

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

General Fund Budget Analysis
Employee Benefits Fund Status
Worker's Comp & Self Insurance Funds-Financial Summary
Capital Projects Status Report
Special Revenue Funds Report
Debt Service Fund Report

Prepared by the Office of David B. Hooten, Oklahoma County Clerk

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	\$ 31,191,828	\$ 39,190,734	\$ 31,144,335	387.1%
120 Commissioners	447,529	447,529	28,637	32,475	476,166	28,637	6.4%
130 Assessor	3,008,635	3,008,635	231,424	27,531	3,240,059	231,424	7.7%
140 Assessor Revaluation	5,283,888	5,283,888	238,732		5,522,620	238,732	4.5%
150 Treasurer	880,937	880,937	72,609		953,546	72,609	8.2%
160 Court Clerk	8,600,628	8,600,628	706,523		9,307,151	706,523	8.2%
170 County Clerk	2,491,229	2,491,229	120,022		2,611,251	120,022	4.8%
180 Excise and Equalization	42,576	42,576	-		42,576	(0)	0.0%
190 County Audit	726,992	726,992	31,506		758,498	31,506	4.3%
200 District Attorney - State	150,000	150,000	-		150,000	-	0.0%
210 District Attorney - County	72,398	72,398	(500)		71,898	(500)	-0.7%
230 Public Defender	59,720	59,720	2,000		61,720	2,000	3.3%
240 Purchasing	435,937	435,937	19,346		455,283	19,346	4.4%
250 Election Board	1,690,169	1,690,169	131,088		1,821,257	131,088	7.8%
260 BOCC HR/Health & Safety	707,795	707,795	40,114		747,909	40,114	5.7%
265 Employee Benefits Departm	355,328	355,328	7,863		363,191	7,863	N/A
270 MIS	4,226,993	4,226,993	147,573	25,000	4,374,566	147,573	3.5%
280 Facilities Management-Mai	1,677,845	1,677,845	174,114		1,851,959	174,114	10.4%
290 Facilities Mgmt - Custodial	363,459	283,209	12,641	50,000	295,850	(67,609)	-18.6%
300 Planning Commission	187,140	187,140	117,149		304,289	117,149	
310 Court Services	982,098	982,098	(41,602)		940,496	(41,602)	-4.2%
517 Sheriff-Detention	30,218,508	30,218,508		(30,218,508)	-	(30,218,508)	-100.0%
518 Sheriff-Law Enforcement	10,149,213	10,149,214	1,571,029		11,720,243	1,571,030	
525 Juvenile Detention	5,486,019	5,300,019	531,919	6,638	5,831,939	345,919	6.3%
526 Juvenile Bureau	2,115,653	2,301,653	12,703	3,574	2,314,356	198,703	9.4%
550 Emergency Management	563,140	563,140	38,000	27,921	629,061	65,920	11.7%
610 Social Services	2,291,649	2,291,649	120,707		2,412,356	120,707	5.3%
710 Free Fair	62,245	62,245	-		62,245	-	0.0%
910 Highway - District 1	568,613	568,613	(17,790)		550,823	(17,790)	-3.1%
920 Highway - District 2	394,936	394,936	557,835	700,000	952,771	557,835	141.2%
930 Highway - District 3	418,140	418,140	752,452	700,000	1,170,592	752,452	180.0%
940 Engineer	605,928	605,928	(40,439)		565,489	(40,439)	-6.7%
950 Economic Development	200,000	200,000	-		200,000	-	0.0%
994 Capital Projects Supplemer	-	-	-	874,398	874,398	874,398	#DIV/0!
995 Reserve	8,012,819	6,355,176	(3,872,448)	(3,420,857)	2,432,727	(5,580,091)	-69.6%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ 2,037,043	\$ 0	\$ 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	\$ 5,208,577	\$ 0	\$ 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**

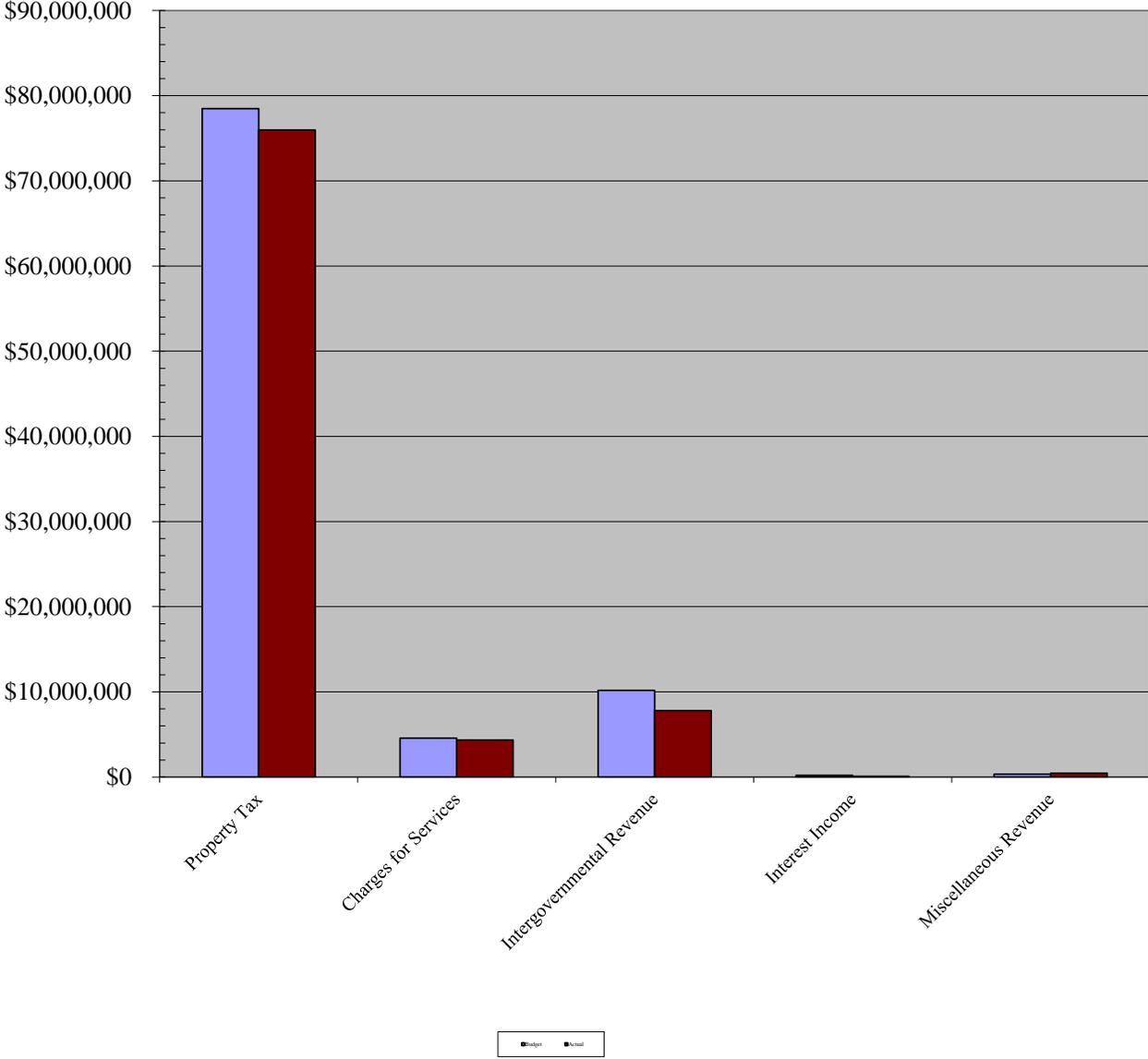
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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
270 IT	Purchase ArcTitan for open records requests	\$ (25,000.00)	2020-5476	12/3/2020
525 Juvenile Detention	Installation of 4th floor smoke detectors	\$ (4,200.30)	2020-5572	12/3/2020
526 Juvenile Bureau	Installation of 4th floor smoke detectors	\$ (2,261.70)	2020-5572	12/3/2020
525 Juvenile Detention	Installation of conduit and in-ground breaker box parking lot	\$ (2,437.50)	2020-5575	12/3/2020
526 Juvenile Bureau	Installation of conduit and in-ground breaker box parking lot	\$ (1,312.50)	2020-5575	12/3/2020
285 Facilities-Custodial	Labor and supplies for Covid-19	\$ (50,000.00)	2020-5749	12/17/2020
120 Commissioners	Fund the salaries and benefit increases	\$ (31,275.00)	2021-6102	1/21/2021
920 District 2	Clean up ice storm debris-will be reimbursed by FEMA	\$ (700,000.00)	2021-6114	1/21/2021
920 District 3	Clean up ice storm debris-will be reimbursed by FEMA	\$ (700,000.00)	2021-6114	1/21/2021
110 General Government	Criminal Justice Authority-new locks & control panels	\$ (923,320.00)	2021-6750	3/18/2021
130 Assessor Regular	Salary for elected official and chief deputy increase	\$ (27,531.13)	2021-6751	3/18/2021
120 Commissioners	Increase in monthly travel allowance	\$ (1,200.00)	2021-6752	3/18/2021
	Total General Fund Reserve	\$ 2,432,727.31		

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

	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	\$ 75,967,717	\$ (2,502,620)	96.8%	95.8%
Charges for Services	4,577,201	4,356,404	(220,797)	95.2%	86.1%
Intergovernmental Revenue	10,171,566	7,796,372	(2,375,194)	76.6%	86.4%
Interest Income	200,000	83,154	(116,846)	41.6%	58.9%
Miscellaneous Revenue	330,587	441,305	110,718	133.5%	113.6%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 88,644,952</u>	<u>\$ (5,104,740)</u>	94.6%	93.9%
Temporary Cash Transfer In	\$ -	\$ 19,500,000	\$ 19,500,000		
Temporary Cash Transfer Out	-	(19,500,000)	(19,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(9,470,000)	-		
20-21 Expenditures	\$ 103,258,019	\$ 69,129,270	\$ (34,128,749)	66.9%	60.1%
Prior Budget Year Expenditures	6,193,289	4,655,229	(1,538,060)	75.2%	85.7%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 73,784,499</u>	<u>\$ (35,666,809)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 30,562,069</u></u>	<u><u>\$ 30,562,070</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 March 31, 2021**



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

	For the Month Ending March 31, 2021			
	20-21 March Actual	19-20 March Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 29,673,221	\$ 35,157,538	\$ (5,484,317)	-15.6%
Revenue:				
Property Tax	\$ 7,839,940	\$ 6,487,586	\$ 1,352,354	20.8%
Charges for Services	825,676	331,108	494,568	149.4%
Intergovernmental Revenue	794,869	1,615,442	(820,573)	-50.8%
Interest Income	5,606	42,814	(37,208)	-86.9%
Miscellaneous Revenue	20,367	28,696	(8,329)	-29.0%
Total Revenue	\$ 9,486,458	\$ 8,505,645	\$ 980,812	11.5%
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(771,534)	-	(771,534)	
20-21 Expenditures	\$ 7,826,076	\$ 7,772,461	\$ 53,615	0.7%
Prior Budget Year Expenditures	-	102,261	(102,261)	
Total Expenditures	\$ 7,826,076	\$ 7,874,723	\$ (48,646)	-0.6%
Ending Cash Balance	\$ 30,562,069	\$ 35,788,460	\$ (5,226,391)	-14.6%

	For the Year to Date Period Ending March 31 , 2021			
	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 25,171,616	\$ 22,123,208	\$ 3,048,408	13.8%
	\$ 75,967,717	\$ 72,100,112	\$ 3,867,605	5.4%
	4,356,404	3,898,600	457,804	11.7%
	7,796,372	9,037,962	(1,241,590)	-13.7%
	83,154	589,192	(506,038)	-85.9%
	441,305	365,975	75,330	20.6%
	\$ 88,644,952	\$ 85,991,842	\$ 2,653,111	3.1%
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	(19,500,000)	(11,250,000)	(8,250,000)	
	-	-	-	
	(9,470,000)	(5,993,466)	(3,476,534)	58.0%
	\$ 69,129,270	\$ 61,065,586	\$ 8,063,684	13.2%
	4,655,229	5,267,538	(612,309)	-11.6%
	\$ 73,784,499	\$ 66,333,124	\$ 7,451,375	11.2%
Ending Cash Balance	\$ 30,562,069	\$ 35,788,460	\$ (5,226,391)	-14.6%

Note 1.)

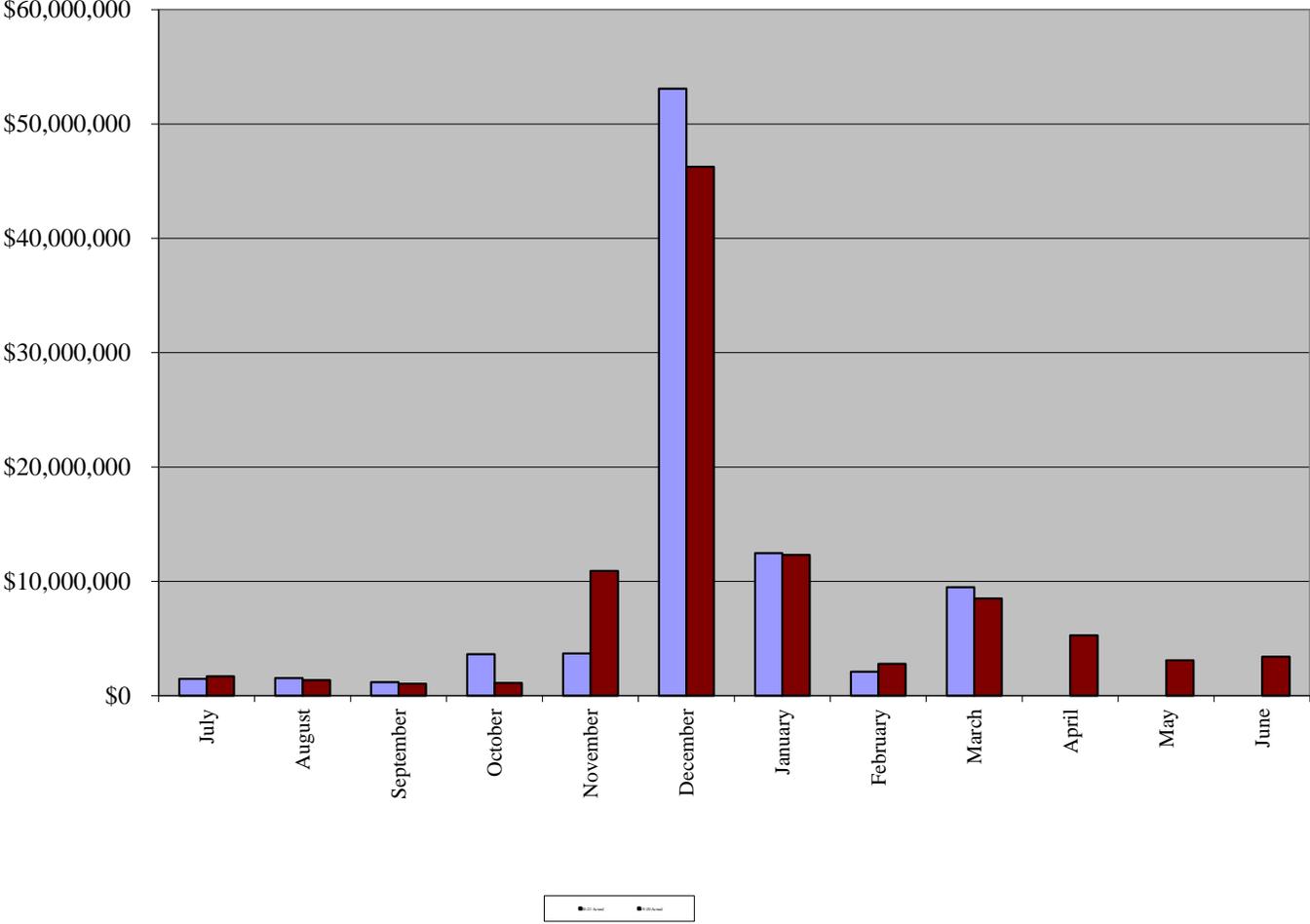
Operating Transfers

2010-Capital Projects	\$ (771,534)	\$ -	\$ (771,534)
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (771,534)	\$ -	\$ (771,534)

	20-21 March Actual	19-20 March Actual	Increase (Decrease)
	\$ (771,534)	\$ -	\$ (771,534)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ (771,534)	\$ -	\$ (771,534)

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ (2,000,000)	\$ (1,228,466)	\$ (771,534)
	(5,800,000)	(3,400,000)	(2,400,000)
	(810,000)	(555,000)	(255,000)
	(60,000)	(10,000)	(50,000)
	(800,000)	(800,000)	-
	\$ (9,470,000)	\$ (5,993,466)	\$ (3,476,534)

**General Fund Actual Revenue
March 31, 2021**

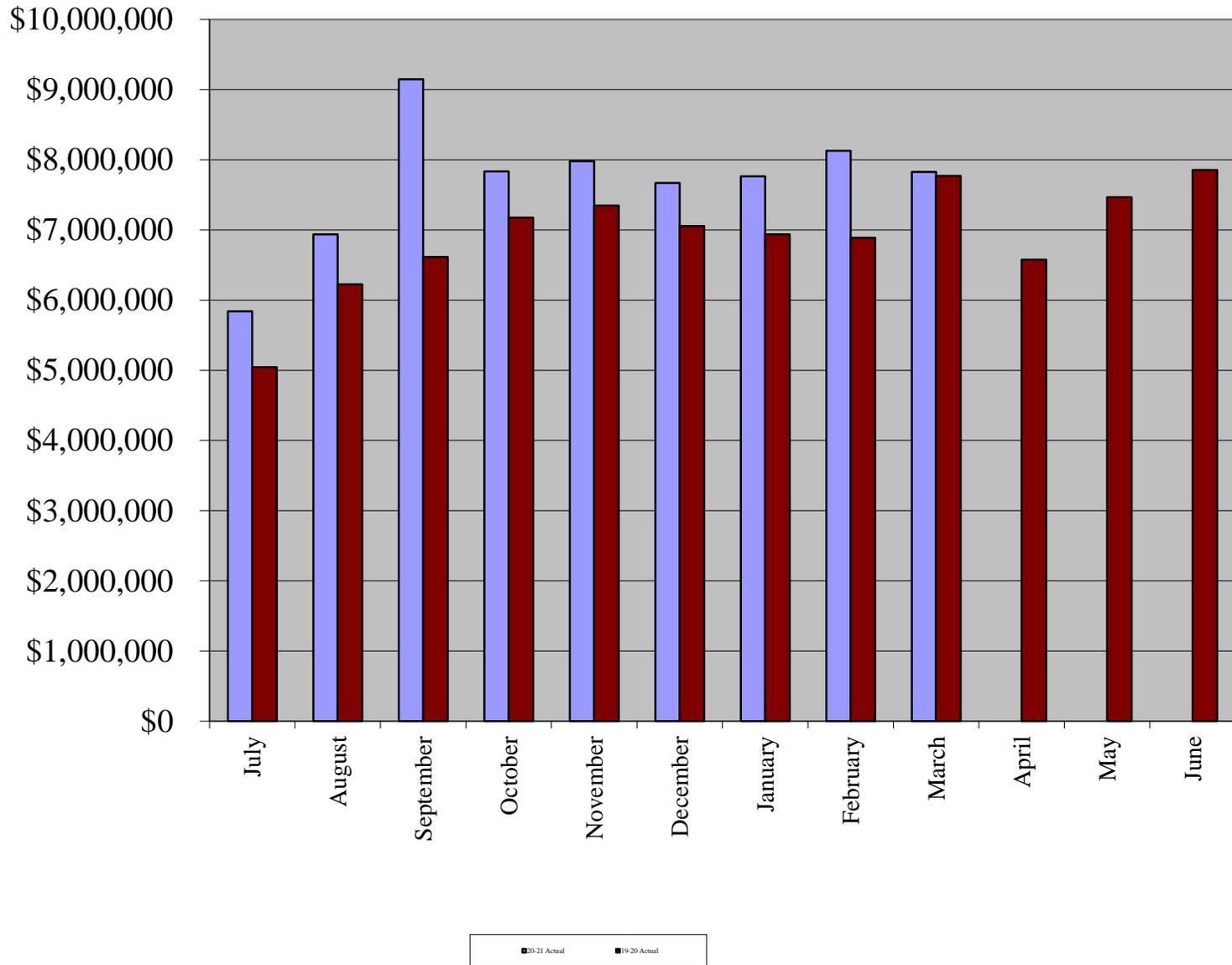


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	March 2021 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	\$ 31,535,663	\$ 39,190,734	\$ 3,227,965	\$ 28,217,312	\$ 10,973,422	\$ 31,163,621	\$ 8,027,113	72.0%	58.4%
120	County Commissioners	447,529	28,637	476,166	42,162	335,749	140,417	335,749	140,417	70.5%	72.6%
130	Assessor	3,008,635	203,893	3,212,528	266,105	2,198,526	1,014,002	2,290,250	922,278	68.4%	67.8%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	537,636	3,527,160	1,995,460	3,856,347	1,666,273	63.9%	62.8%
150	Treasurer	880,937	72,609	953,546	61,253	571,807	381,739	638,409	315,137	60.0%	63.7%
160	Court Clerk	8,600,628	706,523	9,307,151	771,123	6,605,235	2,701,916	6,650,025	2,657,126	71.0%	71.7%
170	County Clerk	2,491,229	120,022	2,611,251	205,707	1,849,475	761,776	1,889,130	722,121	70.8%	72.7%
180	Excise & Equalization Bds	42,576	-	42,576	646	5,947	36,629	7,056	35,520	14.0%	11.5%
190	County Audit	726,992	31,506	758,498	-	240,822	517,676	539,756	218,742	31.7%	39.8%
200	District Attorney-State	150,000	-	150,000	9,166	62,022	87,978	83,009	66,991	41.3%	35.8%
210	District Attorney-County	72,398	(500)	71,898	6,489	40,342	31,556	58,333	13,565	56.1%	52.7%
230	Public Defender	59,720	2,000	61,720	6,508	40,224	21,496	56,904	4,816	65.2%	51.1%
240	Purchasing	435,937	19,346	455,283	38,518	308,299	146,984	314,375	140,908	67.7%	70.0%
250	Election Board	1,690,169	131,088	1,821,257	5,404	1,362,387	458,870	1,453,461	367,796	74.8%	64.8%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	59,523	524,600	223,309	533,204	214,705	70.1%	67.6%
265	Employee Benefits Dept	355,328	7,863	363,191	28,959	248,469	114,722	251,801	111,390	68.4%	71.3%
270	MIS	4,226,993	147,573	4,374,566	273,482	2,833,800	1,540,766	3,458,595	915,971	64.8%	65.7%
280	Facilities Management	1,677,845	174,114	1,851,959	125,549	1,093,650	758,309	1,247,096	604,863	59.1%	58.4%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	17,743	126,627	169,223	208,112	87,738	42.8%	58.2%
300	Planning Commission	187,140	144,680	331,820	25,317	222,274	109,546	223,870	107,950		
301	Court Services	982,098	(41,602)	940,496	74,113	682,020	258,476	682,020	258,476	72.5%	69.4%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	66.4%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	890,709	8,647,051	3,073,192	8,647,051	3,073,192	73.8%	70.3%
525	Juvenile Detention	5,300,019	531,919	5,831,939	489,206	3,925,538	1,906,401	4,069,993	1,761,946	67.3%	70.9%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	171,472	1,518,127	796,229	1,554,672	759,684	65.6%	59.7%
550	Emergency Management	563,140	65,921	629,061	33,404	314,407	314,653	485,319	143,741	50.0%	65.7%
610	Social Services	2,291,649	120,707	2,412,356	141,881	1,161,013	1,251,343	1,531,071	881,285	48.1%	56.7%
710	Free Fair	62,245	-	62,245	2,808	25,917	36,328	34,414	27,831	41.6%	70.3%
910	District 1	568,613	(17,790)	550,823	36,879	346,610	204,214	446,115	104,708	62.9%	58.8%
920	District 2	394,936	557,835	952,771	29,542	121,998	830,773	693,069	259,702	12.8%	46.3%
930	District 3	418,140	752,452	1,170,592	205,407	639,505	531,087	668,606	501,986	54.6%	55.2%
940	County Engineer	605,928	(40,439)	565,489	41,401	358,449	207,040	370,182	195,307	63.4%	66.5%
950	Economic Development	200,000	-	200,000	-	100,000	100,000	200,000	0	50.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	874,398	874,398	-	874,398	-	874,398	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	6,355,176	(3,922,448)	2,432,727	-	-	2,432,727	-	2,432,727		
Total		\$ 99,395,337	\$ 2,291,652	\$ 103,258,019	\$ 7,826,076	\$ 69,129,270	\$ 34,128,749	\$ 75,515,522	\$ 27,742,497	66.9%	60.1%

Year elapsed = 75.0%

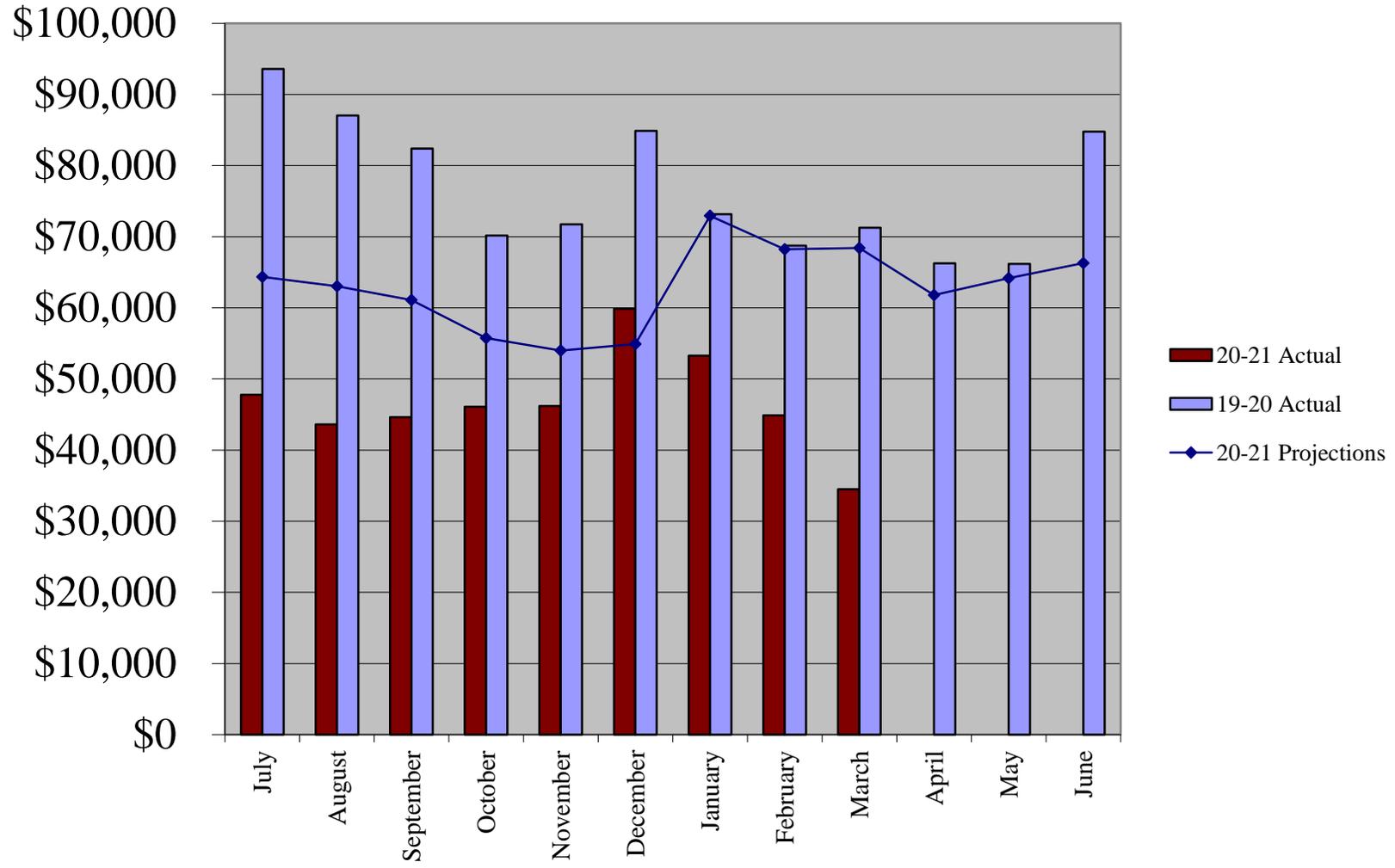
General Fund Actual Expenditures



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

<u>Account Description</u>	<u>Outstanding</u>		<u>YTD Expenditures</u>		<u>Funds Available</u>
	<u>20-21 Approved Budget</u>	<u>Requisitions/ Encumbrances</u>	<u>20-21 Year to Date Actual</u>	<u>+</u> <u>Requisitions & Encumbrances</u>	
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 900	\$ 900	\$ 300
52010 FICA - Retirement Board Members	92		115	115	(23)
52032 Retirement paid by General Fund	4,600	383	3,444	3,827	773
Total Salaries and Benefits	\$ 5,892	\$ 383	\$ 4,459	\$ 4,841	\$ 1,051
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 368,697	\$ 386,303	\$ 755,000	\$ -
54023 Electricity (OG&E)	400,000	188,284	211,716	400,000	-
54024 Sewer and Water(City of OKC)	200,000	129,302	70,698	200,000	-
54022 Natural Gas(ONG)	19,000	12,459	3,041	15,500	3,500
Utilities Subtotal	\$ 1,374,000	\$ 698,741	\$ 671,759	\$ 1,370,500	\$ 3,500
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	1,000		800	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ -	\$ 800	\$ 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	\$ 179,859	\$ 539,578	\$ 719,437	\$ -
54451 Outside legal services	550,000	287,858	310,385	598,243	(48,243)
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	4,681	26,740	31,421	4,579
54102 PBA Leases-County Departments	958,934	218,060	719,201	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	89,610	268,830	358,440	-
54109/540 Postage Machine and Postage	8,500	528	8,472	9,000	(500)
54455 Investrust Management Fees	425,000	165,066	259,934	425,000	-
54455 OSU Extension Contract	549,512	274,756	274,756	549,512	-
54455 Professional Services-Bank Fees	-		3,213	3,213	(3,213)
54455 Criminal Justice Authority	32,384,710	923,320	24,089,808	25,013,128	7,371,582
54455 Criminal Justice Advisory Committee	75,000	82,500	67,500	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		600	600	2,400
54456 Downtown Business Improvement District Assessm	10,000		14,198	14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	15,722	4,303	20,025	(25)
54045 Metro Parking Garage-Judges parking	1,380	345	1,035	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	3,689	117,318	121,006	(66,656)
Other Operating Subtotal	\$ 36,901,821	\$ 2,245,995	\$ 27,507,060	\$ 29,753,054	\$ 7,148,767
Total Maintenance and Operations - 54000	\$ 38,310,094	\$ 2,944,736	\$ 28,212,853	\$ 31,157,589	\$ 7,152,505
<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	\$ 2,946,309	\$ 28,217,312	\$ 31,163,621	\$ 7,153,793

General Government-Vicinity Energy Actual Expenditures



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

	Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 1,417,164	\$ 1,417,164		\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 5,800,000	\$ -	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	2,973,605	1,139,168	4,112,774	161,777
Employer Premiums	14,735,496	11,485,064	3,792,820	15,277,884	542,388
Stop Loss Reimb	-	5,226		5,226	5,226
Rx Rebates	1,500,000	1,109,427	349,626	1,459,054	(40,946)
Cares Reimb	-	731,429	338,833	1,070,262	1,070,262
Refunds/Rebates/Interest	265,004	321,799	244,821	566,620	301,616
Total Resources	\$ 27,668,661	\$ 23,843,714	\$ 4,931,989	\$ 29,708,983	\$ 2,040,322
Expenses					
Medical Claims	\$ 14,786,825	\$ 11,230,141	\$ 3,743,380	\$ 14,973,521	\$ 186,696
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	4,873,017	1,624,339	6,497,356	219,776
Dental Claims	1,435,210	796,983	569,273	1,366,256	(68,954)
Vision Claims	158,371	141,754	70,877	212,631	54,260
County Pharmacy	305,000	179,066	89,533	268,598	(36,402)
Employee Assistance Program	20,028	12,252	12,252	24,503	4,475
Medicare Supplement - Phys. Mutual	993,168	676,905	338,453	1,015,358	22,190
Total Claims	\$ 23,976,182	\$ 17,910,117	\$ 6,448,106	\$ 24,358,223	\$ 382,041
Administration Fees & Other	823,812	596,545	188,090	784,636	(39,176)
Life/AD&D Premiums	346,284	267,815	89,272	357,087	10,803
Stop Loss Premiums	1,114,521	846,000	282,000	1,128,000	13,479
Total Admin/Premiums	\$ 2,284,617	\$ 1,710,361	\$ 559,362	\$ 2,269,723	\$ (14,894)
Total Expenses	\$ 26,260,799	\$ 19,620,477	\$ 7,007,468	\$ 26,627,946	\$ 367,147
Ending Cash Balance	\$ 1,407,863	\$ 4,223,236	\$ (2,075,479)	\$ 3,081,038	\$ 1,673,176

Cash Balance-One Year Ago \$ 2,099,399

Notes:

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

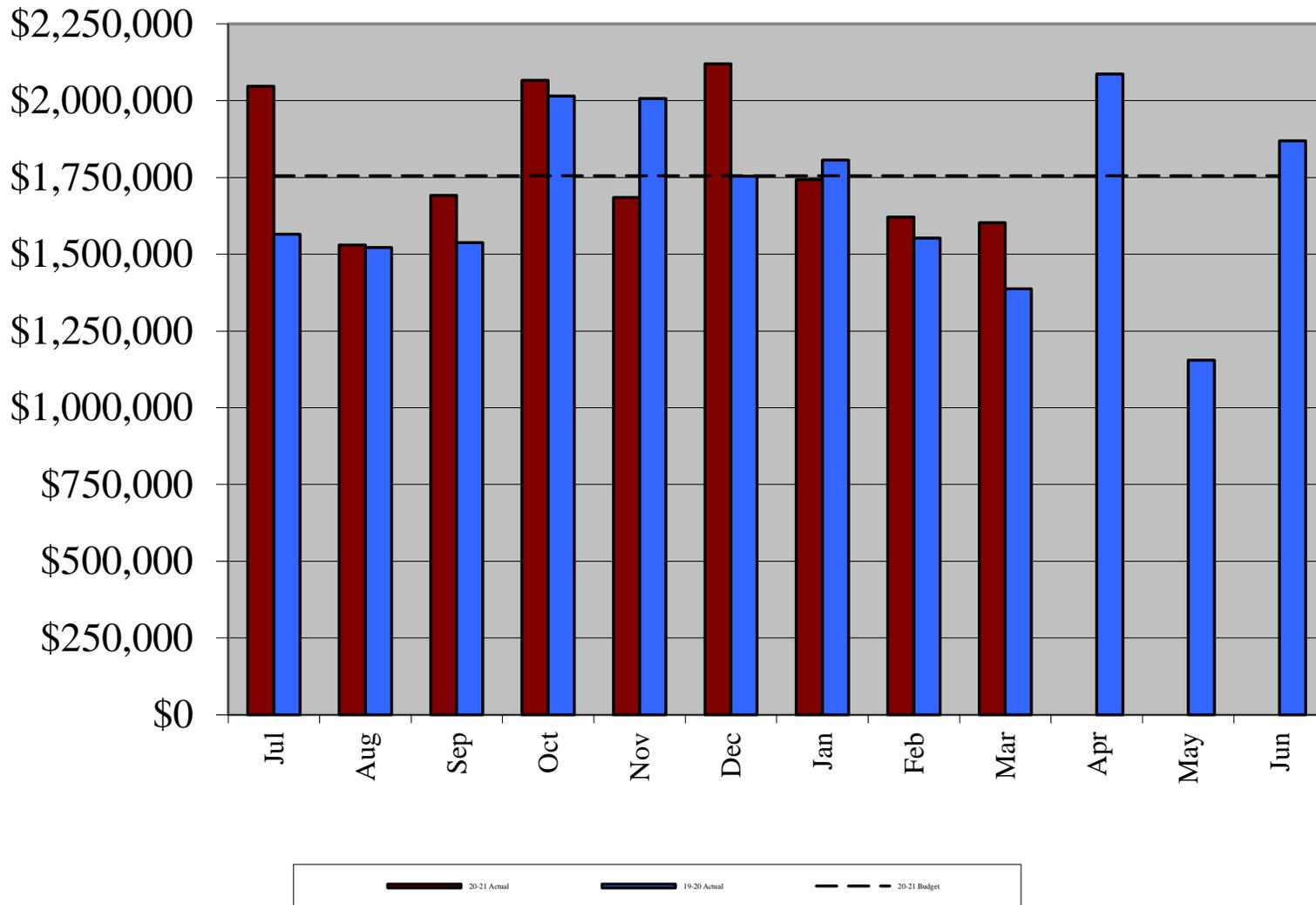
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 1,043,398	\$1,247,793	\$ 1,662,428	(January)
Prescription Drug Claims	\$523,132	558,832	\$541,446	\$ 667,501	(December)
Total	\$1,755,367	\$1,602,230	\$1,789,240		
Prior Year 19-20 Comparison					
	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month	
Medical Claims	\$1,154,652	\$943,899	\$1,184,842	\$1,441,137	(November)
Prescription Drug Claims	\$505,132	\$443,140	\$503,011	\$702,330	(April)
Total	\$1,659,784	\$1,387,039	\$1,687,853		

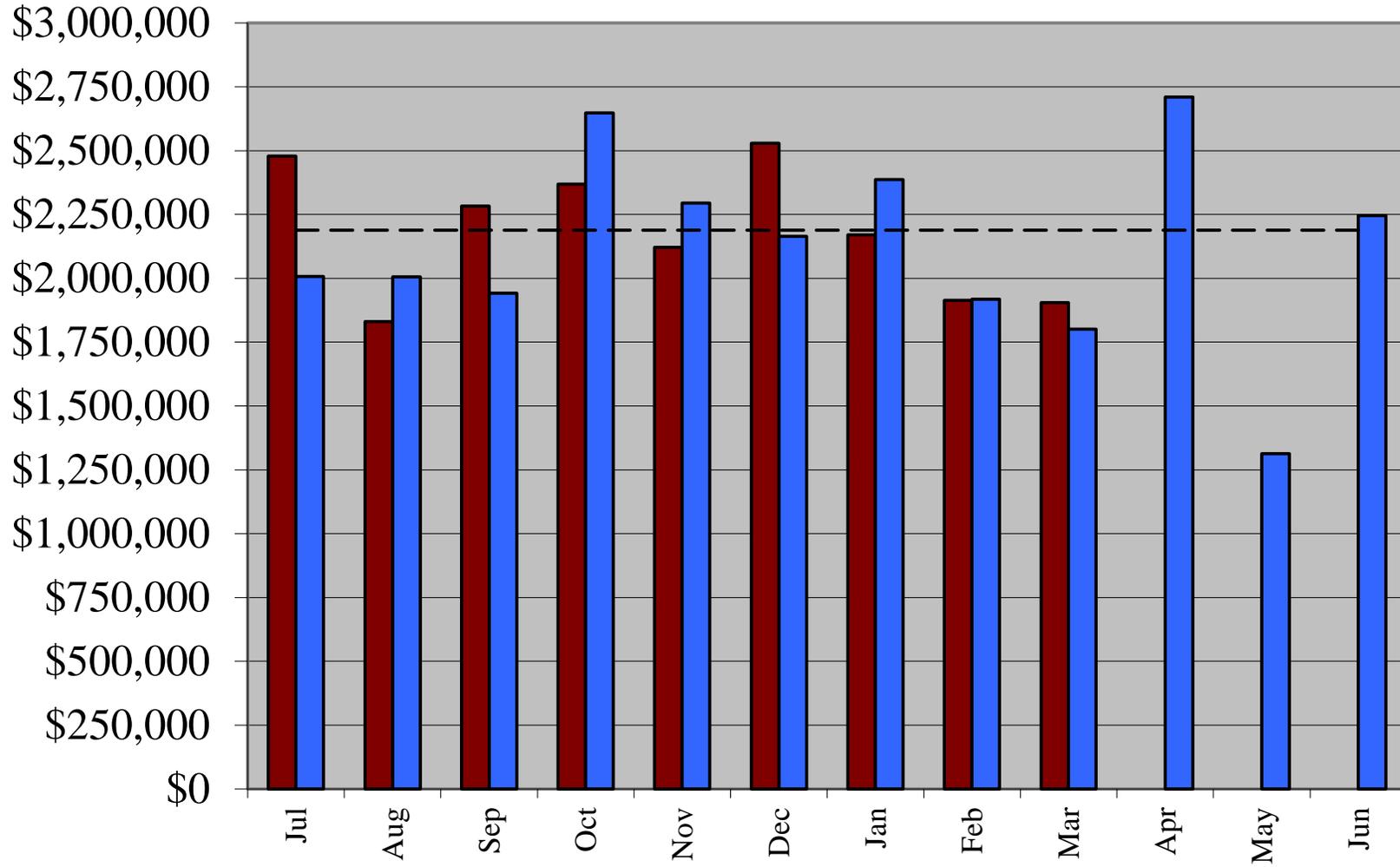
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	March		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	\$ 1,308,158	\$ 109,006	8.3%	\$ 1,417,164	\$ 1,308,158	\$ 109,006	8.3%
Transfers In	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%
Employer Premiums	14,735,496	16,028,513	(1,293,017)	-8.1%	11,485,064	11,949,569	(464,505)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,203,544	(252,547)	-6.0%	2,973,605	3,146,654	(173,049)	-5.5%
Stop Loss Reimb	-	121,257	(121,257)	-100.0%	5,226	121,257	(116,031)	
Rx Rebates	1,500,000	1,516,599	(16,599)	-1.1%	1,109,427	1,075,559	33,868	3%
Refunds/Rebates/Subsidy	265,004	274,055	(9,051)	-3.3%	1,053,228	264,740	788,488	297.8%
Interest Income	-	4	(4)		-	4	(4)	
Total Resources	\$ 27,668,662	\$ 26,852,131	\$ 816,531	3.0%	\$ 23,843,714	\$ 21,265,943	\$ 2,577,773	12.1%
Expenses								
Medical Claims	\$ 14,786,825	\$ 14,218,101	\$ 568,724	4.0%	\$ 11,230,141	\$ 10,766,901	\$ 463,240	4.3%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,036,135	241,445	4.0%	4,873,017	4,377,393	495,624	11.3%
Dental Claims	1,435,210	1,407,069	28,141	2.0%	796,983	1,154,035	(357,052)	-30.9%
Vision Claims	158,371	156,031	2,340	1.5%	141,754	108,501	33,253	30.6%
County Pharmacy	305,000	255,981	49,019	19.1%	179,066	192,278	(13,212)	-6.9%
Employee Assistance Program	20,028	19,946	82	0.4%	12,252	13,271	(1,019)	-7.7%
Medicare Supplement	993,168	1,052,524	(59,356)	-5.6%	676,905	805,904	(128,999)	-16.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 23,145,787	\$ 830,395	3.6%	\$ 17,910,117	\$ 17,418,282	\$ 491,834	2.8%
Administration Fees & Other	823,812	860,836	(37,024)	-4.3%	596,545	681,437	(84,892)	-12.5%
Life/AD&D Premiums	346,284	346,284	-	0.0%	267,815	256,725	11,090	4.3%
Stop Loss Premiums	1,114,521	1,082,060	32,461	3.0%	846,000	810,100	35,900	4.4%
Total Admin/Premiums	\$ 2,284,617	\$ 2,289,181	\$ (4,563)	-0.2%	\$ 1,710,361	\$ 1,748,262	\$ (37,901)	-2.2%
Total Expenses	\$ 26,260,799	\$ 25,434,967	\$ 825,832	3.2%	\$ 19,620,477	\$ 19,166,545	\$ 453,932	2.4%
Ending Cash Balance	\$ 1,407,863	\$ 1,417,164	\$ (9,301)	-1%	\$ 4,223,236	\$ 2,099,399	\$ 2,123,840	101.2%

Total Employee Benefits Expenses



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

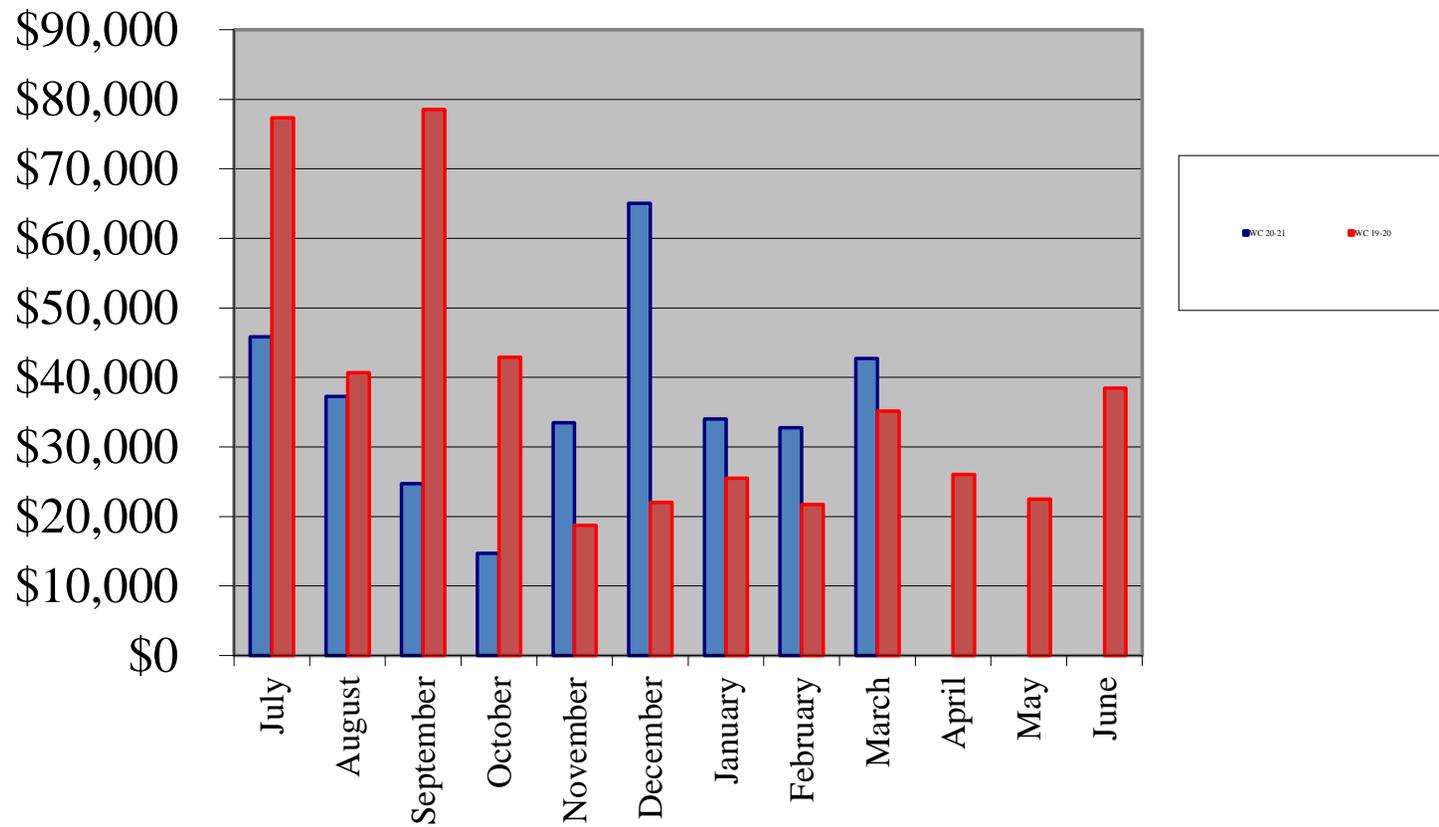
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,525	(2,409)
Transfers/Supplements	810,000	810,000	-
Total Sources	\$ 1,000,706	\$ 1,080,906	\$ 80,200
Expenditures:			
Claims	\$ 552,703	\$ 330,515	(222,188)
Stop loss/Admin Fees	246,876	223,807	(23,069)
Total Expenditures	\$ 799,579	\$ 554,322	\$ (245,257)
Ending Cash Balance	\$ 201,129	\$ 526,584	\$ 325,457
Cash Balance-One Year Ago		\$ 345,574	

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	\$ 11,530	\$ (12,259)
Supportive Services	33,045	74,620	41,575
Total Expenditures	\$ 56,834	\$ 86,150	\$ 29,316
Ending Cash Balance	\$ 102,853	\$ 66,581	\$ (36,272)
Cash Balance-One Year Ago		\$ 116,020	

Workers Compensation Fund Claims



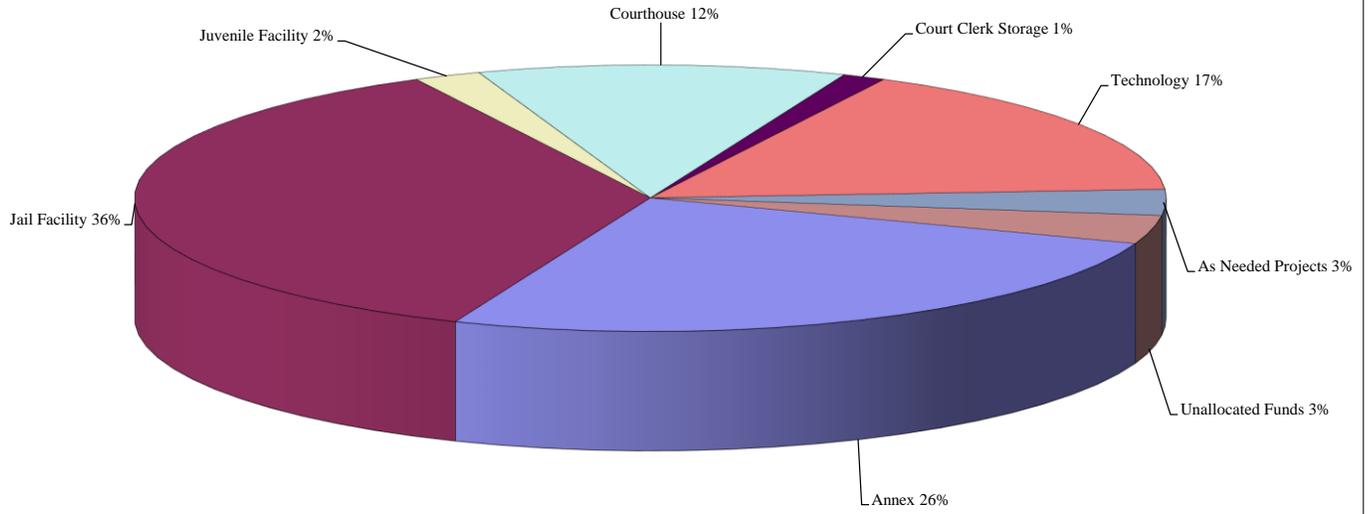
Capital Projects Budget Detail FY 2020-2021

Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status
Annex								
Annex & Courthouse Flood	C0017	2/16/2017	488,509			488,509	-	Complete
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	13,019	7,365	48,098	23,882	Pending
Annex Roof Drain Repair	C0033	9/20/2018	27,700			27,700	-	Complete
Annex Temporary 6th Floor Relocation	C0034	9/26/2018	917,101	630	213,496	916,471	-	Complete
Resurface terrazzo floors	C0053	6/20/2019	60,000		\$ 60,000	60,000	-	Complete
Annex carpet	C0046	6/20/2019	50,000	42,993	18,177	18,177	(11,170)	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000	7,488	53,624	55,944	36,568	Pending
5th Floor DA Civil HVAC		6/20/2019	-				-	
Annex carpet		9/17/2020	50,000			-	50,000	Pending
Sixth floor restoration	C0066	9/17/2020	1,004,028	38,600		-	965,428	Pending
Courthouse								
Jail Elevator Cables	C0048	12/6/2019	22,099		22,099	22,099	-	Complete
Jail Facility								
Jail Mold Remediation-Kitchen/HVAC	C0014	1/19/2017	902,763			902,763	-	Complete
Jail Mold Remediation-Upper Floors	C0024	12/21/2017	350,000	26,301	32,538	291,619	32,080	Pending
Jail Hydronic Pipe Repair	C0031	7/2/2018	2,066,091			2,066,091	-	Complete
Jail Wall Repair	C0035	4/10/2019	158,650			158,650	-	Complete
Jail Ventilation Repair	C0050	11/21/2019	35,000		18,155	30,035	4,965	Pending
Jail Fire Pump Replacement	C0043	11/21/2019	41,336	-	41,336	41,336	-	Complete
Insurance Deductible for flooding		12/6/2019	50,000				50,000	Pending
Jail-Steam Pipe repair	C0058	2/20/2020	34,200		27,500	27,500	6,700	Pending
Jail Elevators	C0055	4/27/2020	374,988	285,500	89,488	89,488	-	Pending
Juvenile								
Brick tuck and window seal	C0042	6/20/2019	84,720		84,720	84,720	-	Pending
Cell doors	C0041	6/20/2019	65,231	26,010	39,513	39,513	(292)	Pending
Juvenile Referee Courtroom	C0045	12/19/2019	6,329	719	300	5,725	(115)	Pending
Cameras in stairwells	C0052	2/20/2020	14,406		14,406	14,406	-	Pending
Sally port garage door repair	C0054	2/20/2020	3,945		1,903	1,903	2,042	Pending
Controls for AHU System	C0060	10/1/2020	25,900		25,900	25,900	-	Pending
Kitchen plumbing replacement	C0061	10/1/2020	4,532	3,700			832	Pending
Fire safe ball valves	C0062	10/1/2020	3,000		1,694	1,694	1,306	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	51,550			11,830	Pending
Joint sealant repairs	C0064	10/1/2020	4,766		4,766	4,766	-	Pending
Chiller project	C0067	2/18/2021	121,362	120,958		-	404	Pending
Courthouse								
Carpet	C0047	6/20/2019	50,000	16,973	13,109	37,634	(4,607)	Pending
OG&E Vault	C0044	11/21/2019	45,000		3,500	3,500	41,500	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Elevators Concrete Ledge Cove	C0051	4/27/2020	130,000		130,000	130,000	-	Complete
Courthouse Carpet		9/17/2020	50,000			-	50,000	Pending
Elevator upgrade		9/17/2020	1,000,000			-	1,000,000	Pending
Courthouse Jail elevator chain	C0065			29,162		-	(29,162)	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
DA & PD Case Management System	C0039	7/1/2019	627,118			627,118	-	Complete
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending
Capital Projects-As Needed								
JJC Judge Williams Courtroom	C0069	9/17/2020	15,000	15,000		-	-	Pending
Unallocated Funds:								
Unallocated Funds			541,175				541,175	
Total Ongoing Budgeted Capital Projects			\$ 11,305,033	\$ 692,269	\$ 913,523	\$ 7,319,126	\$ 3,293,638	

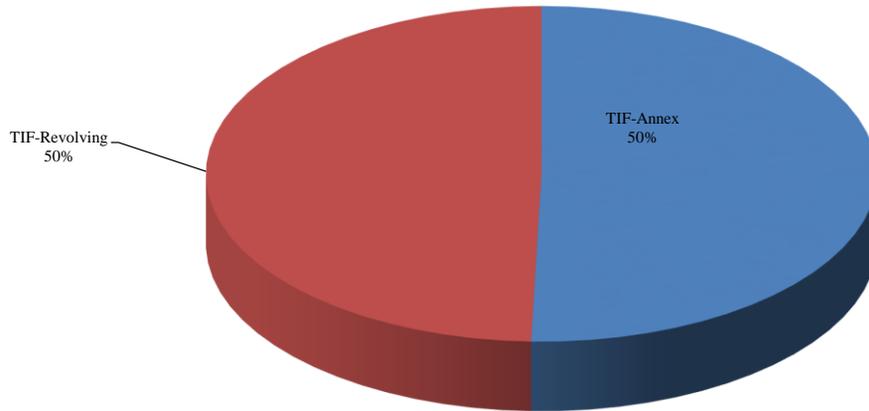
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,607,434	\$ 1,825,552	\$ 369,526	\$ 3,309,880	472,003	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 146,858	\$ 593,992	\$ 3,317,008	1,157,911	Ongoing
Total Capital Projects		\$ 21,534,243	\$ 2,664,678	\$ 1,877,041	\$ 13,946,013	\$ 4,923,552	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

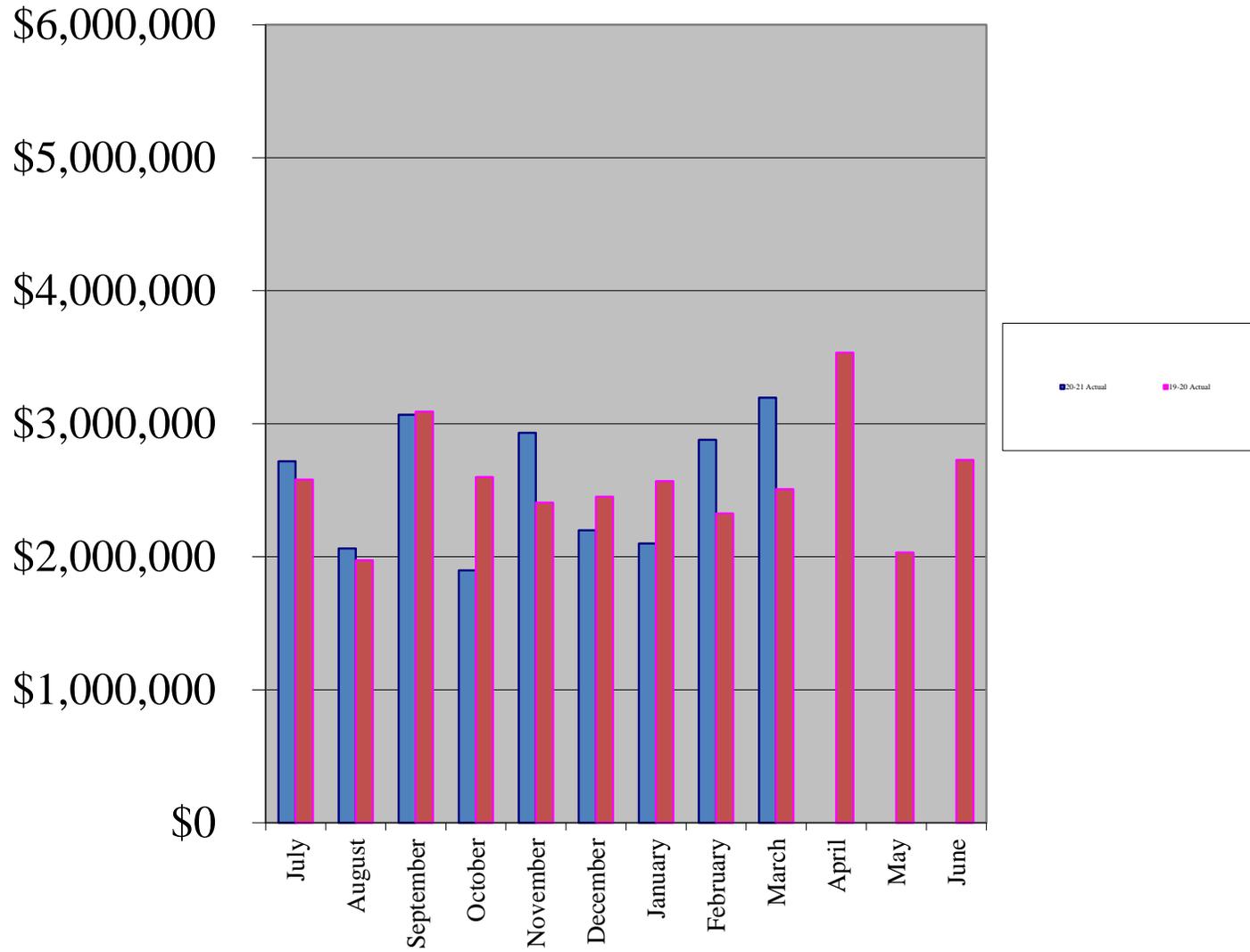


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	March 2021 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	\$8,853,855	\$1,329,000	\$5,024,278	\$3,829,577	\$6,436,579	\$2,417,276	56.7%
1110	Highway Cash-Dist #2	11,363,034	478,878	4,032,166	7,330,867	5,560,838	5,802,195	35.5%
1110	Highway Cash-Dist #3	5,868,771	284,480	3,917,625	1,951,146	4,364,071	1,504,700	66.8%
1110	Highway-Turnpike Corridor	693,826	0	0	693,826	0	693,826	0.0%
1111	CBRI Fund	2,918,788	2,175	432,013	2,486,775	1,792,934	1,125,854	14.8%
1130	Resale Property	5,074,667	497,876	2,933,636	2,141,031	3,455,168	1,619,500	57.8%
1140	Treasurer Mortgage Fee	314,229	7,167	89,044	225,185	94,175	220,054	28.3%
1150	County Clerk Lien Fee	444,916	13,751	164,147	280,769	185,490	259,426	36.9%
1151	UCC Central Filing Fund	1,066,220	36,779	425,522	640,698	523,302	542,918	39.9%
1152	Records Mgmt & Preservation	2,452,640	111,732	1,674,597	778,043	2,131,203	321,436	68.3%
1160	Sheriff Service Fee	2,749,583	267,527	2,308,440	441,143	2,635,763	113,820	84.0%
1161	Sheriff Special Revenue	2,721,936	87,159	899,900	1,822,036	1,189,628	1,532,308	33.1%
1162	Sheriff's Grant Fund	805,223	10,385	368,948	436,274	484,081	321,142	45.8%
1201	Assessor Revolving Fee	112,783	0	29,120	83,663	31,772	81,011	25.8%
1231	Juvenile Probation Fee	106,232	1,225	19,643	86,590	74,268	31,965	18.5%
1233	Juvenile Grant Fund	297,340	23,640	171,266	126,074	188,236	109,104	57.6%
1240	Planning Commission Fee	393,039	18,906	217,734	175,305	245,036	148,003	55.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	696,466	2,360	6,127	690,340	90,206	606,260	0.9%
1260	Community Service Fee	236,348	1,751	66,959	169,389	148,929	87,419	28.3%
1270	Community Sentencing	264,448	0	0	264,448	0	264,448	0.0%
1280	Drug Court Fund	640,357	7,990	253,781	386,576	348,574	291,784	39.6%
1282	Mental Health Court Fund	341,658	5,722	54,582	287,076	88,780	252,878	16.0%
1290	Shine Program	301,271	7,856	7,856	293,416	7,856	293,416	2.6%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1410	Election Bd-CTCI-Covid 19	517,475	123,702	246,222	271,253	246,222	271,253	47.6%
Total		\$49,265,679	\$3,320,061	\$23,343,606	\$25,922,073	\$30,323,110	\$18,942,568	47.4%

Year elapsed = 75%

Special Revenue Actual Expenditures



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

20-21
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 8,025,675
Exempt Manufacturing Tax	37,185
Miscellaneous Property Tax	613,425
Interest Income	900
Total Revenue	\$ 8,677,186

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(87,500)
Total Paid YTD	\$ (1,337,500)

Total Bonds Combined

Principal	\$ (5,480,000)
Interest	(699,450)
Total Bond Payments YTD	\$ (6,179,450)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (48,020,000)	\$ 12,650,000
20,773,436	(19,906,386)	867,050
\$ 81,443,436	\$ (67,926,386)	\$ 13,517,050
\$ 10,000,000	\$ (6,250,000)	\$ 3,750,000
1,100,000	(987,500)	112,500
\$ 11,100,000	\$ (7,237,500)	\$ 3,862,500
\$ 70,670,000	\$ (54,270,000)	\$ 16,400,000
21,873,436	(20,893,886)	979,550
\$ 92,543,436	\$ (75,163,886)	\$ 17,379,550

Judgments

Principal	\$ (54,543)
Interest	(3,338)
Total Judgment Payments YTD	\$ (57,880)

Principal Balance at 6-30-20	Payments YTD	Principal Balance
\$ 2,574,063	\$ (54,543)	\$ 2,519,520
	-	
\$ 2,574,063	\$ (54,543)	\$ 2,519,520

Total Expenditures **\$ (6,237,330)**

Transfer In \$ -

Ending Cash Balance **\$ 8,628,532**

Debt Service Fund Expenditures 10 Year History

