

Oklahoma County
Monthly Financial Report
For Period Ending February 29, 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 2019-2020 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FY 2018-19 Budget at 6-30-19	FY 19-20 Adopted Budget	Supplement	Budget Amendments	FY 19-20 Amended Budget	Increase/ Decrease from FY 2018- 19 Budget	% Increase (Decrease)
110 General Government	\$ 8,100,060	\$ 7,105,071		\$ 550,000	\$ 7,655,071	\$ (444,989)	-5.5%
120 Commissioners	442,060	444,929		2,350	447,279	5,219	1.2%
130 Assessor	2,894,955	3,008,635			3,008,635	113,680	3.9%
140 Assessor Revaluation	4,812,004	5,283,888			5,283,888	471,884	9.8%
150 Treasurer	793,044	880,137		800	880,937	87,893	11.1%
160 Court Clerk	7,890,334	8,600,628			8,600,628	710,294	9.0%
170 County Clerk	2,687,096	2,491,229			2,491,229	(195,867)	-7.3%
180 Excise and Equalization	44,707	42,576			42,576	(2,131)	-4.8%
190 County Audit	718,920	718,920	8,072		726,992	8,072	1.1%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	59,720	59,720			59,720	-	0.0%
240 Purchasing	345,055	353,408		82,529	435,937	90,882	26.3%
250 Election Board	1,575,862	1,617,353			1,617,353	41,492	2.6%
260 BOCC HR/Health & Safety	648,893	706,359			706,359	57,466	8.9%
265 Employee Benefits Departm	348,778	355,328			355,328	6,550	N/A
270 MIS	3,728,063	4,156,993		70,000	4,226,993	498,930	13.4%
280 Facilities Management-Mai	1,578,754	1,620,845		70,000	1,690,845	112,091	7.1%
290 Facilities Mgmt - Custodial	266,709	270,209			270,209	3,500	1.3%
300 Planning Commission	-	-		77,140	77,140	77,140	
310 Court Services	845,197	974,098			974,098	128,901	15.3%
517 Sheriff-Detention	37,486,517	30,229,517		(86,210)	30,143,307	(7,343,210)	-19.6%
518 Sheriff-Law Enforcement	-	10,071,008		800	10,071,808	10,071,808	
525 Juvenile Detention	5,250,500	2,972,101		2,327,918	5,300,019	49,519	0.9%
526 Juvenile Bureau	2,166,592	2,292,903		8,750	2,301,653	135,061	6.2%
550 Emergency Management	537,711	563,140			563,140	25,429	4.7%
610 Social Services	2,095,177	2,291,649			2,291,649	196,472	9.4%
710 Free Fair	62,245	62,245			62,245	-	0.0%
910 Highway - District 1	495,283	568,613			568,613	73,330	14.8%
920 Highway - District 2	368,994	394,936			394,936	25,942	7.0%
930 Highway - District 3	347,787	418,140			418,140	70,353	20.2%
940 Engineer	571,958	607,364			607,364	35,406	6.2%
950 Economic Development	200,000	200,000			200,000	-	0.0%
995 Reserve	3,357,153	5,105,363	6,768,020	(3,104,077)	8,769,306	5,412,153	161.2%
Total Department Budget	\$ 90,942,526	\$ 94,689,703	\$ 6,776,092	\$ -	\$ 101,465,795	\$ 10,523,270	11.6%
Cash Transfers							
4010 Employee Benefits	\$ 4,500,000	\$ 3,400,000			\$ 3,400,000	\$ (1,100,000)	-24.4%
4020 Workers Compensation	500,000	555,000			555,000	55,000	11.0%
4030 Self Insurance	111,000	10,000			10,000	(101,000)	-91.0%
2010 Capital Projects	2,460,000	1,228,466			1,228,466	(1,231,534)	-50.1%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 8,371,000	\$ 5,993,466	\$ -	\$ -	\$ 5,993,466	\$ (2,377,534)	-28.4%
Total	\$ 99,313,526	\$ 100,683,169	\$ 6,776,092	\$ -	\$ 107,459,261	\$ 8,145,736	8.2%
Total Sources Available							
Revenue	\$ 87,220,283	\$ 89,686,386			\$ 91,484,851	\$ 4,264,568	4.9%
Fund Balance	\$ 12,093,243	\$ 10,996,784			\$ 15,974,410	3,881,167	32.1%
Total Available Funding	\$ 99,313,526	\$ 100,683,169			\$ 107,459,261	\$ 8,145,735	8.2%

**Oklahoma County
FY 2019-2020 General Fund Reserve**

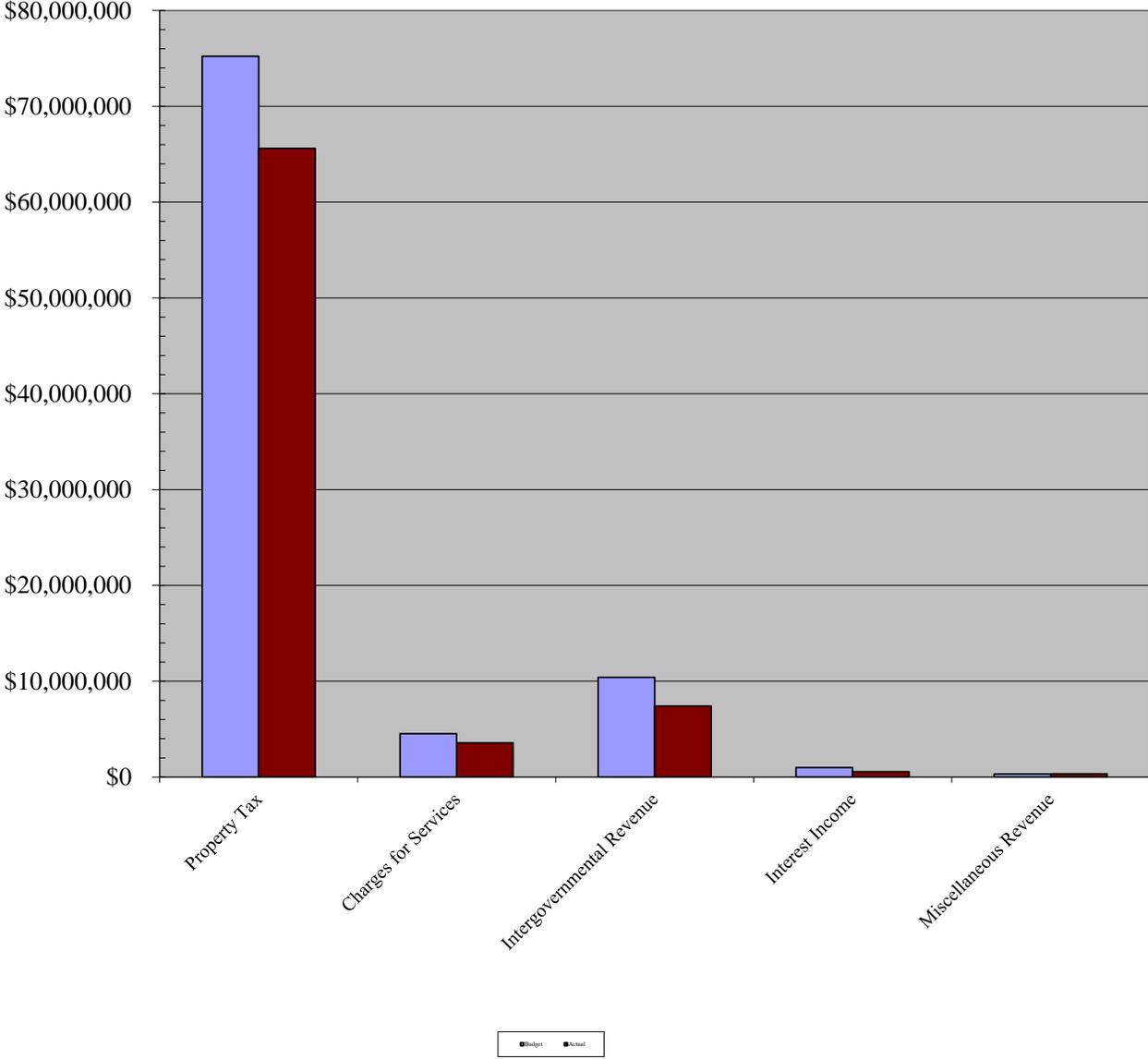
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budg	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September Supplement	\$ 6,768,020.00	2019-4038	9/19/2019
280 Facilities Managemen	Elevator technician	\$ (70,000.00)	2019-4127	9/19/2019
517 Sheriff Detention	SCAAP Grant unexpended balance	\$ (13,790.07)	2019-4128	9/19/2019
525 Juvenile Detention	Replacement of failed chiller	\$ (16,250.00)	2019-4138	9/19/2019
526 Juvenile Bureau	Replacement of failed chiller	\$ (8,750.00)	2019-4138	9/19/2019
525 Juvenile Detention	Arts Education training	\$ (25,000.00)	2019-4139	9/19/2019
300 Planning Commission	Fund the salary and related expenses for 3 employees for 3 mo	\$ (77,140.00)	2019-4938	11/21/2019
110 General Government	Criminal Justice Authority	\$ (450,000.00)	2019-5196	12/6/2019
120 Commissioners	Statute increase in monthly travel allowance	\$ (2,350.00)	2019-5358	12/19/2019
150 Treasurer	Statute increase in monthly travel allowance	\$ (800.00)	2019-5358	12/19/2019
518 Sheriff Law Enforcem	Statute increase in monthly travel allowance	\$ (800.00)	2019-5358	12/19/2019
525 Juvenile Detention	To fund the remainder of the fiscal year	\$ (2,071,243.00)	2019-5359	12/19/2019
525 Juvenile Detention	Salary increases for Juvenile Detention Officers	\$ (215,425.37)	2019-5359	12/19/2019
270 MIS	Hire a contract web designer	\$ (70,000.00)	2020-189	1/16/2020
Total General Fund Reserve		\$ 8,769,305.56		

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending February 29, 2020**

	19-20 Amended Budget	19-20 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	\$ 15,974,410	\$ 15,974,410	\$ -	100.0%	
Reserved	6,148,798	6,148,798	-	100.0%	
Total Estimated Cash Balance	\$ 22,123,208	\$ 22,123,208	\$ -		
Revenue:					
Property Tax	\$ 75,231,019	\$ 65,612,526	\$ (9,618,493)	87.2%	87.5%
Charges for Services	4,527,738	3,567,493	(960,245)	78.8%	73.2%
Intergovernmental Revenue	10,404,009	7,422,520	(2,981,489)	71.3%	67.6%
Interest Income	1,000,000	546,378	(453,622)	54.6%	153.5%
Miscellaneous Revenue	322,086	337,279	15,193	104.7%	54.4%
Total Revenue	\$ 91,484,852	\$ 77,486,197	\$ (13,998,655)	84.7%	84.7%
Temporary Cash Transfer In	\$ -	\$ 11,250,000	\$ 11,250,000		
Temporary Cash Transfer Out	-	(11,250,000)	(11,250,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,993,466)	(5,993,466)	-		
19-20 Expenditures	\$ 101,465,795	\$ 53,307,705	\$ (48,158,090)	52.5%	55.5%
Prior Budget Year Expenditures	6,148,798	5,165,276	(983,522)	84.0%	70.4%
Total Expenditures	\$ 107,614,593	\$ 58,472,981	\$ (49,141,612)		
Cash Balance*	\$ 0	\$ 35,142,958	\$ 35,142,958		

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

**19-20 General Fund Budget to Actual Revenue
at February 29, 2020**



**General Fund
FY 2019-2020
Actual Comparison**

	For the Month Ending February 29, 2020			
	19-20 February Actual	18-19 February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 39,351,981	\$ 33,328,382	\$ 6,023,599	18.1%
Revenue:				
Property Tax	\$ 1,621,288	\$ 1,624,202	\$ (2,914)	-0.2%
Charges for Services	449,743	419,389	30,354	7.2%
Intergovernmental Revenue	524,513	353,645	170,868	48.3%
Interest Income	181,285	289,198	(107,913)	-37.3%
Miscellaneous Revenue	8,343	8,869	(526)	-5.9%
Total Revenue	<u>\$ 2,785,172</u>	<u>\$ 2,695,302</u>	<u>\$ 89,869</u>	<u>3.3%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
19-20 Expenditures	\$ 6,888,734	\$ 6,646,364	\$ 242,370	3.6%
Prior Budget Year Expenditures	105,461	279,838	(174,377)	
Total Expenditures	<u>\$ 6,994,195</u>	<u>\$ 6,926,202</u>	<u>\$ 67,993</u>	<u>1.0%</u>
Ending Cash Balance	<u>\$ 35,142,958</u>	<u>\$ 29,097,483</u>	<u>\$ 6,045,475</u>	<u>20.8%</u>

	For the Year to Date Period Ending February 29 , 2020			
	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 22,123,208	\$ 18,493,830	\$ 3,629,378	19.6%
	\$ 65,612,526	\$ 62,900,394	\$ 2,712,132	4.3%
	3,567,493	3,393,319	174,174	5.1%
	7,422,520	6,565,422	857,098	13.1%
	546,378	764,444	(218,066)	-28.5%
	337,279	208,659	128,620	61.6%
	<u>\$ 77,486,197</u>	<u>\$ 73,832,238</u>	<u>\$ 3,653,959</u>	<u>4.9%</u>
	\$ 11,250,000	\$ 16,000,000	\$ (4,750,000)	
	(11,250,000)	(16,000,000)	4,750,000	
	-	-	-	
	(5,993,466)	(8,171,000)	2,177,534	-26.6%
	\$ 53,307,705	\$ 50,548,585	\$ 2,759,120	5.5%
	5,165,276	4,509,001	656,275	14.6%
	<u>\$ 58,472,981</u>	<u>\$ 55,057,586</u>	<u>\$ 3,415,395</u>	<u>6.2%</u>
	<u>\$ 35,142,958</u>	<u>\$ 29,097,483</u>	<u>\$ 6,045,475</u>	<u>20.8%</u>

Note 1.)

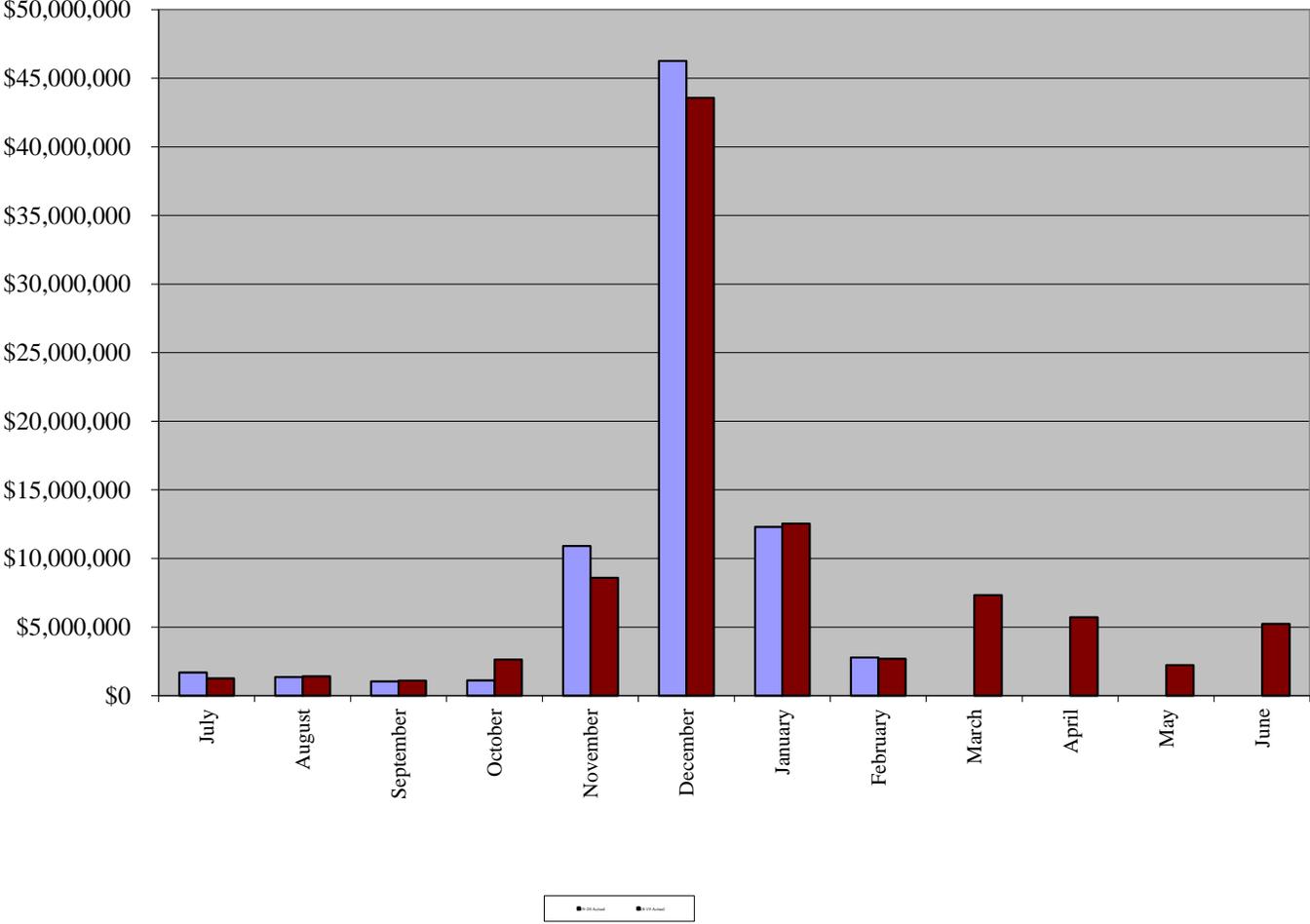
Operating Transfers

2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	19-20 February Actual	18-19 February Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)
	\$ (1,228,466)	\$ (2,260,000)	\$ 1,031,534
	(3,400,000)	(4,500,000)	1,100,000
	(555,000)	(500,000)	(55,000)
	(10,000)	(111,000)	101,000
	(800,000)	(800,000)	-
	<u>\$ (5,993,466)</u>	<u>\$ (8,171,000)</u>	<u>\$ 2,177,534</u>

General Fund Actual Revenue February 29, 2020

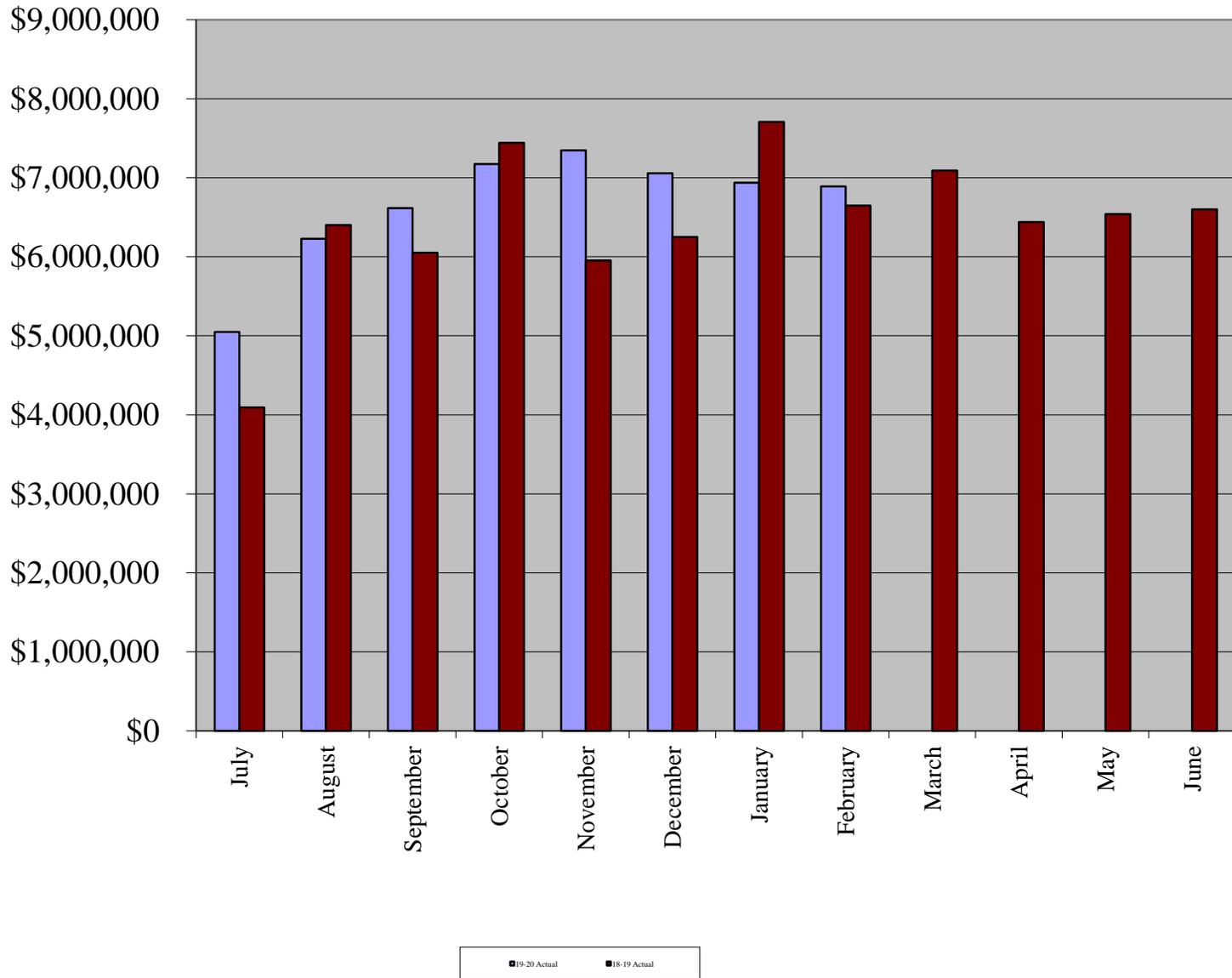


FY 2019-20 General Fund Expenditures
Status Report

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	February 2020 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	19/20 % Expended	Prior Year % Expended
110	General Government	\$ 7,105,071	\$ 550,000	\$ 7,655,071	\$ 238,176	\$ 3,910,280	\$ 3,744,791	\$ 6,310,771	\$ 1,344,300	51.1%	37.5%
120	County Commissioners	444,929	2,350	447,279	37,398	287,396	159,883	287,396	159,883	64.3%	56.5%
130	Assessor	3,008,635	-	3,008,635	235,597	1,790,614	1,218,021	1,835,890	1,172,745	59.5%	51.0%
140	Assessor Reevaluation	5,283,888	-	5,283,888	343,858	2,940,576	2,343,312	3,268,748	2,015,140	55.7%	50.5%
150	Treasurer	880,137	800	880,937	60,575	504,831	376,106	565,491	315,446	57.3%	45.2%
160	Court Clerk	8,600,628	-	8,600,628	714,046	5,449,909	3,150,719	5,470,690	3,129,938	63.4%	54.1%
170	County Clerk	2,491,229	-	2,491,229	203,870	1,614,335	876,894	1,675,143	816,086	64.8%	54.9%
180	Excise & Equalization Bds	42,576	-	42,576	625	4,403	38,173	5,339	37,237	10.3%	16.2%
190	County Audit	718,920	8,072	726,992	1,185	232,961	494,031	538,786	188,206	32.0%	41.3%
200	District Attorney-State	150,000	-	150,000	3,666	45,499	104,501	62,778	87,222	30.3%	29.1%
210	District Attorney-County	72,398	-	72,398	3,857	34,327	38,071	52,958	19,440	47.4%	46.1%
230	Public Defender	59,720	-	59,720	1,219	30,519	29,201	43,144	16,576	51.1%	40.7%
240	Purchasing	353,408	82,529	435,937	35,018	268,855	167,082	274,268	161,669	61.7%	45.2%
250	Election Board	1,617,353	-	1,617,353	179,244	907,321	710,032	942,760	674,593	56.1%	58.5%
260	BOCC HR/Health & Safety	706,359	-	706,359	59,858	421,549	284,810	430,509	275,850	59.7%	51.6%
265	Employee Benefits Dept	355,328	-	355,328	27,879	221,698	133,630	224,203	131,125	62.4%	54.0%
270	MIS	4,156,993	70,000	4,226,993	292,927	2,410,649	1,816,344	3,285,593	941,400	57.0%	53.8%
280	Facilities Management	1,620,845	70,000	1,690,845	115,642	868,466	822,379	999,822	691,023	51.4%	50.3%
285	Facilities Mgmt-Custodial	270,209	-	270,209	29,489	137,663	132,546	240,177	30,032	50.9%	45.7%
300	Planning Commission	-	77,140	77,140	1,160	75,512	1,628	75,683	1,457		
301	Court Services	974,098	0	974,098	77,647	598,064	376,034	598,064	376,034	61.4%	55.9%
517	Sheriff-Detention	30,229,517	(86,210)	30,143,307	2,446,985	17,219,659	12,923,648	21,872,480	8,270,827	57.1%	51.7%
518	Sheriff-Law Enforcement	10,071,008	-	10,071,808	789,959	6,293,652	3,778,156	6,293,652	3,778,156	62.5%	
525	Juvenile Detention	2,972,101	2,327,918	5,300,019	469,412	3,297,265	2,002,755	3,435,481	1,864,539	62.2%	52.9%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	171,204	1,221,815	1,079,838	1,252,900	1,048,753	53.1%	55.5%
550	Emergency Management	563,140	-	563,140	31,337	331,853	231,287	365,593	197,547	58.9%	34.1%
610	Social Services	2,291,649	-	2,291,649	170,923	1,142,645	1,149,004	1,636,551	655,098	49.9%	46.4%
710	Free Fair	62,245	-	62,245	168	37,018	25,227	46,835	15,410	59.5%	64.8%
910	District 1	568,613	-	568,613	42,737	293,839	274,774	357,538	211,075	51.7%	41.6%
920	District 2	394,936	-	394,936	31,612	150,063	244,873	172,559	222,377	38.0%	12.4%
930	District 3	418,140	-	418,140	26,582	206,447	211,693	215,056	203,084	49.4%	48.5%
940	County Engineer	607,364	-	607,364	44,881	358,022	249,342	366,900	240,464	58.9%	55.4%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	50.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	5,105,363	3,663,943	8,769,306	-	-	8,769,306	-	8,769,306		
Total		\$ 94,689,703	\$ 6,775,292	\$ 101,465,795	\$ 6,888,734	\$ 53,307,705	\$ 48,158,090	\$ 63,403,760	\$ 38,062,035	52.5%	49.2%

Year elapsed = 66.7%

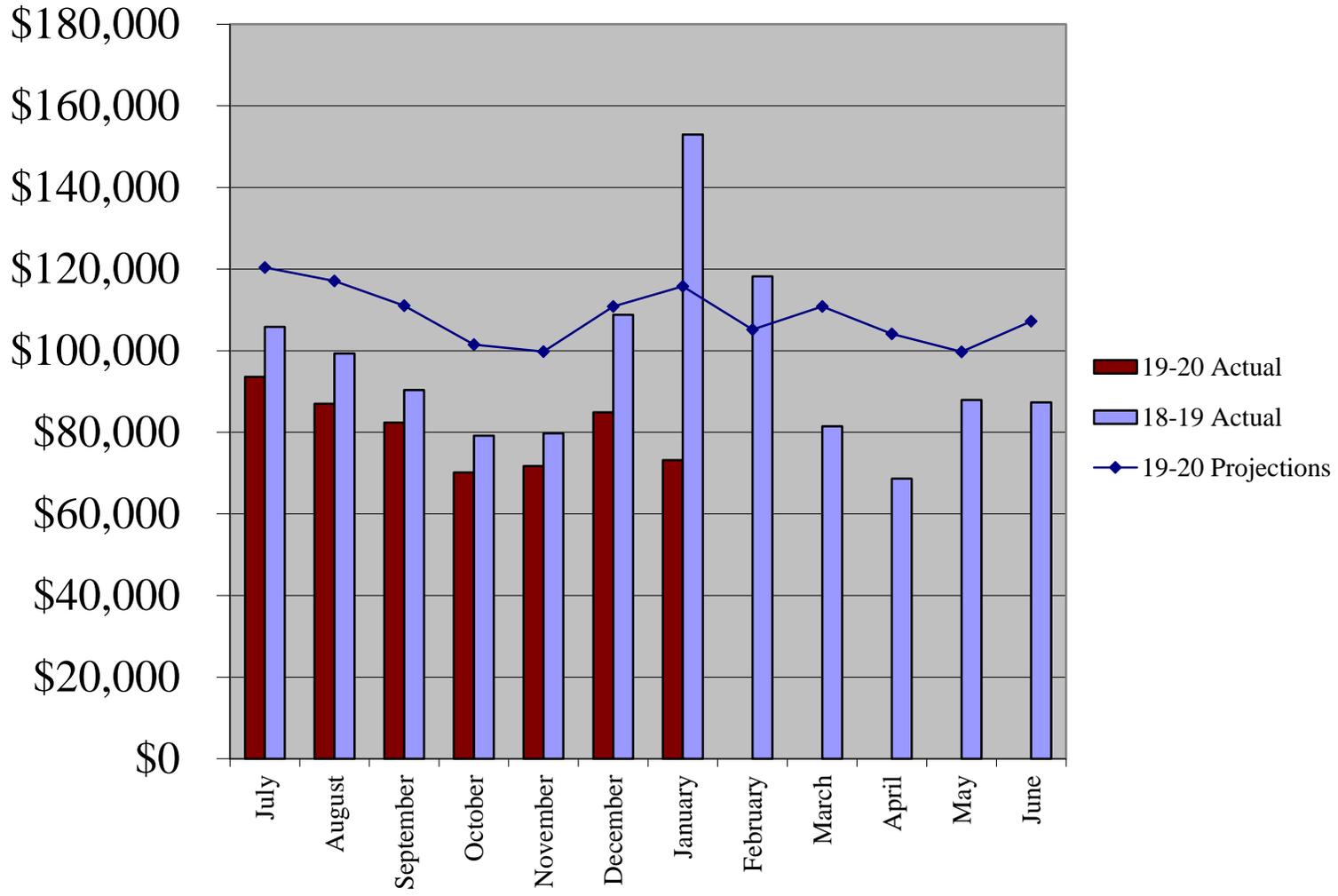
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2019-2020
February 29, 2020**

<u>Account Description</u>	Outstanding		YTD Expenditures		Funds Available
	19-20 Approved Budget	Requisitions/ Encumbrances	19-20 Year to Date Actual	+ Requisitions & Encumbrances	
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 800	\$ 800	\$ 400
52010 FICA - Retirement Board Members	92		61	61	31
52032 Retirement paid by General Fund	4,500	615	3,061	3,677	823
Total Salaries and Benefits	\$ 5,792	\$ 615	\$ 3,923	\$ 4,538	\$ 1,254
<u>Utilities</u>					
54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 437,025	\$ 562,925	\$ 999,950	\$ 303,399
54023 Electricity (OG&E)	665,000	179,117	374,983	554,100	110,900
54024 Sewer and Water(City of OKC)	850,000	338,308	369,692	708,000	142,000
54022 Natural Gas(ONG)	24,000	14,493	5,382	19,875	4,125
Utilities Subtotal	\$ 2,842,349	\$ 968,943	\$ 1,312,982	\$ 2,281,925	\$ 560,424
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	20,000	20,200	600	20,800	(800)
Lease-Purchase Debt Subtotal	\$ 20,000	\$ 20,200	\$ 600	\$ 20,800	\$ (800)
<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		6,950	6,950	50
54017 CODA annual membership dues	2,400		2,400	2,400	-
Memberships Subtotal	\$ 33,273	\$ -	\$ 33,223	\$ 33,223	\$ 50
<u>Other Operating Expenditures</u>					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 299,765	\$ 419,672	\$ 719,437	\$ 0
54451 Outside legal services	100,000	268,304	160,806	429,110	(329,110)
54036 Inmate Medical for Cap Excess	1,000,000				1,000,000
54019 Liability policies on equipment and property; blank	444,500		443,879	443,879	621
54040 Publication of Commissioners Proceedings/Ads	36,000	20,494	16,824	37,318	(1,318)
54102 ICB (county-occupied space) rent expense	130,000	32,202	75,140	107,342	22,658
54102 Lincoln (county-occupied space) rent expense	261,000	65,021	151,713	216,734	44,266
54103 Storage Court Clerk Building Lease	350,000	111,584	223,168	334,752	15,248
54109/540 Postage Machine and Postage	8,000	8,158	342	8,500	(500)
54355 Paper and Printing	1,000			-	1,000
54455 Investrust Management Fees	400,000	261,282	138,718	400,000	-
54455 OSU Extension Contract	549,512	255,244	274,756	530,000	19,512
54455 Professional Services-Other -Arbitrage	15,000			-	15,000
54455 Criminal Justice Authority	550,000		550,000	550,000	-
54455 Criminal Justice Advisory Committee	150,000	75,000	75,000	150,000	-
54456 USID Assessment - Services Other	5,000			-	5,000
54456 Downtown Business Improvement District Assessm	5,000		8,677	8,677	(3,677)
54456 Alcohol and drug screening for county employees	20,000	11,831	8,169	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	460	920	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc	6,400	197	11,768	11,965	(5,565)
Other Operating Subtotal	\$ 4,752,229	\$ 1,409,543	\$ 2,559,552	\$ 3,969,095	\$ 783,134
Total Maintenance and Operations - 54000	\$ 7,647,851	\$ 2,398,686	\$ 3,906,357	\$ 6,305,043	\$ 1,342,808
<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	\$ 7,655,071	\$ 2,400,491	\$ 3,910,280	\$ 6,310,771	\$ 1,344,300

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2019-2020
February 29, 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	\$ 1,792,494	\$ 1,308,158		\$ 1,308,158	\$ (484,336)
Transfers In	\$ 3,400,000	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,437,630	2,806,815	1,590,657	4,397,471	(40,159)
Employer Premiums	16,031,511	10,587,551	5,339,451	15,927,003	(104,508)
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000	737,227	737,227	1,474,454	474,454
Refunds/Rebates/Interest	595,850	116,939	58,470	175,409	(420,441)
Total Resources	\$ 27,257,485	\$ 19,077,948	\$ 6,930,108	\$ 26,803,752	\$ (453,733)
Expenses					
Medical Claims	\$ 13,855,820	\$ 9,823,002	\$ 4,911,501	\$ 14,734,503	\$ 878,683
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	3,934,253	1,967,126	5,901,379	(160,209)
Dental Claims	1,488,285	1,032,022	516,011	1,548,033	59,748
Vision Claims	183,854	108,501	54,251	162,752	(21,102)
County Pharmacy	305,000	166,253	83,127	249,380	(55,620)
Employee Assistance Program	21,224	13,271	9,479	22,750	1,526
Medicare Supplement - Phys. Mutual	935,484	723,140	241,047	964,187	28,703
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 15,800,442</u>	<u>\$ 7,782,541</u>	<u>\$ 23,582,983</u>	<u>\$ 731,728</u>
Administration Fees & Other	909,211	619,921	357,958	977,879	68,668
Life/AD&D Premiums	334,941	227,878	162,770	390,647	55,706
Stop Loss Premiums	1,180,073	717,964	512,831	1,230,795	50,722
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 1,565,762</u>	<u>\$ 1,033,559</u>	<u>\$ 2,599,322</u>	<u>\$ 175,097</u>
Total Expenses	\$ 25,275,480	\$ 17,366,204	\$ 8,816,100	\$ 26,182,305	\$ 906,825
Ending Cash Balance	\$ 1,982,006	\$ 1,711,743	\$ (1,885,991)	\$ 621,449	\$ (1,360,556)

Cash Balance-One Year Ago

\$ 2,744,448

Notes:

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

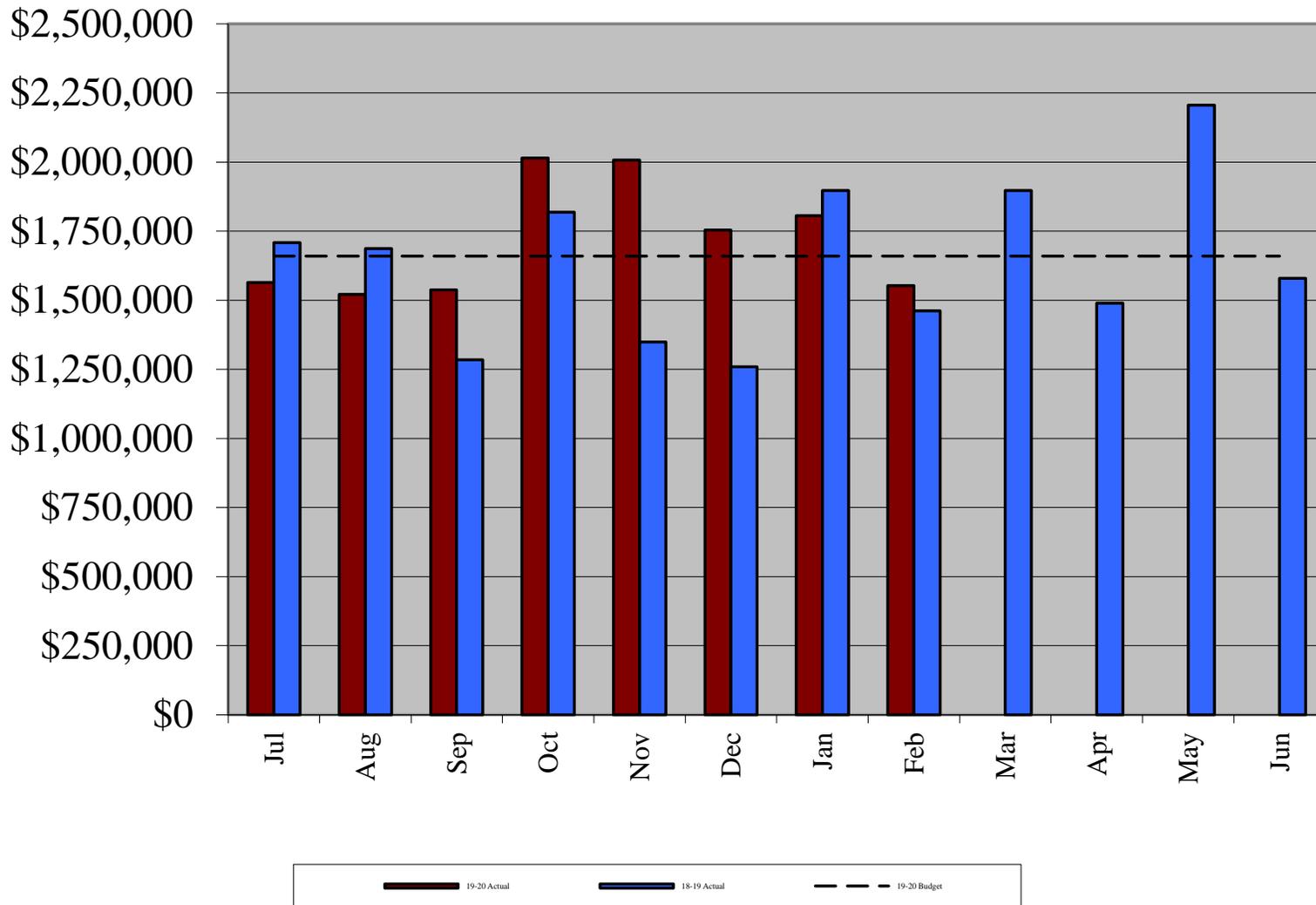
	<u>Employee 2020</u>	<u>Employer 19-20</u>
	\$159	\$820
	\$374	\$1,888

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 19-20	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,154,652	\$ 1,048,051	\$1,227,875	\$ 1,441,137 (November)
Prescription Drug Claims	\$505,132	504,186	\$491,782	\$ 632,826 (October)
Total	\$1,659,784	\$1,552,237	\$1,719,657	
Prior Year 18-19 Comparison				
	18/19 Monthly Budget	This Month	18/19 Avg	18/19 High Month
Medical Claims	\$1,154,185	\$851,963	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$446,916	\$493,544	\$622,420 (June)
Total	\$1,721,913	\$1,298,879	\$1,635,242	

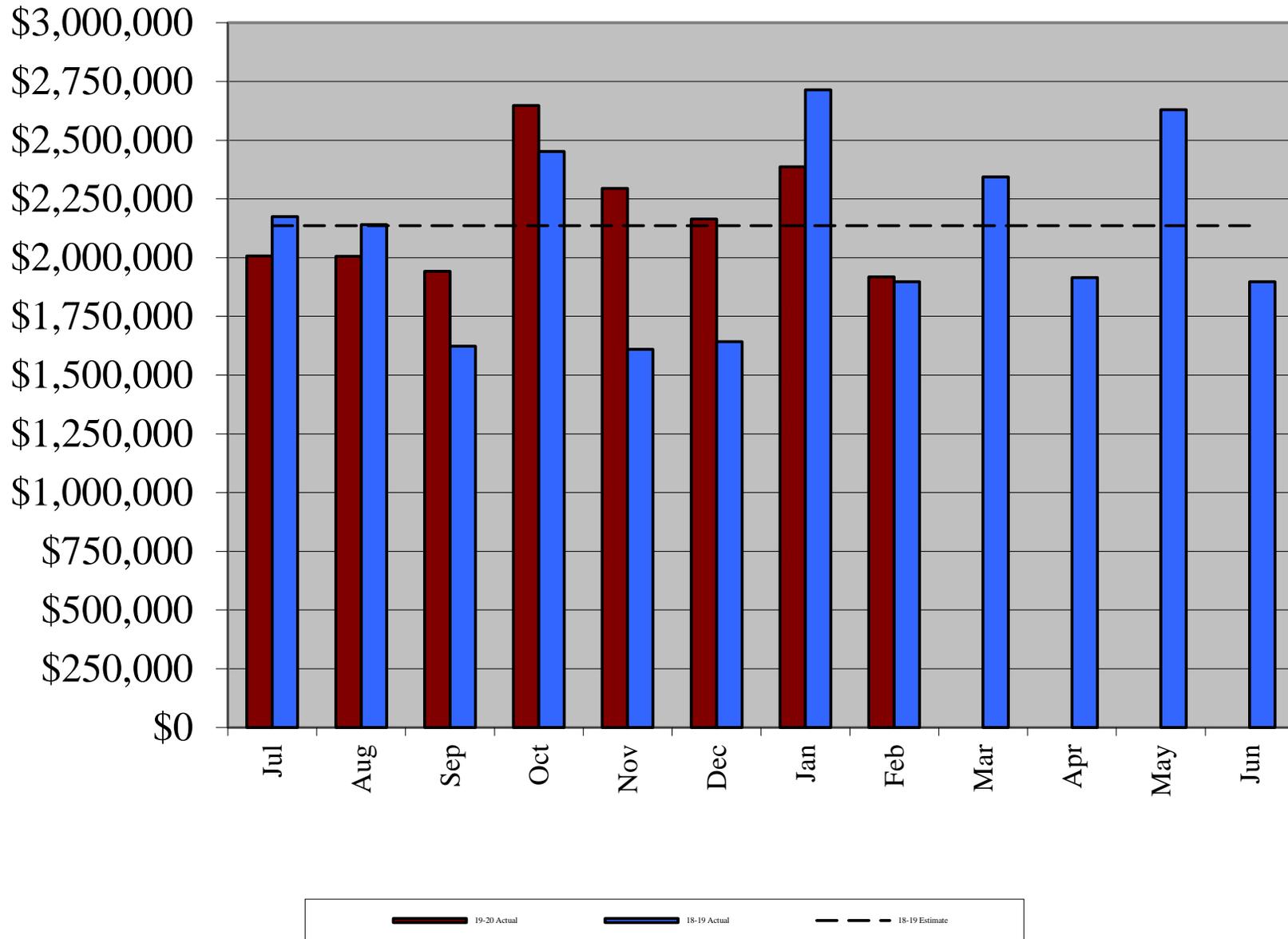
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2018-19
February 29, 2020

	Annual		Inc (Dec)	%	February		Inc (Dec)	%
	FY 19-20 Estimates	FY 18-19 Actuals			FY 19-20 YTD Actuals	FY 18-19 YTD Actuals		
Resources								
Beginning Cash Balance	\$ 1,792,494	\$ 395,976	\$ 1,396,518	352.7%	\$ 1,308,158	\$ 395,976	\$ 912,182	230.4%
Transfers In	\$ 3,400,000	\$ 4,500,000	\$ (1,100,000)	-24.4%	\$ 3,400,000	\$ 4,500,000	\$ (1,100,000)	-24.4%
Employer Premiums	16,031,511	14,700,072	1,331,439	9.1%	10,587,551	9,665,240	922,311	10%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	2,806,815	2,836,261	(29,446)	-1.0%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	413,554	(292,297)	
Rx Rebates	1,000,000		1,000,000		737,227	676,846	60,381	9%
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	116,936	508,482	(391,546)	-77.0%
Interest Income	-	6	(6)		3	3	0	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 19,077,948	\$ 18,996,362	\$ 81,586	0.4%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 9,823,002	\$ 8,630,800	\$ 1,192,202	13.8%
Medical claims covered by Stop Loss	-	284,420	(284,420)		-	268,261	(268,261)	-100.0%
Prescription Drug Claims	6,061,588	5,922,524	139,064	2.3%	3,934,253	3,835,017	99,236	2.6%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	1,032,022	948,855	83,167	8.8%
Vision Claims	183,854	167,315	16,539	9.9%	108,501	105,268	3,233	3.1%
County Pharmacy	305,000	293,836	11,164	3.8%	166,253	194,597	(28,344)	-14.6%
Employee Assistance Program	21,224	20,320	904	4.4%	13,271	13,969	(698)	-5.0%
Medicare Supplement	935,484	923,631	11,853	1.3%	723,140	689,760	33,380	4.8%
Misc Refunds/Reimb/Flex Acct	-	15,621	(15,621)		-	12,255	(12,255)	0%
Total Claims	\$ 22,851,255	\$ 22,751,131	\$ 100,124	0.4%	\$ 15,800,442	\$ 14,698,783	\$ 1,101,660	7.5%
Administration Fees & Other	909,211	803,741	105,470	13.1%	619,921	565,017	54,904	9.7%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	227,878	223,367	4,511	2.0%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	717,964	764,750	(46,786)	-6.1%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 1,565,762	\$ 1,553,134	\$ 12,628	0.8%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 17,366,204	\$ 16,251,914	\$ 1,114,288	6.9%
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 1,711,743	\$ 2,744,448	\$ (1,032,702)	-37.6%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
February 29, 2020

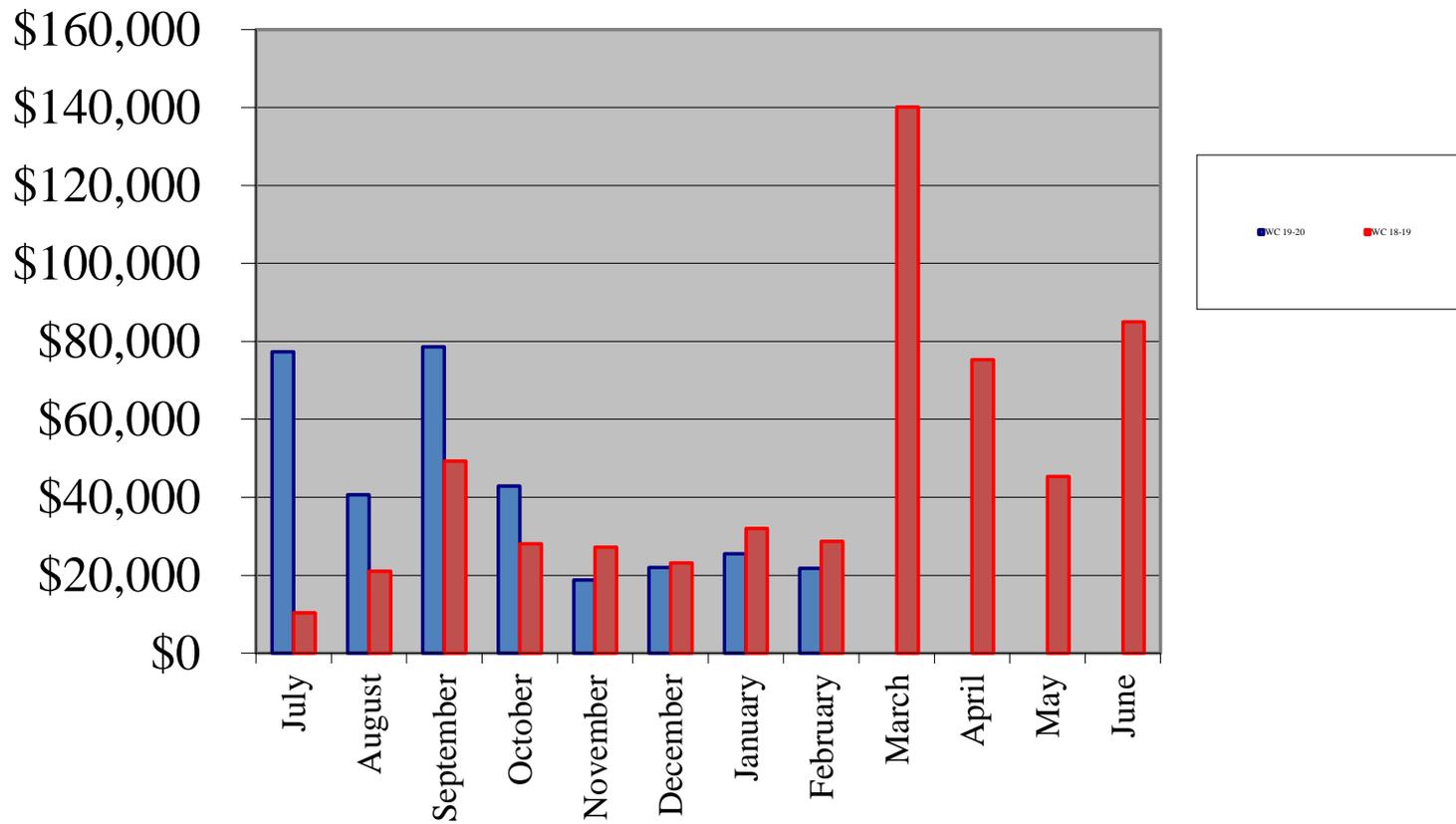
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	3	(1)
Reimbursed Premiums	23,115	26,618	3,503
Transfers/Supplements	555,000	555,000	-
Total Sources	\$ 1,002,118	\$ 925,687	\$ (76,431)
Expenditures:			
Claims	\$ 447,018	\$ 323,482	(123,536)
Stop loss/Admin Fees	238,347	217,926	(20,421)
Total Expenditures	\$ 685,365	\$ 541,407	\$ (143,958)
Ending Cash Balance	\$ 316,753	\$ 384,280	\$ 67,527
Cash Balance-One Year Ago		\$ 699,602	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 144,022	\$ 150,016	\$ 5,994
Sources:			
Interest Income	-	-	-
Transfers/Supplements	10,000	10,000	-
Reimbursement		19	19
Total Sources	\$ 154,022	\$ 160,035	\$ 6,013
Expenditures:			
Tort Claims	\$ 11,223	\$ 34,687	\$ 23,464
Supportive Services	40,735	5,532	(35,203)
Total Expenditures	\$ 51,958	\$ 40,218	\$ (11,740)
Ending Cash Balance	\$ 102,064	\$ 119,817	\$ 17,753
Cash Balance-One Year Ago		\$ 159,193	

Workers Compensation Fund Claims



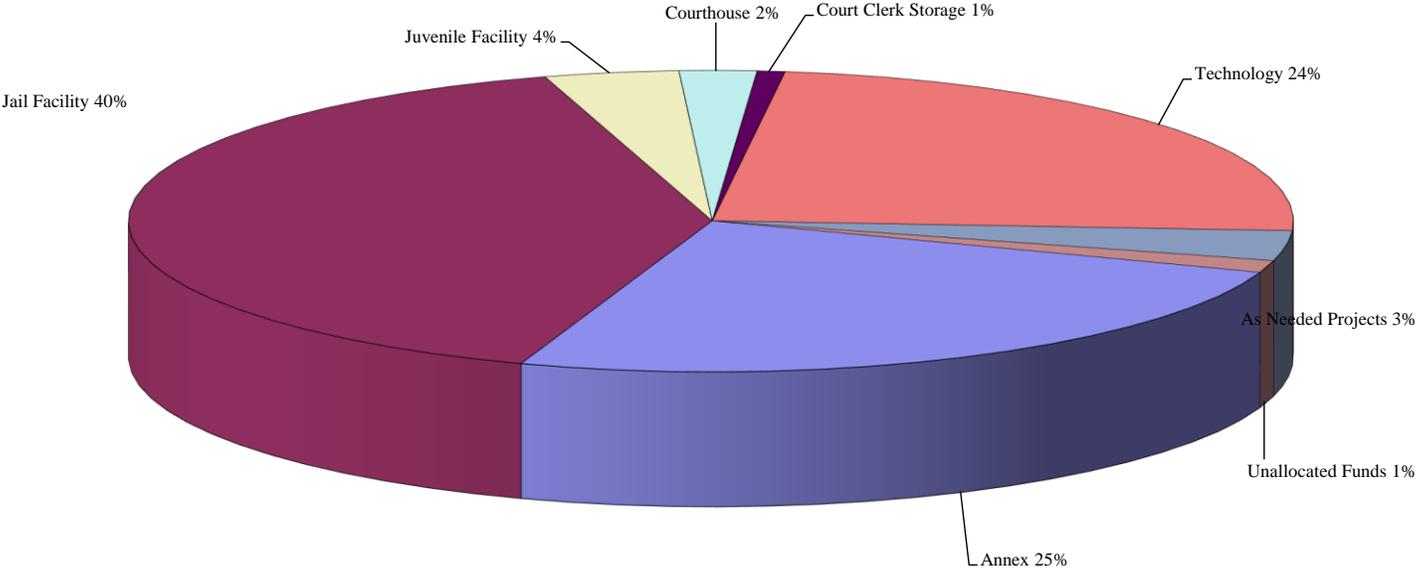
Capital Projects Budget Detail FY 2019-2020

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 19-20 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	14,210	2,340	35,759	35,031	Pending
Annex Roof Drain Repair	9/20/2018	33,000	8,310	27,700	27,700	(3,010)	Pending
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	187,366	319,775	702,605	10,029	Pending
Resurface terrazzo floors	6/20/2019	60,000				60,000	Pending
Annex carpet	6/20/2019	50,000				50,000	Pending
Courtyards landscaping/sidewalk replace	6/20/2019	100,000				100,000	Pending
5th Floor DA Civil HVAC	6/20/2019	200,000				200,000	Pending
Courthouse							
Jail Elevator	12/6/2019	27,000	22,099			4,901	Pending
Jail Facility							
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712			902,763	9,950	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	109,104	11,746	208,816	32,080	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	437,152	617,081	1,762,848	-	Pending
Jail Wall Repair	4/10/2019	200,000	33,400	158,650	158,650	7,950	Pending
Jail Ventilation Repair	11/21/2019	35,000	33,950			1,050	Pending
Jail Fire Pump Replacement	11/21/2019	40,000	38,247			1,753	Pending
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending
Jail-Steam Pipe repair	2/20/2020	34,200				34,200	Pending
Juvenile							
New locks and door repair	11/17/2016	105,321			101,985	3,336	Complete
Replace cell doors in dayroom	5/17/2018	45,924		42,031	42,031	3,893	Pending
Kitchen Air Unit	6/20/2019	15,000	4,938	10,056	10,056	6	Pending
Brick tuck and window seal	6/20/2019	84,720	84,720		-	-	Pending
Cell doors	6/20/2019	65,231	65,523		-	(292)	Pending
Repair north atrium	6/20/2019	6,515		6,515	6,515	-	Complete
Juvenile Referee Courtroom	12/19/2019	6,329	2,287	3,858	3,858	185	Pending
Cameras in stairwells	2/20/2020	14,406				14,406	Pending
Sally port garage door repair	2/20/2020	3,945				3,945	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000			38,202	61,798	Complete
8th Floor remodel	6/20/2019	40,000		30,308	30,308	9,692	Complete
Carpet	6/20/2019	50,000	24,094		-	25,906	Pending
OG&E Vault	11/21/2019	10,000	3,500			6,500	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
DA & PD Case Management System	7/1/2019	685,000	57,320	627,118	627,118	563	Pending
Technology							
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	30,768	1,087,833	100,180	Pending
Core Switches end of row/top rack	5/17/2018	72,749			72,749	-	Complete
Switches and wireless access points	6/20/2019	254,113		254,113	254,113	-	Complete
Capital Projects-As Needed	6/20/2019	300,000				300,000	Pending
Unallocated Funds:							
Unallocated Funds		86,821				86,821	
Total Ongoing Budgeted Capital Projects		\$ 9,375,804	\$ 1,139,887	\$ 2,142,058	\$ 6,632,127	\$ 1,603,791	

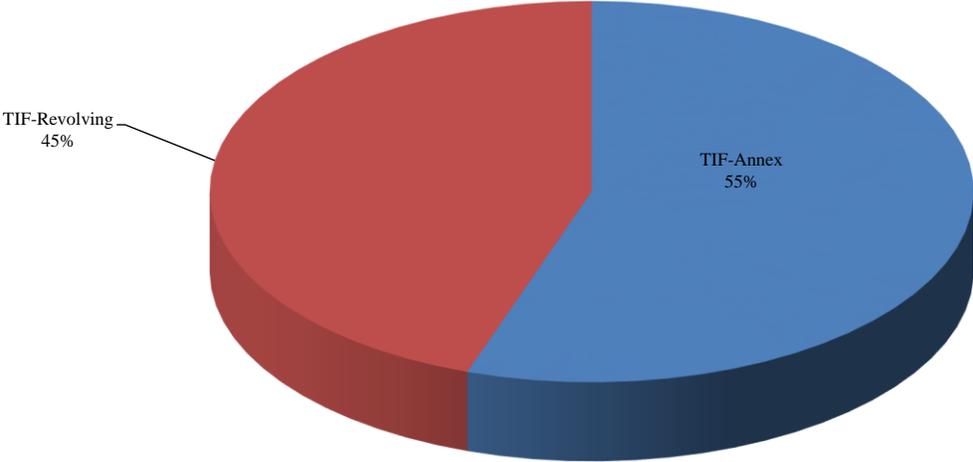
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 605,291	\$ 46,888	\$ 2,769,324	600,419	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,897,080	\$ 373,593	\$ 360,453	\$ 2,703,421	820,066	Ongoing
Total Capital Projects		\$ 17,247,918	\$ 2,118,771	\$ 2,549,398	\$ 12,104,871	\$ 3,024,276	

Capital Projects Budget FY 19-20



TIF Budgets FY 19-20

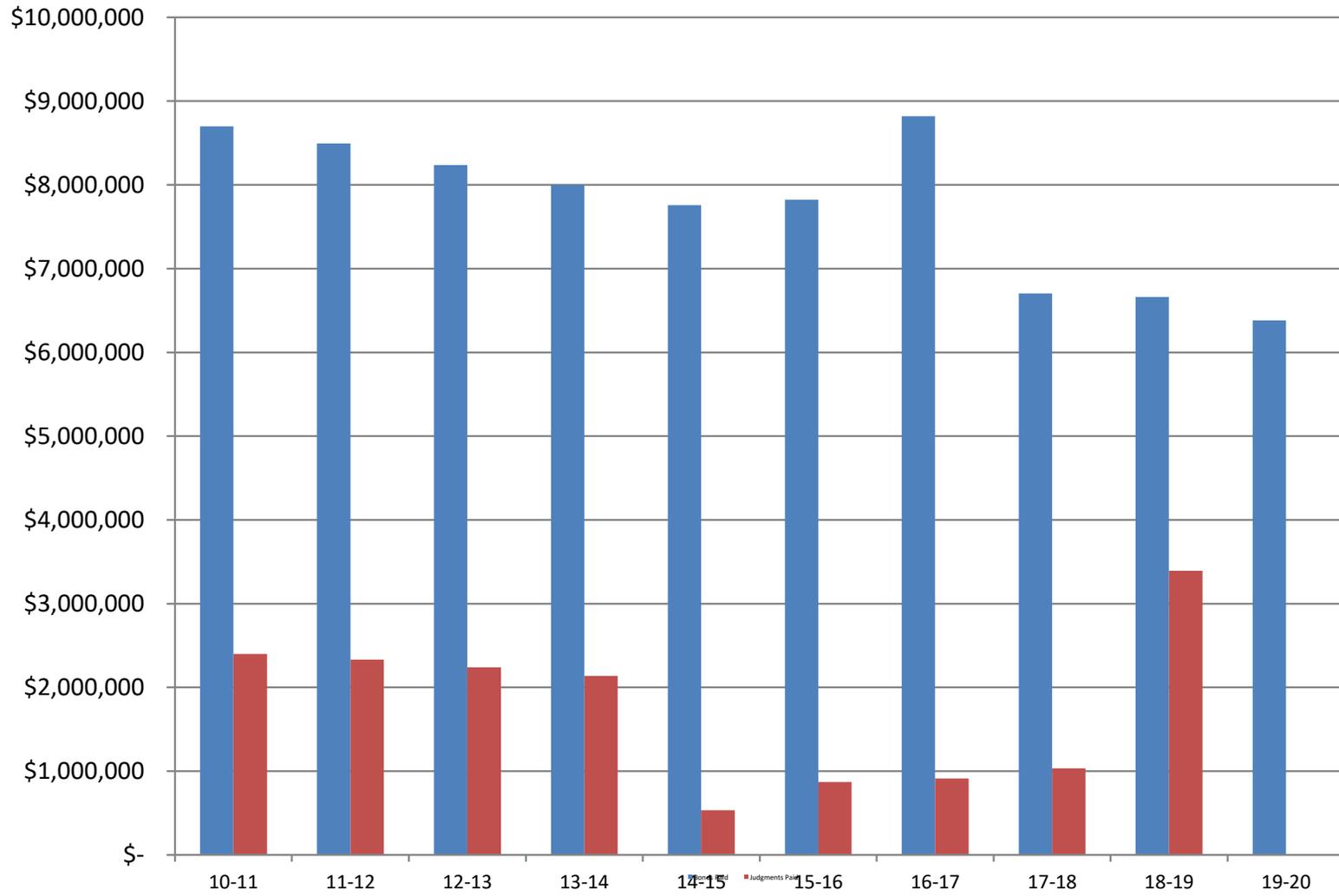


**FY 2018-19 Special Revenue Funds
Status Report**

Fund	Department	2019-2020 Appropriations	February 2020 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	19/20 Funds Available	19/20 % Expended
1110	Highway Cash-Dist #1	\$6,987,605	\$256,694	\$2,754,226	\$4,233,379	\$2,990,182.75	\$3,997,422	39.4%
1110	Highway Cash-Dist #2	9,998,385	311,561	2,588,335	7,410,050	3,783,004.40	6,215,381	25.9%
1110	Highway Cash-Dist #3	5,333,826	340,166	3,399,083	1,934,743	4,415,734.64	918,092	63.7%
1111	CBRI Fund	3,728,802	65,402	953,912	2,774,890	2,780,730.58	948,071	25.6%
1130	Resale Property	4,729,638	439,703	2,524,359	2,205,279	3,084,911.22	1,644,726	53.4%
1140	Treasurer Mortgage Fee	247,937	8,547	103,602	144,334	110,664.27	137,272	41.8%
1150	County Clerk Lien Fee	417,534	19,881	296,458	121,076	320,438.70	97,096	71.0%
1151	UCC Central Filing Fund	865,197	44,544	443,958	421,239	506,482.12	358,715	51.3%
1152	Records Mgmt & Preservation	1,694,912	74,025	592,569	1,102,343	1,077,211.24	617,701	35.0%
1160	Sheriff Service Fee	3,493,224	378,362	2,590,736	902,489	3,031,698.36	461,526	74.2%
1161	Sheriff Special Revenue	4,768,265	239,135	2,487,595	2,280,670	3,150,261.86	1,618,003	52.2%
1162	Sheriff's Grant Fund	933,697	19,530	298,788	634,908	401,564.02	532,133	32.0%
1201	Assessor Revolving Fee	100,566	1,157	1,917	98,649	7,275.37	93,291	1.9%
1231	Juvenile Probation Fee	120,198	3,423	16,723	103,475	58,910.00	61,288	13.9%
1233	Juvenile Grant Fund	394,816	29,284	187,863	206,954	199,625.55	195,191	47.6%
1240	Planning Commission Fee	317,821	43,086	247,547	70,274	314,590.55	3,231	77.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	579,701	0	9,770	569,930	15,554.35	564,146	1.7%
1260	Community Service Fee	195,158	8,914	53,078	142,080	99,944.12	95,213	27.2%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	708,385	12,966	293,973	414,412	299,513.26	408,872	41.5%
1282	Mental Health Court Fund	261,945	149	37,631	224,314	42,793.23	219,152	14.4%
1290	Shine Program	40,908	28,538	28,538	12,370	40,281.42	626	69.8%
1300	MIS Special Revenue	20,054	0	0	20,054	0.00	20,054	0.0%
Total		\$46,212,640	\$2,325,067	\$19,910,662	\$26,301,978	\$26,731,372	\$19,481,268	43.1%

Year elapsed = 67%

Debt Service Fund Expenditures 10 Year History



Debt Service Fund
FY 2019-2020 Status Report
For the Period Ending February 29, 2020

19-20
YTD Actual

Beginning Cash Balance **\$6,457,151**

Revenue:

Property Tax-Current & Prior	\$ 7,609,292
Exempt Manufacturing Tax	36,108
Miscellaneous Property Tax	41,262
Interest Income	25,901
Total Revenue	\$ 7,712,564

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,280,000)
Interest	(739,600)
Total Paid YTD	\$ (5,019,600)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(112,500)
Total Paid YTD	\$ (1,362,500)

Total Bonds Combined

Principal	\$ (5,530,000)
Interest	(852,100)
Total Bond Payments YTD	\$ (6,382,100)

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 6-30-19	Payments YTD	Principal Balance
\$ 5,200,459	\$ -	\$ 5,200,459
\$ 5,200,459	\$ -	\$ 5,200,459

Total Expenditures **\$ (6,382,100)**

Transfer In \$ -

Ending Cash Balance **\$ 7,787,615**

Special Revenue Actual Expenditures

