICB (county-occupied space) rent expense	127,000	82,254	21,081	103,335	23,665
54102	Lincoln (county-occupied space) rent expense	256,000	170,797	42,538	213,335	42,665
54103	Storage for Court Clerk records	130,000	105,875	21,175	127,050	2,950
54103	Storage Court Clerk Building Lease	350,000	278,958	55,792	334,750	15,250
	Warehouse utilities	25,000			-	25,000
	Move DA files to new warehouse	32,000	63,881		63,881	(31,881)
54109/54011	Postage Machine and Postage	10,428	8,000		8,000	2,428
54355	Paper and Printing	1,000			-	1,000
54455	Investrust Management Fees	400,000	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		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	18,472	1,528	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,150	230	1,380	-
54451	Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	2,417	2,750		2,750	(333)
Other Operating Subtotal		\$ 4,993,234	\$ 2,429,252	\$ 621,112	\$ 3,050,363	\$ 442,871
Total Maintenance and Operations - 54000		\$ 8,092,989	\$ 4,640,599	\$ 819,190	\$ 5,459,788	\$ 1,133,201
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	\$ 4,645,483	\$ 820,013	\$ 5,465,496	\$ 1,134,564

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2018-2019
August 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	\$ 3,000,000	\$ 1,000,000	\$ 4,000,000	\$ -
Employee/Retiree/Cobra Premiums	4,463,307	770,428	3,459,617	4,230,045	(233,262)
Employer Premiums	15,882,167	2,126,427	13,983,977	16,110,404	228,237
Stop Loss Reimb	-	128,029	-	128,029	128,029
Refunds/Rebates/Interest	797,611	46,949	472,944	519,893	(277,718)
Total Resources	\$ 25,696,416	\$ 6,467,810	\$ 18,443,594	\$ 25,384,348	\$ (312,069)
Expenses					
Medical Claims	\$ 13,850,217	\$ 2,469,919	\$ 12,349,593	\$ 14,819,512	\$ 969,295
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,812,732	925,737	4,628,687	5,554,425	(1,258,307)
Dental Claims	1,404,253	100,241	1,102,648	1,202,888	(201,365)
Vision Claims	164,662	25,329	126,647	151,977	(12,685)
County Pharmacy	305,000	40,107	200,534	240,641	(64,359)
Employee Assistance Program	21,224	3,537	17,687	21,224	-
Medicare Supplement - Phys. Mutual	877,800	228,497	761,657	990,154	112,354
Total Claims	<u>\$ 23,435,889</u>	<u>\$ 3,793,367</u>	<u>\$ 19,187,453</u>	<u>\$ 22,980,821</u>	<u>\$ (455,069)</u>
Administration Fees & Other	702,907	152,352	457,057	609,409	(93,498)
Life/AD&D Premiums	324,234	84,951	254,854	339,805	15,571
Stop Loss Premiums	1,168,178	284,533	853,598	1,138,131	(30,047)
Total Admin/Premiums	<u>\$ 2,195,319</u>	<u>\$ 521,836</u>	<u>\$ 1,565,509</u>	<u>\$ 2,087,345</u>	<u>\$ (107,974)</u>
Total Expenses	\$ 25,631,209	\$ 4,315,204	\$ 20,752,962	\$ 25,068,165	\$ (563,043)
Ending Cash Balance	\$ 65,208	\$ 2,152,606	\$ (2,309,367)	\$ 316,183	\$ 250,975

Cash Balance-One Year Ago

\$ 1,142,471

Notes:

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

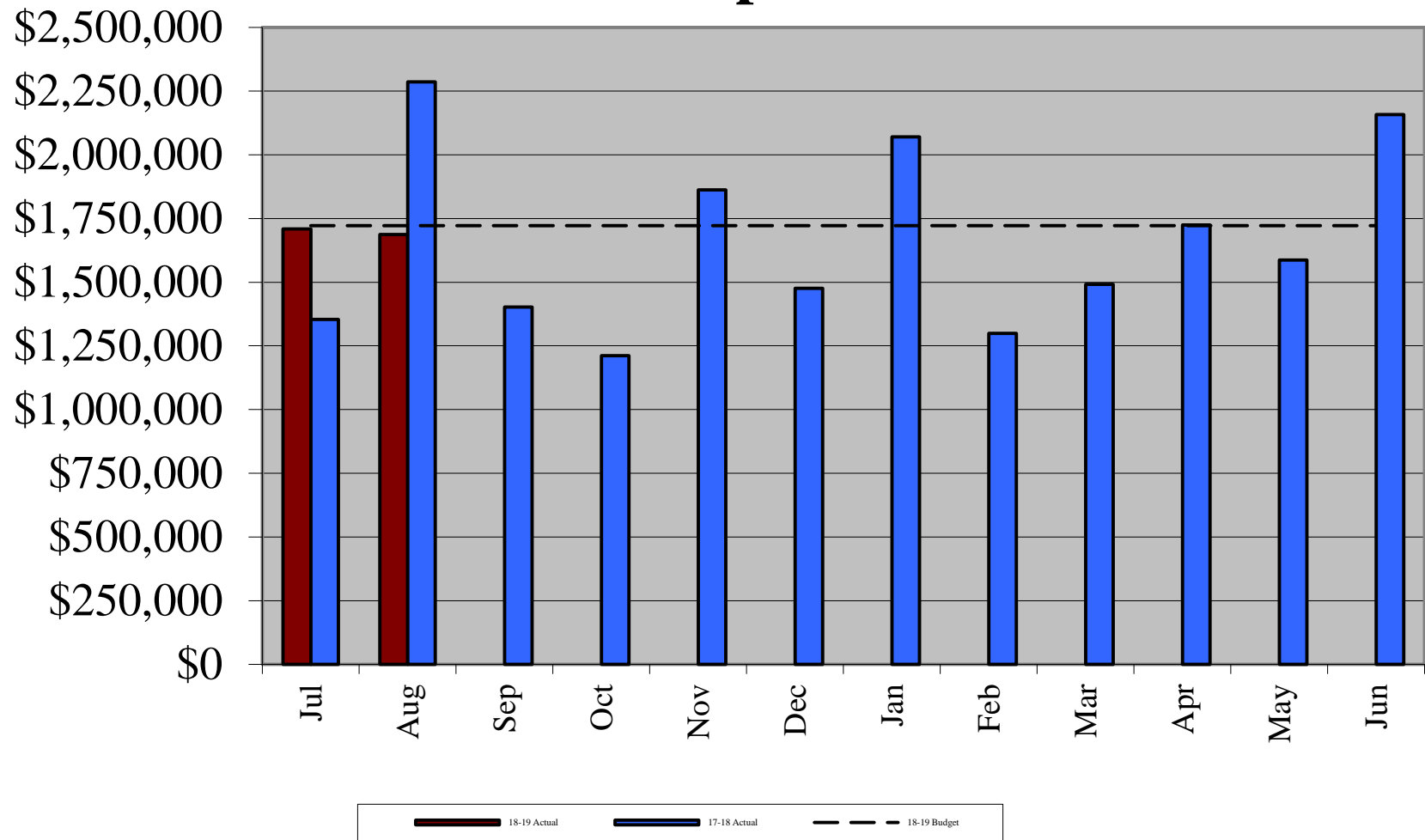
	<u>Employee 2018</u>	<u>Employer 18-19</u>
	\$173	\$768
	\$406	\$1,802

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	\$ 1,077,749	\$1,234,959	\$ 1,392,169 (July)
Prescription Drug Claims	\$567,728	609,457	\$462,869	609,457 (August)
Total	<u>\$1,721,912</u>	<u>\$1,687,206</u>	<u>\$1,697,828</u>	
	17/18	This Month	17/18 Avg	17/18
Prior Year 17-18 Comparison	Monthly Budget	This Month	17/18 Avg	High Month
Medical Claims	\$1,288,475	\$1,550,305	\$1,146,274	\$1,939,188 (June)
Prescription Drug Claims	\$519,086	\$735,392	\$514,136	\$1,081,495 (August)
Total	<u>\$1,807,561</u>	<u>\$2,285,697</u>	<u>\$1,660,410</u>	

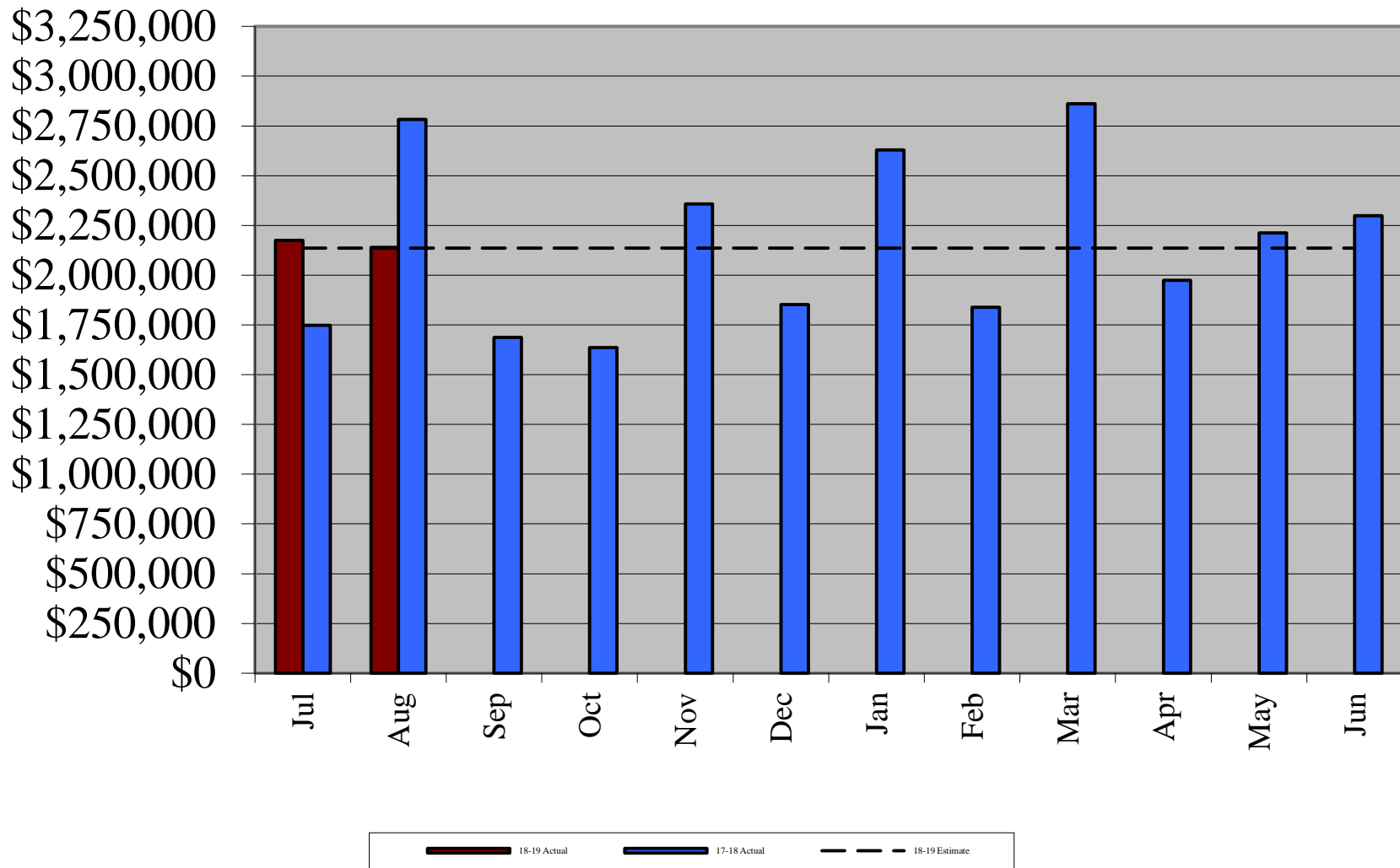
Medical & Prescription Claims



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

	Annual				August			
	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%	\$ 3,000,000	\$ 2,500,000	\$ 500,000	20.0%
Employer Premiums	15,882,167	10,759,884	5,122,283	47.6%	2,126,427	1,814,111	312,316	17%
Employee/Retiree/Cobra Premiums	4,463,307	4,380,939	82,368	1.9%	770,428	781,111	(10,683)	-1.4%
Stop Loss Reimb	-	2,368,551	(2,368,551)	-100.0%	128,029	282,196	(154,167)	-55%
Refunds/Rebates/Subsidy	797,611	452,348	345,263	76.3%	46,948	125,002	(78,054)	-62.4%
Interest Income	-	1	(1)		1	-	1	
Total Resources	\$ 25,696,417	\$ 28,939,656	\$ (3,243,238)	-11.2%	\$ 6,467,810	\$ 5,672,649	\$ 795,162	14.0%
Expenses								
Medical Claims	\$ 13,850,217	\$ 16,037,729	\$ (2,187,512)	-13.6%	\$ 2,469,919	\$ 2,356,449	\$ 113,470	4.8%
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%	925,737	1,283,098	(357,361)	-27.9%
Dental Claims	1,404,253	1,284,970	119,283	9.3%	100,241	224,756	(124,515)	-55.4%
Vision Claims	164,662	167,700	(3,038)	-1.8%	25,329	27,660	(2,331)	-8.4%
County Pharmacy	305,000	273,984	31,016	11.3%	40,107	49,711	(9,604)	-19.3%
Employee Assistance Program	21,224	20,027	1,197	6.0%	3,537	1,769	1,768	100.0%
Medicare Supplement	877,800	914,498	(36,698)	-4.0%	228,497	231,608	(3,111)	-1.3%
Misc Refunds/Reimb/Flex Acct	-	-	-		6,634	-	6,634	0%
Total Claims	\$ 23,435,889	\$ 26,851,899	\$ (3,416,010)	-12.7%	\$ 3,800,002	\$ 4,175,052	\$ (375,049)	-9.0%
Administration Fees & Other	702,907	722,876	(19,969)	-2.8%	145,718	110,433	35,285	32.0%
Life/AD&D Premiums	324,234	325,947	(1,713)	-0.5%	84,951	54,287	30,664	56.5%
Stop Loss Premiums	1,168,178	868,706	299,472	34.5%	284,533	190,405	94,128	49.4%
Total Admin/Premiums	\$ 2,195,319	\$ 1,917,529	\$ 277,790	14.5%	\$ 515,202	\$ 355,125	\$ 160,077	45.1%
Total Expenses	\$ 25,631,209	\$ 28,769,427	\$ (3,138,220)	-10.9%	\$ 4,315,204	\$ 4,530,175	\$ (214,972)	-4.7%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 65,208	\$ 170,228	\$ (105,018)	-62%	\$ 2,152,606	\$ 1,142,471	\$ 1,010,134	88.4%

Total Employee Benefits Expenses



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

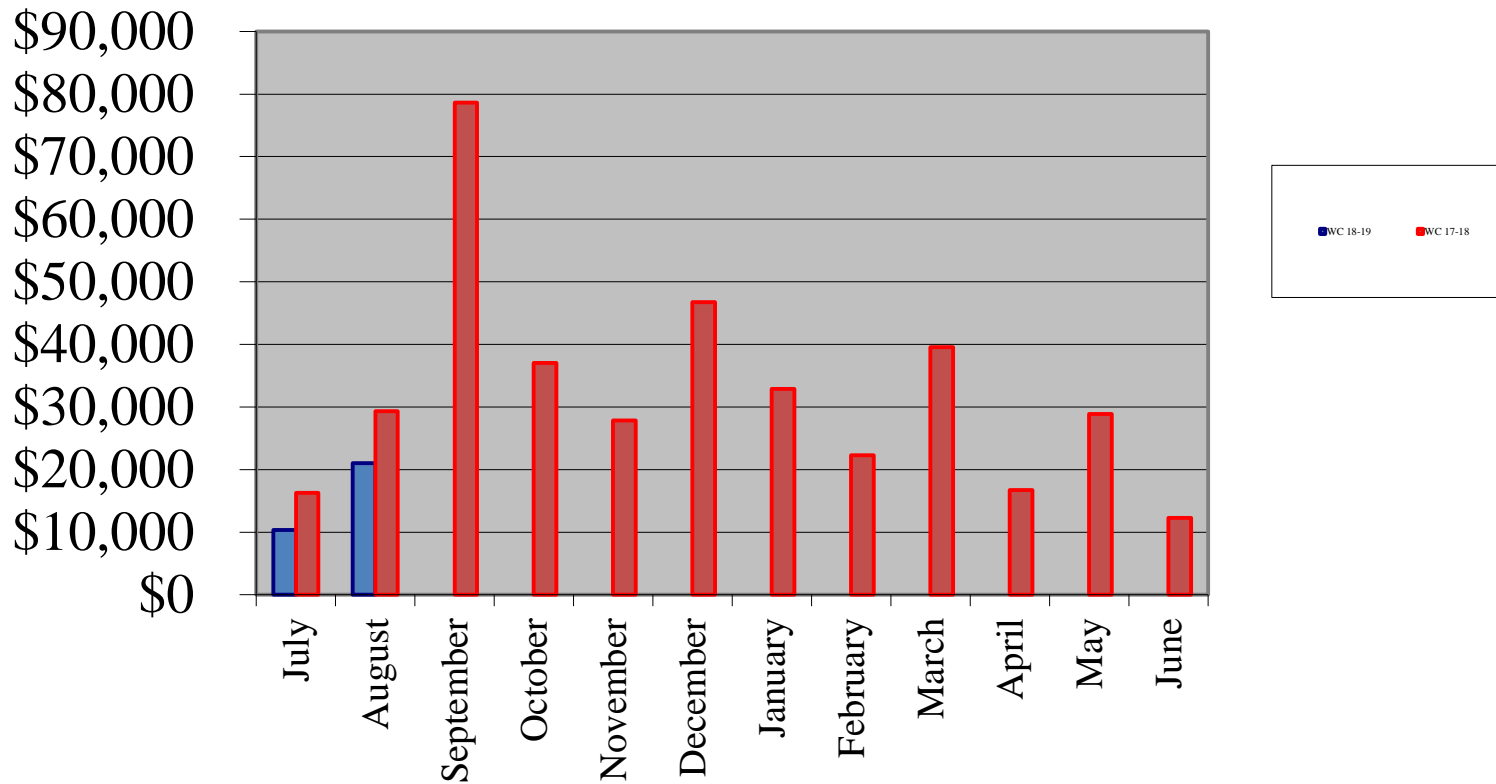
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 561,931	\$ 605,020	\$ 43,089
Sources:			
Interest Income	2	1	(1)
Reimbursed Premiums	24,705	142	(24,563)
Transfers/Supplements	500,000	100,000	(400,000)
Total Sources	\$ 1,086,638	\$ 705,163	\$ (381,476)
Expenditures:			
Claims	\$ 465,453	\$ 31,340	(434,112)
Stop loss/Admin Fees	238,893	165,484	(73,409)
Total Expenditures	\$ 704,346	\$ 196,825	\$ (507,521)
Ending Cash Balance	\$ 382,292	\$ 508,338	\$ 126,046
Cash Balance-One Year Ago		\$ 114,438	

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	\$ 4,935	\$ (23,558)
Supportive Services	16,262	-	(16,262)
Total Expenditures	\$ 44,755	\$ 4,935	\$ (39,820)
Ending Cash Balance	\$ 100,340	\$ 73,602	\$ (26,737)
Cash Balance-One Year Ago		\$ 75,535	

Workers Compensation Fund Claims



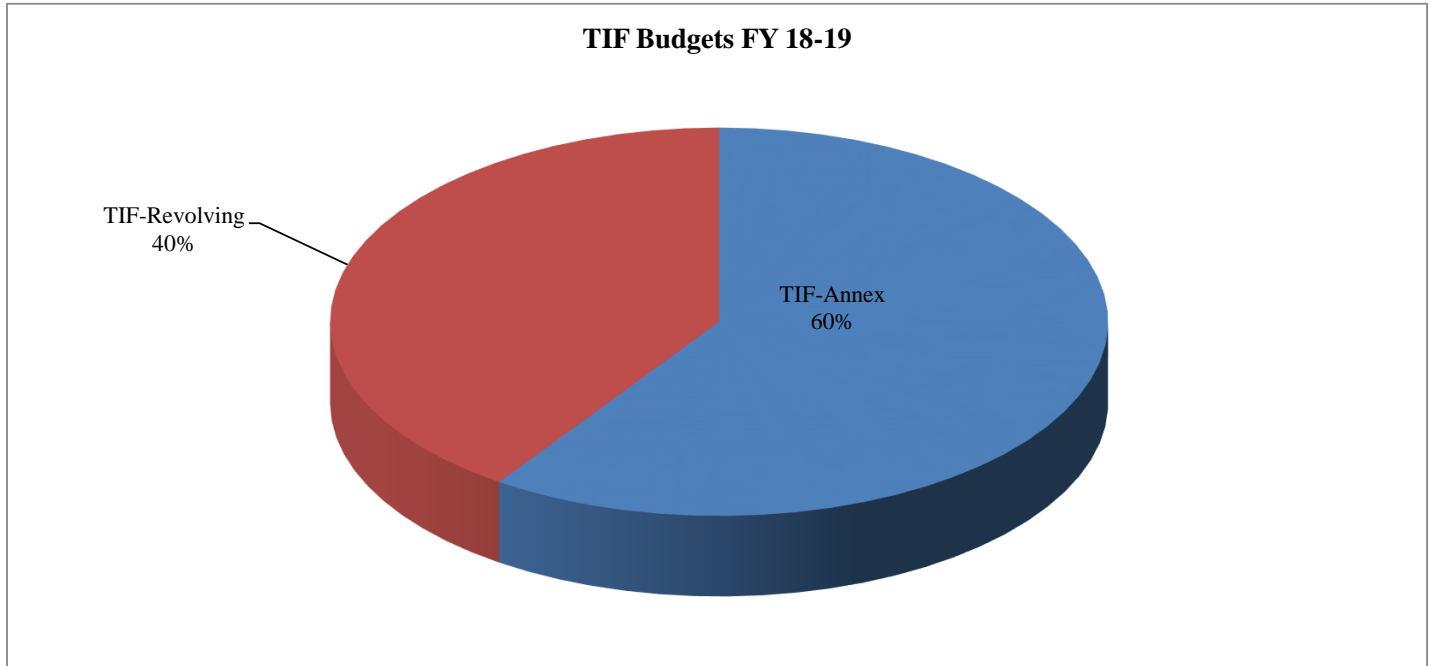
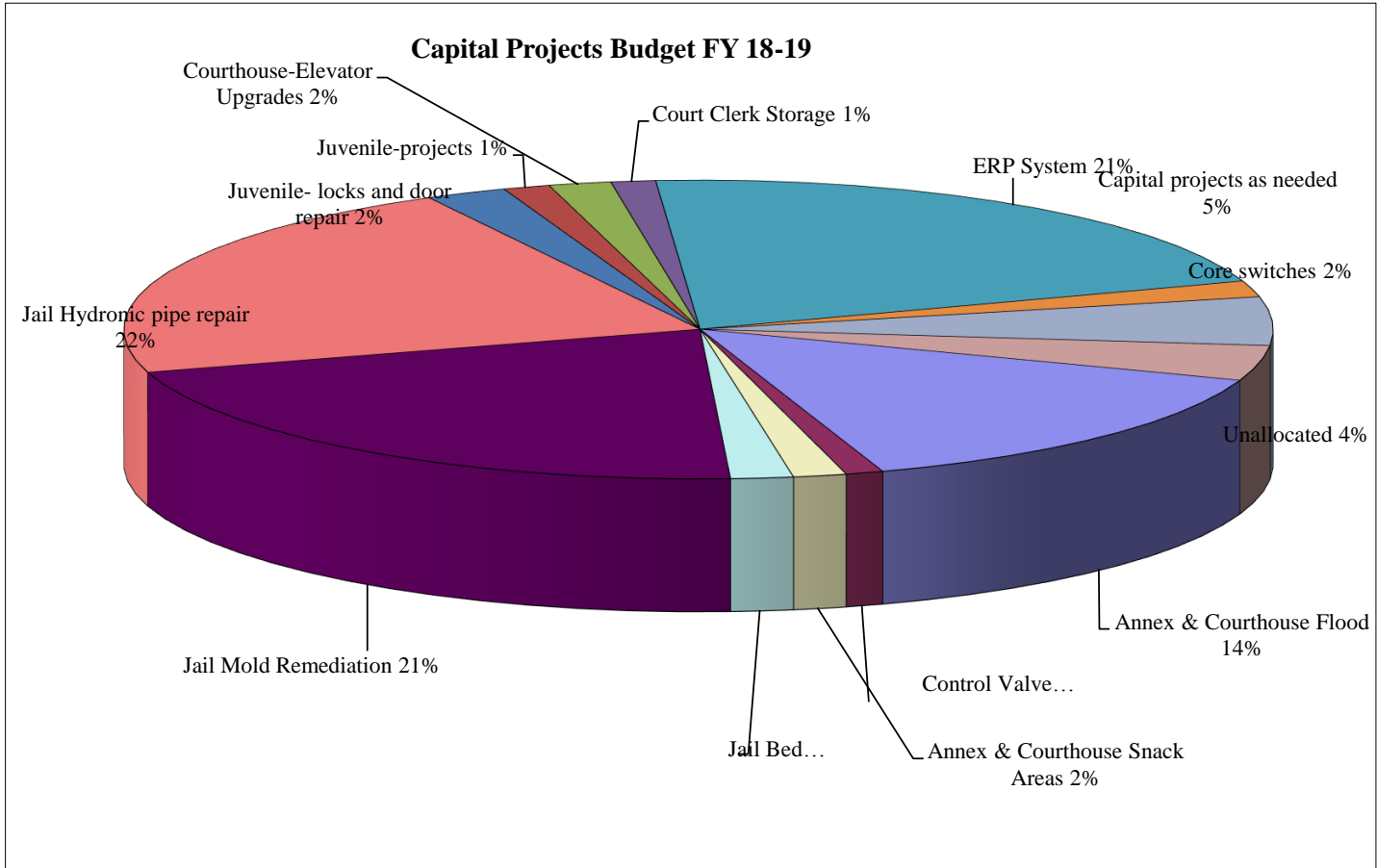
Capital Projects Budget Detail FY 2018-2019

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	\$ 13,525	1,700	2,975	68,500	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	100,000			-	100,000	Pending
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712	158,025	83,351	751,270	3,417	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	300,000	171,345	108,021	127,921	734	Pending
Jail Hydronic Pipe Repair	7/2/2018	1,250,000				1,250,000	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			(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			9	Pending
Replace cell doors in dayroom	5/17/2018	45,924				45,924	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	153,410	3,458	859,499	188,771	Pending
Core Switches end of row/top rack	5/17/2018	100,000				100,000	Pending
Capital Projects-As Needed	5/17/2018	300,000				300,000	Pending
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	47,561				47,561	
Unallocated Funds		169,967				169,967	
Total Ongoing Budgeted Capital Projects		\$ 5,723,059	\$ 520,927	\$ 212,785	\$ 2,444,526	\$ 2,757,607	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 692,690	\$ 82,579	\$ 2,593,342	272,634	Ongoing
TIF-Revolving -323	7/21/2016	\$ 2,416,812	\$ 586,250	\$ 69,186	\$ 1,282,521	548,041	Ongoing
Total Capital Projects		\$ 11,698,536	\$ 1,799,867	\$ 364,550	\$ 6,320,388	\$ 3,578,281	

Cash Balance at August 31, 2018	\$4,908,823.55
Temporary Transfers	0.00
Budgeted Transfers	475,000.00
	5,383,823.55
18/19 Available Budget	3,902,756.82
17/18 Available Budget	1,475,390.62
Total Budgeted Funds Available	5,378,147.44
Total Unappropriated Cash	\$ 5,676.11

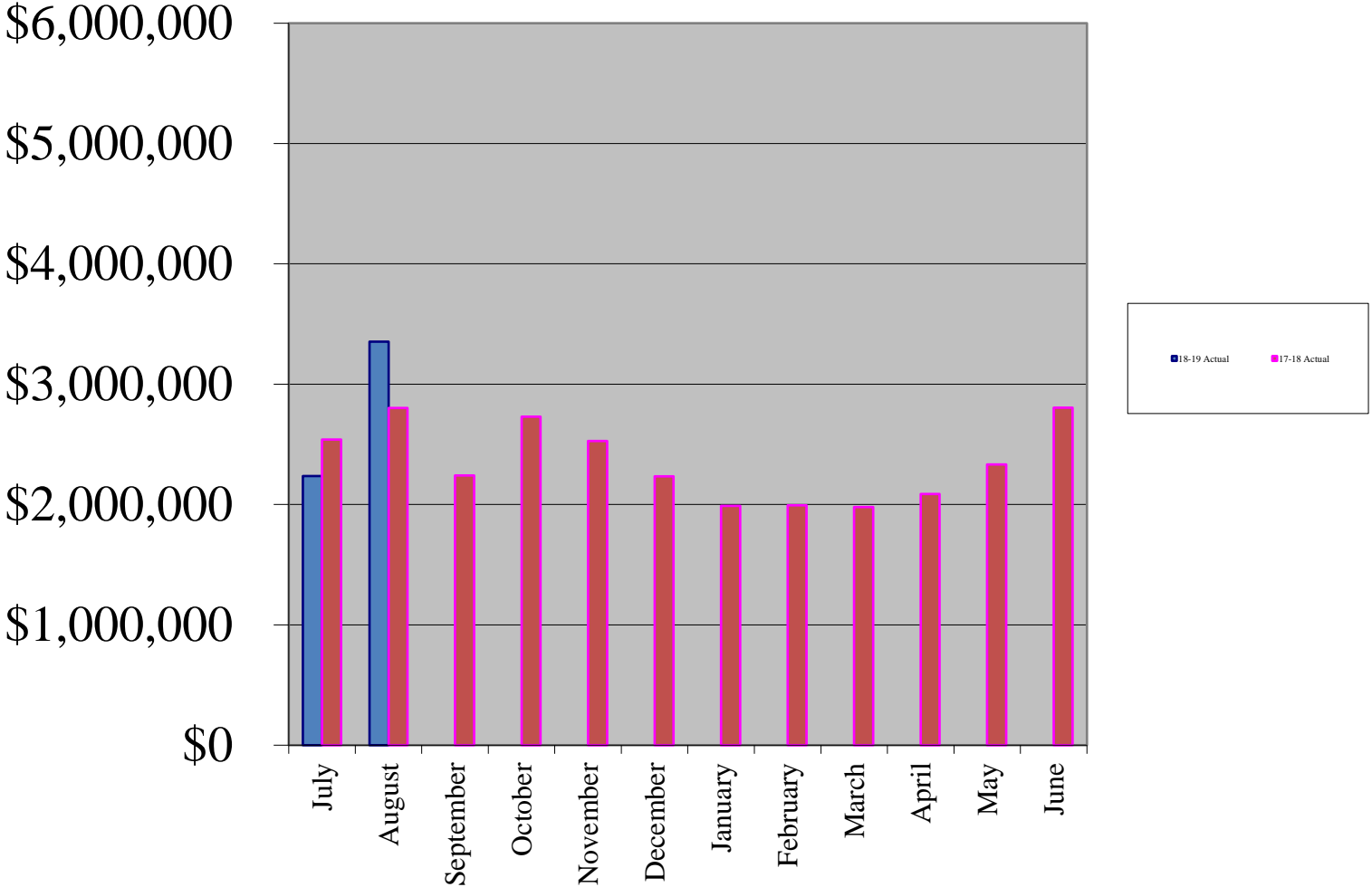


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2018-2019 Appropriations	August 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	\$4,648,477	\$718,429	\$1,139,967	\$3,508,510	\$2,418,387.97	\$2,230,089	24.5%
1110	Highway Cash-Dist #2	5,483,536	452,801	645,482	4,838,054	1,475,905.80	4,007,631	11.8%
1110	Highway Cash-Dist #3	1,958,382	474,970	772,924	1,185,458	1,160,462.90	797,919	39.5%
1111	CBRI Fund	3,395,877	169,211	171,222	3,224,655	2,327,260.02	1,068,617	5.0%
1130	Resale Property	5,201,777	202,997	391,588	4,810,189	1,513,701.41	3,688,075	7.5%
1140	Treasurer Mortgage Fee	148,656	15,126	20,283	128,373	36,637.53	112,018	13.6%
1150	County Clerk Lien Fee	150,131	2,057	7,884	142,247	22,008.24	128,123	5.3%
1151	UCC Central Filing Fund	430,394	174,520	207,625	222,769	207,625.32	222,769	48.2%
1152	Records Mgmt & Preservation	764,246	89,878	126,519	637,726	243,828.63	520,417	16.6%
1160	Sheriff Service Fee	1,237,344	371,114	609,960	627,384	963,256.54	274,087	49.3%
1161	Sheriff Special Revenue	3,307,731	514,663	1,167,706	2,140,025	1,748,292.48	1,559,439	35.3%
1162	Sheriff's Grant Fund	516,493	12,011	26,007	490,486	138,801.86	377,691	5.0%
1201	Assessor Revolving Fee	126,526	0	0	126,526	0.00	126,526	0.0%
1231	Juvenile Probation Fee	92,948	0	2,150	90,798	74,650.00	18,298	2.3%
1233	Juvenile Grant Fund	221,784	19,338	46,021	175,764	61,660.61	160,124	20.8%
1240	Planning Commission Fee	341,795	38,343	66,191	275,605	143,256.01	198,539	19.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	460,129	21,787	21,787	438,343	37,814.81	422,315	4.7%
1260	Community Service Fee	141,929	9,267	18,321	123,608	60,471.93	81,457	12.9%
1270	Community Sentencing	283,720	0	0	283,720	0.00	283,720	0.0%
1280	Drug Court Fund	283,749	51,505	105,893	177,856	115,609.36	168,139	37.3%
1282	Mental Health Court Fund	131,155	6,305	26,704	104,451	34,473.94	96,681	20.4%
1290	Shine Program	46,928	9,254	16,112	30,816	16,612.28	30,316	34.3%
1300	MIS Special Revenue	22,446	0	0	22,446	0.00	22,446	0.0%
Total		\$29,405,771	\$3,353,576	\$5,590,345	\$23,815,426	\$12,800,718	\$16,605,053	19.0%

Year elapsed = 17%

Special Revenue Actual Expenditures



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

**18-19
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	83,199
Exempt Manufacturing Tax		6,011
Miscellaneous Property Tax		172
Interest Income		15,488
Bond Refinance Refunding		-
Total Revenue	\$	104,870

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	\$	(1,250,000)
Interest		(75,000)
Total Paid YTD	\$	(1,325,000)

Total Bonds Combined

Principal	\$	(5,640,000)
Interest		(559,213)
Total Bond Payments YTD	\$	(6,199,213)

Judgments

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

Total Expenditures

\$ (6,199,213)

Transfer In

\$ -

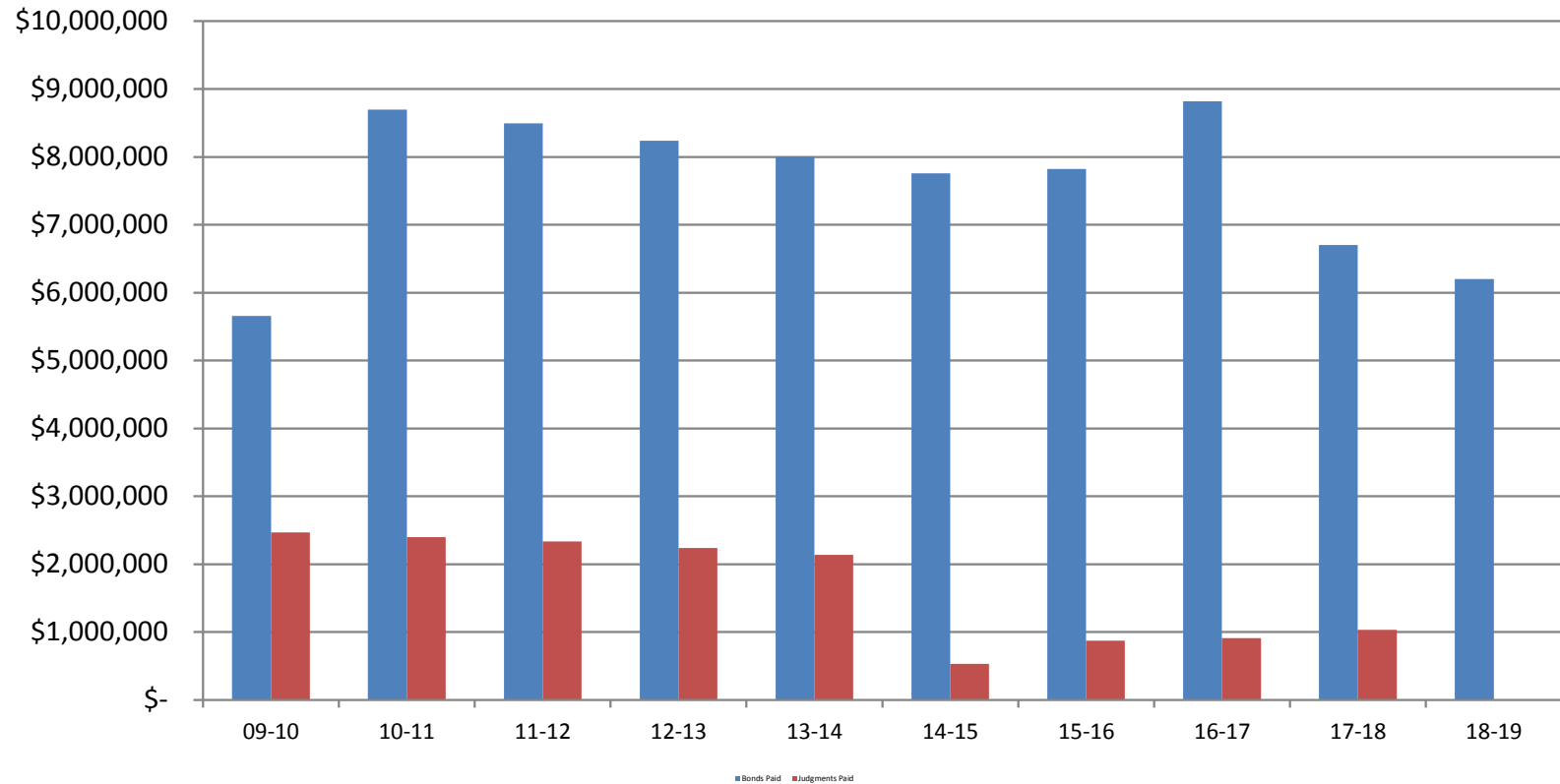
Ending Cash Balance

\$ 510,822

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	\$ (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	(18,877,936)	2,995,500
\$ 92,543,436	\$ (62,137,936)	\$ 30,405,500

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



**FY 18-19
General and Special Revenue Funds
for the month of August 2018**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 371.49	\$ -	\$ 404,903.55	\$ -	\$ 405,325.04
3		120	County Commissioners	26,315.64	8,605.36	1,800.00	180.00	-	36,901.00
27	6	130	Assessor	143,831.59	64,661.19	5,137.94	4,265.91	1,674.30	219,570.93
47		140	Assessor Revaluation	212,003.85	103,273.37	4,068.15	16,153.85	1,379.52	336,878.74
8		150	Treasurer	31,278.91	13,490.89	400.00	1,371.39	210.14	46,751.33
123	5	160	Court Clerk	418,078.65	202,196.83	400.00	24,584.30	-	645,259.78
26		170	County Clerk	144,606.29	58,628.71	400.00	8,147.37	1,188.90	212,971.27
		180	Excise & Equalization	975.00	74.59	-	27.13	-	1,076.72
		190	County Audit	-	-	-	2,896.17	132.52	3,028.69
		200	District Attorney-State	-	-	-	5,804.00	1,612.22	7,416.22
		210	District Attorney -County	-	-	-	5,228.76	403.29	5,632.05
		230	Public Defender	-	-	-	3,983.95	-	3,983.95
3		240	Purchasing	13,078.22	7,856.48	-	715.41	115.48	21,765.59
13	21	250	Election Board	79,244.48	26,241.23	1,117.47	35,078.14	208.08	141,889.40
6	1	260	BOCC HR/Health & Safety	30,696.63	14,269.07	52.87	2,130.22	128.19	47,276.98
3		265	Employee Benefits Dept	17,849.87	8,787.10	-	555.39	104.78	27,297.14
20	2	270	IT Department	96,408.47	40,774.83	31.56	169,628.08	3,002.90	309,845.84
15		280	Facilities Management	58,317.40	27,608.60	-	11,605.02	130.37	97,661.39
		285	Facilities-Custodial	-	-	-	22,097.63	-	22,097.63
		300	Planning Commission	-	-	-	-	-	-
14		301	Court Services	45,133.21	25,788.15	-	120.00	-	71,041.36
466	21	500	Sheriff	1,330,249.33	653,253.48	-	890,938.67	-	2,874,441.48
86	13	525	Juvenile Detention	258,682.06	116,354.95	514.81	47,914.38	674.68	424,140.88
27		526	Juvenile Bureau	112,888.41	57,561.23	-	12,166.02	363.29	182,978.95
3		550	Emergency Management	15,861.13	6,400.29	407.91	8,552.12	1,138.33	32,359.78
10	12	610	Social Services	56,755.26	19,689.24	66.71	41,484.30	194.35	118,189.86
		710	Free Fair	-	-	-	200.29	-	200.29
3		910	District 1	21,389.13	8,481.32	-	762.02	392.00	31,024.47
		920	District 2	2,826.00	216.19	-	816.94	145.06	4,004.19
2	1	930	District 3	17,135.78	8,052.36	-	674.83	-	25,862.97
5		940	County Engineer	28,769.62	13,481.02	100.00	2,388.26	323.44	45,062.34
910	82		Total General Fund	\$ 3,162,424.93	\$ 1,486,117.97	\$ 14,497.42	\$ 1,725,374.10	\$ 13,521.84	\$ 6,401,936.26

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
29	1	1110	Highway Cash-District 1	\$ 111,816.33	\$ 59,815.32	\$ -	\$ 520,202.12	\$ 26,595.44	\$ 718,429.21
25	1	1110	Highway Cash-District 2	99,129.68	43,547.28	-	307,709.93	2,414.06	452,800.95
29		1110	Highway Cash-District 3	123,625.71	64,485.06	-	282,488.82	4,370.12	474,969.71
		1111	CBRI Fund	-	-	-	169,210.65	-	169,210.65
29		1130	Resale Property Fund	124,323.09	61,292.98	-	16,257.09	1,123.49	202,996.65
1		1140	Treasurer Mortgage Fee Fund	2,703.00	2,302.08	2,467.30	7,526.20	127.80	15,126.38
		1150	County Clerk Lien Fee Fund	-	-	-	1,763.29	294.00	2,057.29
9		1151	UCC Central Filing Fund	29,433.75	13,858.74	-	130,928.00	300.00	174,520.49
4	4	1152	Records Preservation Fund	19,626.34	8,416.16	-	61,835.90	-	89,878.40
41		1160	Sheriff Serv Fee Fund	133,778.13	63,528.34	800.00	171,338.67	1,669.00	371,114.14
68		1161	Sheriff Special Revenue Fund	239,420.91	111,864.83	3,213.48	144,476.19	15,687.38	514,662.79
		1162	Sheriff Grant Fund	5,399.18	413.05	-	240.00	5,958.81	12,011.04
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	-	-	-
4		1233	Juvenile - Title IV-E	11,523.96	7,313.83	-	500.01	-	19,337.80
4	1	1240	Planning Commission Fee Fund	22,275.27	10,150.41	2,352.03	3,149.84	415.43	38,342.98
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	21,786.75	21,786.75
		1260	Community Service Fee	-	-	-	8,869.35	397.46	9,266.81
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,591.66	2,524.43	-	40,244.69	144.00	51,504.78
		1282	Mental Health Court Fund	-	-	-	6,164.95	140.00	6,304.95
2		1290	SHINE Program Fund	6,368.06	2,766.03	-	120.00	-	9,254.09
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
248	7		Total Special Revenue Funds	\$ 938,015.07	\$ 452,278.54	\$ 8,832.81	\$ 1,873,025.70	\$ 81,423.74	\$ 3,353,575.86

1158	89		Total	\$ 4,100,440.00	\$ 1,938,396.51	\$ 23,330.23	\$ 3,598,399.80	\$ 94,945.58	\$ 9,755,512.12
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Category % of Total	42.0%	19.9%	0.2%	36.9%	1.0%	100.0%
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