

Oklahoma County  
Monthly Financial Report  
For Period Ending March 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 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		58,764	1,676,117	100,256	6.4%
260 BOCC HR/Health & Safety	648,893	706,359		1,436	707,795	58,902	9.1%
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	-	-		187,140	187,140	187,140	
310 Court Services	845,197	974,098			974,098	128,901	15.3%
517 Sheriff-Detention	37,486,517	30,229,517		(11,009)	30,218,508	(7,268,009)	-19.4%
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		(1,436)	605,928	33,970	5.9%
950 Economic Development	200,000	200,000			200,000	-	0.0%
995 Reserve	3,357,153	5,105,363	6,768,020	(3,289,278)	8,584,105	5,226,952	155.7%
<b>Total Department Budget</b>	<b>\$ 90,942,526</b>	<b>\$ 94,689,703</b>	<b>\$ 6,776,092</b>	<b>\$ 58,764</b>	<b>\$ 101,524,559</b>	<b>\$ 10,582,034</b>	<b>11.6%</b>
<b>Cash Transfers</b>							
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	-	
<b>Total Transfers</b>	<b>\$ 8,371,000</b>	<b>\$ 5,993,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,993,466</b>	<b>\$ (2,377,534)</b>	<b>-28.4%</b>
<b>Total</b>	<b>\$ 99,313,526</b>	<b>\$ 100,683,169</b>	<b>\$ 6,776,092</b>	<b>\$ 58,764</b>	<b>\$ 107,518,025</b>	<b>\$ 8,204,500</b>	<b>8.3%</b>
<b>Total Sources Available</b>							
Revenue	\$ 87,220,283	\$ 89,686,386			\$ 91,543,615	\$ 4,323,332	5.0%
Fund Balance	\$ 12,093,243	\$ 10,996,784			\$ 15,974,410	3,881,167	32.1%
<b>Total Available Funding</b>	<b>\$ 99,313,526</b>	<b>\$ 100,683,169</b>			<b>\$ 107,518,025</b>	<b>\$ 8,204,499</b>	<b>8.3%</b>

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

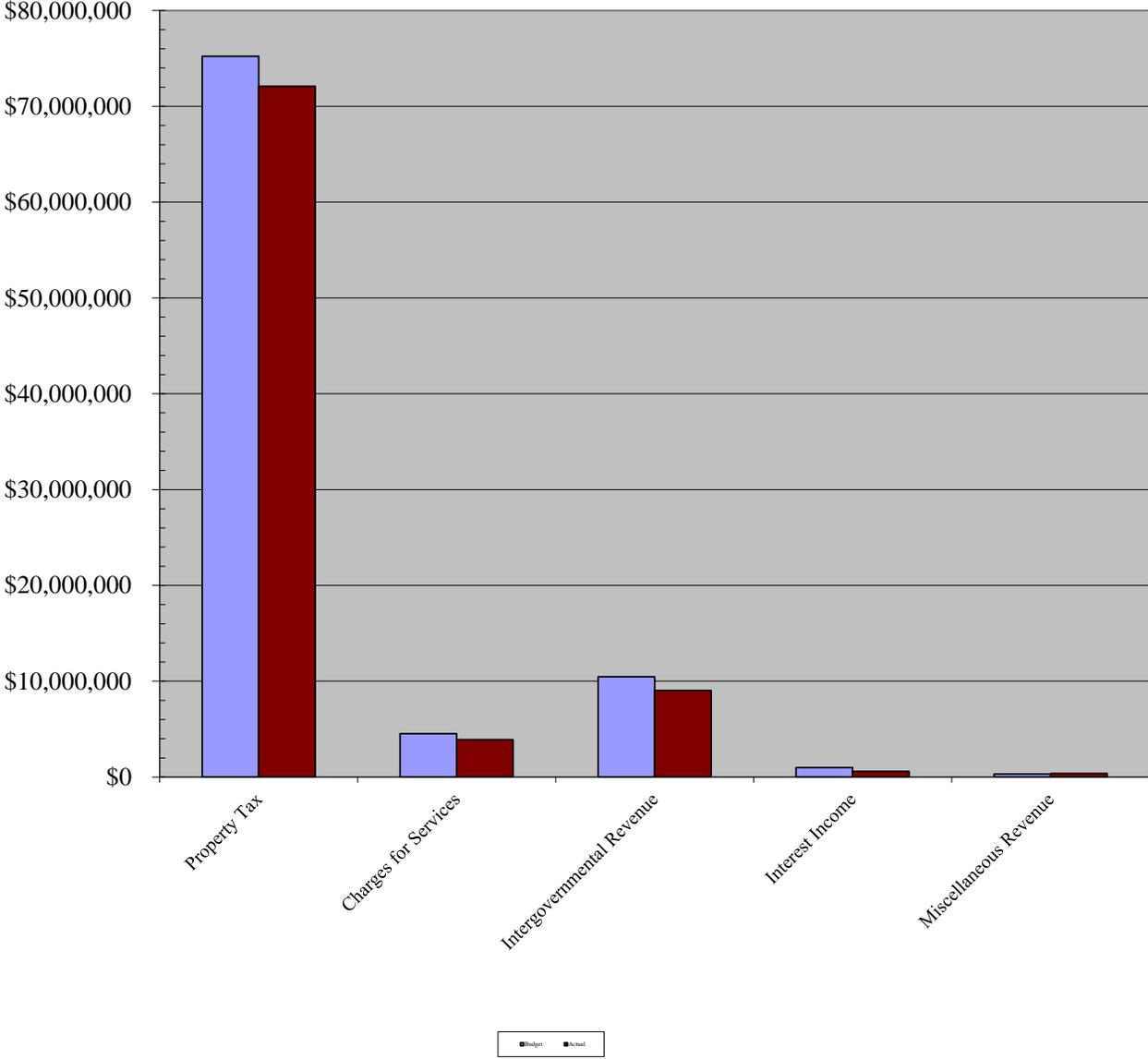
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budg	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September 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
517 Sheriff Detention	SCAAP Grant	\$ (75,201.00)	2020-931	3/19/2020
300 Planning Commission	Cover shortage through end of fiscal year	\$ (110,000.00)	2020-938	3/19/2020
<b>Total General Fund Reserve</b>		<b>\$ 8,584,104.56</b>		

**General Fund  
FY 2019-2020  
Budget Analysis  
For the Period Ending March 31, 2020**

	<b>19-20 Amended Budget</b>	<b>19-20 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 15,974,410	\$ 15,974,410	\$ -	100.0%	
Reserved	6,148,798	6,148,798	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 22,123,208</b>	<b>\$ 22,123,208</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 75,231,019	\$ 72,100,112	\$ (3,130,907)	95.8%	96.6%
Charges for Services	4,527,738	3,898,600	(629,138)	86.1%	79.9%
Intergovernmental Revenue	10,462,773	9,037,962	(1,424,811)	86.4%	71.0%
Interest Income	1,000,000	589,192	(410,808)	58.9%	167.2%
Miscellaneous Revenue	322,086	365,975	43,889	113.6%	68.2%
<b>Total Revenue</b>	<b>\$ 91,543,616</b>	<b>\$ 85,991,841</b>	<b>\$ (5,551,774)</b>	<b>93.9%</b>	<b>93.1%</b>
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	\$ 101,524,559	\$ 61,065,586	\$ (40,458,973)	60.1%	63.3%
Prior Budget Year Expenditures	6,148,798	5,267,538	(881,261)	85.7%	70.6%
<b>Total Expenditures</b>	<b>\$ 107,673,357</b>	<b>\$ 66,333,124</b>	<b>\$ (41,340,234)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 35,788,460</b>	<b>\$ 35,788,460</b>		

\* 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 March 31, 2020**



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

	<b>For the Month Ending March 31, 2020</b>			
	<b>19-20 March Actual</b>	<b>18-19 March Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Beginning Cash Balance:</b>	\$ 35,157,538	\$ 29,097,483	\$ 6,060,055	20.8%
<b>Revenue:</b>				
Property Tax	\$ 6,487,586	\$ 6,550,632	\$ (63,046)	-1.0%
Charges for Services	331,108	310,632	20,476	6.6%
Intergovernmental Revenue	1,615,442	337,536	1,277,906	378.6%
Interest Income	42,814	67,993	(25,179)	-37.0%
Miscellaneous Revenue	28,696	52,737	(24,041)	-45.6%
Total Revenue	<u>\$ 8,505,645</u>	<u>\$ 7,319,531</u>	<u>\$ 1,186,115</u>	<u>16.2%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
19-20 Expenditures	\$ 7,772,461	\$ 7,092,941	\$ 679,520	9.6%
Prior Budget Year Expenditures	102,261	8,610	93,651	
Total Expenditures	<u>\$ 7,874,723</u>	<u>\$ 7,101,551</u>	<u>\$ 773,172</u>	<u>10.9%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 35,788,460</b></u>	<u><b>\$ 29,315,463</b></u>	<u><b>\$ 6,472,997</b></u>	<u><b>22.1%</b></u>

	<b>For the Year to Date Period Ending March 31 , 2020</b>			
	<b>19-20 Year to Date Actual</b>	<b>18-19 Year to Date Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	\$ 22,123,208	\$ 18,493,830	\$ 3,629,378	19.6%
	\$ 72,100,112	\$ 69,451,026	\$ 2,649,086	3.8%
	3,898,600	3,703,951	194,649	5.3%
	9,037,962	6,902,958	2,135,004	30.9%
	589,192	832,437	(243,245)	-29.2%
	365,975	261,395	104,580	40.0%
	<u>\$ 85,991,841</u>	<u>\$ 81,151,769</u>	<u>\$ 4,840,074</u>	<u>6.0%</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%
	\$ 61,065,586	\$ 57,641,526	\$ 3,424,060	5.9%
	5,267,538	4,517,610	749,928	16.6%
	<u>\$ 66,333,124</u>	<u>\$ 62,159,136</u>	<u>\$ 4,173,988</u>	<u>6.7%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 35,788,460</b></u>	<u><b>\$ 29,315,463</b></u>	<u><b>\$ 6,472,997</b></u>	<u><b>22.1%</b></u>

Note 1.)

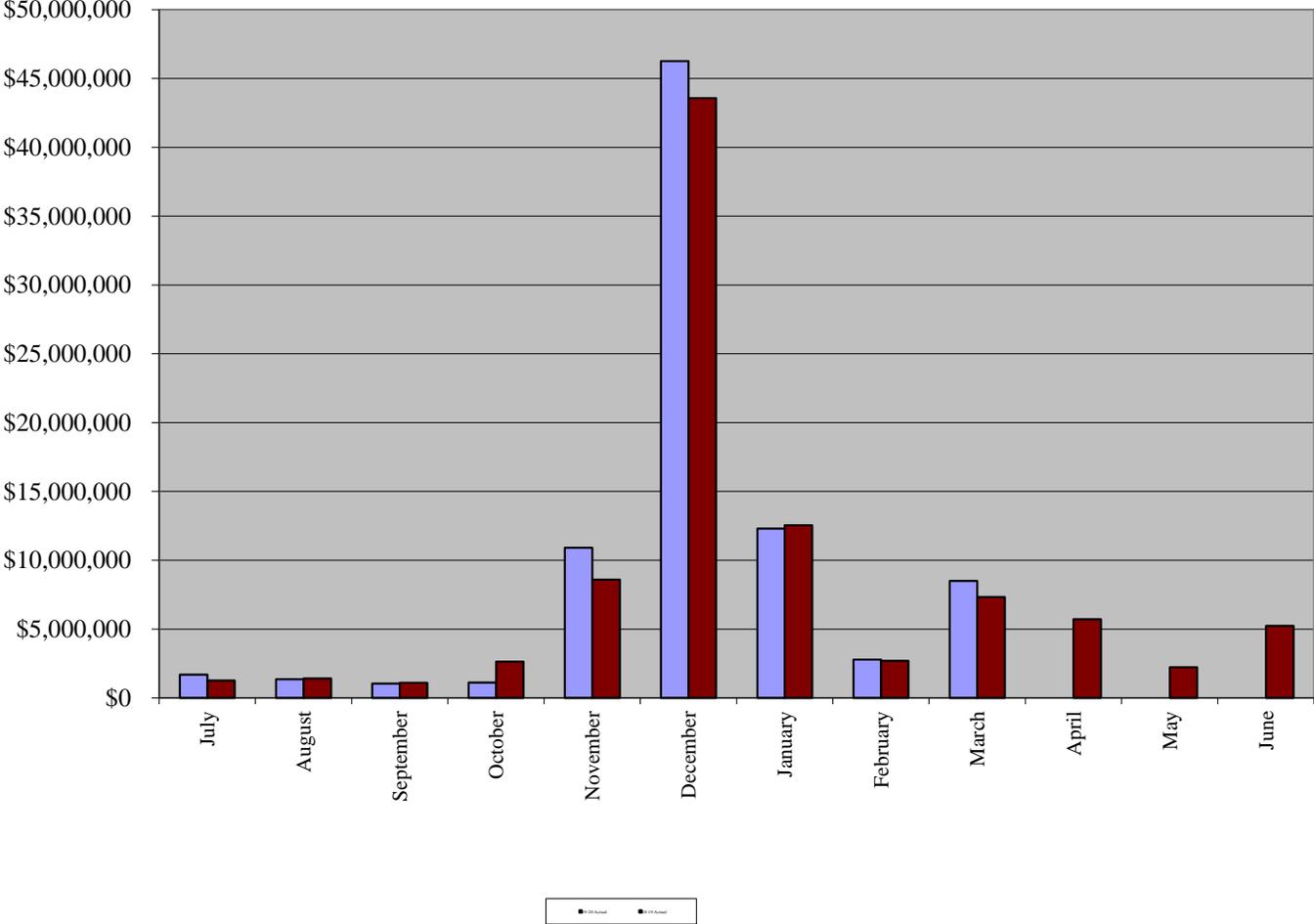
**Operating Transfers**

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>

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

	<b>19-20 Year to Date Actual</b>	<b>18-19 Year to Date Actual</b>	<b>Increase (Decrease)</b>
	\$ (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 March 31, 2020

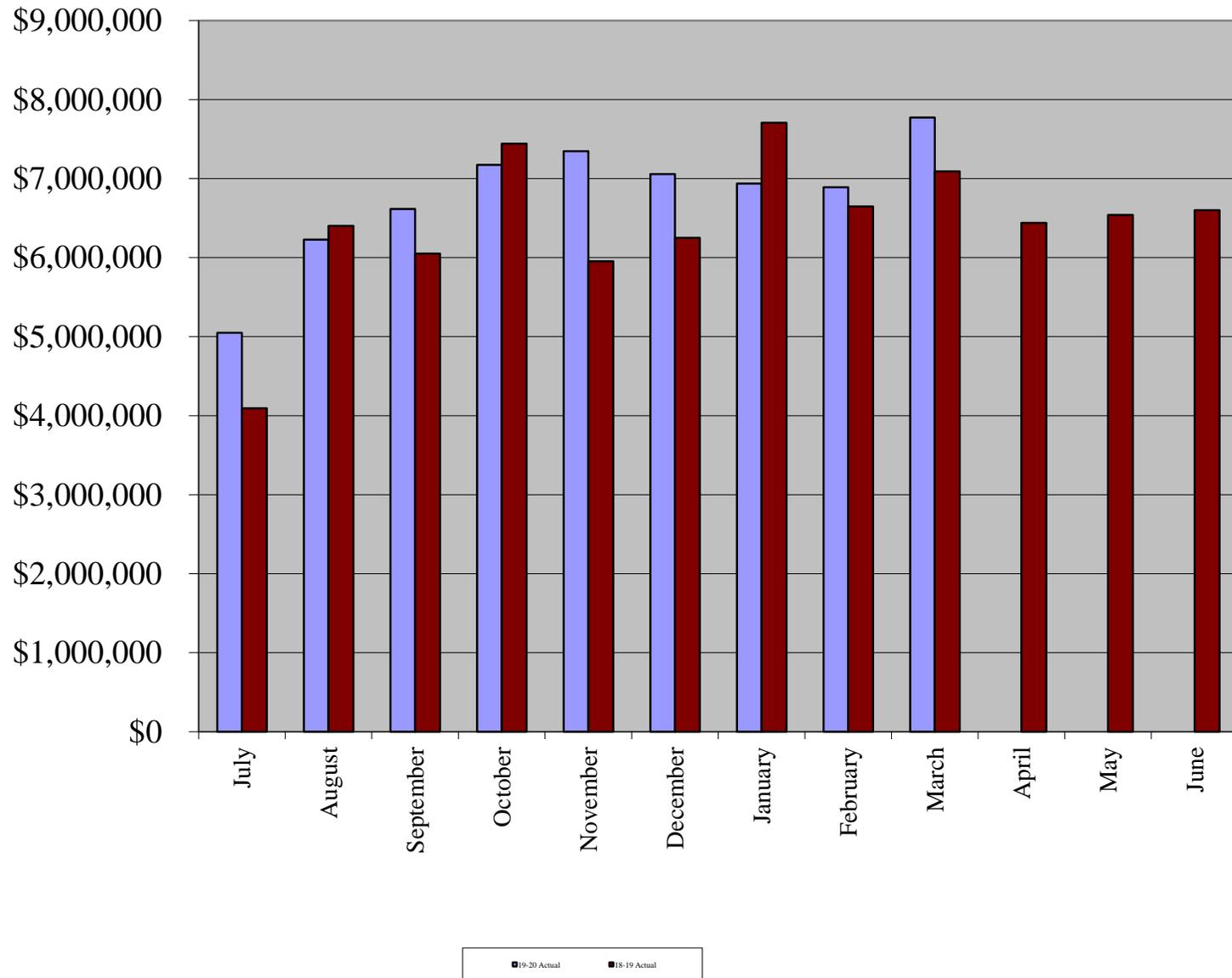


FY 2019-20 General Fund Expenditures  
Status Report

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	March 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	\$ 561,675	\$ 4,471,954	\$ 3,183,117	\$ 6,319,035	\$ 1,336,036	58.4%	47.7%
120	County Commissioners	444,929	2,350	447,279	37,398	324,793	122,486	324,793	122,486	72.6%	72.3%
130	Assessor	3,008,635	-	3,008,635	247,955	2,038,570	970,065	2,068,995	939,640	67.8%	66.4%
140	Assessor Reevaluation	5,283,888	-	5,283,888	376,375	3,316,951	1,966,937	3,608,345	1,675,543	62.8%	66.0%
150	Treasurer	880,137	800	880,937	55,902	560,733	320,204	618,994	261,943	63.7%	60.6%
160	Court Clerk	8,600,628	-	8,600,628	717,799	6,167,708	2,432,920	6,175,123	2,425,505	71.7%	70.1%
170	County Clerk	2,491,229	-	2,491,229	197,878	1,812,213	679,016	1,864,188	627,041	72.7%	70.8%
180	Excise & Equalization Bds	42,576	-	42,576	484	4,888	37,688	5,824	36,752	11.5%	18.9%
190	County Audit	718,920	8,072	726,992	56,438	289,399	437,593	538,786	188,206	39.8%	66.0%
200	District Attorney-State	150,000	-	150,000	8,168	53,667	96,333	68,831	81,169	35.8%	41.1%
210	District Attorney-County	72,398	-	72,398	3,795	38,121	34,277	52,958	19,440	52.7%	55.3%
230	Public Defender	59,720	-	59,720	-	30,519	29,201	47,183	12,537	51.1%	49.4%
240	Purchasing	353,408	82,529	435,937	36,363	305,218	130,719	308,695	127,242	70.0%	60.8%
250	Election Board	1,617,353	58,764	1,676,117	178,296	1,085,617	590,501	1,124,994	551,123	64.8%	74.6%
260	BOCC HR/Health & Safet	706,359	1,436	707,795	57,029	478,577	229,217	487,745	220,049	67.6%	68.2%
265	Employee Benefits Dept	355,328	-	355,328	31,665	253,363	101,965	255,398	99,930	71.3%	69.7%
270	MIS	4,156,993	70,000	4,226,993	365,964	2,776,613	1,450,380	3,453,029	773,964	65.7%	67.9%
280	Facilities Management	1,620,845	70,000	1,690,845	119,676	988,142	702,703	1,118,754	572,091	58.4%	62.3%
285	Facilities Mgmt-Custodial	270,209	-	270,209	19,660	157,322	112,887	248,478	21,731	58.2%	59.9%
300	Planning Commission	-	77,140	187,140	24,336	99,847	87,293	99,847	87,293		
301	Court Services	974,098	0	974,098	77,647	675,711	298,387	675,711	298,387	69.4%	72.3%
517	Sheriff-Detention	30,229,517	(11,009)	30,218,508	2,850,380	20,055,458	10,163,050	23,594,871	6,623,637	66.4%	68.5%
518	Sheriff-Law Enforcement	10,071,008	-	10,071,808	790,629	7,084,281	2,987,527	7,084,281	2,987,527	70.3%	
525	Juvenile Detention	2,972,101	2,327,918	5,300,019	462,247	3,759,511	1,540,508	3,873,689	1,426,331	70.9%	68.8%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	151,167	1,372,981	928,672	1,410,850	890,803	59.7%	71.6%
550	Emergency Management	563,140	-	563,140	38,127	369,980	193,160	422,100	141,040	65.7%	52.8%
610	Social Services	2,291,649	-	2,291,649	156,394	1,299,039	992,610	1,741,048	550,601	56.7%	64.1%
710	Free Fair	62,245	-	62,245	6,724	43,742	18,503	48,709	13,536	70.3%	70.1%
910	District 1	568,613	-	568,613	40,424	334,263	234,350	399,197	169,416	58.8%	61.5%
920	District 2	394,936	-	394,936	32,738	182,802	212,134	204,431	190,505	46.3%	23.9%
930	District 3	418,140	-	418,140	24,379	230,826	187,314	238,959	179,181	55.2%	59.1%
940	County Engineer	607,364	(1,436)	605,928	44,754	402,776	203,152	411,294	194,635	66.5%	60.2%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	50.0%
991	Employee Benefits Supple	-	-	-	-	-	-	-	0		
992	Worker's Compensation Su	-	-	-	-	-	-	-	0		
994	Capital Projects Suppleme	-	-	-	-	-	-	-	0		
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	0		
995	General Fund Reserve	5,105,363	3,478,742	8,584,105	-	-	8,584,105	-	8,584,105		
<b>Total</b>		<b>\$ 94,689,703</b>	<b>\$ 6,724,057</b>	<b>\$ 101,524,559</b>	<b>\$ 7,772,461</b>	<b>\$ 61,065,586</b>	<b>\$ 40,458,973</b>	<b>\$ 69,095,136</b>	<b>\$ 32,429,424</b>	<b>60.1%</b>	<b>64.0%</b>

Year elapsed = 75.0%

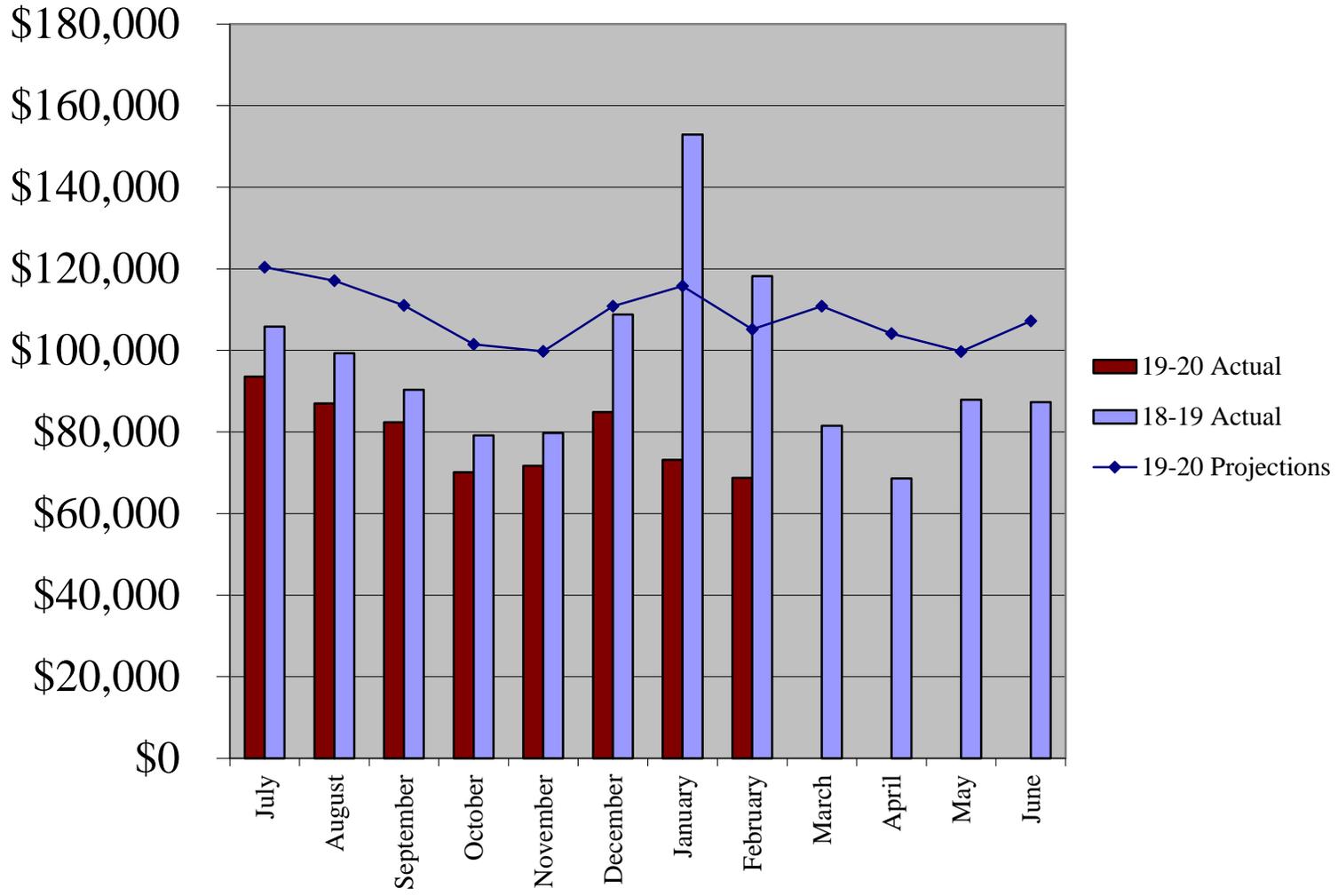
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2019-2020  
March 31, 2020**

<u>Account Description</u>	<b>Outstanding</b>		<b>19-20</b>		<b>YTD</b>	
					<b>Expenditures</b>	
	<b>19-20 Approved Budget</b>	<b>Requisitions/ Encumbrances</b>	<b>Year to Date Actual</b>	<b>Requisitions &amp; Encumbrances</b>	<b>Funds Available</b>	
<b>Salaries and Benefits</b>						
51002 Retirement Board Members	\$ 1,200		\$ 900	\$ 900	\$ 300	
52010 FICA - Retirement Board Members	92		69	69	23	
52032 Retirement paid by General Fund	4,500	233	3,444	3,677	823	
<b>Total Salaries and Benefits</b>	<b>\$ 5,792</b>	<b>\$ 233</b>	<b>\$ 4,413</b>	<b>\$ 4,646</b>	<b>\$ 1,146</b>	
<b>Utilities</b>						
54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 368,291	\$ 631,659	\$ 999,950	\$ 303,399	
54023 Electricity (OG&E)	665,000	133,303	420,797	554,100	110,900	
54024 Sewer and Water(City of OKC)	850,000	271,078	436,922	708,000	142,000	
54022 Natural Gas(ONG)	24,000	13,112	6,763	19,875	4,125	
<b>Utilities Subtotal</b>	<b>\$ 2,842,349</b>	<b>\$ 785,784</b>	<b>\$ 1,496,141</b>	<b>\$ 2,281,925</b>	<b>\$ 560,424</b>	
<b>Lease-Purchase Debt</b>						
54455 Bond Administrative Fees	20,000	20,000	800	20,800	(800)	
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 800</b>	<b>\$ 20,800</b>	<b>\$ (800)</b>	
<b>Memberships</b>						
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	-	
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 33,223</b>	<b>\$ 33,223</b>	<b>\$ 50</b>	
<b>Other Operating Expenditures</b>						
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 179,859	\$ 539,578	\$ 719,437	\$ 0	
54451 Outside legal services	100,000	192,674	243,254	435,928	(335,928)	
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	16,132	22,525	38,656	(2,656)	
54102 ICB (county-occupied space) rent expense	130,000	10,734	96,608	107,342	22,658	
54102 Lincoln (county-occupied space) rent expense	261,000	21,674	195,060	216,734	44,266	
54103 Storage Court Clerk Building Lease	350,000	83,688	251,064	334,752	15,248	
54109/540 Postage Machine and Postage	8,000	158	8,342	8,500	(500)	
54355 Paper and Printing	1,000			-	1,000	
54455 Investrust Management Fees	400,000	192,917	207,083	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	11,191	8,809	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	143	11,823	11,965	(5,565)	
<b>Other Operating Subtotal</b>	<b>\$ 4,752,229</b>	<b>\$ 1,039,874</b>	<b>\$ 2,937,377</b>	<b>\$ 3,977,251</b>	<b>\$ 774,978</b>	
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 7,647,851</b>	<b>\$ 1,845,658</b>	<b>\$ 4,467,541</b>	<b>\$ 6,313,200</b>	<b>\$ 1,334,651</b>	
<b>Capital Outlay</b>						
55390 Copier Lease	1,428	1,190		1,190	238	
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 238</b>	
<b>Grand Total - General Government</b>	<b>\$ 7,655,071</b>	<b>\$ 1,847,081</b>	<b>\$ 4,471,954</b>	<b>\$ 6,319,035</b>	<b>\$ 1,336,036</b>	

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status  
FY 2019-2020  
March 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>
<b>Resources</b>					
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	3,146,654	1,226,762	4,373,416	(64,214)
Employer Premiums	16,031,511	11,949,569	4,014,772	15,964,341	(67,170)
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000	1,075,559	327,080	1,402,639	402,639
Refunds/Rebates/Interest	595,850	264,744	88,248	352,992	(242,858)
<b>Total Resources</b>	<b>\$ 27,257,485</b>	<b>\$ 21,265,943</b>	<b>\$ 5,241,534</b>	<b>\$ 26,922,804</b>	<b>\$ (334,681)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,855,820	\$ 10,766,901	\$ 3,588,967	\$ 14,355,868	\$ 500,048
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	4,377,393	1,459,131	5,836,523	(225,065)
Dental Claims	1,488,285	1,154,035	384,678	1,538,713	50,428
Vision Claims	183,854	108,501	54,251	162,752	(21,102)
County Pharmacy	305,000	192,278	64,093	256,371	(48,629)
Employee Assistance Program	21,224	13,271	6,635	19,906	(1,318)
Medicare Supplement - Phys. Mutual	935,484	805,904	241,771	1,047,675	112,191
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 17,418,282</u>	<u>\$ 5,799,526</u>	<u>\$ 23,217,808</u>	<u>\$ 366,553</u>
Administration Fees & Other	909,211	681,437	187,552	868,989	(40,222)
Life/AD&D Premiums	334,941	256,725	85,575	342,300	7,359
Stop Loss Premiums	1,180,073	810,100	270,033	1,080,134	(99,939)
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 1,748,262</u>	<u>\$ 543,161</u>	<u>\$ 2,291,423</u>	<u>\$ (132,802)</u>
<b>Total Expenses</b>	<b>\$ 25,275,480</b>	<b>\$ 19,166,544</b>	<b>\$ 6,342,687</b>	<b>\$ 25,509,231</b>	<b>\$ 233,751</b>
<b>Ending Cash Balance</b>	<b>\$ 1,982,006</b>	<b>\$ 2,099,399</b>	<b>\$ (1,101,152)</b>	<b>\$ 1,413,574</b>	<b>\$ (568,431)</b>

Cash Balance-One Year Ago

\$ 2,362,209

Notes:

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

2. Premiums:

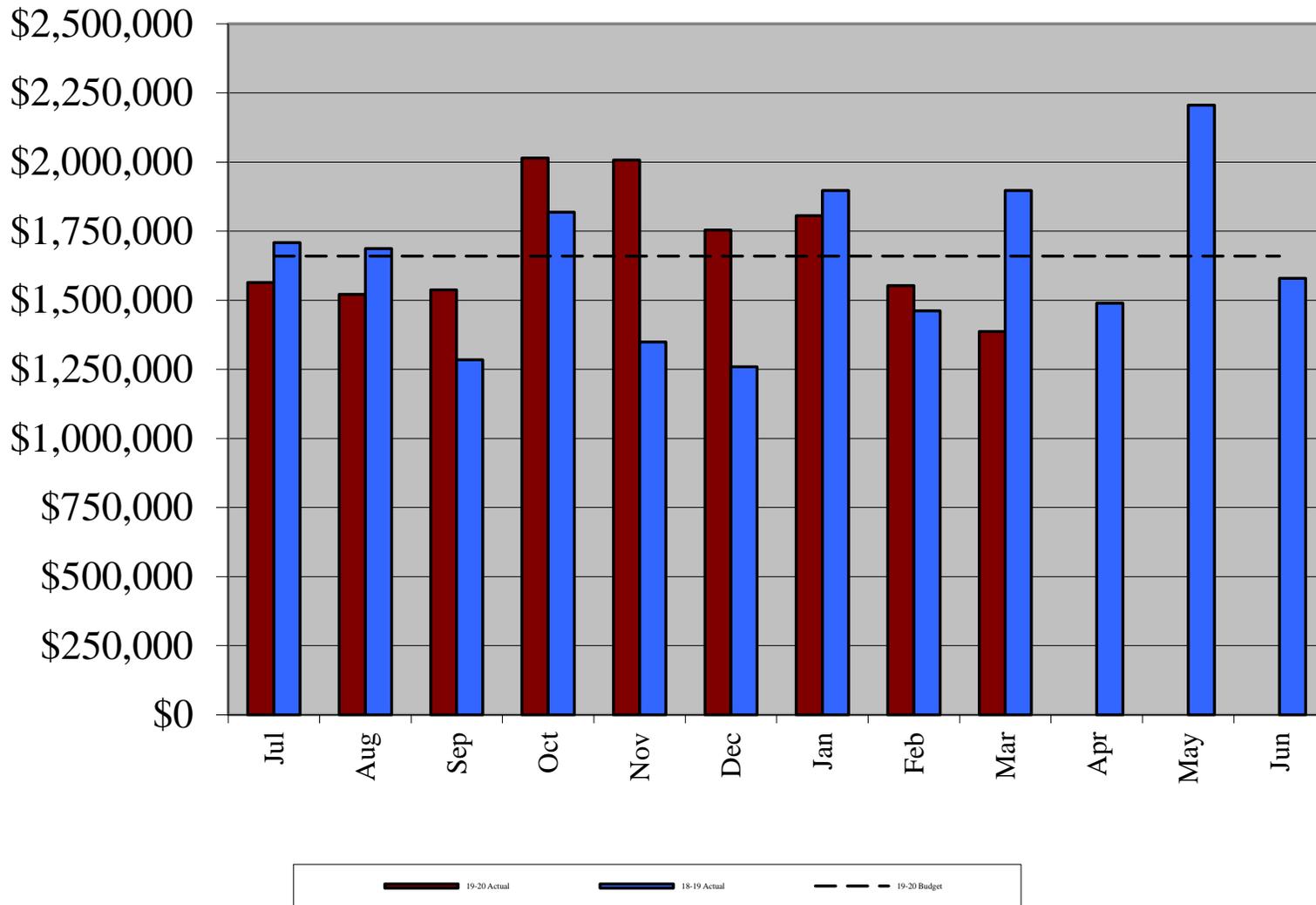
	<u>Employee 2020</u>	<u>Employer 19-20</u>
	\$159	\$820
	\$374	\$1,888

**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.

<b>FY 19-20</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>	
Medical Claims	\$1,154,652	\$ 943,899	\$1,196,322	\$ 1,441,137	(November)
Prescription Drug Claims	\$505,132	443,140	\$486,377	\$ 632,826	(October)
Total	\$1,659,784	\$1,387,039	\$1,682,699		
<b>Prior Year 18-19 Comparison</b>					
	<b>18/19 Monthly Budget</b>	<b>This Month</b>	<b>18/19 Avg</b>	<b>18/19 High Month</b>	
Medical Claims	\$1,154,185	\$1,361,378	\$1,141,698	\$1,624,920	(May)
Prescription Drug Claims	\$567,728	\$536,320	\$493,544	\$622,420	(June)
Total	\$1,721,913	\$1,897,698	\$1,635,242		

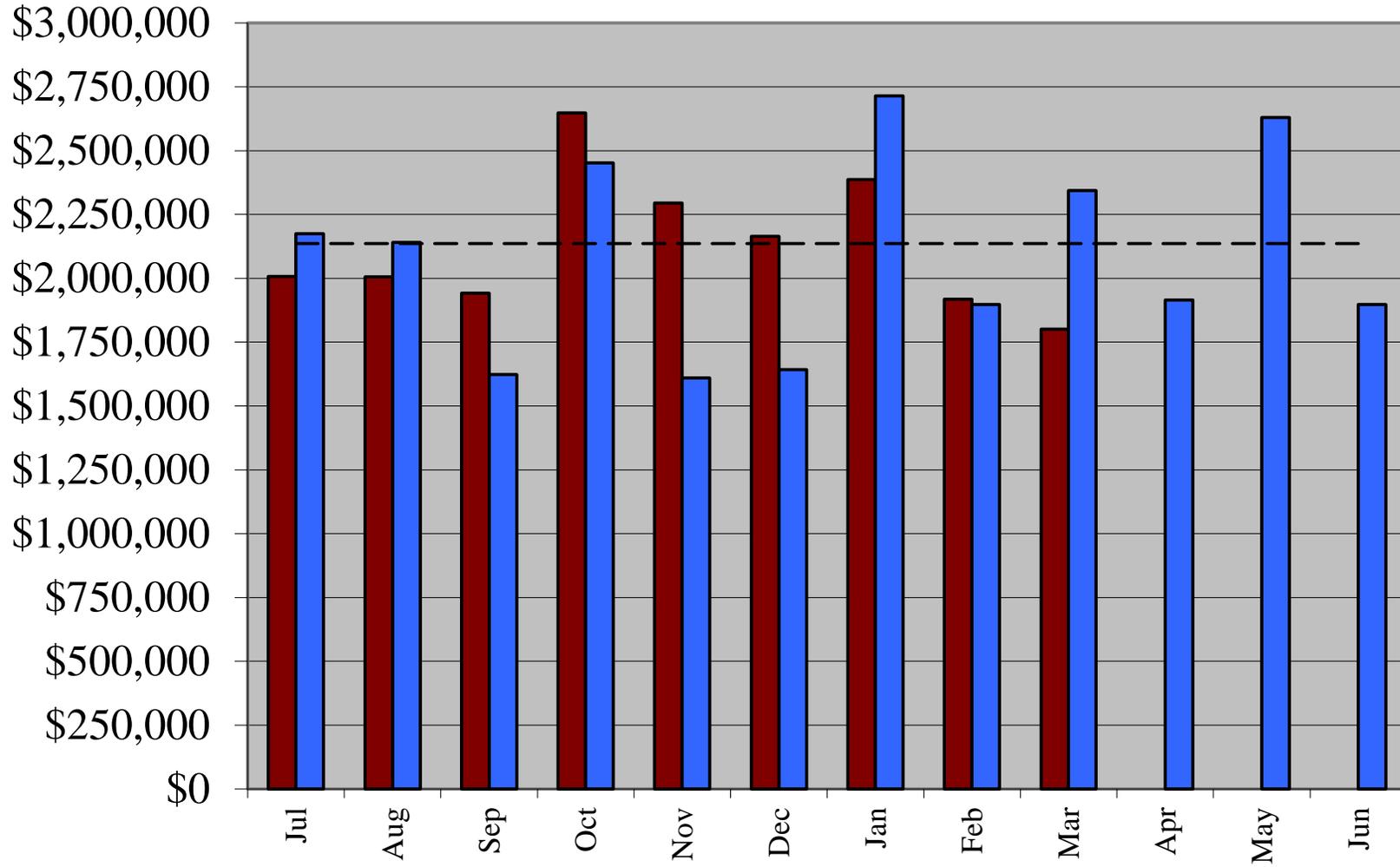
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2018-19**  
**March 31, 2020**

	Annual		Inc (Dec)	%	March		Inc (Dec)	%
	FY 19-20 Estimates	FY 18-19 Actuals			FY 19-20 YTD Actuals	FY 18-19 YTD Actuals		
<b>Resources</b>								
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%	11,949,569	10,925,949	1,023,620	9%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	3,146,654	3,224,023	(77,369)	-2.4%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	413,554	(292,297)	
Rx Rebates	1,000,000		1,000,000		1,075,559	980,209	95,351	10%
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	264,740	518,706	(253,966)	-49.0%
Interest Income	-	6	(6)		4	4	(0)	
<b>Total Resources</b>	<b>\$ 27,257,486</b>	<b>\$ 26,345,188</b>	<b>\$ 912,297</b>	<b>3.5%</b>	<b>\$ 21,265,943</b>	<b>\$ 20,958,421</b>	<b>\$ 307,522</b>	<b>1.5%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 10,766,901	\$ 9,992,178	\$ 774,723	7.8%
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%	4,377,393	4,371,337	6,056	0.1%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	1,154,035	1,094,327	59,708	5.5%
Vision Claims	183,854	167,315	16,539	9.9%	108,501	119,493	(10,992)	-9.2%
County Pharmacy	305,000	293,836	11,164	3.8%	192,278	214,532	(22,254)	-10.4%
Employee Assistance Program	21,224	20,320	904	4.4%	13,271	17,144	(3,873)	-22.6%
Medicare Supplement	935,484	923,631	11,853	1.3%	805,904	767,717	38,187	5.0%
Misc Refunds/Reimb/Flex Acct	-	15,621	(15,621)		-	15,621	(15,621)	0%
<b>Total Claims</b>	<b>\$ 22,851,255</b>	<b>\$ 22,751,131</b>	<b>\$ 100,124</b>	<b>0.4%</b>	<b>\$ 17,418,282</b>	<b>\$ 16,860,610</b>	<b>\$ 557,672</b>	<b>3.3%</b>
Administration Fees & Other	909,211	803,741	105,470	13.1%	681,437	625,119	56,318	9.0%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	256,725	251,205	5,520	2.2%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	810,100	859,277	(49,177)	-5.7%
<b>Total Admin/Premiums</b>	<b>\$ 2,424,225</b>	<b>\$ 2,285,899</b>	<b>\$ 138,327</b>	<b>6.1%</b>	<b>\$ 1,748,262</b>	<b>\$ 1,735,601</b>	<b>\$ 12,661</b>	<b>0.7%</b>
<b>Total Expenses</b>	<b>\$ 25,275,480</b>	<b>\$ 25,037,030</b>	<b>\$ 238,451</b>	<b>1.0%</b>	<b>\$ 19,166,544</b>	<b>\$ 18,596,211</b>	<b>\$ 570,333</b>	<b>3.1%</b>
<b>Ending Cash Balance</b>	<b>\$ 1,982,006</b>	<b>\$ 1,308,158</b>	<b>\$ 673,846</b>	<b>52%</b>	<b>\$ 2,099,399</b>	<b>\$ 2,362,209</b>	<b>\$ (262,811)</b>	<b>-11.1%</b>

# Total Employee Benefits Expenses



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

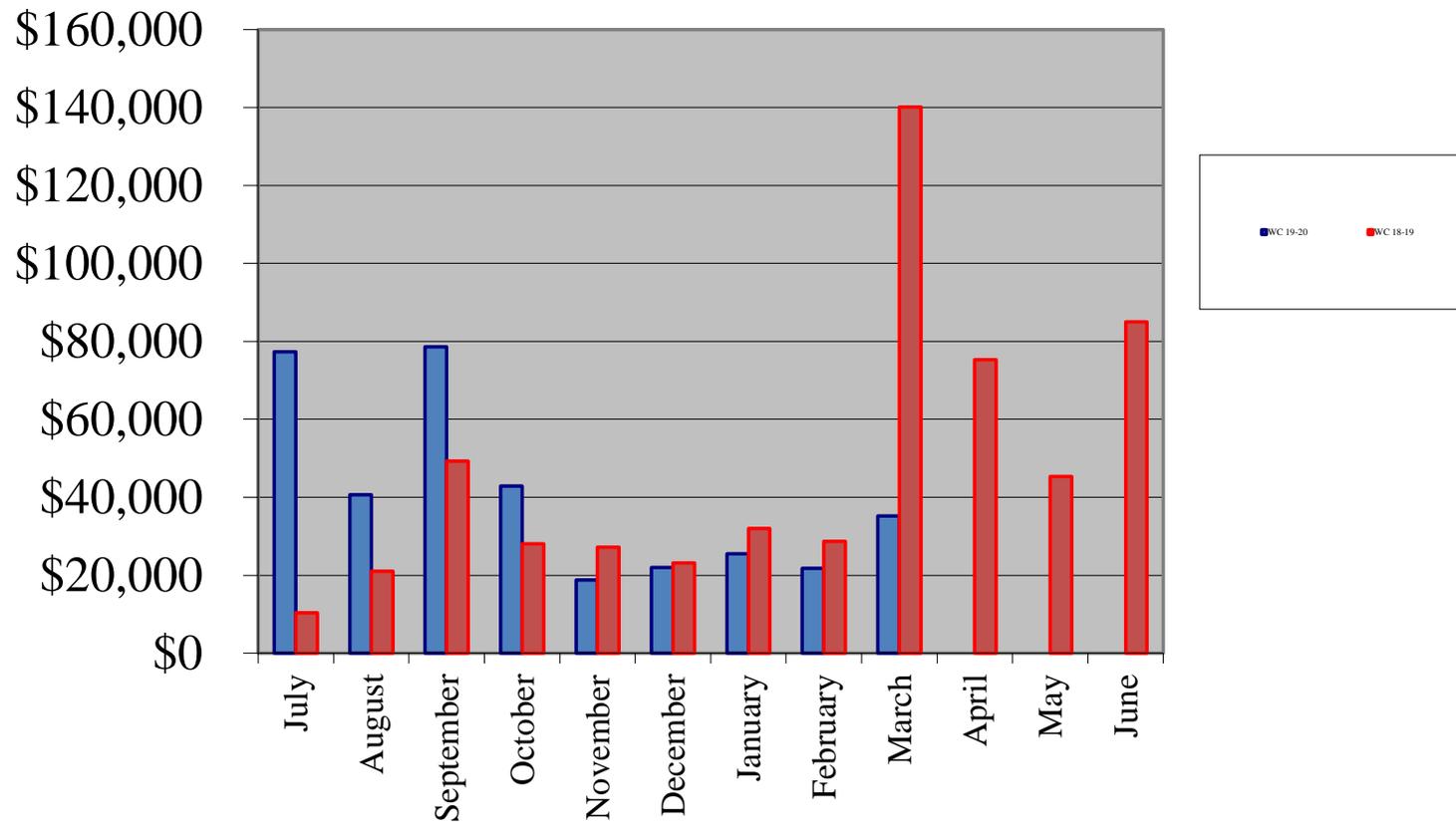
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	3	(1)
Reimbursed Premiums	23,115	28,074	4,959
Transfers/Supplements	555,000	555,000	-
Total Sources	<b>\$ 1,002,118</b>	<b>\$ 927,144</b>	<b>\$ (74,974)</b>
Expenditures:			
Claims	\$ 447,018	\$ 358,644	(88,374)
Stop loss/Admin Fees	238,347	222,926	(15,421)
Total Expenditures	<b>\$ 685,365</b>	<b>\$ 581,570</b>	<b>\$ (103,795)</b>
<b>Ending Cash Balance</b>	<b>\$ 316,753</b>	<b>\$ 345,574</b>	<b>\$ 28,821</b>
Cash Balance-One Year Ago		<b>\$ 554,632</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 144,022	\$ 150,016	\$ 5,994
Sources:			
Interest Income	-	-	-
Transfers/Supplements	10,000	10,000	-
Reimbursement		19	19
Total Sources	<b>\$ 154,022</b>	<b>\$ 160,035</b>	<b>\$ 6,013</b>
Expenditures:			
Tort Claims	\$ 11,223	\$ 34,687	\$ 23,464
Supportive Services	40,735	9,328	(31,407)
Total Expenditures	<b>\$ 51,958</b>	<b>\$ 44,015</b>	<b>\$ (7,943)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,064</b>	<b>\$ 116,020</b>	<b>\$ 13,956</b>
Cash Balance-One Year Ago		<b>\$ 159,193</b>	

# Workers Compensation Fund Claims



## Capital Projects Budget Detail FY 2019-2020

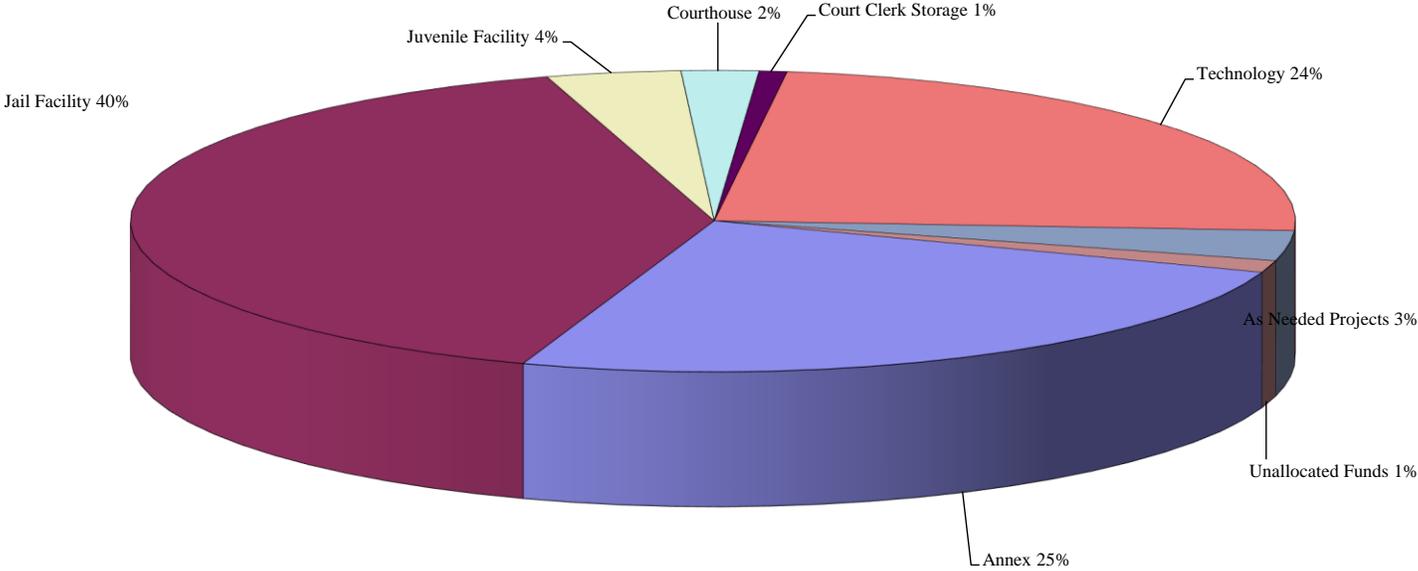
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 19-20 Expense	Project Expense To Date	Available	Project Status	Project #
<b>Annex</b>								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending	
Annex & Courthouse Snack Areas	3/15/2018	85,000	17,945	2,359	35,779	31,277	Pending	C0025
Annex Roof Drain Repair	9/20/2018	33,000	4,155	27,700	27,700	1,145	Pending	C0033
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	186,996	320,145	702,975	10,029	Pending	C0034
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	16,000			84,000	Pending	C0056
5th Floor DA Civil HVAC	6/20/2019	200,000				200,000	Pending	
<b>Courthouse</b>								
Jail Elevator	12/6/2019	27,000	22,099			4,901	Pending	C0048
<b>Jail Facility</b>								
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712			902,763	9,950	Pending	C0014
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	110,304	12,946	210,016	29,680	Pending	C0024
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	133,909	920,325	2,066,091	-	Pending	C0031
Jail Wall Repair	4/10/2019	200,000	33,400	158,650	158,650	7,950	Pending	C0035
Jail Ventilation Repair	11/21/2019	35,000	33,950			1,050	Pending	C0050
Jail Fire Pump Replacement	11/21/2019	40,000	38,247			1,753	Pending	C0043
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending	
Jail-Steam Pipe repair	2/20/2020	34,200				34,200	Pending	
<b>Juvenile</b>								
New locks and door repair	11/17/2016	105,321			101,985	3,336	Complete	C0015
Replace cell doors in dayroom	5/17/2018	45,924		42,031	42,031	3,893	Pending	C0030
Kitchen Air Unit	6/20/2019	15,000	-	14,994	14,994	6	Pending	C0037
Brick tuck and window seal	6/20/2019	84,720	84,720			-	Pending	C0042
Cell doors	6/20/2019	65,231	65,523			(292)	Pending	C0041
Repair north atrium	6/20/2019	6,515		6,515	6,515	-	Complete	C0036
Juvenile Referee Courtroom	12/19/2019	6,329	719	5,425	5,425	185	Pending	C0045
Cameras in stairwells	2/20/2020	14,406				14,406	Pending	
Sally port garage door repair	2/20/2020	3,945				3,945	Pending	
<b>Courthouse</b>								
Elevator Drives Upgrade	10/19/2017	100,000			38,202	61,798	Complete	C0022
8th Floor remodel	6/20/2019	40,000		30,308	30,308	9,692	Complete	C0038
Carpet	6/20/2019	50,000	9,520	15,005	15,005	25,475	Pending	C0047
OG&E Vault	11/21/2019	10,000	3,500			6,500	Pending	C0044
<b>Court Clerk Record Storage</b>								
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending	C0004
DA & PD Case Management System	7/1/2019	685,000	57,320	627,118	627,118	563	Pending	C0039
<b>Technology</b>								
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	30,768	1,087,833	100,180	Pending	C0006
Core Switches end of row/top rack	5/17/2018	72,749			72,749	-	Complete	C0032
Switches and wireless access points	6/20/2019	254,113		254,113	254,113	-	Complete	C0040
<b>Capital Projects-As Needed</b>	6/20/2019	300,000				300,000	Pending	
<b>Unallocated Funds:</b>								
Unallocated Funds		99,142				99,142		
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 9,388,125</b>	<b>\$ 831,973</b>	<b>\$ 2,468,401</b>	<b>\$ 6,958,471</b>	<b>\$ 1,597,682</b>		

### TIF Projects:

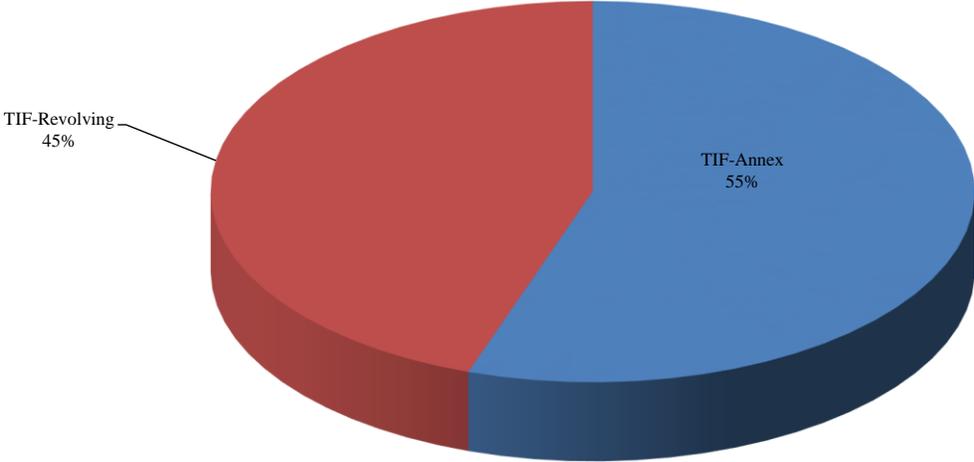
<b>TIF-Annex -319</b>	6/11/2013	\$ 3,975,034	\$ 703,612	\$ 62,589	\$ 2,785,024	486,397	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 3,897,080	\$ 398,248	\$ 360,962	\$ 2,703,930	794,902	Ongoing

**Total Capital Projects** **\$ 17,260,239** **\$ 1,933,833** **\$ 2,891,952** **\$ 12,447,425** **\$ 2,878,981**

**Capital Projects Budget FY 19-20**



**TIF Budgets FY 19-20**

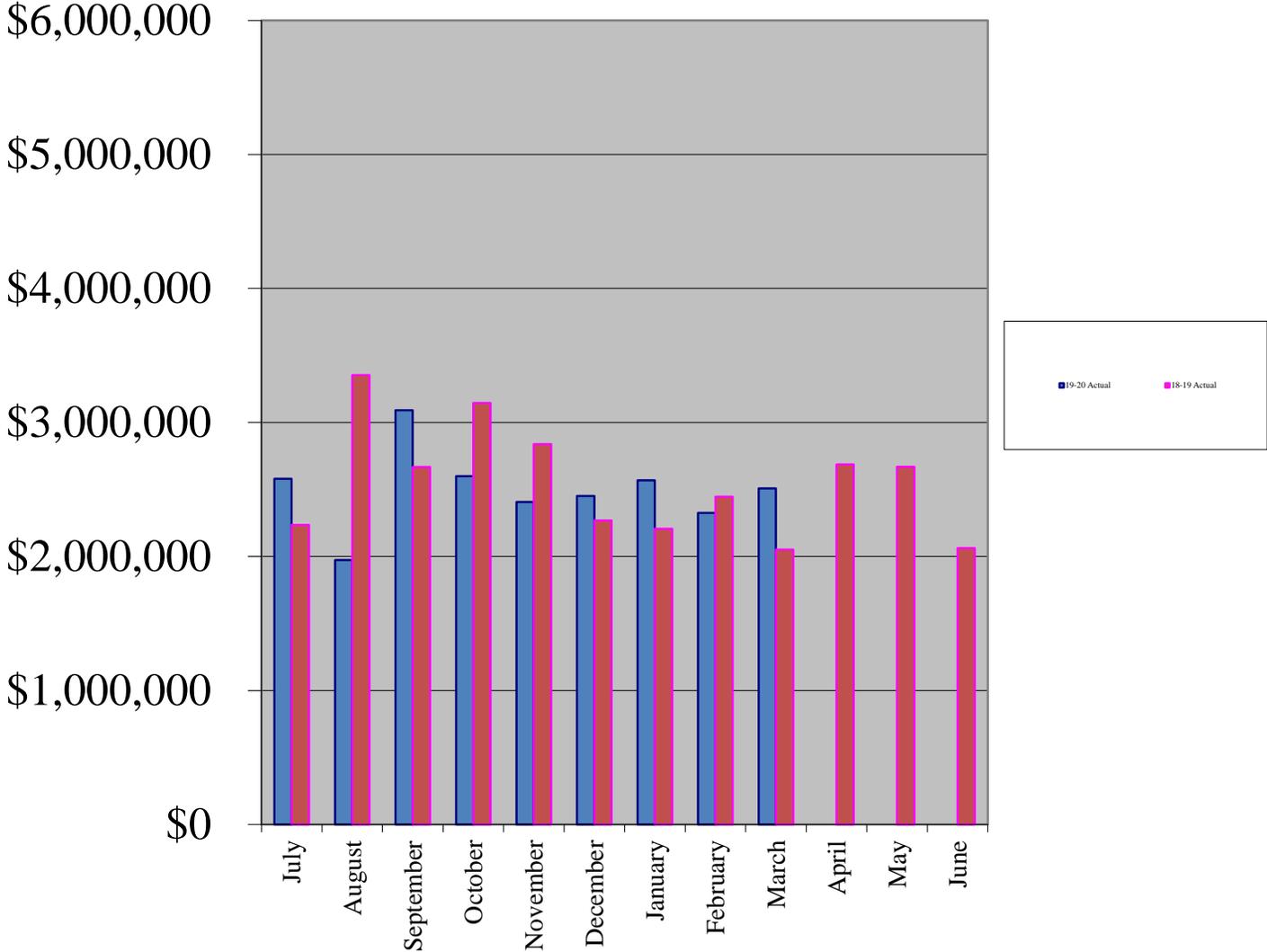


**FY 2018-19 Special Revenue Funds  
Status Report**

<b>Fund</b>	<b>Department</b>	<b>2019-2020 Appropriations</b>	<b>March 2020 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>19/20 Funds Available</b>	<b>19/20 % Expended</b>
1110	Highway Cash-Dist #1	\$7,357,548	\$276,376	\$3,030,602	\$4,326,946	\$3,222,519.53	\$4,135,028	41.2%
1110	Highway Cash-Dist #2	10,362,609	291,455	2,879,790	7,482,819	4,038,932.28	6,323,677	27.8%
1110	Highway Cash-Dist #3	5,986,366	462,763	3,861,846	2,124,520	4,785,071.14	1,201,295	64.5%
1111	CBRI Fund	3,809,243	107,722	1,061,634	2,747,609	2,780,730.58	1,028,512	27.9%
1130	Resale Property	4,729,638	309,023	2,833,383	1,896,255	3,292,483.36	1,437,154	59.9%
1140	Treasurer Mortgage Fee	259,052	8,422	112,024	147,027	118,057.37	140,994	43.2%
1150	County Clerk Lien Fee	455,281	22,569	319,027	136,254	342,822.77	112,458	70.1%
1151	UCC Central Filing Fund	922,763	53,662	497,620	425,143	543,774.03	378,989	53.9%
1152	Records Mgmt & Preservation	1,847,353	87,379	679,948	1,167,405	1,198,936.61	648,416	36.8%
1160	Sheriff Service Fee	3,997,456	438,085	3,028,821	968,636	3,463,828.86	533,627	75.8%
1161	Sheriff Special Revenue	4,909,698	362,533	2,850,128	2,059,570	3,934,578.08	975,120	58.1%
1162	Sheriff's Grant Fund	866,374	18,191	316,979	549,395	575,660.80	290,713	36.6%
1201	Assessor Revolving Fee	101,960	4,101	6,017	95,942	6,646.43	95,313	5.9%
1231	Juvenile Probation Fee	121,118	1,958	18,680	102,438	58,910.00	62,208	15.4%
1233	Juvenile Grant Fund	394,816	18,684	206,546	188,270	218,269.40	176,547	52.3%
1240	Planning Commission Fee	344,058	18,816	266,363	77,695	332,390.56	11,667	77.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	599,201	600	10,370	588,830	23,655.63	575,545	1.7%
1260	Community Service Fee	201,530	1,404	54,482	147,048	103,593.07	97,937	27.0%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	775,677	12,800	306,774	468,903	402,355.90	373,321	39.5%
1282	Mental Health Court Fund	261,945	0	37,631	224,314	69,372.66	192,573	14.4%
1290	Shine Program	40,908	11,743	40,281	626	40,281.42	626	98.5%
1300	MIS Special Revenue	20,054	0	0	20,054	0.00	20,054	0.0%
<b>Total</b>		<b>\$48,638,712</b>	<b>\$2,508,285</b>	<b>\$22,418,947</b>	<b>\$26,219,765</b>	<b>\$29,552,870</b>	<b>\$19,085,841</b>	<b>46.1%</b>

Year elapsed = 75%

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2019-2020 Status Report**  
**For the Period Ending March 31, 2020**

**19-20**  
**YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 8,368,202
Exempt Manufacturing Tax	36,108
Miscellaneous Property Tax	41,263
Interest Income	33,591
<b>Total Revenue</b>	<b>\$ 8,479,164</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

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

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

**Judgments**

Principal	\$ (54,543)
Interest	(8,572)
<b>Total Judgment Payments YTD</b>	<b>\$ (63,115)</b>

<b>Principal Balance at 6-30-19</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 5,200,459	\$ (54,543)	\$ 5,145,916
	-	
<b>\$ 5,200,459</b>	<b>\$ (54,543)</b>	<b>\$ 5,145,916</b>

**Total Expenditures** **\$ (6,445,215)**

Transfer In \$ -

**Ending Cash Balance** **\$ 8,491,100**

### Debt Service Fund Expenditures 10 Year History

