

Oklahoma County
Monthly Financial Report
For Period Ending October 31, 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			1,354,342	-	0.0%
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		89,371	754,990	74,575	11.0%
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			415,339	52,364	14.4%
610 Social Services	1,965,568	1,942,725			1,942,725	(22,843)	-1.2%
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			497,519	(12,491)	-2.4%
950 Economic Development	395,000	379,393			379,393	(15,607)	-4.0%
995 Reserve	1,750,807	2,573,965	2,620,936	(1,222,078)	3,972,823	2,222,016	126.9%
Total Department Budgets	\$ 79,360,064	\$ 81,232,891	\$ 2,646,137	\$ (358,250)	\$ 83,520,778	\$ 4,160,714	5.2%
Cash Transfers							
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	
Total Transfers	\$ 11,083,154	\$ 10,230,000	\$ -	\$ 358,250	\$ 10,588,250	\$ (494,904)	-4.5%
Total	\$ 90,443,218	\$ 91,462,891	\$ 2,646,137	\$ -	\$ 94,109,028	\$ 3,665,810	4.1%
Total Sources Available							
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%
Total Available Funding	\$ 90,443,218	\$ 91,462,891			\$ 94,109,028	\$ 3,665,810	4.1%

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

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 2,573,965.00	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

Total General Fund Reserve

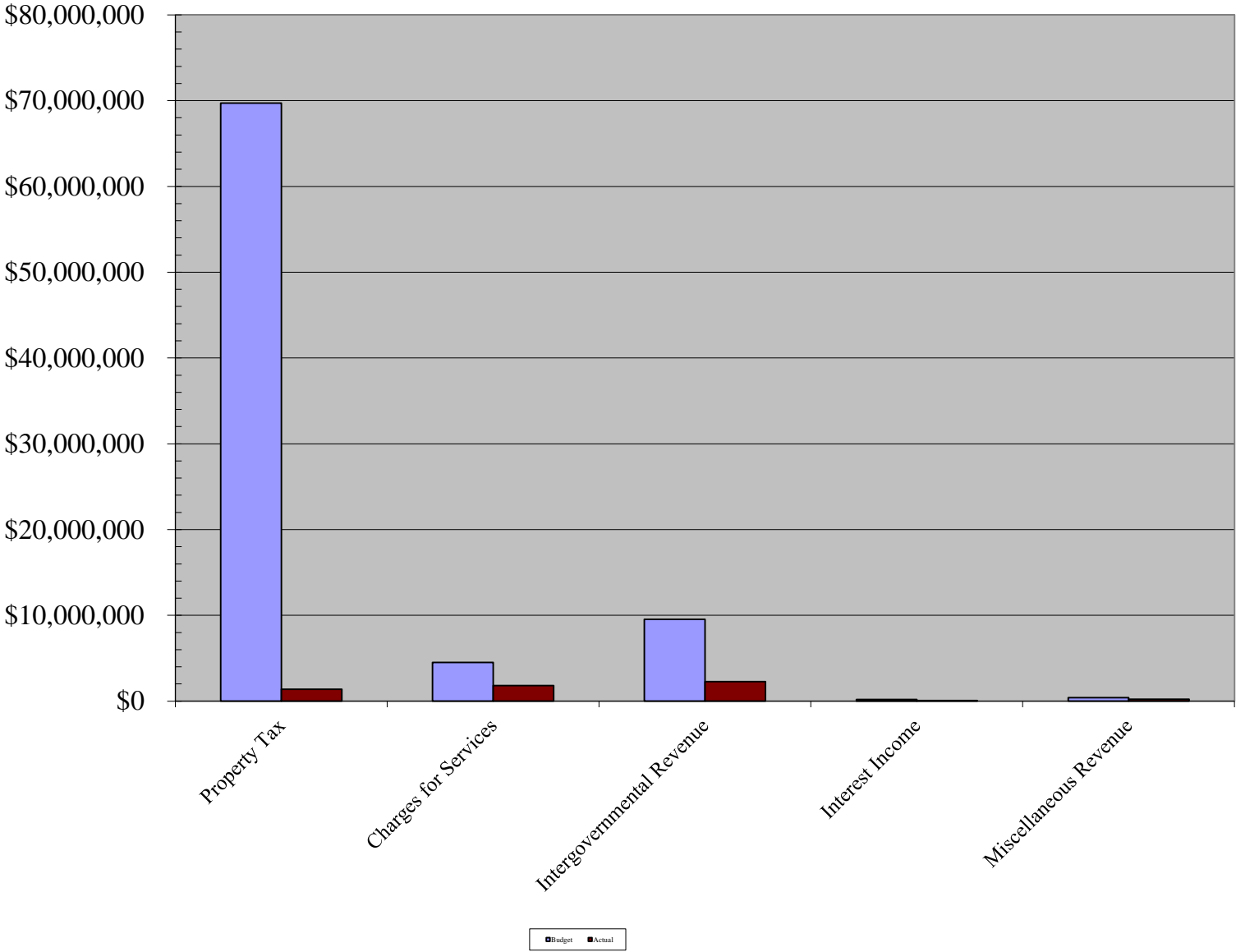
\$ 3,972,823.09

**General Fund
FY 2017-2018
Budget Analysis
For the Period Ending October 31, 2017**

	17-18 Amended Budget	17-18 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	\$ 9,770,335	\$ 9,770,335	\$ -	100.0%	
Reserved	4,994,660	4,994,660	-	100.0%	
Total Estimated Cash Balance	\$ 14,764,995	\$ 14,764,995	\$ -		
Revenue:					
Property Tax	\$ 69,708,148	\$ 1,377,163	\$ (68,330,986)	2.0%	3.0%
Charges for Services	4,503,631	1,819,175	(2,684,456)	40.4%	40.5%
Intergovernmental Revenue	9,543,426	2,263,481	(7,279,946)	23.7%	41.4%
Interest Income	190,000	75,273	(114,727)	39.6%	32.4%
Miscellaneous Revenue	393,487	235,426	(158,062)	59.8%	40.9%
Total Revenue	<u>\$ 84,338,693</u>	<u>\$ 5,770,517</u>	<u>\$ (78,568,176)</u>	6.8%	9.5%
Temporary Cash Transfer In	\$ -	\$ 17,250,000	\$ 17,250,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(4,468,250)	5,761,750		
17-18 Expenditures	\$ 83,879,028	\$ 21,489,597	\$ (62,389,431)	25.6%	25.5%
Prior Budget Year Expenditures	4,994,660	3,616,319	(1,378,342)	72.4%	68.8%
Total Expenditures	<u>\$ 88,873,688</u>	<u>\$ 25,105,916</u>	<u>\$ (63,767,772)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 8,211,346</u>	<u>\$ 8,211,346</u>		

* 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 October 31, 2017



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

	For the Month Ending October 31, 2017			
	17-18 October Actual	16-17 October Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 4,099,377	\$ 7,443,104	\$ (3,343,727)	-44.9%
Revenue:				
Property Tax	\$ 400,666	\$ 943,426	\$ (542,760)	-57.5%
Charges for Services	401,068	420,370	(19,302)	-4.6%
Intergovernmental Revenue	986,799	1,824,928	(838,129)	-45.9%
Interest Income	15,397	6,407	8,990	140.3%
Miscellaneous Revenue	14,109	69,414	(55,305)	-79.7%
Total Revenue	\$ 1,818,038	\$ 3,264,545	\$ (1,446,507)	-44.3%
Temporary Cash Transfers In	\$ 8,500,000	\$ 6,000,000	\$ 2,500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(2,000,000)	2,000,000	
17-18 Expenditures	\$ 6,060,301	\$ 5,822,390	\$ 237,911	4.1%
Prior Budget Year Expenditures	145,768	202,788	(57,020)	
Total Expenditures	\$ 6,206,069	\$ 6,025,178	\$ 180,891	3.0%
Ending Cash Balance	\$ 8,211,346	\$ 8,682,471	\$ (471,125)	-5.4%

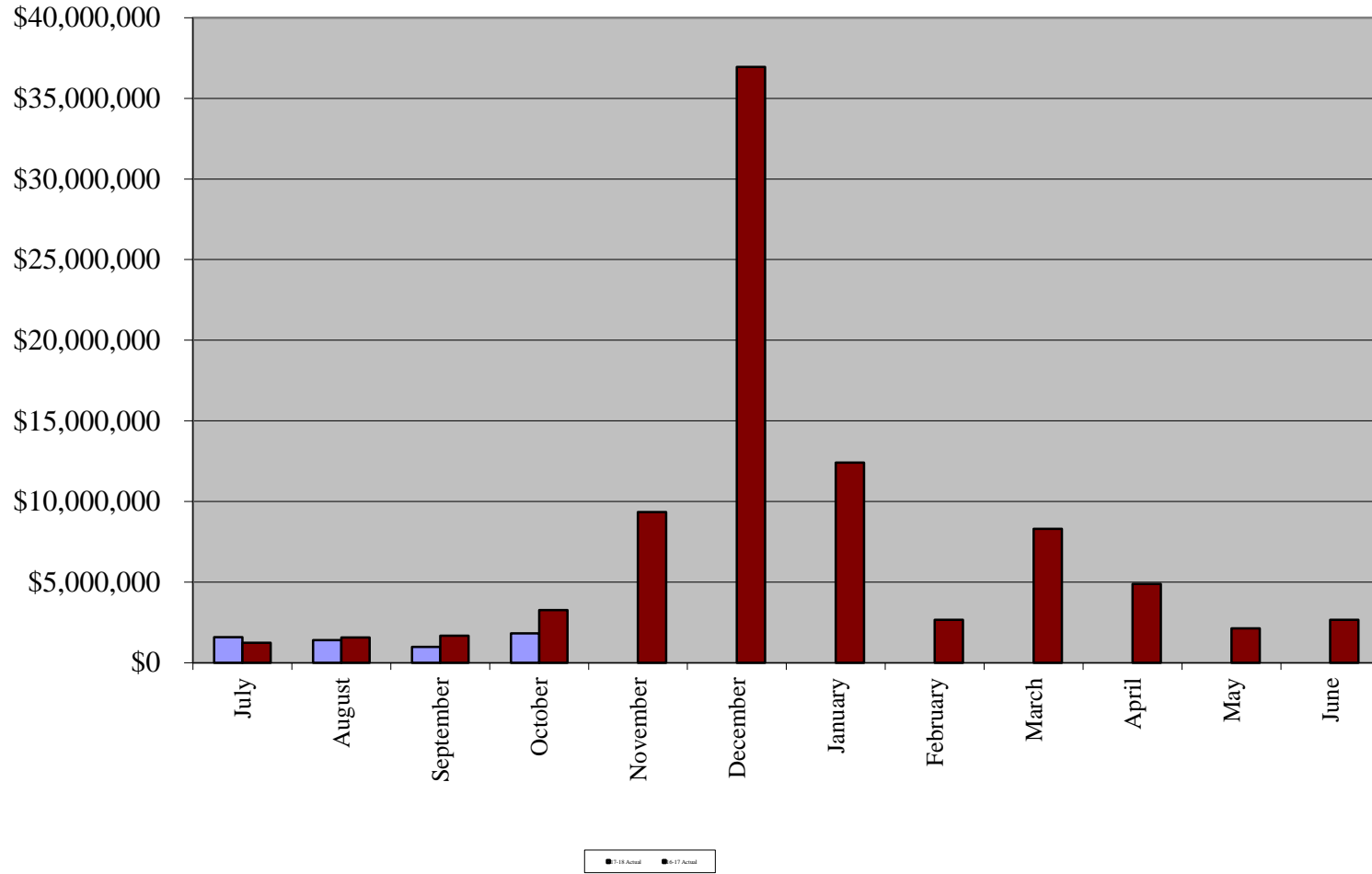
	For the Year to Date Period Ending October 31, 2017			
	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 14,764,995	\$ 13,459,166	\$ 1,305,829	9.7%
	\$ 1,377,163	\$ 2,004,541	\$ (627,378)	-31.3%
	1,819,175	1,747,314	71,861	4.1%
	2,263,481	3,810,932	(1,547,451)	-40.6%
	75,273	32,432	42,841	132.1%
	235,426	140,869	94,557	67.1%
	\$ 5,770,517	\$ 7,736,088	\$ (1,965,571)	-25.4%
	\$ 17,250,000	\$ 17,000,000	\$ 250,000	
	-	-	-	
	-	-	-	
	(4,468,250)	(5,800,000)	1,331,750	-23.0%
	\$ 21,489,597	\$ 20,888,853	\$ 600,744	2.9%
	3,616,319	2,823,929	792,390	28.1%
	\$ 25,105,916	\$ 23,712,782	\$ 1,393,134	5.9%
Ending Cash Balance	\$ 8,211,346	\$ 8,682,471	\$ (471,125)	-5.4%

Note 1.)

	17-18 October Actual	16-17 October Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	(2,000,000)	2,000,000
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ -	\$ (2,000,000)	\$ 2,000,000

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
	\$ (768,250)	\$ -	\$ (768,250)
	(3,500,000)	(5,700,000)	2,200,000
	(200,000)	(100,000)	(100,000)
	-	-	-
	\$ (4,468,250)	\$ (5,800,000)	\$ 1,331,750

General Fund Actual Revenue October 31, 2017

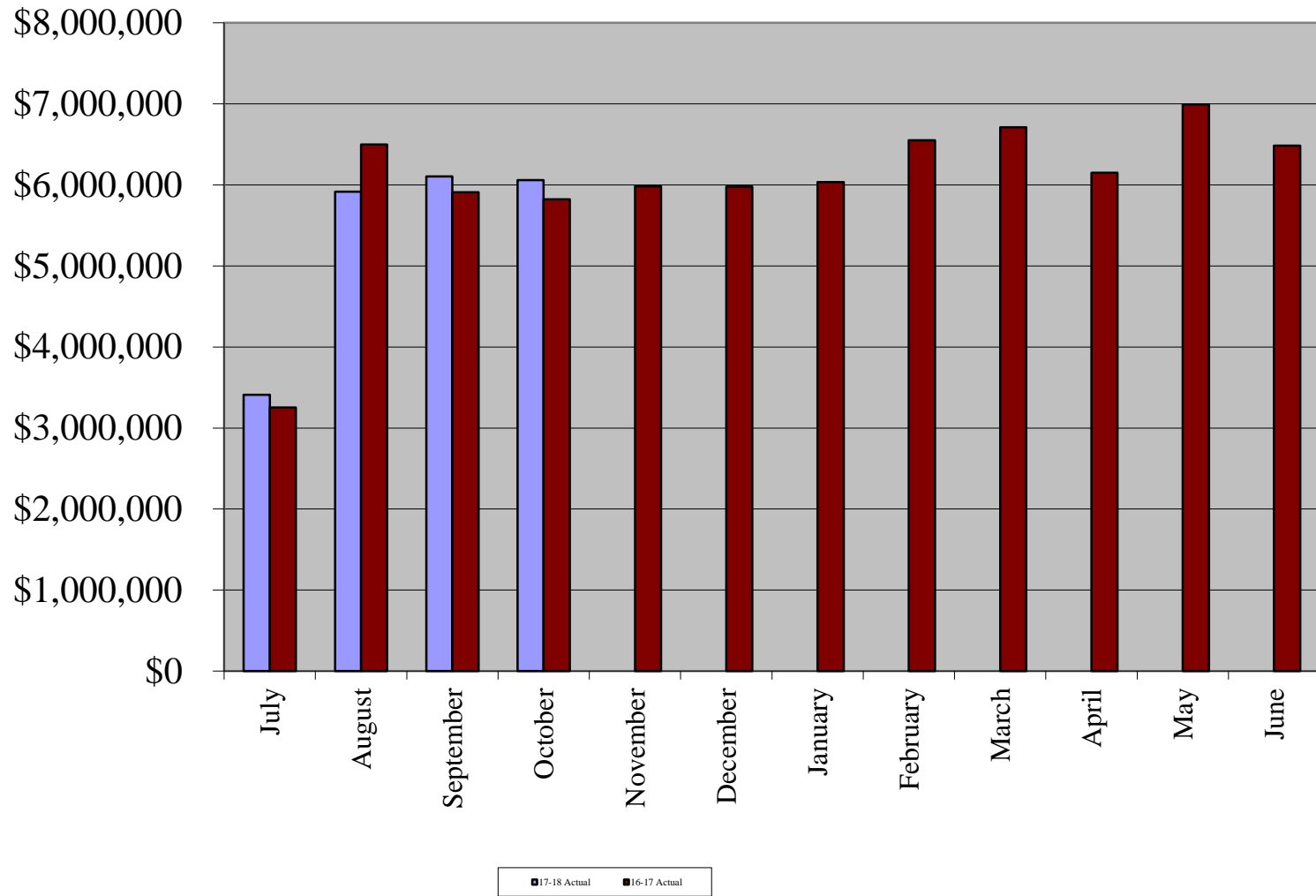


**FY 2017-18 General Fund Expenditures
Status Report**

Cost Center	Department	2017-2018 Adopted Budget	Budget Amendments	2017-2018 Amended Budget	October 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD	Funds Available	17/18 % Expended	Prior Year % Expended
									Expenditures + Committed & Encumbered			
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 294,528	\$ 1,416,755	\$ 2,833,510	\$ 4,666,749	\$ 4,833,711	\$ 1,249,793	23.3%	28.7%
120	County Commissioners	426,983	-	426,983	35,688	132,360	264,720	294,623	132,860	294,123	31.0%	30.7%
130	Assessor	2,634,389	-	2,634,389	196,333	745,939	1,491,877	1,888,450	790,005	1,844,384	28.3%	28.5%
140	Assessor Revaluation	4,361,549	-	4,361,549	307,747	1,128,570	2,257,141	3,232,979	1,536,172	2,825,377	25.9%	26.3%
150	Treasurer	604,755	-	604,755	82,441	188,806	377,612	415,949	282,722	322,033	31.2%	29.8%
160	Court Clerk	6,961,244	-	6,961,244	554,235	2,062,908	4,125,817	4,898,336	2,117,623	4,843,621	29.6%	30.3%
170	County Clerk	2,781,692	(98,663)	2,683,029	218,180	820,691	1,641,382	1,862,338	914,490	1,768,539	30.6%	28.9%
180	Excise & Equalization Bds	47,207	-	47,207	1,574	9,248	18,496	37,959	10,996	36,211	19.6%	4.3%
190	County Audit	647,743	25,201	672,944	11,719	23,514	47,028	649,430	451,101	221,843	3.5%	14.8%
200	District Attorney-State	150,000	-	150,000	6,907	25,047	50,095	124,953	39,992	110,008	16.7%	15.4%
210	District Attorney-County	72,398	-	72,398	3,921	14,297	28,593	58,101	30,216	42,182	19.7%	20.4%
230	Public Defender	52,000	-	52,000	4,142	8,316	16,632	43,684	26,360	25,640	16.0%	20.1%
240	Purchasing	303,520	8,698	312,218	23,409	88,073	176,146	224,145	95,346	216,873	28.2%	30.4%
250	Election Board	1,415,818	(50,578)	1,365,240	102,514	470,968	941,935	894,272	506,177	859,063	34.5%	30.8%
260	BOCC HR/Health & Safety	519,019	-	519,019	41,263	155,644	311,288	363,375	167,752	351,267	30.0%	29.5%
265	Employee Benefits Dept	357,660	-	355,810	29,085	115,180	230,360	240,630	120,960	234,851	32.4%	
270	MIS	3,425,907	250,000	3,675,907	276,058	1,121,937	2,243,873	2,553,970	2,304,672	1,371,235	30.5%	26.8%
280	Facilities Management	1,354,342	1,850	1,356,192	115,915	401,305	802,610	954,887	500,014	856,178	29.6%	28.9%
285	Facilities Mgmt-Custodial	256,709	-	256,709	538	35,708	71,416	221,001	220,664	36,045	13.9%	22.4%
300	Planning Commission	-	200,000	200,000	-	-	-	200,000	-	200,000		
301	Court Services	665,619	89,371	754,990	57,709	208,235	416,470	546,755	208,235	546,755	27.6%	29.9%
500	Sheriff	34,267,772	465,000	34,732,772	2,878,318	9,501,314	19,002,628	25,231,458	18,273,814	16,458,958	27.4%	26.6%
520	Juvenile Justice Bureau	6,822,435	-	6,822,435	511,974	1,829,718	3,659,436	4,992,717	2,046,859	4,775,576	26.8%	29.5%
550	Emergency Management	415,339	-	415,339	23,787	86,209	172,417	329,130	140,038	275,301	20.8%	27.4%
610	Social Services	1,942,725	-	1,942,725	154,853	452,170	904,340	1,490,555	958,605	984,120	23.3%	19.7%
710	Free Fair	62,245	-	62,245	29,383	38,489	76,978	23,756	39,134	23,111	61.8%	71.3%
910	District 1	434,494	-	434,494	28,389	88,411	176,821	346,083	96,234	338,260	20.3%	31.7%
920	District 2	373,188	-	373,188	3,952	92,527	185,055	280,661	102,906	270,282	24.8%	19.0%
930	District 3	341,758	-	341,758	26,318	81,461	162,923	260,297	83,004	258,754	23.8%	38.8%
940	County Engineer	497,519	-	497,519	39,422	145,798	291,595	351,721	164,356	333,163	29.3%	32.0%
950	Economic Development	379,393	-	379,393	-	-	-	379,393	200,000	179,393	0.0%	28.9%
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	1,398,858	3,972,823	-	-	-	3,972,823	-	3,972,823	0.0%	0.0%
Total		\$ 81,232,891	\$ 2,647,987	\$ 83,879,828	\$ 6,060,301	\$ 21,847,847	\$ 43,337,444	\$ 62,031,181	\$ 37,753,268	\$ 46,125,760	26.0%	26.0%

Year elapsed = 33.3%

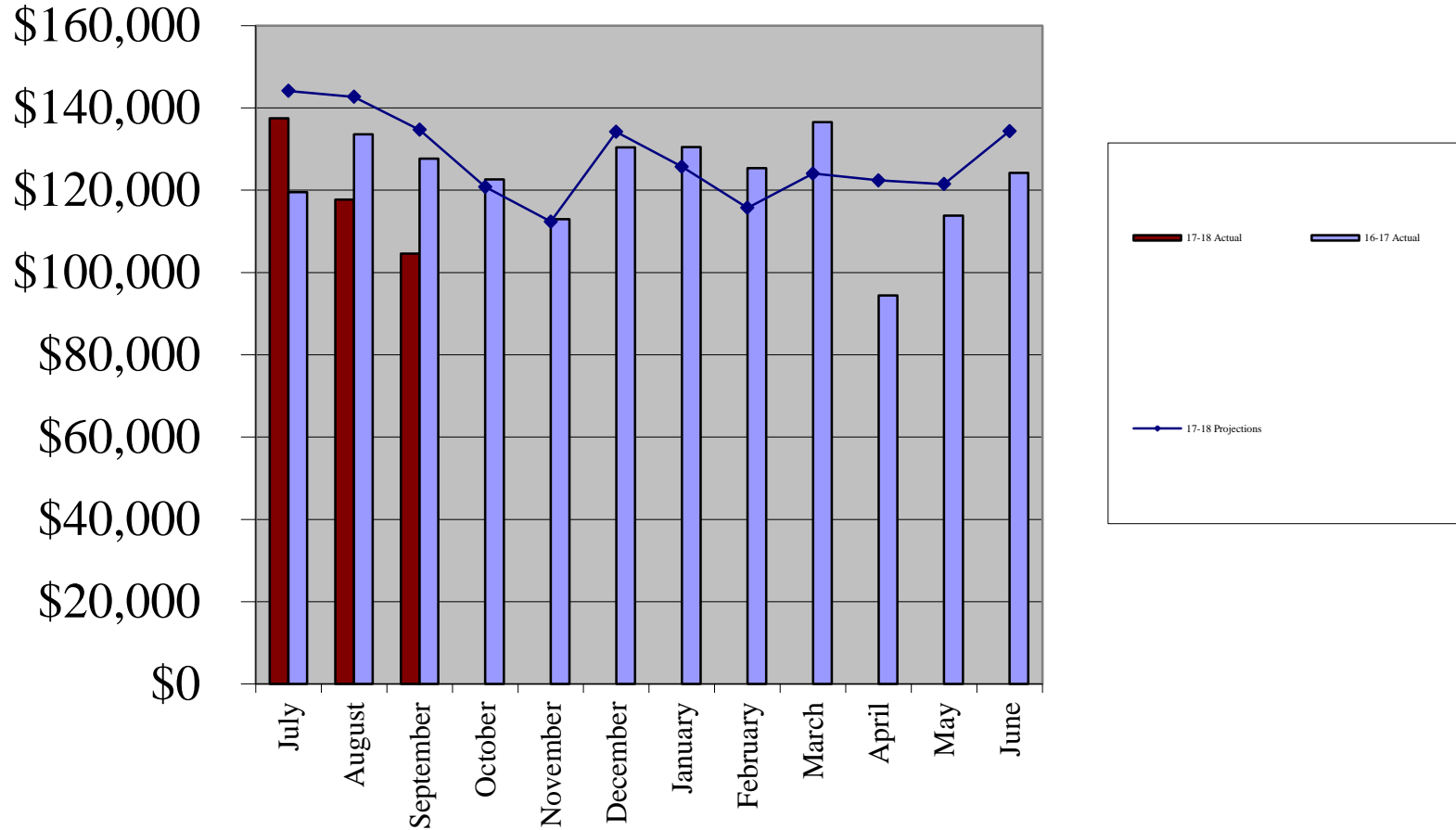
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2017-2018
October 31, 2017**

<u>Account</u>	<u>Description</u>	YTD				<u>Funds Available</u>
		<u>17-18 Approved Budget</u>	<u>Outstanding Requisitions/ Encumbrances</u>	<u>17-18 Year to Date Actual</u>	<u>Expenditures + Requisitions & Encumbrances</u>	
Salaries and Benefits						
		-				
	51002 Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
	52010 FICA - Retirement Board Members	92		15	15	77
	52032 Retirement paid by General Fund	4,204	2,086	1,391	3,477	727
	Total Salaries and Benefits	\$ 5,496	\$ 2,086	\$ 1,606	\$ 3,692	\$ 1,804
Utilities						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 691,336	\$ 258,664	\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	524,983	150,017	675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	518,052	166,948	685,000	115,000
	54022 Natural Gas(ONG)	44,000	41,586	1,414	43,000	1,000
	Utilities Subtotal	\$ 3,176,549	\$ 1,775,956	\$ 577,044	\$ 2,353,000	\$ 823,549
Lease-Purchase Debt						
	54455 Bond Administrative Fees	20,000		200	200	19,800
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ 200	\$ 200	\$ 19,800
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		6,572	6,572	928
	54017 CODA annual membership dues	2,000	2,400		2,400	(400)
	Memberships Subtotal	\$ 35,550	\$ 2,400	\$ 30,445	\$ 32,845	\$ 2,705
Other Operating Expenditures						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 468,673	\$ 234,336	\$ 703,009	\$ -
	54451 Outside legal services	175,000	10,000	2,475	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	20,875	7,700	28,575	7,425
	54102 ICB (county-occupied space) rent expense	124,000	61,952	41,302	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	123,256	85,077	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	334,804	65,196	400,000	-
	54455 OSU Extension Contract	500,000	-		-	500,000
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000	7,323		7,323	(2,323)
	54456 Downtown Business Improvement District Assessment	5,000	10,000		10,000	(5,000)
	54456 Alcohol and drug screening for county employees	20,000	14,895	5,105	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
	54451 Contract liability contingency	100,000			-	100,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	5,420	2,666	4,582	7,248	(1,828)
	Other Operating Subtotal	\$ 2,845,909	\$ 1,136,514	\$ 807,460	\$ 1,943,974	\$ 901,935
	Total Maintenance and Operations - 54000	\$ 6,078,008	\$ 2,914,870	\$ 1,415,149	\$ 4,330,019	\$ 1,747,989
Grand Total - General Government		\$ 6,083,504	\$ 2,916,956	\$ 1,416,755	\$ 4,333,711	\$ 1,749,793

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2017-2018
October 31, 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>
Resources					
Beginning Cash Balance	\$ 46,156	\$ 170,228		\$ 170,228	\$ 124,072
Transfers In	\$ 8,400,000	\$ 3,500,000	\$ 4,900,000	\$ 8,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,386,178	1,545,203	2,867,292	4,412,495	26,317
Employer Premiums	10,735,577	3,576,645	7,153,291	10,729,936	(5,641)
Stop Loss Reimb	1,199,284	282,196	-	282,196	(917,088)
Refunds/Rebates/Interest	277,439	139,101	278,203	417,304	139,865
Total Resources	\$ 25,044,634	\$ 9,213,373	\$ 14,920,583	\$ 24,412,159	\$ (632,475)
Expenses					
Medical Claims	\$ 15,461,698	\$ 4,285,004	\$ 8,570,009	\$ 12,855,013	\$ (2,606,685)
Medical Claims covered by Stop Loss	465,992	-		-	(465,992)
Prescription Drug Claims	6,229,037	1,969,507	3,939,015	5,908,522	(320,515)
Dental Claims	1,323,500	330,273	990,820	1,321,093	(2,407)
Vision Claims	165,487	52,400	104,800	157,199	(8,288)
County Pharmacy	320,000	69,452	208,355	277,807	(42,193)
Employee Assistance Program	21,224	5,306	10,612	15,918	(5,306)
Medicare Supplement - Phys. Mutual	917,592	384,540	615,264	999,804	82,212
Total Claims	<u>\$ 24,904,530</u>	<u>\$ 7,096,483</u>	<u>\$ 14,438,874</u>	<u>\$ 21,535,357</u>	<u>\$ (3,369,173)</u>
Administration Fees & Other	770,149	277,086	412,082	689,168	(80,981)
Life/AD&D Premiums	334,957	106,903	213,807	320,710	(14,247)
Stop Loss Premiums	908,350	371,864	743,728	1,115,592	207,242
Total Admin/Premiums	<u>\$ 2,013,456</u>	<u>\$ 755,853</u>	<u>\$ 1,369,617</u>	<u>\$ 2,125,470</u>	<u>\$ 112,014</u>
Total Expenses	\$ 26,917,987	\$ 7,852,336	\$ 15,808,491	\$ 23,660,827	\$ (3,257,159)
Ending Cash Balance	<u>\$ (1,873,352)</u>	<u>\$ 1,361,037</u>	<u>\$ (887,908)</u>	<u>\$ 751,332</u>	<u>\$ 2,624,684</u>

Cash Balance-One Year Ago

\$ 2,824,025

Notes:

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

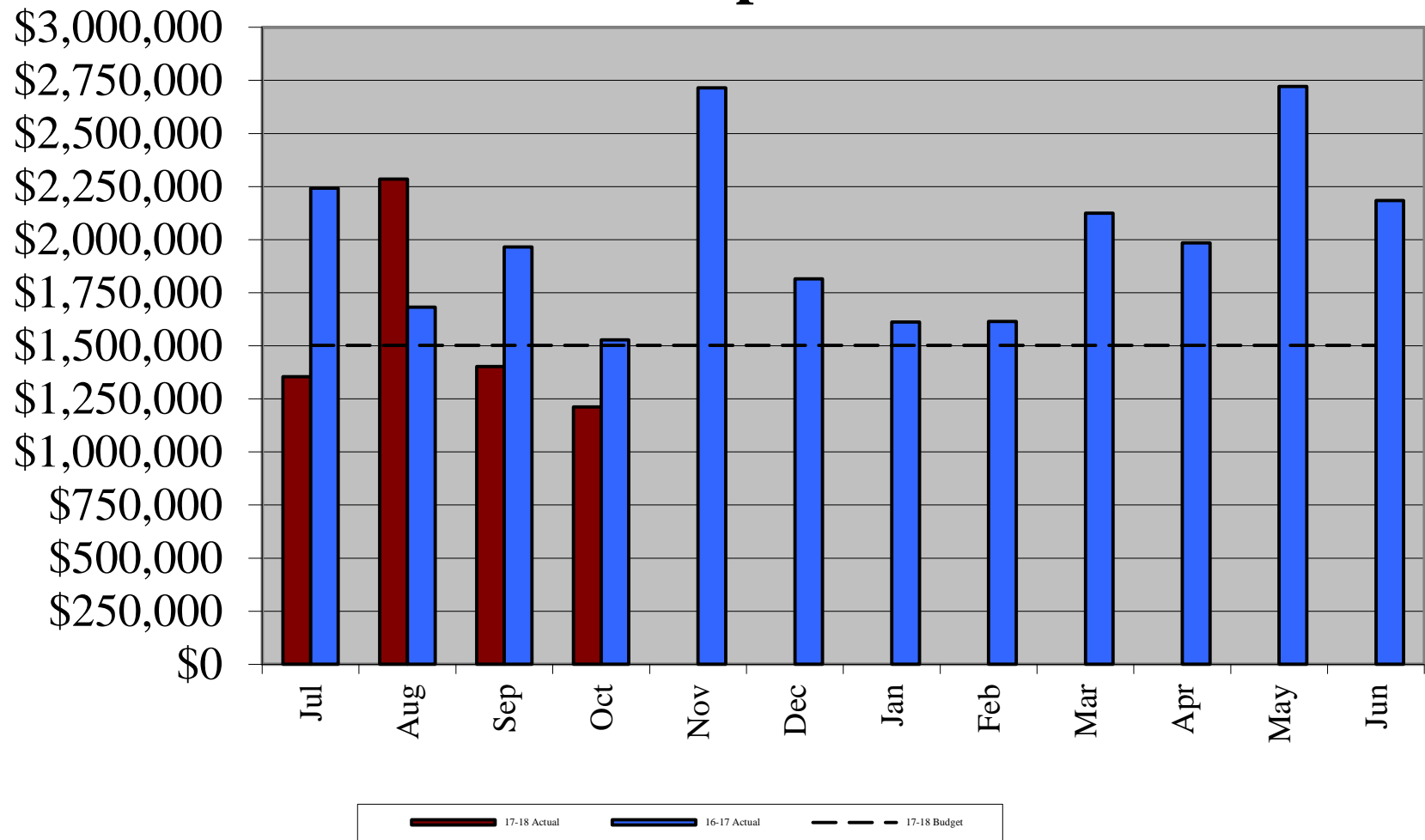
	<u>Employee 2017</u>	<u>Employer 17-18</u>
	\$168	\$489
	\$394	\$1,148

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.

FY 17-18	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,288,475	\$ 903,571	\$1,071,251	\$1,550,305 (August)
Prescription Drug Claims	\$519,086	308,628	\$492,377	\$735,392 (August)
Total	<u>\$1,807,561</u>	<u>\$1,212,199</u>	<u>\$1,563,628</u>	
	16/17	This Month	16/17 Avg	High Month
Prior Year 16-17 Comparison	Monthly Budget	This Month	16/17 Avg	High Month
Medical Claims	\$1,053,738	\$944,632	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$583,897	\$568,687	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$1,528,529</u>	<u>\$1,905,164</u>	

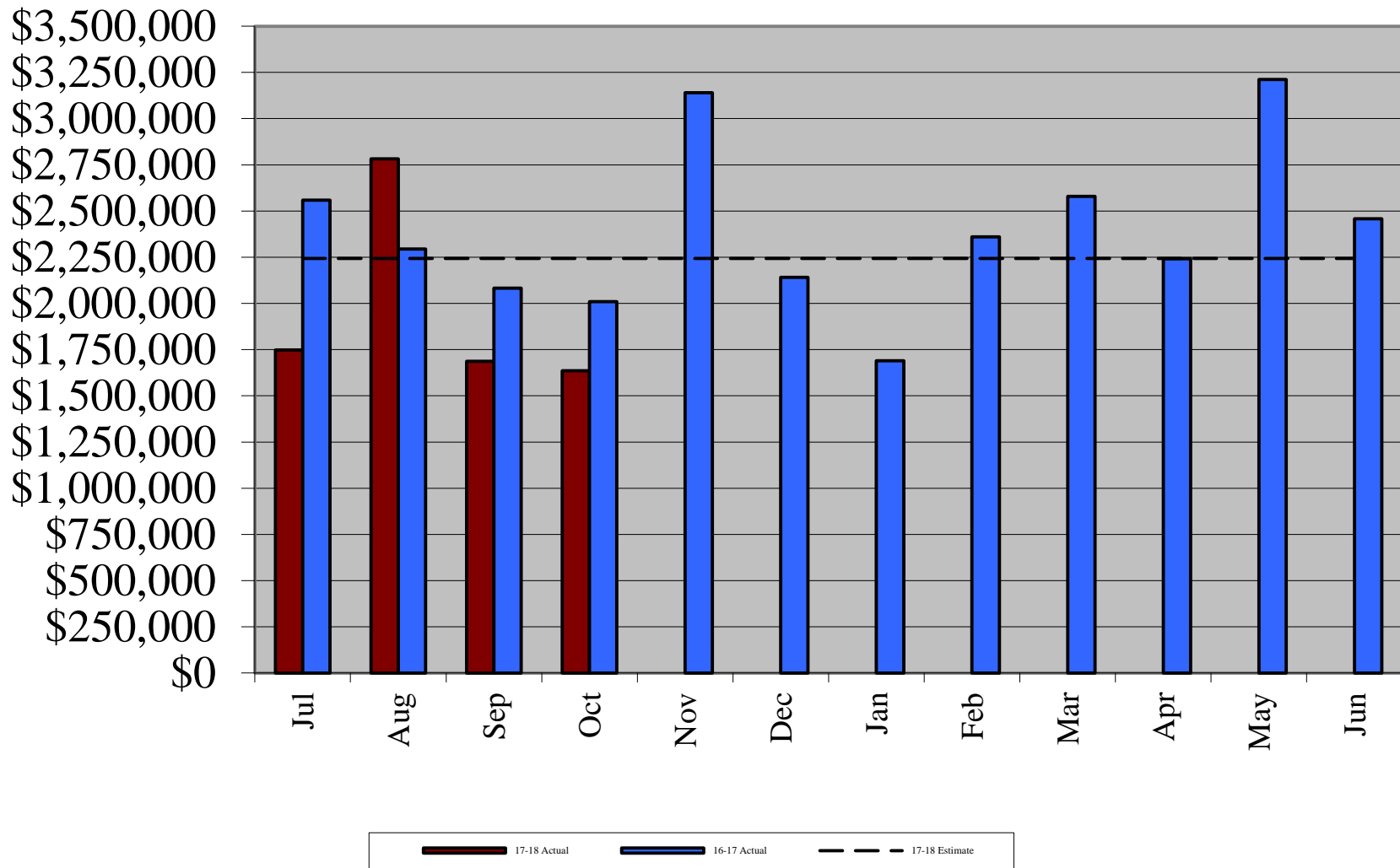
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2017-18
October 31, 2017

	Annual				October			
	FY 17-18 Estimates	FY 16-17 Actuals	Inc (Dec)	%	FY 17-18 YTD Actuals	FY 16-17 YTD Actuals	Inc (Dec)	%
Resources								
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%	\$ 3,500,000	\$ 5,700,000	\$ (2,200,000)	-38.6%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	3,576,645	3,542,528	34,117	1%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	1,545,203	1,516,550	28,653	1.9%
Stop Loss Reimb	1,199,284	2,368,551	(1,169,267)	-49.4%	282,196	222,609	59,587	27%
Refunds/Rebates/Subsidy	277,438	452,348	(174,910)	-38.7%	139,101	261,395	(122,294)	-46.8%
Interest Income	1	1	(0)		1	30	(29)	
Total Resources	\$ 25,044,634	\$ 28,939,656	\$ (3,895,021)	-13.5%	\$ 9,213,373	\$ 11,771,042	\$ (2,557,670)	-21.7%
Expenses								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 4,285,004	\$ 4,672,341	\$ (387,337)	-8.3%
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%	1,969,507	2,745,687	(776,180)	-28.3%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	330,273	394,686	(64,413)	-16.3%
Vision Claims	165,487	167,700	(2,213)	-1.3%	52,400	66,717	(14,317)	-21.5%
County Pharmacy	320,000	273,984	46,016	16.8%	69,452	98,556	(29,104)	-29.5%
Employee Assistance Program	21,224	20,027	1,197	6.0%	5,306	5,877	(571)	-9.7%
Medicare Supplement	917,592	914,498	3,094	0.3%	384,540	376,805	7,735	2.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 24,904,530	\$ 26,851,899	\$ (1,947,369)	-7.3%	\$ 7,096,483	\$ 8,360,669	\$ (1,264,186)	-15.1%
Administration Fees & Other	770,149	722,876	47,273	6.5%	277,086	192,610	84,476	43.9%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	106,903	106,954	(51)	0.0%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	371,864	286,783	85,081	29.7%
Total Admin/Premiums	\$ 2,013,456	\$ 1,917,529	\$ 95,927	5.0%	\$ 755,853	\$ 586,347	\$ 169,506	28.9%
Total Expenses	\$ 26,917,987	\$ 28,769,427	\$ (1,851,442)	-6.4%	\$ 7,852,336	\$ 8,947,017	\$ (1,094,680)	-12.2%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ (1,873,351)	\$ 170,228	\$ (2,043,579)	-1200%	\$ 1,361,037	\$ 2,824,025	\$ (1,462,990)	-51.8%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
October 31, 2017**

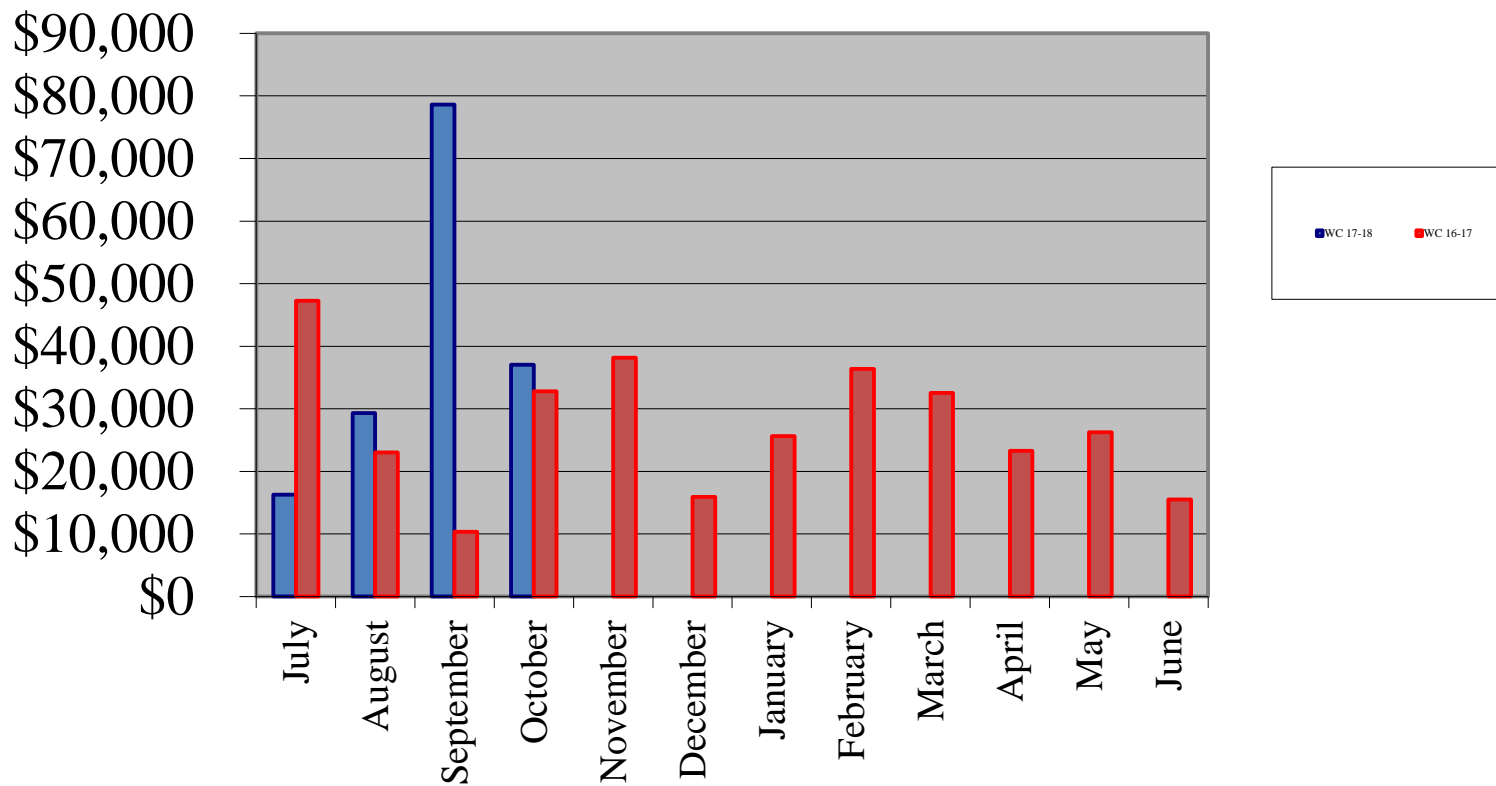
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 185,714	\$ 207,954	\$ 22,240
Sources:			
Interest Income	1	1	(0)
Reimbursed Premiums	23,947	16,975	(6,972)
Transfers/Supplements	1,000,000	200,000	(800,000)
Total Sources	\$ 1,209,662	\$ 424,930	\$ (784,732)
Expenditures:			
Claims	\$ 625,500	\$ 161,283	(464,217)
Stop loss/Admin Fees	280,769	178,150	(102,619)
Total Expenditures	\$ 906,269	\$ 339,434	\$ (566,835)
Ending Cash Balance	\$ 303,393	\$ 85,496	\$ (217,897)
Cash Balance-One Year Ago		\$ 338,290	

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	\$ 126,601	\$ 1,507
Sources:			
Interest Income	-	-	-
Transfers/Supplements	20,000	-	(20,000)
Reimbursement		-	-
Total Sources	\$ 145,094	\$ 126,601	\$ (18,493)
Expenditures:			
Tort Claims	\$ 28,493	\$ 893	(27,600)
Supportive Services	16,262	55,048	38,786
Total Expenditures	\$ 44,755	\$ 55,941	\$ 11,186
Ending Cash Balance	\$ 100,340	\$ 70,660	\$ (29,679)
Cash Balance-One Year Ago		\$ 56,114	

Workers Compensation Fund Claims



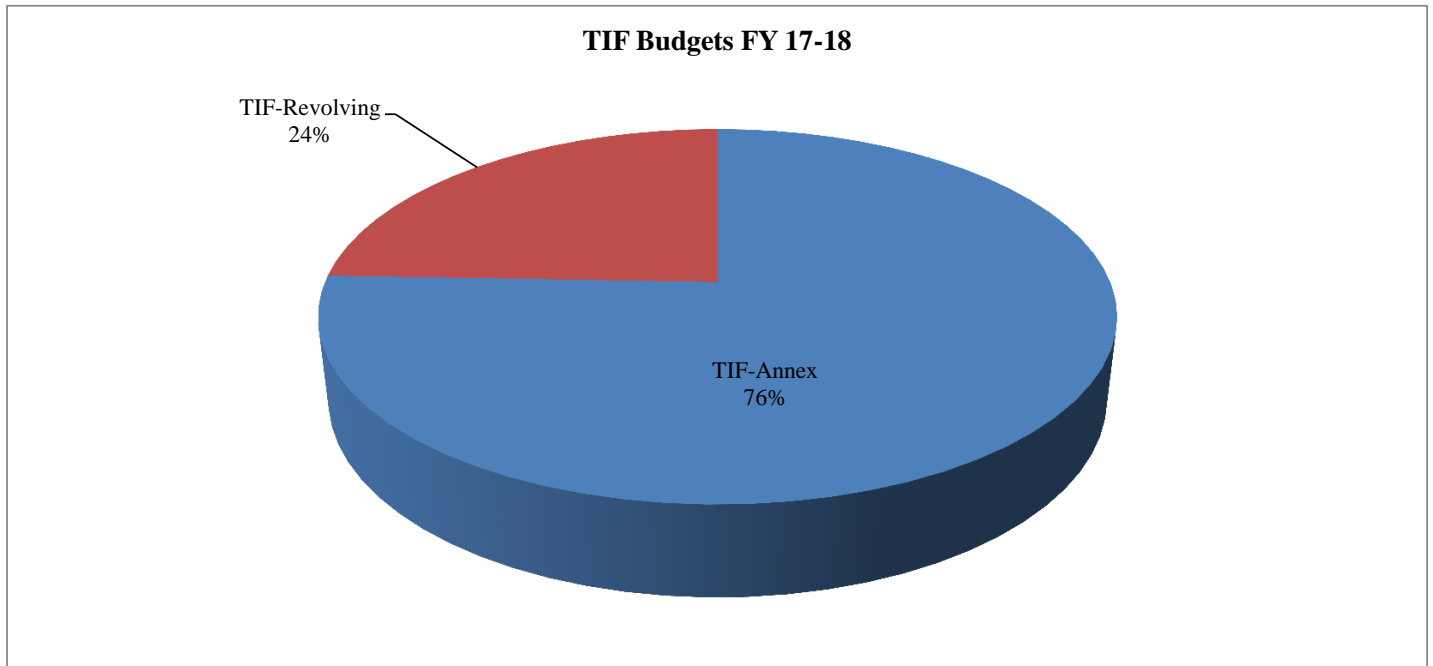
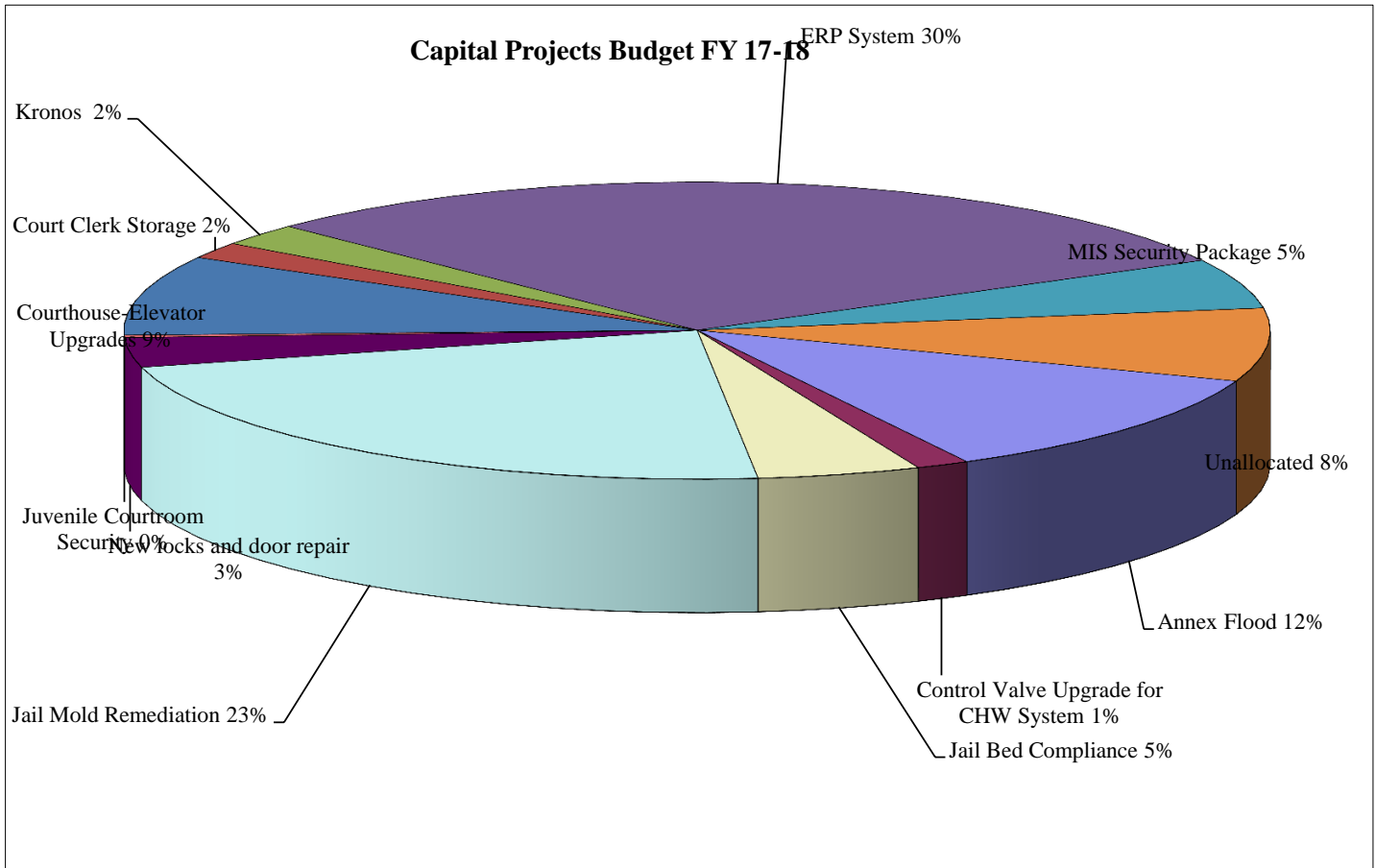
Capital Projects Budget Detail FY 2017-2018

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 17-18 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639	\$ 449,205	21,719	64,306	306,127	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000				60,000	Pending
Jail Facility							
Jail Bed Compliance	10/17/2013	185,000	184,020		-	980	Pending
Jail Mold Remediation	1/19/2017	912,712	756,528	30,046	150,168	6,017	Pending
Juvenile							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000	22,500			77,500	
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
Technology							
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						-	
Unallocated Funds:							
Refinanced OIA Bonds earnings balance	6/21/2012	20,469				20,469	
Unallocated Funds		107,331				107,331	
Total Ongoing Budgeted Capital Projects		\$ 3,933,162	\$ 1,634,885	\$ 52,649	\$ 1,438,607	\$ 859,670	

TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,558,665	\$ 872,856	\$ 178,867	\$ 2,136,743	549,066	Ongoing
TIF-Revolving -323	7/21/2016	\$ 1,250,095	\$ 632,027	\$ 458,047	\$ 585,771	32,297	
Total Capital Projects		\$ 8,741,922	\$ 3,139,768	\$ 689,563	\$ 4,161,122	\$ 1,441,033	

Cash Balance at October 31, 2017	\$4,583,146.63
Temporary Transfers	0.00
	4,583,146.63
17/18 Available Budget	2,968,145.77
16/17 Available Budget	1,578,770.64
Available to Carryover	33,883.89
Total Budgeted Funds Available	4,580,800.30
Total Unappropriated Cash	\$ 2,346.33



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

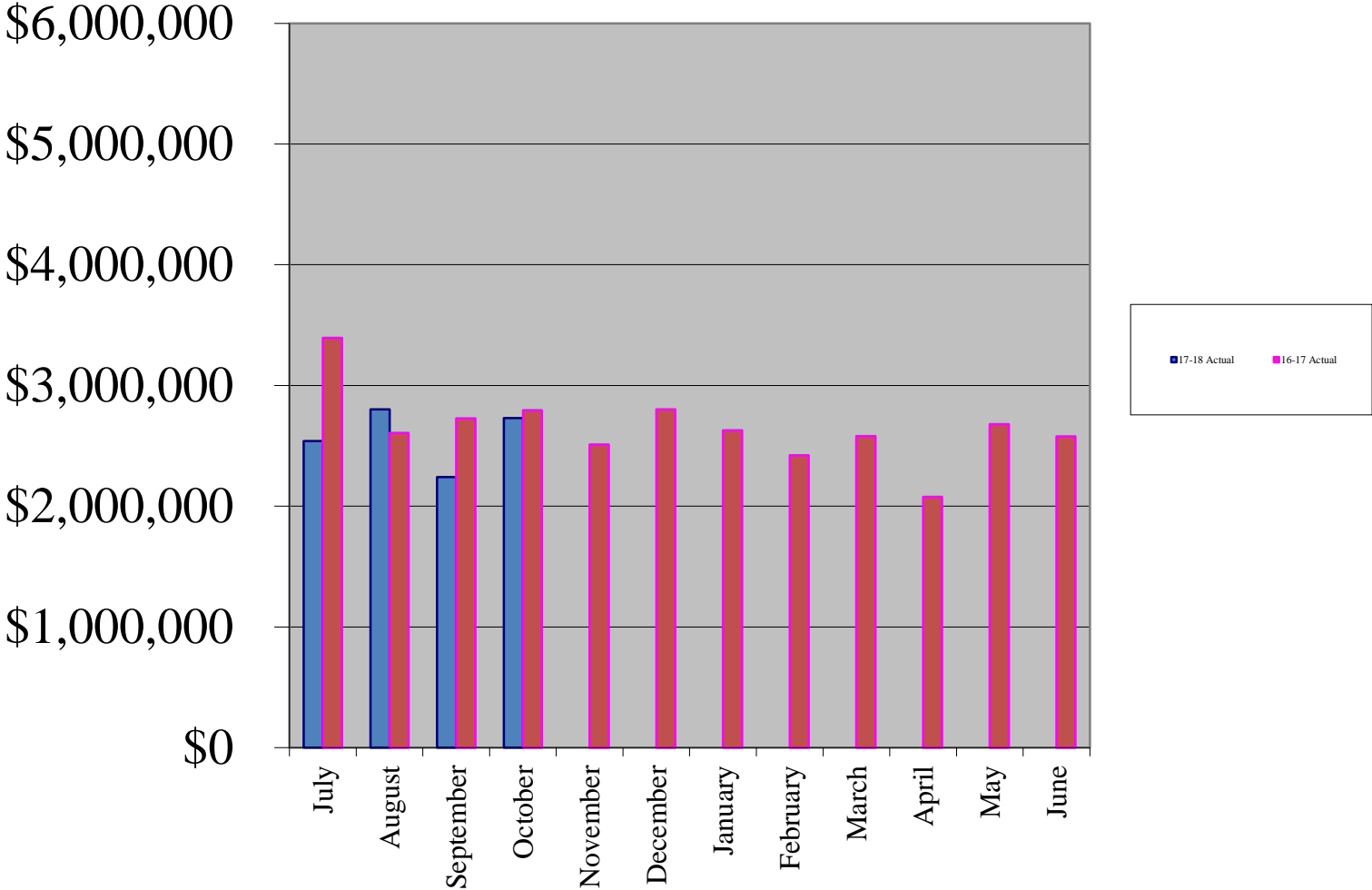
Cost Center	Department	2017-2018 Appropriations	October 2017 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	17/18 Funds Available	17/18 % Expended
1110	Highway Cash-Dist #1	\$5,184,441	\$421,748	\$1,346,581	\$3,837,860	\$2,534,902.98	\$2,649,538	26.0%
1110	Highway Cash-Dist #2	5,853,798	277,570	1,243,139	4,610,659	2,234,507.41	3,619,291	21.2%
1110	Highway Cash-Dist #3	2,827,274	469,581	1,609,917	1,217,357	1,969,729.51	857,545	56.9%
1111	CBRI Fund	3,103,757	45,000	148,126	2,955,630	497,291.68	2,606,465	4.8%
1130	Resale Property	4,693,768	274,634	1,016,545	3,677,223	1,671,597.31	3,022,170	21.7%
1140	Treasurer Mortgage Fee	185,222	33,994	64,816	120,407	82,581.48	102,641	35.0%
1150	County Clerk Lien Fee	114,355	11,772	21,941	92,414	34,149.55	80,206	19.2%
1151	UCC Central Filing Fund	491,330	39,688	309,484	181,846	312,959.68	178,370	63.0%
1152	Records Mgmt & Preservation	647,884	60,130	312,372	335,512	407,381.01	240,503	48.2%
1160	Sheriff Service Fee	2,098,926	315,569	1,648,615	450,310	1,905,864.73	193,061	78.5%
1161	Sheriff Special Revenue	4,303,361	651,534	2,053,869	2,249,493	2,772,585.59	1,530,776	47.7%
1162	Sheriff's Grant Fund	694,841	35,640	117,285	577,556	124,353.35	570,488	16.9%
1201	Assessor Revolving Fee	113,476	0	0	113,476	1,356.00	112,120	0.0%
1231	Juvenile Probation Fee	133,994	3,265	15,175	118,819	78,335.00	55,659	11.3%
1233	Juvenile Grant Fund	244,639	16,067	69,401	175,238	70,460.99	174,178	28.4%
1240	Planning Commission Fee	470,455	28,699	115,876	354,579	131,694.60	338,760	24.6%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	158,395	1,922	5,392	153,003	6,542.99	151,852	3.4%
1260	Community Service Fee	131,874	7,709	23,326	108,548	62,287.32	69,587	17.7%
1270	Community Sentencing	304,549	0	0	304,549	0.00	304,549	0.0%
1280	Drug Court Fund	308,597	7,261	26,060	282,537	107,954.93	200,642	8.4%
1282	Mental Health Court Fund	91,715	16,463	24,545	67,170	40,485.49	51,230	26.8%
1290	Shine Program	87,223	12,123	54,635	32,589	56,081.48	31,142	62.6%
1300	MIS Special Revenue	5,340	0	0	5,340	0.00	5,340	0.0%
Total		\$32,258,834	\$2,730,368	\$10,227,099	\$22,031,735	\$15,103,103	\$17,155,731	31.7%

Year elapsed = 33%

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 October 31, 2017**

**17-18
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	171,372
Exempt Manufacturing Tax		15,866
Miscellaneous Property Tax		449
Interest Income		9,972
Bond Refinance Refunding		-
Total Revenue	\$	197,658

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

Total Expenditures

\$ (6,145,073)

Transfer In

\$ -

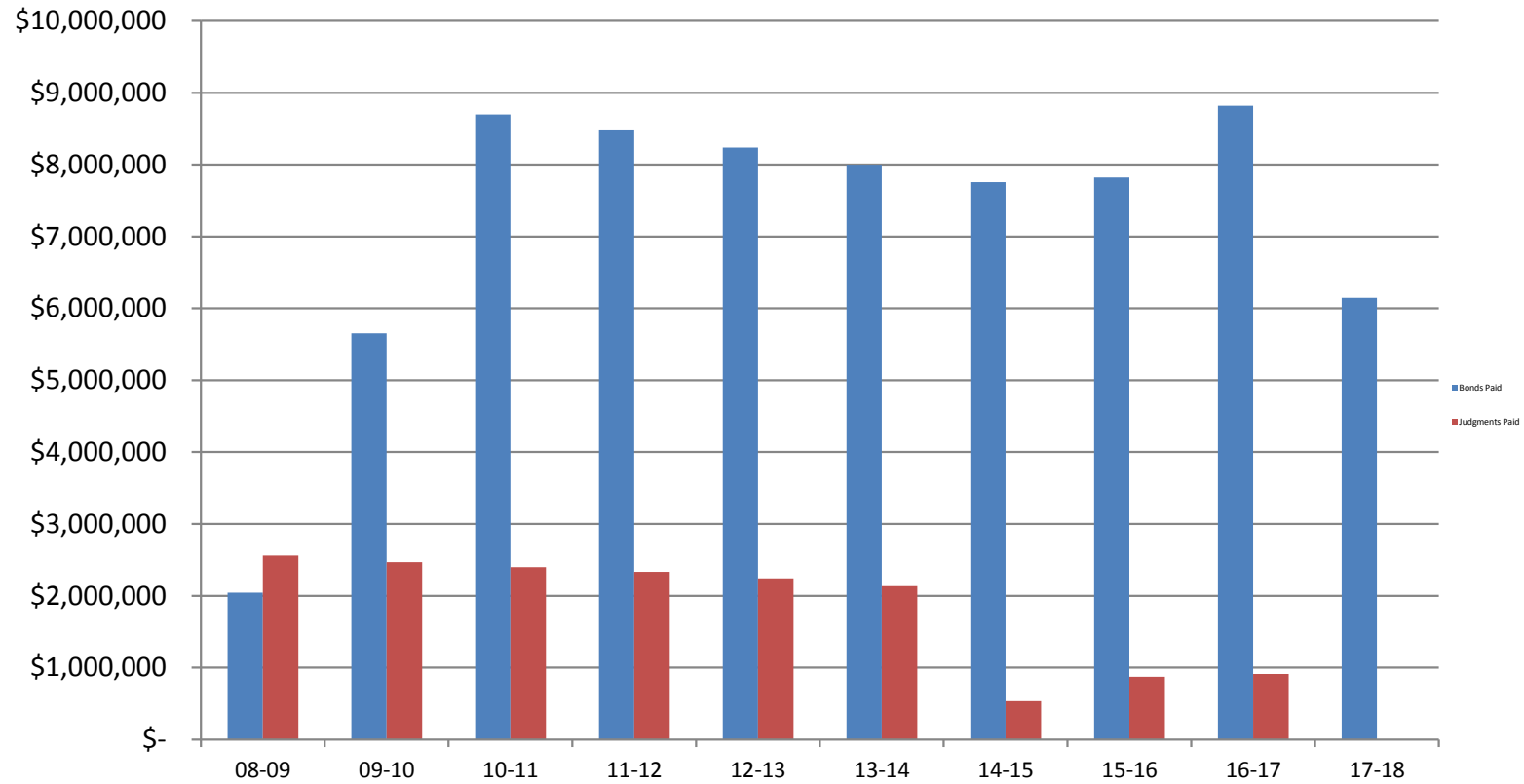
Ending Cash Balance

\$ 1,195,998

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



**FY 17-18
General and Special Revenue Funds
for the month of October 2017**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 351.49	\$ -	\$ 294,126.86	\$ -	\$ 294,528.35
3		120	County Commissioners	26,315.64	7,392.02	1,800.00	180.00	-	35,687.66
29	2	130	Assessor	140,478.35	50,073.04	500.00	4,766.32	515.28	196,332.99
47	1	140	Assessor Revaluation	205,634.59	79,073.03	10,020.91	5,992.77	7,026.00	307,747.30
11		150	Treasurer	37,647.95	12,033.63	400.00	32,149.58	210.14	82,441.30
117	11	160	Court Clerk	394,500.24	147,027.47	400.00	12,307.00	-	554,234.71
29	1	170	County Clerk	146,097.80	60,282.75	549.00	8,178.19	3,072.30	218,180.04
		180	Excise & Equalization	1,200.00	91.81	-	282.23	-	1,574.04
		190	County Audit	-	-	-	11,586.02	132.52	11,718.54
		200	District Attorney-State	-	-	-	5,510.06	1,397.18	6,907.24
		210	District Attorney-County	-	-	-	3,517.87	403.29	3,921.16
		230	Public Defender	-	-	-	2,825.61	1,316.10	4,141.71
4		240	Purchasing	15,563.89	6,858.95	36.00	834.19	115.48	23,408.51
14	49	250	Election Board	75,152.99	21,432.77	275.53	5,444.31	208.08	102,513.68
6	1	260	BOCC HR/Health & Safety	29,270.41	10,731.98	248.40	624.51	388.13	41,263.43
3		265	Employee Benefits Dept	17,671.87	6,168.35	-	198.50	5,045.94	29,084.66
18	2	270	IT Department	84,601.95	28,515.63	19.47	141,426.62	21,494.69	276,058.36
17		280	Facilities Management	65,570.09	24,029.81	-	16,584.64	9,730.37	115,914.91
		285	Facilities-Custodial	-	-	-	537.50	-	537.50
		300	Planning Commission	-	-	-	-	-	-
13		301	Court Services	40,283.33	17,305.56	-	120.00	-	57,708.89
532	16	500	Sheriff	1,408,323.99	531,178.30	-	937,037.75	1,778.11	2,878,318.15
131	3	520	Juvenile Justice Bureau	332,769.70	121,391.58	-	54,954.98	2,857.43	511,973.69
3		550	Emergency Management	14,809.65	4,985.67	53.70	3,003.90	933.94	23,786.86
10	13	610	Social Services	51,940.56	16,311.81	39.00	86,367.15	194.35	154,852.87
		710	Free Fair	-	-	-	29,382.63	-	29,382.63
3		910	District 1	20,722.45	6,296.00	-	645.02	726.00	28,389.47
		920	District 2	2,782.50	212.87	-	811.96	145.06	3,952.39
2	1	930	District 3	19,552.84	6,235.23	-	530.20	-	26,318.27
5		940	County Engineer	27,177.00	10,280.55	-	1,865.19	98.88	39,421.62
997	100		Total General Fund	\$ 3,158,117.79	\$ 1,168,260.30	\$ 14,342.01	\$ 1,661,791.56	\$ 57,789.27	\$ 6,060,300.93

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
31		1110	Highway Cash-District 1	\$ 108,711.79	\$ 45,760.59	\$ 1,000.00	\$ 131,035.99	\$ 135,239.74	\$ 421,748.11
26	1	1110	Highway Cash-District 2	99,312.01	35,089.42	-	140,754.09	2,414.06	277,569.58
29		1110	Highway Cash-District 3	116,829.17	48,963.96	-	241,847.50	61,940.12	469,580.75
		1111	CBRI Fund	-	-	-	45,000.00	-	45,000.00
27		1130	Resale Property Fund	118,061.69	46,001.43	-	109,130.09	1,440.61	274,633.82
1		1140	Treasurer Mortgage Fee Fund	2,650.00	1,638.58	-	27,410.24	2,295.19	33,994.01
		1150	County Clerk Lien Fee Fund	-	-	-	11,772.32	-	11,772.32
9		1151	UCC Central Filing Fund	27,944.55	9,943.92	-	-	1,800.00	39,688.47
5	1	1152	Records Preservation Fund	20,157.35	7,713.59	-	32,259.23	-	60,130.17
47		1160	Sheriff Serv Fee Fund	156,996.98	70,681.78	-	80,463.21	7,427.17	315,569.14
102		1161	Sheriff Special Revenue Fund	306,212.14	140,158.99	-	159,139.72	46,023.36	651,534.21
1		1162	Sheriff Grant Fund	31,485.90	3,927.60	-	226.31	-	35,639.81
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	3,265.00	-	3,265.00
4		1233	Juvenile - Title IV-E	11,135.00	4,732.23	-	200.01	-	16,067.24
3	1	1240	Planning Commission Fee Fund	17,591.36	5,888.21	2,052.23	3,067.91	98.86	28,698.57
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	1,081.69	840.00	1,921.69
		1260	Community Service Fee	-	-	-	6,756.15	952.46	7,708.61
		1270	Community Sentencing	-	-	-	-	-	-
2		1280	Drug Court Fund	4,675.00	1,390.96	-	619.45	576.00	7,261.41
		1282	Mental Health Court Fund	-	-	-	15,902.58	560.00	16,462.58
3		1290	SHINE Program Fund	9,174.02	2,768.71	-	180.00	-	12,122.73
290	3		Total Special Revenue Funds	\$ 1,030,936.96	\$ 424,659.97	\$ 3,052.23	\$ 1,010,111.49	\$ 261,607.57	\$ 2,730,368.22

1287	103	Total	\$ 4,189,054.75	\$ 1,592,920.27	\$ 17,394.24	\$ 2,671,903.05	\$ 319,396.84	\$ 8,790,669.15
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Category % of Total 47.7% 18.1% 0.2% 30.4% 3.6% 100.0%