

Oklahoma County
Monthly Financial Report
For Period Ending October 31, 2020

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)
Department	FY 2019-20 Budget at 6-30-20	FY 20-21 Adopted Budget	Supplement	Budget Amendments	FY 20-21 Amended Budget	Increase/ Decrease from FY 2019- 20 Budget	% Increase (Decrease)
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	(3,838)		443,691	(3,838)	-0.9%
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	122,573		4,349,566	122,573	2.9%
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	(37,359)		245,850	(117,609)	-32.4%
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	525,282		5,825,301	339,282	6.2%
526 Juvenile Bureau	2,115,653	2,301,653	9,129		2,310,782	195,129	9.2%
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	(142,165)		252,771	(142,165)	-36.0%
930 Highway - District 3	418,140	418,140	52,452		470,592	52,452	12.5%
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	(1,403,910)	(50,000)	4,901,265	(3,111,553)	-38.8%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ 2,960,363	\$ 902,318	\$ 103,258,019	\$ 1,733,460	1.7%
Cash Transfers							
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	-	
Total Transfers	\$ 5,993,466	\$ 6,298,466	\$ 3,171,534	\$ -	\$ 9,470,000	\$ 3,476,534	58.0%
Total	\$ 107,518,025	\$ 105,693,803	\$ 6,131,897	\$ 902,318	\$ 112,728,019	\$ 5,209,994	4.8%
Total Sources Available							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 93,749,692	\$ 2,052,758	2.2%
Fund Balance	\$ 15,974,410	\$ 13,996,869			\$ 18,978,327	\$ 4,981,458	31.2%
Total Available Funding	\$ 107,518,025	\$ 105,693,802			\$ 112,728,018	\$ 7,034,216	6.5%

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

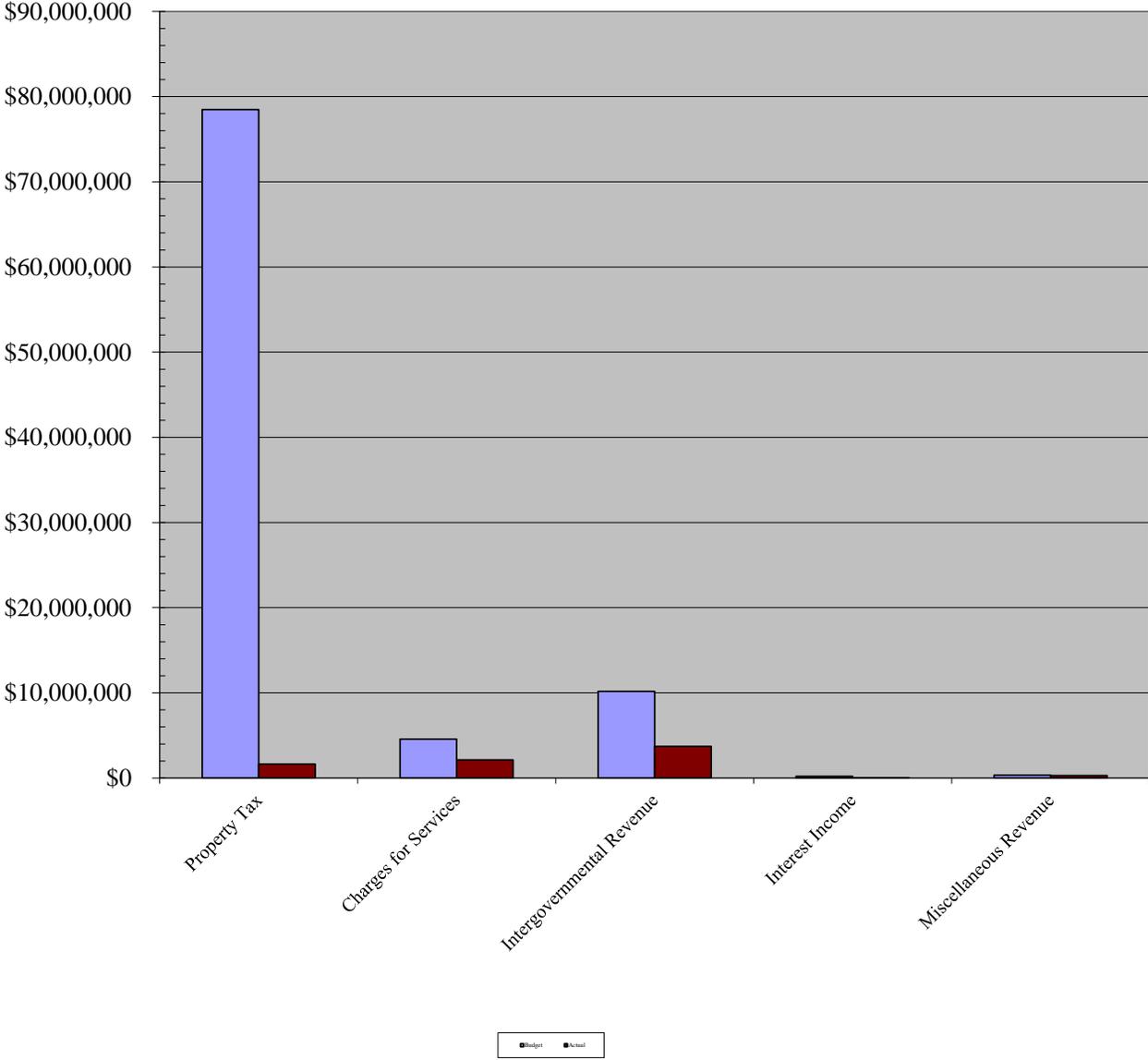
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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
Total General Fund Reserve		\$ 4,901,265.44		

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

	20-21 Supplemental Budget	20-21 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	\$ 18,978,327	\$ 18,978,327	\$ -	100.0%	
Reserved	6,193,289	6,193,289	-	100.0%	
Total Estimated Cash Balance	\$ 25,171,616	\$ 25,171,616	\$ -		
Revenue:					
Property Tax	\$ 78,470,337	\$ 1,641,350	\$ (76,828,987)	2.1%	1.9%
Charges for Services	4,577,201	2,126,948	(2,450,254)	46.5%	39.7%
Intergovernmental Revenue	10,171,566	3,722,275	(6,449,292)	36.6%	15.7%
Interest Income	200,000	35,967	(164,033)	18.0%	15.0%
Miscellaneous Revenue	330,587	295,163	(35,424)	89.3%	80.4%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 7,821,701</u>	<u>\$ (85,927,991)</u>	8.3%	5.7%
Temporary Cash Transfer In	\$ -	\$ 11,500,000	\$ 11,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(1,660,000)	7,810,000		
20-21 Expenditures	\$ 103,258,019	\$ 29,757,653	\$ (73,500,366)	28.8%	24.7%
Prior Budget Year Expenditures	6,193,289	4,603,301	(1,589,988)	74.3%	66.8%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 34,360,954</u>	<u>\$ (75,090,354)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 8,472,363</u></u>	<u><u>\$ 8,472,363</u></u>		

* 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 October 31, 2020**



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

	For the Month Ending October 31, 2020			
	20-21 October Actual	19-20 October Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 13,380,120	\$ 4,248,929	\$ 9,131,191	214.9%
Revenue:				
Property Tax	\$ 377,119	\$ 315,565	\$ 61,554	19.5%
Charges for Services	517,369	379,793	137,576	36.2%
Intergovernmental Revenue	2,712,932	356,393	2,356,539	661.2%
Interest Income	8,775	36,593	(27,818)	-76.0%
Miscellaneous Revenue	14,428	29,296	(14,868)	-50.8%
Total Revenue	<u>\$ 3,630,623</u>	<u>\$ 1,117,642</u>	<u>\$ 2,512,983</u>	<u>224.8%</u>
Temporary Cash Transfers In	-	\$ 8,250,000	\$ (8,250,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(500,000)	(277,000)	(223,000)	
20-21 Expenditures	\$ 7,833,890	\$ 7,174,574	\$ 659,316	9.2%
Prior Budget Year Expenditures	204,490	84,565	119,925	
Total Expenditures	<u>\$ 8,038,380</u>	<u>\$ 7,259,139</u>	<u>\$ 779,241</u>	<u>10.7%</u>
Ending Cash Balance	<u><u>\$ 8,472,363</u></u>	<u><u>\$ 6,080,432</u></u>	<u><u>\$ 2,391,931</u></u>	<u><u>39.3%</u></u>

	For the Year to Date Period Ending October 31, 2020			
	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%
	\$ 1,641,350	\$ 1,397,685	\$ 243,665	17.4%
	2,126,948	1,797,538	329,410	18.3%
	3,722,275	1,631,481	2,090,794	128.2%
	35,967	149,570	(113,603)	-76.0%
	295,163	258,922	36,241	14.0%
	<u>\$ 7,821,701</u>	<u>\$ 5,235,196</u>	<u>\$ 2,586,505</u>	<u>49.4%</u>
	\$ 11,500,000	\$ 11,250,000	\$ 250,000	
	-	-	-	
	-	-	-	
	(1,660,000)	(3,348,466)	1,688,466	-50.4%
	\$ 29,757,653	\$ 25,074,837	\$ 4,682,816	18.7%
	4,603,301	4,104,669	498,632	12.1%
	<u>\$ 34,360,954</u>	<u>\$ 29,179,506</u>	<u>\$ 5,181,448</u>	<u>17.8%</u>
	<u><u>\$ 8,472,363</u></u>	<u><u>\$ 6,080,432</u></u>	<u><u>\$ 2,391,931</u></u>	<u><u>39.3%</u></u>

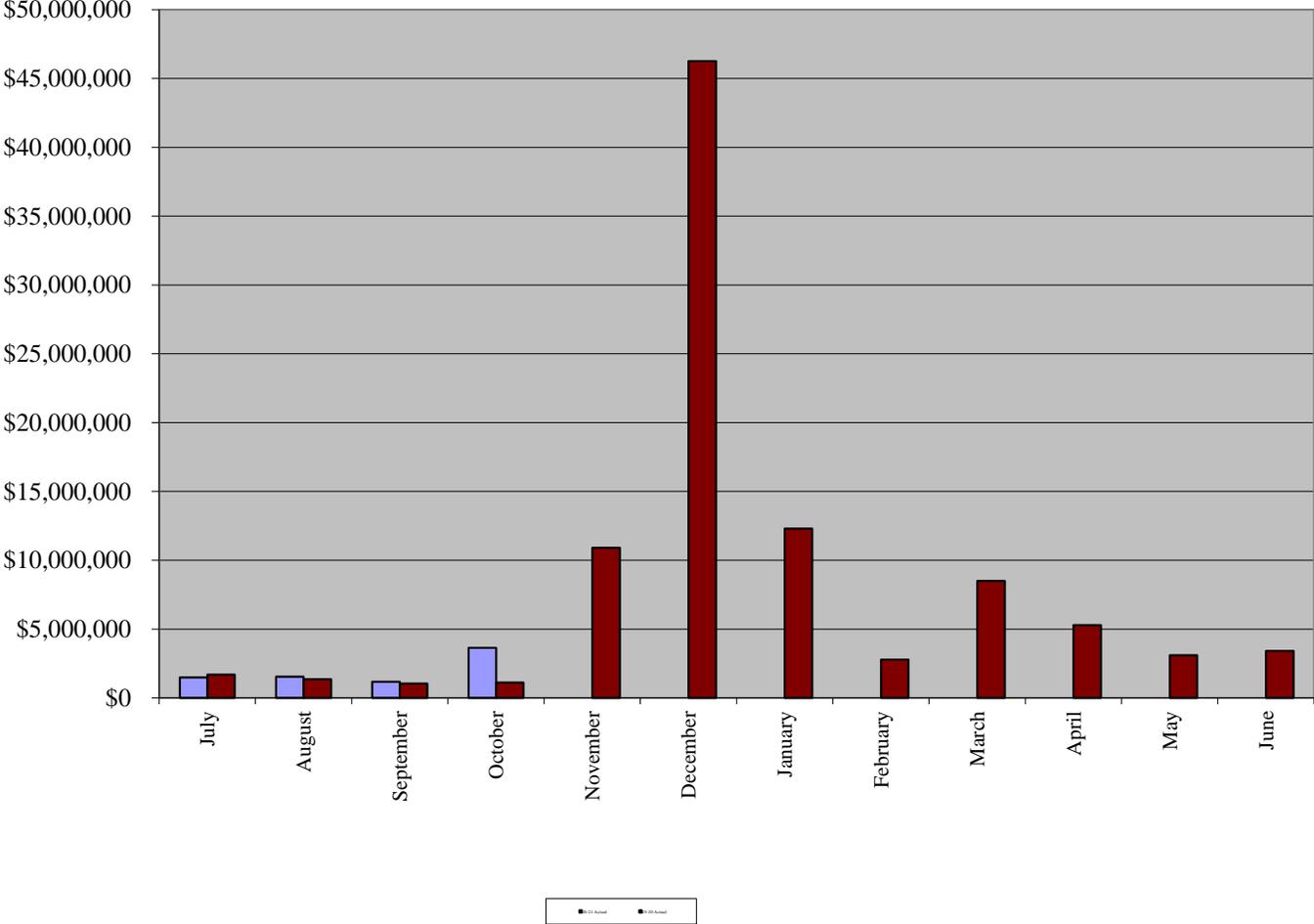
Note 1.)

Operating Transfers

	20-21 October Actual	19-20 October Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(500,000)	-	(500,000)
4020-Workers Compensation	-	(277,000)	277,000
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (500,000)</u>	<u>\$ (277,000)</u>	<u>\$ (223,000)</u>

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (971,466)	\$ 971,466
	(1,500,000)	(2,000,000)	500,000
	(100,000)	(377,000)	277,000
	(60,000)	-	(60,000)
	-	-	-
	<u>\$ (1,660,000)</u>	<u>\$ (3,348,466)</u>	<u>\$ 1,688,466</u>

**General Fund Actual Revenue
October 31, 2020**



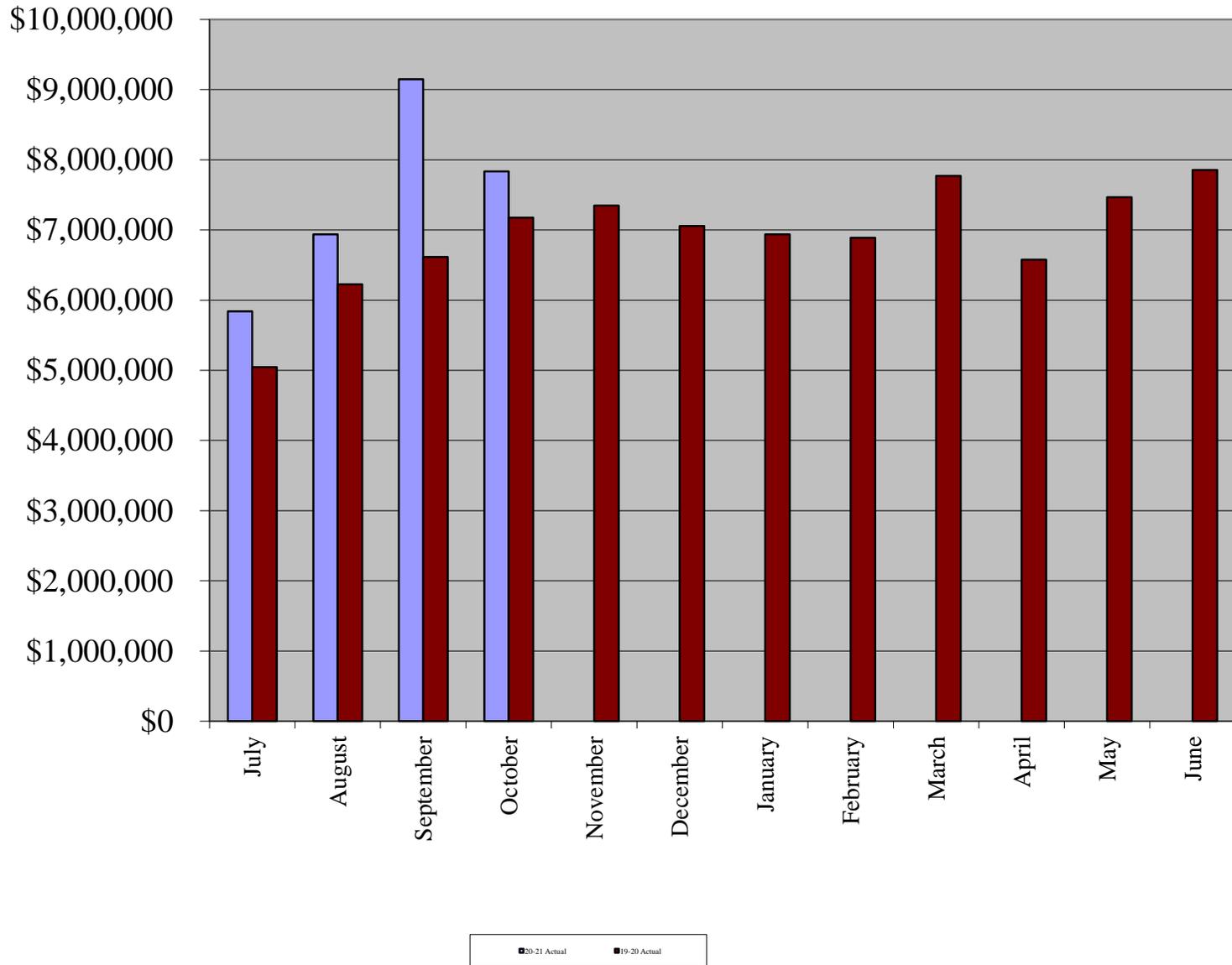
FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	October 2020 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	\$ 3,147,280	\$ 12,308,355	\$ 25,959,059	\$ 17,137,677	\$21,129,737	32.2%	25.2%
120	County Commissioners	447,529	(3,838)	443,691	36,964	137,358	306,333	137,358	306,333	31.0%	31.0%
130	Assessor	3,008,635	203,893	3,212,528	250,520	923,489	2,289,039	992,878	2,219,650	28.7%	28.6%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	354,249	1,375,371	4,147,249	1,708,037	3,814,583	24.9%	26.6%
150	Treasurer	880,937	72,609	953,546	62,466	226,616	726,930	321,065	632,481	23.8%	29.5%
160	Court Clerk	8,600,628	706,523	9,307,151	759,316	2,730,782	6,576,369	2,774,155	6,532,996	29.3%	30.0%
170	County Clerk	2,491,229	120,022	2,611,251	208,889	747,498	1,863,753	850,599	1,760,652	28.6%	31.4%
180	Excise & Equalization Bds	42,576	-	42,576	1,211	3,573	39,003	5,094	37,482	8.4%	6.5%
190	County Audit	726,992	31,506	758,498	1,399	16,703	741,795	539,756	218,742	2.2%	4.3%
200	District Attorney-State	150,000	-	150,000	5,370	21,934	128,066	53,086	96,914	14.6%	14.8%
210	District Attorney-County	72,398	(500)	71,898	4,656	14,459	57,439	52,546	19,352	20.1%	18.7%
230	Public Defender	59,720	2,000	61,720	2,603	4,011	57,709	30,046	31,674	6.5%	7.3%
240	Purchasing	435,937	19,346	455,283	34,627	124,098	331,185	134,508	320,775	27.3%	27.9%
250	Election Board	1,690,169	131,088	1,821,257	213,139	738,941	1,082,316	790,096	1,031,161	40.6%	24.0%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	60,384	216,813	531,096	236,112	511,797	29.0%	27.6%
265	Employee Benefits Dept	355,328	7,863	363,191	28,277	103,610	259,581	109,584	253,607	28.5%	29.7%
270	MIS	4,226,993	122,573	4,349,566	523,037	1,372,848	2,976,718	2,530,531	1,819,035	31.6%	24.6%
280	Facilities Management	1,677,845	174,114	1,851,959	114,361	430,293	1,421,666	586,460	1,265,499	23.2%	25.0%
285	Facilities Mgmt-Custodial	283,209	(37,359)	245,850	-	37,199	208,651	223,474	22,376	15.1%	19.0%
300	Planning Commission	187,140	117,149	304,289	25,296	93,478	210,811	94,414	209,875		
301	Court Services	982,098	(41,602)	940,496	78,559	288,876	651,620	288,876	651,620	30.7%	29.3%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	27.1%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	1,020,093	3,749,489	7,970,754	3,749,489	7,970,754	32.0%	31.1%
525	Juvenile Detention	5,300,019	525,282	5,825,301	465,802	1,664,544	4,160,757	1,810,014	4,015,287	28.6%	49.5%
526	Juvenile Bureau	2,301,653	9,129	2,310,782	170,761	627,238	1,683,544	677,985	1,632,797	27.1%	25.0%
550	Emergency Management	563,140	65,921	629,061	33,119	126,824	502,237	175,239	453,822	20.2%	35.1%
610	Social Services	2,291,649	120,707	2,412,356	124,988	449,970	1,962,386	730,554	1,681,802	18.7%	21.5%
710	Free Fair	62,245	-	62,245	4,530	10,848	51,397	11,224	51,021	17.4%	23.3%
910	District 1	568,613	(17,790)	550,823	32,058	122,920	427,903	252,932	297,891	22.3%	23.2%
920	District 2	394,936	(142,165)	252,771	6,173	41,831	210,940	55,745	197,026	16.5%	25.2%
930	District 3	418,140	52,452	470,592	20,609	84,113	386,479	111,136	359,456	17.9%	22.3%
940	County Engineer	605,928	(40,439)	565,489	43,155	147,860	417,629	166,074	399,415	26.1%	28.2%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	874,398	874,398	-	816,200	58,198	816,200	58,198		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	6,355,176	(1,453,910)	4,901,265	-	-	4,901,265	-	4,901,265		
Total		\$ 99,395,337	\$ 2,291,652	\$ 103,258,019	\$ 7,833,890	\$ 29,757,653	\$ 73,500,366	\$ 38,352,453	\$64,905,566	28.8%	24.7%

58,198.00

Year elapsed = 33.3%

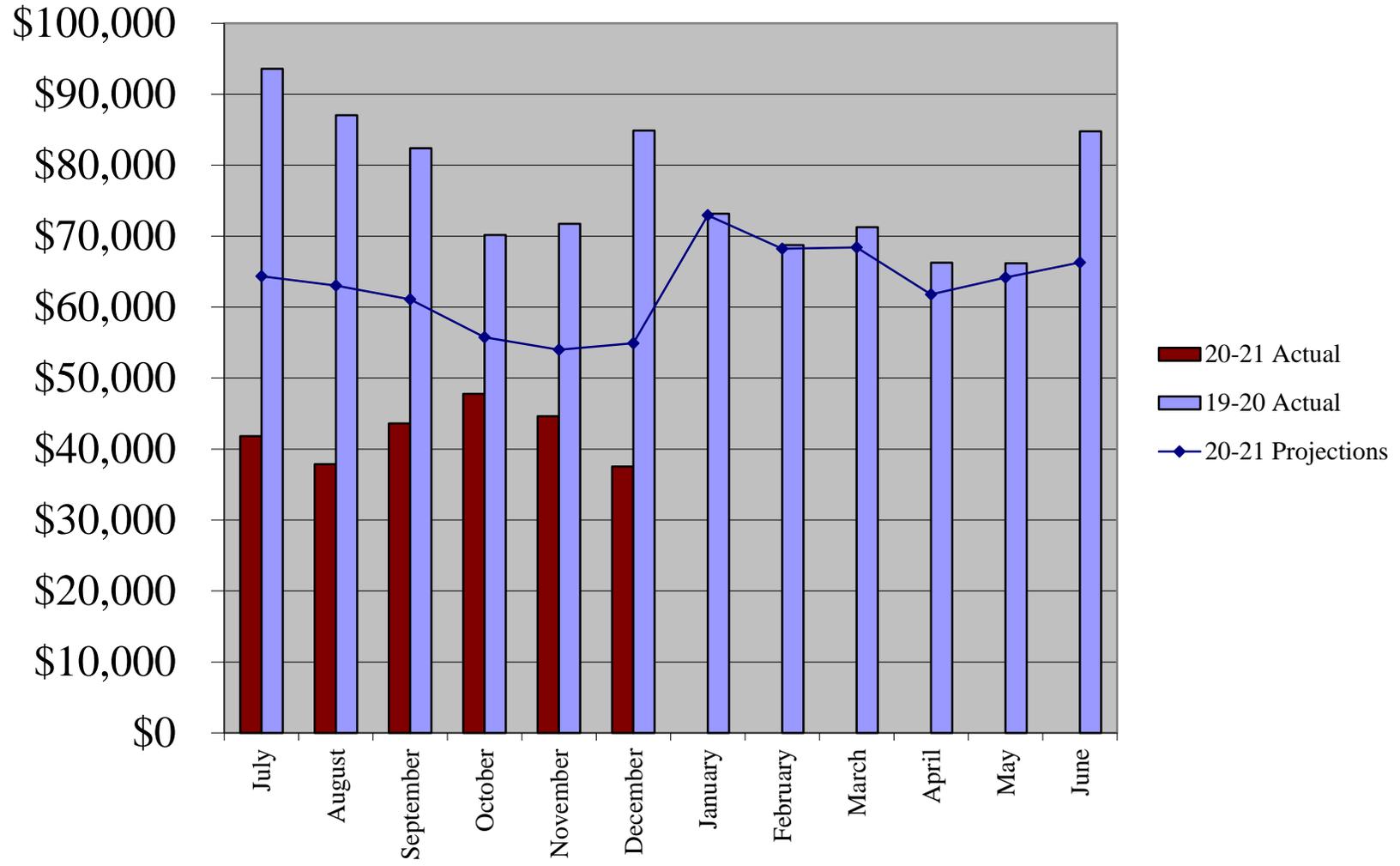
General Fund Actual Expenditures



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

<u>Account Description</u>	<u>Outstanding</u>		<u>YTD Expenditures</u>		<u>Funds Available</u>
	<u>20-21 Approved Budget</u>	<u>Requisitions/ Encumbrances</u>	<u>20-21 Year to Date Actual</u>	<u>+</u> <u>Requisitions & Encumbrances</u>	
<u>Salaries and Benefits</u>	-				
51002 Retirement Board Members	\$ 1,200		\$ 400	\$ 400	\$ 800
52010 FICA - Retirement Board Members	92		31	31	61
52032 Retirement paid by General Fund	4,600	2,296	1,531	3,827	773
Total Salaries and Benefits	\$ 5,892	\$ 2,296	\$ 1,961	\$ 4,257	\$ 1,635
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 863,931	\$ 136,019	\$ 999,950	\$ (244,950)
54023 Electricity (OG&E)	400,000	449,074	105,926	555,000	(155,000)
54024 Sewer and Water(City of OKC)	200,000	660,509	47,491	708,000	(508,000)
54022 Natural Gas(ONG)	19,000	19,712	288	20,000	(1,000)
Utilities Subtotal	\$ 1,374,000	\$ 1,993,227	\$ 289,723	\$ 2,282,950	\$ (908,950)
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	1,000	400	400	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ 400	\$ 400	\$ 800	\$ 200
<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	-
Memberships Subtotal	\$ 33,273	\$ -	\$ 33,235	\$ 33,235	\$ 38
<u>Other Operating Expenditures</u>					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 479,625	\$ 239,812	\$ 719,437	\$ -
54451 Outside legal services	550,000	364,445	61,325	425,770	124,230
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	12,044	10,591	22,635	13,365
54102 PBA Leases-County Departments	958,934	643,418	293,843	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	238,960	119,480	358,440	-
54109/540 Postage Machine and Postage	8,500	8,260	240	8,500	-
54455 Investrust Management Fees	425,000	351,775	73,225	425,000	-
54455 OSU Extension Contract	549,512	549,512		549,512	-
54455 Professional Services-Bank Fees	-		3,213	3,213	(3,213)
54455 Criminal Justice Authority	32,384,710		10,264,968	10,264,968	22,119,742
54455 Criminal Justice Advisory Committee	75,000	150,000		150,000	(75,000)
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			-	3,000
54456 Downtown Business Improvement District Assessm	10,000	14,198		14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	18,713	1,287	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	340	113,401	113,741	(59,391)
Other Operating Subtotal	\$ 36,901,821	\$ 2,832,209	\$ 11,983,035	\$ 14,815,244	\$ 22,086,577
Total Maintenance and Operations - 54000	\$ 38,310,094	\$ 4,825,836	\$ 12,306,393	\$ 17,132,229	\$ 21,177,865
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,190		1,190	238
Total Capital Outlay - 55000	\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238
Grand Total - General Government	\$ 38,311,414	\$ 4,829,322	\$ 12,308,355	\$ 17,137,677	\$ 21,179,737

General Government-Vicinity Energy Actual Expenditures



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

	<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	\$ 1,417,164	\$ 1,417,164		\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 1,500,000	\$ 4,300,000	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	1,397,771	2,585,232	3,983,002	32,005
Employer Premiums	14,735,496	5,128,994	10,021,648	15,150,642	415,146
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	401,529	1,204,586	1,606,115	106,115
Refunds/Rebates/Interest	265,004	151,068	48,832	199,899	(65,105)
Total Resources	\$ 27,668,661	\$ 9,996,525	\$ 16,906,880	\$ 28,156,822	\$ 488,161
Expenses					
Medical Claims	\$ 14,786,825	\$ 5,012,883	\$ 10,025,766	\$ 15,038,650	\$ 251,825
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	2,321,385	4,642,769	6,964,154	686,574
Dental Claims	1,435,210	482,307	964,614	1,446,921	11,711
Vision Claims	158,371	46,605	139,814	186,418	28,047
County Pharmacy	305,000	58,181	174,543	232,724	(72,276)
Employee Assistance Program	20,028	6,903	13,807	20,710	682
Medicare Supplement - Phys. Mutual	993,168	249,964	749,892	999,856	6,688
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 8,178,228</u>	<u>\$ 16,711,205</u>	<u>\$ 24,889,433</u>	<u>\$ 913,251</u>
Administration Fees & Other	823,812	290,168	515,785	805,953	(17,859)
Life/AD&D Premiums	346,284	118,230	236,459	354,689	8,405
Stop Loss Premiums	1,114,521	374,867	749,734	1,124,601	10,080
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 783,264</u>	<u>\$ 1,501,979</u>	<u>\$ 2,285,243</u>	<u>\$ 626</u>
Total Expenses	\$ 26,260,799	\$ 8,961,492	\$ 18,213,184	\$ 27,174,676	\$ 913,877
Ending Cash Balance	\$ 1,407,863	\$ 1,035,033	\$ (1,306,303)	\$ 982,147	\$ (425,715)

Cash Balance-One Year Ago

\$ 2,073,250

Notes:

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

2. Premiums:

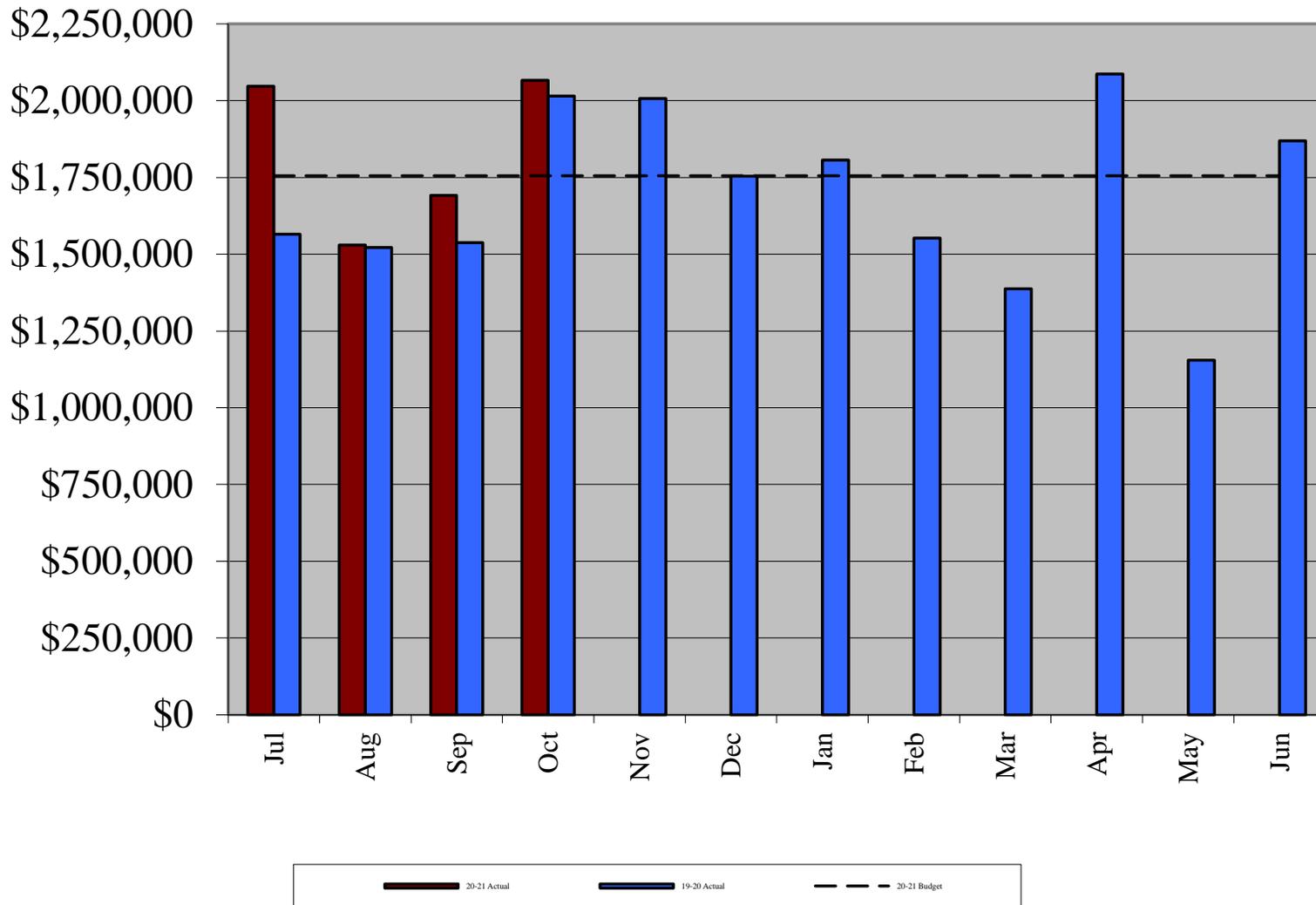
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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.

FY 20-21	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,232,235	\$ 1,585,407	\$1,670,961	\$ 1,585,407 (October)
Prescription Drug Claims	\$523,132	480,514	\$773,795	\$ 667,501 (July)
Total	\$1,755,367	\$2,065,921	\$2,444,756	
Prior Year 19-20 Comparison	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month
Medical Claims	\$1,154,652	\$1,381,997	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$632,826	\$503,011	\$702,330 (April)
Total	\$1,659,784	\$2,014,823	\$1,687,853	

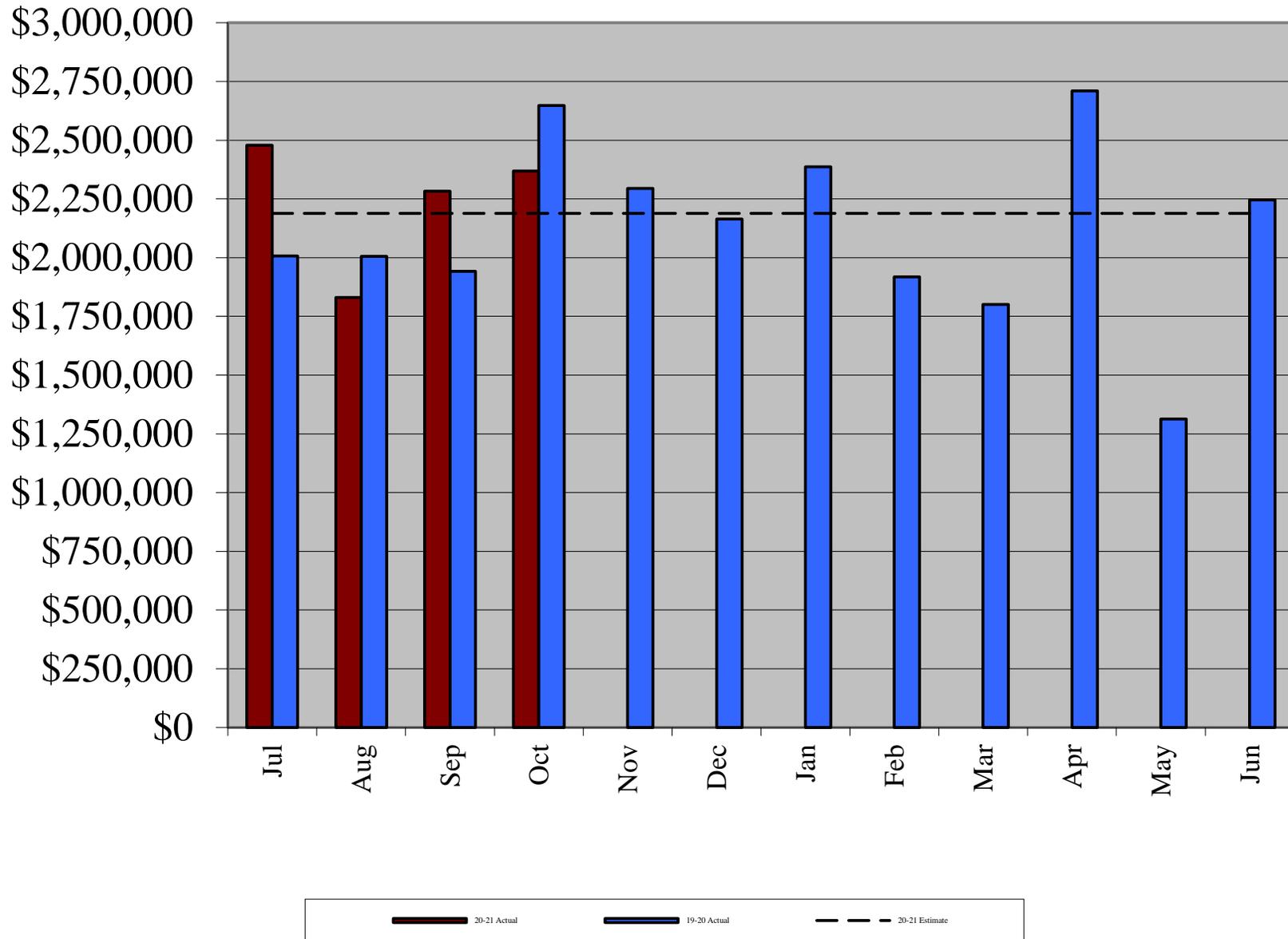
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2020-21
October 31, 2020

	Annual		Inc (Dec)	%	October		Inc (Dec)	%
	FY 20-21 Estimates	FY 19-20 Actuals			FY 20-21 YTD Actuals	FY 19-20 YTD Actuals		
Resources								
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%	\$ 1,500,000	\$ 2,000,000	\$ (500,000)	-25.0%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	5,128,994	5,284,712	(155,718)	-3%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	1,397,771	1,545,632	(147,861)	-9.6%
Stop Loss Reimb	-	-	-	#DIV/0!	-	121,257	(121,257)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	401,529	314,638	86,891	28%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	151,068	101,240	49,828	49.2%
Interest Income	-	-	-		0	2	(2)	
Total Resources	\$ 27,668,662	\$ 27,257,486	\$ 411,176	1.5%	\$ 9,996,525	\$ 10,675,639	\$ (679,114)	-6.4%
Expenses								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 5,012,883	\$ 4,711,641	\$ 301,242	6.4%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	2,321,385	1,926,402	394,983	20.5%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	482,307	440,057	42,250	9.6%
Vision Claims	158,371	183,854	(25,483)	-13.9%	46,605	56,106	(9,502)	-16.9%
County Pharmacy	305,000	305,000	-	0.0%	58,181	78,406	(20,225)	-25.8%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	6,903	8,264	(1,361)	-16.5%
Medicare Supplement	993,168	935,484	57,684	6.2%	249,964	396,473	(146,509)	-37.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 22,851,255	\$ 1,124,927	4.9%	\$ 8,178,228	\$ 7,617,350	\$ 560,879	7.4%
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	290,168	393,889	(103,721)	-26.3%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	118,230	142,310	(24,080)	-16.9%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	374,867	448,840	(73,973)	-16.5%
Total Admin/Premiums	\$ 2,284,617	\$ 2,424,226	\$ (139,608)	-5.8%	\$ 783,264	\$ 985,039	\$ (201,775)	-20.5%
Total Expenses	\$ 26,260,799	\$ 25,275,480	\$ 985,319	3.9%	\$ 8,961,492	\$ 8,602,389	\$ 359,104	4.2%
Ending Cash Balance	\$ 1,407,863	\$ 1,982,006	\$ (574,143)	-29%	\$ 1,035,033	\$ 2,073,250	\$ (1,038,218)	-50.1%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
October 31, 2020**

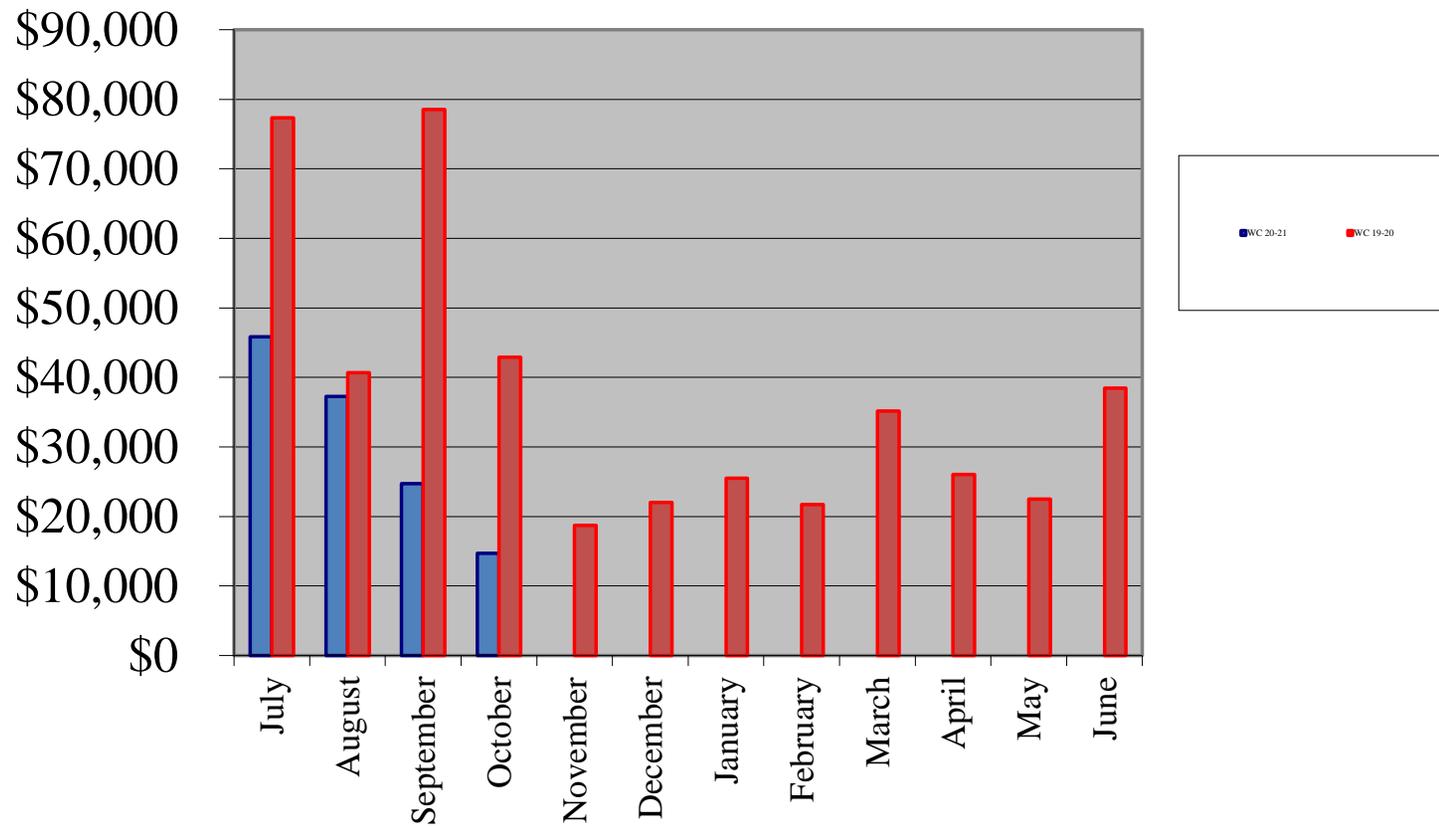
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	26,929	(9,005)
Transfers/Supplements	810,000	100,000	(710,000)
Total Sources	\$ 1,000,706	\$ 364,309	\$ (636,397)
Expenditures:			
Claims	\$ 552,703	\$ 107,844	(444,859)
Stop loss/Admin Fees	246,876	176,280	(70,596)
Total Expenditures	\$ 799,579	\$ 284,124	\$ (515,455)
Ending Cash Balance	\$ 201,129	\$ 80,186	\$ (120,941)
Cash Balance-One Year Ago		\$ 304,698	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 99,687	\$ 92,731	\$ (6,956)
Sources:			
Interest Income	-	-	-
Transfers/Supplements	60,000	60,000	-
Reimbursement		-	-
Total Sources	\$ 159,687	\$ 152,731	\$ (6,956)
Expenditures:			
Tort Claims	\$ 23,789	\$ 4,430	\$ (19,359)
Supportive Services	33,045	401	(32,644)
Total Expenditures	\$ 56,834	\$ 4,831	\$ (52,003)
Ending Cash Balance	\$ 102,853	\$ 147,900	\$ 45,047
Cash Balance-One Year Ago		\$ 137,856	

Workers Compensation Fund Claims



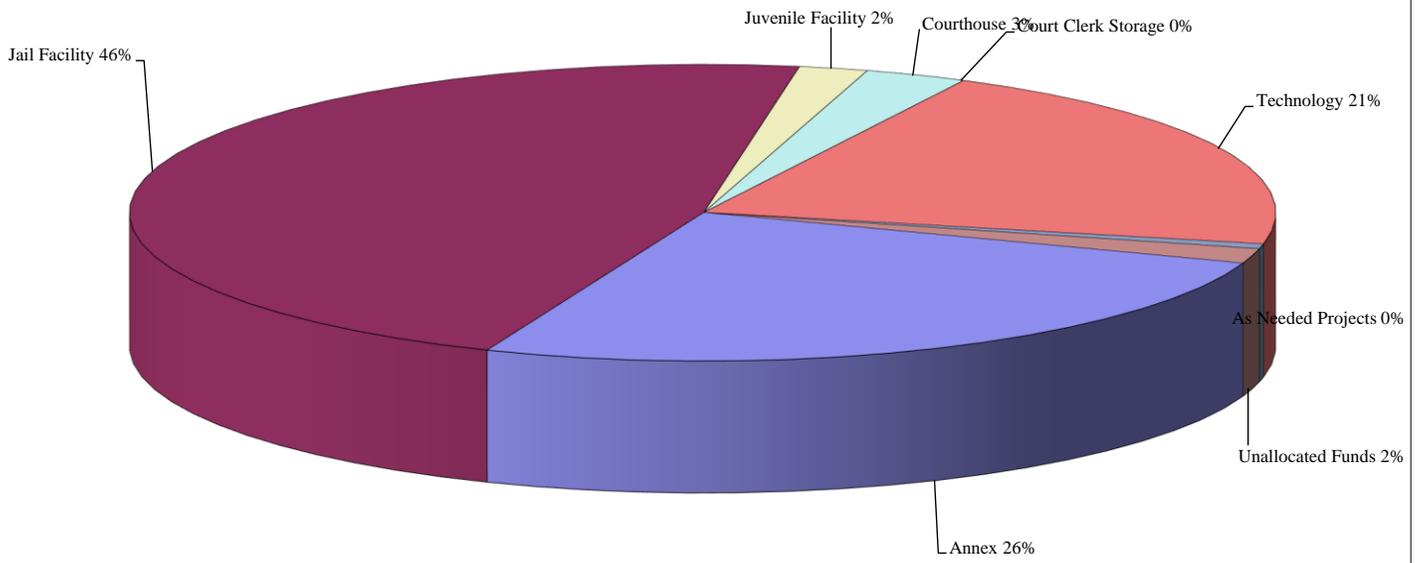
Capital Projects Budget Detail FY 2020-2021

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status	Project #
Annex								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	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	13,833	6,551	47,284	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	940,000	214,126		702,975	22,899	Pending	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	200,000				200,000	Pending	
Annex carpet	9/17/2020	50,000			-	50,000	Pending	
Sixth floor restoration	9/17/2020	450,000			-	450,000	Pending	
Courthouse								
Jail Elevator Cables	12/6/2019	22,099		22,099	22,099	-	Complete	C0048
Jail Facility								
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	374,988			-	Pending	C0055
Juvenile								
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
Courthouse								
Carpet	6/20/2019	50,000	7,396	5,713	30,238	12,366	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	
Insurance deductible and depreciation								
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
Technology								
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending	C0006
Capital Projects-As Needed								
Capital Projects-As Needed	6/20/2019	48,387				48,387	Pending	
Capital Projects-As Needed	9/17/2020	300,000			-	300,000	Pending	
Unallocated Funds:								
Unallocated Funds		382,994				382,994		84.10
Total Ongoing Budgeted Capital Projects		\$ 11,045,274	\$ 784,762	\$ 512,726	\$ 6,918,330	\$ 3,342,183		

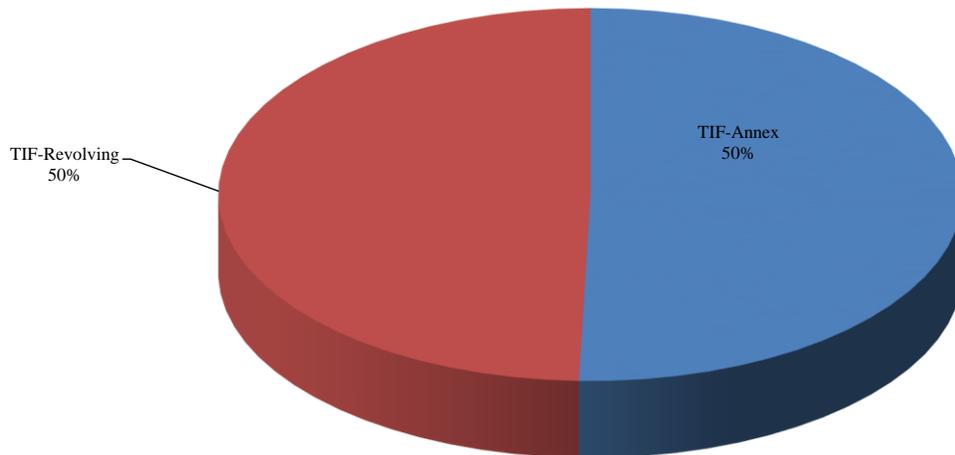
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,607,434	\$ 1,992,924	\$ 182,584	\$ 3,122,938	491,573	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 373,527	\$ 321,276	\$ 3,044,292	1,203,957	Ongoing
Total Capital Projects		\$ 21,274,485	\$ 3,151,213	\$ 1,016,587	\$ 13,085,559	\$ 5,037,713	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

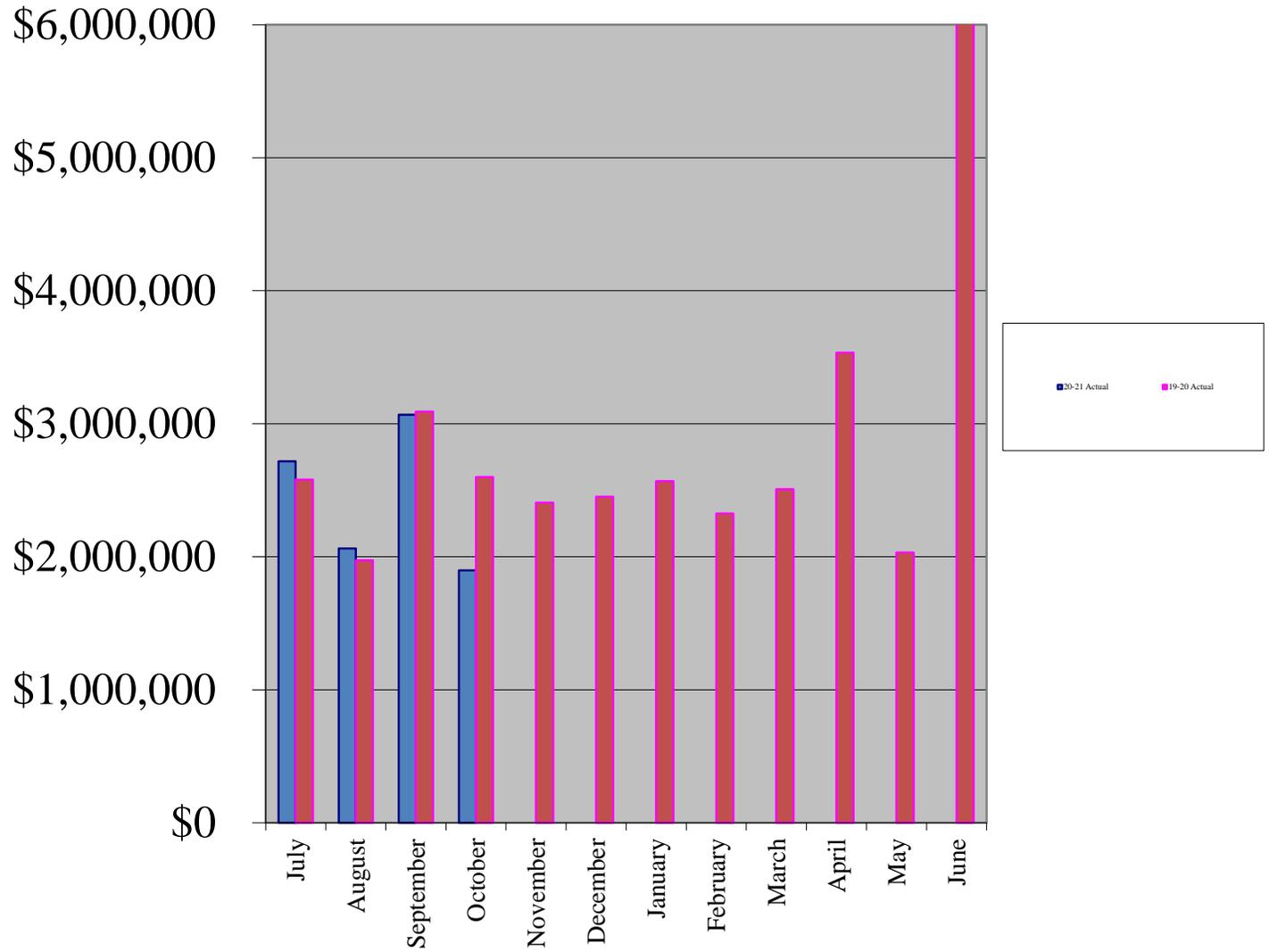


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	October 2020 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	\$5,649,589	\$195,078	\$1,891,091	\$3,758,497	\$2,675,410.99	\$2,974,178	33.5%
1110	Highway Cash-Dist #2	8,754,358	556,631	1,418,018	7,336,340	3,199,935.67	5,554,422	16.2%
1110	Highway Cash-Dist #3	3,483,079	250,136	2,048,196	1,434,883	2,674,994.67	808,084	58.8%
1111	CBRI Fund	2,495,210	42,460	356,879	2,138,331	1,681,536.34	813,674	14.3%
1130	Resale Property	5,390,318	217,152	1,056,717	4,333,600	2,151,189.66	3,239,128	19.6%
1140	Treasurer Mortgage Fee	220,695	9,344	25,628	195,068	62,806.38	157,889	11.6%
1150	County Clerk Lien Fee	257,371	14,321	70,429	186,942	90,408.36	166,963	27.4%
1151	UCC Central Filing Fund	755,987	52,324	189,803	566,184	311,744.71	444,242	25.1%
1152	Records Mgmt & Preservation	1,561,006	101,564	524,065	1,036,941	602,652.86	958,353	33.6%
1160	Sheriff Service Fee	1,522,026	264,885	1,010,522	511,503	1,354,138.31	167,887	66.4%
1161	Sheriff Special Revenue	2,493,032	16,954	465,895	2,027,137	1,112,545.85	1,380,486	18.7%
1162	Sheriff's Grant Fund	518,465	129,398	330,021	188,444	391,494.54	126,970	63.7%
1201	Assessor Revolving Fee	105,108	0	0	105,108	31,772.00	73,336	0.0%
1231	Juvenile Probation Fee	97,722	0	8,724	88,998	81,767.50	15,955	8.9%
1233	Juvenile Grant Fund	239,084	19,216	77,166	161,918	93,050.69	146,033	32.3%
1240	Planning Commission Fee	224,731	17,310	109,826	114,906	145,884.58	78,847	48.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	647,246	737	1,518	645,728	63,137.37	584,109	0.2%
1260	Community Service Fee	187,121	6,749	29,390	157,731	151,418.39	35,703	15.7%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	541,371	3,261	169,447	371,924	180,480.67	360,891	31.3%
1282	Mental Health Court Fund	297,107	0	11,186	285,922	38,504.43	258,603	3.8%
1290	Shine Program	1,052	0	0	1,052	0.00	1,052	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
Total		\$35,736,700	\$1,897,519	\$9,794,519	\$25,942,181	\$17,094,874	\$18,641,826	27.4%

Year elapsed = 33%

Special Revenue Actual Expenditures



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

**20-21
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 171,957
Exempt Manufacturing Tax	20,836
Miscellaneous Property Tax	550,282
Interest Income	601
Total Revenue	\$ 743,676

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,230,000)
Interest	(337,700)
Total Paid YTD	\$ (4,567,700)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(50,000)
Total Paid YTD	\$ (1,300,000)

Total Bonds Combined

Principal	\$ (5,480,000)
Interest	(387,700)
Total Bond Payments YTD	\$ (5,867,700)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (43,790,000)	\$ 16,880,000
20,773,436	(19,294,436)	1,479,000
\$ 81,443,436	\$ (63,084,436)	\$ 18,359,000
\$ 10,000,000	\$ (5,000,000)	\$ 5,000,000
1,100,000	(900,000)	200,000
\$ 11,100,000	\$ (5,900,000)	\$ 5,200,000
\$ 70,670,000	\$ (48,790,000)	\$ 21,880,000
21,873,436	(20,194,436)	1,679,000
\$ 92,543,436	\$ (68,984,436)	\$ 23,559,000

Judgments

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

Principal Balance at 6-30-20	Payments YTD	Principal Balance
\$ 2,574,063	\$ -	\$ 2,574,063
\$ 2,574,063	\$ -	\$ 2,574,063

Total Expenditures **\$ (5,867,700)**

Transfer In \$ -

Ending Cash Balance **\$ 1,064,653**

Debt Service Fund Expenditures 10 Year History

