

Oklahoma County
Monthly Financial Report
For Period Ending April 30, 2020

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	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		2,600	447,529	5,469	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		72,816	1,690,169	114,308	7.3%
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		57,000	1,677,845	99,091	6.3%
290 Facilities Mgmt - Custodial	266,709	270,209		13,000	283,209	16,500	6.2%
300 Planning Commission	-	-		187,140	187,140	187,140	
310 Court Services	845,197	974,098		8,000	982,098	136,901	16.2%
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		78,206	10,149,213	10,149,213	
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	(3,388,986)	8,484,397	5,127,245	152.7%
Total Department Budget	\$ 90,942,526	\$ 94,689,703	\$ 6,776,092	\$ 58,764	\$ 101,524,559	\$ 10,582,034	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	\$ 58,764	\$ 107,518,025	\$ 8,204,500	8.3%
Total Sources Available							
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%
Total Available Funding	\$ 99,313,526	\$ 100,683,169			\$ 107,518,025	\$ 8,204,499	8.3%

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

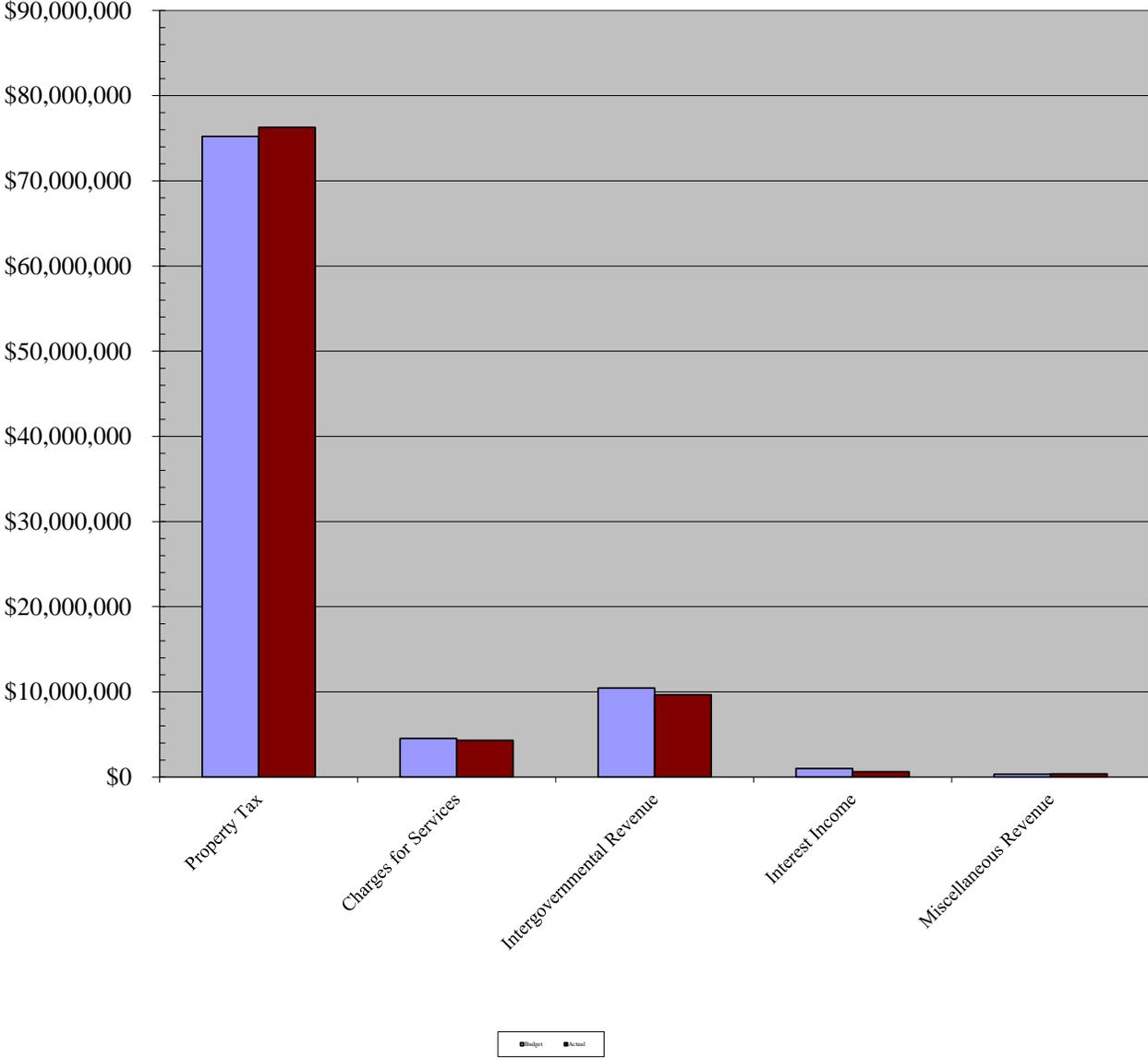
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budg	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September Supplement	\$ 6,768,020.00	2019-4038	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
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
250 Election Board	Cover the costs of special election	\$ (14,051.80)	2020-1503	4/16/2020
120 Commissioners	Cover shortage for FICA taxes	\$ (250.00)	2020-1504	4/16/2020
518 Sheriff Law Enforcem	Lease of office space	\$ (77,405.61)	2020-1505	4/16/2020
301 Court Services	Fund GPS monthly monitoring	\$ (8,000.00)	2020-1506	4/16/2020
Total General Fund Reserve		\$ 8,484,397.15		

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending April 30, 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	\$ 76,276,232	\$ 1,045,213	101.4%	103.5%
Charges for Services	4,527,738	4,314,935	(212,803)	95.3%	88.4%
Intergovernmental Revenue	10,462,773	9,670,134	(792,638)	92.4%	73.3%
Interest Income	1,000,000	623,588	(376,412)	62.4%	190.9%
Miscellaneous Revenue	322,086	385,998	63,912	119.8%	73.1%
Total Revenue	\$ 91,543,616	\$ 91,270,888	\$ (272,728)	99.7%	99.7%
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	\$ 101,524,559	\$ 67,642,617	\$ (33,881,942)	66.6%	70.5%
Prior Budget Year Expenditures	6,148,798	5,374,380	(774,419)	87.4%	70.6%
Total Expenditures	\$ 107,673,357	\$ 73,016,997	\$ (34,656,361)		
Cash Balance*	\$ 0	\$ 34,383,633	\$ 34,383,634		

* 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 April 30, 2020**



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

	For the Month Ending April 30, 2020			
	19-20 April Actual	18-19 April Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 35,788,460	\$ 29,315,463	\$ 6,472,997	22.1%
Revenue:				
Property Tax	\$ 4,176,120	\$ 4,946,759	\$ (770,639)	-15.6%
Charges for Services	416,334	397,246	19,088	4.8%
Intergovernmental Revenue	632,172	227,612	404,560	177.7%
Interest Income	34,397	118,046	(83,649)	-70.9%
Miscellaneous Revenue	20,023	18,992	1,031	5.4%
Total Revenue	<u>\$ 5,279,046</u>	<u>\$ 5,708,656</u>	<u>\$ (429,609)</u>	<u>-7.5%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(200,000)	200,000	
19-20 Expenditures	\$ 6,577,031	\$ 6,439,297	\$ 137,734	2.1%
Prior Budget Year Expenditures	106,842	-	106,842	
Total Expenditures	<u>\$ 6,683,873</u>	<u>\$ 6,439,297</u>	<u>\$ 244,576</u>	<u>3.8%</u>
Ending Cash Balance	<u>\$ 34,383,633</u>	<u>\$ 28,384,823</u>	<u>\$ 5,998,810</u>	<u>21.1%</u>

	For the Year to Date Period Ending April 30 , 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%
	\$ 76,276,232	\$ 74,397,786	\$ 1,878,446	2.5%
	4,314,935	4,101,198	213,737	5.2%
	9,670,134	7,130,570	2,539,564	35.6%
	623,588	950,484	(326,896)	-34.4%
	385,998	280,387	105,611	37.7%
	<u>\$ 91,270,888</u>	<u>\$ 86,860,427</u>	<u>\$ 4,410,463</u>	<u>5.1%</u>
	\$ 11,250,000	\$ 16,000,000	\$ (4,750,000)	
	(11,250,000)	(16,000,000)	4,750,000	
	-	-	-	
	(5,993,466)	(8,371,000)	2,377,534	-28.4%
	\$ 67,642,617	\$ 64,080,823	\$ 3,561,794	5.6%
	5,374,380	4,517,610	856,770	19.0%
	<u>\$ 73,016,997</u>	<u>\$ 68,598,433</u>	<u>\$ 4,418,564</u>	<u>6.4%</u>
Ending Cash Balance	<u>\$ 34,383,633</u>	<u>\$ 28,384,823</u>	<u>\$ 5,998,810</u>	<u>21.1%</u>

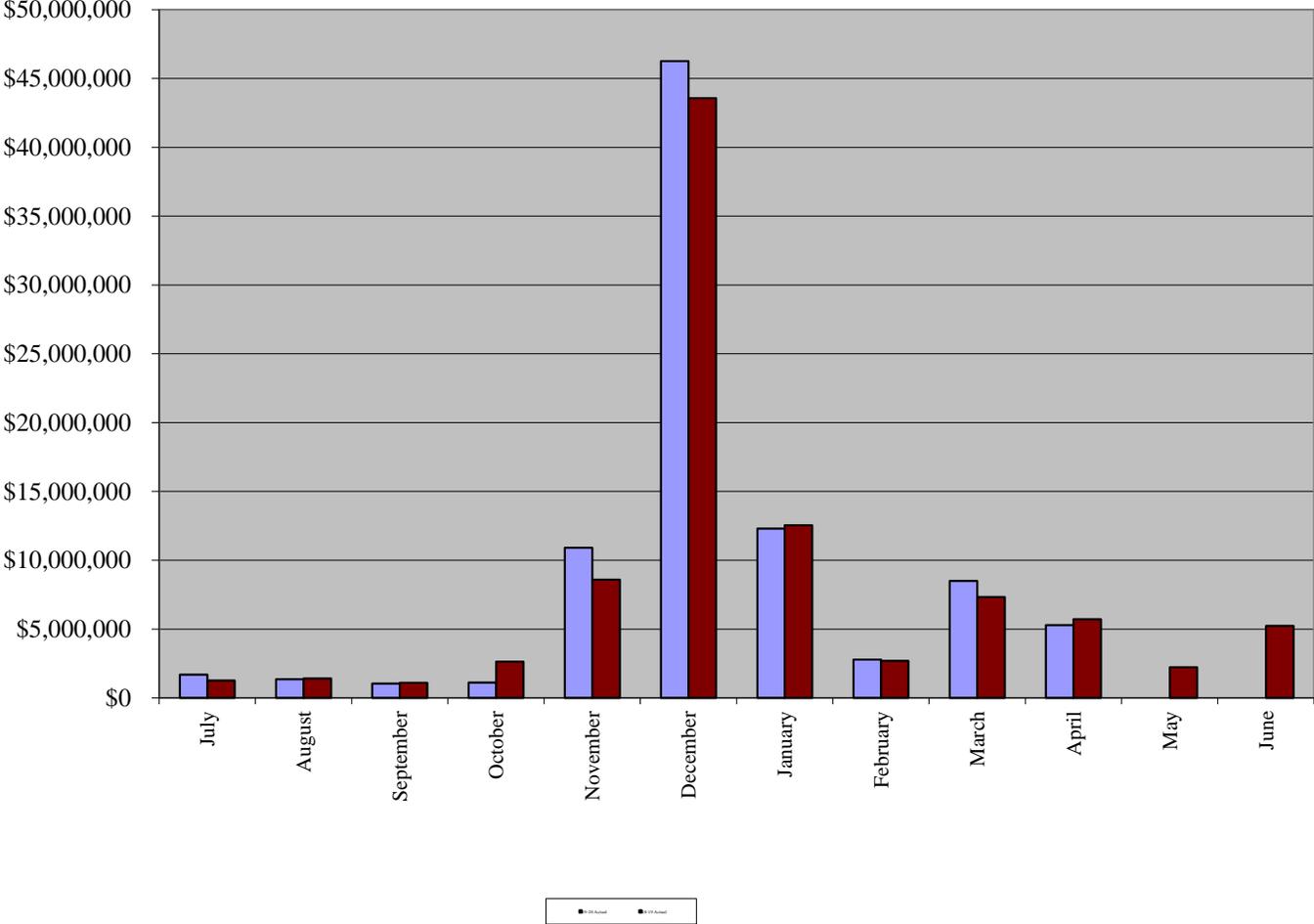
Note 1.)

Operating Transfers

	19-20 April Actual	18-19 April Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ (200,000)	\$ 200,000
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ (200,000)</u>	<u>\$ 200,000</u>

	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)
	\$ (1,228,466)	\$ (2,460,000)	\$ 1,231,534
	(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>\$ (8,371,000)</u>	<u>\$ 2,377,534</u>

General Fund Actual Revenue April 30, 2020

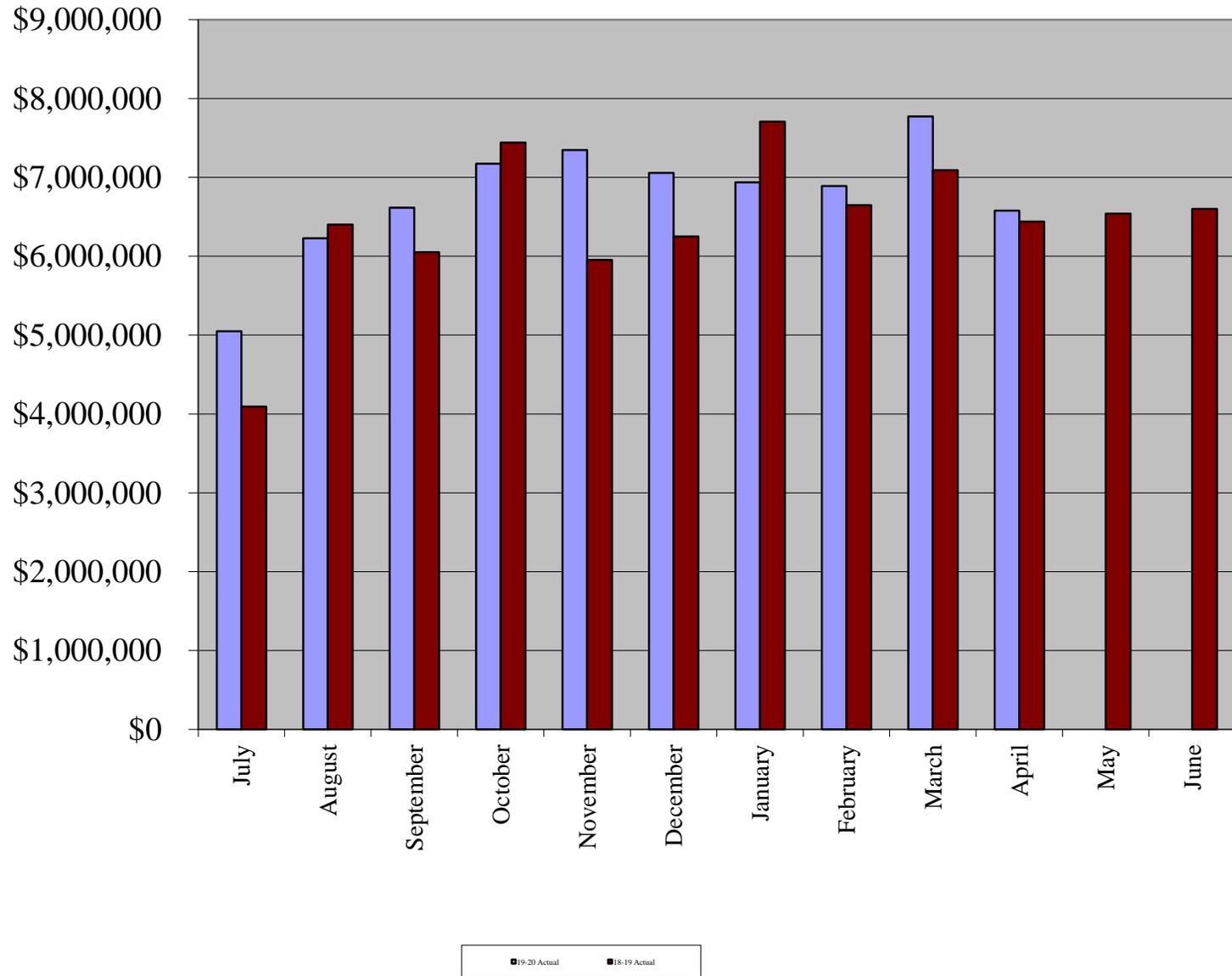


FY 2019-20 General Fund Expenditures
Status Report

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	April 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	\$ 391,890	\$ 4,863,845	\$ 2,791,226	\$ 6,436,201	\$ 1,218,870	63.5%	55.5%
120	County Commissioners	444,929	2,600	447,529	37,338	362,131	85,398	362,131	85,398	80.9%	80.6%
130	Assessor	3,008,635	-	3,008,635	241,247	2,279,817	728,818	2,309,121	699,514	75.8%	77.6%
140	Assessor Reevaluation	5,283,888	-	5,283,888	541,479	3,858,430	1,425,458	4,072,385	1,211,503	73.0%	77.6%
150	Treasurer	880,137	800	880,937	56,534	617,266	263,671	672,497	208,440	70.1%	68.2%
160	Court Clerk	8,600,628	-	8,600,628	706,478	6,874,186	1,726,442	6,901,981	1,698,647	79.9%	78.3%
170	County Clerk	2,491,229	-	2,491,229	196,050	2,008,263	482,966	2,053,399	437,830	80.6%	78.8%
180	Excise & Equalization Bds	42,576	-	42,576	-	4,888	37,688	5,824	36,752	11.5%	20.1%
190	County Audit	718,920	8,072	726,992	110,013	399,412	327,580	540,056	186,936	54.9%	72.3%
200	District Attorney-State	150,000	-	150,000	4,439	58,106	91,894	72,122	77,878	38.7%	47.7%
210	District Attorney-County	72,398	-	72,398	4,457	42,578	29,820	54,017	18,381	58.8%	61.3%
230	Public Defender	59,720	-	59,720	4,452	34,971	24,749	47,183	12,537	58.6%	60.4%
240	Purchasing	353,408	82,529	435,937	35,288	340,506	95,431	343,352	92,585	78.1%	72.2%
250	Election Board	1,617,353	72,816	1,690,169	106,909	1,192,526	497,643	1,284,677	405,491	70.6%	82.2%
260	BOCC HR/Health & Safety	706,359	1,436	707,795	58,037	536,614	171,181	541,724	166,071	75.8%	77.0%
265	Employee Benefits Dept	355,328	-	355,328	28,001	281,364	73,964	283,094	72,234	79.2%	78.1%
270	MIS	4,156,993	70,000	4,226,993	256,438	3,033,051	1,193,942	3,643,004	583,989	71.8%	74.7%
280	Facilities Management	1,620,845	57,000	1,677,845	143,889	1,132,031	545,814	1,216,727	461,118	67.5%	70.6%
285	Facilities Mgmt-Custodial	270,209	13,000	283,209	24,218	181,541	101,668	263,844	19,365	64.1%	63.8%
300	Planning Commission	-	77,140	187,140	24,164	124,011	63,129	124,011	63,129		
301	Court Services	974,098	8,000	982,098	77,647	753,358	228,740	753,358	228,740	76.7%	80.6%
517	Sheriff-Detention	30,229,517	(11,009)	30,218,508	1,692,438	21,747,896	8,470,612	25,179,009	5,039,499	72.0%	74.7%
518	Sheriff-Law Enforcement	10,071,008		10,149,214	817,816	7,902,097	2,247,117	7,953,701	2,195,513	77.9%	
525	Juvenile Detention	2,972,101	2,327,918	5,300,019	472,446	4,231,958	1,068,062	4,322,367	977,652	79.8%	76.4%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	164,354	1,537,335	764,318	1,564,055	737,598	66.8%	79.9%
550	Emergency Management	563,140	-	563,140	37,932	407,912	155,228	454,873	108,267	72.4%	58.3%
610	Social Services	2,291,649	-	2,291,649	183,631	1,482,671	808,978	1,759,440	532,209	64.7%	71.6%
710	Free Fair	62,245	-	62,245	17,286	61,028	1,217	61,350	895	98.0%	77.4%
910	District 1	568,613	-	568,613	33,033	367,295	201,318	440,573	128,040	64.6%	67.8%
920	District 2	394,936	-	394,936	31,413	214,214	180,722	234,792	160,144	54.2%	30.0%
930	District 3	418,140	-	418,140	34,472	265,298	152,842	272,869	145,271	63.4%	65.5%
940	County Engineer	607,364	(1,436)	605,928	43,243	446,019	159,909	452,748	153,180	73.6%	76.2%
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	3,379,034	8,484,397	-	-	8,484,397	-	8,484,397		
Total		\$ 94,689,703	\$ 6,646,651	\$ 101,524,559	\$ 6,577,031	\$ 67,642,617	\$ 33,881,942	\$ 74,876,484	\$ 26,648,075	66.6%	71.1%

Year elapsed = 83.3%

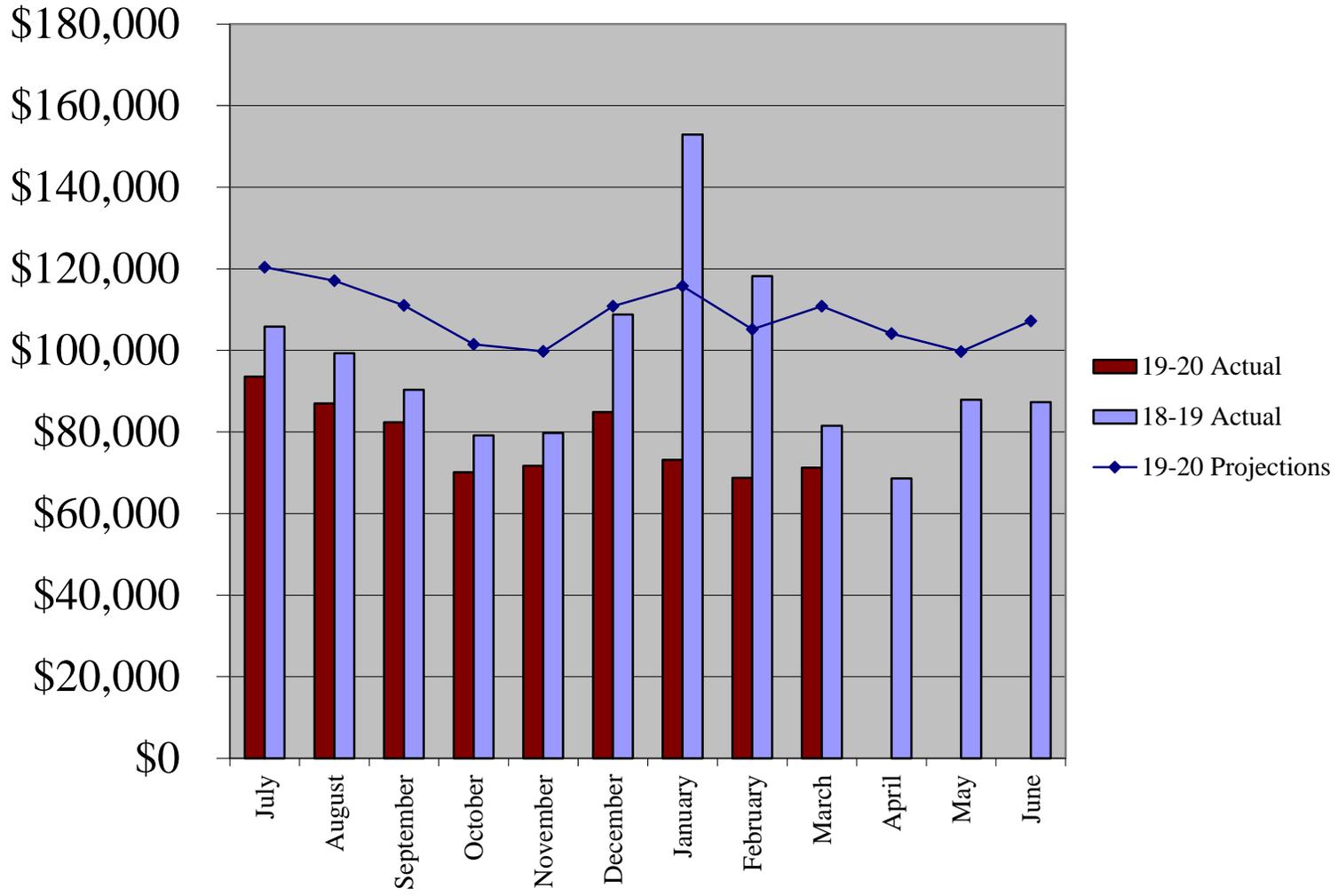
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2019-2020
April 30, 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		\$ 1,000	\$ 1,000	\$ 200
52010 FICA - Retirement Board Members	92		77	77	15
52032 Retirement paid by General Fund	4,500		3,827	3,827	673
Total Salaries and Benefits	\$ 5,792	\$ -	\$ 4,903	\$ 4,903	\$ 889
<u>Utilities</u>					
54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 297,034	\$ 702,916	\$ 999,950	\$ 303,399
54023 Electricity (OG&E)	665,000	86,706	467,394	554,100	110,900
54024 Sewer and Water(City of OKC)	850,000	215,918	492,082	708,000	142,000
54022 Natural Gas(ONG)	24,000	12,341	7,534	19,875	4,125
Utilities Subtotal	\$ 2,842,349	\$ 611,999	\$ 1,669,927	\$ 2,281,925	\$ 560,424
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	20,000	19,394	1,407	20,800	(800)
Lease-Purchase Debt Subtotal	\$ 20,000	\$ 19,394	\$ 1,407	\$ 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	\$ 119,906	\$ 599,531	\$ 719,437	\$ 0
54451 Outside legal services	100,000	185,257	283,288	468,546	(368,546)
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	13,561	25,095	38,656	(2,656)
54102 ICB (county-occupied space) rent expense	130,000	21,468	107,342	128,811	1,189
54102 Lincoln (county-occupied space) rent expense	261,000	43,348	216,733	260,081	919
54103 Storage Court Clerk Building Lease	350,000	55,792	278,960	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	159,571	240,429	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	10,125	9,875	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	230	1,150	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc	6,400	113	31,327	31,440	(25,040)
Other Operating Subtotal	\$ 4,752,229	\$ 939,774	\$ 3,154,386	\$ 4,094,159	\$ 658,070
Total Maintenance and Operations - 54000	\$ 7,647,851	\$ 1,571,166	\$ 4,858,942	\$ 6,430,108	\$ 1,217,743
<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	\$ 1,572,356	\$ 4,863,845	\$ 6,436,201	\$ 1,218,870

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2019-2020
April 30, 2020**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 1,792,494	\$ 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	3,503,221	836,927	4,340,149	(97,481)
Employer Premiums	16,031,511	13,285,362	2,675,967	15,961,329	(70,182)
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	269,517	53,903	323,420	(272,430)
Total Resources	\$ 27,257,485	\$ 22,963,075	\$ 3,512,894	\$ 26,856,952	\$ (400,533)
Expenses					
Medical Claims	\$ 13,855,820	\$ 12,151,104	\$ 2,430,221	\$ 14,581,325	\$ 725,505
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	5,079,723	1,015,945	6,095,667	34,079
Dental Claims	1,488,285	1,290,278	258,056	1,548,333	60,048
Vision Claims	183,854	142,841	47,614	190,455	6,601
County Pharmacy	305,000	210,815	42,163	252,978	(52,022)
Employee Assistance Program	21,224	14,940	5,602	20,542	(682)
Medicare Supplement - Phys. Mutual	935,484	888,250	161,500	1,049,750	114,266
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 19,777,950</u>	<u>\$ 3,961,100</u>	<u>\$ 23,739,050</u>	<u>\$ 887,795</u>
Administration Fees & Other	909,211	790,698	134,384	925,082	15,871
Life/AD&D Premiums	334,941	316,718	63,344	380,061	45,120
Stop Loss Premiums	1,180,073	990,970	198,194	1,189,164	9,091
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 2,098,385</u>	<u>\$ 395,921</u>	<u>\$ 2,494,307</u>	<u>\$ 70,082</u>
Total Expenses	\$ 25,275,480	\$ 21,876,336	\$ 4,357,021	\$ 26,233,357	\$ 957,877
Ending Cash Balance	\$ 1,982,006	\$ 1,086,739	\$ (844,126)	\$ 623,596	\$ (1,358,409)

Cash Balance-One Year Ago

\$ 2,123,952

Notes:

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

2. Premiums:

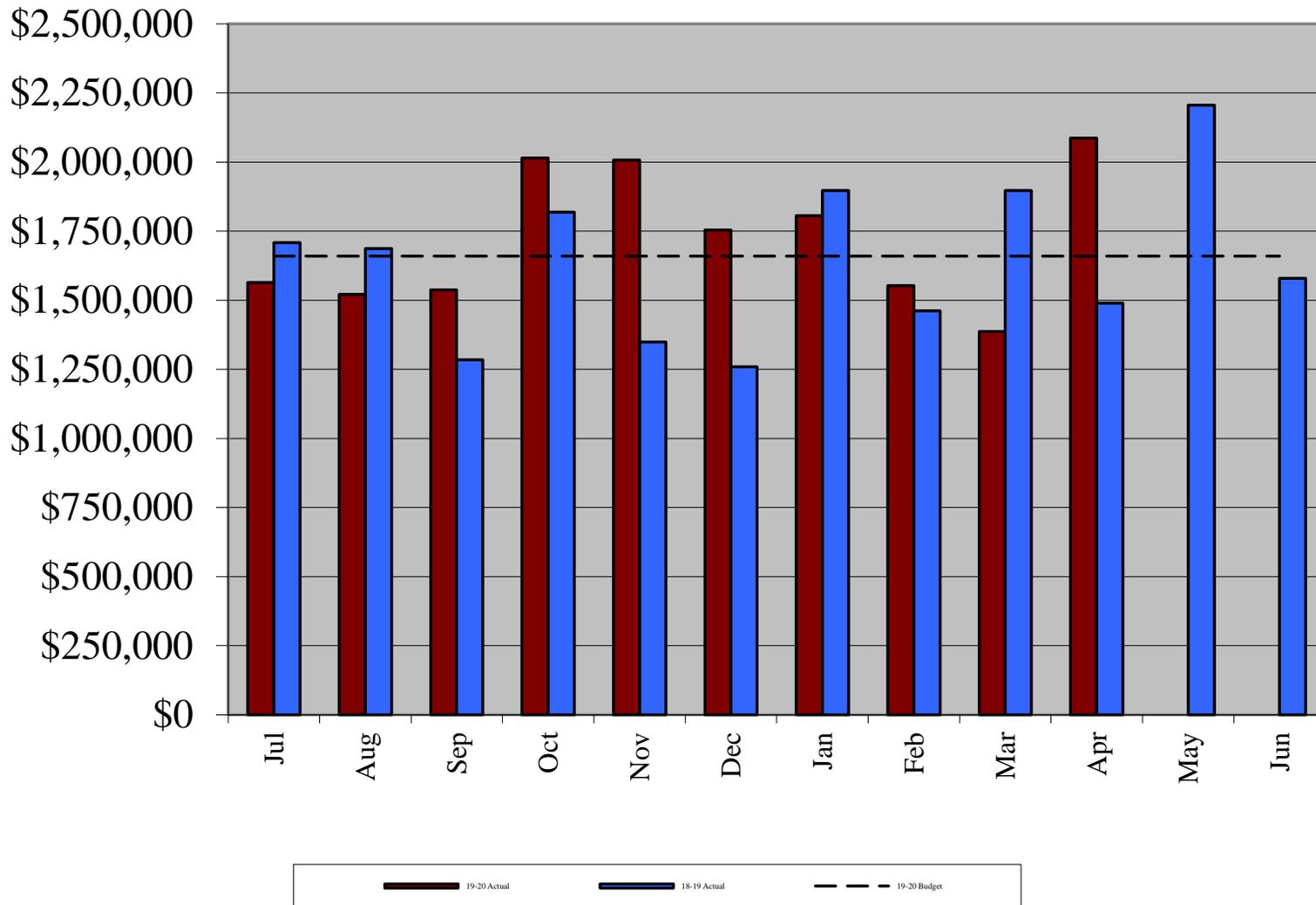
	<u>Employee 2020</u>	<u>Employer 19-20</u>
	\$159	\$820
	\$374	\$1,888

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	\$ 1,384,203	\$1,215,110	\$ 1,441,137 (November)
Prescription Drug Claims	\$505,132	702,330	\$507,972	\$ 702,330 (April)
Total	\$1,659,784	\$2,086,534	\$1,723,083	
Prior Year 18-19 Comparison	18/19 Monthly Budget	This Month	18/19 Avg	18/19 High Month
Medical Claims	\$1,154,185	\$1,141,819	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$347,850	\$493,544	\$622,420 (June)
Total	\$1,721,913	\$1,489,669	\$1,635,242	

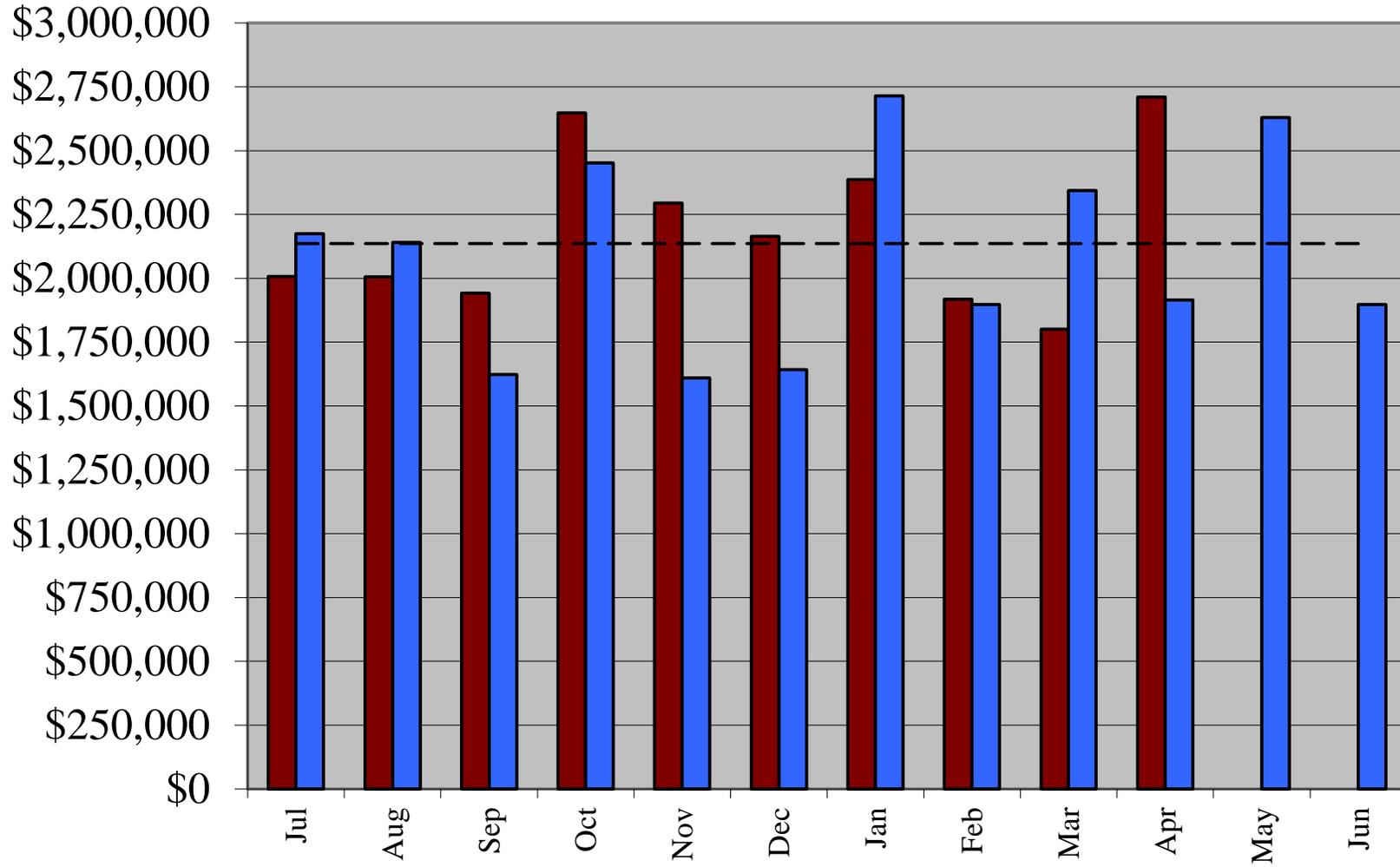
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2018-19
April 30, 2020

	Annual		Annual		April		April	
	FY 19-20	FY 18-19	Inc (Dec)	%	FY 19-20	FY 18-19	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	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%	13,285,362	12,177,749	1,107,613	9%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	3,503,221	3,617,177	(113,956)	-3.2%
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	981,524	94,036	10%
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	269,513	548,706	(279,193)	-50.9%
Interest Income	-	6	(6)		4	5	(1)	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 22,963,075	\$ 22,634,690	\$ 328,384	1.5%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 12,151,104	\$ 11,133,997	\$ 1,017,107	9.1%
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%	5,079,723	4,719,188	360,535	7.6%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	1,290,278	1,217,612	72,666	6.0%
Vision Claims	183,854	167,315	16,539	9.9%	142,841	138,132	4,709	3.4%
County Pharmacy	305,000	293,836	11,164	3.8%	210,815	238,118	(27,303)	-11.5%
Employee Assistance Program	21,224	20,320	904	4.4%	14,940	17,144	(2,204)	-12.9%
Medicare Supplement	935,484	923,631	11,853	1.3%	888,250	844,838	43,412	5.1%
Misc Refunds/Reimb/Flex Acct	-	15,621	(15,621)		-	15,621	(15,621)	0%
Total Claims	\$ 22,851,255	\$ 22,751,131	\$ 100,124	0.4%	\$ 19,777,950	\$ 18,592,909	\$ 1,185,039	6.4%
Administration Fees & Other	909,211	803,741	105,470	13.1%	790,698	684,842	105,856	15.5%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	316,718	278,874	37,844	13.6%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	990,970	954,113	36,857	3.9%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 2,098,385	\$ 1,917,828	\$ 180,556	9.4%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 21,876,336	\$ 20,510,738	\$ 1,365,596	6.7%
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 1,086,739	\$ 2,123,952	\$ (1,037,212)	-48.8%

Total Employee Benefits Expenses



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

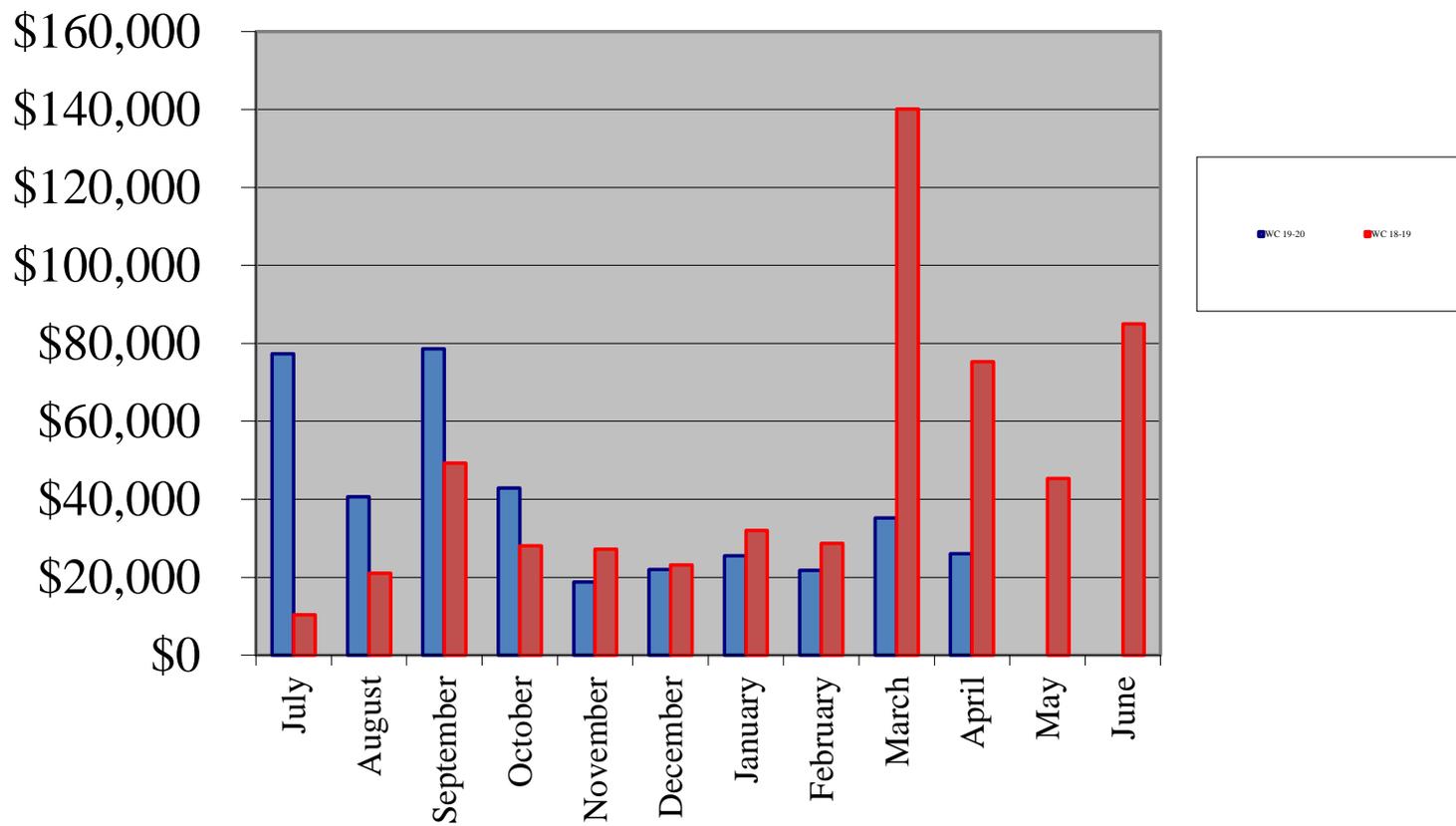
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	4	(1)
Reimbursed Premiums	23,115	28,117	5,002
Transfers/Supplements	555,000	555,000	-
Total Sources	\$ 1,002,118	\$ 927,186	\$ (74,932)
Expenditures:			
Claims	\$ 447,018	\$ 384,687	(62,331)
Stop loss/Admin Fees	238,347	232,926	(5,421)
Total Expenditures	\$ 685,365	\$ 617,613	\$ (67,752)
Ending Cash Balance	\$ 316,753	\$ 309,574	\$ (7,179)
Cash Balance-One Year Ago	\$ 488,621		

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	24,308	(16,427)
Total Expenditures	\$ 51,958	\$ 58,995	\$ 7,037
Ending Cash Balance	\$ 102,064	\$ 101,040	\$ (1,024)
Cash Balance-One Year Ago	\$ 156,592		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2019-2020

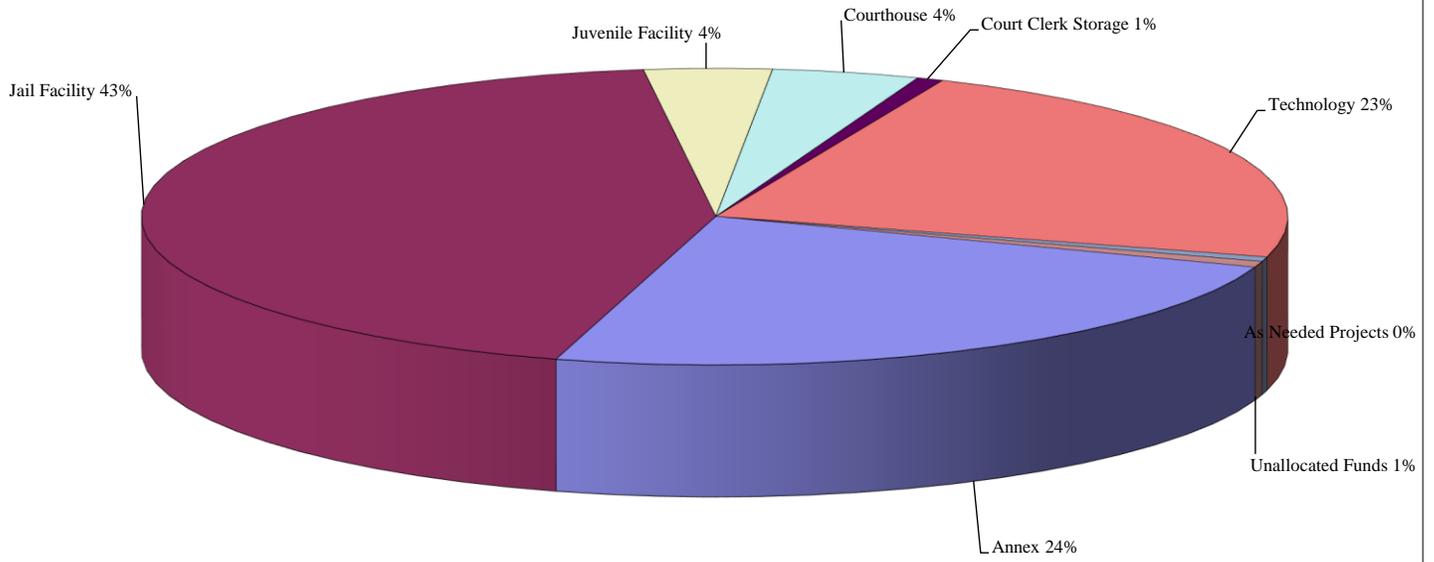
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 19-20 Expense	Project Expense To Date	Available	Project Status	Project #
Annex								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending	
Annex & Courthouse Snack Areas	3/15/2018	85,000	18,711	5,299	38,719	27,570	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	57,376			42,624	Pending	C0056
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	C0048
Jail Facility								
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	22,070	11,880	11,880	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	C0058
Jail Elevators	4/27/2020	374,988				374,988	Pending	
Juvenile								
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	C0052
Sally port garage door repair	2/20/2020	3,945	1,903			2,042	Pending	C0054
Courthouse								
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	-	24,525	24,525	25,475	Pending	C0047
OG&E Vault	11/21/2019	45,000	3,500			41,500	Pending	C0044
Damaged Elevator "A" Doors	4/16/2020	8,000				8,000	Pending	
Courthouse Elevators Concrete Ledge Cove	4/27/2020	130,000				130,000	Pending	
Court Clerk Record Storage								
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
Technology								
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
Capital Projects-As Needed	6/20/2019	48,387				48,387	Pending	
Unallocated Funds:								
Unallocated Funds		61,714				61,714		
Total Ongoing Budgeted Capital Projects		\$ 9,647,072	\$ 903,224	\$ 2,492,741	\$ 6,982,811	\$ 1,761,038		

TIF Projects:

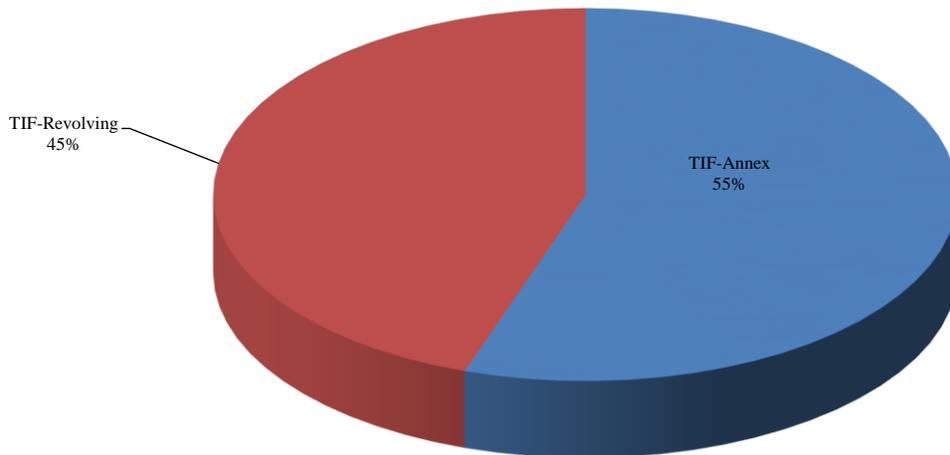
TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 678,605	\$ 119,604	\$ 2,842,040	454,389	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,897,080	\$ 409,586	\$ 361,187	\$ 2,704,155	783,339	Ongoing

Total Capital Projects		\$ 17,519,186	\$ 1,991,415	\$ 2,973,532	\$ 12,529,006	\$ 2,998,766	
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Capital Projects Budget FY 19-20



TIF Budgets FY 19-20

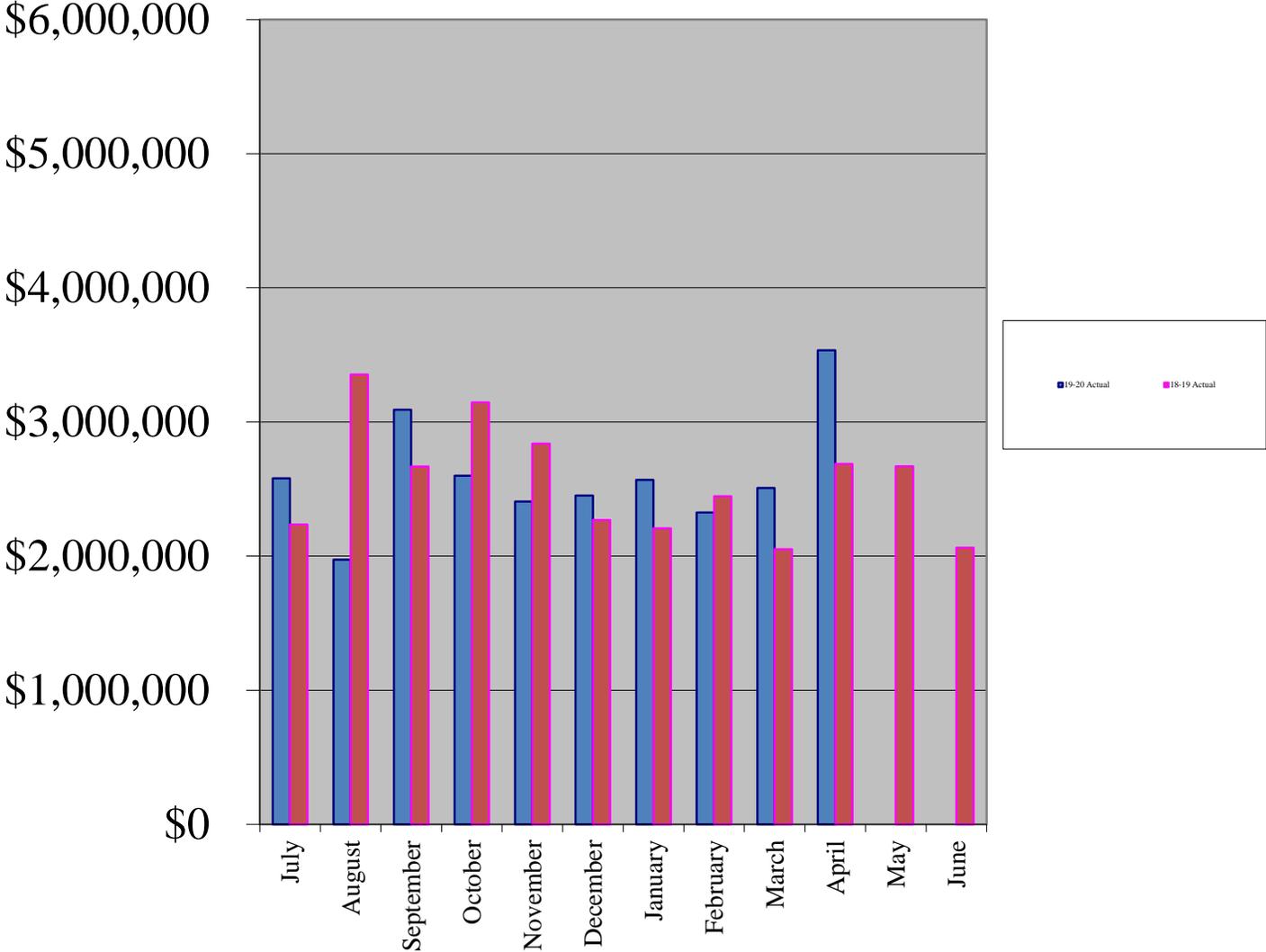


**Special Revenue Funds
Status Report**

Fund	Department	2019-2020 Appropriations	April 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	\$8,211,425	\$232,941	\$3,263,543	\$4,947,882	\$3,443,827.92	\$4,767,597	39.7%
1110	Highway Cash-Dist #2	10,685,697	417,512	3,297,302	7,388,395	4,248,524.79	6,437,172	30.9%
1110	Highway Cash-Dist #3	6,353,963	864,065	4,725,911	1,628,052	5,420,632.49	933,330	74.4%
1111	CBRI Fund	3,886,750	301,135	1,362,769	2,523,981	2,780,730.58	1,106,020	35.1%
1130	Resale Property	4,729,638	227,195	3,055,578	1,674,060	3,511,176.18	1,218,461	64.6%
1140	Treasurer Mortgage Fee	272,017	7,316	119,340	152,676	124,402.21	147,614	43.9%
1150	County Clerk Lien Fee	479,483	39,559	358,586	120,897	362,579.74	116,903	74.8%
1151	UCC Central Filing Fund	977,043	47,024	544,644	432,399	576,692.26	400,351	55.7%
1152	Records Mgmt & Preservation	1,986,992	460,446	1,140,393	846,599	1,296,345.27	690,647	57.4%
1160	Sheriff Service Fee	4,404,681	309,478	3,338,298	1,066,383	3,704,505.79	700,175	75.8%
1161	Sheriff Special Revenue	5,632,155	378,482	3,228,610	2,403,545	4,238,559.56	1,393,595	57.3%
1162	Sheriff's Grant Fund	887,915	30,841	347,650	540,265	594,333.44	293,582	39.2%
1201	Assessor Revolving Fee	103,240	0	6,017	97,223	6,017.49	97,223	5.8%
1231	Juvenile Probation Fee	121,782	750	19,430	102,352	58,910.00	62,872	16.0%
1233	Juvenile Grant Fund	394,816	29,462	236,009	158,808	236,913.25	157,903	59.8%
1240	Planning Commission Fee	394,764	20,586	286,949	107,814	356,061.05	38,702	72.7%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	614,343	13,085	23,455	590,887	23,655.07	590,687	3.8%
1260	Community Service Fee	205,496	21,839	76,321	129,175	111,932.85	93,563	37.1%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	775,677	104,554	411,327	364,350	415,156.17	360,521	53.0%
1282	Mental Health Court Fund	292,695	27,143	64,774	227,921	69,372.66	223,322	22.1%
1290	Shine Program	41,054	0	40,281	773	40,281.42	773	98.1%
1300	MIS Special Revenue	20,304	0	0	20,304	0.00	20,304	0.0%
Total		\$51,745,995	\$3,533,412	\$25,947,189	\$25,798,806	\$31,620,610	\$20,125,385	50.1%

Year elapsed = 83%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2019-2020 Status Report
For the Period Ending April 30, 2020

19-20
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 8,856,884
Exempt Manufacturing Tax	36,108
Miscellaneous Property Tax	41,449
Interest Income	38,164
Total Revenue	\$ 8,972,605

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)

Judgments

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

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

Transfer In \$ -

Ending Cash Balance **\$ 8,984,542**

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

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

Debt Service Fund Expenditures 10 Year History

