

Oklahoma County  
Monthly Financial Report  
For Period Ending September 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			1,415,818	(159,034)	-10.1%
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	-	-			-	-	
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	(1,072,656)	4,122,245	2,371,438	135.4%
<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	\$ 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

**Total General Fund Reserve**

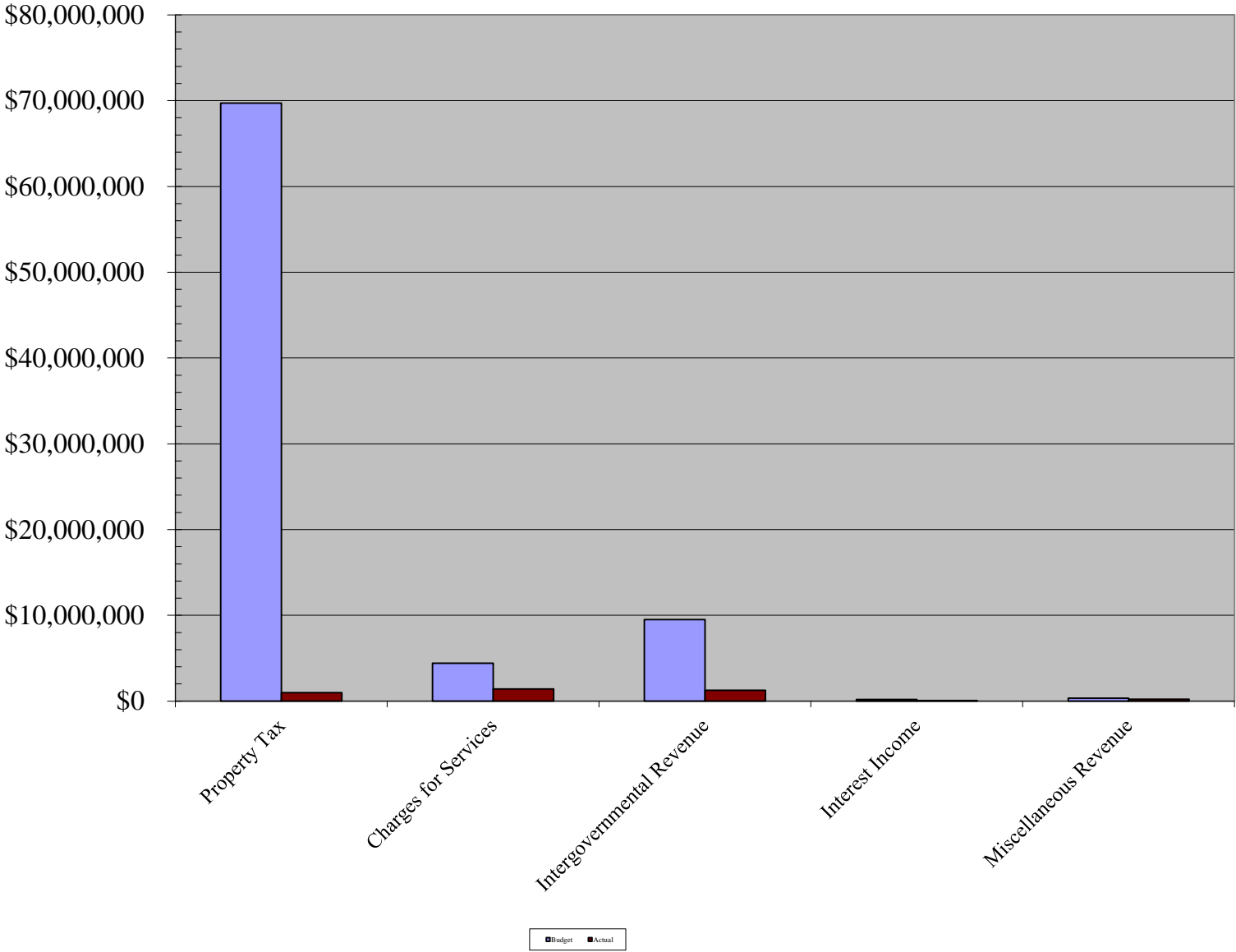
**\$ 4,122,245.00**

**General Fund  
FY 2017-2018  
Budget Analysis  
For the Period Ending September 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	\$ 7,301,957	\$ 10,661,063	\$ 3,359,106	146.0%	
Reserved	5,410,353	4,102,800	(1,307,553)	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 12,712,310</b>	<b>\$ 14,763,863</b>	<b>\$ 2,051,553</b>		
<b>Revenue:</b>					
Property Tax	\$ 69,700,864	\$ 976,497	\$ (68,724,368)	1.4%	1.6%
Charges for Services	4,420,136	1,418,107	(3,002,029)	32.1%	30.7%
Intergovernmental Revenue	9,508,190	1,276,682	(8,231,509)	13.4%	21.6%
Interest Income	190,000	60,384	(129,616)	31.8%	26.0%
Miscellaneous Revenue	341,742	221,317	(120,425)	64.8%	20.8%
Total Revenue	<b>\$ 84,160,933</b>	<b>\$ 3,952,987</b>	<b>\$ (80,207,947)</b>	4.7%	5.5%
Temporary Cash Transfer In	\$ -	\$ 8,500,000	\$ 8,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(10,230,000)	(4,468,250)	5,761,750		
17-18 Expenditures	\$ 81,232,891	\$ 15,453,063	\$ (65,779,828)	19.0%	18.4%
Prior Budget Year Expenditures	5,410,353	3,470,551	(1,939,802)	64.1%	63.9%
Total Expenditures	<b>\$ 86,643,244</b>	<b>\$ 18,923,614</b>	<b>\$ (67,719,630)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 3,824,985</b>	<b>\$ 3,824,986</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 September 30, 2017



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

	For the Month Ending September 30, 2017			
	17-18 September Actual	16-17 September Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 4,134,132	\$ 6,671,857	\$ (2,537,725)	-38.0%
<b>Revenue:</b>				
Property Tax	\$ 213,944	\$ 249,435	\$ (35,491)	-14.2%
Charges for Services	470,641	434,670	35,971	8.3%
Intergovernmental Revenue	255,963	963,466	(707,503)	-73.4%
Interest Income	18,589	6,331	12,258	193.6%
Miscellaneous Revenue	21,430	27,421	(5,991)	-21.8%
Total Revenue	\$ 980,568	\$ 1,681,323	\$ (700,755)	-41.7%
Temporary Cash Transfers In	\$ 6,000,000	\$ 5,000,000	\$ 1,000,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,100,000)	-	(1,100,000)	
17-18 Expenditures	\$ 6,102,773	\$ 5,830,791	\$ 271,982	4.7%
Prior Budget Year Expenditures	86,942	79,286	7,656	
Total Expenditures	\$ 6,189,715	\$ 5,910,077	\$ 279,638	4.7%
<b>Ending Cash Balance</b>	<b>\$ 3,824,985</b>	<b>\$ 7,443,104</b>	<b>\$ (3,618,119)</b>	<b>-48.6%</b>

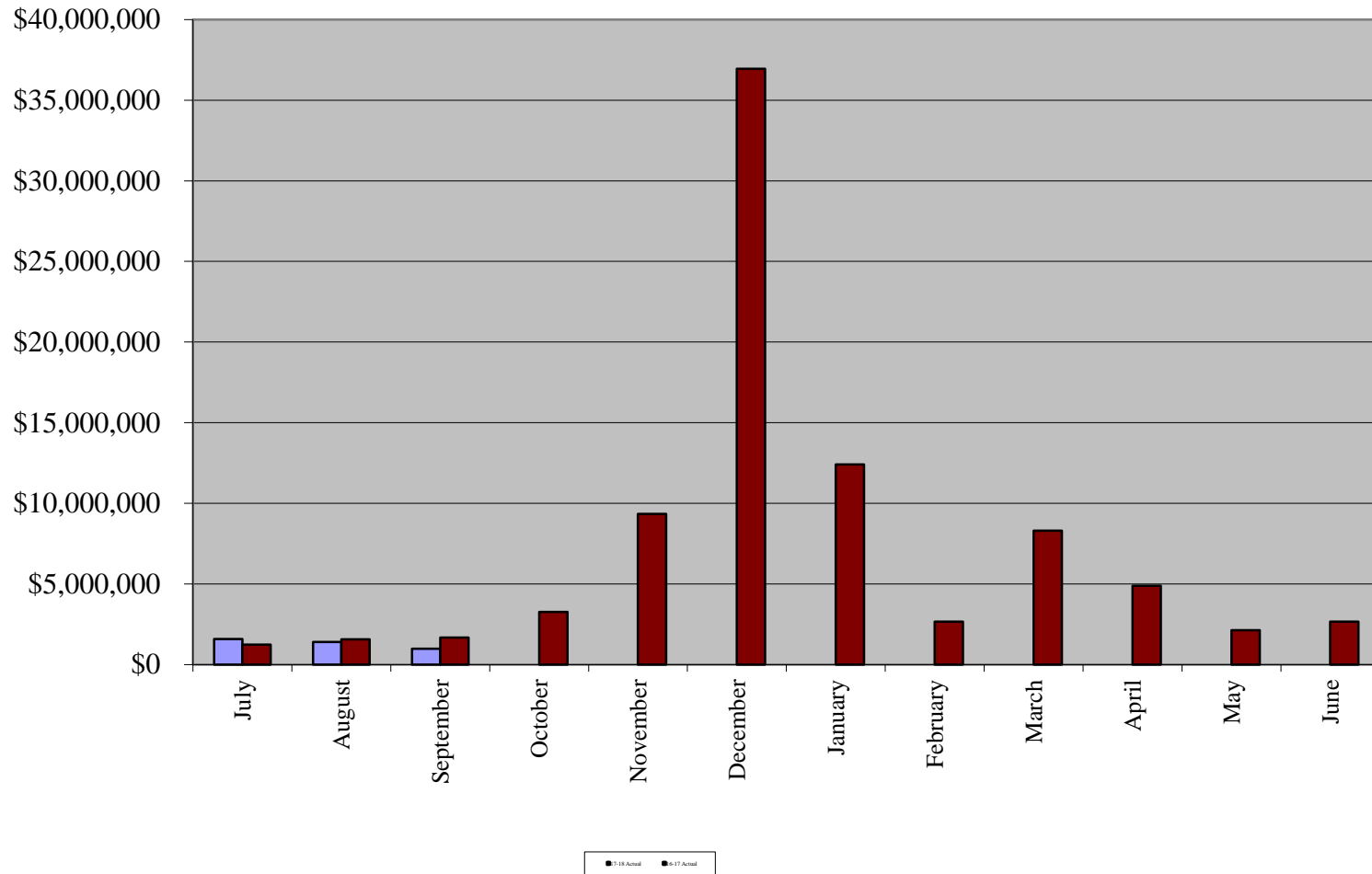
	For the Year to Date Period Ending September 30, 2017			
	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 14,763,863	\$ 13,459,166	\$ 1,304,697	9.7%
	\$ 976,497	\$ 1,061,115	\$ (84,618)	-8.0%
	1,418,107	1,326,944	91,163	6.9%
	1,276,682	1,986,004	(709,322)	-35.7%
	60,384	26,025	34,359	132.0%
	221,317	71,455	149,862	209.7%
	\$ 3,952,987	\$ 4,471,543	\$ (518,556)	-11.6%
	\$ 8,500,000	\$ 11,000,000	\$ (2,500,000)	
	-	-	-	
	-	-	-	
	(4,468,250)	(3,800,000)	(668,250)	17.6%
	\$ 15,453,063	\$ 15,066,463	\$ 386,600	2.6%
	3,470,551	2,621,141	849,410	32.4%
	\$ 18,923,614	\$ 17,687,604	\$ 1,236,010	7.0%
<b>Ending Cash Balance</b>	<b>\$ 3,824,985</b>	<b>\$ 7,443,104</b>	<b>\$ (3,618,119)</b>	<b>-48.6%</b>

Note 1.)

	17-18 September Actual	16-17 September Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(1,000,000)	-	(1,000,000)
4020-Workers Compensation	(100,000)	-	(100,000)
4030-Self Insurance	-	-	-
Total Operating Transfers	\$ (1,100,000)	\$ -	\$ (1,100,000)

	17-18 Year to Date Actual	16-17 Year to Date Actual	Increase (Decrease)
	\$ (768,250)	\$ -	\$ (768,250)
	(2,500,000)	(3,700,000)	1,200,000
	(100,000)	(100,000)	-
	-	-	-
	\$ (3,368,250)	\$ (3,800,000)	\$ 431,750

## General Fund Actual Revenue September 30, 2017



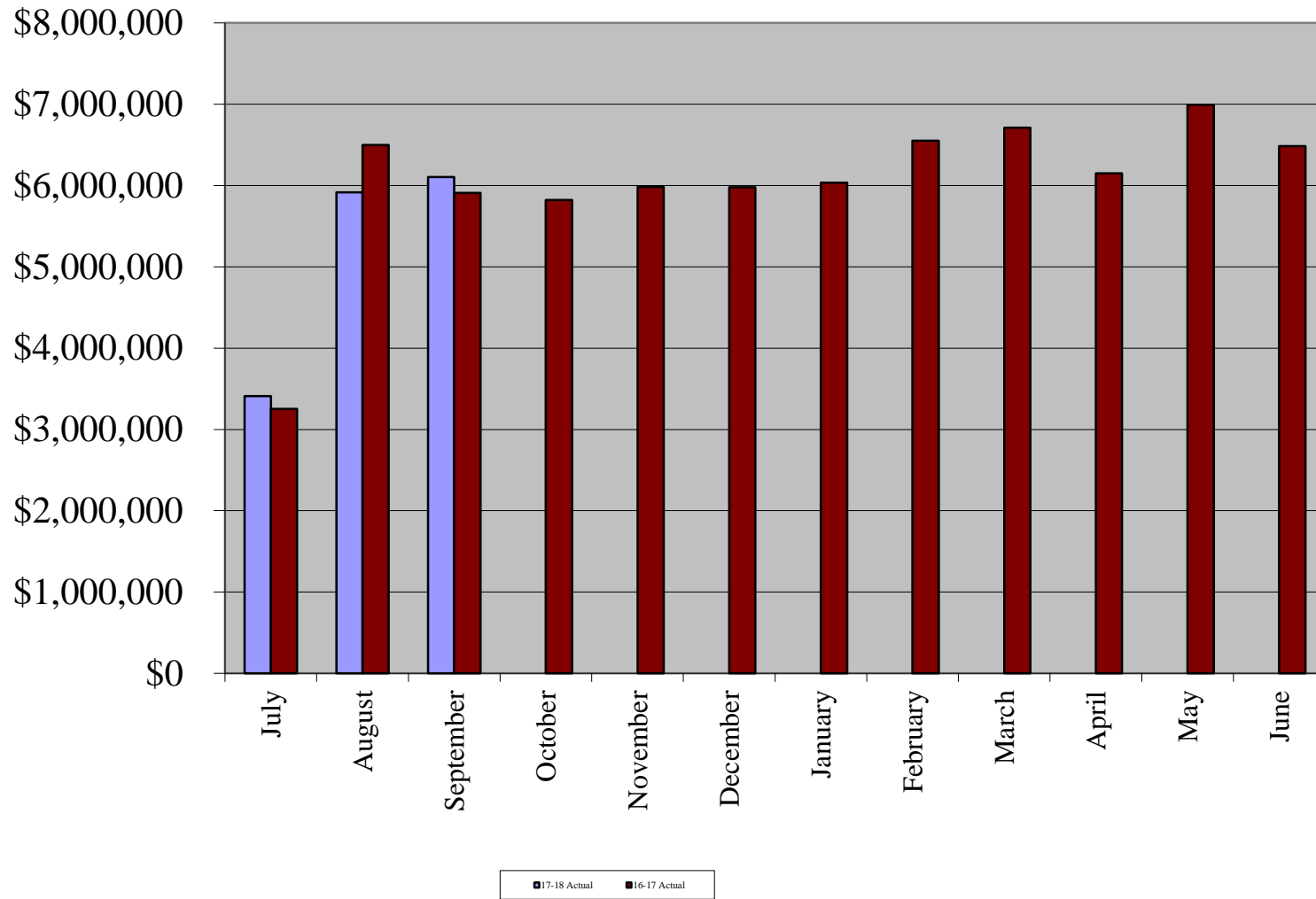
**FY 2017-18 General Fund Expenditures  
Status Report**

Cost Center	Department	2017-2018 Adopted Budget	Budget Amendments	2017-2018 Amended Budget	September 2017 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	17/18 % Expended	Prior Year % Expended
110	General Government	\$ 6,083,504	\$ -	\$ 6,083,504	\$ 319,021	\$ 1,122,227	\$ 3,366,680	\$ 4,961,277	\$ 4,802,326	\$ 1,281,178	18.4%	20.9%
120	County Commissioners	426,983	-	426,983	35,688	96,672	290,017	330,311	97,172	329,811	22.6%	22.5%
130	Assessor	2,634,389	-	2,634,389	202,926	549,606	1,648,817	2,084,783	598,051	2,036,338	20.9%	20.7%
140	Assessor Revaluation	4,361,549	-	4,361,549	282,562	820,823	2,462,469	3,540,726	1,235,726	3,125,823	18.8%	19.4%
150	Treasurer	604,755	-	604,755	47,737	106,365	319,094	498,390	227,321	377,434	17.6%	20.6%
160	Court Clerk	6,961,244	-	6,961,244	567,239	1,520,927	4,562,780	5,440,317	1,567,893	5,393,351	21.8%	20.7%
170	County Clerk	2,781,692	(98,663)	2,683,029	225,927	602,511	1,807,533	2,080,518	705,764	1,977,265	22.5%	21.0%
180	Excise & Equalization Bds	47,207	-	47,207	3,164	7,674	23,022	39,533	9,704	37,503	16.3%	2.3%
190	County Audit	647,743	-	647,743	7,773	11,796	35,387	635,947	451,101	196,642	1.8%	6.3%
200	District Attorney-State	150,000	-	150,000	6,260	18,140	54,420	131,860	34,932	115,068	12.1%	11.1%
210	District Attorney-County	72,398	-	72,398	5,308	10,376	31,127	62,022	30,216	42,182	14.3%	13.9%
230	Public Defender	52,000	-	52,000	45	4,174	12,522	47,826	26,212	25,789	8.0%	8.1%
240	Purchasing	303,520	8,698	312,218	22,392	64,664	193,993	247,554	72,807	239,411	20.7%	22.1%
250	Election Board	1,415,818	-	1,415,818	177,781	368,454	1,105,362	1,047,364	406,789	1,009,029	26.0%	22.7%
260	BOCC HR/Health & Safety	519,019	-	519,019	41,845	114,381	343,142	404,638	126,708	392,311	22.0%	21.8%
265	Employee Benefits Dept	357,660	-	357,660	39,099	86,095	258,286	271,565	96,508	261,152	24.1%	
270	MIS	3,425,907	250,000	3,675,907	391,596	857,560	2,572,679	2,818,347	2,191,242	1,484,665	23.3%	18.4%
280	Facilities Management	1,354,342	-	1,354,342	109,884	285,390	856,171	1,068,952	404,232	950,110	21.1%	20.7%
285	Facilities Mgmt-Custodial	256,709	-	256,709	17,955	35,171	105,512	221,538	218,031	38,679	13.7%	14.0%
300	Planning Commission	-	-	-	-	-	-	-	-	0		
301	Court Services	665,619	89,371	754,990	56,077	150,526	451,578	604,464	150,526	604,464	19.9%	21.8%
500	Sheriff	34,267,772	465,000	34,732,772	2,774,435	6,622,828	19,868,485	28,109,944	16,306,241	18,426,531	19.1%	19.1%
520	Juvenile Justice Bureau	6,822,435	-	6,822,435	489,835	1,317,745	3,953,234	5,504,691	1,555,273	5,267,162	19.3%	21.7%
550	Emergency Management	415,339	-	415,339	21,391	62,422	187,265	352,917	116,419	298,920	15.0%	21.0%
610	Social Services	1,942,725	-	1,942,725	121,212	297,317	891,951	1,645,408	881,137	1,061,588	15.3%	14.8%
710	Free Fair	62,245	-	62,245	8,928	9,106	27,319	53,139	20,962	41,283	14.6%	17.1%
910	District 1	434,494	-	434,494	27,804	60,021	180,063	374,473	68,866	365,628	13.8%	23.7%
920	District 2	373,188	-	373,188	33,087	88,575	265,725	284,613	99,620	273,568	23.7%	9.9%
930	District 3	341,758	-	341,758	27,081	55,143	165,429	286,615	57,056	284,702	16.1%	31.9%
940	County Engineer	497,519	-	497,519	38,717	106,376	319,128	391,143	124,375	373,144	21.4%	21.4%
950	Economic Development	379,393	-	379,393	-	-	-	379,393	200,000	179,393	0.0%	21.1%
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	1,074,750	-	358,250	0	100.0%	0.0%
995	General Fund Reserve	2,573,965	(1,072,656)	1,501,309	-	-	-	1,501,309	-	1,501,309	0.0%	0.0%
<b>Total</b>		<b>\$ 81,232,891</b>	<b>\$ -</b>	<b>\$ 81,232,891</b>	<b>\$ 6,102,773</b>	<b>\$ 15,811,313</b>	<b>\$ 47,433,940</b>	<b>\$ 65,421,578</b>	<b>\$ 33,241,459</b>	<b>\$ 47,991,432</b>	<b>19.5%</b>	<b>18.4%</b>

Year elapsed = 25.0%



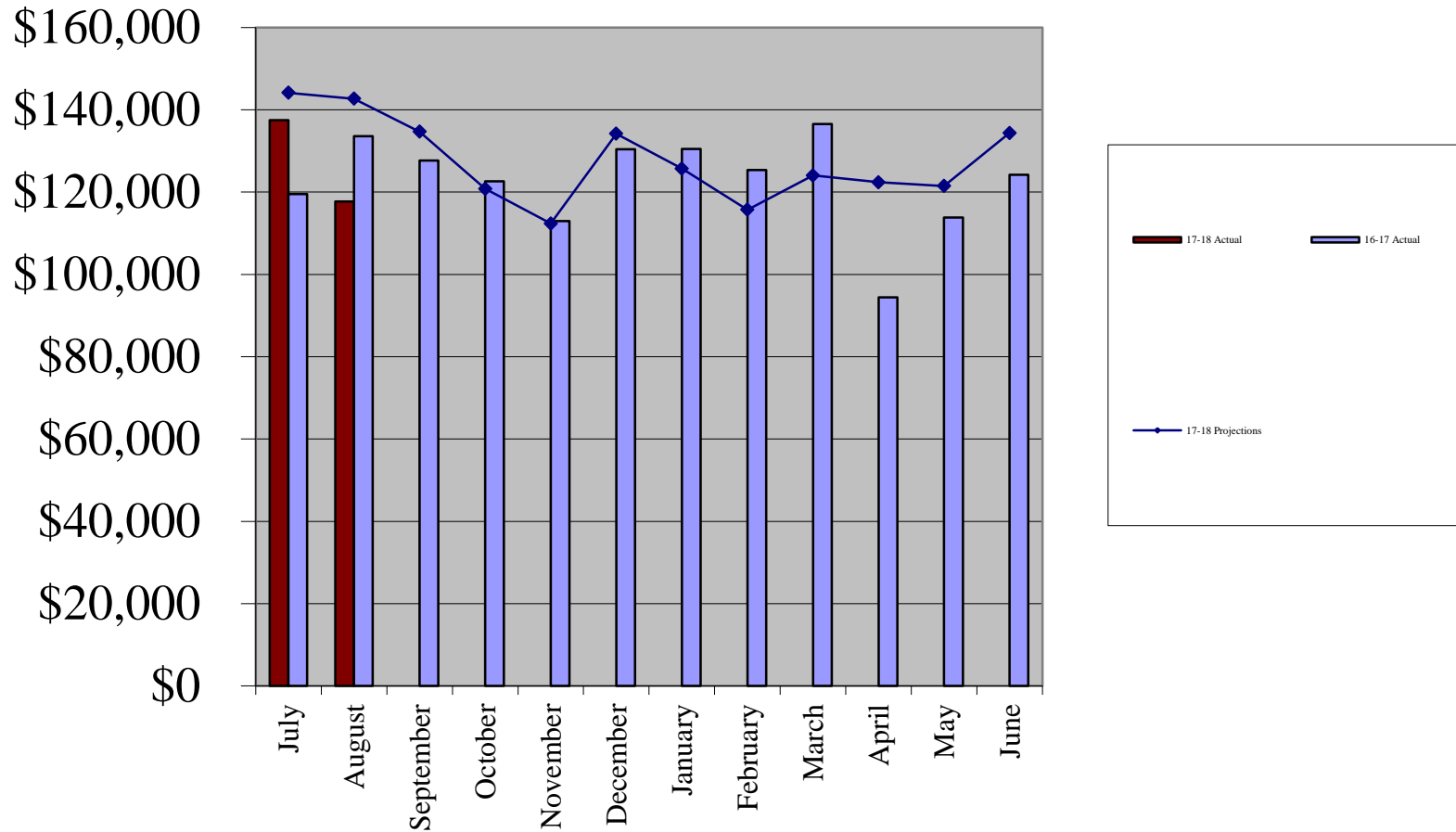
# General Fund Actual Expenditures



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

Account	Description	YTD				
		17-18 Approved Budget	Outstanding Requisitions/ Encumbrances	17-18 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>						
	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	2,434	1,043	3,477	727
	<b>Total Salaries and Benefits</b>	<b>\$ 5,496</b>	<b>\$ 2,434</b>	<b>\$ 1,204</b>	<b>\$ 3,638</b>	<b>\$ 1,858</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Veolia)	\$ 1,532,549	\$ 694,826	\$ 255,174	\$ 950,000	\$ 582,549
	54023 Electricity (OG&E)	800,000	605,171	69,829	675,000	125,000
	54024 Sewer and Water(City of OKC)	800,000	576,513	108,487	685,000	115,000
	54022 Natural Gas(ONG)	44,000	42,286	714	43,000	1,000
	<b>Utilities Subtotal</b>	<b>\$ 3,176,549</b>	<b>\$ 1,918,796</b>	<b>\$ 434,204</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>\$ 2,400</b>	<b>\$ 30,445</b>	<b>\$ 32,845</b>	<b>\$ 2,705</b>
<b>Other Operating Expenditures</b>						
	54451 District Attorney Civil Division Contract	\$ 703,009	\$ 527,257	\$ 175,752	\$ 703,009	\$ -
	54451 Outside legal services	175,000		1,870	1,870	173,130
	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	15,405	4,295	19,700	16,300
	54102 ICB (county-occupied space) rent expense	124,000	72,277	30,977	103,254	20,746
	54102 Lincoln (county-occupied space) rent expense	250,000	144,525	63,808	208,333	41,667
	54103 Storage for Court Clerk records	130,000	98,313	19,663	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	366,317	33,683	400,000	-
	54455 OSU Extension Contract	500,000	500,000		500,000	-
	54455 Professional Services-Other -Arbitrage	15,000			-	15,000
	54456 USID Assessment - Services Other	5,000	5,000		5,000	-
	54456 Downtown Business Improvement District Assessment	5,000	5,000		5,000	-
	54456 Alcohol and drug screening for county employees	20,000	16,148	3,852	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...)	5,420	2,693	27	2,720	2,700
	<b>Other Operating Subtotal</b>	<b>\$ 2,845,909</b>	<b>\$ 1,756,470</b>	<b>\$ 656,173</b>	<b>\$ 2,412,643</b>	<b>\$ 433,266</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 6,078,008</b>	<b>\$ 3,677,666</b>	<b>\$ 1,121,022</b>	<b>\$ 4,798,688</b>	<b>\$ 1,279,320</b>
<b>Grand Total - General Government</b>		<b>\$ 6,083,504</b>	<b>\$ 3,680,099</b>	<b>\$ 1,122,227</b>	<b>\$ 4,802,326</b>	<b>\$ 1,281,178</b>

# General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status  
FY 2017-2018  
September 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	\$ 3,500,000	\$ 4,900,000	\$ 8,400,000	\$ -
Premiums/Other	15,399,194	3,983,989	11,620,105	15,604,093	204,899
Stop Loss Reimb	1,199,284	282,196	-	282,196	(917,088)
<b>Total Resources</b>	<b>\$ 25,044,634</b>	<b>\$ 7,936,412</b>	<b>\$ 16,520,105</b>	<b>\$ 24,456,517</b>	<b>\$ (588,117)</b>
<b>Expenses</b>					
Medical Claims	\$ 15,461,698	\$ 3,381,434	\$ 10,144,301	\$ 13,525,735	\$ (1,935,963)
Medical Claims covered by Stop Loss	465,992	-	-	-	(465,992)
Prescription Drug Claims	6,229,037	1,660,879	4,982,638	6,643,518	414,481
Dental Claims	1,323,500	224,756	1,123,780	1,348,536	25,036
Vision Claims	165,487	42,021	126,063	168,084	2,597
County Pharmacy	320,000	49,711	248,553	298,263	(21,737)
Employee Assistance Program	21,224	5,306	15,918	21,224	0
Medicare Supplement - Phys. Mutual	917,592	307,632	615,264	922,896	5,304
Total Claims	<u>\$ 24,904,530</u>	<u>\$ 5,671,739</u>	<u>\$ 17,256,518</u>	<u>\$ 22,928,256</u>	<u>\$ (1,976,274)</u>
Administration Fees & Other	770,149	182,890	548,671	731,561	(38,588)
Life/AD&D Premiums	334,957	80,518	241,554	322,072	(12,885)
Stop Loss Premiums	908,350	281,507	844,521	1,126,029	217,679
Total Admin/Premiums	<u>\$ 2,013,456</u>	<u>\$ 544,915</u>	<u>\$ 1,634,746</u>	<u>\$ 2,179,661</u>	<u>\$ 166,205</u>
<b>Total Expenses</b>	<b>\$ 26,917,987</b>	<b>\$ 6,216,654</b>	<b>\$ 18,891,264</b>	<b>\$ 25,107,918</b>	<b>\$ (1,810,068)</b>
<b>Ending Cash Balance</b>	<b>\$ (1,873,352)</b>	<b>\$ 1,719,758</b>	<b>\$ (2,371,158)</b>	<b>\$ (651,400)</b>	<b>\$ 1,221,952</b>

Cash Balance-One Year Ago \$ 1,376,223

Notes:

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

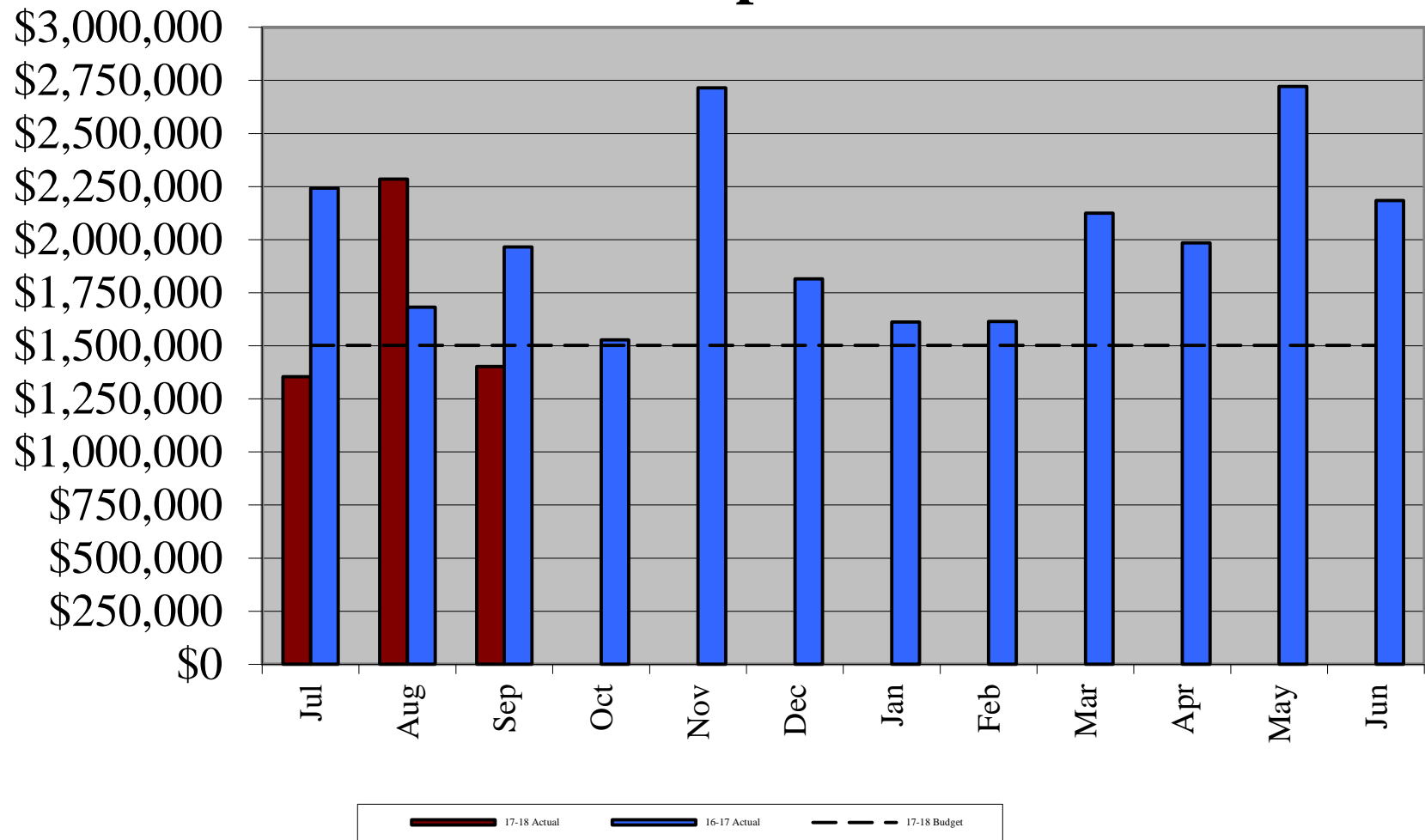
	<u>Employee 2017</u>	<u>Employer 17-18</u>
	\$168	\$489
	\$394	\$1,148

**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	\$ 1,024,985	\$1,127,145	\$1,550,305 (August)
Prescription Drug Claims	\$519,086	377,781	\$553,626	\$735,392 (August)
Total	<u>\$1,807,561</u>	<u>\$1,402,766</u>	<u>\$1,680,771</u>	
	<b>16/17</b>			<b>16/17</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	\$1,384,874	\$1,336,477	\$1,939,188 (November)
Prescription Drug Claims	\$503,984	\$580,493	\$568,687	\$1,081,495 (July)
Total	<u>\$1,557,722</u>	<u>\$1,965,367</u>	<u>\$1,905,164</u>	

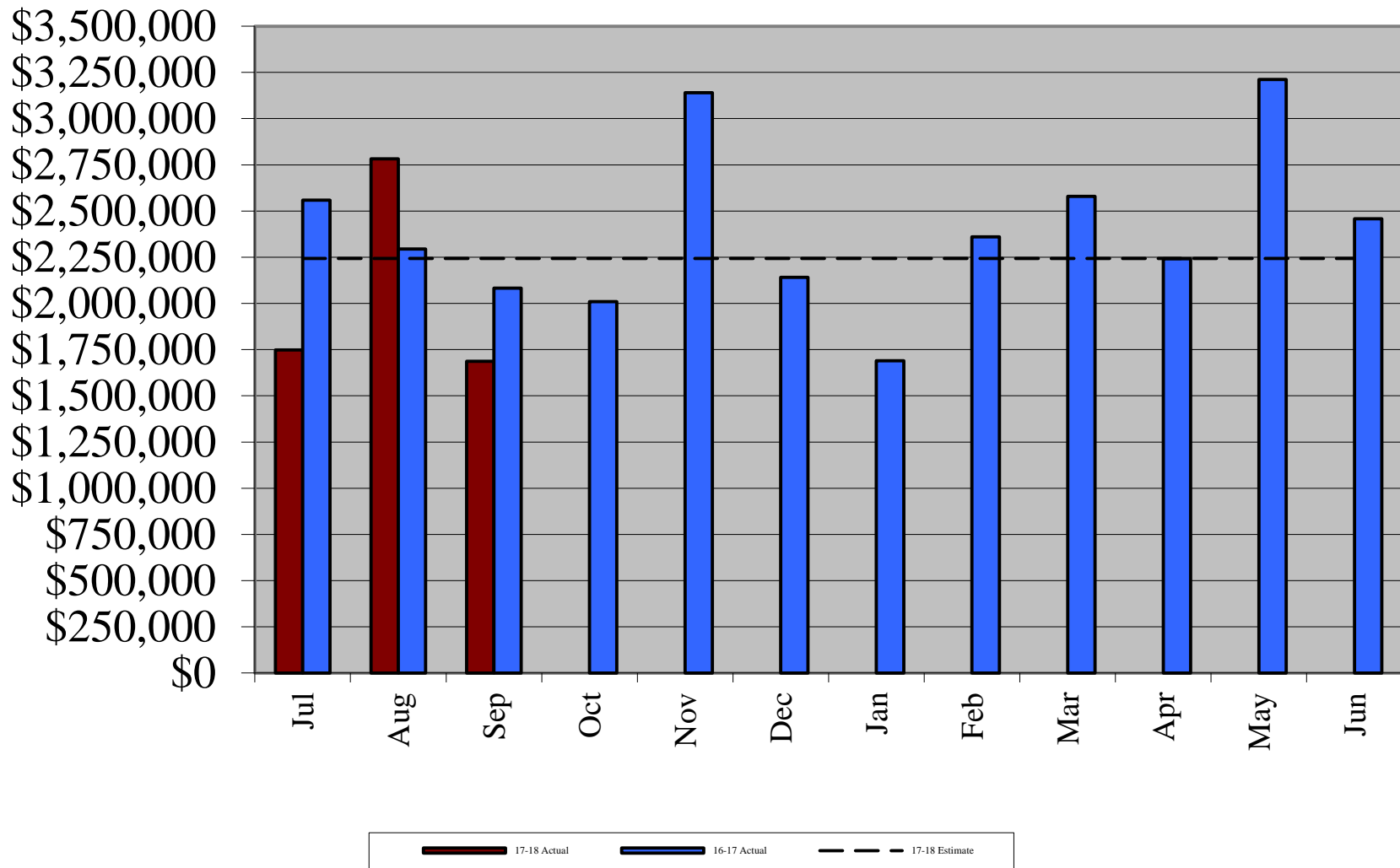
# Medical & Prescription Claims



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

	Annual				September			
	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%
June Medical & Rx Claims held until July 1	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
Transfers In	\$ 8,400,000	\$ 10,450,000	\$ (2,050,000)	-19.6%	\$ 3,500,000	\$ 3,700,000	\$ (200,000)	-5.4%
Employer Premiums	10,735,577	10,759,884	(24,307)	-0.2%	2,698,552	2,660,723	37,829	1%
Employee/Retiree/Cobra Premiums	4,386,178	4,380,939	5,239	0.1%	1,157,581	1,145,646	11,935	1.0%
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%	127,854	56,129	71,725	127.8%
Interest Income	1	1	(0)		1	-	1	
<b>Total Resources</b>	<b>\$ 25,044,633</b>	<b>\$ 28,939,656</b>	<b>\$ (3,895,021)</b>	<b>-13.5%</b>	<b>\$ 7,936,412</b>	<b>\$ 8,313,038</b>	<b>\$ (376,626)</b>	<b>-4.5%</b>
<b>Expenses</b>								
Medical Claims	\$ 15,461,698	\$ 16,037,729	\$ (576,031)	-3.6%	\$ 3,381,434	\$ 3,727,710	\$ (346,276)	-9.3%
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%	1,660,879	2,161,790	(500,911)	-23.2%
Dental Claims	1,323,500	1,284,970	38,530	3.0%	224,756	203,414	21,342	10.5%
Vision Claims	165,487	167,700	(2,213)	-1.3%	42,021	39,632	2,389	6.0%
County Pharmacy	320,000	273,984	46,016	16.8%	49,711	75,698	(25,987)	-34.3%
Employee Assistance Program	21,224	20,027	1,197	6.0%	5,306	-	5,306	#DIV/0!
Medicare Supplement	917,592	914,498	3,094	0.3%	307,632	302,107	5,525	1.8%
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>\$ 5,671,739</b>	<b>\$ 6,510,351</b>	<b>\$ (838,612)</b>	<b>-12.9%</b>
Administration Fees & Other	770,149	722,876	47,273	6.5%	182,890	130,766	52,124	39.9%
Life/AD&D Premiums	334,957	325,947	9,010	2.8%	80,518	80,393	125	0.2%
Stop Loss Premiums	908,350	868,706	39,644	4.6%	281,507	215,307	66,200	30.7%
<b>Total Admin/Premiums</b>	<b>\$ 2,013,456</b>	<b>\$ 1,917,529</b>	<b>\$ 95,927</b>	<b>5.0%</b>	<b>\$ 544,915</b>	<b>\$ 426,466</b>	<b>\$ 118,449</b>	<b>27.8%</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>\$ 6,216,654</b>	<b>\$ 6,936,817</b>	<b>\$ (720,163)</b>	<b>-10.4%</b>
June Medical & Rx Claims held until July 1		-	-		-	-	-	
<b>Ending Cash Balance</b>	<b>\$ (1,873,352)</b>	<b>\$ 170,228</b>	<b>\$ (2,043,579)</b>	<b>-1200%</b>	<b>\$ 1,719,758</b>	<b>\$ 1,376,223</b>	<b>\$ 343,537</b>	<b>25.0%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**September 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	0	(1)
Reimbursed Premiums	23,947	16,975	(6,972)
Transfers/Supplements	1,000,000	200,000	(800,000)
Total Sources	<b>\$ 1,209,662</b>	<b>\$ 424,930</b>	<b>\$ (784,732)</b>
Expenditures:			
Claims	\$ 625,500	\$ 124,268	(501,232)
Stop loss/Admin Fees	280,769	169,663	(111,106)
Total Expenditures	<b>\$ 906,269</b>	<b>\$ 293,930</b>	<b>\$ (612,339)</b>
<b>Ending Cash Balance</b>	<b>\$ 303,393</b>	<b>\$ 130,999</b>	<b>\$ (172,394)</b>
Cash Balance-One Year Ago		<b>\$ 338,290</b>	

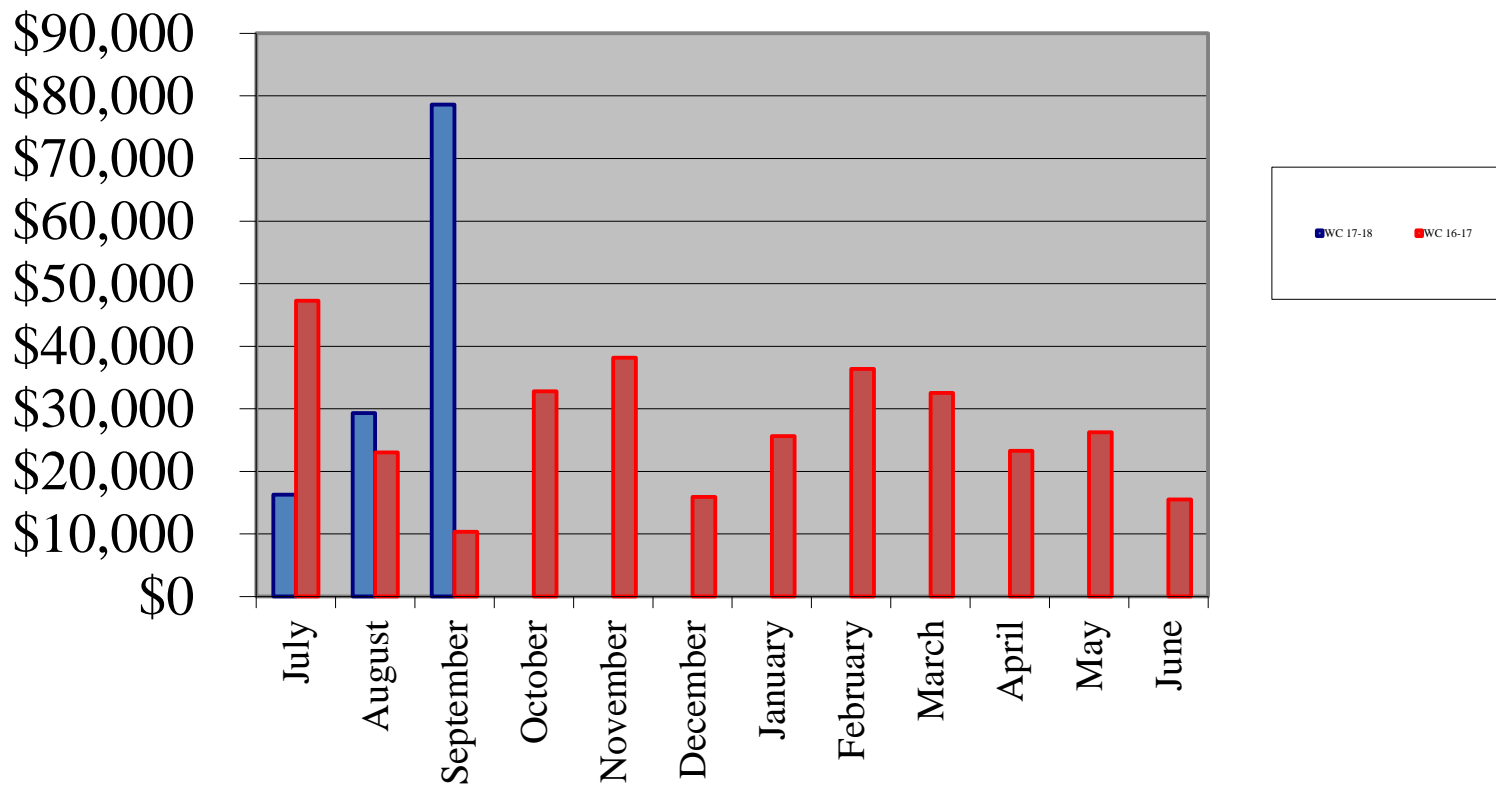
Note:

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	\$ -	\$ (28,493)
Supportive Services	16,262	53,709	37,447
Total Expenditures	<b>\$ 44,755</b>	<b>\$ 53,709</b>	<b>\$ 8,954</b>
<b>Ending Cash Balance</b>	<b>\$ 100,340</b>	<b>\$ 72,892</b>	<b>\$ (27,447)</b>
Cash Balance-One Year Ago		<b>\$ 56,114</b>	



# Workers Compensation Fund Claims



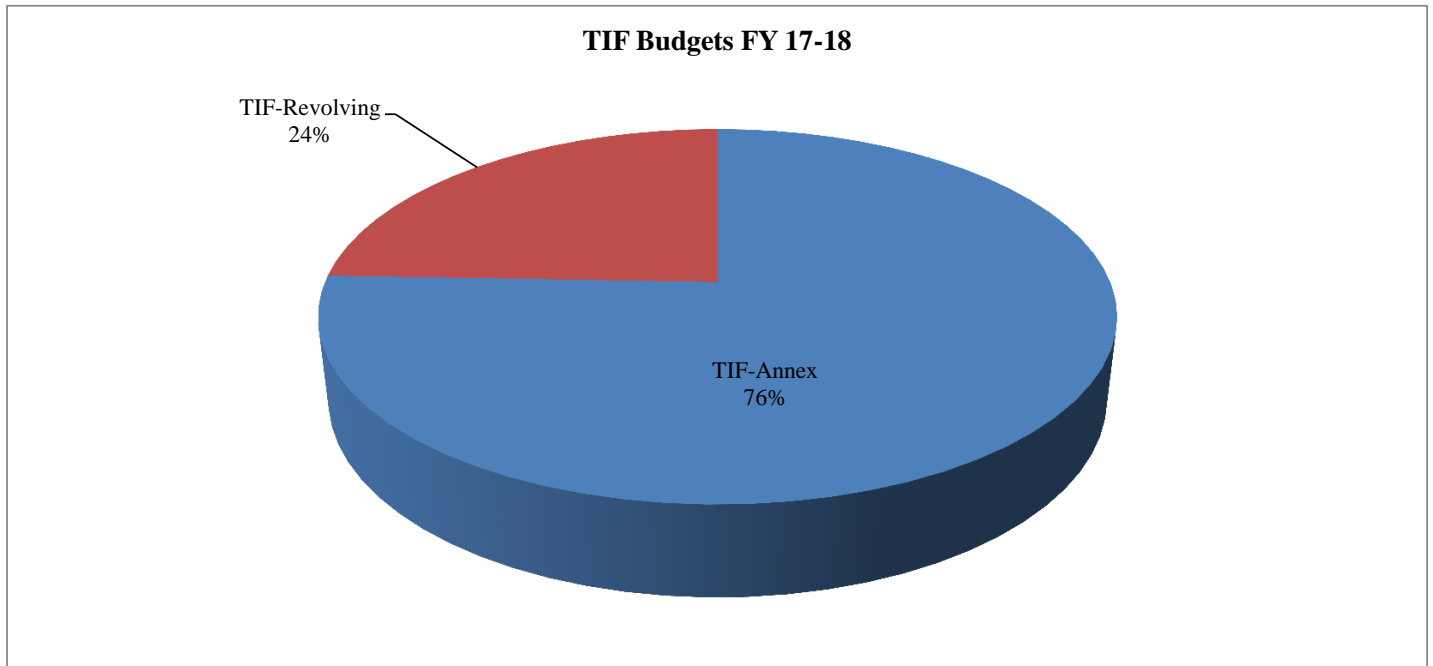
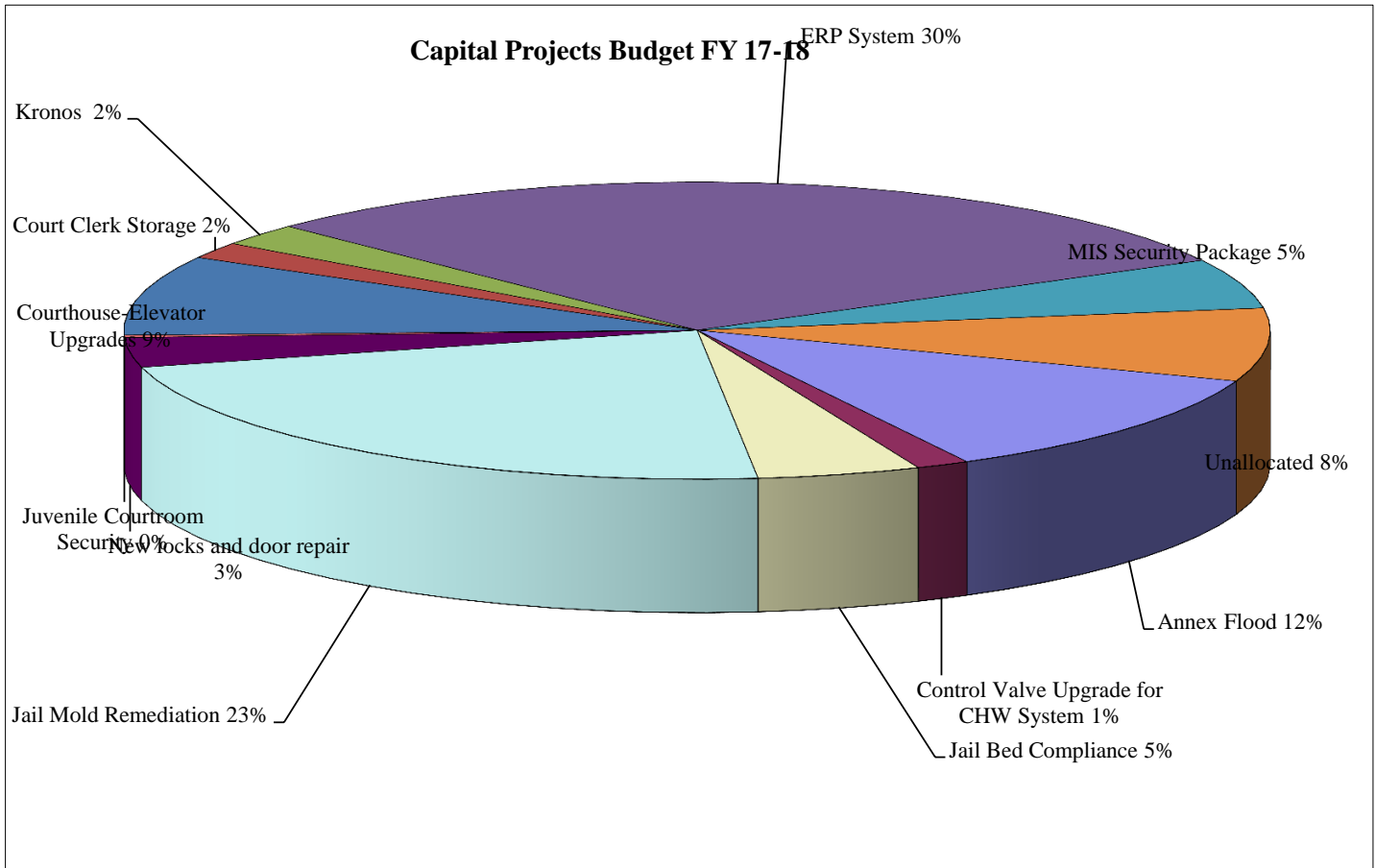
## Capital Projects Budget Detail FY 2017-2018

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 Flood	2/16/2017	469,639	\$ 451,746	13,796	56,382	(38,490)	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	776,337	10,237	130,358	6,017	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000	101,985			28,015	Pending
Juvenile Courtroom Security		10,000			9,631	369	Pending
<b>Courthouse</b>							
Elevator Upgrades	6/15/2017	350,000				350,000	Pending
<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	121,530		853,105	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	120,469				120,469	
Unallocated Funds		99,524				99,524	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 3,925,355</b>	<b>\$ 1,635,618</b>	<b>\$ 24,033</b>	<b>\$ 1,409,991</b>	<b>\$ 879,746</b>	

### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,558,665	\$ 870,635	\$ 156,532	\$ 2,114,407	573,623	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 1,250,095	\$ 893,440	\$ 196,634	\$ 324,359	32,297	
<b>Total Capital Projects</b>		<b>\$ 8,734,115</b>	<b>3,399,692.27</b>	<b>\$ 377,199</b>	<b>\$ 3,848,757</b>	<b>\$ 1,485,666</b>	

Cash Balance at August 31, 2017	\$4,904,414.76
Temporary Transfers	0.00
	4,904,414.76
17/18 Available Budget	3,121,859.19
16/17 Available Budget	1,794,364.24
Available Funds from Completed Projects	-
Total Budgeted Funds Available	4,916,223.43
<b>Total Unappropriated Cash</b>	<b>\$ (11,808.67)</b>



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

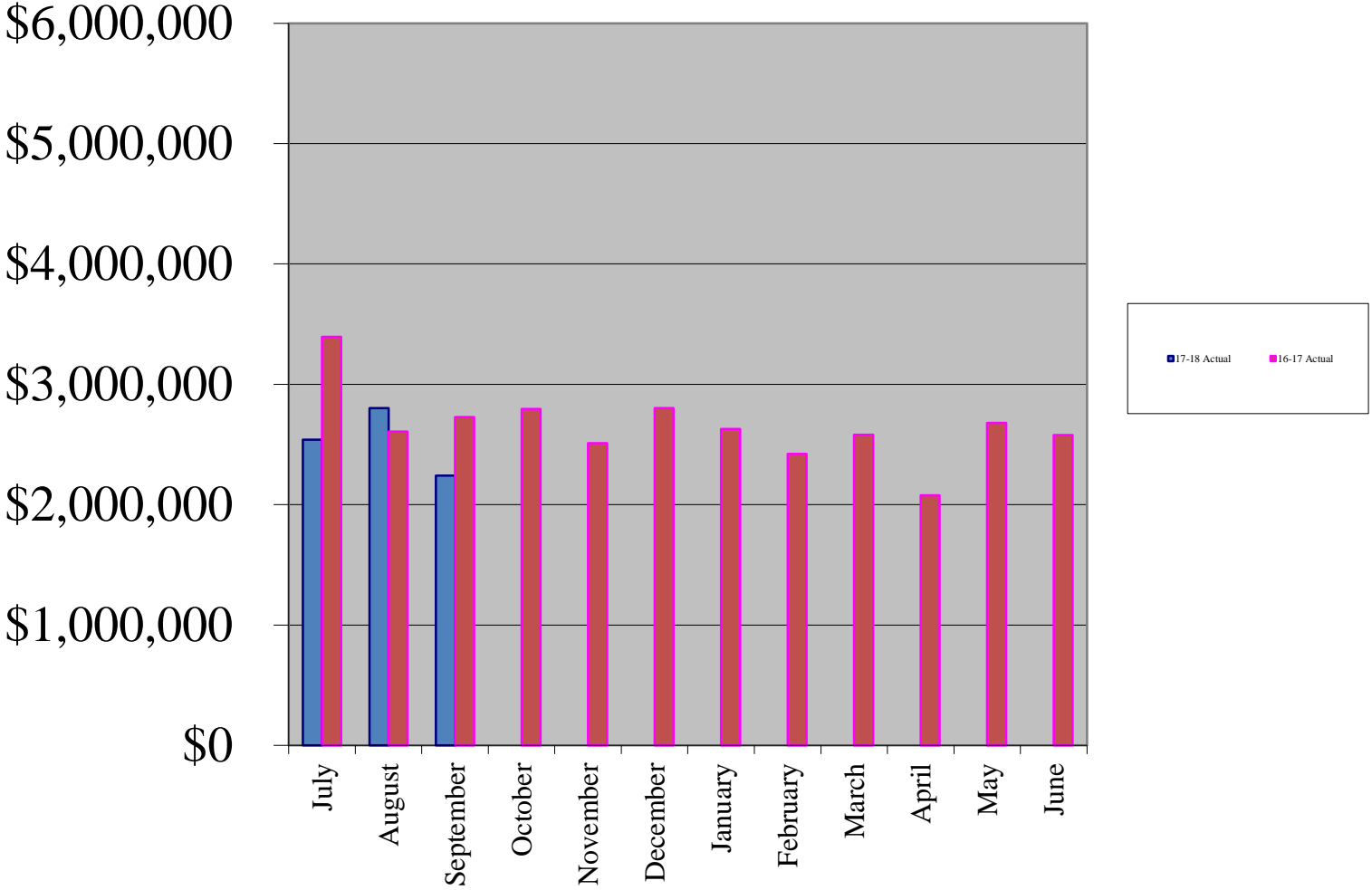
<b>Cost Center</b>	<b>Department</b>	<b>2017-2018 Appropriations</b>	<b>September 2017 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>17/18 Funds Available</b>	<b>17/18 % Expended</b>
1110	Highway Cash-Dist #1	\$4,794,332	\$185,549	\$934,458	\$3,859,873	\$2,100,104.64	\$2,694,227	19.5%
1110	Highway Cash-Dist #2	5,498,868	221,033	964,548	4,534,320	1,834,231.44	3,664,637	17.5%
1110	Highway Cash-Dist #3	2,464,038	281,330	1,140,336	1,323,702	1,706,890.74	757,148	46.3%
1111	CBRI Fund	3,066,921	8,449	103,126	2,963,795	476,291.68	2,590,629	3.4%
1130	Resale Property	4,693,768	392,157	741,911	3,951,857	1,498,672.74	3,195,095	15.8%
1140	Treasurer Mortgage Fee	173,502	11,853	30,822	142,681	73,013.90	100,489	17.8%
1150	County Clerk Lien Fee	106,690	5,842	10,169	96,521	34,074.55	72,615	9.5%
1151	UCC Central Filing Fund	424,629	165,402	269,795	154,833	273,461.21	151,167	63.5%
1152	Records Mgmt & Preservation	569,123	67,721	252,242	316,881	378,922.68	190,201	44.3%
1160	Sheriff Service Fee	1,805,572	395,762	1,333,046	472,525	1,587,046.36	218,525	73.8%
1161	Sheriff Special Revenue	3,762,158	392,881	1,402,335	2,359,824	1,976,065.25	1,786,093	37.3%
1162	Sheriff's Grant Fund	569,426	35,272	80,654	488,772	88,939.85	480,486	14.2%
1201	Assessor Revolving Fee	111,618	0	0	111,618	0.00	111,618	0.0%
1231	Juvenile Probation Fee	132,628	2,215	11,910	120,718	78,335.00	54,293	9.0%
1233	Juvenile Grant Fund	205,511	16,267	53,334	152,177	54,433.76	151,077	26.0%
1240	Planning Commission Fee	428,662	30,790	87,177	341,485	104,521.26	324,141	20.3%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	158,395	0	3,470	154,925	5,391.66	153,003	2.2%
1260	Community Service Fee	124,374	6,488	15,617	108,757	43,330.32	81,044	12.6%
1270	Community Sentencing	304,549	0	0	304,549	0.00	304,549	0.0%
1280	Drug Court Fund	193,094	6,167	18,799	174,295	31,743.23	161,350	9.7%
1282	Mental Health Court Fund	81,439	353	8,082	73,357	33,900.49	47,539	9.9%
1290	Shine Program	87,123	16,975	42,512	44,611	43,958.75	43,164	48.8%
1300	MIS Special Revenue	5,340	0	0	5,340	0.00	5,340	0.0%
<b>Total</b>		<b>\$29,771,379</b>	<b>\$2,242,506</b>	<b>\$7,504,344</b>	<b>\$22,267,035</b>	<b>\$12,423,330</b>	<b>\$17,348,049</b>	<b>25.2%</b>

Year elapsed = 25%

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 September 30, 2017**

**17-18  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	129,764
Exempt Manufacturing Tax		11,744
Miscellaneous Property Tax		360
Interest Income		9,287
Bond Refinance Refunding		-
<b>Total Revenue</b>	<b>\$</b>	<b>151,154</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

\$ -

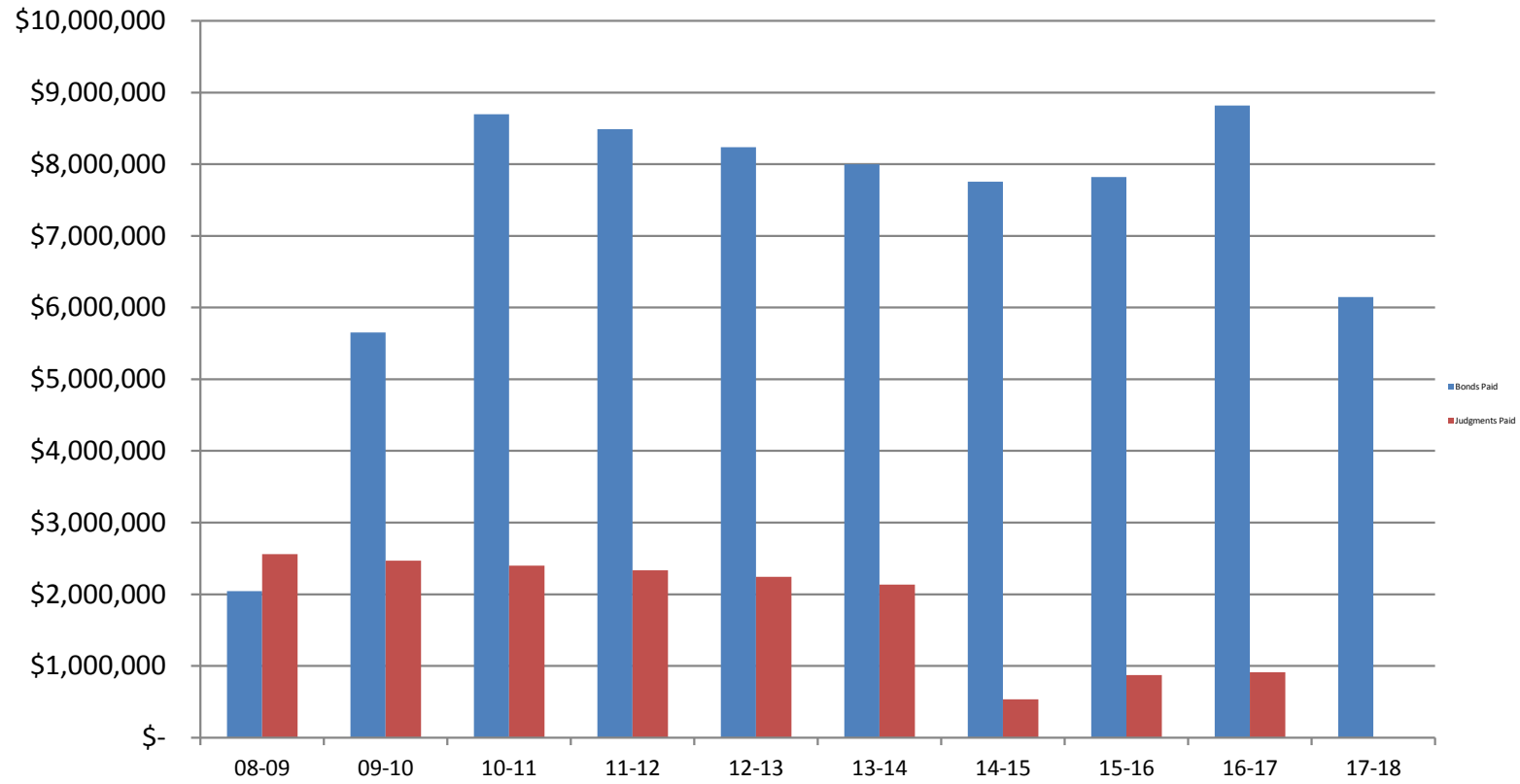
**Ending Cash Balance**

**\$ 1,149,494**

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 September 2017**

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 50.00	\$ 351.49	\$ -	\$ 318,619.98	\$ -	\$ 319,021.47
3		120	County Commissioners	26,315.64	7,392.02	1,800.00	180.00	-	35,687.66
30	2	130	Assessor	147,373.74	53,127.93	949.00	792.09	682.85	202,925.61
45		140	Assessor Revaluation	196,139.20	75,819.24	7,964.13	1,981.05	658.00	282,561.62
10		150	Treasurer	33,668.09	11,645.92	400.00	1,812.67	210.14	47,736.82
122	9	160	Court Clerk	402,833.18	150,871.13	425.00	13,109.83	-	567,239.14
28	1	170	County Clerk	142,078.06	70,047.97	984.86	11,342.64	1,473.57	225,927.10
		180	Excise & Equalization	300.00	22.96	2,841.33	-	-	3,164.29
		190	County Audit	-	-	-	7,773.38	-	7,773.38
		200	District Attorney-State	-	-	-	4,863.00	1,397.18	6,260.18
		210	District Attorney -County	-	-	-	4,905.17	403.29	5,308.46
		230	Public Defender	-	-	-	45.00	-	45.00
4		240	Purchasing	15,196.49	6,310.60	-	769.67	115.48	22,392.24
14	78	250	Election Board	83,111.72	21,806.37	316.19	72,338.86	208.08	177,781.22
6	1	260	BOCC HR/Health & Safety	29,498.17	10,749.42	167.46	1,302.19	128.19	41,845.43
3		265	Employee Benefits Dept	17,671.87	6,168.35	-	1,807.55	13,451.61	39,099.38
18	2	270	IT Department	85,378.21	29,241.92	-	215,991.37	60,984.46	391,595.96
17		280	Facilities Management	65,570.09	24,029.81	-	18,141.56	2,142.85	109,884.31
		285	Facilities-Custodial	-	-	-	17,954.73	-	17,954.73
		300	Planning Commission	-	-	-	-	-	-
		301	Court Services	38,778.65	17,178.45	-	120.00	-	56,077.10
548	17	500	Sheriff	1,494,720.98	564,767.03	-	713,169.35	1,778.11	2,774,435.47
124	3	520	Juvenile Justice Bureau	320,966.13	117,654.23	-	50,317.64	896.97	489,834.97
3		550	Emergency Management	14,809.65	4,985.67	24.15	1,571.73	-	21,391.20
10	14	610	Social Services	53,808.97	16,454.77	98.22	50,322.72	527.24	121,211.92
		710	Free Fair	3,055.00	233.72	-	5,639.30	-	8,928.02
3		910	District 1	20,722.45	6,296.00	-	590.00	196.00	27,804.45
3	3	920	District 2	25,540.03	6,415.03	-	986.87	145.06	33,086.99
2	1	930	District 3	20,167.24	6,282.22	-	631.76	-	27,081.22
5		940	County Engineer	27,177.00	10,280.55	-	1,259.75	-	38,717.30
<b>1011</b>	<b>131</b>		<b>Total General Fund</b>	<b>\$ 3,264,930.56</b>	<b>\$ 1,218,132.80</b>	<b>\$ 15,970.34</b>	<b>\$ 1,518,339.86</b>	<b>\$ 85,399.08</b>	<b>\$ 6,102,772.64</b>

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
28		1110	Highway Cash-District 1	\$ 100,456.28	\$ 44,958.09	\$ -	\$ 40,135.06	\$ -	\$ 185,549.43
22		1110	Highway Cash-District 2	78,919.73	28,272.31	-	111,426.95	2,414.06	221,033.05
29		1110	Highway Cash-District 3	116,765.20	48,951.39	350.00	101,246.72	14,016.90	281,330.21
		1111	CBRI Fund	-	-	-	8,449.40	-	8,449.40
27		1130	Resale Property Fund	116,511.69	45,696.89	-	228,789.68	1,158.44	392,156.70
1		1140	Treasurer Mortgage Fee Fund	2,550.00	1,618.93	2,814.35	3,327.99	1,541.80	11,853.07
		1150	County Clerk Lien Fee Fund	-	-	-	107.04	5,735.00	5,842.04
9		1151	UCC Central Filing Fund	28,520.58	9,323.89	-	127,115.04	442.67	165,402.18
5	1	1152	Records Preservation Fund	20,276.45	7,757.71	-	39,686.75	-	67,720.91
67		1160	Sheriff Serv Fee Fund	217,499.00	101,093.61	-	62,799.63	14,370.00	395,762.24
56		1161	Sheriff Special Revenue Fund	177,850.69	81,646.78	2,554.30	94,725.99	36,103.06	392,880.82
1		1162	Sheriff Grant Fund	31,354.22	3,917.59	-	-	-	35,271.81
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	2,215.00	-	2,215.00
4		1233	Juvenile - Title IV-E	11,135.00	4,732.23	-	400.01	-	16,267.24
4	1	1240	Planning Commission Fee Fund	20,698.83	6,992.41	1,145.93	1,952.46	-	30,789.63
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	-	-
		1260	Community Service Fee	-	-	-	6,234.11	253.46	6,487.57
		1270	Community Sentencing	-	-	-	-	-	-
2		1280	Drug Court Fund	4,675.00	1,390.96	-	100.70	-	6,166.66
		1282	Mental Health Court Fund	-	-	-	353.01	-	353.01
3		1290	SHINE Program Fund	9,736.91	2,789.33	-	4,449.11	-	16,975.35
<b>258</b>	<b>2</b>		<b>Total Special Revenue Funds</b>	<b>\$ 936,949.58</b>	<b>\$ 389,142.12</b>	<b>\$ 6,864.58</b>	<b>\$ 833,514.65</b>	<b>\$ 76,035.39</b>	<b>\$ 2,242,506.32</b>

<b>1269</b>	<b>133</b>		<b>Total</b>	<b>\$ 4,201,880.14</b>	<b>\$ 1,607,274.92</b>	<b>\$ 22,834.92</b>	<b>\$ 2,351,854.51</b>	<b>\$ 161,434.47</b>	<b>\$ 8,345,278.96</b>
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Category % of Total	50.4%	19.3%	0.3%	28.2%	1.9%	100.0%
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