

Oklahoma County  
Monthly Financial Report  
For Period Ending January 31, 2021

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 2020-2021 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Department</b>	<b>FY 2019-20 Budget at 6-30-20</b>	<b>FY 20-21 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 20-21 Amended Budget</b>	<b>Increase/ Decrease from FY 2019- 20 Budget</b>	<b>% Increase (Decrease)</b>
110 General Government	\$ 8,046,399	\$ 7,655,071	\$ 343,835	\$ 30,268,508	\$ 38,267,414	\$ 30,221,015	375.6%
120 Commissioners	447,529	447,529	27,437	31,275	474,966	27,437	6.1%
130 Assessor	3,008,635	3,008,635	203,893		3,212,528	203,893	6.8%
140 Assessor Revaluation	5,283,888	5,283,888	238,732		5,522,620	238,732	4.5%
150 Treasurer	880,937	880,937	72,609		953,546	72,609	8.2%
160 Court Clerk	8,600,628	8,600,628	706,523		9,307,151	706,523	8.2%
170 County Clerk	2,491,229	2,491,229	120,022		2,611,251	120,022	4.8%
180 Excise and Equalization	42,576	42,576	-		42,576	(0)	0.0%
190 County Audit	726,992	726,992	31,506		758,498	31,506	4.3%
200 District Attorney - State	150,000	150,000	-		150,000	-	0.0%
210 District Attorney - County	72,398	72,398	(500)		71,898	(500)	-0.7%
230 Public Defender	59,720	59,720	2,000		61,720	2,000	3.3%
240 Purchasing	435,937	435,937	19,346		455,283	19,346	4.4%
250 Election Board	1,690,169	1,690,169	131,088		1,821,257	131,088	7.8%
260 BOCC HR/Health & Safety	707,795	707,795	40,114		747,909	40,114	5.7%
265 Employee Benefits Departm	355,328	355,328	7,863		363,191	7,863	N/A
270 MIS	4,226,993	4,226,993	147,573	25,000	4,374,566	147,573	3.5%
280 Facilities Management-Mai	1,677,845	1,677,845	174,114		1,851,959	174,114	10.4%
290 Facilities Mgmt - Custodial	363,459	283,209	12,641	50,000	295,850	(67,609)	-18.6%
300 Planning Commission	187,140	187,140	117,149		304,289	117,149	
310 Court Services	982,098	982,098	(41,602)		940,496	(41,602)	-4.2%
517 Sheriff-Detention	30,218,508	30,218,508		(30,218,508)	-	(30,218,508)	-100.0%
518 Sheriff-Law Enforcement	10,149,213	10,149,214	1,571,029		11,720,243	1,571,030	
525 Juvenile Detention	5,486,019	5,300,019	531,919	6,638	5,831,939	345,919	6.3%
526 Juvenile Bureau	2,115,653	2,301,653	12,703	3,574	2,314,356	198,703	9.4%
550 Emergency Management	563,140	563,140	38,000	27,921	629,061	65,920	11.7%
610 Social Services	2,291,649	2,291,649	120,707		2,412,356	120,707	5.3%
710 Free Fair	62,245	62,245	-		62,245	-	0.0%
910 Highway - District 1	568,613	568,613	(17,790)		550,823	(17,790)	-3.1%
920 Highway - District 2	394,936	394,936	557,835	700,000	952,771	557,835	141.2%
930 Highway - District 3	418,140	418,140	752,452	700,000	1,170,592	752,452	180.0%
940 Engineer	605,928	605,928	(40,439)		565,489	(40,439)	-6.7%
950 Economic Development	200,000	200,000	-		200,000	-	0.0%
994 Capital Projects Supplemer	-	-		874,398	874,398	874,398	#DIV/0!
995 Reserve	8,012,819	6,355,176	(2,920,397)	(1,566,487)	3,384,778	(4,628,040)	-57.8%
<b>Total Department Budget</b>	<b>\$ 101,524,559</b>	<b>\$ 99,395,337</b>	<b>\$ 2,960,363</b>	<b>\$ 902,318</b>	<b>\$ 103,258,019</b>	<b>\$ 1,733,460</b>	<b>1.7%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 3,400,000	\$ 3,400,000	\$ 2,400,000		\$ 5,800,000	\$ 2,400,000	70.6%
4020 Workers Compensation	555,000	810,000	-		810,000	255,000	45.9%
4030 Self Insurance	10,000	60,000	-		60,000	50,000	500.0%
2010 Capital Projects	1,228,466	1,228,466	771,534		2,000,000	771,534	62.8%
5010 Defined Benefit Plan	800,000	800,000	-		800,000	-	
<b>Total Transfers</b>	<b>\$ 5,993,466</b>	<b>\$ 6,298,466</b>	<b>\$ 3,171,534</b>	<b>\$ -</b>	<b>\$ 9,470,000</b>	<b>\$ 3,476,534</b>	<b>58.0%</b>
<b>Total</b>	<b>\$ 107,518,025</b>	<b>\$ 105,693,803</b>	<b>\$ 6,131,897</b>	<b>\$ 902,318</b>	<b>\$ 112,728,019</b>	<b>\$ 5,209,994</b>	<b>4.8%</b>
<b>Total Sources Available</b>							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 93,749,692	\$ 2,206,076	2.4%
Fund Balance	\$ 15,974,410	\$ 13,996,869			\$ 18,978,327	\$ 3,003,917	18.8%
<b>Total Available Funding</b>	<b>\$ 107,518,025</b>	<b>\$ 105,693,802</b>			<b>\$ 112,728,018</b>	<b>\$ 5,209,993</b>	<b>4.8%</b>

**Oklahoma County  
FY 2020-2021 General Fund Reserve**

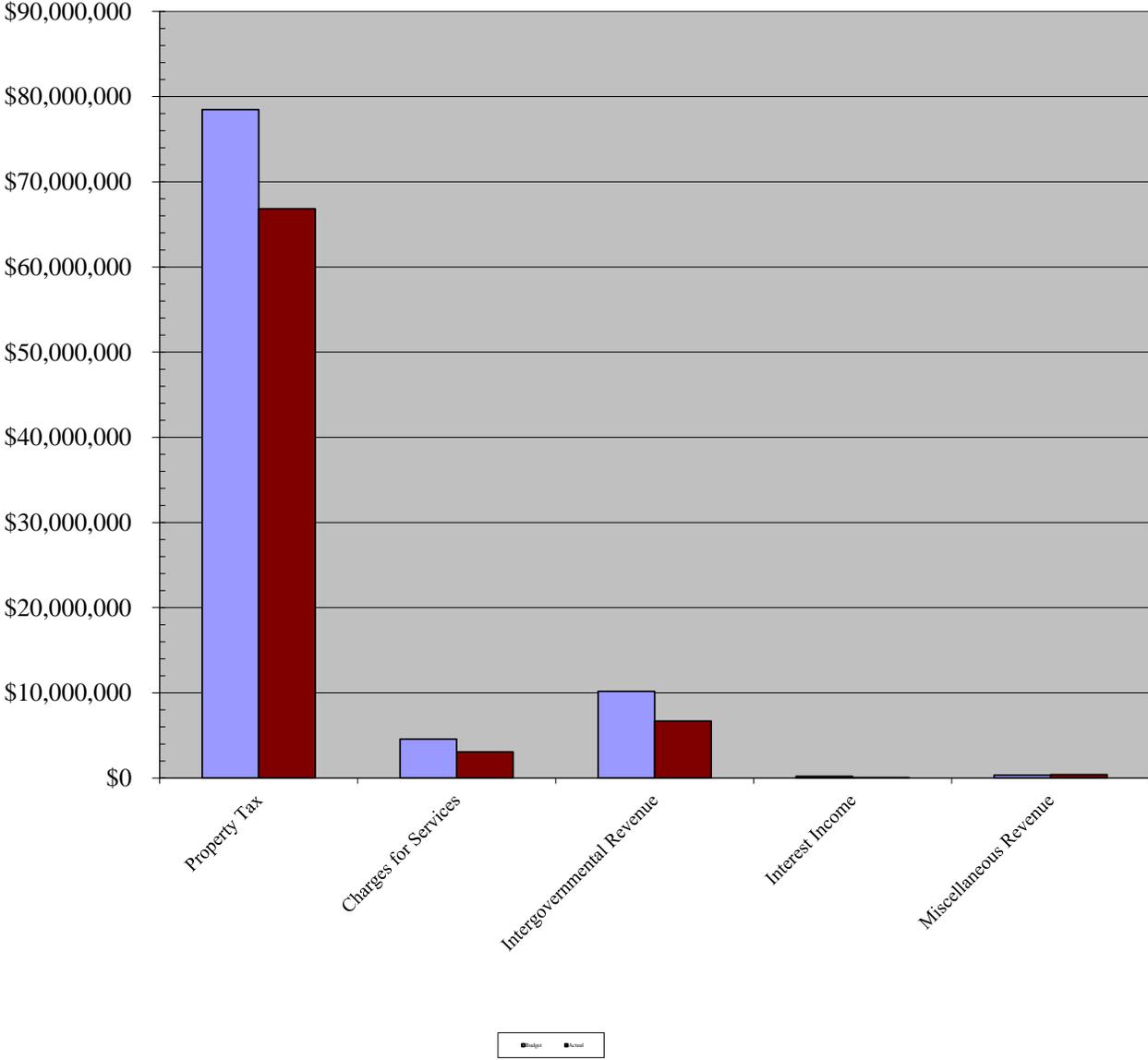
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls for AHU system	\$ (25,900.00)	2020-4846	10/1/2020
994 Capital Projects Fund	Juvenile-kitchen plumbing replacement	\$ (4,532.00)	2020-4848	10/1/2020
994 Capital Projects Fund	Juvenile-Fire safe ball valves	\$ (3,000.00)	2020-4850	10/1/2020
994 Capital Projects Fund	Juvenile-architecture plans for lobby	\$ (20,000.00)	2020-4852	10/1/2020
994 Capital Projects Fund	Juvenile-Joint sealant repairs	\$ (4,766.00)	2020-4979	10/15/2020
550 Emergency Mgmt	Salaries and Benefits	\$ (27,920.56)	2020-4981	10/15/2020
270 IT	Purchase ArcTitan for open records requests	\$ (25,000.00)	2020-5476	12/3/2020
525 Juvenile Detention	Installation of 4th floor smoke detectors	\$ (4,200.30)	2020-5572	12/3/2020
526 Juvenile Bureau	Installation of 4th floor smoke detectors	\$ (2,261.70)	2020-5572	12/3/2020
525 Juvenile Detention	Installation of conduit and in-ground breaker box parking lot	\$ (2,437.50)	2020-5575	12/3/2020
526 Juvenile Bureau	Installation of conduit and in-ground breaker box parking lot	\$ (1,312.50)	2020-5575	12/3/2020
285 Facilities-Custodial	Labor and supplies for Covid-19	\$ (50,000.00)	2020-5749	12/17/2020
120 Commissioners	Fund the salaries and benefit increases	\$ (31,275.00)	2021-6102	1/21/2021
920 District 2	Clean up ice storm debris-will be reimbursed by FEMA	\$ (700,000.00)	2021-6114	1/21/2021
920 District 3	Clean up ice storm debris-will be reimbursed by FEMA	\$ (700,000.00)	2021-6114	1/21/2021
<b>Total General Fund Reserve</b>		<b>\$ 3,384,778.44</b>		

**General Fund  
FY 2020-2021  
Budget Analysis  
For the Period Ending January 31, 2021**

	<b>20-21 Supplemental Budget</b>	<b>20-21 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	\$ 18,978,327	\$ 18,978,327	\$ -	100.0%	
Reserved	6,193,289	6,193,289	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 25,171,616</b>	<b>\$ 25,171,616</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 78,470,337	\$ 66,835,374	\$ (11,634,963)	85.2%	85.1%
Charges for Services	4,577,201	3,078,565	(1,498,636)	67.3%	68.9%
Intergovernmental Revenue	10,171,566	6,684,542	(3,487,024)	65.7%	66.3%
Interest Income	200,000	73,650	(126,350)	36.8%	36.5%
Miscellaneous Revenue	330,587	399,538	68,951	120.9%	102.1%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 77,071,669</u>	<u>\$ (16,678,023)</u>	82.2%	81.7%
Temporary Cash Transfer In	\$ -	\$ 19,500,000	\$ 19,500,000		
Temporary Cash Transfer Out	-	(19,500,000)	(19,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(8,698,466)	771,534		
20-21 Expenditures	\$ 103,258,019	\$ 53,173,867	\$ (50,084,152)	51.5%	45.7%
Prior Budget Year Expenditures	6,193,289	4,636,018	(1,557,271)	74.9%	82.3%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 57,809,886</u>	<u>\$ (51,641,423)</u>		
<b>Cash Balance*</b>	<b><u><u>\$ 0</u></u></b>	<b><u><u>\$ 35,734,933</u></u></b>	<b><u><u>\$ 35,734,933</u></u></b>		

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

**20-21 General Fund Budget to Actual Revenue  
at January 31, 2021**



**General Fund  
FY 2020-2021  
Actual Comparison**

	For the Month Ending January 31, 2021			
	20-21 January Actual	19-20 January Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 55,872,121	\$ 46,845,325	\$ 9,026,796	19.3%
<b>Revenue:</b>				
Property Tax	\$ 12,139,325	\$ 11,108,999	\$ 1,030,326	9.3%
Charges for Services	1,962	547,133	(545,171)	-99.6%
Intergovernmental Revenue	280,510	550,448	(269,938)	-49.0%
Interest Income	18,700	79,383	(60,683)	-76.4%
Miscellaneous Revenue	25,286	17,490	7,796	44.6%
Total Revenue	<u>\$ 12,465,782</u>	<u>\$ 12,303,453</u>	<u>\$ 162,329</u>	<u>1.3%</u>
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	(19,500,000)	(11,250,000)	(8,250,000)	
Operating Transfers In	-	-	-	
Operating Transfers Out	(5,338,466)	(800,000)	(4,538,466)	
20-21 Expenditures	<u>\$ 7,764,424</u>	<u>\$ 6,938,449</u>	<u>\$ 825,975</u>	<u>11.9%</u>
Prior Budget Year Expenditures	80	808,348	(808,268)	
Total Expenditures	<u>\$ 7,764,504</u>	<u>\$ 7,746,797</u>	<u>\$ 17,707</u>	<u>0.2%</u>
<b>Ending Cash Balance</b>	<u><u>\$ 35,734,933</u></u>	<u><u>\$ 39,351,981</u></u>	<u><u>\$ (3,617,048)</u></u>	<u><u>-9.2%</u></u>

	For the Year to Date Period Ending January 31, 2021			
	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 25,171,616	\$ 22,123,208	\$ 3,048,408	13.8%
	\$ 66,835,374	\$ 63,991,238	\$ 2,844,136	4.4%
	3,078,565	3,117,750	(39,185)	-1.3%
	6,684,542	6,898,008	(213,466)	-3.1%
	73,650	365,093	(291,443)	-79.8%
	399,538	328,936	70,602	21.5%
	<u>\$ 77,071,669</u>	<u>\$ 74,701,024</u>	<u>\$ 2,370,644</u>	<u>3.2%</u>
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	(19,500,000)	(11,250,000)	(8,250,000)	
	-	-	-	
	(8,698,466)	(5,993,466)	(2,705,000)	45.1%
	<u>\$ 53,173,867</u>	<u>\$ 46,418,970</u>	<u>\$ 6,754,897</u>	<u>14.6%</u>
	4,636,018	5,059,815	(423,797)	-8.4%
	<u>\$ 57,809,886</u>	<u>\$ 51,478,785</u>	<u>\$ 6,331,101</u>	<u>12.3%</u>
<b>Ending Cash Balance</b>	<u><u>\$ 35,734,933</u></u>	<u><u>\$ 39,351,981</u></u>	<u><u>\$ (3,617,048)</u></u>	<u><u>-9.2%</u></u>

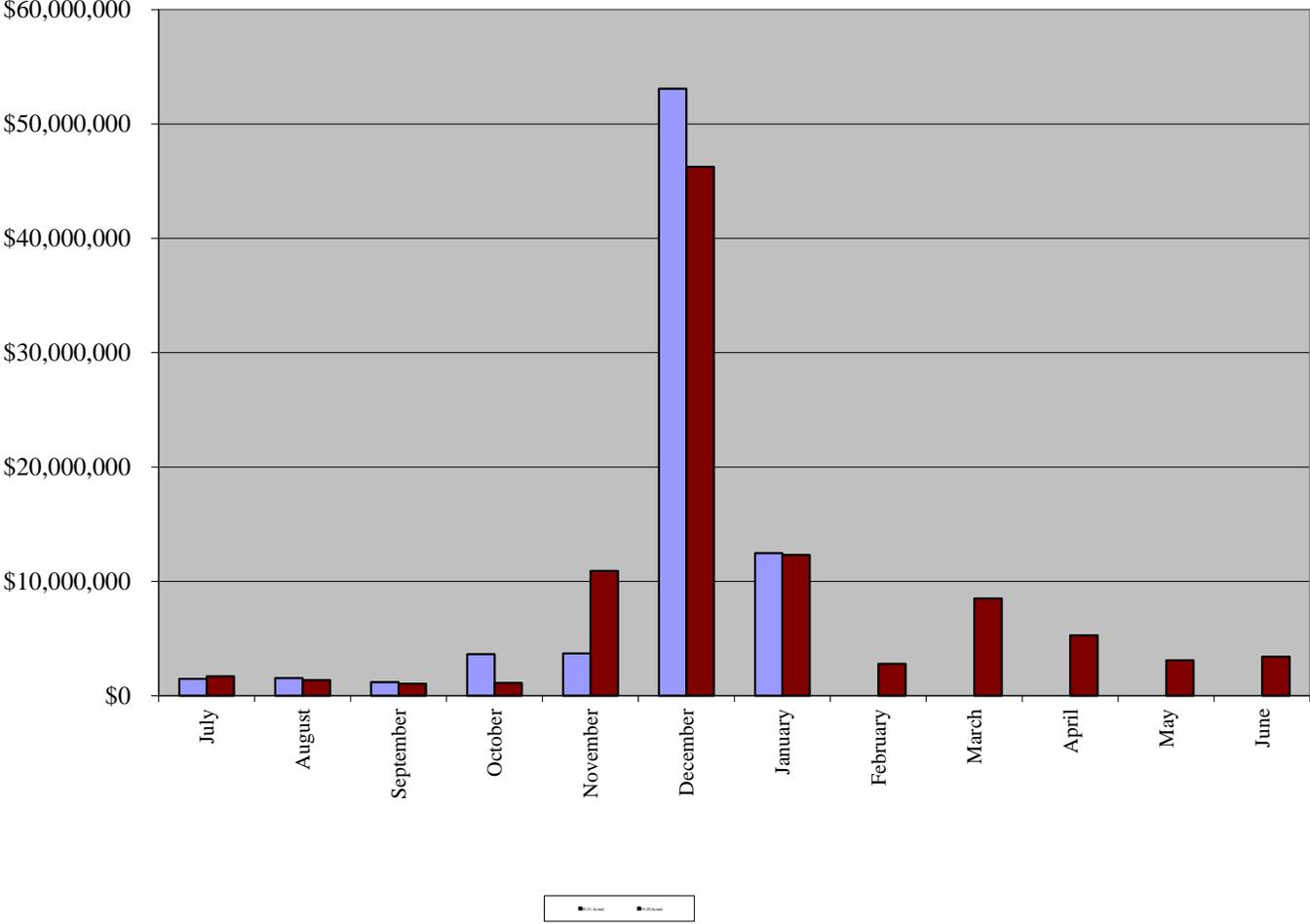
Note 1.)

**Operating Transfers**

	20-21 January Actual	19-20 January Actual	Increase (Decrease)
2010-Capital Projects	\$ (1,228,466)	\$ -	\$ (1,228,466)
4010-Employee Benefits	(2,800,000)	-	(2,800,000)
4020-Workers Compensation	(510,000)	-	(510,000)
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	(800,000)	(800,000)	-
Total Operating Transfers	<u>\$ (5,338,466)</u>	<u>\$ (800,000)</u>	<u>\$ (4,538,466)</u>

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ (1,228,466)	\$ (1,228,466)	\$ -
	(5,800,000)	(3,400,000)	(2,400,000)
	(810,000)	(555,000)	(255,000)
	(60,000)	(10,000)	(50,000)
	(800,000)	(800,000)	-
	<u>\$ (8,698,466)</u>	<u>\$ (5,993,466)</u>	<u>\$ (2,705,000)</u>

### General Fund Actual Revenue January 31, 2021

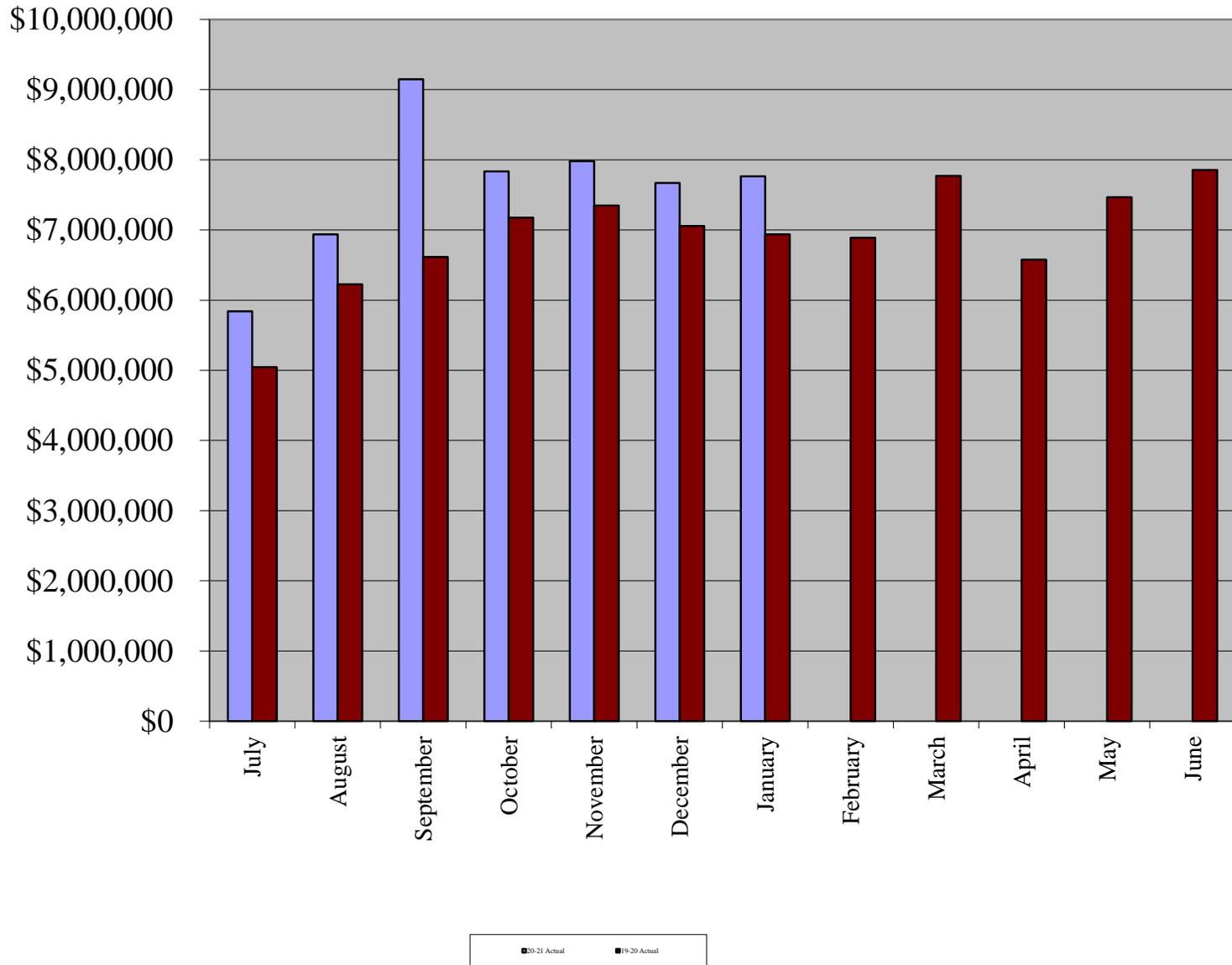


FY 2020-21 General Fund Expenditures  
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	January 2022 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	20/21 % Expended	Prior Year % Expended
110	General Government	\$ 7,655,071	\$ 30,612,343	\$ 38,267,414	\$ 3,074,088	\$ 21,792,448	\$ 16,474,966	\$ 25,587,635	\$ 12,679,779	56.9%	48.0%
120	County Commissioners	447,529	27,437	474,966	40,128	251,426	223,540	251,426	223,540	52.9%	55.9%
130	Assessor	3,008,635	203,893	3,212,528	249,212	1,664,608	1,547,920	1,784,693	1,427,835	51.8%	51.7%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	485,026	2,623,011	2,899,609	3,037,066	2,485,554	47.5%	49.1%
150	Treasurer	880,937	72,609	953,546	71,392	449,053	504,493	509,156	444,390	47.1%	50.4%
160	Court Clerk	8,600,628	706,523	9,307,151	739,959	5,052,185	4,254,966	5,137,006	4,170,145	54.3%	55.1%
170	County Clerk	2,491,229	120,022	2,611,251	212,601	1,393,446	1,217,805	1,468,563	1,142,688	53.4%	56.6%
180	Excise & Equalization Bds	42,576	-	42,576	-	4,378	38,198	5,775	36,801	10.3%	8.9%
190	County Audit	726,992	31,506	758,498	74,961	114,369	644,129	539,775	218,723	15.1%	31.9%
200	District Attorney-State	150,000	-	150,000	2,326	45,259	104,741	71,242	78,758	30.2%	27.9%
210	District Attorney-County	72,398	(500)	71,898	4,370	32,409	39,489	55,311	16,587	45.1%	42.1%
230	Public Defender	59,720	2,000	61,720	9,886	33,356	28,364	47,885	13,835	54.0%	49.1%
240	Purchasing	435,937	19,346	455,283	36,596	233,355	221,928	245,397	209,886	51.3%	53.6%
250	Election Board	1,690,169	131,088	1,821,257	117,801	1,220,211	601,046	1,253,328	567,929	67.0%	45.0%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	62,493	404,457	343,452	416,841	331,068	54.1%	51.2%
265	Employee Benefits Dept	355,328	7,863	363,191	27,675	191,440	171,751	195,978	167,213	52.7%	54.5%
270	MIS	4,226,993	147,573	4,374,566	393,741	2,314,815	2,059,751	3,089,115	1,285,451	52.9%	50.1%
280	Facilities Management	1,677,845	174,114	1,851,959	140,151	825,287	1,026,672	938,397	913,562	44.6%	44.5%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	16,536	89,227	206,623	212,292	83,558	30.2%	40.0%
300	Planning Commission	187,140	117,149	304,289	25,489	171,702	132,587	172,431	131,858		
301	Court Services	982,098	(41,602)	940,496	85,970	533,794	406,702	533,794	406,702	56.8%	53.4%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	49.0%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	1,015,817	6,813,261	4,906,982	6,813,261	4,906,982	58.1%	54.6%
525	Juvenile Detention	5,300,019	531,919	5,831,939	421,968	2,979,611	2,852,328	3,000,821	2,831,117	51.1%	53.4%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	172,865	1,152,695	1,161,662	1,340,935	973,421	49.8%	45.6%
550	Emergency Management	563,140	65,921	629,061	43,251	246,896	382,164	293,210	335,851	39.2%	53.4%
610	Social Services	2,291,649	120,707	2,412,356	130,360	879,406	1,532,950	1,052,315	1,360,041	36.5%	42.4%
710	Free Fair	62,245	-	62,245	22	23,109	39,136	376,814	-314,569	37.1%	59.2%
910	District 1	568,613	(17,790)	550,823	39,193	272,942	277,881	282,403	268,420	49.6%	44.2%
920	District 2	394,936	557,835	952,771	7,028	62,249	890,522	174,531	778,240	6.5%	30.0%
930	District 3	418,140	752,452	1,170,592	22,494	155,013	1,015,579	165,544	1,005,048	13.2%	43.0%
940	County Engineer	605,928	(40,439)	565,489	41,022	274,539	290,950	895,055	-329,566	48.5%	51.6%
950	Economic Development	200,000	-	200,000	-	-	200,000	13,272	186,728	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	200,000	-200,000		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	874,398	874,398	-	874,398	-	874,398	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	6,355,176	(2,970,397)	3,384,778	-	-	3,384,778	-	3,384,778		
<b>Total</b>		<b>\$ 99,395,337</b>	<b>\$ 2,291,652</b>	<b>\$ 103,258,019</b>	<b>\$ 7,764,424</b>	<b>\$ 53,173,867</b>	<b>\$ 50,084,152</b>	<b>\$ 61,035,175</b>	<b>\$ 42,222,844</b>	<b>51.5%</b>	<b>45.7%</b>

Year elapsed = 58.3%

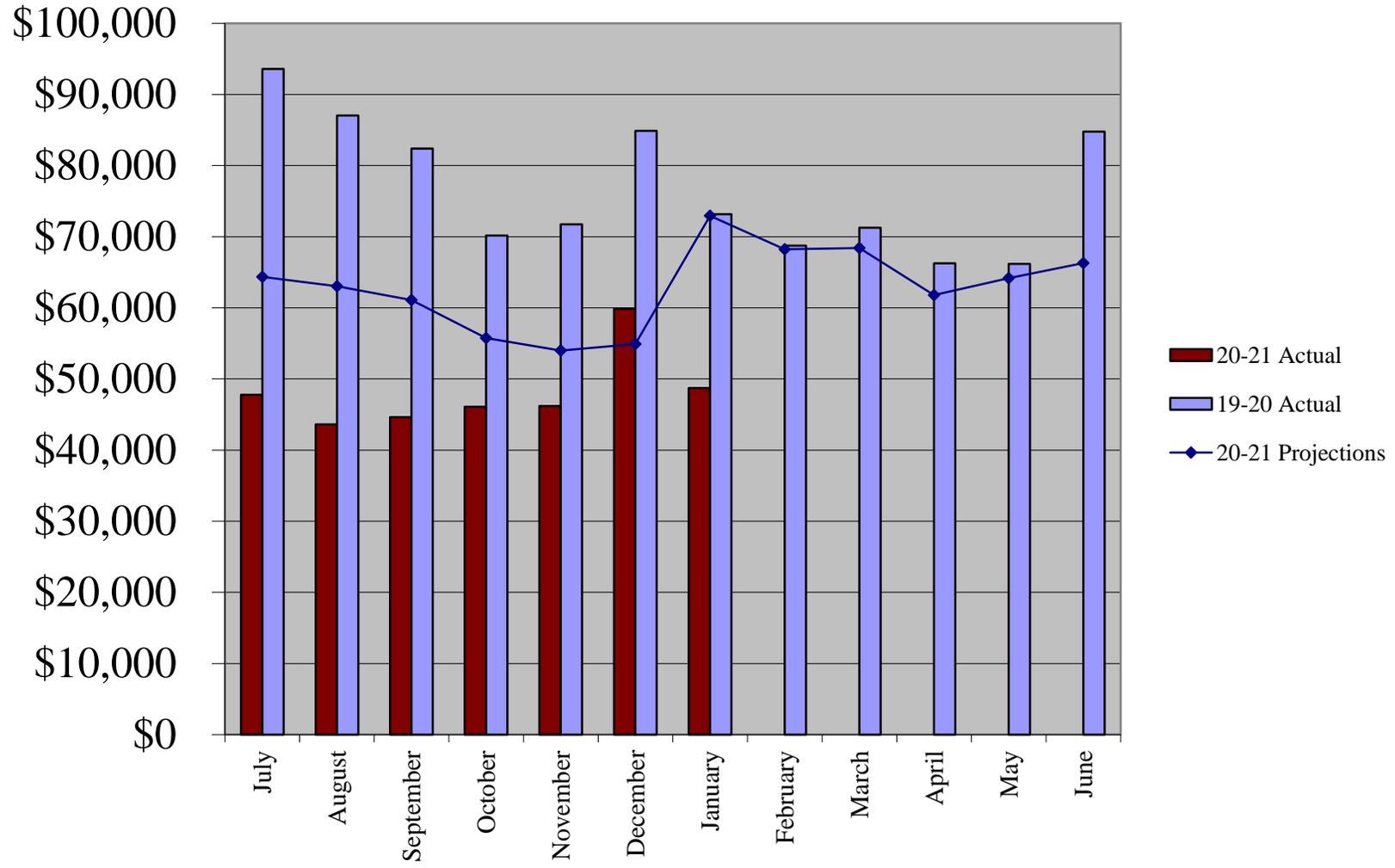
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2020-2021  
January 31, 2021**

<u>Account Description</u>	<b>Outstanding</b>		<b>YTD Expenditures</b>		<b>Funds Available</b>
	<b>20-21 Approved Budget</b>	<b>Requisitions/ Encumbrances</b>	<b>20-21 Year to Date Actual</b>	<b>+ Requisitions &amp; Encumbrances</b>	
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 700	\$ 700	\$ 500
52010 FICA - Retirement Board Members	92		100	100	(8)
52032 Retirement paid by General Fund	4,600	1,148	2,679	3,827	773
<b>Total Salaries and Benefits</b>	<b>\$ 5,892</b>	<b>\$ 1,148</b>	<b>\$ 3,478</b>	<b>\$ 4,626</b>	<b>\$ 1,266</b>
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 711,782	\$ 372,933	\$ 1,084,715	\$ (329,715)
54023 Electricity (OG&E)	400,000	384,862	223,240	608,102	(208,102)
54024 Sewer and Water(City of OKC)	200,000	722,124	119,706	841,830	(641,830)
54022 Natural Gas(ONG)	19,000	29,116	1,633	30,749	(11,749)
<b>Utilities Subtotal</b>	<b>\$ 1,374,000</b>	<b>\$ 1,847,884</b>	<b>\$ 717,512</b>	<b>\$ 2,565,396</b>	<b>\$ (1,191,396)</b>
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	1,000	200	600	800	200
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 1,000</b>	<b>\$ 200</b>	<b>\$ 600</b>	<b>\$ 800</b>	<b>\$ 200</b>
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500		9,500	9,500	-
54017 ACOG & COMEA annual membership dues	7,000		6,962	6,962	38
54017 CODA annual membership dues	2,400		2,400	2,400	-
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 33,235</b>	<b>\$ 33,235</b>	<b>\$ 38</b>
<u>Other Operating Expenditures</u>					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 299,765	\$ 419,672	\$ 719,437	\$ -
54451 Outside legal services	550,000	404,290	339,736	744,026	(194,026)
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	12,739	22,430	35,169	831
54102 PBA Leases-County Departments	958,934	377,883	559,378	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	149,350	209,090	358,440	-
54109/540 Postage Machine and Postage	8,500	528	8,472	9,000	(500)
54455 Investrust Management Fees	425,000	240,707	245,590	486,297	(61,297)
54455 OSU Extension Contract	549,512	412,134	274,756	686,890	(137,378)
54455 Professional Services-Bank Fees	-		3,213	3,213	(3,213)
54455 Criminal Justice Authority	32,384,710		18,559,872	18,559,872	13,824,838
54455 Criminal Justice Advisory Committee	75,000	116,250	71,250	187,500	(112,500)
54455 MGT of America-Consulting	8,500			-	8,500
54455 ODOT Rodent Damage Control Program	2,400		2,400	2,400	-
54455 Tuition Reimbursement	40,000			-	40,000
54455 BOCC Employee of the Month	3,000		600	600	2,400
54456 Downtown Business Improvement District Assessm	10,000		14,198	14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	25,696	3,325	29,021	(9,021)
54045 Metro Parking Garage-Judges parking	1,380	575	805	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	3,250	117,316	120,566	(66,216)
<b>Other Operating Subtotal</b>	<b>\$ 36,901,821</b>	<b>\$ 2,043,166</b>	<b>\$ 21,650,893</b>	<b>\$ 23,694,059</b>	<b>\$ 13,207,762</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 38,310,094</b>	<b>\$ 3,891,250</b>	<b>\$ 22,402,240</b>	<b>\$ 26,293,491</b>	<b>\$ 12,016,604</b>
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,190		1,190	238
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 238</b>
<b>Grand Total - General Government</b>	<b>\$ 38,317,414</b>	<b>\$ 3,893,588</b>	<b>\$ 22,405,718</b>	<b>\$ 26,299,307</b>	<b>\$ 12,018,108</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status  
FY 2020-2021  
January 31, 2021**

	<b>Budget Estimates</b>	<b>Year to Date Actual</b>	<b>Projection based on Actuals</b>	<b>Estimated Annual</b>	<b>Budget vs. Actual</b>
<b>Resources</b>					
Beginning Cash Balance	\$ 1,417,164	\$ 1,417,164		\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 5,800,000	\$ -	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	2,256,363	1,830,103	4,086,466	135,469
Employer Premiums	14,735,496	8,888,948	6,265,060	15,154,007	418,511
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	767,586	767,586	1,535,172	35,172
Cares Reimb	-	731,429	-	731,429	731,429
Refunds/Rebates/Interest	265,004	160,774	24,373	185,146	(79,858)
<b>Total Resources</b>	<b>\$ 27,668,661</b>	<b>\$ 20,022,263</b>	<b>\$ 8,095,162</b>	<b>\$ 28,909,384</b>	<b>\$ 1,240,723</b>
<b>Expenses</b>					
Medical Claims	\$ 14,786,825	\$ 9,103,303	\$ 6,502,359	\$ 15,605,662	\$ 818,837
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	3,777,178	2,697,984	6,475,162	197,582
Dental Claims	1,435,210	796,983	569,273	1,366,256	(68,954)
Vision Claims	158,371	104,759	74,828	179,587	21,216
County Pharmacy	305,000	131,954	131,954	263,908	(41,092)
Employee Assistance Program	20,028	12,252	12,252	24,503	4,475
Medicare Supplement - Phys. Mutual	993,168	503,088	503,088	1,006,176	13,008
<b>Total Claims</b>	<b>\$ 23,976,182</b>	<b>\$ 14,429,515</b>	<b>\$ 10,491,738</b>	<b>\$ 24,921,253</b>	<b>\$ 945,071</b>
Administration Fees & Other	823,812	491,038	327,688	818,725	(5,087)
Life/AD&D Premiums	346,284	208,185	148,704	356,889	10,605
Stop Loss Premiums	1,114,521	653,416	466,726	1,120,142	5,621
<b>Total Admin/Premiums</b>	<b>\$ 2,284,617</b>	<b>\$ 1,352,639</b>	<b>\$ 943,117</b>	<b>\$ 2,295,757</b>	<b>\$ 11,140</b>
<b>Total Expenses</b>	<b>\$ 26,260,799</b>	<b>\$ 15,782,155</b>	<b>\$ 11,434,855</b>	<b>\$ 27,217,010</b>	<b>\$ 956,211</b>
<b>Ending Cash Balance</b>	<b>\$ 1,407,863</b>	<b>\$ 4,240,108</b>	<b>\$ (3,339,692)</b>	<b>\$ 1,692,375</b>	<b>\$ 284,513</b>

Cash Balance-One Year Ago

\$ 1,921,390

**Notes:**

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

2. Premiums:

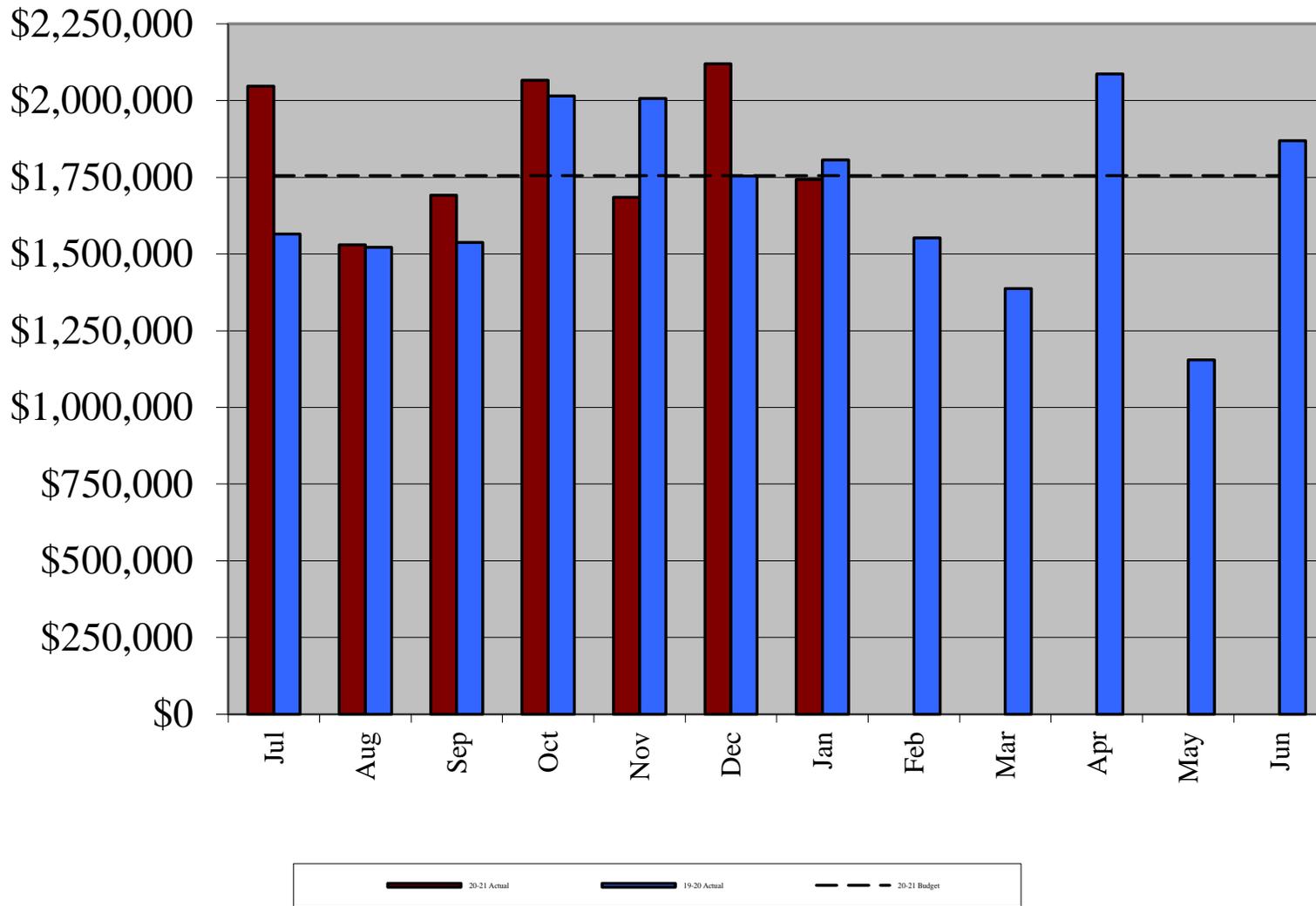
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

**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 20-21</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,232,235	\$ 1,369,889	\$1,300,472	\$ 1,662,428 (January)
Prescription Drug Claims	\$523,132	372,599	\$539,597	\$ 667,501 (December)
<b>Total</b>	<b>\$1,755,367</b>	<b>\$1,742,488</b>	<b>\$1,840,069</b>	
	<b>19/20</b>			<b>19/20</b>
<b>Prior Year 19-20 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>19/20 Avg</b>	<b>High Month</b>
Medical Claims	\$1,154,652	\$1,259,485	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$546,804	\$503,011	\$702,330 (April)
<b>Total</b>	<b>\$1,659,784</b>	<b>\$1,806,289</b>	<b>\$1,687,853</b>	

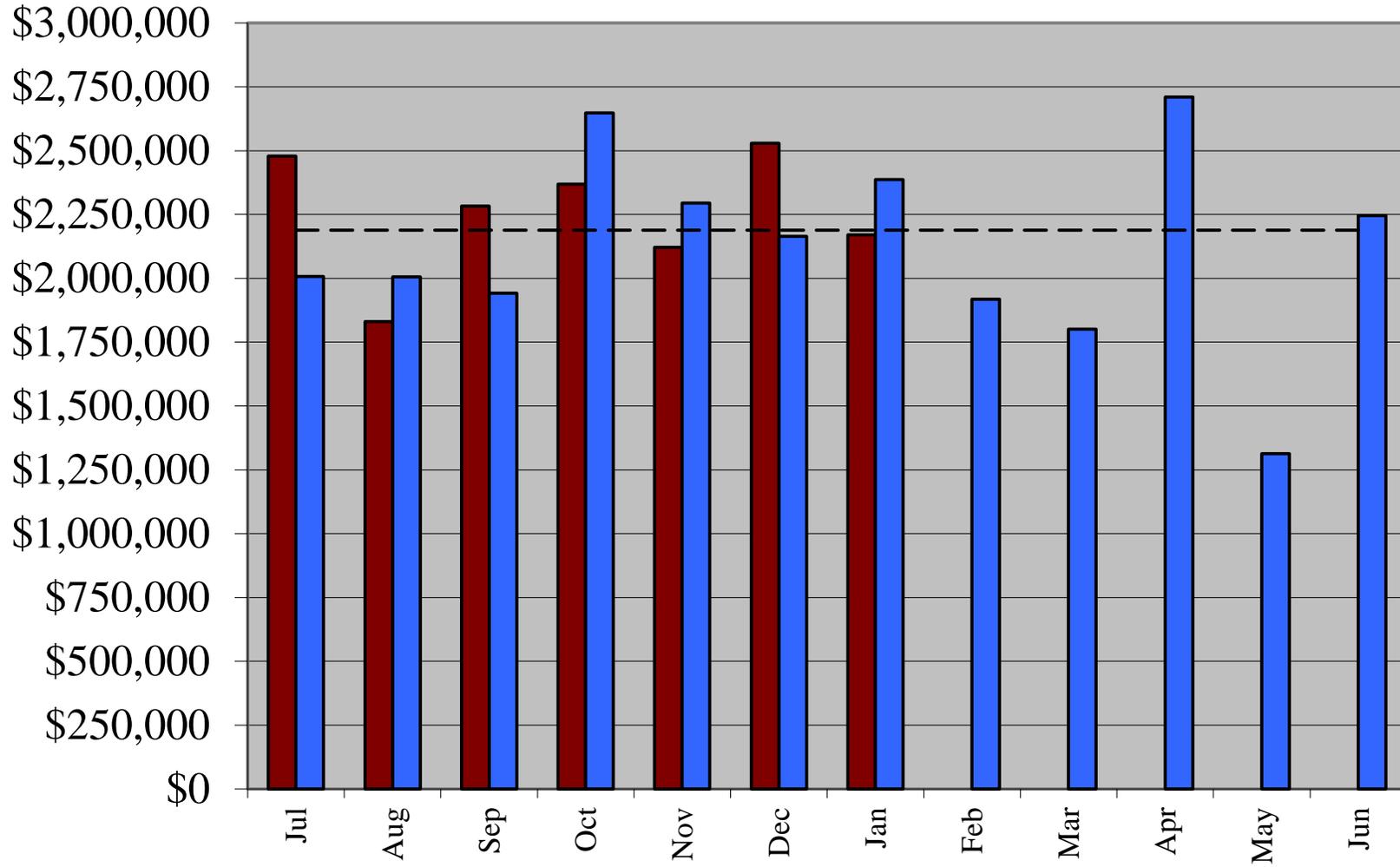
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2020-21**  
**January 31, 2021**

	Annual		Inc (Dec)	%	January		Inc (Dec)	%
	FY 20-21 Estimates	FY 19-20 Actuals			FY 20-21 YTD Actuals	FY 19-20 YTD Actuals		
<b>Resources</b>								
Beginning Cash Balance	\$ 1,417,164	\$ 1,792,494	\$ (375,330)	-20.9%	\$ 1,417,164	\$ 1,308,158	\$ 109,006	8.3%
Transfers In	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	8,888,948	9,232,611	(343,663)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	2,256,363	2,461,873	(205,510)	-8.3%
Stop Loss Reimb	-	-	-	#DIV/0!	-	121,257	(121,257)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	767,586	733,143	34,443	5%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	892,202	111,904	780,298	697.3%
Interest Income	-	-	-		-	3	(3)	
<b>Total Resources</b>	<b>\$ 27,668,662</b>	<b>\$ 27,257,486</b>	<b>\$ 411,176</b>	<b>1.5%</b>	<b>\$ 20,022,263</b>	<b>\$ 17,368,950</b>	<b>\$ 2,653,314</b>	<b>15.3%</b>
<b>Expenses</b>								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 9,103,303	\$ 8,774,951	\$ 328,352	3.7%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	3,777,178	3,430,066	347,112	10.1%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	796,983	826,506	(29,523)	-3.6%
Vision Claims	158,371	183,854	(25,483)	-13.9%	104,759	83,175	21,584	26.0%
County Pharmacy	305,000	305,000	-	0.0%	131,954	143,882	(11,928)	-8.3%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	12,252	13,271	(1,019)	-7.7%
Medicare Supplement	993,168	935,484	57,684	6.2%	503,088	640,794	(137,706)	-21.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 23,976,182</b>	<b>\$ 22,851,255</b>	<b>\$ 1,124,927</b>	<b>4.9%</b>	<b>\$ 14,429,515</b>	<b>\$ 13,912,644</b>	<b>\$ 516,870</b>	<b>3.7%</b>
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	491,038	589,074	(98,036)	-16.6%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	208,185	227,878	(19,693)	-8.6%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	653,416	717,964	(64,548)	-9.0%
<b>Total Admin/Premiums</b>	<b>\$ 2,284,617</b>	<b>\$ 2,424,226</b>	<b>\$ (139,608)</b>	<b>-5.8%</b>	<b>\$ 1,352,639</b>	<b>\$ 1,534,917</b>	<b>\$ (182,277)</b>	<b>-11.9%</b>
<b>Total Expenses</b>	<b>\$ 26,260,799</b>	<b>\$ 25,275,480</b>	<b>\$ 985,319</b>	<b>3.9%</b>	<b>\$ 15,782,155</b>	<b>\$ 15,447,560</b>	<b>\$ 334,594</b>	<b>2.2%</b>
<b>Ending Cash Balance</b>	<b>\$ 1,407,863</b>	<b>\$ 1,982,006</b>	<b>\$ (574,143)</b>	<b>-29%</b>	<b>\$ 4,240,108</b>	<b>\$ 1,921,390</b>	<b>\$ 2,318,720</b>	<b>120.7%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**January 31, 2021**

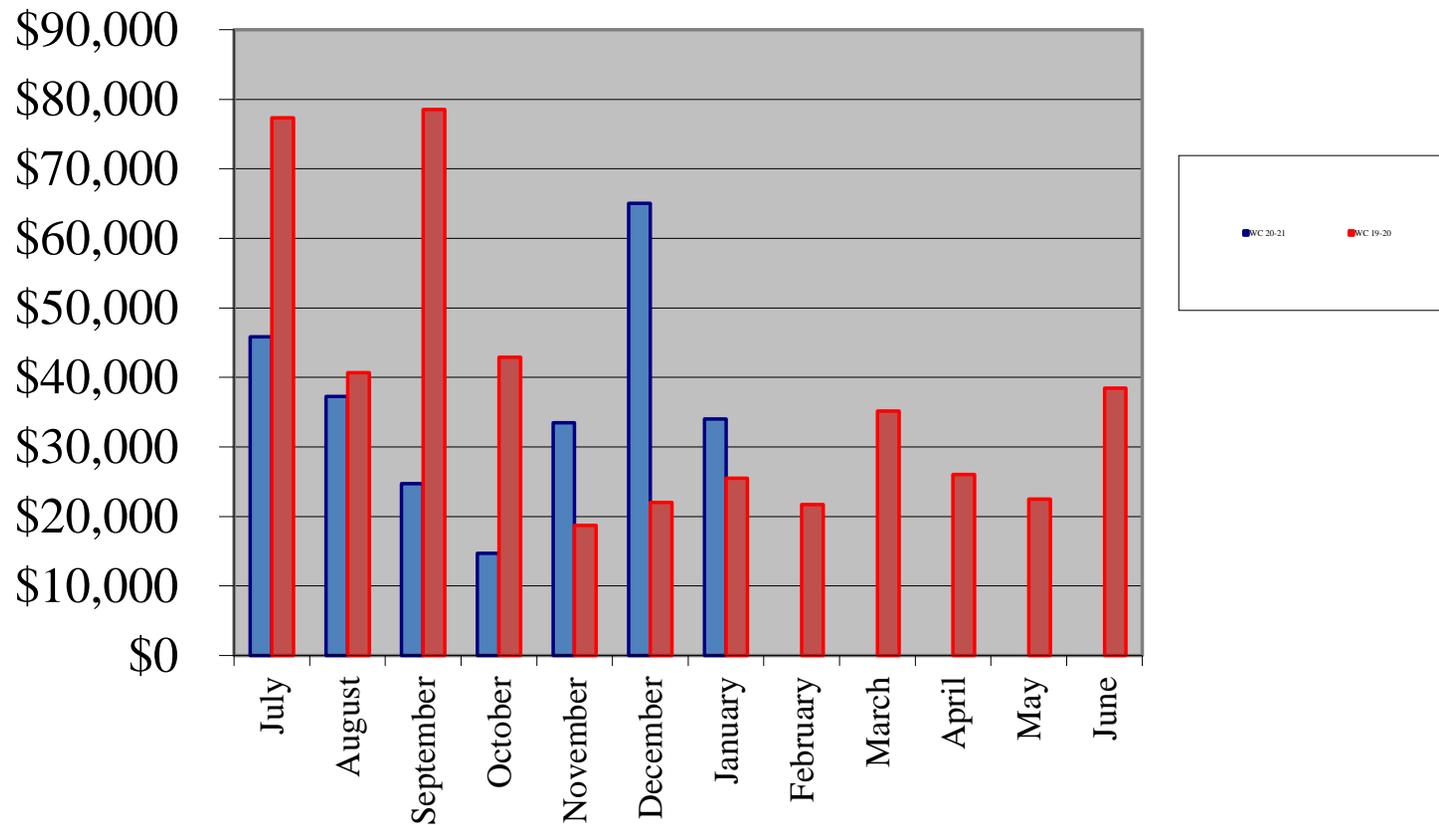
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,426	(2,508)
Transfers/Supplements	810,000	810,000	-
Total Sources	<b>\$ 1,000,706</b>	<b>\$ 1,080,806</b>	<b>\$ 80,100</b>
Expenditures:			
Claims	\$ 552,703	\$ 255,042	(297,661)
Stop loss/Admin Fees	246,876	210,307	(36,569)
Total Expenditures	<b>\$ 799,579</b>	<b>\$ 465,349</b>	<b>\$ (334,230)</b>
<b>Ending Cash Balance</b>	<b>\$ 201,129</b>	<b>\$ 615,457</b>	<b>\$ 414,330</b>
Cash Balance-One Year Ago		<b>\$ 436,628</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	\$ 99,687	\$ 92,731	\$ (6,956)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	60,000	60,000	-
Reimbursement		-	-
Total Sources	<b>\$ 159,687</b>	<b>\$ 152,731</b>	<b>\$ (6,956)</b>
Expenditures:			
Tort Claims	\$ 23,789	\$ 11,530	\$ (12,259)
Supportive Services	33,045	45,693	12,648
Total Expenditures	<b>\$ 56,834</b>	<b>\$ 57,223</b>	<b>\$ 389</b>
<b>Ending Cash Balance</b>	<b>\$ 102,853</b>	<b>\$ 95,508</b>	<b>\$ (7,345)</b>
Cash Balance-One Year Ago		<b>\$ 128,167</b>	

# Workers Compensation Fund Claims



**Capital Projects Budget Detail FY 2020-2021**

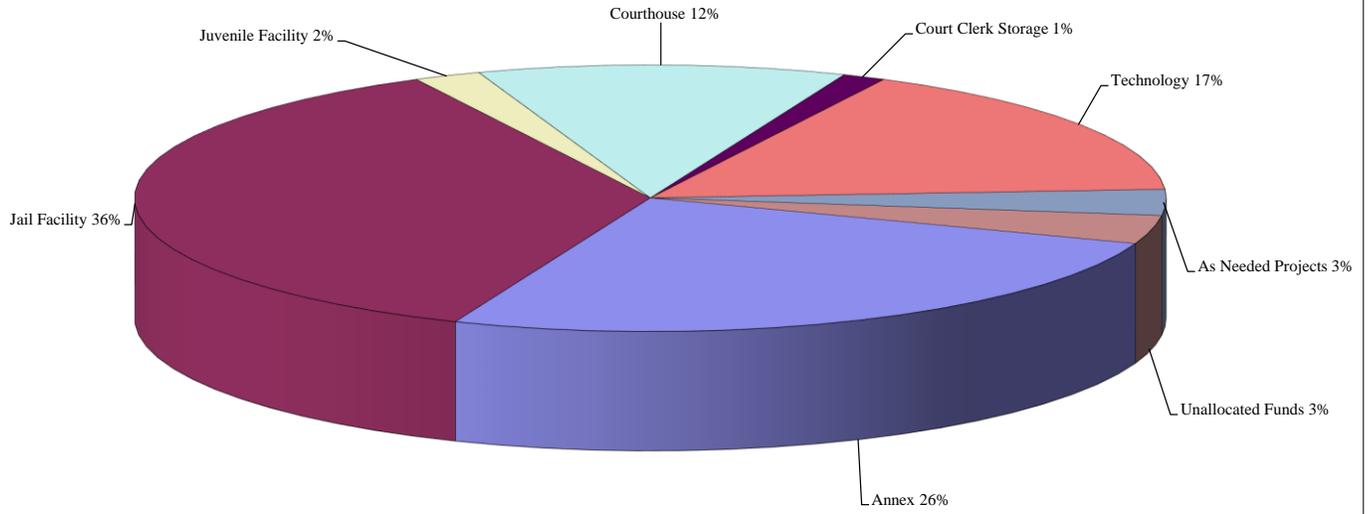
<b>Ongoing Projects:</b>	<b>Date Approved by BB</b>	<b>Adopted Budget</b>	<b>Outstanding Encumbrances</b>	<b>Actual FY 20-21 Expense</b>	<b>Project Expense To Date</b>	<b>Available</b>	<b>Project Status</b>	<b>Project #</b>	
<b>Facilities</b>									
<b>Annex</b>									
Annex & Courthouse Flood	2/16/2017	488,509			488,509	-	Complete	C0017	
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending	C0021	
Annex & Courthouse Snack Areas	3/15/2018	85,000	13,019	7,365	48,098	23,882	Pending	C0025	
Annex Roof Drain Repair	9/20/2018	27,700			27,700	-	Complete	C0033	
Annex Temporary 6th Floor Relocation	9/26/2018	917,101	630	213,496	916,471	-	Complete	C0034	
Resurface terrazzo floors	6/20/2019	60,000		\$ 60,000	60,000	-	Complete	C0053	
Annex carpet	6/20/2019	50,000	49,541	11,629	11,629	(11,170)	Pending	C0046	
Courtyards landscaping/sidewalk replace	6/20/2019	100,000	7,488	53,624	55,944	36,568	Pending	C0056	
5th Floor DA Civil HVAC	6/20/2019	-				-			
Annex carpet	9/17/2020	50,000			-	50,000	Pending		
Sixth floor restoration	9/17/2020	1,004,028	38,600		-	965,428	Pending	C0066	
<b>Courthouse</b>									
Jail Elevator Cables	12/6/2019	22,099		22,099	22,099	-	Complete	C0048	
<b>Jail Facility</b>									
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	902,763			902,763	-	Complete	C0014	
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	58,839		259,081	32,080	Pending	C0024	
Jail Hydronic Pipe Repair	7/2/2018	2,066,091			2,066,091	-	Complete	C0031	
Jail Wall Repair	4/10/2019	158,650			158,650	-	Complete	C0035	
Jail Ventilation Repair	11/21/2019	35,000	18,155		11,880	4,965	Pending	C0050	
Jail Fire Pump Replacement	11/21/2019	41,336	-	41,336	41,336	-	Complete	C0043	
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending		
Jail-Steam Pipe repair	2/20/2020	34,200		27,500	27,500	6,700	Pending	C0058	
Jail Elevators	4/27/2020	374,988	285,500	89,488	89,488	-	Pending	C0055	
<b>Juvenile</b>									
Brick tuck and window seal	6/20/2019	84,720		84,720	84,720	-	Pending	C0042	
Cell doors	6/20/2019	65,231	26,010	39,513	39,513	(292)	Pending	C0041	
Juvenile Referee Courtroom	12/19/2019	6,329	719		300	5,725	(115)	Pending	C0045
Cameras in stairwells	2/20/2020	14,406		14,406	14,406	-	Pending	C0052	
Sally port garage door repair	2/20/2020	3,945		1,903	1,903	2,042	Pending	C0054	
Controls for AHU System	10/1/2020	25,900	40,900			(15,000)	Pending	C0060	
Kitchen plumbing replacement	10/1/2020	4,532	4,532			-	Pending	C0061	
Fire safe ball valves	10/1/2020	3,000		1,694	1,694	1,306	Pending	C0062	
Architecture plans for lobby	10/1/2020	20,000				20,000	Pending		
Joint sealant repairs	10/1/2020	4,766	4,766			-	Pending		
<b>Courthouse</b>									
Carpet	6/20/2019	50,000	20,871	5,713	30,238	(1,109)	Pending	C0047	
OG&E Vault	11/21/2019	45,000		3,500	3,500	41,500	Pending	C0044	
Damaged Elevator "A" Doors	4/16/2020	8,000				8,000	Pending		
Courthouse Elevators Concrete Ledge Cove	4/27/2020	130,000		130,000	130,000	-	Complete	C0051	
Courthouse Carpet	9/17/2020	50,000			-	50,000	Pending		
Elevator upgrade	9/17/2020	1,000,000			-	1,000,000	Pending	C0065	
Courthouse Jail elevator chain			29,162		-	(29,162)	Pending		
Insurance deductible and depreciation	9/17/2020	150,000			-	150,000	Pending		
DA & PD Case Management System	7/1/2019	627,118			627,118	-	Complete	C0039	
<b>Technology</b>									
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending	C0006	
<b>Capital Projects-As Needed</b>									
Capital Projects-As Needed	6/20/2019	48,387				48,387	Pending		
Capital Projects-As Needed	9/17/2020	300,000			-	300,000	Pending		
<b>Unallocated Funds:</b>									
Unallocated Funds		383,103				383,103			
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 11,103,581</b>	<b>\$ 612,398</b>	<b>\$ 818,219</b>	<b>\$ 7,223,822</b>	<b>\$ 3,267,361</b>			

192.77

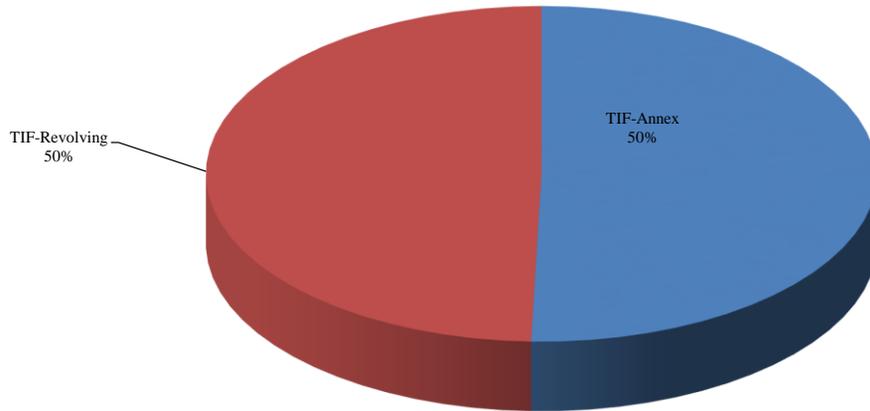
**TIF Projects:**

<b>TIF-Annex -319</b>	6/11/2013	\$ 5,607,434	\$ 1,922,426	\$ 257,734	\$ 3,198,087	486,921	Ongoing	<b>1,632,400.00</b>
<b>TIF-Revolving -323</b>	7/21/2016	\$ 4,621,776	\$ 260,532	\$ 480,317	\$ 3,203,333	1,157,911	Ongoing	<b>\$ 724,696.69</b>
<b>Total Capital Projects</b>		<b>\$ 21,332,791</b>	<b>\$ 2,795,356</b>	<b>\$ 1,556,270</b>	<b>\$ 13,625,242</b>	<b>\$ 4,912,193</b>		

**Capital Projects Budget FY 20-21**



**TIF Budgets FY 19-20**

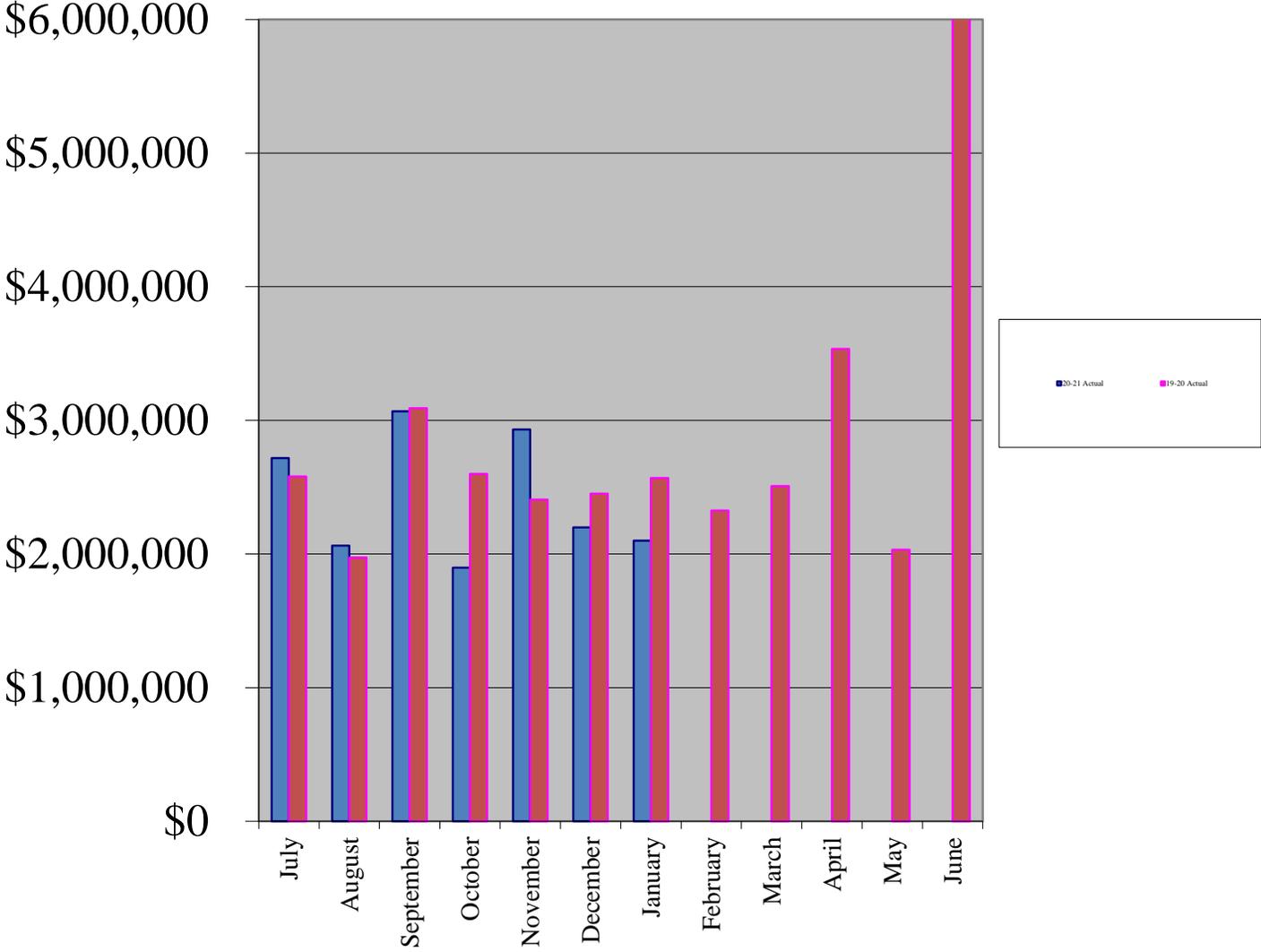


Special Revenue Funds  
Status Report

Fund	Department	2020-2021 Appropriations	January 2022 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	20/21 Funds Available	20/21 % Expended
1110	Highway Cash-Dist #1	\$7,599,562	\$274,451	\$3,042,201	\$4,557,361	\$4,824,948.80	\$2,774,614	40.0%
1110	Highway Cash-Dist #2	10,301,608	268,146	2,913,719	7,387,889	4,872,820.95	5,428,787	28.3%
1110	Highway Cash-Dist #3	5,187,966	400,091	3,370,071	1,817,896	3,584,009.51	1,603,957	65.0%
1111	CBRI Fund	2,811,039	4,950	404,263	2,406,775	1,681,536.34	1,129,502	14.4%
1130	Resale Property	5,390,318	338,012	2,179,661	3,210,657	2,850,312.81	2,540,005	40.4%
1140	Treasurer Mortgage Fee	284,644	8,080	73,513	211,131	82,578.99	202,065	25.8%
1150	County Clerk Lien Fee	374,735	22,010	133,495	241,239	150,020.51	224,714	35.6%
1151	UCC Central Filing Fund	961,675	60,034	349,184	612,491	470,779.23	490,896	36.3%
1152	Records Mgmt & Preservation	2,134,330	161,355	947,035	1,187,296	1,672,316.73	462,014	44.4%
1160	Sheriff Service Fee	2,324,997	258,144	1,787,068	537,928	2,133,305.57	191,691	76.9%
1161	Sheriff Special Revenue	2,835,158	178,673	772,820	2,062,337	1,155,755.25	1,679,403	27.3%
1162	Sheriff's Grant Fund	805,223	6,727	350,705	454,518	451,003.95	354,219	43.6%
1201	Assessor Revolving Fee	109,577	0	29,120	80,457	31,772.00	77,805	26.6%
1231	Juvenile Probation Fee	104,321	1,625	16,205	88,116	74,267.50	30,054	15.5%
1233	Juvenile Grant Fund	240,723	18,092	133,610	107,113	148,500.08	92,223	55.5%
1240	Planning Commission Fee	354,586	23,661	178,483	176,103	207,067.74	147,518	50.3%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	675,178	0	3,767	671,412	85,316.00	589,862	0.6%
1260	Community Service Fee	223,096	1,708	52,444	170,652	147,965.23	75,131	23.5%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	637,869	52,806	237,139	400,730	243,765.30	394,104	37.2%
1282	Mental Health Court Fund	307,561	20,244	47,905	259,656	54,858.97	252,702	15.6%
1290	Shine Program	1,062	0	0	1,062	0.00	1,062	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
<b>Total</b>		<b>\$43,960,248</b>	<b>\$2,098,809</b>	<b>\$17,022,409</b>	<b>\$26,937,839</b>	<b>\$24,922,901</b>	<b>\$19,037,346</b>	<b>38.7%</b>

Year elapsed = 58%

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2020-2021 Status Report**  
**For the Period Ending January 31, 2021**

**20-21**  
**YTD Actual**

**Beginning Cash Balance** **\$6,188,676**

**Revenue:**

Property Tax-Current & Prior	\$ 7,057,206
Exempt Manufacturing Tax	31,429
Miscellaneous Property Tax	613,380
Interest Income	705
<b>Total Revenue</b>	<b>\$ 7,702,719</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$ (4,230,000)
Interest	(611,950)
<b>Total Paid YTD</b>	<b>\$ (4,841,950)</b>

**2014 GO Bonds- BNSF**

Principal	\$ (1,250,000)
Interest	(50,000)
<b>Total Paid YTD</b>	<b>\$ (1,300,000)</b>

**Total Bonds Combined**

Principal	\$ (5,480,000)
Interest	(661,950)
<b>Total Bond Payments YTD</b>	<b>\$ (6,141,950)</b>

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 60,670,000	\$ (48,020,000)	\$ 12,650,000
20,773,436	(19,906,386)	867,050
<b>\$ 81,443,436</b>	<b>\$ (67,926,386)</b>	<b>\$ 13,517,050</b>
\$ 10,000,000	\$ (5,000,000)	\$ 5,000,000
1,100,000	(900,000)	200,000
<b>\$ 11,100,000</b>	<b>\$ (5,900,000)</b>	<b>\$ 5,200,000</b>
\$ 70,670,000	\$ (53,020,000)	\$ 17,650,000
21,873,436	(20,806,386)	1,067,050
<b>\$ 92,543,436</b>	<b>\$ (73,826,386)</b>	<b>\$ 18,717,050</b>

**Judgments**

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

<b>Principal Balance at 6-30-20</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 2,574,063	\$ -	\$ 2,574,063
<b>\$ 2,574,063</b>	<b>\$ -</b>	<b>\$ 2,574,063</b>

**Total Expenditures** **\$ (6,141,950)**

Transfer In \$ -

**Ending Cash Balance** **\$ 7,749,446**

### Debt Service Fund Expenditures 10 Year History

