

Oklahoma County  
Monthly Financial Report  
For Period Ending November 30, 2017

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2016-17 Budget at 6-30-17	FY 17-18 Adopted Budget	Supplement	Budget Amendments	FY 17-18 Amended Budget	Increase/ Decrease from FY 2016-17 Budget	% Increase (Decrease)
110 General Government	\$ 5,653,436	\$ 6,083,504			\$ 6,083,504	\$ 430,068	7.6%
120 Commissioners	473,919	426,983			426,983	(46,936)	-9.9%
130 Assessor	2,458,036	2,634,389			2,634,389	176,353	7.2%
140 Assessor Revaluation	4,272,021	4,361,549			4,361,549	89,528	2.1%
150 Treasurer	599,755	604,755			604,755	5,000	0.8%
160 Court Clerk	6,453,600	6,961,244			6,961,244	507,644	7.9%
170 County Clerk	2,869,453	2,781,692		(98,663)	2,683,029	(186,424)	-6.5%
180 Excise and Equalization	47,207	47,207			47,207	-	0.0%
190 County Audit	647,743	647,743	25,201		672,944	25,201	3.9%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	51,420	52,000			52,000	580	1.1%
240 Purchasing	301,510	303,520		8,698	312,218	10,708	3.6%
250 Election Board	1,574,852	1,415,818		(50,578)	1,365,240	(209,612)	-13.3%
260 BOCC HR/Health & Safety	501,181	519,019			519,019	17,838	3.6%
265 Employee Benefits Department		357,660			357,660	357,660	N/A
270 MIS	3,566,047	3,425,907		250,000	3,675,907	109,860	3.1%
280 Facilities Management-Main	1,354,342	1,354,342		5,534	1,359,876	5,534	0.4%
290 Facilities Mgmt - Custodial	256,709	256,709			256,709	-	0.0%
300 Planning Commission	-	-		200,000	200,000	200,000	
310 Court Services	680,415	665,619		106,191	771,810	91,395	13.4%
510 Sheriff	34,267,772	34,267,772		465,000	34,732,772	465,000	1.4%
520 Juvenile Justice	6,798,123	6,822,435			6,822,435	24,312	0.4%
550 Emergency Management	362,975	415,339		6,214	421,553	58,578	16.1%
610 Social Services	1,965,568	1,942,725		13,765	1,956,490	(9,078)	-0.5%
710 Free Fair	62,245	62,245			62,245	-	0.0%
810 OSU Extension	439,930	-			-	(439,930)	-100.0%
910 Highway - District 1	302,660	434,494			434,494	131,834	43.6%
920 Highway - District 2	264,767	373,188			373,188	108,421	40.9%
930 Highway - District 3	256,162	341,758			341,758	85,596	33.4%
940 Engineer	510,010	497,519		11,381	508,900	(1,110)	-0.2%
950 Economic Development	395,000	379,393			379,393	(15,607)	-4.0%
995 Reserve	1,750,807	2,573,965	2,620,936	(1,275,793)	3,919,108	2,168,301	123.8%
<b>Total Department Budgets</b>	<b>\$ 79,360,064</b>	<b>\$ 81,232,891</b>	<b>\$ 2,646,137</b>	<b>\$ (358,250)</b>	<b>\$ 83,520,778</b>	<b>\$ 4,160,714</b>	<b>5.2%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 10,450,000	\$ 8,400,000			\$ 8,400,000	\$ (2,050,000)	-19.6%
4020 Workers Compensation	250,000	1,000,000			1,000,000	750,000	300.0%
4030 Self Insurance	107,000	20,000			20,000	(87,000)	-81.3%
2010 Capital Projects	276,154	410,000		358,250	768,250	492,096	178.2%
5010 Defined Benefit Plan		400,000			400,000	400,000	
<b>Total Transfers</b>	<b>\$ 11,083,154</b>	<b>\$ 10,230,000</b>	<b>\$ -</b>	<b>\$ 358,250</b>	<b>\$ 10,588,250</b>	<b>\$ (494,904)</b>	<b>-4.5%</b>
<b>Total</b>	<b>\$ 90,443,218</b>	<b>\$ 91,462,891</b>	<b>\$ 2,646,137</b>	<b>\$ -</b>	<b>\$ 94,109,028</b>	<b>\$ 3,665,810</b>	<b>4.1%</b>
<b>Total Sources Available</b>							
Revenue	\$ 81,086,852	\$ 84,160,933			\$ 84,338,694	\$ 3,251,842	4.0%
Fund Balance	\$ 9,356,366	\$ 7,301,957			\$ 9,770,334	\$ 413,968	4.4%
<b>Total Available Funding</b>	<b>\$ 90,443,218</b>	<b>\$ 91,462,891</b>			<b>\$ 94,109,028</b>	<b>\$ 3,665,810</b>	<b>4.1%</b>

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

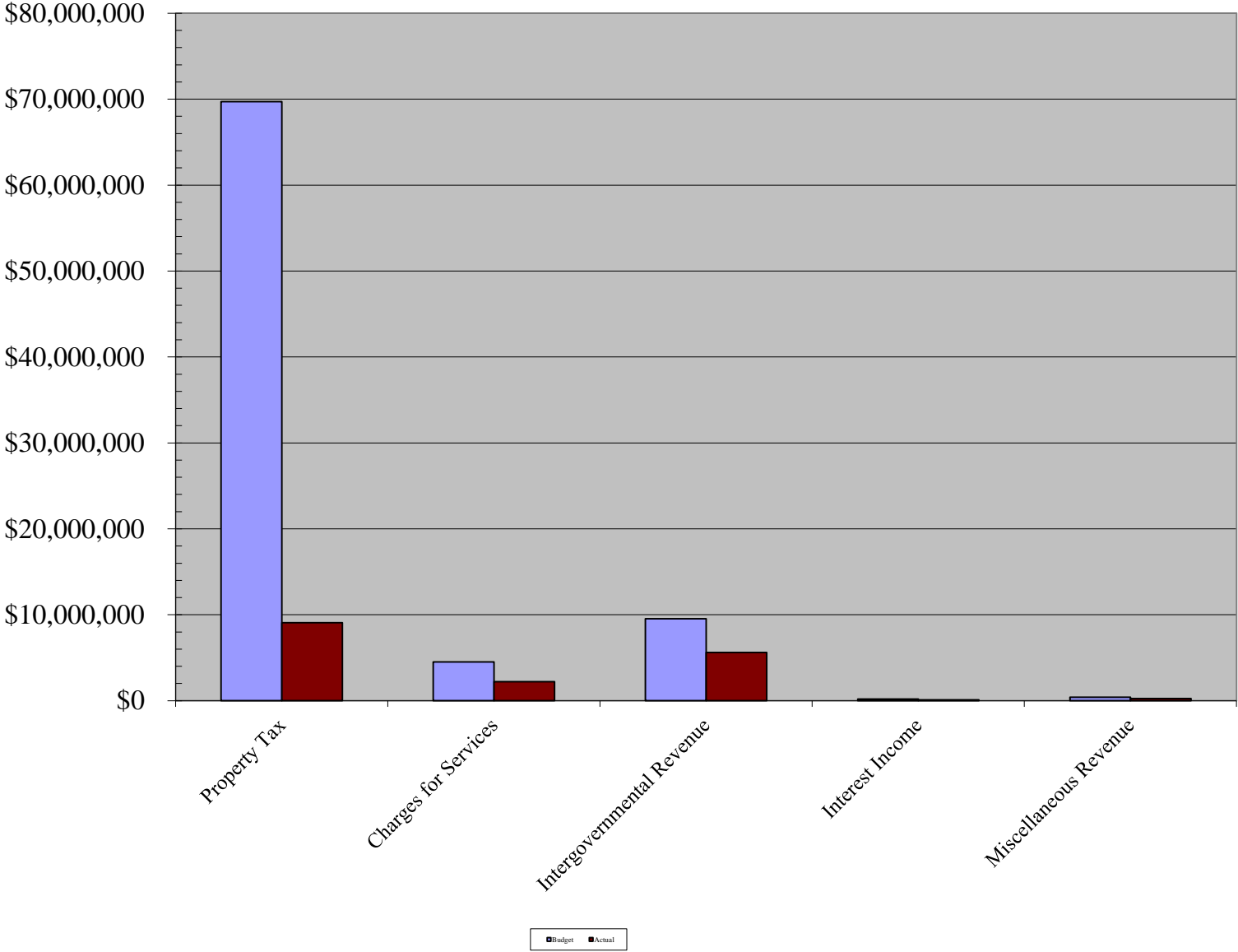
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	<b>\$ 2,573,965.00</b>	Adopted Budget	6/14/2017
170 County Clerk	Return Benefits Dept Excess & replace HR/Payroll Position	\$ (151,337.00)	BB 35-18	7/3/2017
994 Capital Projects Fund	Jail HVAC Replacement Project	(358,250.00)	BB 38-18	7/3/2017
301 Court Services	Fund 2 new employees to provide services at Adult Detention Center.	\$ (89,371.00)	BB 75-18	8/9/2017
995 General Fund Reserve	September Supplement	2,620,936.00	BB 133-18	9/21/2017
240 Purchasing	9 months of Salary and Benefits Increase	(8,698.00)	BB 134-18	9/21/2017
510 Sheriff	Increase in Inmate Medical Contract	(465,000.00)	BB 137-18	9/21/2017
300 Planning Commission	County Master Plan Update	(200,000.00)	BB 166-18	10/19/2017
250 Election Board	Special Election less than estimated	50,578.09	BB 165-18	10/19/2017
280 Facilities Management-Ma	5% Salary Increase for employees with no pay increase since 2013	(5,534.41)	BB 220-18	11/16/2017
310 Court Services	5% Salary Increase for employees with no pay increase since 2013	(16,820.45)	BB 217-18	11/16/2017
550 Emergency Management	5% Salary Increase for employees with no pay increase since 2013	(6,214.16)	BB 218-18	11/16/2017
610 Social Services	5% Salary Increase for employees with no pay increase since 2013	(13,765.01)	BB 221-18	11/16/2017
940 Engineer	5% Salary Increase for employees with no pay increase since 2013	(11,381.05)	BB 219-18	11/16/2017
<b>Total General Fund Reserve</b>		<b><u><u>\$ 3,919,108.01</u></u></b>		

**General Fund  
FY 2017-2018  
Budget Analysis  
For the Period Ending November 30, 2017**

	<b>17-18 Amended Budget</b>	<b>17-18 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 9,770,335	\$ 9,770,335	\$ -	100.0%	
Reserved	4,992,843	4,992,843	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 14,763,178</b>	<b>\$ 14,763,178</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 69,708,148	\$ 9,076,860	\$ (60,631,289)	13.0%	15.1%
Charges for Services	4,503,631	2,205,822	(2,297,809)	49.0%	49.6%
Intergovernmental Revenue	9,543,426	5,603,525	(3,939,902)	58.7%	50.1%
Interest Income	190,000	87,926	(102,074)	46.3%	37.8%
Miscellaneous Revenue	393,487	250,865	(142,622)	63.8%	44.3%
Total Revenue	<u>\$ 84,338,693</u>	<u>\$ 17,224,997</u>	<u>\$ (67,113,697)</u>	20.4%	21.1%
Temporary Cash Transfer In	\$ -	\$ 17,250,000	\$ 17,250,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(5,468,250)	4,761,750		
17-18 Expenditures	\$ 83,879,028	\$ 28,141,284	\$ (55,737,744)	33.5%	32.8%
Prior Budget Year Expenditures	4,992,843	4,035,921	(956,922)	80.8%	68.8%
Total Expenditures	<u>\$ 88,871,871</u>	<u>\$ 32,177,205</u>	<u>\$ (56,694,666)</u>		
<b>Cash Balance*</b>	<b><u>\$ 0</u></b>	<b><u>\$ 11,592,720</u></b>	<b><u>\$ 11,592,720</u></b>		

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

### 17-18 General Fund Budget to Actual Revenue at November 30, 2017



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

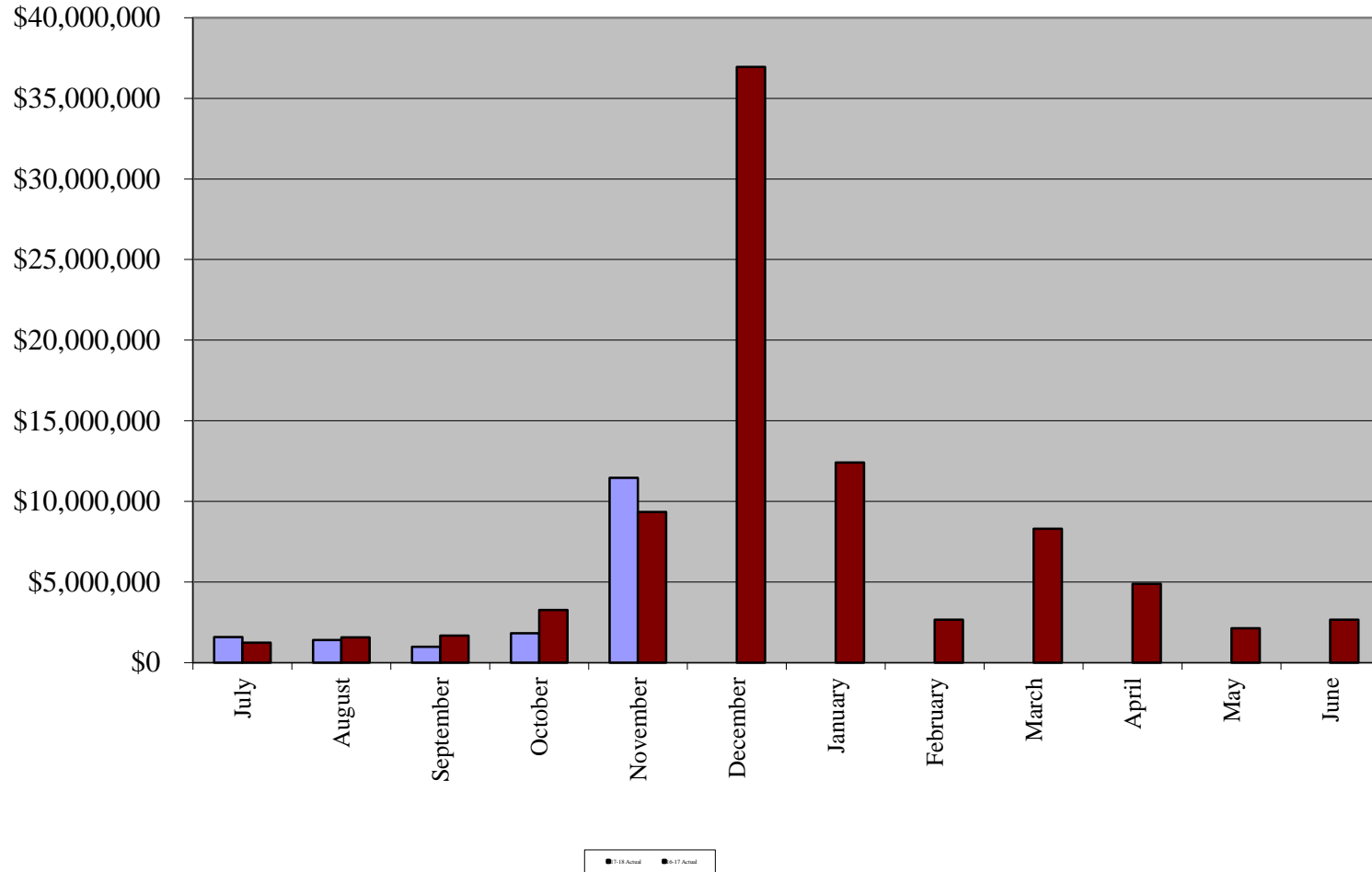
	For the Month Ending November 30, 2017				For the Year to Date Period Ending November 30, 2017			
	17-18 November Actual	16-17 November Actual	Increase (Decrease)	% Increase (Decrease)	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 8,209,529	\$ 8,682,471	\$ (472,942)	-5.4%	\$ 14,763,178	\$ 13,459,166	\$ 1,304,012	9.7%
<b>Revenue:</b>								
Property Tax	\$ 7,699,697	\$ 8,132,890	\$ (433,193)	-5.3%	\$ 9,076,860	\$ 10,137,431	\$ (1,060,571)	-10.5%
Charges for Services	386,647	395,446	(8,799)	-2.2%	2,205,822	2,142,760	63,062	2.9%
Intergovernmental Revenue	3,340,044	801,319	2,538,725	316.8%	5,603,525	4,612,251	991,274	21.5%
Interest Income	12,653	5,402	7,251	134.2%	87,926	37,834	50,092	132.4%
Miscellaneous Revenue	15,439	11,438	4,001	35.0%	250,865	152,307	98,558	64.7%
Total Revenue	\$ 11,454,480	\$ 9,346,495	\$ 2,107,985	22.6%	\$ 17,224,997	\$ 17,082,583	\$ 142,414	0.8%
Temporary Cash Transfers In	\$ -	\$ -	\$ -		\$ 17,250,000	\$ 17,000,000	\$ 250,000	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,000,000)	(1,457,000)	457,000		(5,468,250)	(7,257,000)	1,788,750	-24.6%
17-18 Expenditures	\$ 6,651,687	\$ 5,983,352	\$ 668,335	11.2%	\$ 28,141,284	\$ 26,872,206	\$ 1,269,078	4.7%
Prior Budget Year Expenditures	419,602	-	419,602		4,035,921	2,823,929	1,211,992	42.9%
Total Expenditures	\$ 7,071,289	\$ 5,983,352	\$ 1,087,937	18.2%	\$ 32,177,205	\$ 29,696,135	\$ 2,481,070	8.4%
<b>Ending Cash Balance</b>	<b>\$ 11,592,720</b>	<b>\$ 10,588,613</b>	<b>\$ 1,004,107</b>	<b>9.5%</b>	<b>\$ 11,592,720</b>	<b>\$ 10,588,613</b>	<b>\$ 1,004,107</b>	<b>9.5%</b>

Note 1.)

	17-18 November Actual	16-17 November Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ (107,000)	\$ 107,000
4010-Employee Benefits	(1,000,000)	(1,300,000)	300,000
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	(50,000)	50,000
Total Operating Transfers	\$ (1,000,000)	\$ (1,457,000)	\$ 457,000

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
	\$ (768,250)	\$ (107,000)	\$ (661,250)
	(4,500,000)	(7,000,000)	2,500,000
	(200,000)	(100,000)	(100,000)
	-	(50,000)	50,000
	\$ (5,468,250)	\$ (7,257,000)	\$ 1,788,750

## General Fund Actual Revenue November 30, 2017



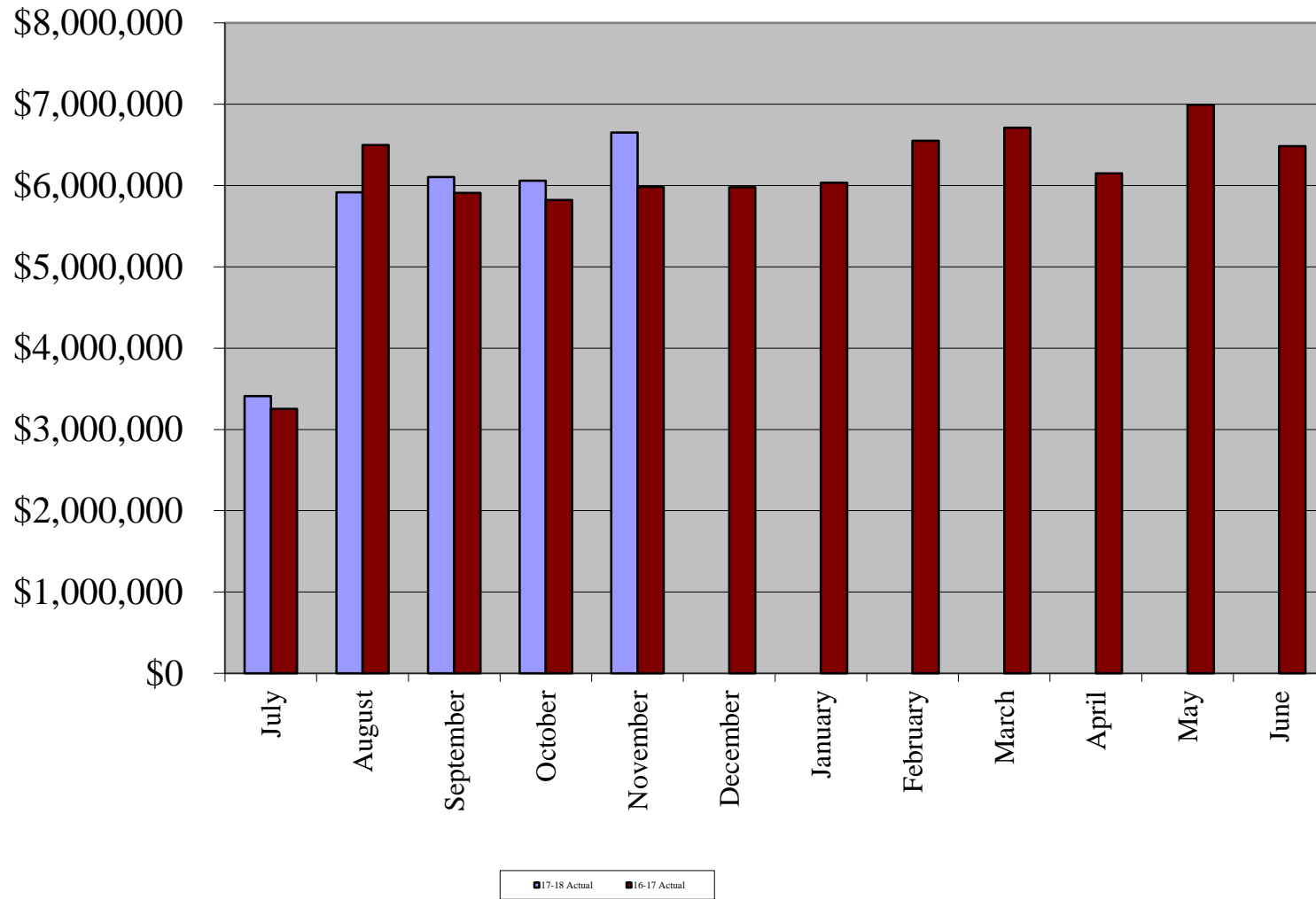
**FY 2017-18 General Fund Expenditures  
Status Report**

Cost Center	Department	2017-2018	Budget Amendments	2017-2018	November 2017	Year to Date	Year to Date	Budget to	YTD	Funds Available	17/18	Prior Year
		Adopted Budget		Amended Budget					Actual Expenditures			
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 632,735	\$ 2,049,490	\$ 2,869,286	\$ 4,034,014	\$ 4,835,206	\$ 1,248,298	33.7%	33.8%
120	County Commissioners	426,983	-	426,983	35,743	168,104	235,345	258,879	168,604	258,379	39.4%	39.0%
130	Assessor	2,634,389	-	2,634,389	207,730	953,669	1,335,136	1,680,720	1,004,698	1,629,691	36.2%	36.6%
140	Assessor Revaluation	4,361,549	-	4,361,549	323,475	1,452,045	2,032,863	2,909,504	1,857,626	2,503,923	33.3%	33.7%
150	Treasurer	604,755	-	604,755	80,699	269,505	377,306	335,250	339,598	265,157	44.6%	43.3%
160	Court Clerk	6,961,244	-	6,961,244	600,889	2,663,797	3,729,316	4,297,447	2,730,083	4,231,161	38.3%	39.2%
170	County Clerk	2,781,692	(98,663)	2,683,029	224,721	1,045,412	1,463,577	1,637,617	1,136,347	1,546,682	39.0%	37.2%
180	Excise & Equalization Bds	47,207	-	47,207	296	9,544	13,362	37,663	11,238	35,969	20.2%	6.5%
190	County Audit	647,743	25,201	672,944	22,552	46,066	64,492	626,878	451,101	221,843	6.8%	22.4%
200	District Attorney-State	150,000	-	150,000	7,239	32,286	45,200	117,714	61,433	88,568	21.5%	21.6%
210	District Attorney-County	72,398	-	72,398	5,370	19,667	27,534	52,731	44,776	27,622	27.2%	39.1%
230	Public Defender	52,000	-	52,000	4,626	12,942	18,118	39,058	32,041	19,959	24.9%	22.6%
240	Purchasing	303,520	8,698	312,218	24,850	112,923	158,092	199,295	119,816	192,402	36.2%	38.7%
250	Election Board	1,415,818	(50,578)	1,365,240	93,014	563,982	789,574	801,258	592,062	773,178	41.3%	41.9%
260	BOCC HR/Health & Safety	519,019	-	519,019	45,272	200,916	281,282	318,103	210,681	308,338	38.7%	37.2%
265	Employee Benefits Dept	357,660	(1,850)	355,810	27,198	142,378	199,329	213,432	147,045	208,765	40.0%	
270	MIS	3,425,907	250,000	3,675,907	263,616	1,385,552	1,939,773	2,290,355	2,433,994	1,241,913	37.7%	37.0%
280	Facilities Management	1,354,342	7,384	1,361,726	110,380	511,685	716,360	850,041	609,115	752,611	37.6%	37.0%
285	Facilities Mgmt-Custodial	256,709	-	256,709	43,788	79,496	111,295	177,213	227,220	29,489	31.0%	31.2%
300	Planning Commission	-	200,000	200,000	-	-	-	200,000	-	200,000		
301	Court Services	665,619	106,191	771,810	57,785	266,020	372,427	505,791	266,020	505,791	34.5%	38.1%
500	Sheriff	34,267,772	465,000	34,732,772	2,997,405	12,498,719	17,498,206	22,234,053	20,420,239	14,312,533	36.0%	34.0%
520	Juvenile Justice Bureau	6,822,435	-	6,822,435	543,820	2,373,538	3,322,953	4,448,897	2,570,143	4,252,292	34.8%	38.4%
550	Emergency Management	415,339	6,214	421,553	28,221	114,430	160,202	307,123	163,217	258,336	27.1%	33.3%
610	Social Services	1,942,725	13,765	1,956,490	168,936	621,106	869,549	1,335,384	1,160,982	795,508	31.7%	26.7%
710	Free Fair	62,245	-	62,245	245	38,733	54,227	23,512	39,134	23,111	62.2%	71.3%
910	District 1	434,494	-	434,494	28,708	117,118	163,966	317,376	124,950	309,544	27.0%	39.8%
920	District 2	373,188	-	373,188	4,714	97,241	136,138	275,947	105,925	267,263	26.1%	28.3%
930	District 3	341,758	-	341,758	26,571	108,032	151,245	233,726	111,192	230,566	31.6%	44.0%
940	County Engineer	497,519	11,381	508,900	41,090	186,888	261,643	322,012	207,431	301,469	36.7%	42.9%
950	Economic Development	379,393	-	379,393	-	-	-	379,393	200,000	179,393	0.0%	36.7%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	-	0		0.0%
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	-	0		0.0%
994	Capital Projects Supplement	-	358,250	358,250	-	358,250	358,250	-	358,250	0	100.0%	0.0%
995	General Fund Reserve	2,573,965	1,345,143	3,919,108	-	-	-	3,919,108	-	3,919,108	0.0%	0.0%
<b>Total</b>		<b>\$ 81,232,891</b>	<b>\$ 2,646,137</b>	<b>\$ 83,879,028</b>	<b>\$ 6,651,687</b>	<b>\$ 28,499,534</b>	<b>\$ 39,756,047</b>	<b>\$ 55,379,494</b>	<b>\$ 42,740,164</b>	<b>\$ 41,138,864</b>	<b>34.0%</b>	<b>33.4%</b>

Year elapsed = 41.7%



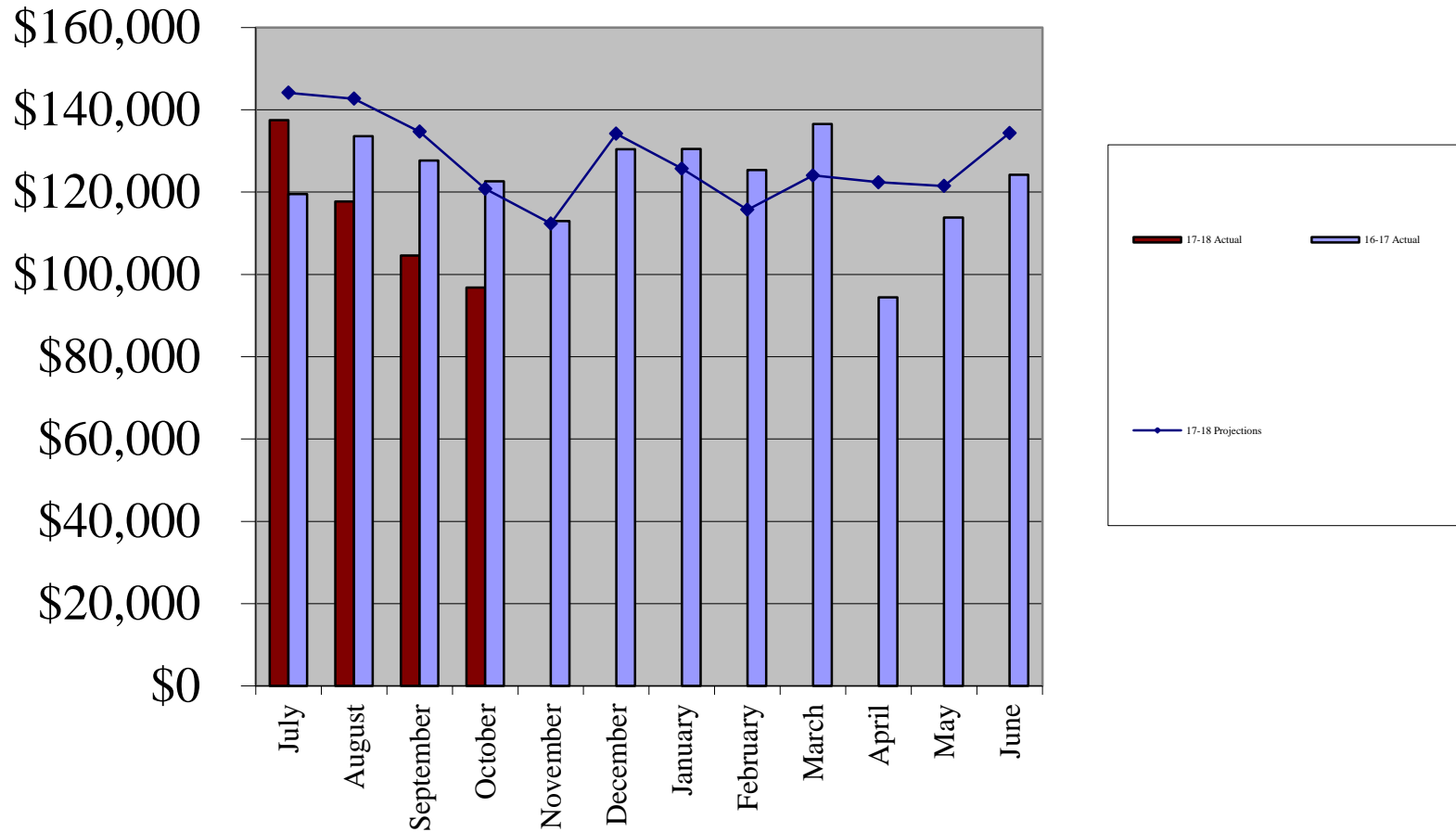
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2017-2018  
November 30, 2017**

Account	Description	YTD				Funds Available
		17-18 Approved Budget	Outstanding Requisitions/ Encumbrances	17-18 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
<b>Salaries and Benefits</b>						
	51002 Retirement Board Members	\$ 1,200		\$ 250	\$ 250	\$ 950
	52010 FICA - Retirement Board Members	92		19	19	73
	52032 Retirement paid by General Fund	4,204	1,738	1,738	3,477	727
	<b>Total Salaries and Benefits</b>	<b>\$ 5,496</b>	<b>\$ 1,738</b>	<b>\$ 2,007</b>	<b>\$ 3,746</b>	<b>\$ 1,750</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 489,942	\$ 460,058	\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	456,717	218,283	675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	419,461	265,539	685,000	115,000
	54022 Natural Gas(ONG)	44,000	40,575	2,425	43,000	1,000
	<b>Utilities Subtotal</b>	<b>\$ 3,176,549</b>	<b>\$ 1,406,695</b>	<b>\$ 946,305</b>	<b>\$ 2,353,000</b>	<b>\$ 823,549</b>
<b>Lease-Purchase Debt</b>						
	54455 Bond Administrative Fees	20,000		200	200	19,800
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 19,800</b>
<b>Memberships</b>						
	54017 NACO annual membership dues	\$ 16,050		\$ 14,373	\$ 14,373	\$ 1,677
	54017 ACCO annual membership dues	10,000		9,500	9,500	500
	54017 ACOG & COMEA annual membership dues	7,500		6,572	6,572	928
	54017 CODA annual membership dues	2,000		2,400	2,400	(400)
	<b>Memberships Subtotal</b>	<b>\$ 35,550</b>	<b>\$ -</b>	<b>\$ 32,845</b>	<b>\$ 32,845</b>	<b>\$ 2,705</b>
<b>Other Operating Expenditures</b>						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 410,089	\$ 292,920	\$ 703,009	\$ -
	54451 Outside legal services	175,000	7,356	5,119	12,475	162,525
	54019 Liability policies on equipment and property; blanket bonds	366,600		316,902	316,902	49,698
	54040 Publication of Commissioners Proceedings/Ads	36,000	12,000	15,578	27,578	8,422
	54102 ICB (county-occupied space) rent expense	124,000	51,627	51,628	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	101,987	106,346	208,333	41,667
	54103 Storage for Court Clerk records	130,000	78,650	39,325	117,975	12,025
	54109/54011 Postage Machine and Postage	8,500	2,500	5,000	7,500	1,000
	54355 Paper and Printing	1,000			-	1,000
	54455 Investrust Management Fees	400,000	302,322	97,678	400,000	-
	54455 OSU Extension Contract	500,000	383,225	116,775	500,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000	10,000		10,000	(5,000)
	54456 Downtown Business Improvement District Assessment	5,000		7,323	7,323	(2,323)
	54456 Alcohol and drug screening for county employees	20,000	13,929	6,071	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	5,420	2,909	4,637	7,545	(2,125)
	<b>Other Operating Subtotal</b>	<b>\$ 2,845,909</b>	<b>\$ 1,377,282</b>	<b>\$ 1,065,991</b>	<b>\$ 2,443,274</b>	<b>\$ 402,635</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 6,078,008</b>	<b>\$ 2,783,978</b>	<b>\$ 2,045,341</b>	<b>\$ 4,829,319</b>	<b>\$ 1,248,689</b>
<b>Grand Total - General Government</b>		<b>\$ 6,083,504</b>	<b>\$ 2,785,716</b>	<b>\$ 2,047,349</b>	<b>\$ 4,833,064</b>	<b>\$ 1,250,440</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2017-2018  
November 30, 2017**

	<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>
<b>Resources</b>					
Beginning Cash Balance	\$ 46,156	\$ 170,228		\$ 170,228	\$ 124,072
Transfers In	\$ 8,400,000	\$ 4,500,000	\$ 3,900,000	\$ 8,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,386,178	1,909,743	2,463,226	4,372,969	(13,209)
Employer Premiums	10,735,577	4,445,080	6,223,111	10,668,191	(67,386)
Stop Loss Reimb	1,199,284	282,196	-	282,196	(917,088)
Refunds/Rebates/Interest	277,439	386,219	216,764	602,983	325,544
<b>Total Resources</b>	<b>\$ 25,044,634</b>	<b>\$ 11,693,465</b>	<b>\$ 12,586,338</b>	<b>\$ 24,496,567</b>	<b>\$ (548,067)</b>
<b>Expenses</b>					
Medical Claims	\$ 15,461,698	\$ 5,577,459	\$ 7,808,443	\$ 13,385,902	\$ (2,075,796)
Medical Claims covered by Stop Loss	465,992	-		-	(465,992)
Prescription Drug Claims	6,229,037	2,540,100	3,556,140	6,096,240	(132,797)
Dental Claims	1,323,500	501,352	701,892	1,203,244	(120,256)
Vision Claims	165,487	65,165	91,230	156,395	(9,092)
County Pharmacy	320,000	116,652	163,313	279,965	(40,035)
Employee Assistance Program	21,224	10,612	14,857	25,469	4,245
Medicare Supplement - Phys. Mutual	917,592	461,448	461,448	922,896	5,304
Total Claims	<u>\$ 24,904,530</u>	<u>\$ 9,272,788</u>	<u>\$ 12,797,323</u>	<u>\$ 22,070,111</u>	<u>\$ (2,834,419)</u>
Administration Fees & Other	770,149	341,119	363,404	704,522	(65,627)
Life/AD&D Premiums	334,957	133,586	187,021	320,607	(14,350)
Stop Loss Premiums	908,350	462,620	647,668	1,110,288	201,938
Total Admin/Premiums	<u>\$ 2,013,456</u>	<u>\$ 937,325</u>	<u>\$ 1,198,093</u>	<u>\$ 2,135,418</u>	<u>\$ 121,962</u>
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 10,210,113</b>	<b>\$ 13,995,416</b>	<b>\$ 24,205,529</b>	<b>\$ (2,712,457)</b>
<b>Ending Cash Balance</b>	<b><u>\$ (1,873,352)</u></b>	<b><u>\$ 1,483,352</u></b>	<b><u>\$ (1,409,077)</u></b>	<b><u>\$ 291,039</u></b>	<b><u>\$ 2,164,391</u></b>

Cash Balance-One Year Ago

\$ 2,315,934

**Notes:**

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

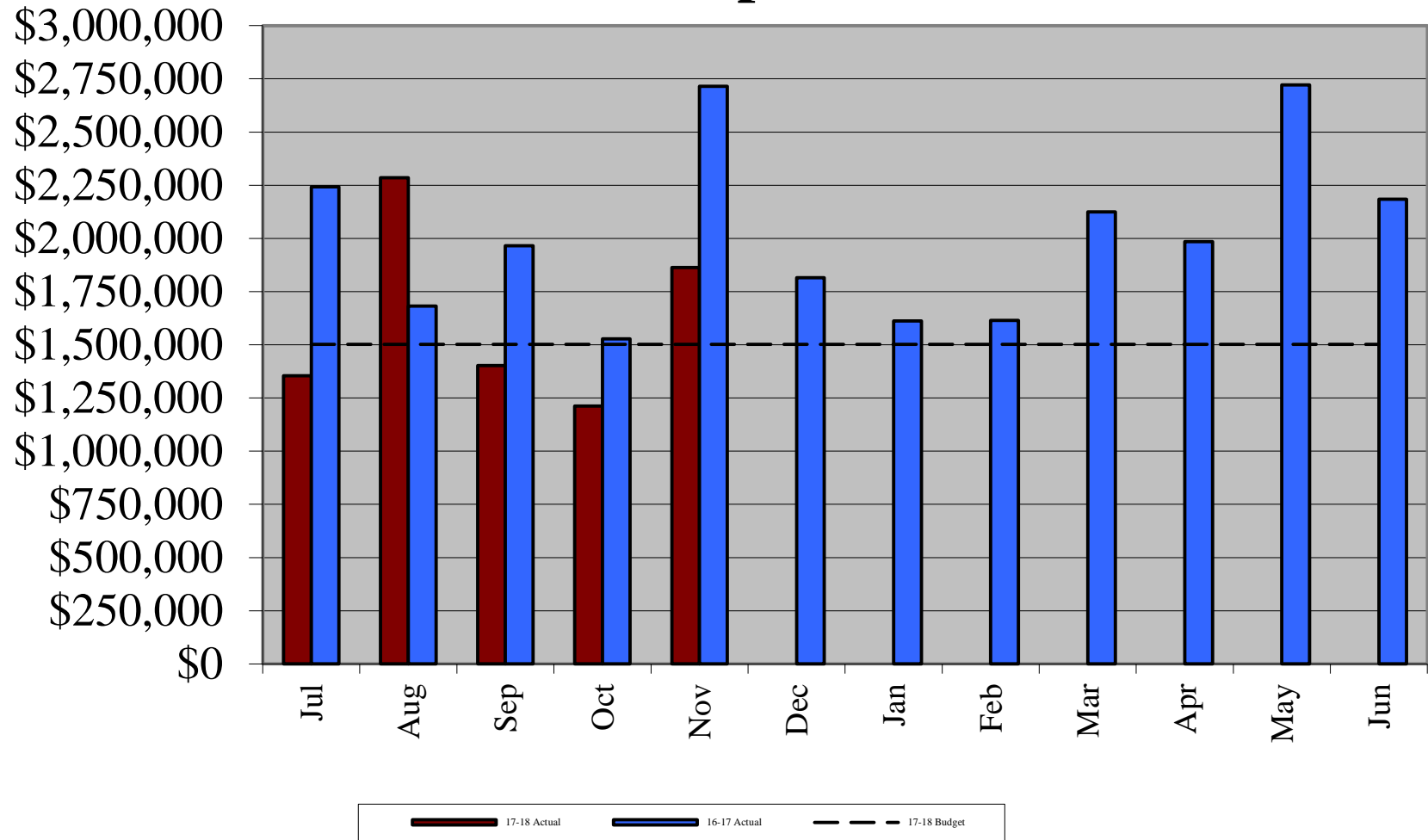
	<u>Employee 2017</u>	<u>Employer 17-18</u>
	\$168	\$489
	\$394	\$1,148

**Key Monthly Statistics:**

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

<b>FY 17-18</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,288,475	\$ 1,292,455	\$1,115,492	\$1,550,305 (August)
Prescription Drug Claims	\$519,086	570,592	\$508,020	\$735,392 (August)
<b>Total</b>	<u>\$1,807,561</u>	<u>\$1,863,047</u>	<u>\$1,623,512</u>	
	<b>16/17</b>	<b>This Month</b>	<b>16/17 Avg</b>	<b>High Month</b>
<b>Prior Year 16-17 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>16/17 Avg</b>	<b>High Month</b>
Medical Claims	\$1,053,738	\$1,939,188	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$775,445	\$568,687	\$1,081,495 (July)
<b>Total</b>	<u>\$1,557,722</u>	<u>\$2,714,633</u>	<u>\$1,905,164</u>	

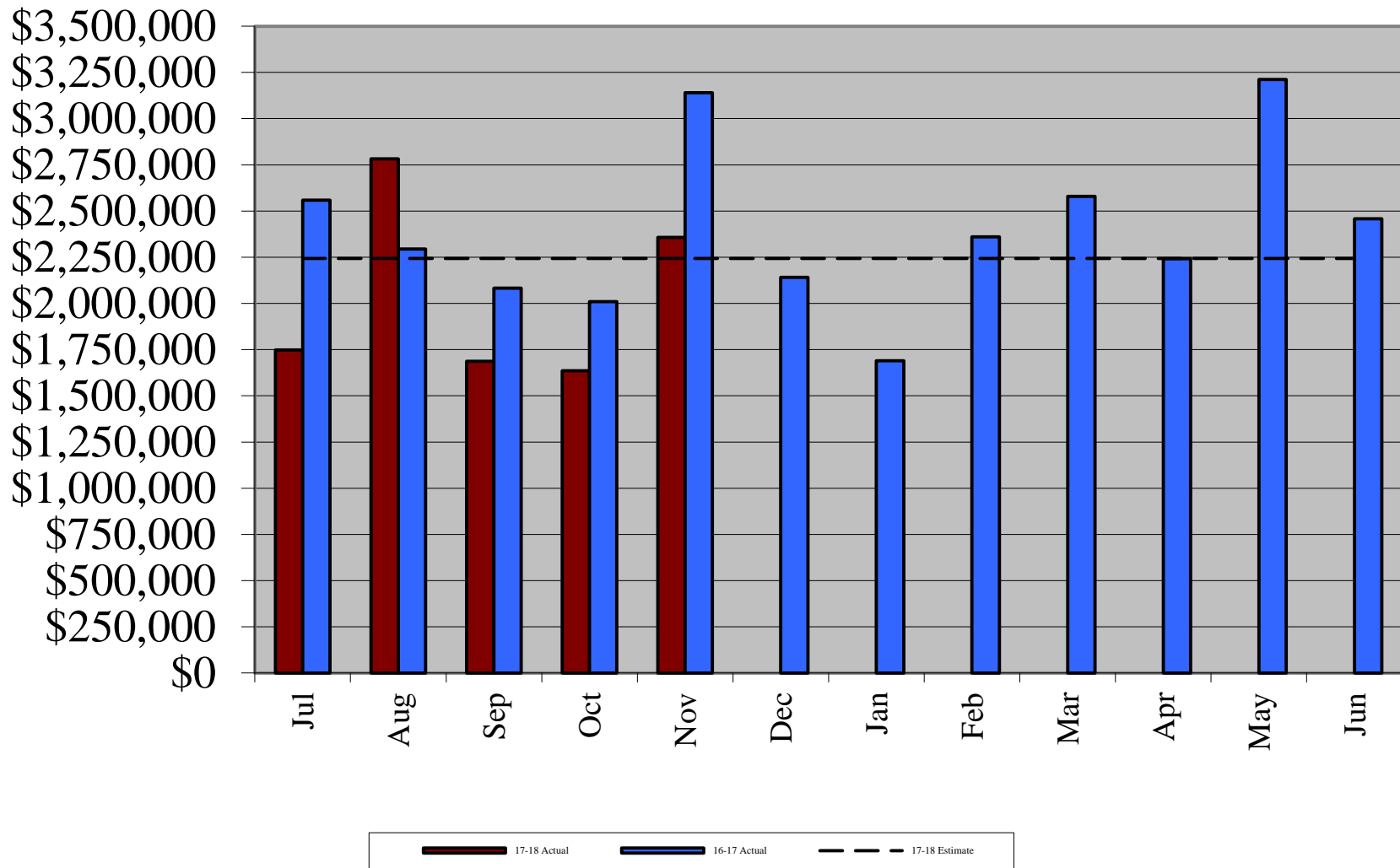
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2017-18**  
**November 30, 2017**

	Annual				November			
	FY 17-18 Estimates	FY 16-17 Actuals	Inc (Dec)	%	FY 17-18 YTD Actuals	FY 16-17 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 46,156	\$ 527,931	\$ (481,775)	-91.3%	\$ 170,228	\$ 527,931	\$ (357,703)	-67.8%
Transfers In	\$ 8,400,000	\$ 10,450,000	\$ (2,050,000)	-19.6%	\$ 4,500,000	\$ 7,000,000	\$ (2,500,000)	-35.7%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	4,445,080	4,416,421	28,659	1%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	1,909,743	1,889,254	20,489	1.1%
Stop Loss Reimb	1,199,284	2,368,551	(1,169,267)	-49.4%	282,196	275,242	6,954	3%
Refunds/Rebates/Subsidy	277,438	452,348	(174,910)	-38.7%	386,218	294,225	91,993	31.3%
Interest Income	1	1	(0)		1	-	1	
<b>Total Resources</b>	<b>\$ 25,044,634</b>	<b>\$ 28,939,656</b>	<b>\$ (3,895,021)</b>	<b>-13.5%</b>	<b>\$ 11,693,465</b>	<b>\$ 14,403,074</b>	<b>\$ (2,709,608)</b>	<b>-18.8%</b>
<b>Expenses</b>								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 5,577,459	\$ 6,611,529	\$ (1,034,070)	-15.6%
Medical claims covered by Stop Loss	465,992	1,328,746	(862,754)		-	-	-	#DIV/0!
Prescription Drug Claims	6,229,037	6,824,245	(595,208)	-8.7%	2,540,100	3,521,132	(981,032)	-27.9%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	501,352	482,074	19,278	4.0%
Vision Claims	165,487	167,700	(2,213)	-1.3%	65,165	79,318	(14,153)	-17.8%
County Pharmacy	320,000	273,984	46,016	16.8%	116,652	133,545	(16,893)	-12.6%
Employee Assistance Program	21,224	20,027	1,197	6.0%	10,612	5,877	4,735	80.6%
Medicare Supplement	917,592	914,498	3,094	0.3%	461,448	452,387	9,061	2.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 24,904,530</b>	<b>\$ 26,851,899</b>	<b>\$ (1,947,369)</b>	<b>-7.3%</b>	<b>\$ 9,272,788</b>	<b>\$ 11,285,862</b>	<b>\$ (2,013,074)</b>	<b>-17.8%</b>
Administration Fees & Other	770,149	722,876	47,273	6.5%	341,119	308,809	32,310	10.5%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	133,586	134,221	(635)	-0.5%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	462,620	358,247	104,373	29.1%
<b>Total Admin/Premiums</b>	<b>\$ 2,013,456</b>	<b>\$ 1,917,529</b>	<b>\$ 95,927</b>	<b>5.0%</b>	<b>\$ 937,325</b>	<b>\$ 801,277</b>	<b>\$ 136,048</b>	<b>17.0%</b>
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 28,769,427</b>	<b>\$ (1,851,442)</b>	<b>-6.4%</b>	<b>\$ 10,210,113</b>	<b>\$ 12,087,140</b>	<b>\$ (1,877,026)</b>	<b>-15.5%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ (1,873,351)</b>	<b>\$ 170,228</b>	<b>\$ (2,043,579)</b>	<b>-1200%</b>	<b>\$ 1,483,352</b>	<b>\$ 2,315,934</b>	<b>\$ (832,582)</b>	<b>-36.0%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**November 30, 2017**

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 185,714	\$ 207,954	\$ 22,240
Sources:			
Interest Income	1	1	(0)
Reimbursed Premiums	23,947	17,225	(6,722)
Transfers/Supplements	1,000,000	200,000	(800,000)
Total Sources	<b>\$ 1,209,662</b>	<b>\$ 425,180</b>	<b>\$ (784,482)</b>
Expenditures:			
Claims	\$ 625,500	\$ 189,095	(436,405)
Stop loss/Admin Fees	280,769	187,750	(93,019)
Total Expenditures	<b>\$ 906,269</b>	<b>\$ 376,845</b>	<b>\$ (529,424)</b>
<b>Ending Cash Balance</b>	<b>\$ 303,393</b>	<b>\$ 48,335</b>	<b>\$ (255,058)</b>
Cash Balance-One Year Ago		<b>\$ 274,584</b>	

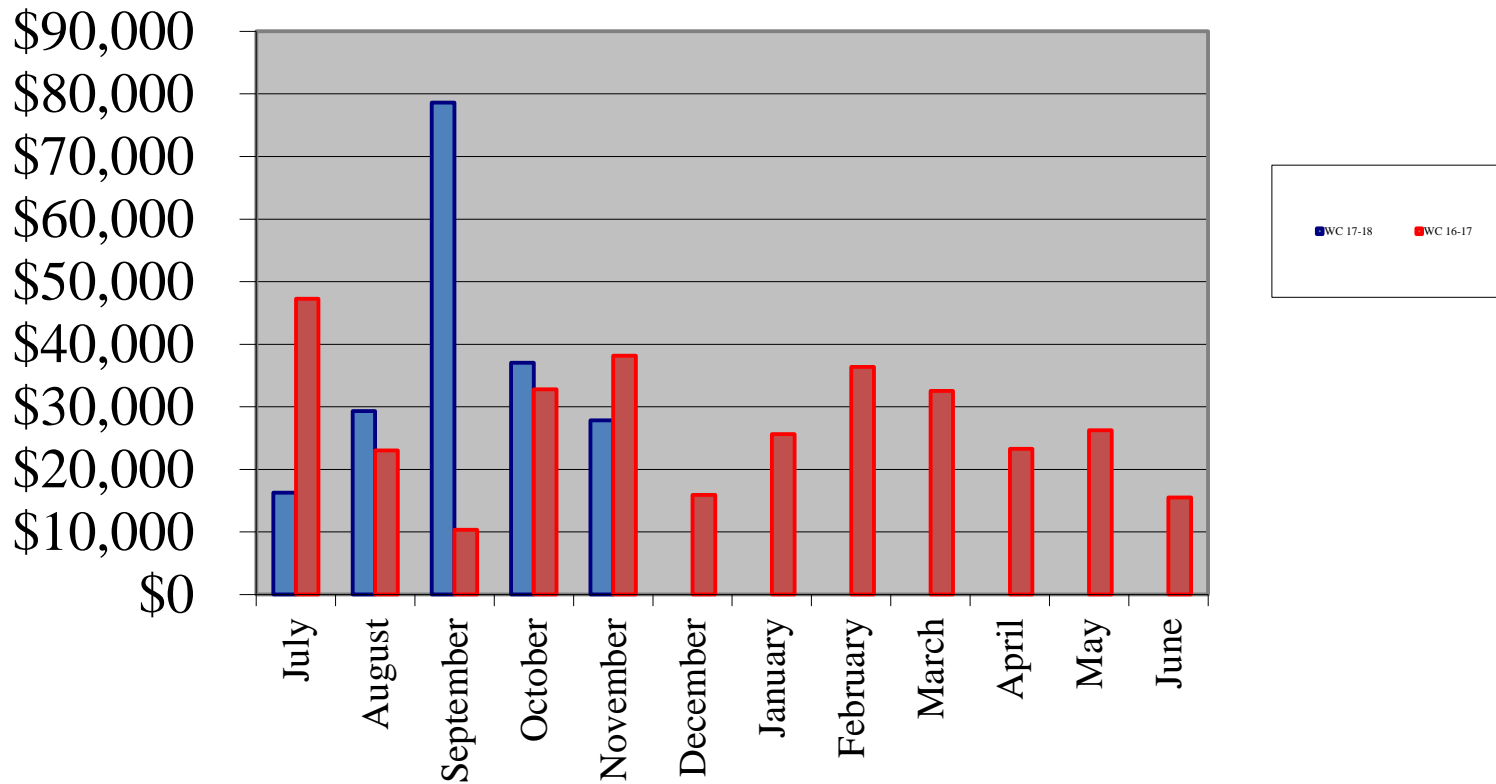
Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 125,094	\$ 126,601	\$ 1,507
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement		-	-
Total Sources	<b>\$ 145,094</b>	<b>\$ 126,601</b>	<b>\$ (18,493)</b>
Expenditures:			
Tort Claims	\$ 28,493	\$ 1,232	\$ (27,261)
Supportive Services	16,262	55,527	39,265
Total Expenditures	<b>\$ 44,755</b>	<b>\$ 56,760</b>	<b>\$ 12,005</b>
<b>Ending Cash Balance</b>	<b>\$ 100,340</b>	<b>\$ 69,841</b>	<b>\$ (30,498)</b>
Cash Balance-One Year Ago		<b>\$ 85,845</b>	



# Workers Compensation Fund Claims



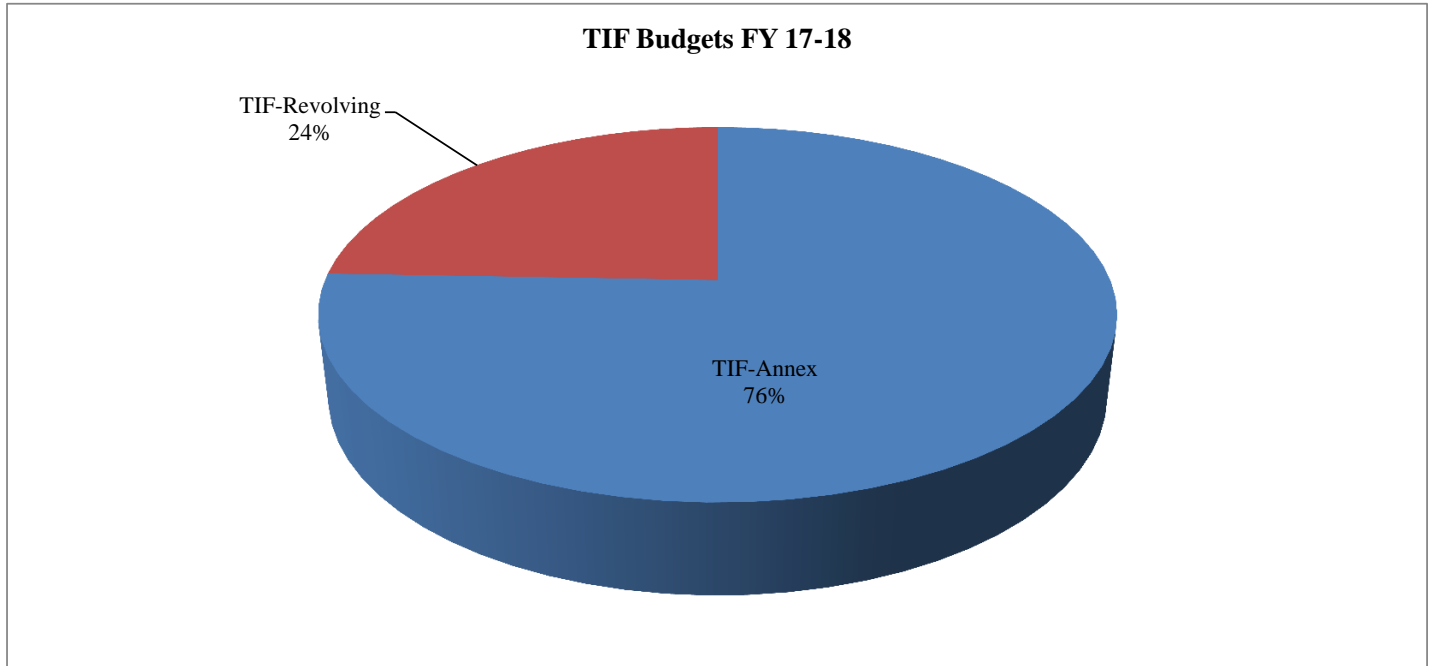
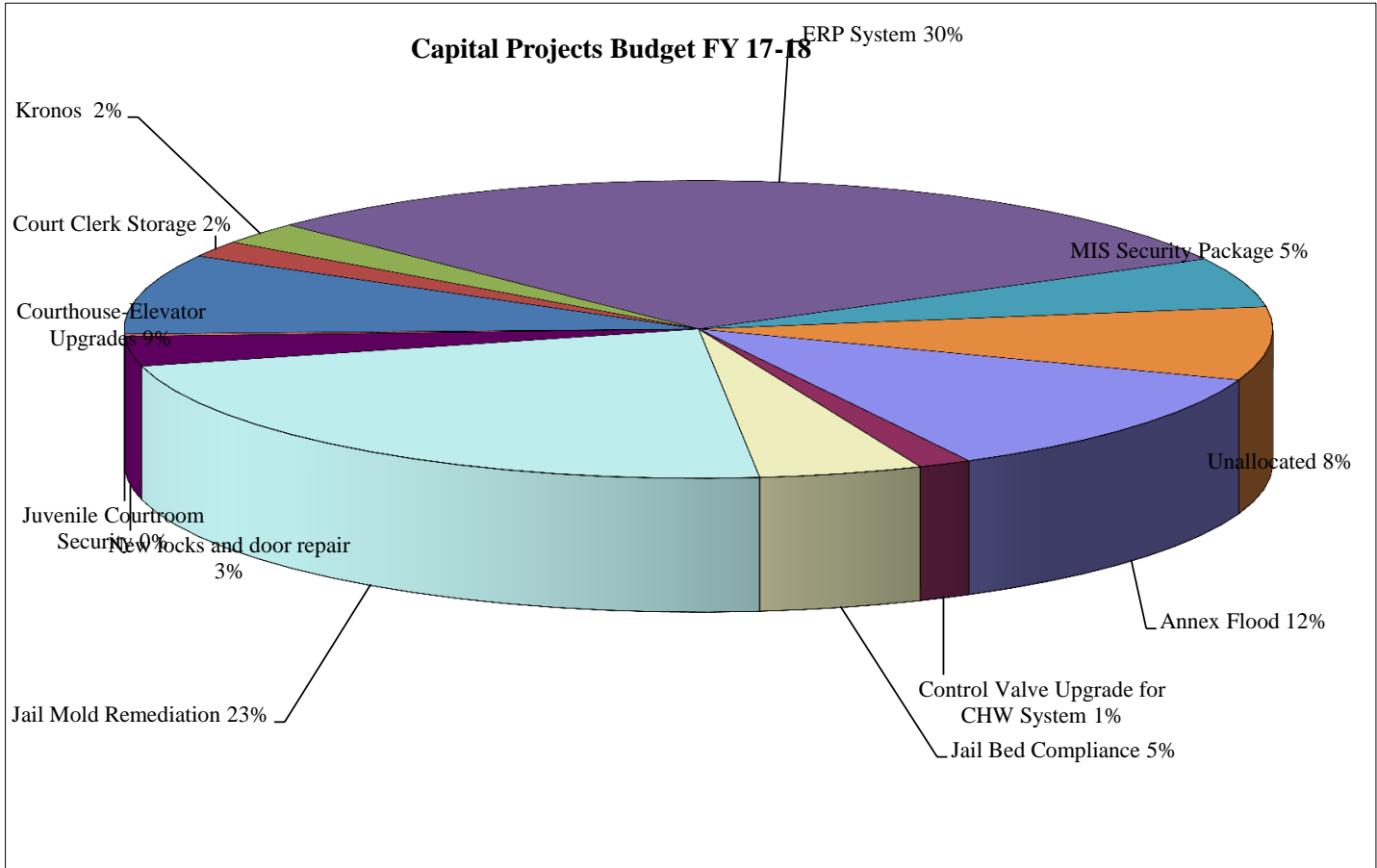
## Capital Projects Budget Detail FY 2017-2018

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 17-18 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
Annex & Courthouse Flood	2/16/2017	819,639	\$ 444,538	26,601	69,187	305,913	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
<b>Jail Facility</b>							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Jail Mold Remediation	1/19/2017	912,712	758,321	30,853	150,975	3,417	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000		101,985	101,985	28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
<b>Courthouse</b>							
Elevator Drives Upgrade	10/19/2017	100,000	22,500			77,500	
<b>Court Clerk Record Storage</b>							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
<b>Technology</b>							
Kronos Implementation	1/19/2012	97,000			83,528	13,472	Pending
Tyler Munis-ERP System	6/19/2014	1,201,680	120,646	883	853,988	227,046	Pending
MIS Security Package	3/19/2015	217,831			207,277	10,554	Pending
Completed Technology Projects-Available Funds						-	
<b>Unallocated Funds:</b>							
Refinanced OIA Bonds earnings balance	6/21/2012	20,469				20,469	
Unallocated Funds		143,562				143,562	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 3,969,392</b>	<b>\$ 1,530,025</b>	<b>\$ 160,322</b>	<b>\$ 1,546,280</b>	<b>\$ 893,086</b>	

### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 870,514	\$ 200,950	\$ 2,158,825	529,325	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 1,250,095	\$ 465,446	\$ 622,949	\$ 750,674	33,975	
<b>Total Capital Projects</b>		<b>\$ 8,778,152</b>	<b>\$ 2,865,986</b>	<b>\$ 984,221</b>	<b>\$ 4,455,779</b>	<b>\$ 1,456,387</b>	

Cash Balance at November 30, 2017	\$4,290,953.88
Temporary Transfers	0.00
	4,290,953.88
17/18 Available Budget	2,839,103.40
16/17 Available Budget	1,449,385.55
Total Budgeted Funds Available	4,288,488.95
<b>Total Unappropriated Cash</b>	<b>\$ 2,464.93</b>



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

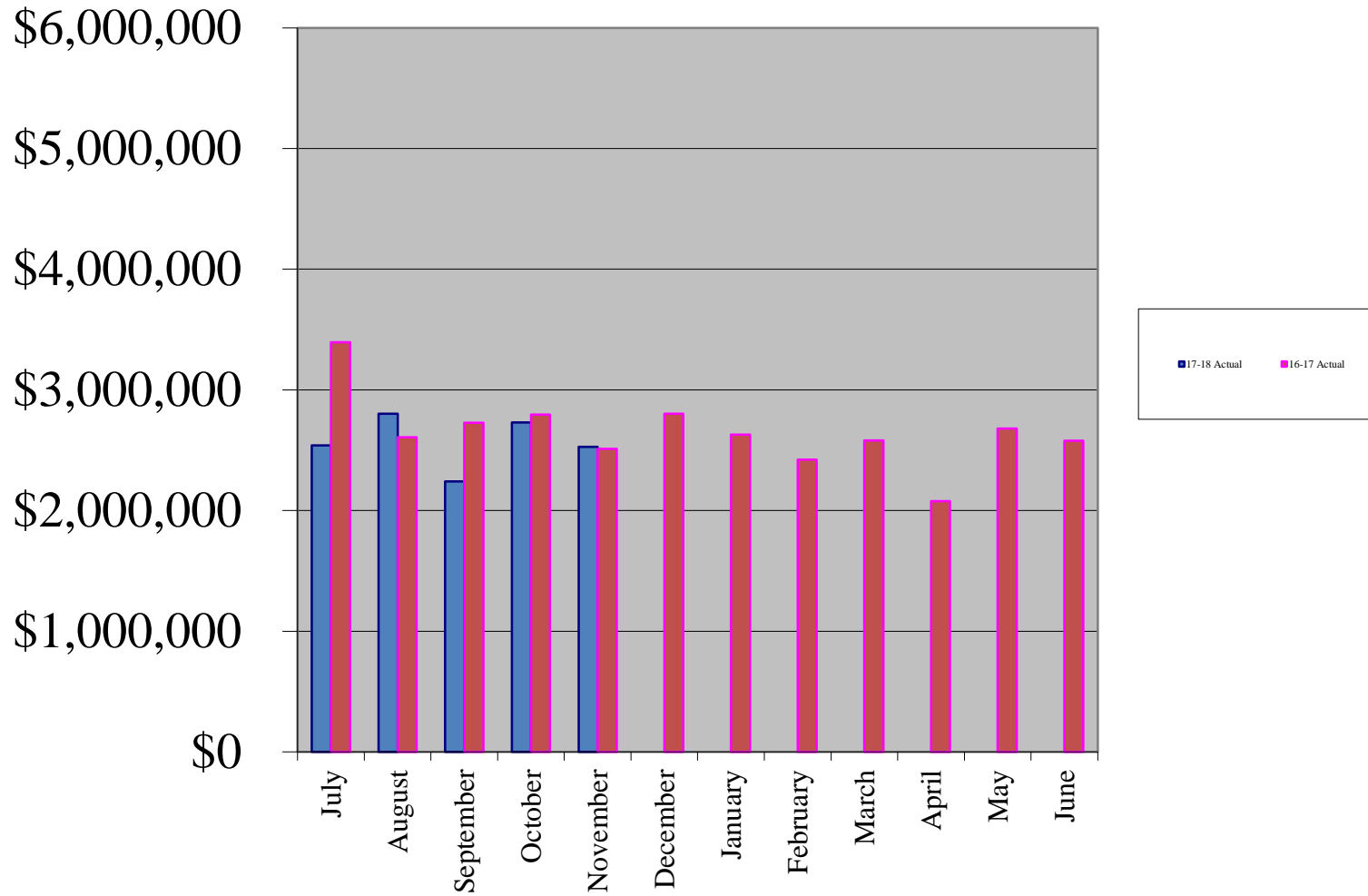
<b>Cost Center</b>	<b>Department</b>	<b>2017-2018 Appropriations</b>	<b>November 2017 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>17/18 Funds Available</b>	<b>17/18 % Expended</b>
1110	Highway Cash-Dist #1	\$5,734,703	\$267,749	\$1,549,753	\$4,184,950	\$2,594,164.47	\$3,140,538	27.0%
1110	Highway Cash-Dist #2	6,343,602	461,453	1,704,592	4,639,010	2,438,511.56	3,905,090	26.9%
1110	Highway Cash-Dist #3	3,351,872	312,421	1,922,337	1,429,535	2,211,833.80	1,140,038	57.4%
1111	CBRI Fund	3,146,785	7,291	155,417	2,991,368	497,291.68	2,649,493	4.9%
1130	Resale Property	4,693,768	287,878	1,304,422	3,389,345	1,846,486.97	2,847,281	27.8%
1140	Treasurer Mortgage Fee	205,187	13,723	78,539	126,648	88,323.63	116,864	38.3%
1150	County Clerk Lien Fee	128,642	109	22,050	106,592	34,149.55	94,493	17.1%
1151	UCC Central Filing Fund	564,249	46,127	355,611	208,638	361,754.78	202,494	63.0%
1152	Records Mgmt & Preservation	738,853	32,774	345,146	393,707	439,432.92	299,420	46.7%
1160	Sheriff Service Fee	2,573,231	470,079	2,118,694	454,536	2,362,826.33	210,404	82.3%
1161	Sheriff Special Revenue	4,691,429	441,164	2,495,033	2,196,395	3,112,984.05	1,578,444	53.2%
1162	Sheriff's Grant Fund	720,827	30,877	148,162	572,665	199,579.10	521,248	20.6%
1201	Assessor Revolving Fee	115,217	1,356	1,356	113,861	1,356.00	113,861	1.2%
1231	Juvenile Probation Fee	155,889	6,755	21,930	133,959	78,335.00	77,554	14.1%
1233	Juvenile Grant Fund	246,386	16,501	85,902	160,484	86,721.78	159,664	34.9%
1240	Planning Commission Fee	512,808	29,951	145,826	366,981	158,821.91	353,986	28.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	184,085	1,151	6,543	177,542	6,542.99	177,542	3.6%
1260	Community Service Fee	146,260	5,174	28,500	117,760	62,287.32	83,972	19.5%
1270	Community Sentencing	304,549	0	0	304,549	0.00	304,549	0.0%
1280	Drug Court Fund	351,806	76,559	102,619	249,186	114,033.75	237,772	29.2%
1282	Mental Health Court Fund	91,715	7,466	32,011	59,704	47,215.49	44,500	34.9%
1290	Shine Program	87,932	12,494	67,128	20,803	68,575.27	19,356	76.3%
1300	MIS Special Revenue	5,340	0	0	5,340	0.00	5,340	0.0%
<b>Total</b>		<b>\$35,104,750</b>	<b>\$2,529,050</b>	<b>\$12,691,572</b>	<b>\$22,413,178</b>	<b>\$16,811,228</b>	<b>\$18,293,522</b>	<b>36.2%</b>

Year elapsed = 42%

Notes:

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

## Special Revenue Actual Expenditures



**Debt Service Fund  
FY 2017-2018 Status Report  
For the Period Ending November 30, 2017**

**17-18  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	891,376
Exempt Manufacturing Tax		18,835
Miscellaneous Property Tax		29,197
Interest Income		10,692
Bond Refinance Refunding		-
<b>Total Revenue</b>	<b>\$</b>	<b>950,100</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	(4,390,000)
Interest		(417,573)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(4,807,573)</b>

**2014 GO Bonds- BNSF**

Principal	\$	(1,250,000)
Interest		(87,500)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(1,337,500)</b>

**Total Bonds Combined**

Principal	\$	(5,640,000)
Interest		(505,073)
<b>Total Bond Payments YTD</b>	<b>\$</b>	<b>(6,145,073)</b>

**Judgments**

Principal	\$	-
Interest		-
<b>Total Judgment Payments YTD</b>	<b>\$</b>	<b>-</b>

**Total Expenditures**

**\$ (6,145,073)**

Transfer In

\$ -

**Ending Cash Balance**

**\$ 1,948,441**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 61,500,000	\$ (35,120,000)	\$ 26,380,000
21,085,025	(17,184,511)	3,900,514
\$ 82,585,025	\$ (52,304,511)	\$ 30,280,514
\$ 10,000,000	\$ (2,500,000)	\$ 7,500,000
1,100,000	(575,000)	525,000
\$ 11,100,000	\$ (3,075,000)	\$ 8,025,000
\$ 71,500,000	\$ (37,620,000)	\$ 33,880,000
22,185,025	(17,759,511)	4,425,514
\$ 93,685,025	\$ (55,379,511)	\$ 38,305,514

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

### Debt Service Fund Expenditures 10 Year History

