

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

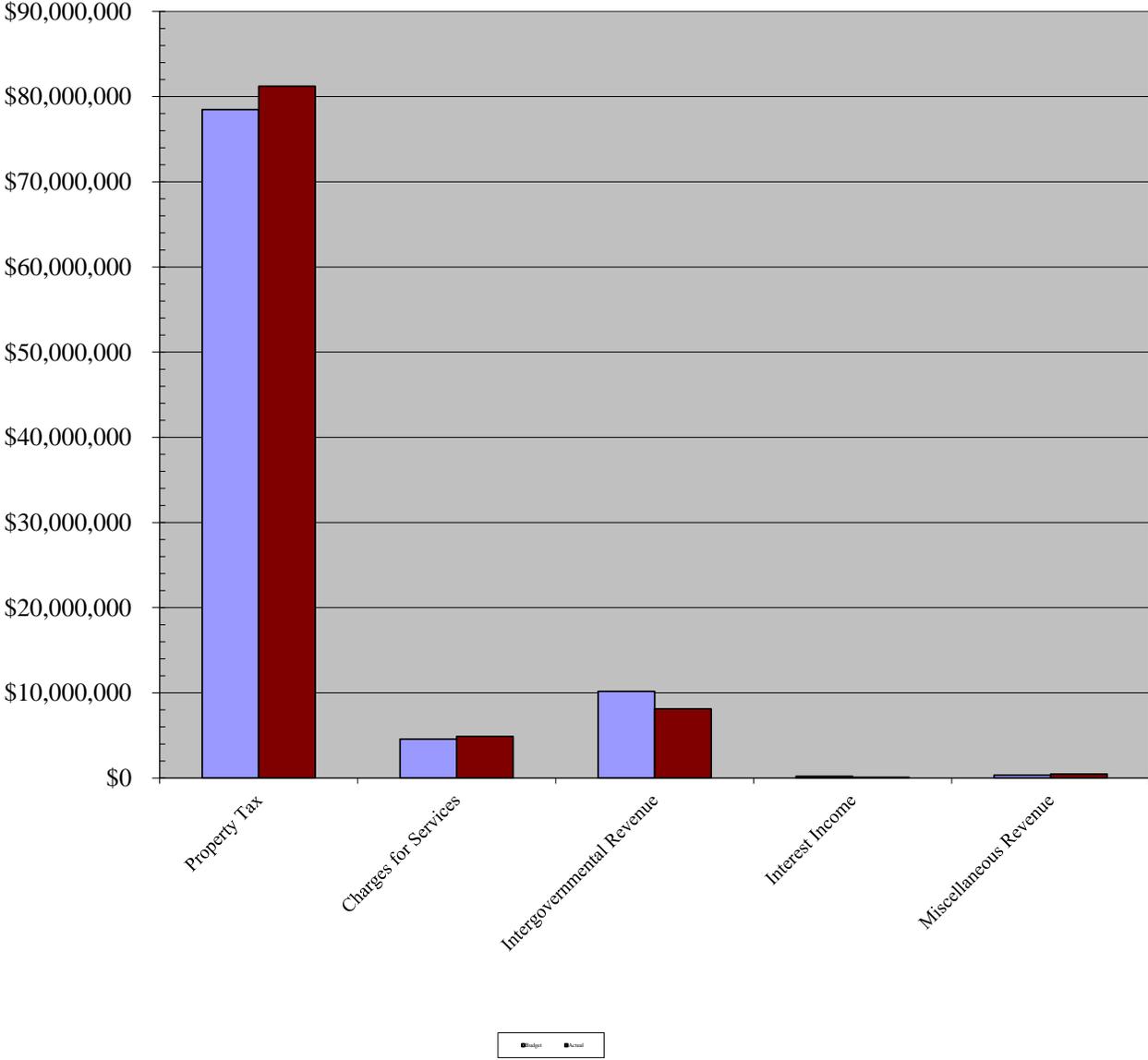
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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 April 30, 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	\$ 81,229,019	\$ 2,758,681	103.5%	101.4%
Charges for Services	4,577,201	4,879,138	301,937	106.6%	95.3%
Intergovernmental Revenue	10,171,566	8,107,992	(2,063,574)	79.7%	92.4%
Interest Income	200,000	88,811	(111,189)	44.4%	62.4%
Miscellaneous Revenue	330,587	461,854	131,267	139.7%	119.8%
Total Revenue	<u>\$ 93,749,692</u>	<u>\$ 94,766,814</u>	<u>\$ 1,017,122</u>	101.1%	99.7%
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	\$ 78,248,184	\$ (25,009,835)	75.8%	66.6%
Prior Budget Year Expenditures	6,193,289	4,655,229	(1,538,060)	75.2%	87.4%
Total Expenditures	<u>\$ 109,451,308</u>	<u>\$ 82,903,413</u>	<u>\$ (26,547,896)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 27,565,017</u></u>	<u><u>\$ 27,565,018</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 April 30, 2021**



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

	For the Month Ending April 30, 2021			
	20-21 April Actual	19-20 April Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 30,562,069	\$ 35,788,460	\$ (5,226,391)	-14.6%
Revenue:				
Property Tax	\$ 5,261,302	\$ 4,176,120	\$ 1,085,182	26.0%
Charges for Services	522,734	416,334	106,400	25.6%
Intergovernmental Revenue	311,620	632,172	(320,552)	-50.7%
Interest Income	5,657	34,397	(28,740)	-83.6%
Miscellaneous Revenue	20,549	20,023	526	2.6%
Total Revenue	<u>\$ 6,121,862</u>	<u>\$ 5,279,046</u>	<u>\$ 842,816</u>	<u>16.0%</u>
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
20-21 Expenditures	\$ 9,118,914	\$ 6,577,031	\$ 2,541,883	38.6%
Prior Budget Year Expenditures	-	106,842	(106,842)	
Total Expenditures	<u>\$ 9,118,914</u>	<u>\$ 6,683,873</u>	<u>\$ 2,435,041</u>	<u>36.4%</u>
Ending Cash Balance	<u><u>\$ 27,565,017</u></u>	<u><u>\$ 34,383,633</u></u>	<u><u>\$ (6,818,616)</u></u>	<u><u>-19.8%</u></u>

	For the Year to Date Period Ending April 30, 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%
	\$ 81,229,019	\$ 76,276,232	\$ 4,952,787	6.5%
	4,879,138	4,314,935	564,203	13.1%
	8,107,992	9,670,134	(1,562,142)	-16.2%
	88,811	623,588	(534,777)	-85.8%
	461,854	385,998	75,856	19.7%
	<u>\$ 94,766,814</u>	<u>\$ 91,270,888</u>	<u>\$ 3,495,927</u>	<u>3.8%</u>
	\$ 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%
	\$ 78,248,184	\$ 67,642,617	\$ 10,605,567	15.7%
	4,655,229	5,374,380	(719,151)	-13.4%
	<u>\$ 82,903,413</u>	<u>\$ 73,016,997</u>	<u>\$ 9,886,416</u>	<u>13.5%</u>
Ending Cash Balance	<u><u>\$ 27,565,017</u></u>	<u><u>\$ 34,383,633</u></u>	<u><u>\$ (6,818,616)</u></u>	<u><u>-19.8%</u></u>

Note 1.)

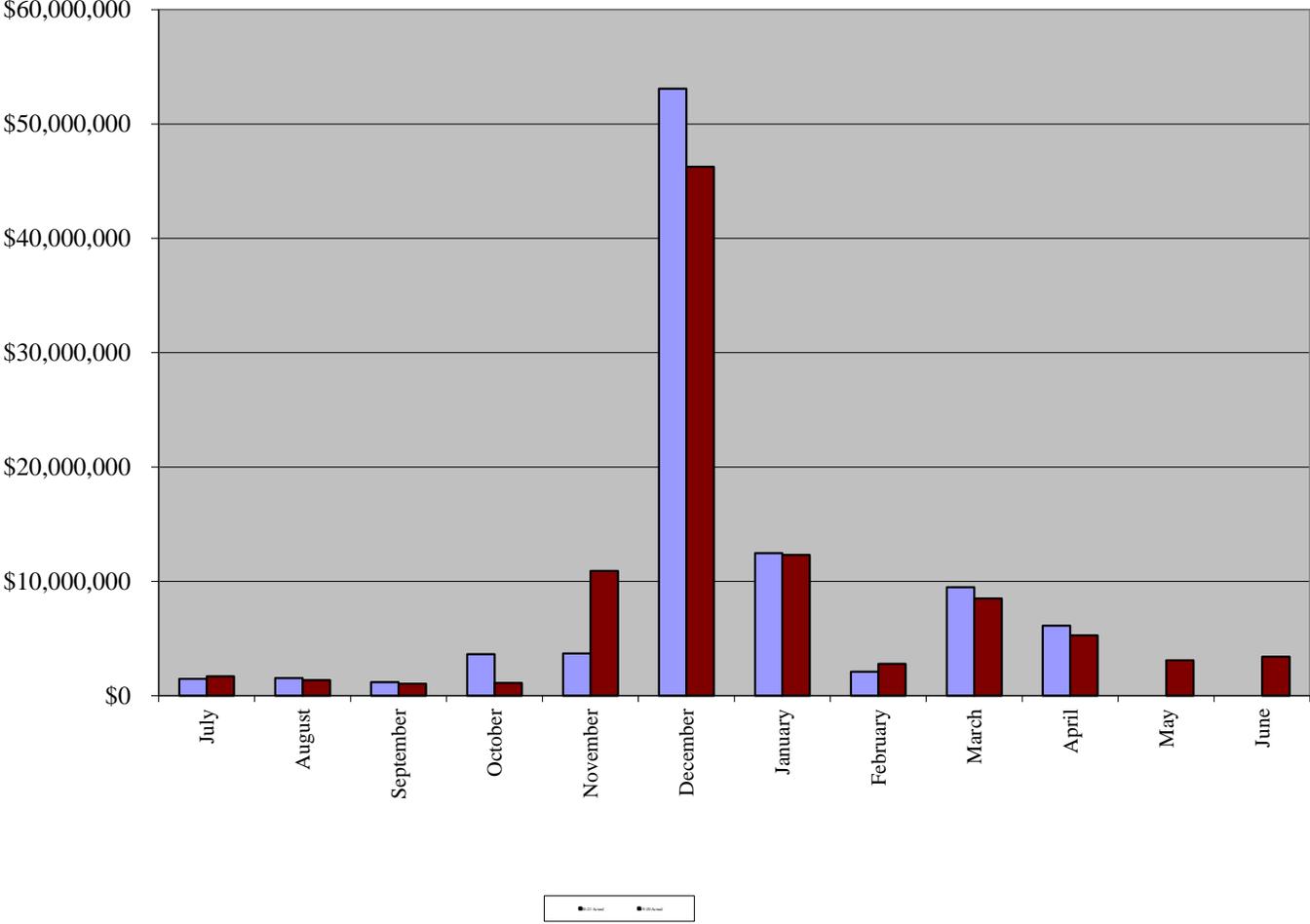
Operating Transfers

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>

	20-21 April Actual	19-20 April Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	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)	-
	<u>\$ (9,470,000)</u>	<u>\$ (5,993,466)</u>	<u>\$ (3,476,534)</u>

General Fund Actual Revenue April 30, 2021

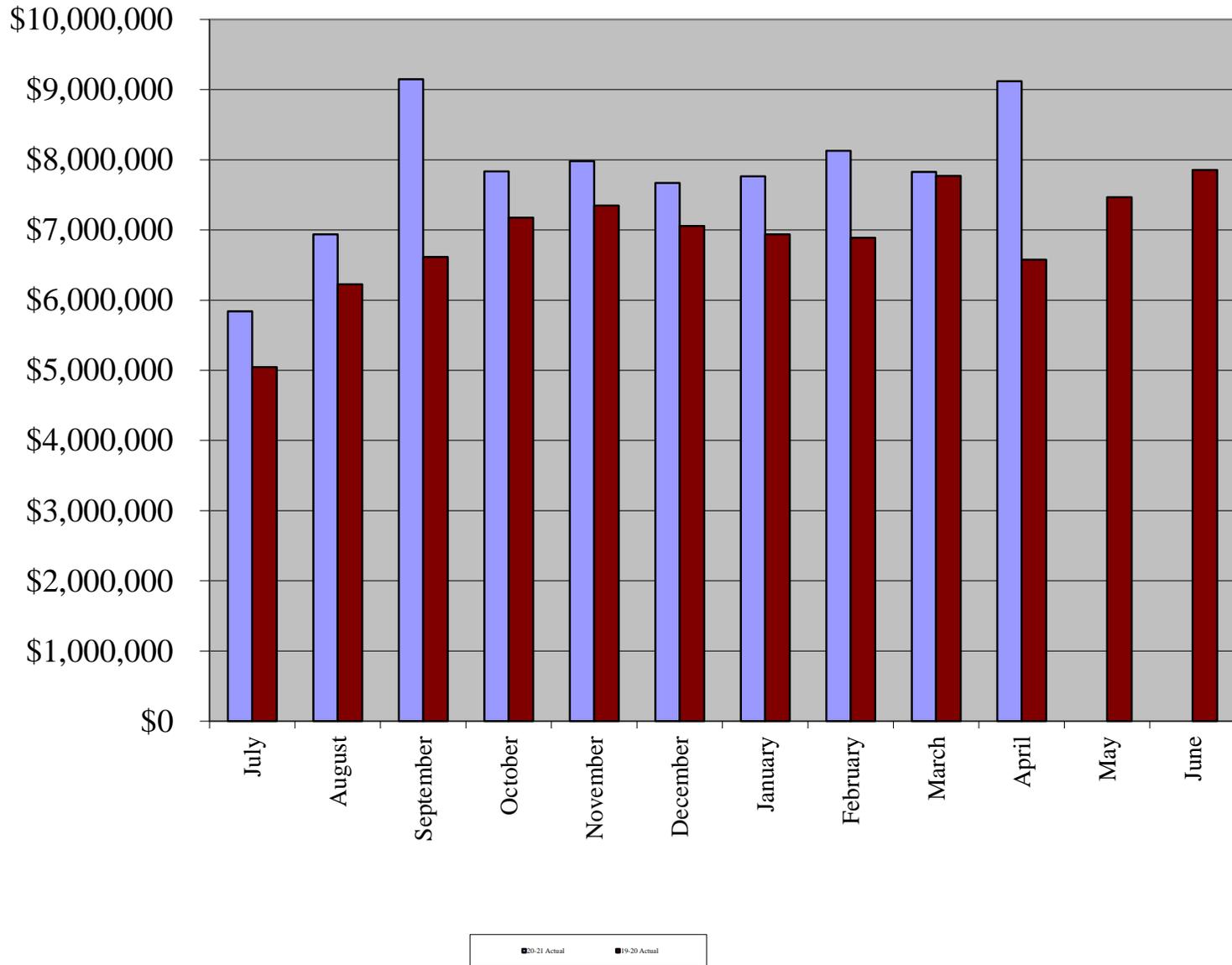


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	April 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	\$ 4,066,143	\$ 32,283,455	\$ 6,907,279	\$ 34,106,409	\$ 5,084,325	82.4%	63.5%
120	County Commissioners	447,529	28,637	476,166	42,162	377,911	98,255	377,911	98,255	79.4%	80.9%
130	Assessor	3,008,635	231,424	3,240,059	275,455	2,473,981	766,079	2,550,419	689,640	76.4%	75.8%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	413,703	3,940,863	1,581,757	4,225,748	1,296,872	71.4%	73.0%
150	Treasurer	880,937	72,609	953,546	79,127	650,934	302,612	699,867	253,679	68.3%	70.1%
160	Court Clerk	8,600,628	706,523	9,307,151	782,310	7,387,545	1,919,606	7,401,372	1,905,779	79.4%	79.9%
170	County Clerk	2,491,229	120,022	2,611,251	214,975	2,064,450	546,801	2,091,339	519,912	79.1%	80.6%
180	Excise & Equalization Bds	42,576	-	42,576	2,261	8,208	34,368	9,382	33,194	19.3%	11.5%
190	County Audit	726,992	31,506	758,498	34,060	274,881	483,617	542,374	216,124	36.2%	54.9%
200	District Attorney-State	150,000	-	150,000	8,866	70,888	79,112	84,125	65,875	47.3%	38.7%
210	District Attorney-County	72,398	(500)	71,898	4,693	45,035	26,863	58,333	13,565	62.6%	58.8%
230	Public Defender	59,720	2,000	61,720	6,729	46,953	14,767	56,904	4,816	76.1%	58.6%
240	Purchasing	435,937	19,346	455,283	36,382	344,680	110,603	349,281	106,002	75.7%	78.1%
250	Election Board	1,690,169	131,088	1,821,257	10,703	1,373,090	448,167	1,467,768	353,489	75.4%	70.6%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	61,935	586,535	161,374	592,406	155,503	78.4%	75.8%
265	Employee Benefits Dept	355,328	7,863	363,191	29,092	277,561	85,630	280,650	82,541	76.4%	79.2%
270	MIS	4,226,993	147,573	4,374,566	225,887	3,059,687	1,314,879	3,628,013	746,553	69.9%	71.8%
280	Facilities Management	1,677,845	174,114	1,851,959	137,431	1,231,081	620,878	1,365,249	486,710	66.5%	67.5%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	21,805	148,431	147,419	232,338	63,512	50.2%	64.1%
300	Planning Commission	187,140	117,149	304,289	25,889	248,163	56,126	248,522	55,767	81.6%	
301	Court Services	982,098	(41,602)	940,496	76,581	758,600	181,896	758,600	181,896	80.7%	76.7%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	-	-	-	-		92.0%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	898,150	9,545,201	2,175,042	9,551,118	2,169,125	81.4%	77.9%
525	Juvenile Detention	5,300,019	531,919	5,831,939	492,823	4,418,361	1,413,578	4,591,693	1,240,245	75.8%	79.8%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	176,145	1,694,272	620,084	1,719,164	595,193	73.2%	66.8%
550	Emergency Management	563,140	65,921	629,061	54,972	369,380	259,681	518,759	110,302	58.7%	72.4%
610	Social Services	2,291,649	120,707	2,412,356	169,253	1,330,266	1,082,090	1,644,717	767,639	55.1%	64.7%
710	Free Fair	62,245	-	62,245	8,127	34,043	28,202	34,414	27,831	54.7%	98.0%
910	District 1	568,613	(17,790)	550,823	36,376	382,986	167,837	482,441	68,382	69.5%	64.6%
920	District 2	394,936	557,835	952,771	641,337	763,335	189,436	771,920	180,851	80.1%	54.2%
930	District 3	418,140	752,452	1,170,592	39,778	679,283	491,309	688,509	482,083	58.0%	63.4%
940	County Engineer	605,928	(40,439)	565,489	45,277	403,726	161,763	413,043	152,446	71.4%	73.6%
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	\$ 9,118,424	\$ 78,248,184	\$ 25,009,835	\$ 82,617,185	\$ 20,640,834	75.8%	66.6%

Year elapsed = 83.3%

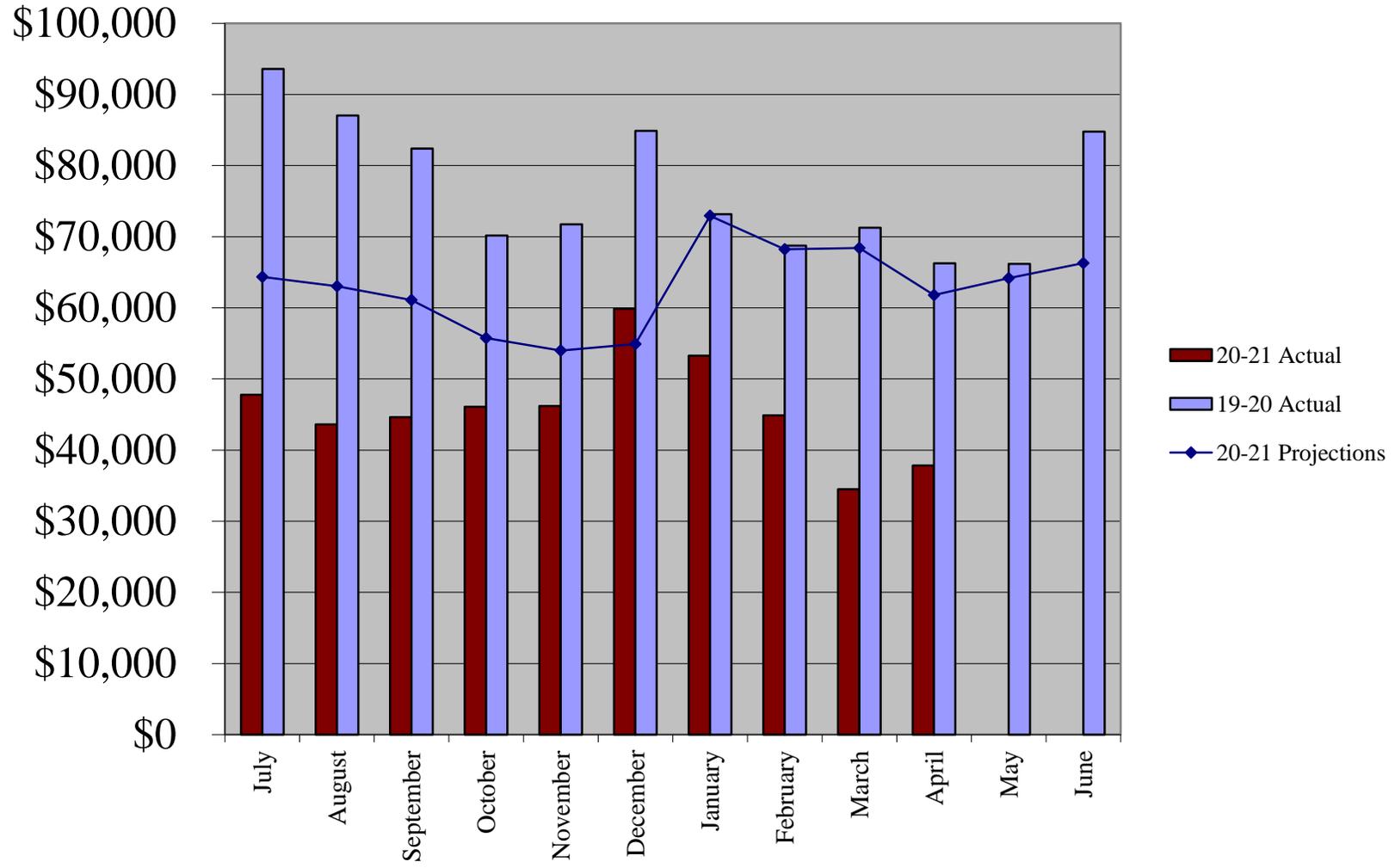
General Fund Actual Expenditures



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

<u>Account Description</u>	Outstanding		YTD Expenditures		Funds Available
	20-21 Approved Budget	Requisitions/ Encumbrances	20-21 Year to Date Actual	+ Requisitions & Encumbrances	
Salaries and Benefits					
51002 Retirement Board Members	\$ 1,200		\$ 1,000	\$ 1,000	\$ 200
52010 FICA - Retirement Board Members	92		172	172	(80)
52032 Retirement paid by General Fund	4,600	383	3,827	4,209	391
Total Salaries and Benefits	\$ 5,892	\$ 383	\$ 4,999	\$ 5,381	\$ 511
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 341,721	\$ 413,279	\$ 755,000	\$ -
54023 Electricity (OG&E)	400,000	150,925	249,075	400,000	-
54024 Sewer and Water(City of OKC)	200,000	125,187	74,813	200,000	-
54022 Natural Gas(ONG)	19,000	11,386	4,114	15,500	3,500
Utilities Subtotal	\$ 1,374,000	\$ 629,219	\$ 741,281	\$ 1,370,500	\$ 3,500
Lease-Purchase Debt					
54455 Bond Administrative Fees	1,000		800	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ -	\$ 800	\$ 800	\$ 200
Memberships					
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
Other Operating Expenditures					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 119,906	\$ 599,531	\$ 719,437	\$ -
54451 Outside legal services	550,000	361,035	400,122	761,156	(211,156)
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	4,460	32,178	36,639	(639)
54102 PBA Leases-County Departments	958,934	138,149	799,112	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	59,740	298,700	358,440	-
54109/540 Postage Machine and Postage	8,500	528	8,472	9,000	(500)
54455 Investrust Management Fees	425,000	126,723	298,278	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	33,308,030		27,778,096	27,778,096	5,529,934
54455 Criminal Justice Advisory Committee	75,000	82,500	67,500	150,000	(75,000)
54455 MGT of America-Consulting	8,500	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		1,250	1,250	1,750
54456 Downtown Business Improvement District Assessm	10,000		14,198	14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	15,362	4,663	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.	4,350	158	120,848	121,006	(116,656)
Other Operating Subtotal	\$ 37,775,141	\$ 1,192,162	\$ 31,503,141	\$ 32,695,303	\$ 5,079,838
Total Maintenance and Operations - 54000	\$ 39,183,414	\$ 1,821,381	\$ 32,278,456	\$ 34,099,838	\$ 5,083,576
Capital Outlay					
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	\$ 39,190,734	\$ 1,822,954	\$ 32,283,455	\$ 34,106,409	\$ 5,084,325

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
April 30, 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	3,338,522	790,401	4,128,923	177,926
Employer Premiums	14,735,496	12,759,844	2,530,882	15,290,725	555,229
Stop Loss Reimb	-	390,531		390,531	390,531
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	357,911	16,802	374,714	109,710
Total Resources	\$ 27,668,661	\$ 25,904,828	\$ 3,321,283	\$ 29,931,373	\$ 2,262,712
Expenses					
Medical Claims	\$ 14,786,825	\$ 13,378,132	\$ 2,675,626	\$ 16,053,759	\$ 1,266,934
Medical Claims covered by Stop Loss	-	317,114	-	317,114	317,114
Prescription Drug Claims	6,277,580	5,568,777	1,113,755	6,682,533	404,953
Dental Claims	1,435,210	1,228,322	245,664	1,473,986	38,776
Vision Claims	158,371	160,581	32,116	192,697	34,326
County Pharmacy	305,000	204,101	68,034	272,135	(32,865)
Employee Assistance Program	20,028	17,600	5,867	23,466	3,438
Medicare Supplement - Phys. Mutual	993,168	763,705	254,568	1,018,273	25,105
Total Claims	\$ 23,976,182	\$ 21,638,332	\$ 4,395,631	\$ 26,033,963	\$ 2,057,781
Administration Fees & Other	823,812	699,904	133,526	833,429	9,617
Life/AD&D Premiums	346,284	297,140	59,428	356,568	10,284
Stop Loss Premiums	1,114,521	939,816	187,963	1,127,779	13,258
Total Admin/Premiums	\$ 2,284,617	\$ 1,936,860	\$ 380,917	\$ 2,317,777	\$ 33,160
Total Expenses	\$ 26,260,799	\$ 23,575,192	\$ 4,776,548	\$ 28,351,740	\$ 2,090,941
Ending Cash Balance	\$ 1,407,863	\$ 2,329,636	\$ (1,455,264)	\$ 1,579,634	\$ 171,772

Cash Balance-One Year Ago

\$ 1,086,739

Notes:

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

2. Premiums:

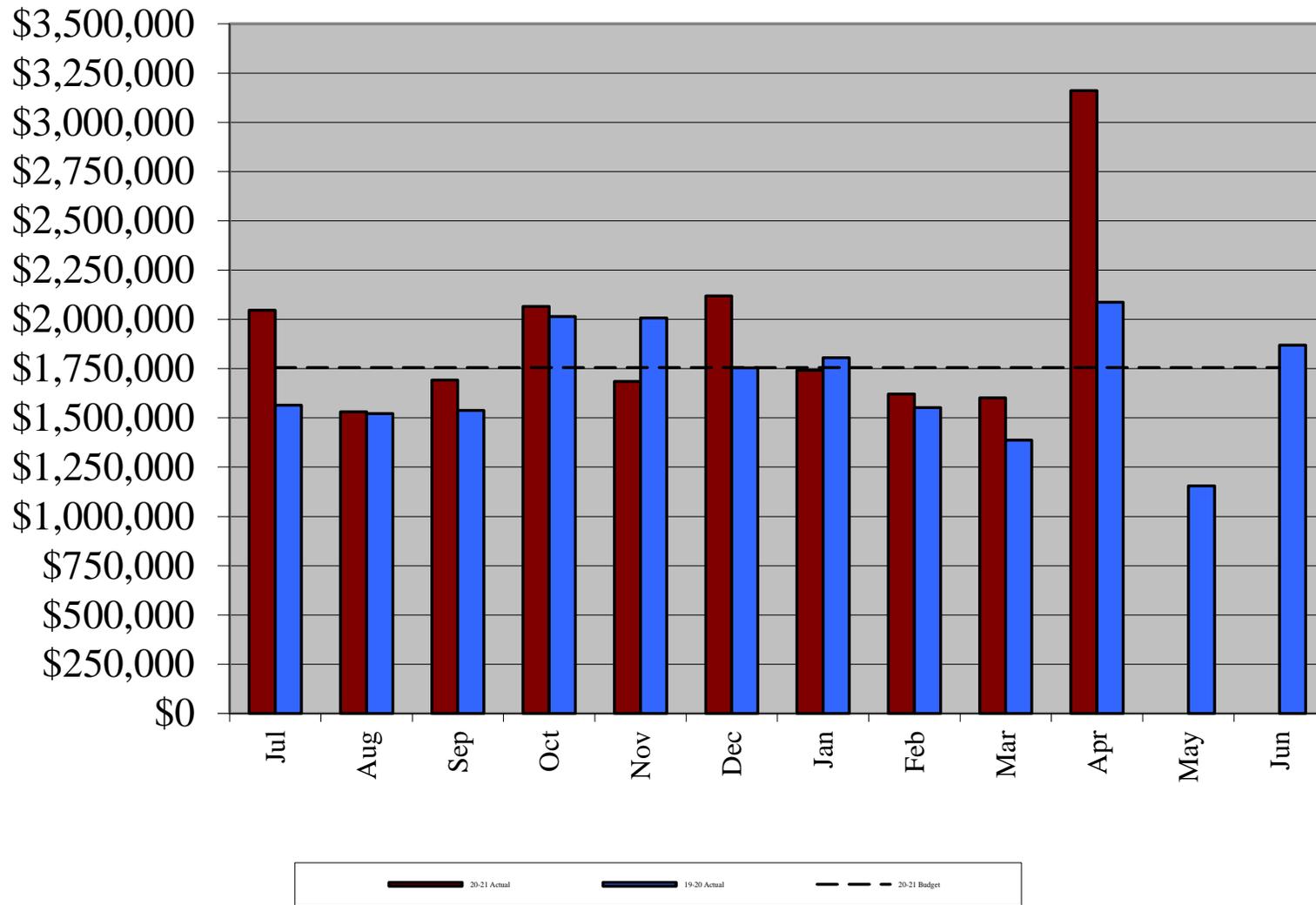
	<u>Employee 2021</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 2,147,992	\$1,486,459	\$ 2,147,992 (April)
Prescription Drug Claims	\$523,132	695,760	\$618,753	\$ 695,760 (April)
Total	\$1,755,367	\$2,843,752	\$2,105,212	
	19/20	19/20		
Prior Year 19-20 Comparison	Monthly Budget	This Month	19/20 Avg	High Month
Medical Claims	\$1,154,652	\$1,384,203	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	\$505,132	\$702,330	\$503,011	\$702,330 (April)
Total	\$1,659,784	\$2,086,533	\$1,687,853	

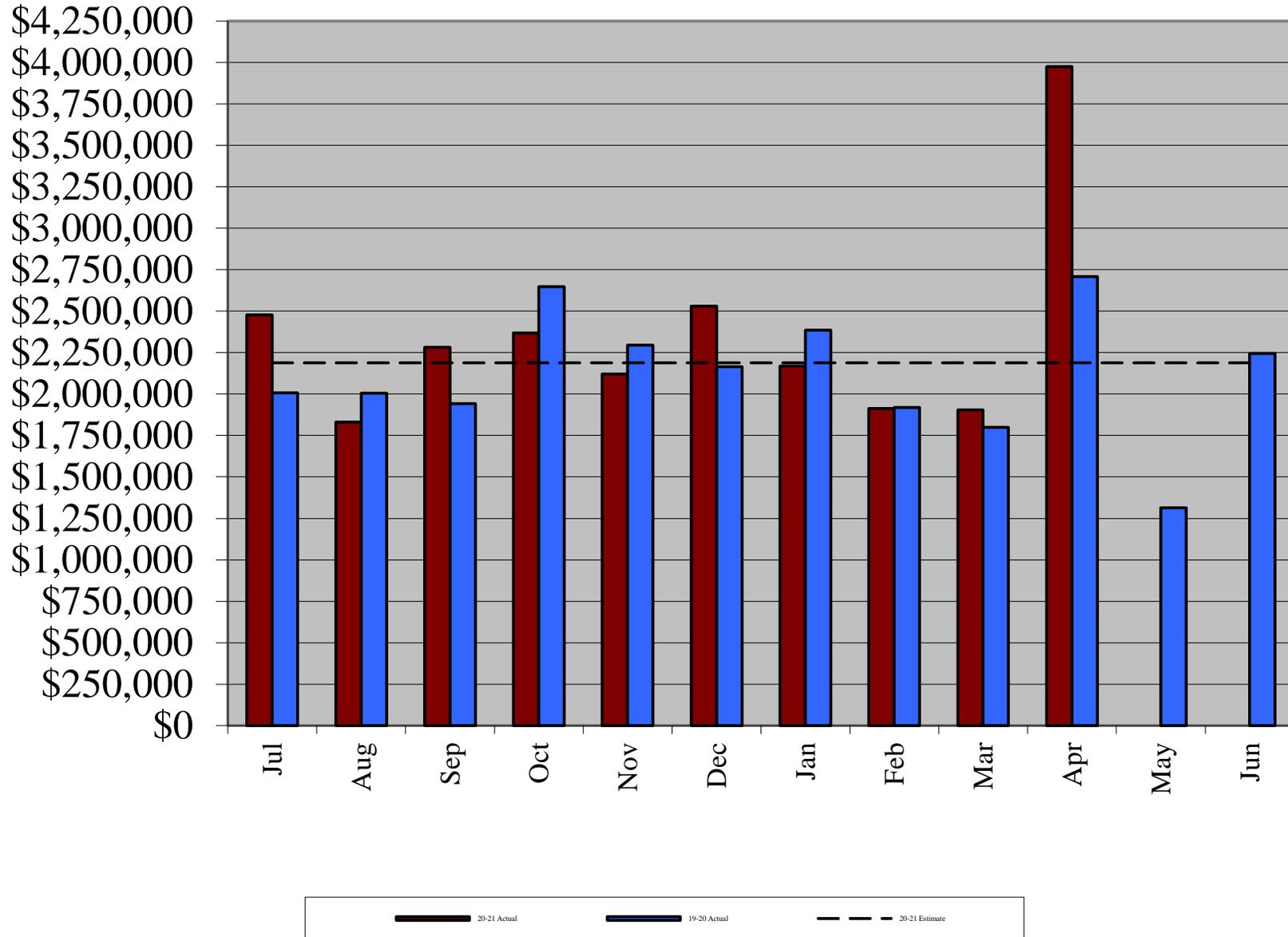
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2020-21
April 30, 2021

	Annual		Inc (Dec)	%	April		Inc (Dec)	%
	FY 20-21 Estimates	FY 19-20 Actuals			FY 20-21 YTD Actuals	April 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%	12,759,844	13,285,362	(525,518)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,203,544	(252,547)	-6.0%	3,338,522	3,503,221	(164,699)	-4.7%
Stop Loss Reimb	-	121,257	(121,257)	-100.0%	390,531	121,257	269,274	
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%	1,089,340	269,513	819,827	304.2%
Interest Income	-	4	(4)		-	4	(4)	
Total Resources	\$ 27,668,662	\$ 26,852,131	\$ 816,531	3.0%	\$ 25,904,828	\$ 22,963,076	\$ 2,941,754	12.8%
Expenses								
Medical Claims	\$ 14,786,825	\$ 14,218,101	\$ 568,724	4.0%	\$ 13,378,132	\$ 12,151,104	\$ 1,227,028	10.1%
Medical claims covered by Stop Loss	-	-	-		317,114	-	317,114	#DIV/0!
Prescription Drug Claims	6,277,580	6,036,135	241,445	4.0%	5,568,777	5,079,723	489,054	9.6%
Dental Claims	1,435,210	1,407,069	28,141	2.0%	1,228,322	1,290,278	(61,956)	-4.8%
Vision Claims	158,371	156,031	2,340	1.5%	160,581	142,841	17,740	12.4%
County Pharmacy	305,000	255,981	49,019	19.1%	204,101	210,815	(6,714)	-3.2%
Employee Assistance Program	20,028	19,946	82	0.4%	17,600	14,940	2,660	17.8%
Medicare Supplement	993,168	1,052,524	(59,356)	-5.6%	763,705	888,250	(124,545)	-14.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 23,145,787	\$ 830,395	3.6%	\$ 21,638,332	\$ 19,777,950	\$ 1,860,381	9.4%
Administration Fees & Other	823,812	860,836	(37,024)	-4.3%	699,904	790,698	(90,794)	-11.5%
Life/AD&D Premiums	346,284	346,284	-	0.0%	297,140	316,718	(19,578)	-6.2%
Stop Loss Premiums	1,114,521	1,082,060	32,461	3.0%	939,816	990,970	(51,154)	-5.2%
Total Admin/Premiums	\$ 2,284,617	\$ 2,289,181	\$ (4,563)	-0.2%	\$ 1,936,860	\$ 2,098,386	\$ (161,526)	-7.7%
Total Expenses	\$ 26,260,799	\$ 25,434,967	\$ 825,832	3.2%	\$ 23,575,192	\$ 21,876,337	\$ 1,698,855	7.8%
Ending Cash Balance	\$ 1,407,863	\$ 1,417,164	\$ (9,301)	-1%	\$ 2,329,636	\$ 1,086,739	\$ 1,242,899	114.4%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
April 30, 2021

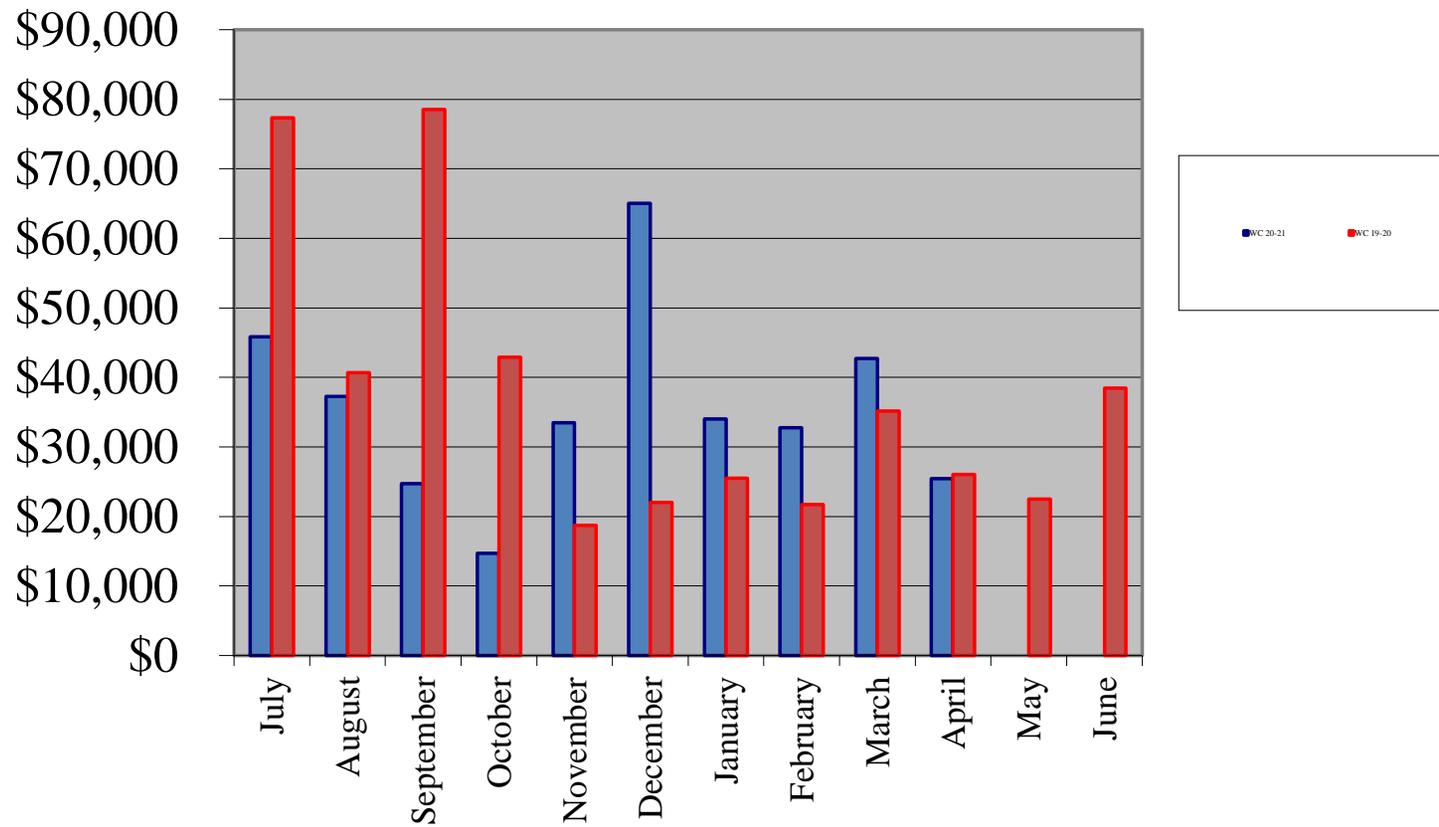
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,525	(2,409)
Transfers/Supplements	810,000	810,000	-
Total Sources	\$ 1,000,706	\$ 1,080,906	\$ 80,200
Expenditures:			
Claims	\$ 552,703	\$ 355,960	(196,743)
Stop loss/Admin Fees	246,876	242,168	(4,708)
Total Expenditures	\$ 799,579	\$ 598,128	\$ (201,451)
Ending Cash Balance	\$ 201,129	\$ 482,777	\$ 281,650
Cash Balance-One Year Ago		\$ 309,574	

Note:

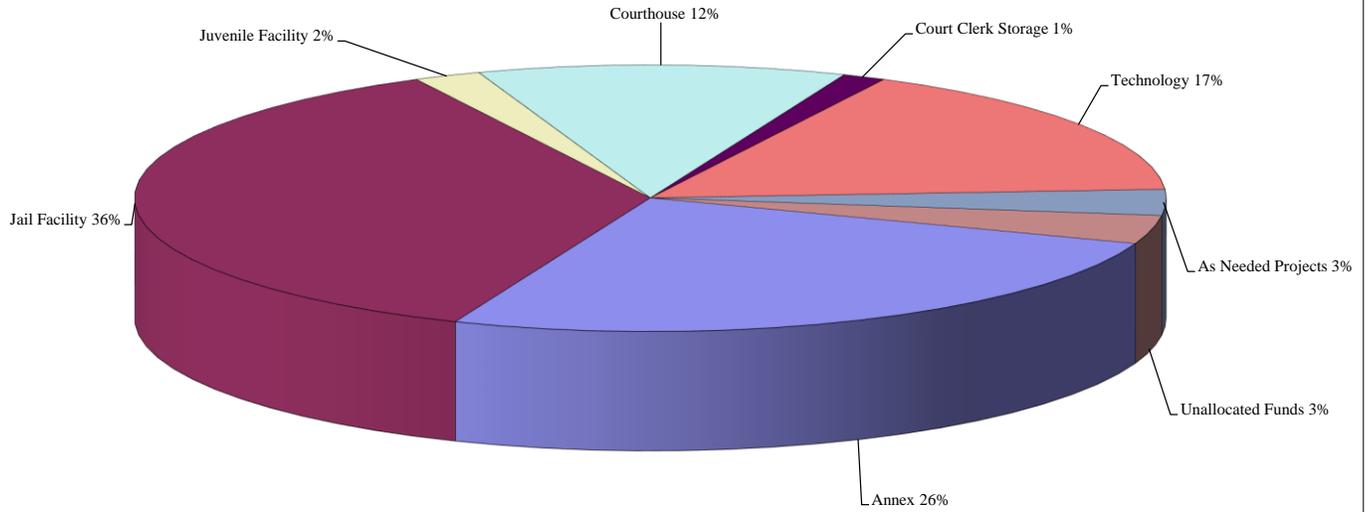
1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	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		\$ 101,040	

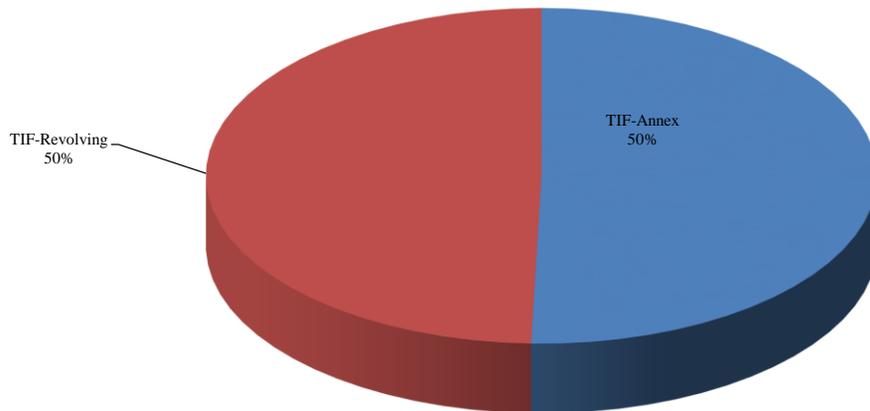
Workers Compensation Fund Claims



Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

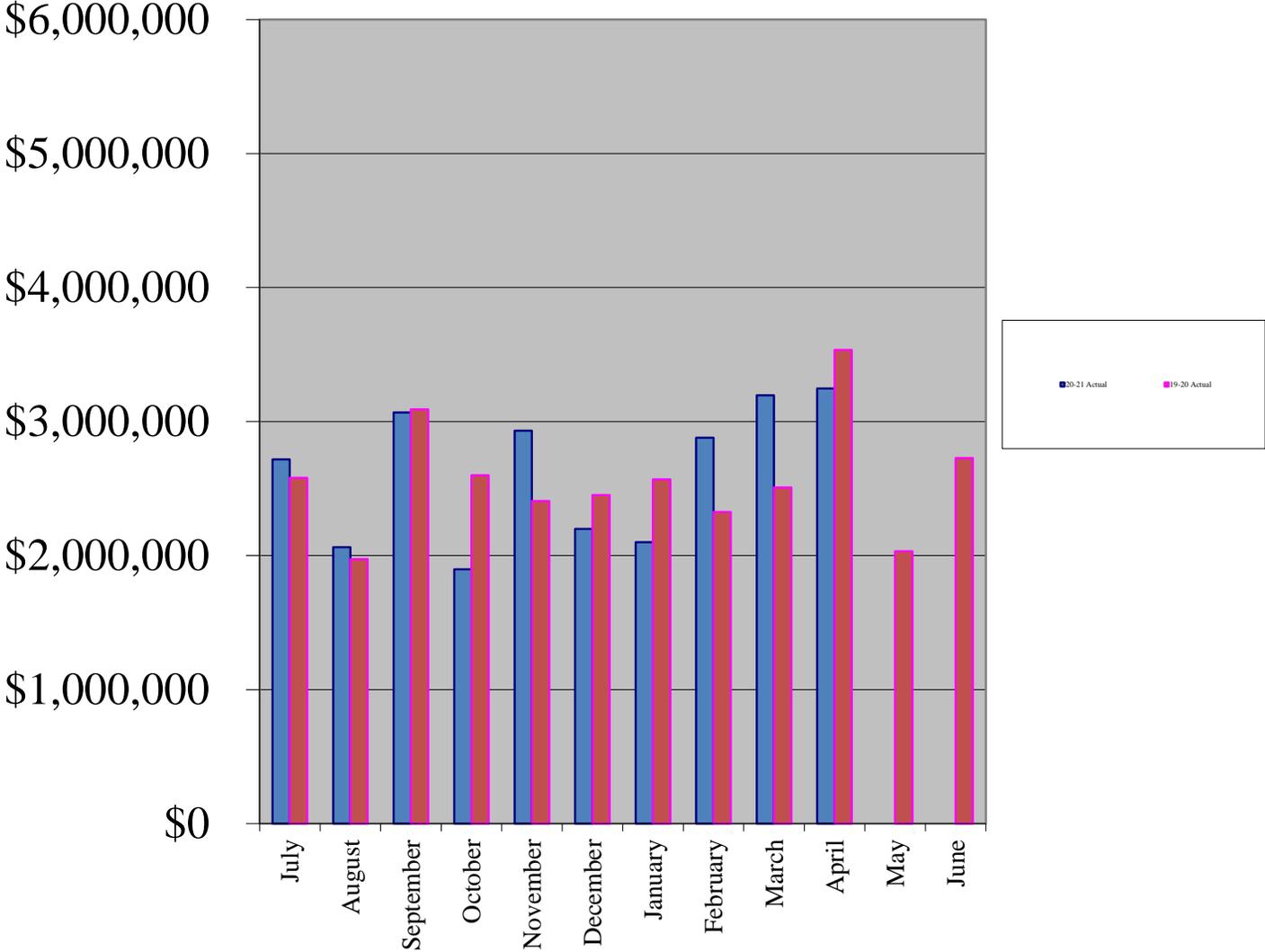


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	April 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	\$9,139,944	\$810,117	\$5,834,395	\$3,305,549	\$7,060,333	\$2,079,612	63.8%
1110	Highway Cash-Dist #2	11,991,189	482,933	4,515,099	7,476,090	8,528,192	3,462,997	37.7%
1110	Highway Cash-Dist #3	6,354,721	415,378	4,333,002	2,021,719	5,554,827	799,894	68.2%
1110	Highway-Turnpike Corridor	584,589	0	0	584,589	0	584,589	0.0%
1111	CBRI Fund	2,965,100	82,893	514,906	2,450,193	1,852,134	1,112,965	17.4%
1130	Resale Property	5,074,667	236,897	3,170,533	1,904,134	3,695,206	1,379,461	62.5%
1140	Treasurer Mortgage Fee	332,534	7,635	96,679	235,855	99,899	232,635	29.1%
1150	County Clerk Lien Fee	470,211	18,663	182,810	287,402	201,607	268,604	38.9%
1151	UCC Central Filing Fund	1,112,339	92,145	517,667	594,672	560,081	552,258	46.5%
1152	Records Mgmt & Preservation	2,610,435	210,181	1,884,778	725,656	2,314,544	295,890	72.2%
1160	Sheriff Service Fee	3,028,307	292,538	2,601,873	426,433	2,888,355	139,952	85.9%
1161	Sheriff Special Revenue	2,755,109	77,878	977,779	1,777,331	1,196,787	1,558,322	35.5%
1162	Sheriff's Grant Fund	825,967	61,946	430,894	395,073	502,335	323,632	52.2%
1201	Assessor Revolving Fee	114,083	0	29,120	84,963	31,772	82,311	25.5%
1231	Juvenile Probation Fee	107,438	1,700	21,343	86,096	73,893	33,546	19.9%
1233	Juvenile Grant Fund	297,340	25,720	196,986	100,354	202,251	95,089	66.2%
1240	Planning Commission Fee	433,090	25,448	243,182	189,907	261,227	171,863	56.2%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	696,610	58,631	64,758	631,852	96,387	600,223	9.3%
1260	Community Service Fee	244,792	20,048	87,007	157,785	149,649	95,143	35.5%
1270	Community Sentencing	264,448	0	0	264,448	0	264,448	0.0%
1280	Drug Court Fund	700,149	53,060	306,841	393,308	355,913	344,237	43.8%
1282	Mental Health Court Fund	361,158	19,679	74,261	286,897	88,780	272,378	20.6%
1290	Shine Program	301,296	8,125	15,981	285,315	17,871	283,425	5.3%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Speical Projects Fund (CARES)	47,190,043	108,820	41,061,710	6,128,332	41,978,775	5,211,268	87.0%
1405	Emergency Rental Assist	8,136,187	0	8,136,187	0	8,136,187	0	100.0%
1410	Election Bd-CTCI-Covid 19	517,475	135,456	381,678	135,797	397,672	119,803	73.8%
Total		\$106,639,793	\$3,245,890	\$75,679,469	\$30,960,323	\$86,244,677	\$20,395,116	71.0%

Year elapsed = 83%

Special Revenue Actual Expenditures



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

20-21
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 8,583,484
Exempt Manufacturing Tax	39,906
Miscellaneous Property Tax	613,487
Interest Income	1,279
Total Revenue	\$ 9,238,155

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 **\$ 9,189,501**

Debt Service Fund Expenditures 10 Year History

