

Oklahoma County
Monthly Financial Report
For Period Ending September 30, 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 | 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 | | | 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 | 3,636,950 | (141,639) | 5,471,993 | 3,412,960 | 165.8% |
| Total Department Budgets | \$ 82,661,541 | \$ 89,154,682 | \$ 3,682,926 | \$ - | \$ 92,837,608 | \$ 10,176,067 | 12.3% |
| 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 | | | 475,000 | (593,250) | -55.5% |
| 5010 Defined Benefit Plan | 800,000 | 800,000 | | | 800,000 | - | |
| Total Transfers | \$ 11,513,250 | \$ 5,886,000 | \$ 500,000 | \$ - | \$ 6,386,000 | \$ (5,127,250) | -44.5% |
| Total | \$ 94,174,791 | \$ 95,040,682 | \$ 4,182,926 | \$ - | \$ 99,223,608 | \$ 5,048,817 | 5.4% |
| Total Sources Available | | | | | | | |
| Revenue | \$ 84,404,456 | \$ 85,205,780 | | | \$ 87,130,365 | \$ 2,725,909 | 3.2% |
| 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 | | | \$ 99,223,608 | \$ 5,048,817 | 5.4% |

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

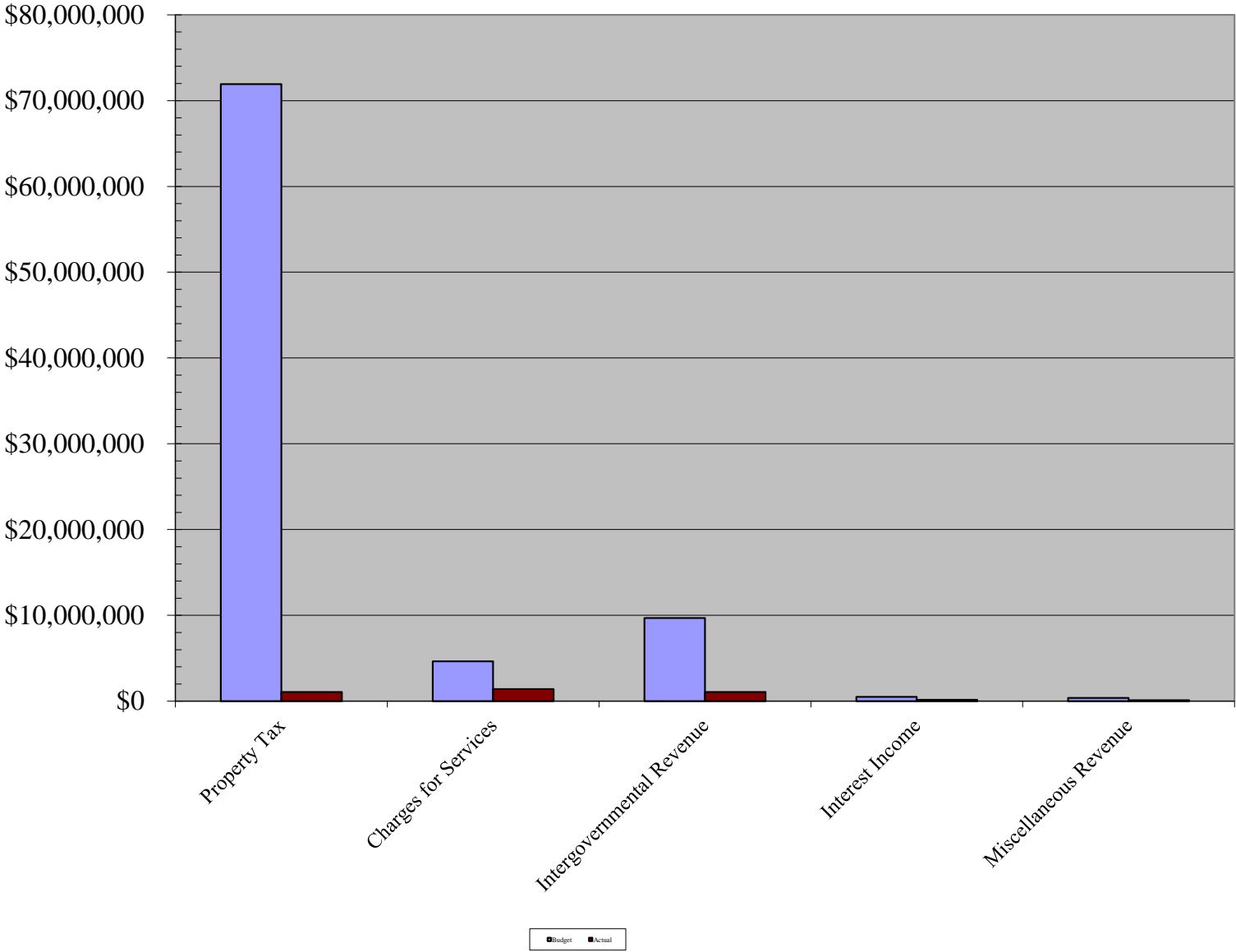
| Department | Description | Amount | Resolution # | Date |
|-----------------------------------|-------------------------------------|-------------------------------|---------------------|-------------|
| 995 General Fund Reserve | General Fund Reserve Balance | \$ 1,976,682.00 | Adopted Budget | 6/21/2018 |
| 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 |
| 995 General Fund Reserve | September Supplement | 3,636,950.00 | BB 133-18 | 9/20/2018 |
| Total General Fund Reserve | | <u>\$ 5,471,993.00</u> | | |

**General Fund
FY 2018-2019
Budget Analysis
For the Period Ending September 30, 2018**

| | 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 | \$ 1,059,650 | \$ (70,853,397) | 1.5% | 1.4% |
| Charges for Services | 4,637,342 | 1,405,868 | (3,231,474) | 30.3% | 32.1% |
| Intergovernmental Revenue | 9,698,549 | 1,066,903 | (8,631,646) | 11.0% | 13.4% |
| Interest Income | 498,000 | 142,172 | (355,828) | 28.5% | 31.8% |
| Miscellaneous Revenue | 383,427 | 101,780 | (281,647) | 26.5% | 64.8% |
| Total Revenue | \$ 87,130,366 | \$ 3,776,373 | \$ (83,353,992) | 4.3% | 4.7% |
| Temporary Cash Transfer In | \$ - | \$ 3,000,000 | \$ 3,000,000 | | |
| Temporary Cash Transfer Out | - | - | - | | |
| Operating Transfers In | - | - | - | | |
| Operating Transfers Out | (6,386,000) | (3,100,000) | 3,286,000 | | |
| 18-19 Expenditures | \$ 92,837,608 | \$ 16,547,570 | \$ (76,290,038) | 17.8% | 19.0% |
| Prior Budget Year Expenditures | 6,400,588 | 4,103,229 | (2,297,358) | 64.1% | 64.1% |
| Total Expenditures | \$ 99,238,196 | \$ 20,650,799 | \$ (78,587,396) | | |
| Cash Balance* | \$ 0 | \$ 1,519,403 | \$ 1,519,403 | | |

* 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 September 30, 2018



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

| | For the Month Ending September 30, 2018 | | | |
|--------------------------------|---|------------------------------|------------------------|--------------------------|
| | 18-19 September Actual | 17-18 September Actual | Increase (Decrease) | % Increase (Decrease) |
| Beginning Cash Balance: | \$ 7,470,919 | \$ 4,134,132 | \$ 3,336,787 | 80.7% |
| Revenue: | | | | |
| Property Tax | \$ 186,073 | \$ 213,944 | \$ (27,871) | -13.0% |
| Charges for Services | 518,401 | 470,641 | 47,760 | 10.1% |
| Intergovernmental Revenue | 297,734 | 255,963 | 41,771 | 16.3% |
| Interest Income | 39,238 | 18,589 | 20,649 | 111.1% |
| Miscellaneous Revenue | 53,908 | 21,430 | 32,478 | 151.6% |
| Total Revenue | \$ 1,095,354 | \$ 980,567 | \$ 114,787 | 11.7% |
| Temporary Cash Transfers In | \$ - | \$ 6,000,000 | \$ (6,000,000) | |
| Temporary Cash Transfer Out | - | - | - | |
| Operating Transfers In | - | - | - | |
| Operating Transfers Out | - | (1,100,000) | 1,100,000 | |
| 18-19 Expenditures | \$ 6,052,957 | \$ 6,102,773 | \$ (49,816) | -0.8% |
| Prior Budget Year Expenditures | 993,913 | 86,942 | 906,971 | |
| Total Expenditures | \$ 7,046,870 | \$ 6,189,715 | \$ 857,155 | 13.8% |
| Ending Cash Balance | \$ 1,519,403 | \$ 3,824,985 | \$ (2,305,582) | -60.3% |

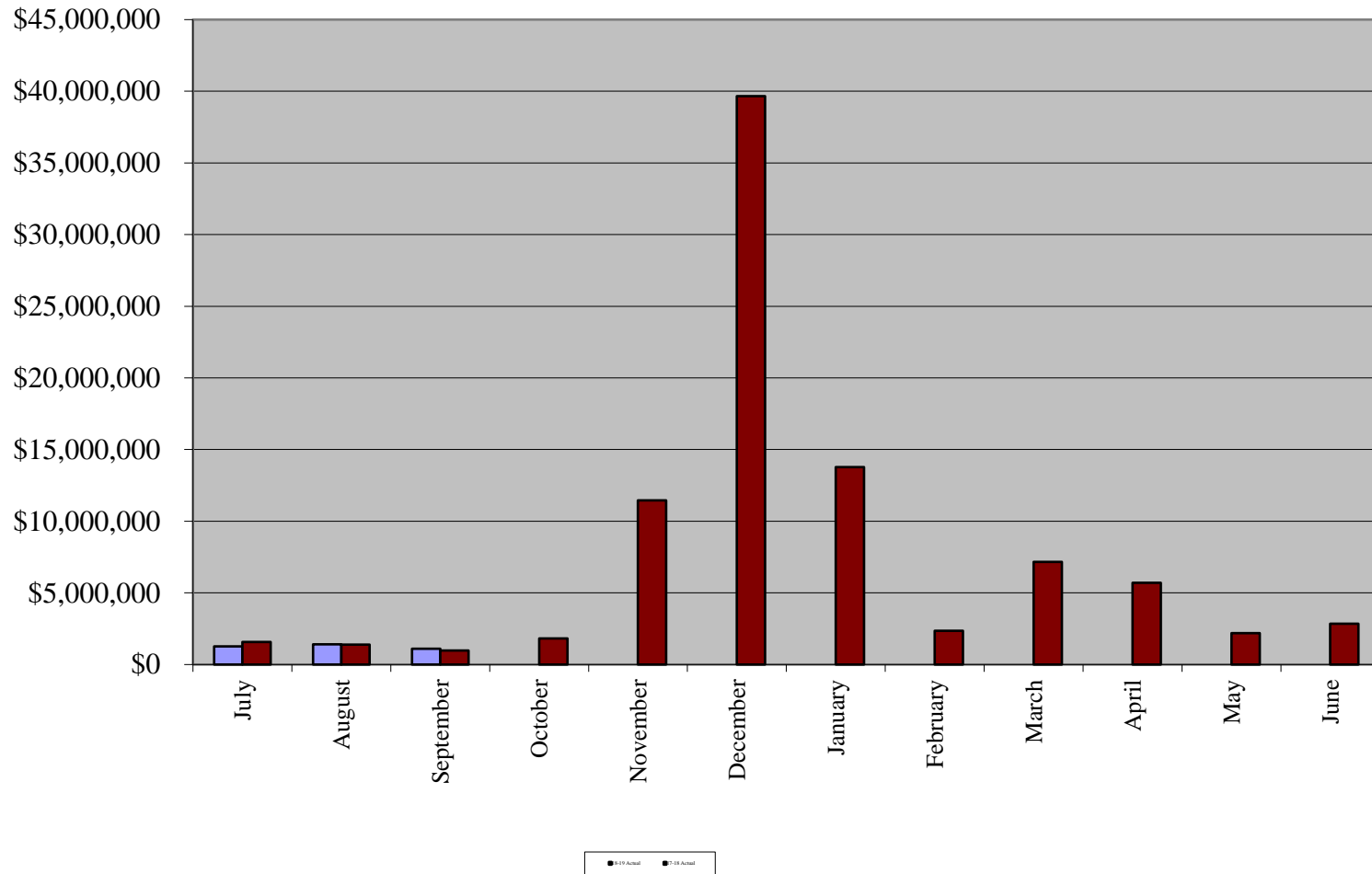
| | For the Year to Date Period Ending September 30, 2018 | | | |
|----------------------------|---|---------------------------------|------------------------|--------------------------|
| | 18-19 Year to Date Actual | 17-18 Year to Date Actual | Increase (Decrease) | % Increase (Decrease) |
| | \$ 18,493,830 | \$ 14,763,863 | \$ 3,729,967 | 25.3% |
| | \$ 1,059,650 | \$ 976,497 | \$ 83,153 | 8.5% |
| | 1,405,868 | 1,418,107 | (12,239) | -0.9% |
| | 1,066,903 | 1,276,682 | (209,779) | -16.4% |
| | 142,172 | 60,384 | 81,788 | 135.4% |
| | 101,780 | 221,317 | (119,537) | -54.0% |
| | \$ 3,776,373 | \$ 3,952,987 | \$ (176,614) | -4.5% |
| | \$ 3,000,000 | \$ 8,500,000 | \$ (5,500,000) | |
| | - | \$ - | - | |
| | - | - | - | |
| | (3,100,000) | (4,468,250) | 1,368,250 | -30.6% |
| | \$ 16,547,570 | \$ 15,453,063 | \$ 1,094,507 | 7.1% |
| | 4,103,229 | 3,470,551 | 632,678 | 18.2% |
| | \$ 20,650,799 | \$ 18,923,614 | \$ 1,727,185 | 9.1% |
| Ending Cash Balance | \$ 1,519,403 | \$ 3,824,985 | \$ (2,305,582) | -60.3% |

Note 1.)

| | 18-19 September Actual | 17-18 September Actual | Increase (Decrease) |
|---------------------------------|------------------------------|------------------------------|------------------------|
| Operating Transfers | | | |
| 2010-Capital Projects | \$ - | \$ - | \$ - |
| 4010-Employee Benefits | - | (1,000,000) | 1,000,000 |
| 4020-Workers Compensation | - | (100,000) | 100,000 |
| 4030-Self Insurance | - | - | - |
| 5010-Defined Benefit Retirement | - | - | - |
| Total Operating Transfers | \$ - | \$ (1,100,000) | \$ 1,100,000 |

| | 18-19 Year to Date Actual | 17-18 Year to Date Actual | Increase (Decrease) |
|--|---------------------------------|---------------------------------|------------------------|
| | \$ - | \$ (768,250) | \$ 768,250 |
| | (3,000,000) | (3,500,000) | 500,000 |
| | (100,000) | (200,000) | 100,000 |
| | - | - | - |
| | - | - | - |
| | \$ (3,100,000) | \$ (4,468,250) | \$ 1,368,250 |

General Fund Actual Revenue September 30, 2018

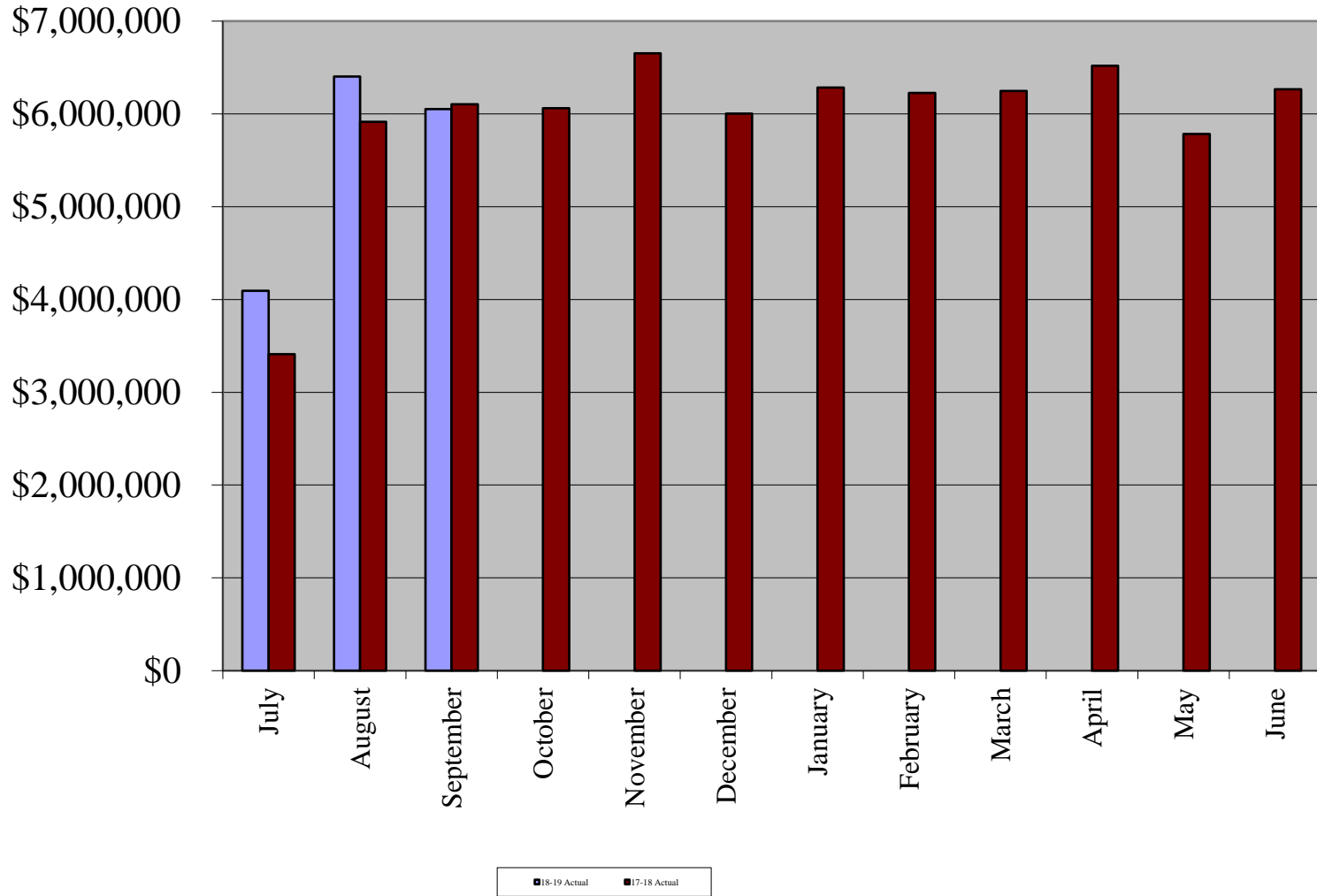


**FY 2018-19 General Fund Expenditures
Status Report**

| Cost Center | Department | 2018-2019 Adopted Budget | Budget Amendments | 2018-2019 Amended Budget | September 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 | \$ 415,941 | \$ 1,235,953 | \$ 6,864,107 | \$ 5,476,195 | \$ 2,623,865 | 15.3% | 18.4% |
| 120 | County Commissioners | 441,527 | - | 441,527 | 36,944 | 100,700 | 340,827 | 101,156 | 340,371 | 22.8% | 22.6% |
| 130 | Assessor | 2,894,955 | - | 2,894,955 | 214,636 | 590,729 | 2,304,226 | 639,290 | 2,255,665 | 20.4% | 20.9% |
| 140 | Assessor Revaluation | 4,751,958 | 60,046 | 4,812,004 | 334,800 | 969,159 | 3,842,845 | 1,335,444 | 3,476,560 | 20.1% | 18.8% |
| 150 | Treasurer | 788,451 | 4,593 | 793,044 | 74,524 | 132,869 | 660,175 | 227,141 | 565,903 | 16.8% | 17.6% |
| 160 | Court Clerk | 7,890,334 | - | 7,890,334 | 627,959 | 1,737,849 | 6,152,485 | 1,782,706 | 6,107,628 | 22.0% | 21.8% |
| 170 | County Clerk | 2,687,096 | - | 2,687,096 | 209,053 | 580,867 | 2,106,229 | 709,158 | 1,977,938 | 21.6% | 22.5% |
| 180 | Excise & Equalization Bds | 44,707 | - | 44,707 | 323 | 4,306 | 40,401 | 6,726 | 37,981 | 9.6% | 16.3% |
| 190 | County Audit | 672,944 | 45,976 | 718,920 | 10,971 | 16,847 | 702,073 | 437,706 | 281,214 | 2.3% | 1.8% |
| 200 | District Attorney-State | 150,000 | - | 150,000 | 5,788 | 15,340 | 134,660 | 37,948 | 112,052 | 10.2% | 12.1% |
| 210 | District Attorney-County | 72,398 | - | 72,398 | 4,804 | 11,045 | 61,353 | 49,720 | 22,678 | 15.3% | 14.3% |
| 230 | Public Defender | 59,720 | - | 59,720 | 2,974 | 7,894 | 51,826 | 31,031 | 28,689 | 13.2% | 8.0% |
| 240 | Purchasing | 345,055 | - | 345,055 | 21,548 | 59,079 | 285,976 | 67,293 | 277,762 | 17.1% | 20.7% |
| 250 | Election Board | 1,485,944 | - | 1,485,944 | 154,235 | 369,381 | 1,116,563 | 434,281 | 1,051,663 | 24.9% | 26.0% |
| 260 | BOCC HR/Health & Safety | 588,893 | 20,000 | 608,893 | 48,041 | 129,758 | 479,135 | 154,074 | 454,819 | 21.3% | 22.0% |
| 265 | Employee Benefits Dept | 348,778 | - | 348,778 | 27,588 | 74,944 | 273,834 | 79,551 | 269,227 | 21.5% | 24.1% |
| 270 | MIS | 3,603,108 | 0 | 3,603,108 | 198,471 | 644,021 | 2,959,087 | 1,905,953 | 1,697,155 | 17.9% | 23.3% |
| 280 | Facilities Management | 1,498,910 | - | 1,498,910 | 133,371 | 297,874 | 1,201,036 | 403,281 | 1,095,629 | 19.9% | 21.1% |
| 285 | Facilities Mgmt-Custodial | 266,709 | - | 266,709 | 19,239 | 41,337 | 225,372 | 219,327 | 47,382 | 15.5% | 13.7% |
| 300 | Planning Commission | - | - | - | - | - | - | - | 0 | | |
| 301 | Court Services | 845,197 | - | 845,197 | 70,025 | 192,136 | 653,061 | 10,120,881 | -9,275,684 | 22.7% | 19.9% |
| 500 | Sheriff | 37,617,509 | - | 37,617,509 | 2,559,571 | 7,013,610 | 30,603,899 | 7,013,610 | 30,603,899 | 18.6% | 19.1% |
| 520 | Juvenile Detention | 5,355,500 | - | 5,355,500 | 411,979 | 1,131,491 | 4,224,009 | 1,275,513 | 4,079,987 | 21.1% | 19.3% |
| 526 | Juvenile Bureau | 2,061,592 | - | 2,061,592 | 170,268 | 473,056 | 1,588,536 | 517,298 | 1,544,294 | 22.9% | |
| 550 | Emergency Management | 537,711 | - | 537,711 | 24,653 | 75,179 | 462,532 | 114,863 | 422,848 | 14.0% | 15.0% |
| 610 | Social Services | 2,095,177 | 0 | 2,095,177 | 164,630 | 340,274 | 1,754,903 | 911,162 | 1,184,015 | 16.2% | 15.3% |
| 710 | Free Fair | 62,245 | - | 62,245 | 6,944 | 7,144 | 55,101 | 21,501 | 40,744 | 11.5% | 14.6% |
| 910 | District 1 | 495,283 | - | 495,283 | 30,386 | 83,754 | 411,529 | 124,666 | 370,617 | 16.9% | 13.8% |
| 920 | District 2 | 368,994 | - | 368,994 | 4,258 | 16,591 | 352,403 | 27,702 | 341,292 | 4.5% | 23.7% |
| 930 | District 3 | 347,787 | - | 347,787 | 23,421 | 70,235 | 277,552 | 72,766 | 275,021 | 20.2% | 16.1% |
| 940 | County Engineer | 556,458 | - | 556,458 | 45,611 | 122,365 | 434,093 | 144,692 | 411,767 | 22.0% | 21.4% |
| 950 | Economic Development | 200,000 | - | 200,000 | - | - | 200,000 | 200,000 | 0 | 0.0% | |
| 991 | Employee Benefits Supplement | - | - | - | - | - | - | - | 0 | | 0.0% |
| 992 | Worker's Compensation Supple | - | - | - | - | - | - | - | 0 | | 0.0% |
| 994 | Capital Projects Supplement | - | - | - | - | - | - | - | 0 | | 100.0% |
| 990 | Defined Benefit Supplement | - | - | - | - | - | - | - | 0 | | |
| 995 | General Fund Reserve | 1,976,682 | 3,495,311 | 5,471,993 | - | - | 5,471,993 | - | 5,471,993 | | |
| Total | | \$ 89,154,682 | \$ 3,682,926 | \$ 92,837,608 | \$ 6,052,957 | \$ 16,547,570 | \$ 76,291,819 | \$ 34,642,637 | \$ 58,194,971 | 17.8% | 11.9% |

Year elapsed = 25.0%

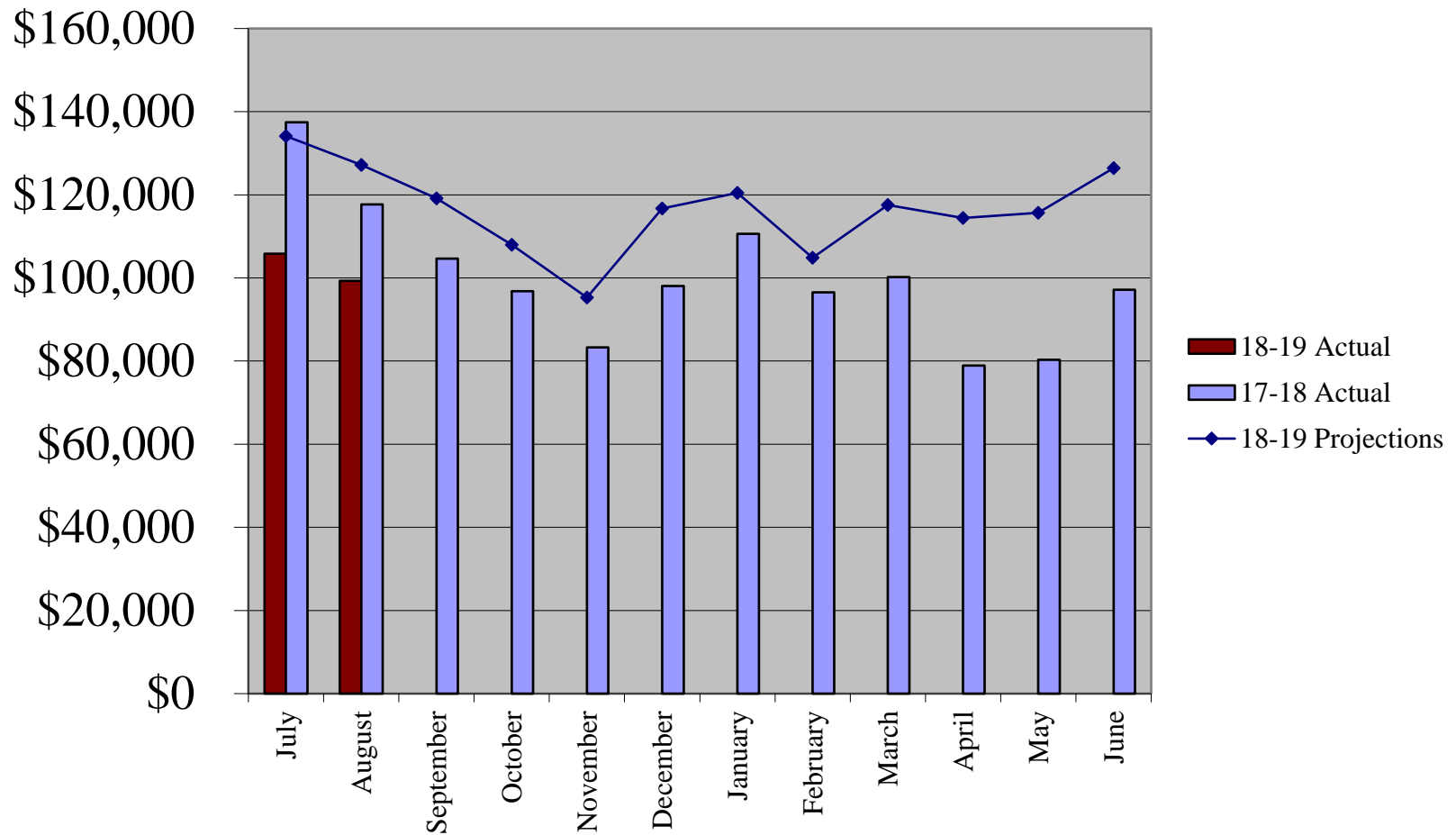
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2018-2019
September 30, 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 | | \$ 150 | \$ 150 | \$ 1,050 |
| 52010 | FICA - Retirement Board Members | 92 | | 11 | 11 | 81 |
| 52032 | Retirement paid by General Fund | 4,204 | 3,089 | 1,083 | 4,172 | 32 |
| Total Salaries and Benefits | | \$ 5,496 | \$ 3,089 | \$ 1,244 | \$ 4,333 | \$ 1,163 |
| Utilities | | | | | | |
| 54026 | Heating and Cooling (Veolia) | \$ 1,399,705 | \$ 744,897 | \$ 205,103 | \$ 950,000 | \$ 449,705 |
| 54023 | Electricity (OG&E) | 800,000 | 580,063 | 119,937 | 700,000 | 100,000 |
| 54024 | Sewer and Water(City of OKC) | 800,000 | 623,313 | 61,687 | 685,000 | 115,000 |
| 54022 | Natural Gas(ONG) | 44,000 | 20,476 | 824 | 21,300 | 22,700 |
| Utilities Subtotal | | \$ 3,043,705 | \$ 1,968,748 | \$ 387,552 | \$ 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 | \$ 527,257 | \$ 175,752 | \$ 703,009 | \$ - |
| 54451 | Outside legal services | 175,000 | 10,444 | | 10,444 | 164,556 |
| 54036 | Inmate Medical for Cap Excess | 1,500,000 | | | | |
| 54019 | Liability policies on equipment and property; blanket bonds | 404,000 | | 359,873 | 359,873 | 44,127 |
| 54040 | Publication of Commissioners Proceedings/Ads | 36,000 | 15,689 | 2,311 | 18,000 | 18,000 |
| 54102 | ICB (county-occupied space) rent expense | 127,000 | 71,715 | 31,620 | 103,335 | 23,665 |
| 54102 | Lincoln (county-occupied space) rent expense | 256,000 | 149,527 | 63,808 | 213,335 | 42,665 |
| 54103 | Storage for Court Clerk records | 130,000 | 95,288 | 31,763 | 127,050 | 2,950 |
| 54103 | Storage Court Clerk Building Lease | 350,000 | 223,166 | 111,584 | 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 | 366,826 | 33,174 | 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 | 16,225 | 3,775 | 20,000 | - |
| 54045 | Metro Parking Garage-Judges parking | 1,380 | 1,035 | 345 | 1,380 | - |
| 54451 | Contract liability contingency | 100,000 | | | - | 100,000 |
| | Misc. (Judges cell, oil list, shipping, Emp Bene etc...) | 2,417 | 2,923 | 28 | 2,951 | (534) |
| Other Operating Subtotal | | \$ 4,993,234 | \$ 2,246,976 | \$ 814,032 | \$ 3,061,009 | \$ 432,225 |
| Total Maintenance and Operations - 54000 | | \$ 8,092,989 | \$ 4,235,725 | \$ 1,234,709 | \$ 5,470,434 | \$ 1,122,555 |
| 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 | \$ 4,240,242 | \$ 1,235,953 | \$ 5,476,195 | \$ 1,123,865 |

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2018-2019
September 30, 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 | \$ 4,500,000 | \$ 3,000,000 | \$ 1,500,000 | \$ 4,500,000 | \$ - |
| Employee/Retiree/Cobra Premiums | 4,463,307 | 1,141,037 | 3,138,963 | 4,280,000 | (183,307) |
| Employer Premiums | 15,882,167 | 3,372,145 | 11,326,446 | 14,698,591 | (1,183,576) |
| Stop Loss Reimb | - | 138,873 | - | 138,873 | 138,873 |
| Refunds/Rebates/Interest | 797,611 | 589,747 | 2,780,706 | 3,370,453 | 2,572,842 |
| Total Resources | \$ 26,196,416 | \$ 8,637,778 | \$ 15,965,410 | \$ 27,383,893 | \$ 1,187,477 |
| Expenses | | | | | |
| Medical Claims | \$ 13,850,217 | \$ 3,243,191 | \$ 9,729,572 | \$ 12,972,762 | \$ (877,455) |
| Medical Claims covered by Stop Loss | - | - | - | - | - |
| Prescription Drug Claims | 6,812,732 | 1,436,571 | 4,309,713 | 5,746,284 | (1,066,449) |
| Dental Claims | 1,404,253 | 307,035 | 921,105 | 1,228,140 | (176,113) |
| Vision Claims | 164,662 | 25,329 | 126,647 | 151,977 | (12,685) |
| County Pharmacy | 305,000 | 69,489 | 208,467 | 277,956 | (27,044) |
| Employee Assistance Program | 21,224 | 5,306 | 15,918 | 21,224 | - |
| Medicare Supplement - Phys. Mutual | 877,800 | 304,782 | 685,760 | 990,542 | 112,742 |
| Total Claims | <u>\$ 23,435,889</u> | <u>\$ 5,391,703</u> | <u>\$ 15,997,181</u> | <u>\$ 21,388,884</u> | <u>\$ (2,047,005)</u> |
| Administration Fees & Other | 702,907 | 176,613 | 529,840 | 706,453 | 3,546 |
| 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>\$ 546,097</u> | <u>\$ 1,638,292</u> | <u>\$ 2,184,389</u> | <u>\$ (10,930)</u> |
| Total Expenses | \$ 25,631,209 | \$ 5,937,800 | \$ 17,635,473 | \$ 23,573,273 | \$ (2,057,935) |
| Ending Cash Balance | <u>\$ 565,208</u> | <u>\$ 2,699,978</u> | <u>\$ (1,670,062)</u> | <u>\$ 3,810,621</u> | <u>\$ 3,245,413</u> |

Cash Balance-One Year Ago

\$ 1,719,758

Notes:

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

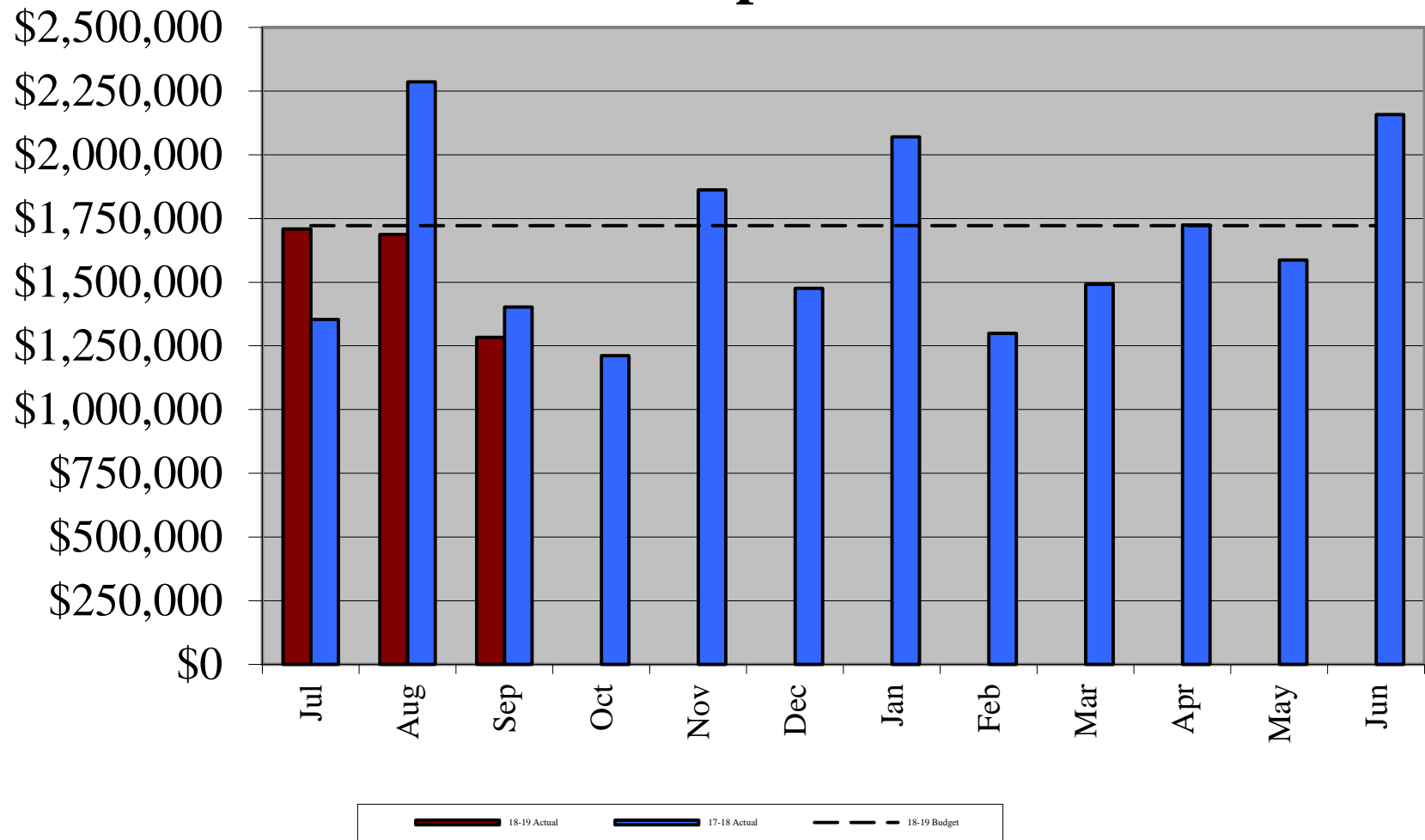
| | <u>Employee 2018</u> | <u>Employer 18-19</u> |
|--|----------------------|-----------------------|
| | \$173 | \$768 |
| | \$406 | \$1,802 |

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 | \$ 773,272 | \$1,081,064 | \$ 1,392,169 (July) |
| Prescription Drug Claims | \$567,728 | 510,833 | \$478,857 | 510,833 (August) |
| Total | <u>\$1,721,912</u> | <u>\$1,284,105</u> | <u>\$1,559,920</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 | \$1,024,985 | \$1,146,274 | \$1,939,188 (June) |
| Prescription Drug Claims | \$519,086 | \$377,781 | \$514,136 | \$1,081,495 (August) |
| Total | <u>\$1,807,561</u> | <u>\$1,402,766</u> | <u>\$1,660,410</u> | |

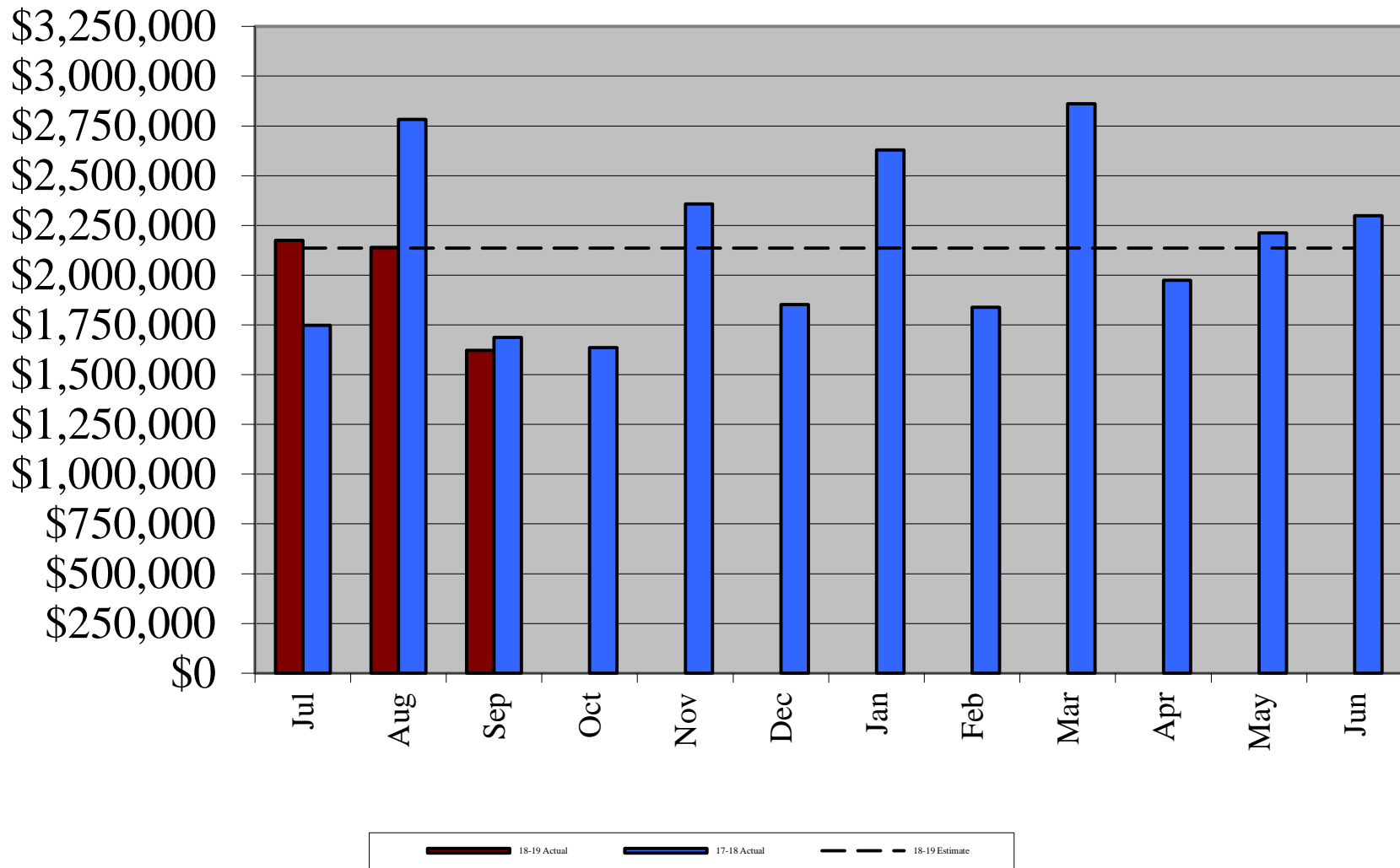
Medical & Prescription Claims



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

| | Annual | | | | September | | | |
|--|----------------------|----------------------|---------------------|--------------|---------------------|---------------------|---------------------|--------------|
| | FY 18-19 | FY 17-18 | Inc (Dec) | % | FY 18-19 | FY 17-18 | Inc (Dec) | % |
| | Estimates | Actuals | | | YTD Actuals | YTD Actuals | | |
| 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% | \$ 3,000,000 | \$ 3,500,000 | \$ (500,000) | -14.3% |
| Employer Premiums | 15,882,167 | 10,604,514 | 5,277,653 | 49.8% | 3,372,145 | 2,698,552 | 673,593 | 25% |
| Employee/Retiree/Cobra Premiums | 4,463,307 | 4,421,588 | 41,718 | 0.9% | 1,141,037 | 1,157,581 | (16,544) | -1.4% |
| Stop Loss Reimb | - | 1,316,947 | (1,316,947) | -100.0% | 138,873 | 282,196 | (143,323) | -51% |
| Refunds/Rebates/Subsidy | 797,611 | 1,117,450 | (319,840) | -28.6% | 589,746 | 127,854 | 461,892 | 361.3% |
| Interest Income | - | 3 | (3) | | 1 | 1 | 0 | |
| Total Resources | \$ 26,196,417 | \$ 26,255,732 | \$ (59,314) | -0.2% | \$ 8,637,778 | \$ 7,936,413 | \$ 701,366 | 8.8% |
| Expenses | | | | | | | | |
| Medical Claims | \$ 13,850,217 | \$ 13,755,282 | \$ 94,935 | 0.7% | \$ 3,243,191 | \$ 3,381,434 | \$ (138,243) | -4.1% |
| Medical claims covered by Stop Loss | - | 976,993 | (976,993) | | - | - | - | #DIV/0! |
| Prescription Drug Claims | 6,812,732 | 6,169,631 | 643,102 | 10.4% | 1,436,571 | 1,660,879 | (224,308) | -13.5% |
| Dental Claims | 1,404,253 | 1,392,018 | 12,235 | 0.9% | 307,035 | 224,756 | 82,279 | 36.6% |
| Vision Claims | 164,662 | 167,632 | (2,969) | -1.8% | 25,329 | 42,021 | (16,692) | -39.7% |
| County Pharmacy | 305,000 | 276,639 | 28,361 | 10.3% | 69,489 | 49,711 | 19,778 | 39.8% |
| Employee Assistance Program | 21,224 | 21,224 | - | 0.0% | 5,306 | 5,306 | 0 | 0.0% |
| Medicare Supplement | 877,800 | 931,073 | (53,273) | -5.7% | 304,782 | 307,632 | (2,850) | -0.9% |
| Misc Refunds/Reimb/Flex Acct | - | - | - | | 6,634 | - | 6,634 | 0% |
| Total Claims | \$ 23,435,889 | \$ 23,690,492 | \$ (254,603) | -1.1% | \$ 5,398,337 | \$ 5,671,740 | \$ (273,402) | -4.8% |
| Administration Fees & Other | 702,907 | 739,220 | (36,312) | -4.9% | 169,979 | 182,890 | (12,911) | -7.1% |
| Life/AD&D Premiums | 324,234 | 323,495 | 739 | 0.2% | 84,951 | 80,518 | 4,433 | 5.5% |
| Stop Loss Premiums | 1,168,178 | 1,106,548 | 61,630 | 5.6% | 284,533 | 281,507 | 3,026 | 1.1% |
| Total Admin/Premiums | \$ 2,195,319 | \$ 2,169,262 | \$ 26,057 | 1.2% | \$ 539,463 | \$ 544,915 | \$ (5,452) | -1.0% |
| Total Expenses | \$ 25,631,209 | \$ 25,859,753 | \$ (228,546) | -0.9% | \$ 5,937,800 | \$ 6,216,653 | \$ (278,854) | -4.5% |
| June Medical & Rx Claims held until July 1 | | - | - | | - | - | - | |
| Ending Cash Balance | \$ 565,208 | \$ 395,978 | \$ 169,232 | 43% | \$ 2,699,978 | \$ 1,719,758 | \$ 980,220 | 57.0% |

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
September 30, 2018**

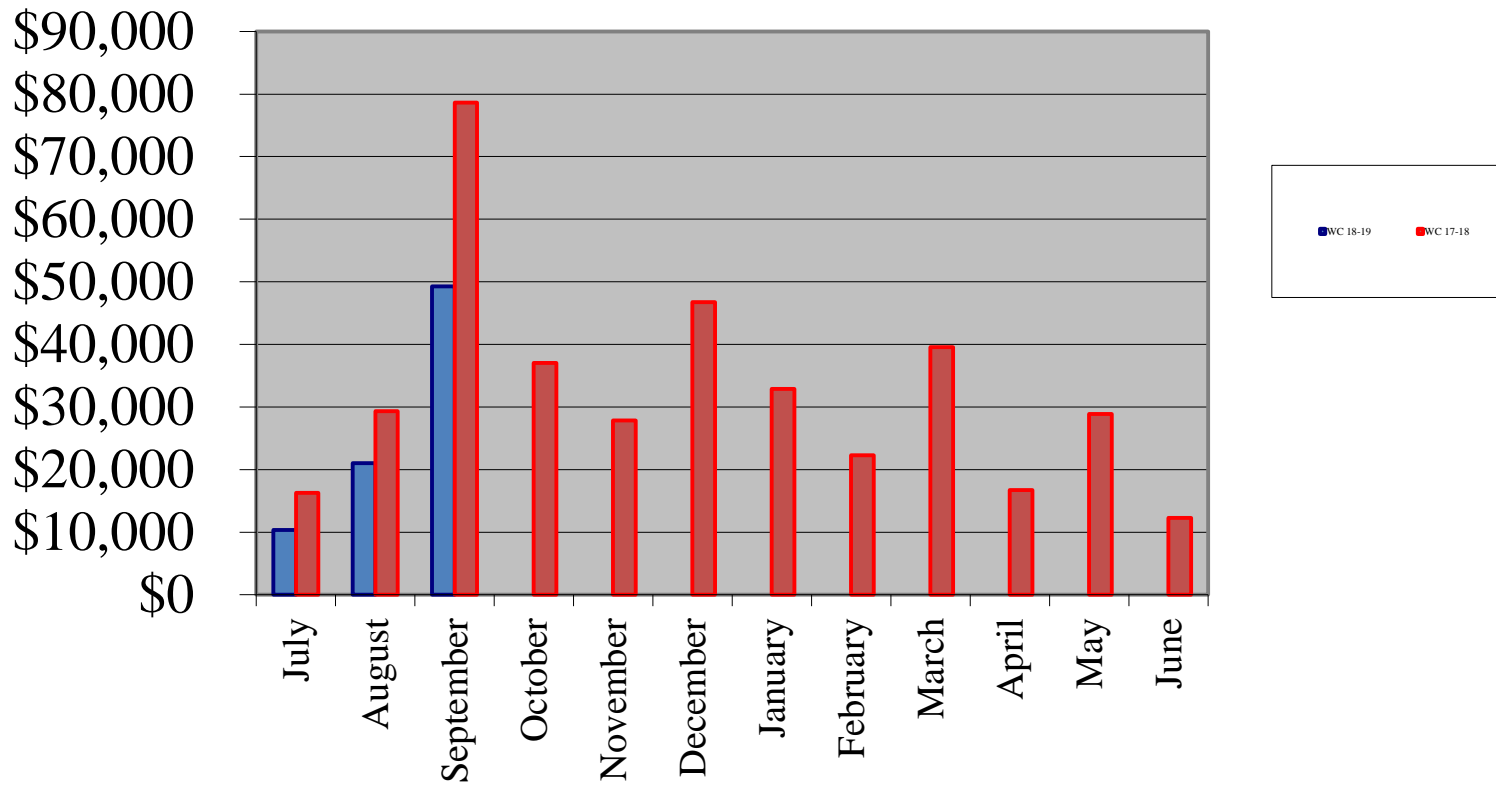
| | Workers Compensation Fund | | |
|----------------------------------|----------------------------------|-------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 561,931 | \$ 605,020 | \$ 43,089 |
| Sources: | | | |
| Interest Income | 2 | 1 | (1) |
| Reimbursed Premiums | 24,705 | 1,955 | (22,750) |
| Transfers/Supplements | 500,000 | 100,000 | (400,000) |
| Total Sources | \$ 1,086,638 | \$ 706,976 | \$ (379,662) |
| Expenditures: | | | |
| Claims | \$ 465,453 | \$ 80,640 | (384,813) |
| Stop loss/Admin Fees | 238,893 | 170,284 | (68,609) |
| Total Expenditures | \$ 704,346 | \$ 250,924 | \$ (453,422) |
| Ending Cash Balance | \$ 382,292 | \$ 456,052 | \$ 73,760 |
| 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 | 600 | (15,662) |
| Total Expenditures | \$ 44,755 | \$ 5,535 | \$ (39,220) |
| Ending Cash Balance | \$ 100,340 | \$ 73,002 | \$ (27,337) |
| Cash Balance-One Year Ago | | \$ 75,535 | |

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2018-2019

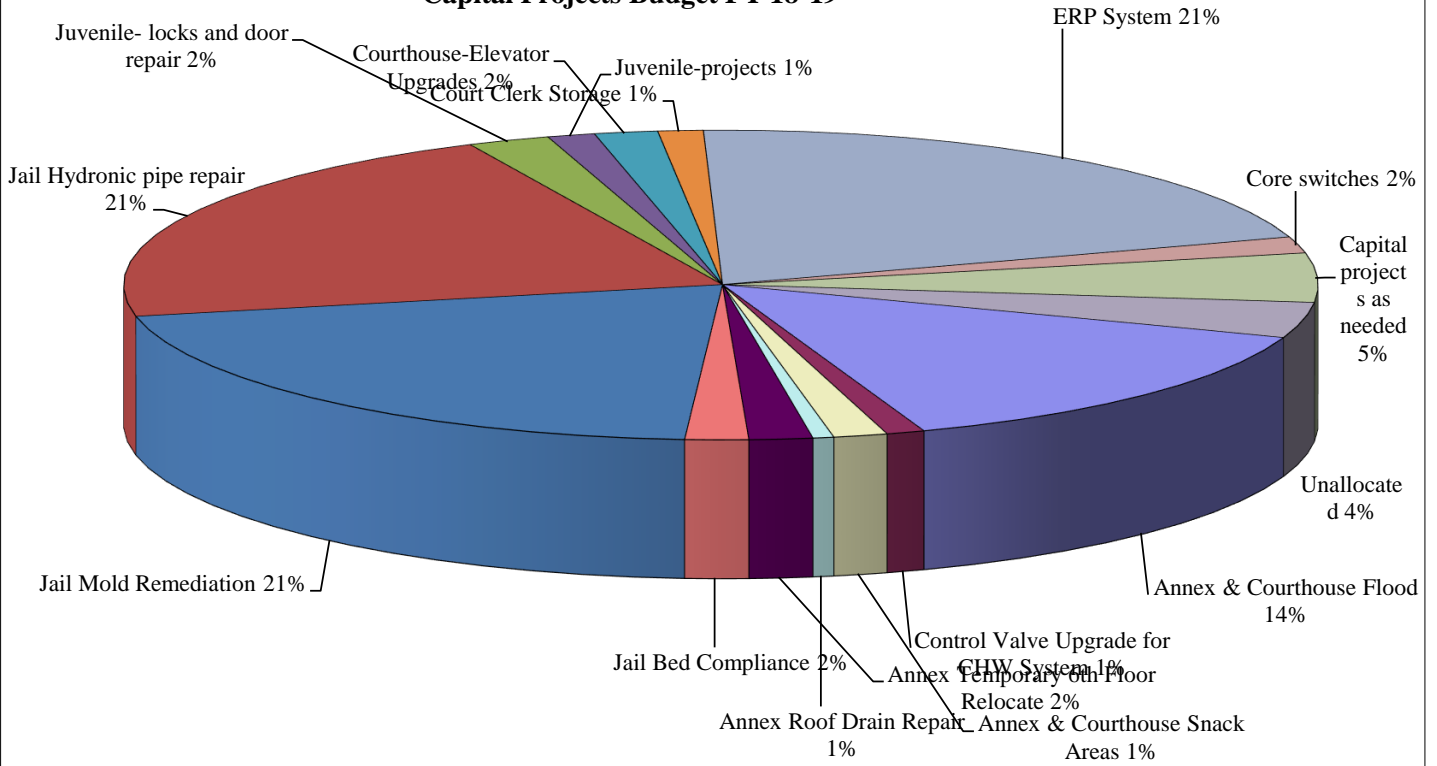
| Ongoing Projects: Facilities | Date Approved by BB | Adopted Budget | Outstanding Encumbrances | Actual FY 18-19 Expense | Project Expense To Date | Available | Project Status |
|--|---------------------------|---------------------|-----------------------------|----------------------------|----------------------------|---------------------|-------------------|
| 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 | 29,417 | 1,893 | 3,168 | 52,415 | Pending |
| Annex Roof Drain Repair | 9/20/2018 | 33,000 | 31,855 | | - | 1,145 | Pending |
| Annex Temporary 6th Floor Relocation | 9/26/2018 | 100,000 | 2,682 | | - | 97,318 | 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 | 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 | 152,345 | 14,523 | 870,564 | 178,771 | 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 | 14,561 | | | | 14,561 | |
| Unallocated Funds | | 75,643 | | | | 75,643 | |
| Total Ongoing Budgeted Capital Projects | | \$ 5,728,735 | \$ 609,332 | \$ 227,033 | \$ 2,458,774 | \$ 2,660,630 | |

TIF Projects:

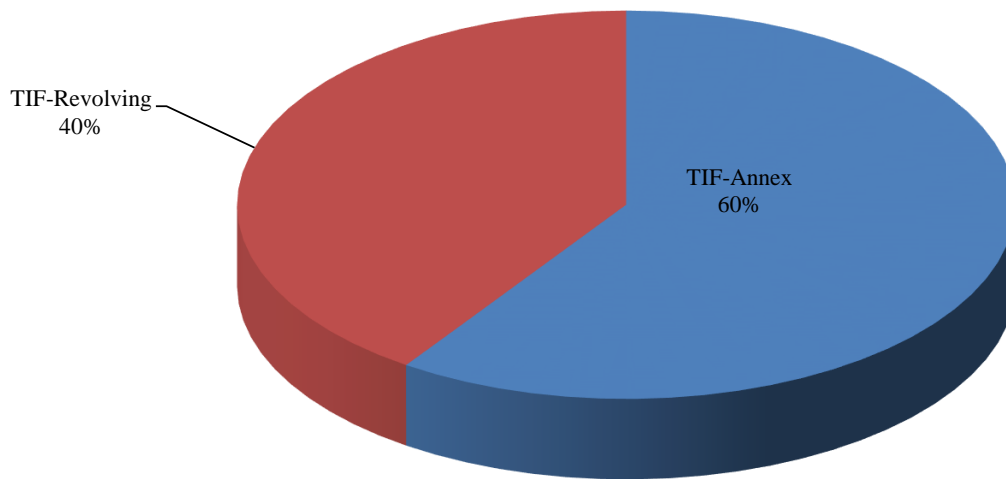
| | | | | | | | |
|-------------------------------|-----------|----------------------|---------------------|-------------------|---------------------|---------------------|---------|
| TIF-Annex -319 | 6/11/2013 | \$ 3,558,665 | \$ 634,655 | \$ 139,219 | \$ 2,649,982 | 274,029 | Ongoing |
| TIF-Revolving -323 | 7/21/2016 | \$ 2,416,812 | \$ 546,278 | \$ 129,869 | \$ 1,343,205 | 527,329 | Ongoing |
| Total Capital Projects | | \$ 11,704,212 | \$ 1,790,265 | \$ 496,122 | \$ 6,451,960 | \$ 3,461,987 | |

| | |
|------------------------------------|----------------------|
| Cash Balance at September 30, 2018 | \$4,782,986.63 |
| Temporary Transfers | 0.00 |
| Budgeted Transfers | 475,000.00 |
| | 5,257,986.63 |
| 18/19 Available Budget | 3,354,058.55 |
| 17/18 Available Budget | 1,423,193.28 |
| Total Budgeted Funds Available | 4,777,251.83 |
| Total Unappropriated Cash | \$ 480,734.80 |

Capital Projects Budget FY 18-19



TIF Budgets FY 18-19

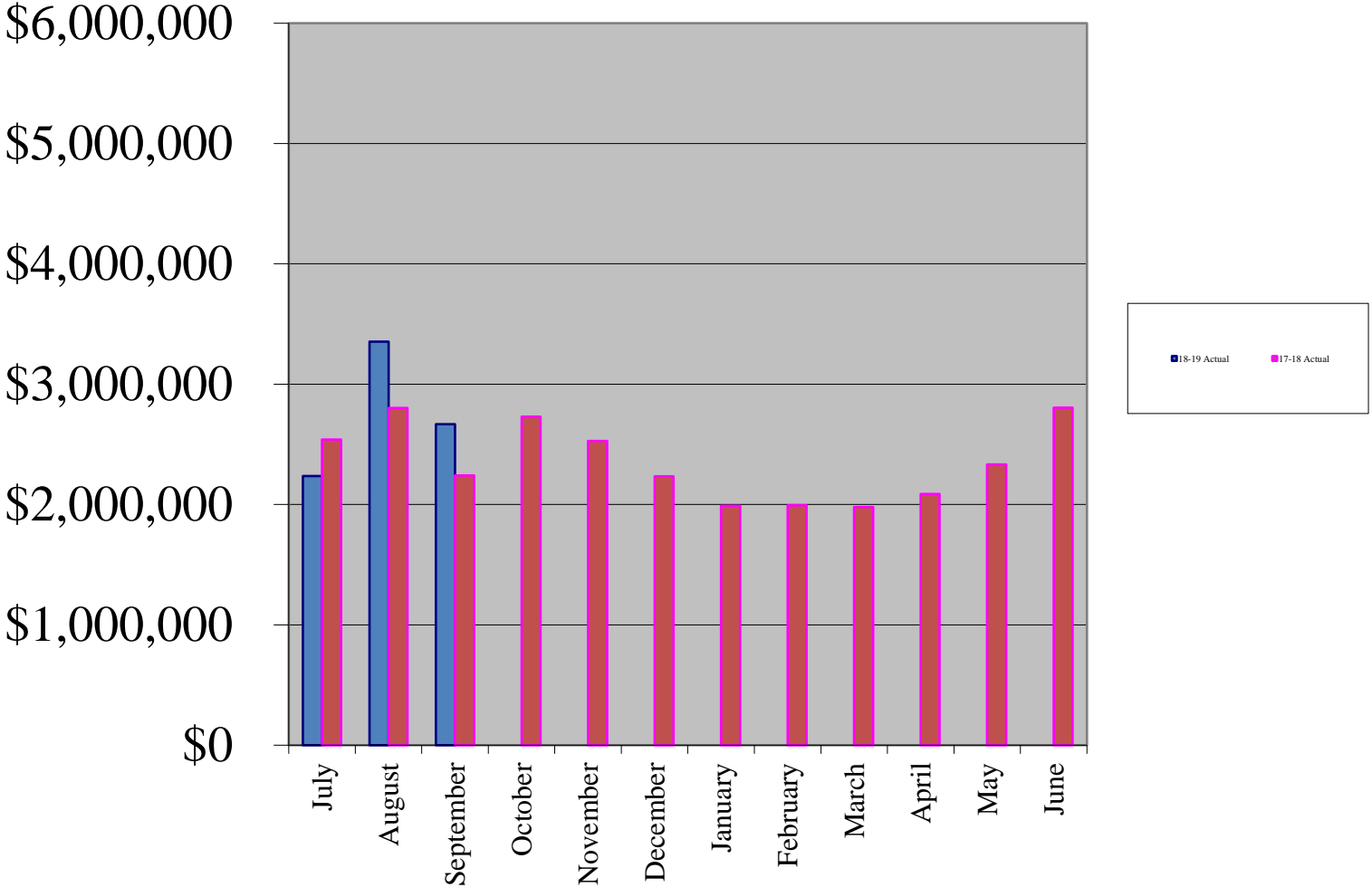


**FY 2018-19 Special Revenue Funds
Status Report**

| Cost Center | Department | 2018-2019 Appropriations | September 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 | \$5,322,210 | \$396,981 | \$1,536,948 | \$3,785,262 | \$2,649,757.68 | \$2,672,452 | 28.9% |
| 1110 | Highway Cash-Dist #2 | 6,940,066 | 349,802 | 995,284 | 5,944,782 | 2,052,490.35 | 4,887,576 | 14.3% |
| 1110 | Highway Cash-Dist #3 | 2,696,666 | 285,016 | 1,057,940 | 1,638,726 | 1,421,229.14 | 1,275,437 | 39.2% |
| 1111 | CBRI Fund | 3,448,748 | 79,311 | 250,532 | 3,198,216 | 2,327,260.02 | 1,121,488 | 7.3% |
| 1130 | Resale Property | 5,201,777 | 516,618 | 908,206 | 4,293,571 | 1,799,520.05 | 3,402,257 | 17.5% |
| 1140 | Treasurer Mortgage Fee | 168,193 | 33,293 | 53,576 | 114,617 | 67,905.41 | 100,287 | 31.9% |
| 1150 | County Clerk Lien Fee | 167,004 | 889 | 8,773 | 158,232 | 22,008.24 | 144,996 | 5.3% |
| 1151 | UCC Central Filing Fund | 516,348 | 48,312 | 255,937 | 260,411 | 255,937.01 | 260,411 | 49.6% |
| 1152 | Records Mgmt & Preservation | 854,565 | 43,032 | 169,552 | 685,013 | 269,759.04 | 584,806 | 19.8% |
| 1160 | Sheriff Service Fee | 1,462,287 | 253,473 | 863,433 | 598,854 | 1,190,579.84 | 271,707 | 59.0% |
| 1161 | Sheriff Special Revenue | 3,878,653 | 491,628 | 1,659,335 | 2,219,319 | 2,285,822.20 | 1,592,831 | 42.8% |
| 1162 | Sheriff's Grant Fund | 570,342 | 75,126 | 100,141 | 470,201 | 163,523.23 | 406,819 | 17.6% |
| 1201 | Assessor Revolving Fee | 127,849 | 0 | 0 | 127,849 | 52,587.44 | 75,262 | 0.0% |
| 1231 | Juvenile Probation Fee | 127,427 | 3,990 | 6,140 | 121,287 | 74,650.00 | 52,777 | 4.8% |
| 1233 | Juvenile Grant Fund | 223,749 | 19,038 | 65,058 | 158,691 | 80,658.40 | 143,091 | 29.1% |
| 1240 | Planning Commission Fee | 377,251 | 36,838 | 103,029 | 274,222 | 179,061.39 | 198,189 | 27.3% |
| 1250 | Local Emergency Planning Com | 9,618 | 0 | 0 | 9,618 | 0.00 | 9,618 | 0.0% |
| 1251 | Emergency Mgmt Fund | 470,219 | 9,133 | 30,920 | 439,299 | 61,784.16 | 408,435 | 6.6% |
| 1260 | Community Service Fee | 157,535 | 4,668 | 22,989 | 134,546 | 60,471.93 | 97,063 | 14.6% |
| 1270 | Community Sentencing | 283,720 | 0 | 0 | 283,720 | 0.00 | 283,720 | 0.0% |
| 1280 | Drug Court Fund | 296,435 | 9,794 | 115,686 | 180,749 | 125,488.05 | 170,947 | 39.0% |
| 1282 | Mental Health Court Fund | 159,694 | 674 | 27,378 | 132,316 | 41,389.44 | 118,305 | 17.1% |
| 1290 | Shine Program | 47,432 | 9,539 | 25,651 | 21,781 | 26,020.37 | 21,412 | 54.1% |
| 1300 | MIS Special Revenue | 22,496 | 0 | 0 | 22,496 | 0.00 | 22,496 | 0.0% |
| Total | | \$33,530,286 | \$2,667,155 | \$8,256,509 | \$25,273,778 | \$15,207,903 | \$18,322,383 | 24.6% |

Year elapsed = 25%

Special Revenue Actual Expenditures



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

**18-19
YTD Actual**

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

Revenue:

| | | |
|------------------------------|-----------|----------------|
| Property Tax-Current & Prior | \$ | 101,460 |
| Exempt Manufacturing Tax | | 8,318 |
| Miscellaneous Property Tax | | 210 |
| Interest Income | | 16,900 |
| Bond Refinance Refunding | | - |
| Total Revenue | \$ | 126,888 |

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

\$ -

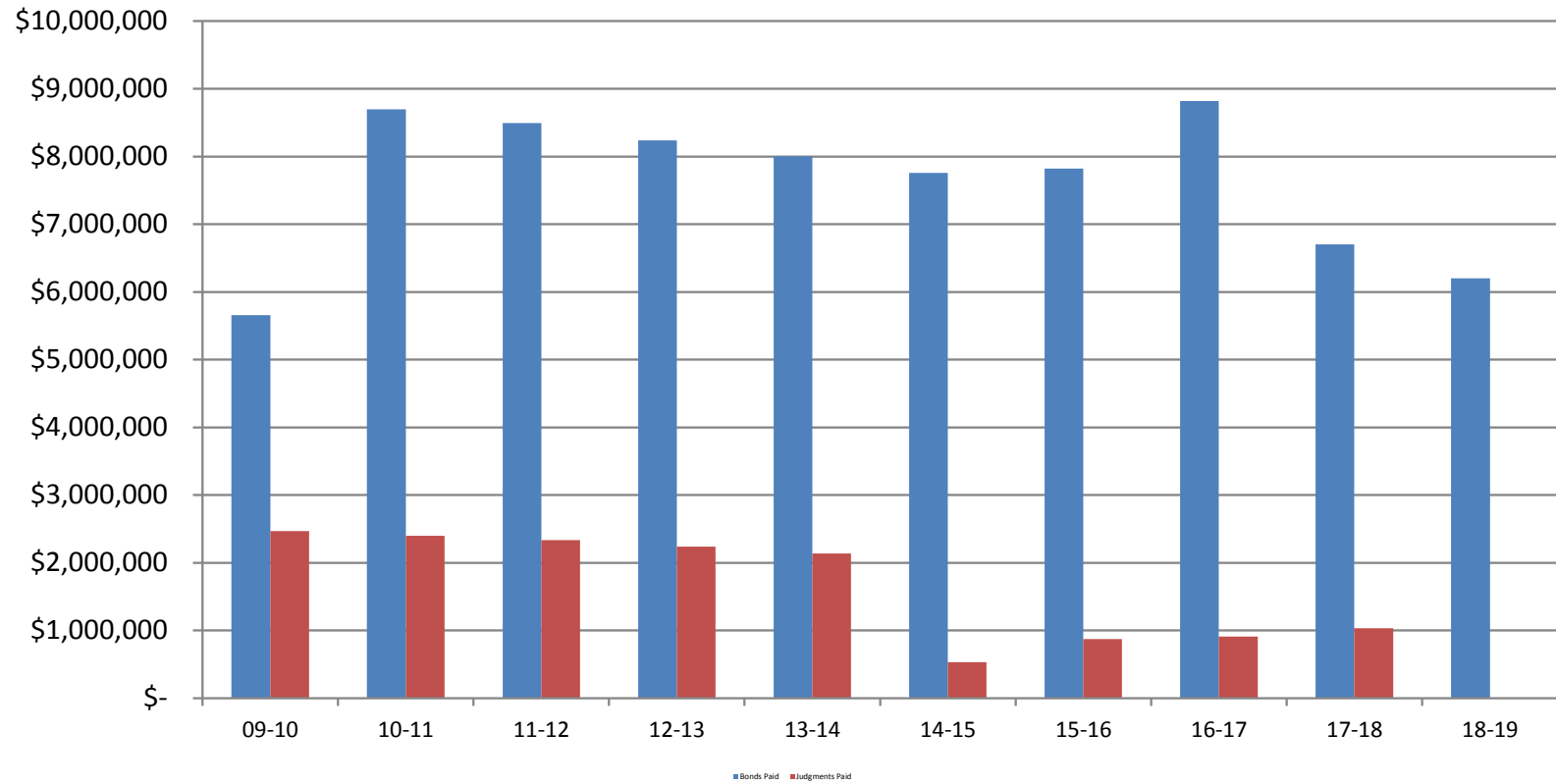
Ending Cash Balance

\$ 532,840

| 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 September 2018**

Employees

| FT | PT | Dept | General Fund | Salaries | Benefits | Travel | M&O | Capital | Total |
|------------|-----------|------|---------------------------|------------------------|------------------------|---------------------|------------------------|---------------------|------------------------|
| | | 110 | General Government | \$ 50.00 | \$ 371.49 | \$ - | \$ 415,519.42 | \$ - | \$ 415,940.91 |
| 3 | | 120 | County Commissioners | 26,315.64 | 8,605.36 | 1,800.00 | 223.29 | - | 36,944.29 |
| 27 | 6 | 130 | Assessor | 143,548.55 | 64,639.55 | 1,210.00 | 4,613.53 | 624.37 | 214,636.00 |
| 47 | | 140 | Assessor Revaluation | 212,103.85 | 103,293.02 | 6,108.99 | 10,513.87 | 2,780.44 | 334,800.17 |
| 8 | | 150 | Treasurer | 29,491.86 | 12,384.96 | 400.00 | 32,037.09 | 210.14 | 74,524.05 |
| 123 | 5 | 160 | Court Clerk | 415,454.40 | 199,219.54 | 425.00 | 12,860.30 | - | 627,959.24 |
| 26 | | 170 | County Clerk | 142,149.28 | 58,222.16 | 525.00 | 5,674.71 | 2,481.74 | 209,052.89 |
| | | 180 | Excise & Equalization | 300.00 | 22.96 | - | - | - | 322.96 |
| | | 190 | County Audit | - | - | - | 10,971.00 | - | 10,971.00 |
| | | 200 | District Attorney-State | - | - | - | 4,477.15 | 1,310.45 | 5,787.60 |
| | | 210 | District Attorney -County | - | - | 202.91 | 4,197.98 | 403.29 | 4,804.18 |
| | | 230 | Public Defender | - | - | - | 2,535.32 | 438.70 | 2,974.02 |
| 3 | | 240 | Purchasing | 13,078.22 | 7,856.48 | - | 613.16 | - | 21,547.86 |
| 13 | 21 | 250 | Election Board | 105,682.34 | 27,867.11 | 1,180.51 | 16,416.59 | 3,088.08 | 154,234.63 |
| 6 | 1 | 260 | BOCC HR/Health & Safety | 32,140.95 | 14,379.57 | 118.00 | 1,274.69 | 128.19 | 48,041.40 |
| 3 | | 265 | Employee Benefits Dept | 17,849.87 | 8,787.10 | - | 846.63 | 104.78 | 27,588.38 |
| 20 | 2 | 270 | IT Department | 99,643.94 | 41,250.78 | 255.66 | 56,420.71 | 899.98 | 198,471.07 |
| 15 | | 280 | Facilities Management | 65,254.17 | 28,139.24 | - | 17,977.66 | 22,000.25 | 133,371.32 |
| | | 285 | Facilities-Custodial | - | - | - | 19,239.39 | - | 19,239.39 |
| | | 300 | Planning Commission | - | - | - | - | - | - |
| 14 | | 301 | Court Services | 45,133.21 | 24,771.98 | - | 120.00 | - | 70,025.19 |
| 466 | 21 | 500 | Sheriff | 1,631,828.22 | 680,789.96 | - | 246,953.04 | - | 2,559,571.22 |
| 86 | 13 | 525 | Juvenile Detention | 262,327.69 | 111,943.52 | 195.00 | 36,929.89 | 583.03 | 411,979.13 |
| 27 | | 526 | Juvenile Bureau | 102,439.40 | 55,139.62 | 36.00 | 12,339.01 | 313.94 | 170,267.97 |
| 3 | | 550 | Emergency Management | 15,861.13 | 6,400.29 | - | 2,333.58 | 58.00 | 24,653.00 |
| 10 | 12 | 610 | Social Services | 57,758.14 | 19,824.56 | 233.10 | 86,481.96 | 332.35 | 164,630.11 |
| | | 710 | Free Fair | 3,352.50 | 256.49 | - | 3,334.55 | - | 6,943.54 |
| 3 | | 910 | District 1 | 21,389.13 | 8,481.32 | - | 319.40 | 196.00 | 30,385.85 |
| | | 920 | District 2 | 3,096.00 | 236.84 | - | 779.95 | 145.06 | 4,257.85 |
| 2 | 1 | 930 | District 3 | 18,208.01 | 4,592.51 | - | 620.05 | - | 23,420.57 |
| 5 | | 940 | County Engineer | 28,769.62 | 13,481.02 | - | 3,311.17 | 49.44 | 45,611.25 |
| 910 | 82 | | Total General Fund | \$ 3,493,226.12 | \$ 1,500,957.43 | \$ 12,690.17 | \$ 1,009,935.09 | \$ 36,148.23 | \$ 6,052,957.04 |

| FT | PT | Fund | Special Revenue Funds | Salaries | Benefits | Travel | M&O | Capital | Total |
|------------|----------|------|------------------------------------|----------------------|----------------------|--------------------|------------------------|----------------------|------------------------|
| 29 | 1 | 1110 | Highway Cash-District 1 | \$ 112,564.30 | \$ 60,537.15 | \$ - | \$ 214,034.21 | \$ 9,845.44 | \$ 396,981.10 |
| 25 | 1 | 1110 | Highway Cash-District 2 | 106,044.09 | 43,558.76 | - | 197,785.14 | 2,414.06 | 349,802.05 |
| 29 | | 1110 | Highway Cash-District 3 | 122,221.67 | 64,220.48 | 833.02 | 77,314.21 | 20,426.74 | 285,016.12 |
| | | 1111 | CBRI Fund | - | - | - | 79,310.62 | - | 79,310.62 |
| 29 | | 1130 | Resale Property Fund | 126,469.49 | 61,714.75 | - | 326,444.72 | 1,989.32 | 516,618.28 |
| 1 | | 1140 | Treasurer Mortgage Fee Fund | 2,703.00 | 2,302.08 | 2,192.80 | 25,966.88 | 127.80 | 33,292.56 |
| | | 1150 | County Clerk Lien Fee Fund | - | - | - | 889.01 | - | 889.01 |
| 9 | | 1151 | UCC Central Filing Fund | 33,866.85 | 14,444.84 | - | - | - | 48,311.69 |
| 4 | 4 | 1152 | Records Preservation Fund | 17,665.84 | 8,264.57 | - | 17,102.00 | - | 43,032.41 |
| 41 | | 1160 | Sheriff Serv Fee Fund | 106,553.36 | 51,841.46 | 400.00 | 91,753.00 | 2,925.34 | 253,473.16 |
| 68 | | 1161 | Sheriff Special Revenue Fund | 243,933.91 | 113,934.36 | 875.00 | 112,201.34 | 20,683.54 | 491,628.15 |
| | | 1162 | Sheriff Grant Fund | 9,318.49 | 2,403.02 | - | 561.00 | 62,843.16 | 75,125.67 |
| | | 1201 | Assessor Revolving Fee Fund | - | - | - | - | - | - |
| | | 1231 | Juvenile Probation Fee Fund | - | - | - | 3,990.00 | - | 3,990.00 |
| 4 | | 1233 | Juvenile - Title IV-E | 11,523.96 | 7,313.83 | - | 200.01 | - | 19,037.80 |
| 4 | 1 | 1240 | Planning Commission Fee Fund | 23,040.27 | 10,208.93 | 2,444.87 | 1,094.93 | 49.43 | 36,838.43 |
| | | 1250 | Local Emergency Planning Com | - | - | - | - | - | - |
| | | 1251 | Emergency Mgmt Fund | - | - | - | 4,550.00 | 4,583.34 | 9,133.34 |
| | | 1260 | Community Service Fee | - | - | - | 4,414.72 | 253.46 | 4,668.18 |
| | | 1270 | Community Sentencing | - | - | - | - | - | - |
| 3 | | 1280 | Drug Court Fund | 7,485.67 | 2,217.94 | - | 90.00 | - | 9,793.61 |
| | | 1282 | Mental Health Court Fund | - | - | - | 673.60 | - | 673.60 |
| 2 | | 1290 | SHINE Program Fund | 6,368.06 | 2,766.03 | - | 404.99 | - | 9,539.08 |
| | | 1300 | MIS Special Revenue Fund | - | - | - | - | - | - |
| 248 | 7 | | Total Special Revenue Funds | \$ 929,758.96 | \$ 445,728.20 | \$ 6,745.69 | \$ 1,158,780.38 | \$ 126,141.63 | \$ 2,667,154.86 |

| | | | | | | | | | |
|-------------|-----------|--|--------------|------------------------|------------------------|---------------------|------------------------|----------------------|------------------------|
| 1158 | 89 | | Total | \$ 4,422,985.08 | \$ 1,946,685.63 | \$ 19,435.86 | \$ 2,168,715.47 | \$ 162,289.86 | \$ 8,720,111.90 |
|-------------|-----------|--|--------------|------------------------|------------------------|---------------------|------------------------|----------------------|------------------------|

| | | | | | | |
|---------------------|-------|-------|------|-------|------|--------|
| Category % of Total | 50.7% | 22.3% | 0.2% | 24.9% | 1.9% | 100.0% |
|---------------------|-------|-------|------|-------|------|--------|