

Oklahoma County
Monthly Financial Report
For Period Ending November 30, 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	\$ 2,206,076	2.4%
Fund Balance	\$ 15,974,410	\$ 13,996,869			\$ 18,978,327	\$ 3,003,917	18.8%
Total Available Funding	\$ 107,518,025	\$ 105,693,802			\$ 112,728,018	\$ 5,209,993	4.8%

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

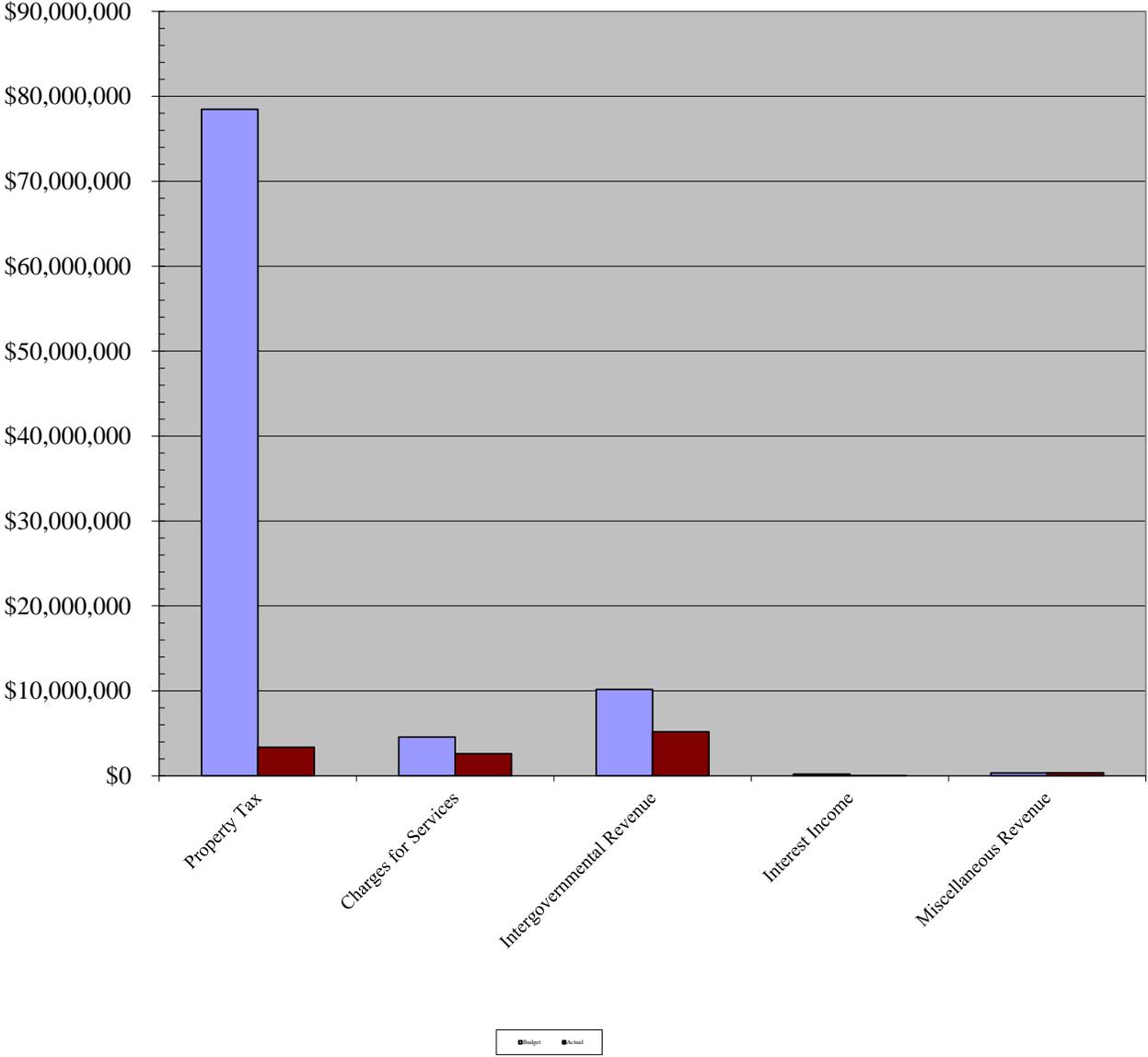
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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 November 30, 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	\$ 3,355,134	\$ (75,115,203)	4.3%	11.7%
Charges for Services	4,577,201	2,599,831	(1,977,370)	56.8%	49.3%
Intergovernmental Revenue	10,171,566	5,174,577	(4,996,989)	50.9%	44.1%
Interest Income	200,000	45,641	(154,359)	22.8%	18.4%
Miscellaneous Revenue	330,587	349,793	19,206	105.8%	92.1%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 11,524,977</u>	<u>\$ (82,224,715)</u>	12.3%	17.6%
Temporary Cash Transfer In	\$ -	\$ 19,500,000	\$ 19,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(2,260,000)	7,210,000		
20-21 Expenditures	\$ 103,258,019	\$ 37,738,142	\$ (65,519,877)	36.5%	32.0%
Prior Budget Year Expenditures	6,193,289	4,635,339	(1,557,950)	74.8%	68.8%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 42,373,481</u>	<u>\$ (67,077,827)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 11,563,112</u></u>	<u><u>\$ 11,563,112</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 November 30, 2020**



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

	For the Month Ending November 30, 2020			
	20-21 November Actual	19-20 November Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 8,472,363	\$ 6,080,432	\$ 2,391,931	39.3%
Revenue:				
Property Tax	\$ 1,713,784	\$ 7,432,217	\$ (5,718,433)	-76.9%
Charges for Services	472,884	435,091	37,793	8.7%
Intergovernmental Revenue	1,452,303	2,960,505	(1,508,202)	-50.9%
Interest Income	9,675	34,615	(24,940)	-72.1%
Miscellaneous Revenue	54,630	37,728	16,902	44.8%
Total Revenue	\$ 3,703,276	\$ 10,900,155	\$ (7,196,880)	-66.0%
Temporary Cash Transfers In	8,000,000	\$ -	\$ 8,000,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(600,000)	-	(600,000)	
20-21 Expenditures	\$ 7,980,489	\$ 7,348,289	\$ 632,200	8.6%
Prior Budget Year Expenditures	32,038	126,783	(94,745)	
Total Expenditures	\$ 8,012,527	\$ 7,475,072	\$ 537,455	7.2%
Ending Cash Balance	\$ 11,563,112	\$ 9,505,515	\$ 2,057,597	21.6%

	For the Year to Date Period Ending November 30, 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%
	\$ 3,355,134	\$ 8,829,902	\$ (5,474,768)	-62.0%
	2,599,831	2,232,628	367,203	16.4%
	5,174,577	4,591,986	582,591	12.7%
	45,641	184,185	(138,544)	-75.2%
	349,793	296,650	53,143	17.9%
	\$ 11,524,977	\$ 16,135,350	\$ (4,610,374)	-28.6%
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	-	-	-	
	-	-	-	
	(2,260,000)	(3,348,466)	1,088,466	-32.5%
	\$ 37,738,142	\$ 32,423,125	\$ 5,315,017	16.4%
	4,635,339	4,231,452	403,887	9.5%
	\$ 42,373,481	\$ 36,654,577	\$ 5,718,904	15.6%
Ending Cash Balance	\$ 11,563,112	\$ 9,505,515	\$ 2,057,597	21.6%

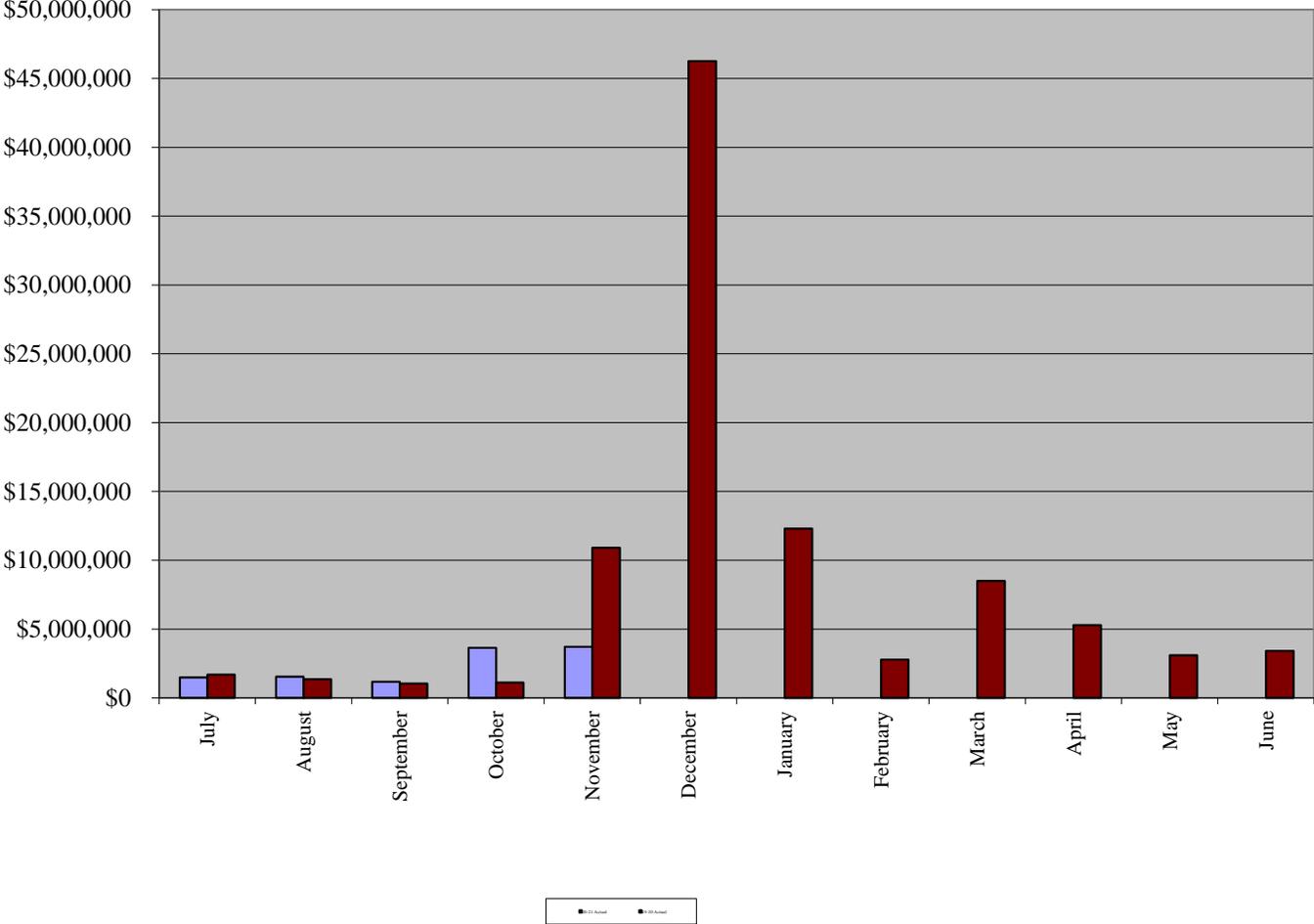
Note 1.)

Operating Transfers

	20-21 November Actual	19-20 November Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(500,000)	-	(500,000)
4020-Workers Compensation	(100,000)	-	(100,000)
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (600,000)	\$ -	\$ (600,000)

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (971,466)	\$ 971,466
	(2,000,000)	(2,000,000)	-
	(200,000)	(377,000)	177,000
	(60,000)	-	(60,000)
	-	-	-
	\$ (2,260,000)	\$ (3,348,466)	\$ 1,088,466

General Fund Actual Revenue November 30, 2020

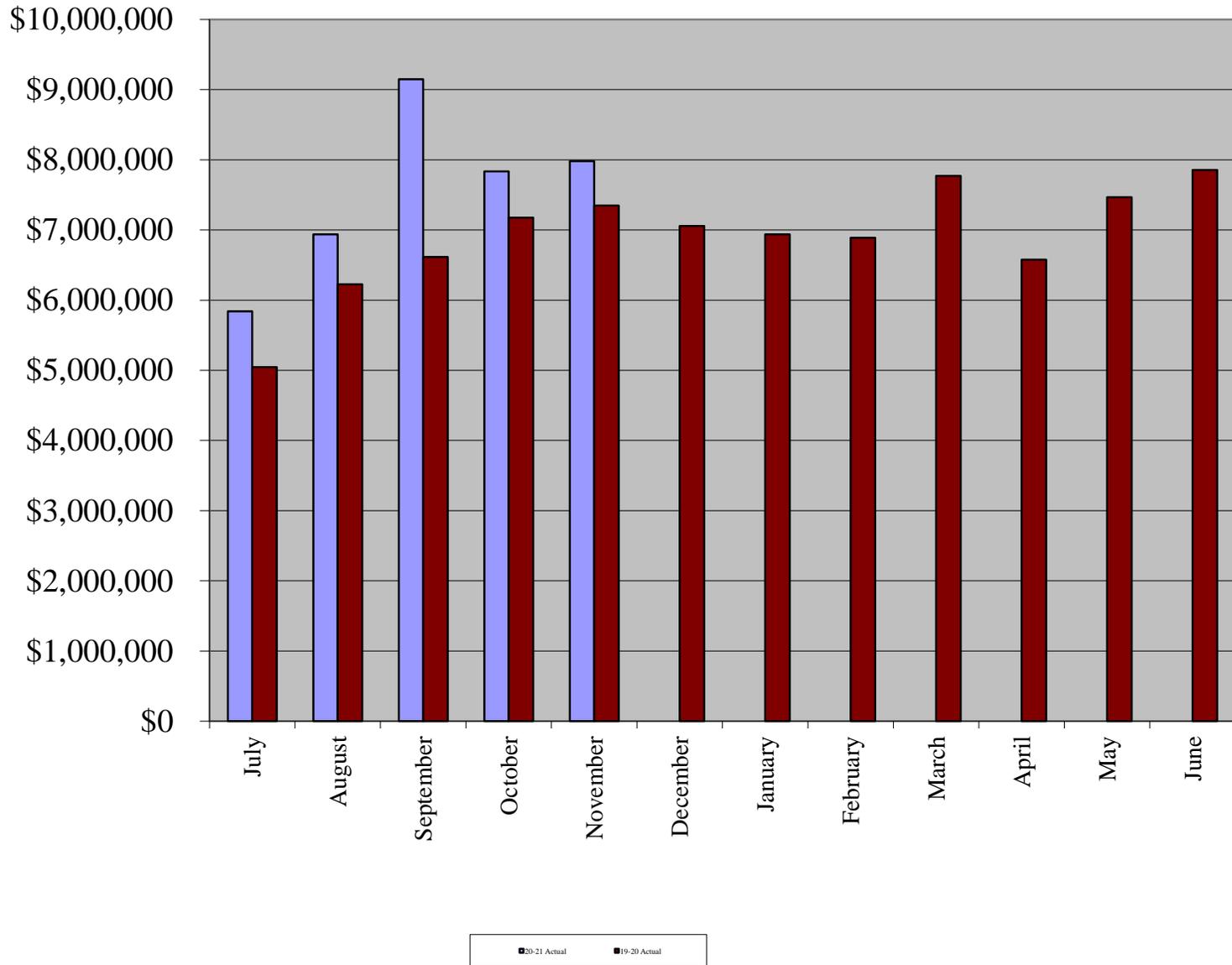


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	November 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	\$ 3,285,727	\$ 15,594,082	\$ 22,673,332	\$ 20,034,219	\$ 18,233,195	40.8%	32.2%
120	County Commissioners	447,529	(3,838)	443,691	36,976	174,334	269,357	174,334	269,357	39.3%	39.4%
130	Assessor	3,008,635	203,893	3,212,528	249,736	1,173,225	2,039,303	1,234,416	1,978,112	36.5%	36.7%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	385,228	1,760,599	3,762,021	2,087,241	3,435,379	31.9%	33.5%
150	Treasurer	880,937	72,609	953,546	88,965	315,581	637,965	383,201	570,345	33.1%	36.8%
160	Court Clerk	8,600,628	706,523	9,307,151	830,097	3,560,879	5,746,272	3,604,887	5,702,264	38.3%	38.6%
170	County Clerk	2,491,229	120,022	2,611,251	233,725	981,222	1,630,029	1,065,515	1,545,736	37.6%	40.5%
180	Excise & Equalization Bds	42,576	-	42,576	197	3,770	38,806	5,255	37,321	8.9%	8.1%
190	County Audit	726,992	31,506	758,498	14,195	30,898	727,600	539,775	218,723	4.1%	13.4%
200	District Attorney-State	150,000	-	150,000	8,924	30,857	119,143	66,283	83,717	20.6%	19.6%
210	District Attorney-County	72,398	(500)	71,898	3,734	18,193	53,705	57,546	14,352	25.3%	23.7%
230	Public Defender	59,720	2,000	61,720	8,530	12,542	49,178	35,423	26,297	20.3%	26.5%
240	Purchasing	435,937	19,346	455,283	35,733	159,831	295,452	169,388	285,895	35.1%	36.7%
250	Election Board	1,690,169	131,088	1,821,257	232,383	971,325	849,932	1,022,531	798,726	53.3%	30.5%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	61,299	278,112	469,797	296,082	451,827	37.2%	35.4%
265	Employee Benefits Dept	355,328	7,863	363,191	32,367	135,977	227,214	141,237	221,954	37.4%	38.6%
270	MIS	4,226,993	122,573	4,349,566	261,314	1,634,161	2,715,405	2,697,439	1,652,127	37.6%	38.3%
280	Facilities Management	1,677,845	174,114	1,851,959	119,341	549,634	1,302,325	713,230	1,138,729	29.7%	31.5%
285	Facilities Mgmt-Custodial	283,209	(37,359)	245,850	18,956	56,154	189,696	113,474	132,376	22.8%	25.3%
300	Planning Commission	187,140	117,149	304,289	25,895	119,373	184,916	120,092	184,197		
301	Court Services	982,098	(41,602)	940,496	78,771	367,647	572,849	367,647	572,849	39.1%	37.4%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	34.6%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	995,806	4,745,295	6,974,948	4,781,339	6,938,904	40.5%	39.2%
525	Juvenile Detention	5,300,019	525,282	5,825,301	437,446	2,101,990	3,723,311	2,271,361	3,553,940	36.1%	63.9%
526	Juvenile Bureau	2,301,653	9,129	2,310,782	174,065	801,303	1,509,479	845,430	1,465,352	34.7%	32.0%
550	Emergency Management	563,140	65,921	629,061	39,811	166,635	462,425	209,531	419,530	26.5%	40.7%
610	Social Services	2,291,649	120,707	2,412,356	150,743	600,712	1,811,644	832,486	1,579,870	24.9%	28.9%
710	Free Fair	62,245	-	62,245	-	10,848	51,397	23,458	38,787	17.4%	59.2%
910	District 1	568,613	(17,790)	550,823	37,697	160,617	390,206	288,284	262,539	29.2%	30.1%
920	District 2	394,936	(142,165)	252,771	6,787	48,618	204,153	61,058	191,713	19.2%	26.9%
930	District 3	418,140	52,452	470,592	23,894	108,008	362,584	135,078	335,514	23.0%	31.7%
940	County Engineer	605,928	(40,439)	565,489	43,951	191,811	373,678	207,683	357,806	33.9%	36.5%
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	58,198	874,398	-	874,398	0		
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	\$ 7,980,489	\$ 37,738,142	\$ 65,519,877	\$ 45,658,830	\$ 57,599,189	36.5%	32.0%

Year elapsed = 41.7%

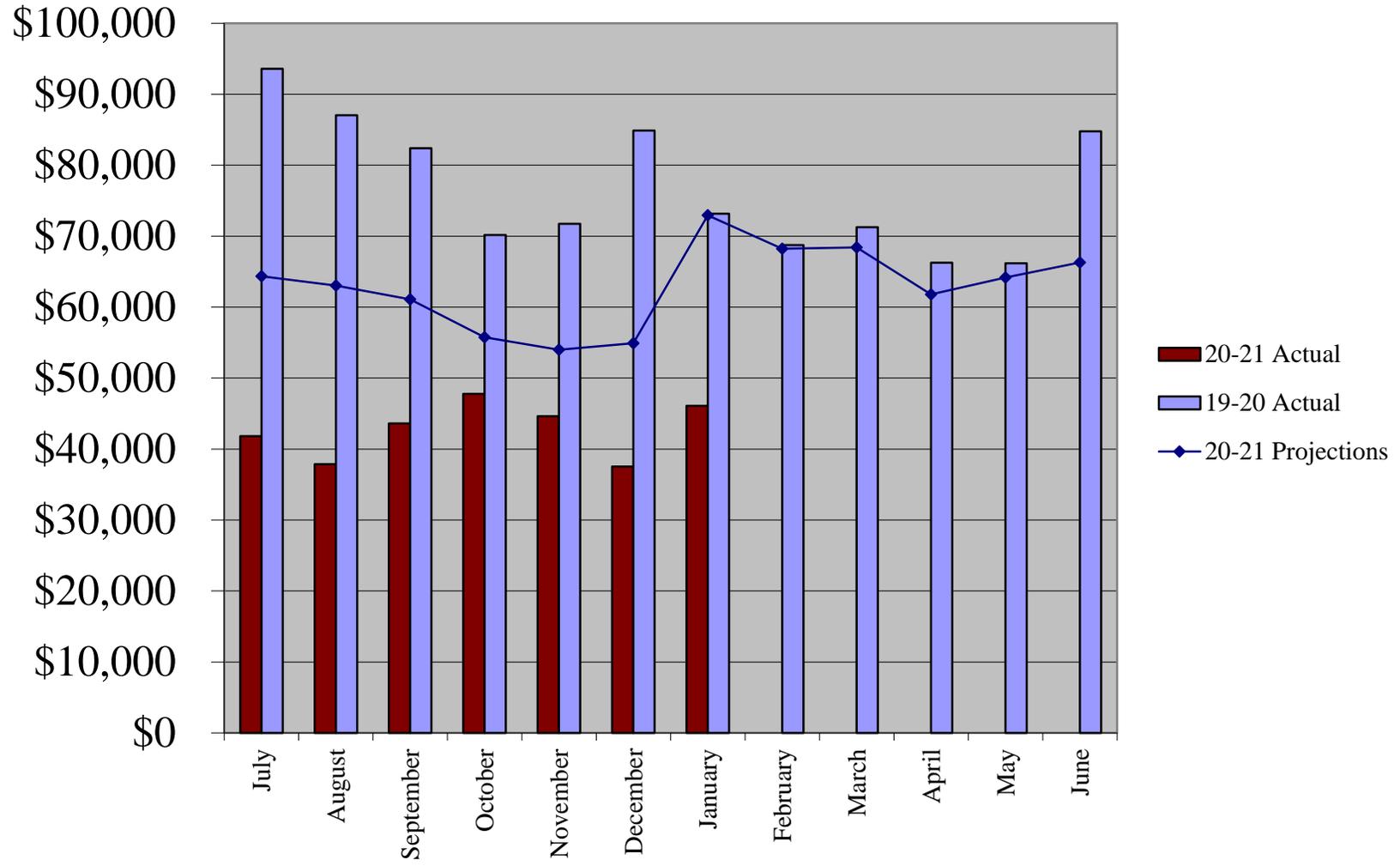
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2020-2021
November 30, 2020**

<u>Account Description</u>	<u>Outstanding</u>		<u>YTD</u>		<u>Funds Available</u>
	<u>20-21 Approved Budget</u>	<u>Requisitions/ Encumbrances</u>	<u>20-21 Year to Date Actual</u>	<u>Expenditures + Requisitions & Encumbrances</u>	
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 500	\$ 500	\$ 700
52010 FICA - Retirement Board Members	92		38	38	54
52032 Retirement paid by General Fund	4,600	1,913	1,913	3,827	773
Total Salaries and Benefits	\$ 5,892	\$ 1,913	\$ 2,452	\$ 4,365	\$ 1,527
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 817,840	\$ 182,110	\$ 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	657,796	50,204	708,000	(508,000)
54022 Natural Gas(ONG)	19,000	19,643	357	20,000	(1,000)
Utilities Subtotal	\$ 1,374,000	\$ 1,944,354	\$ 338,596	\$ 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	\$ 419,672	\$ 299,765	\$ 719,437	\$ -
54451 Outside legal services	550,000	410,994	146,243	557,237	(7,237)
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	9,400	13,235	22,635	13,365
54102 PBA Leases-County Departments	958,934	537,705	399,556	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	209,090	149,350	358,440	-
54109/540 Postage Machine and Postage	8,500	8,260	240	8,500	-
54455 Investrust Management Fees	425,000	315,692	109,308	425,000	-
54455 OSU Extension Contract	549,512	412,134	137,378	549,512	-
54455 Professional Services-Bank Fees	-		3,213	3,213	(3,213)
54455 Criminal Justice Authority	32,384,710		13,029,936	13,029,936	19,354,774
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	18,220	1,780	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	805	575	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	310	113,431	113,741	(59,391)
Other Operating Subtotal	\$ 36,901,821	\$ 2,492,281	\$ 15,219,399	\$ 17,711,679	\$ 19,190,142
Total Maintenance and Operations - 54000	\$ 38,310,094	\$ 4,437,034	\$ 15,591,630	\$ 20,028,664	\$ 18,281,430
<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	\$ 38,317,414	\$ 4,440,137	\$ 15,594,082	\$ 20,034,219	\$ 18,283,195

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
November 30, 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	\$ 2,000,000	\$ 3,800,000	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	1,732,907	2,219,381	3,952,288	1,291
Employer Premiums	14,735,496	6,361,394	8,733,407	15,094,801	359,305
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	401,596	1,204,788	1,606,384	106,384
Refunds/Rebates/Interest	265,004	712,576	42,905	755,481	490,477
Total Resources	\$ 27,668,661	\$ 12,625,637	\$ 14,752,787	\$ 28,626,118	\$ 957,457
Expenses					
Medical Claims	\$ 14,786,825	\$ 6,433,984	\$ 9,007,578	\$ 15,441,562	\$ 654,737
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	2,584,462	3,618,247	6,202,709	(74,871)
Dental Claims	1,435,210	587,763	822,868	1,410,631	(24,579)
Vision Claims	158,371	78,045	109,264	187,309	28,938
County Pharmacy	305,000	84,669	169,337	254,006	(50,994)
Employee Assistance Program	20,028	8,686	12,161	20,847	819
Medicare Supplement - Phys. Mutual	993,168	334,191	668,382	1,002,573	9,405
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 10,111,800</u>	<u>\$ 14,407,836</u>	<u>\$ 24,519,636</u>	<u>\$ 543,454</u>
Administration Fees & Other	823,812	360,016	458,838	818,854	(4,958)
Life/AD&D Premiums	346,284	147,622	206,670	354,292	8,008
Stop Loss Premiums	1,114,521	463,780	649,292	1,113,072	(1,449)
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 971,418</u>	<u>\$ 1,314,800</u>	<u>\$ 2,286,218</u>	<u>\$ 1,601</u>
Total Expenses	\$ 26,260,799	\$ 11,083,218	\$ 15,722,636	\$ 26,805,854	\$ 545,055
Ending Cash Balance	\$ 1,407,863	\$ 1,542,419	\$ (969,848)	\$ 1,820,265	\$ 412,403

Cash Balance-One Year Ago

\$ 1,545,766

Notes:

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

2. Premiums:

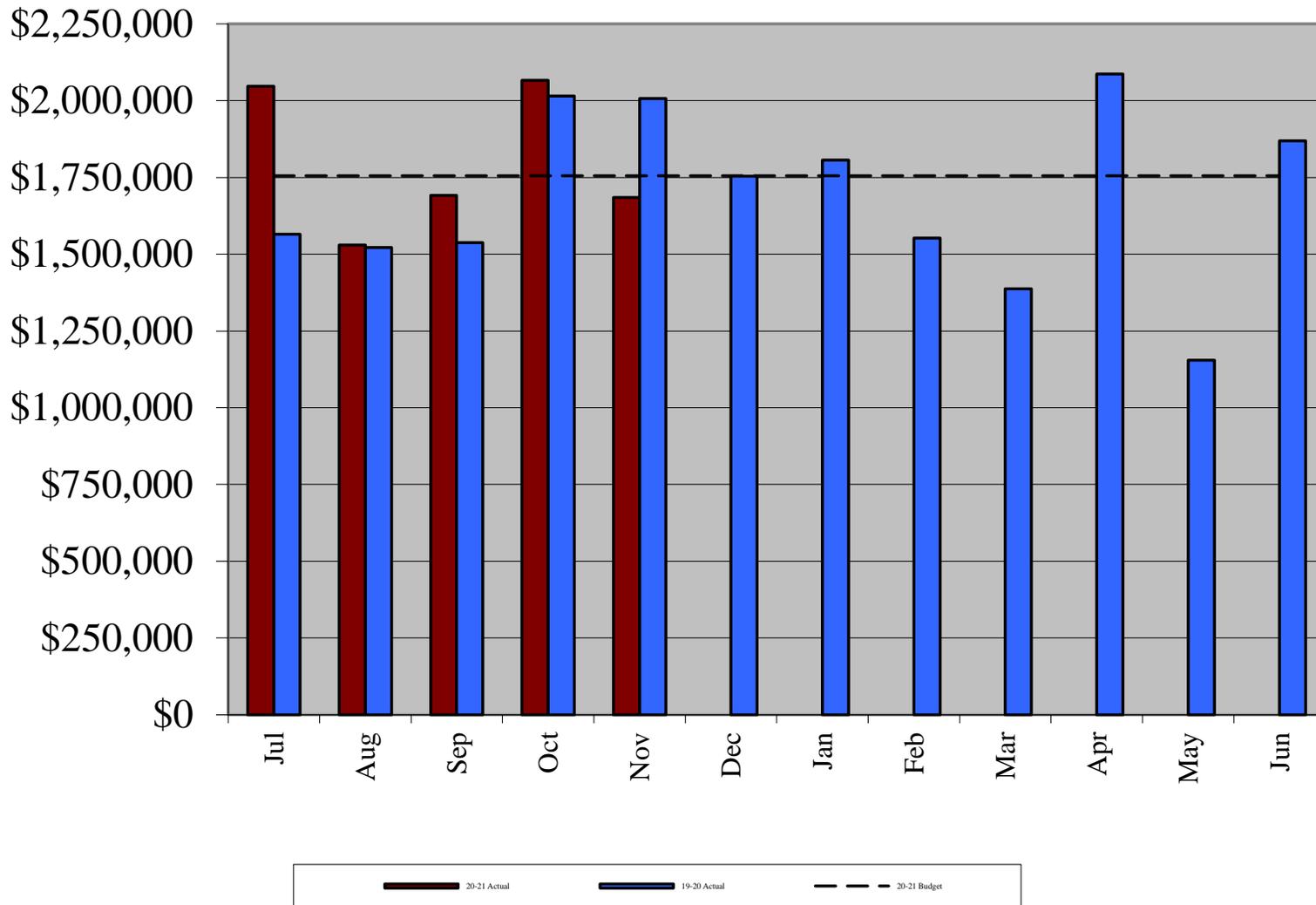
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 1,421,101	\$1,286,797	\$ 1,585,407 (October)
Prescription Drug Claims	<u>\$523,132</u>	<u>263,077</u>	<u>\$516,892</u>	\$ 667,501 (July)
Total	\$1,755,367	\$1,684,178	\$1,803,689	
Prior Year 19-20 Comparison	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month
Medical Claims	\$1,154,652	\$1,441,137	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	<u>\$505,132</u>	<u>\$565,617</u>	<u>\$503,011</u>	\$702,330 (April)
Total	\$1,659,784	\$2,006,754	\$1,687,853	

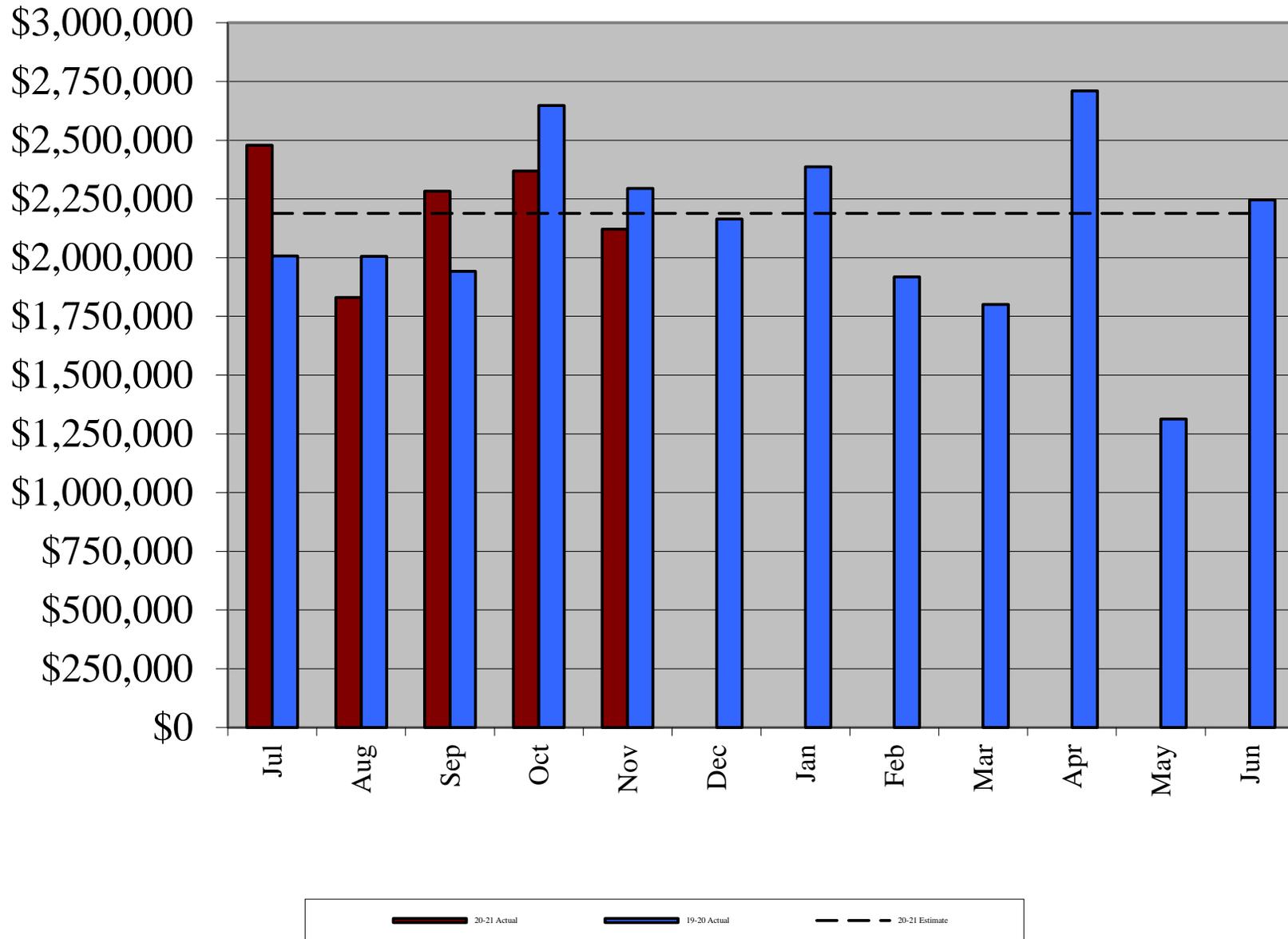
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2020-21
November 30, 2020

	Annual		Inc (Dec)	%	November		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%	\$ 2,000,000	\$ 2,000,000	\$ -	0.0%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	6,361,394	6,591,701	(230,307)	-3%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	1,732,907	1,921,138	(188,231)	-9.8%
Stop Loss Reimb	-	-	-	#DIV/0!	-	121,257	(121,257)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	401,596	397,063	4,533	1%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	712,576	103,760	608,816	586.8%
Interest Income	-	-	-		-	2	(2)	
Total Resources	\$ 27,668,662	\$ 27,257,486	\$ 411,176	1.5%	\$ 12,625,637	\$ 12,443,079	\$ 182,558	1.5%
Expenses								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 6,433,984	\$ 6,152,779	\$ 281,205	4.6%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	2,584,462	2,492,019	92,443	3.7%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	587,763	584,049	3,714	0.6%
Vision Claims	158,371	183,854	(25,483)	-13.9%	78,045	68,787	9,258	13.5%
County Pharmacy	305,000	305,000	-	0.0%	84,669	106,425	(21,756)	-20.4%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	8,686	8,264	422	5.1%
Medicare Supplement	993,168	935,484	57,684	6.2%	334,191	476,938	(142,747)	-29.9%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 22,851,255	\$ 1,124,927	4.9%	\$ 10,111,800	\$ 9,889,260	\$ 222,539	2.3%
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	360,016	416,904	(56,888)	-13.6%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	147,622	142,310	5,312	3.7%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	463,780	448,840	14,940	3.3%
Total Admin/Premiums	\$ 2,284,617	\$ 2,424,226	\$ (139,608)	-5.8%	\$ 971,418	\$ 1,008,054	\$ (36,636)	-3.6%
Total Expenses	\$ 26,260,799	\$ 25,275,480	\$ 985,319	3.9%	\$ 11,083,218	\$ 10,897,314	\$ 185,903	1.7%
Ending Cash Balance	\$ 1,407,863	\$ 1,982,006	\$ (574,143)	-29%	\$ 1,542,419	\$ 1,545,766	\$ (3,345)	-0.2%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
November 30, 2020**

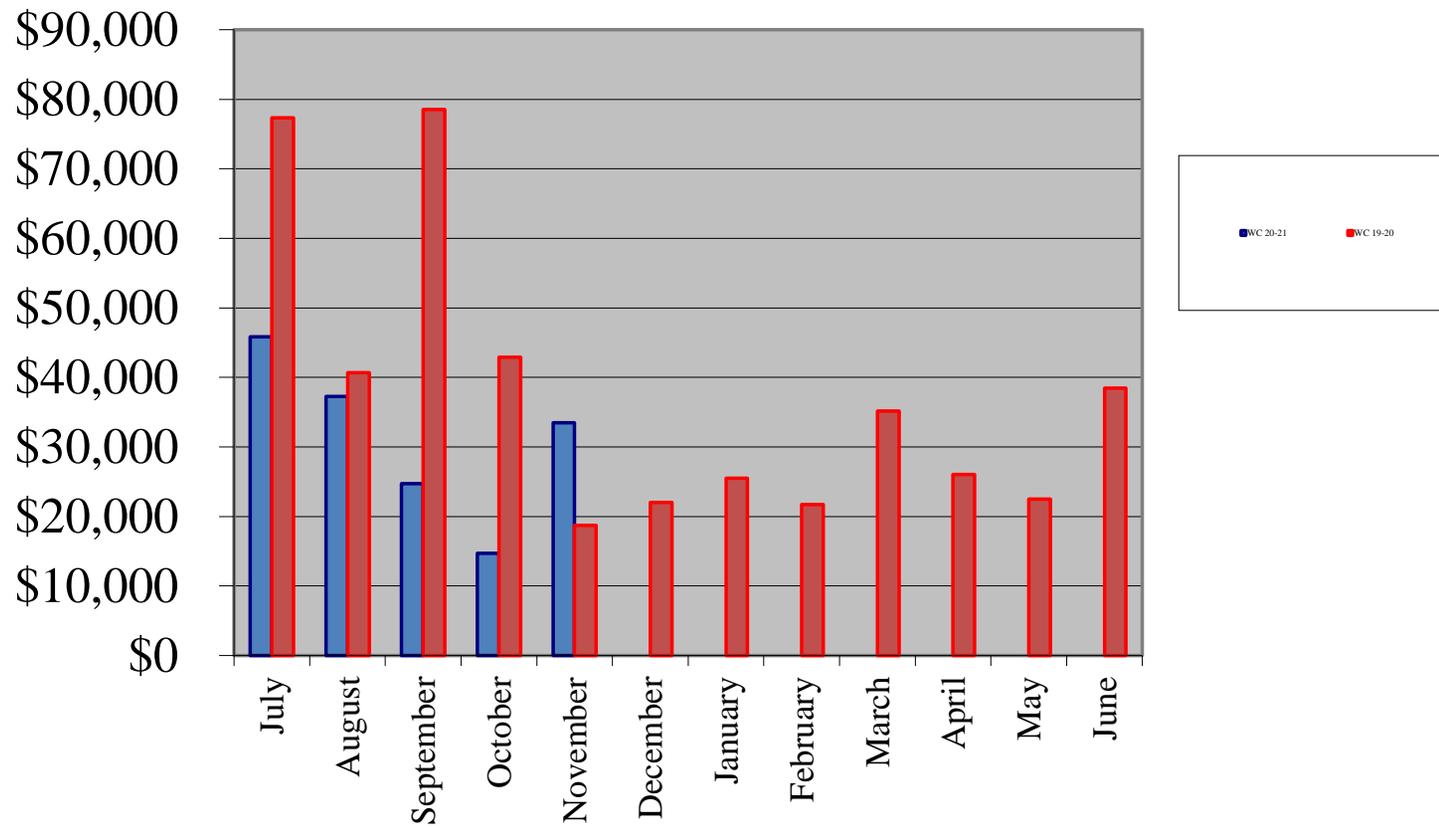
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	27,091	(8,843)
Transfers/Supplements	810,000	200,000	(610,000)
Total Sources	\$ 1,000,706	\$ 464,471	\$ (536,235)
Expenditures:			
Claims	\$ 552,703	\$ 156,024	(396,679)
Stop loss/Admin Fees	246,876	186,280	(60,596)
Total Expenditures	\$ 799,579	\$ 342,304	\$ (457,275)
Ending Cash Balance	\$ 201,129	\$ 122,167	\$ (78,960)
Cash Balance-One Year Ago		\$ 272,592	

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	\$ 5,030	\$ (18,759)
Supportive Services	33,045	45,693	12,648
Total Expenditures	\$ 56,834	\$ 50,723	\$ (6,111)
Ending Cash Balance	\$ 102,853	\$ 102,008	\$ (845)
Cash Balance-One Year Ago		\$ 136,444	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2020-2021

Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status	Project #
Facilities								
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	85,765	128,361	831,336	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
Controls for AHU System	10/1/2020	25,900	25,900			-	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			1,306	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	
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		383,032				383,032		
Total Ongoing Budgeted Capital Projects		\$ 11,103,511	\$ 693,293	\$ 641,088	\$ 7,046,691	\$ 3,363,527		

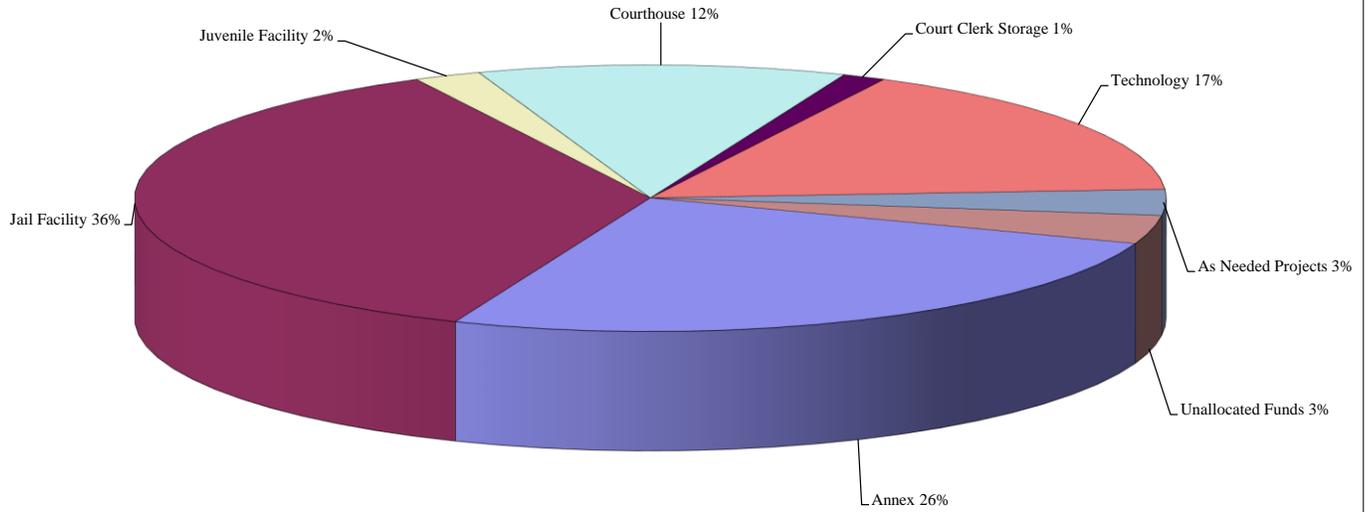
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TIF Projects:

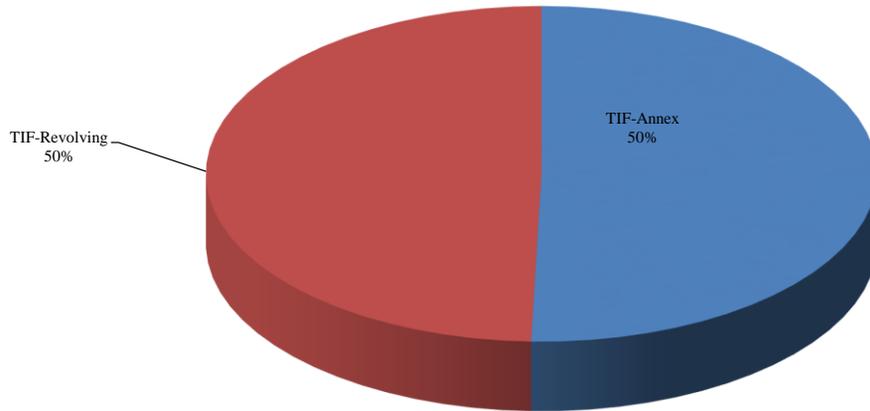
TIF-Annex -319	6/11/2013	\$ 5,607,434	\$ 1,984,035	\$ 193,542	\$ 3,133,895	489,504	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 241,828	\$ 452,975	\$ 3,175,991	1,203,957	Ongoing
Total Capital Projects		\$ 21,332,721	\$ 2,919,156	\$ 1,287,604	\$ 13,356,576	\$ 5,056,988	

122.14

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

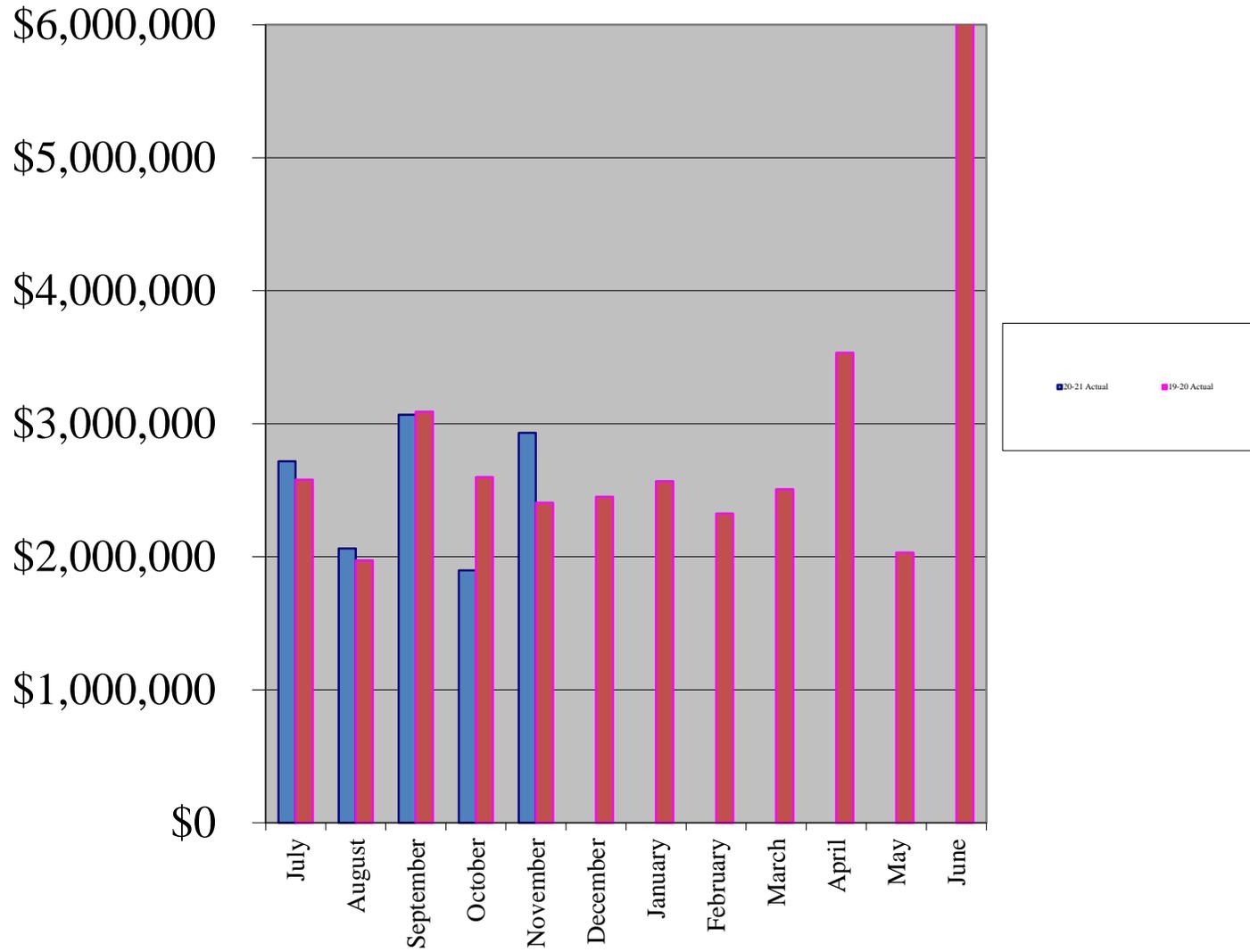


**Special Revenue Funds
Status Report**

Fund	Department	2020-2021 Appropriations	November 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	\$6,007,471	\$620,774	\$2,511,866	\$3,495,606	\$2,958,292.05	\$3,049,179	41.8%
1110	Highway Cash-Dist #2	9,148,890	572,242	1,990,259	7,158,631	3,721,791.82	5,427,099	21.8%
1110	Highway Cash-Dist #3	3,891,908	613,624	2,661,820	1,230,088	3,091,691.52	800,216	68.4%
1111	CBRI Fund	2,550,206	0	356,879	2,193,328	1,681,536.34	868,670	14.0%
1130	Resale Property	5,390,318	407,219	1,463,936	3,926,382	2,363,748.87	3,026,569	27.2%
1140	Treasurer Mortgage Fee	237,580	30,507	56,135	181,446	69,840.41	167,740	23.6%
1150	County Clerk Lien Fee	293,679	17,188	87,617	206,063	105,816.75	187,863	29.8%
1151	UCC Central Filing Fund	815,873	64,435	254,238	561,635	351,603.84	464,269	31.2%
1152	Records Mgmt & Preservation	1,737,741	161,475	685,540	1,052,201	801,168.56	936,572	39.5%
1160	Sheriff Service Fee	1,793,709	252,900	1,263,423	530,286	1,595,218.71	198,490	70.4%
1161	Sheriff Special Revenue	2,516,733	63,675	529,570	1,987,163	1,120,928.79	1,395,804	21.0%
1162	Sheriff's Grant Fund	750,495	9,411	339,433	411,063	396,040.10	354,455	45.2%
1201	Assessor Revolving Fee	107,044	29,120	29,120	77,924	31,772.00	75,272	27.2%
1231	Juvenile Probation Fee	98,347	2,356	11,080	87,267	81,767.50	16,580	11.3%
1233	Juvenile Grant Fund	239,084	19,537	96,703	142,381	111,931.39	127,153	40.4%
1240	Planning Commission Fee	278,112	26,498	136,323	141,789	165,531.26	112,581	49.0%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	662,390	2,248	3,767	658,624	63,137.37	599,253	0.6%
1260	Community Service Fee	195,021	14,001	43,391	151,630	147,860.39	47,161	22.2%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	541,371	7,992	177,439	363,932	187,463.66	353,908	32.8%
1282	Mental Health Court Fund	297,107	15,638	26,823	270,284	38,504.43	258,603	9.0%
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		\$37,849,154	\$2,930,840	\$12,725,359	\$25,123,795	\$19,085,646	\$18,763,508	33.6%

Year elapsed = 42%

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2020-2021 Status Report
For the Period Ending November 30, 2020**

**20-21
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 313,569
Exempt Manufacturing Tax	24,404
Miscellaneous Property Tax	613,324
Interest Income	604
Total Revenue	\$ 951,901

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 **\$ 1,272,877**

Debt Service Fund Expenditures 10 Year History

