

Oklahoma County
Monthly Financial Report
For Period Ending May 31, 2020

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FY 2018-19 Budget at 6-30-19	FY 19-20 Adopted Budget	Supplement	Budget Amendments	FY 19-20 Amended Budget	Increase/ Decrease from FY 2018- 19 Budget	% Increase (Decrease)
110 General Government	\$ 8,100,060	\$ 7,105,071		\$ 550,000	\$ 7,655,071	\$ (444,989)	-5.5%
120 Commissioners	442,060	444,929		2,600	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		93,250	363,459	96,750	36.3%
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		2,513,918	5,486,019	235,519	4.5%
526 Juvenile Bureau	2,166,592	2,292,903		(177,250)	2,115,653	(50,939)	-2.4%
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	(3,469,236)	8,404,147	5,046,995	150.3%
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**

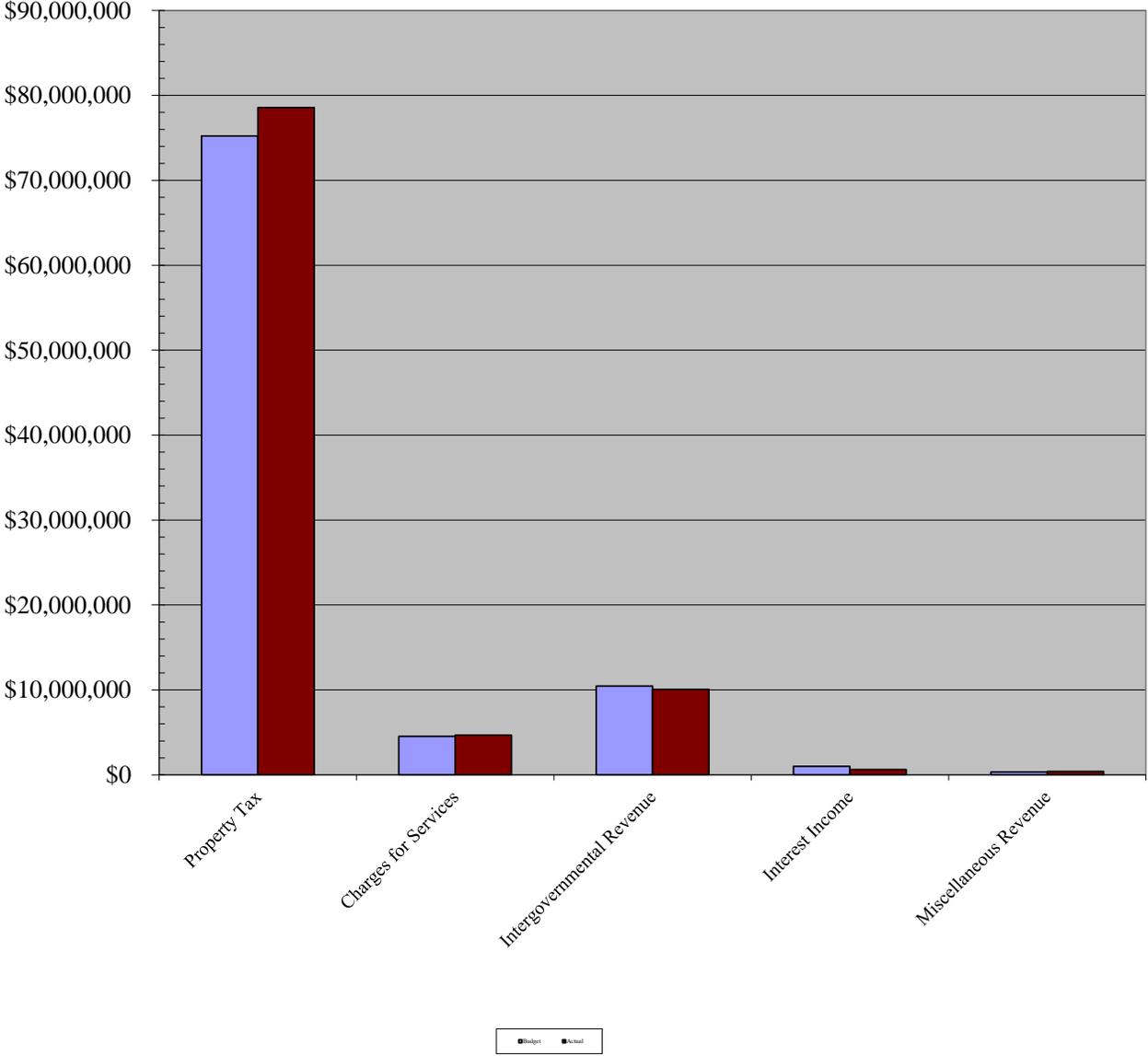
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budg	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September Supplement	\$ 6,768,020.00	2019-4038	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
285 Facilities Managemen	Additional janitorial staff to disinfect building	\$ (80,250.00)	2020-1840	5/12/2020
Total General Fund Reserve		\$ 8,404,147.15		

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending May 31, 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	\$ 78,565,046	\$ 3,334,027	104.4%	105.3%
Charges for Services	4,527,738	4,696,211	168,473	103.7%	98.2%
Intergovernmental Revenue	10,462,773	10,070,906	(391,867)	96.3%	76.3%
Interest Income	1,000,000	628,755	(371,245)	62.9%	217.1%
Miscellaneous Revenue	322,086	408,728	86,642	126.9%	77.5%
Total Revenue	\$ 91,543,616	\$ 94,369,646	\$ 2,826,030	103.1%	102.2%
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	\$ 75,108,248	\$ (26,416,311)	74.0%	77.7%
Prior Budget Year Expenditures	6,148,798	5,374,380	(774,419)	87.4%	70.9%
Total Expenditures	\$ 107,673,357	\$ 80,482,627	\$ (27,190,730)		
Cash Balance*	\$ 0	\$ 30,016,761	\$ 30,016,762		

* 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 May 31, 2020**



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

	For the Month Ending May 31, 2020			
	19-20 May Actual	18-19 May Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 34,383,281	\$ 28,398,355	\$ 5,984,926	21.1%
Revenue:				
Property Tax	\$ 2,288,814	\$ 1,292,371	\$ 996,443	77.1%
Charges for Services	381,277	454,080	(72,803)	-16.0%
Intergovernmental Revenue	400,771	326,650	74,121	22.7%
Interest Income	5,166	130,892	(125,726)	-96.1%
Miscellaneous Revenue	22,730	16,934	5,796	34.2%
Total Revenue	<u>\$ 3,098,758</u>	<u>\$ 2,220,927</u>	<u>\$ 877,831</u>	<u>39.5%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
19-20 Expenditures	\$ 7,465,279	\$ 6,541,403	\$ 923,876	14.1%
Prior Budget Year Expenditures	-	19,737	(19,737)	
Total Expenditures	<u>\$ 7,465,279</u>	<u>\$ 6,561,140</u>	<u>\$ 904,139</u>	<u>13.8%</u>
Ending Cash Balance	<u>\$ 30,016,761</u>	<u>\$ 24,058,142</u>	<u>\$ 5,958,619</u>	<u>24.8%</u>

	For the Year to Date Period Ending May 31, 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%
	\$ 78,565,046	\$ 75,690,157	\$ 2,874,889	3.8%
	4,696,211	4,555,277	140,934	3.1%
	10,070,906	7,457,220	2,613,686	35.0%
	628,755	1,081,376	(452,621)	-41.9%
	408,728	297,322	111,406	37.5%
	<u>\$ 94,369,646</u>	<u>\$ 89,081,352</u>	<u>\$ 5,288,294</u>	<u>5.9%</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%
	\$ 75,108,248	\$ 70,608,692	\$ 4,499,556	6.4%
	5,374,380	4,537,348	837,032	18.4%
	<u>\$ 80,482,627</u>	<u>\$ 75,146,040</u>	<u>\$ 5,336,587</u>	<u>7.1%</u>
Ending Cash Balance	<u>\$ 30,016,761</u>	<u>\$ 24,058,142</u>	<u>\$ 5,958,619</u>	<u>24.8%</u>

Note 1.)

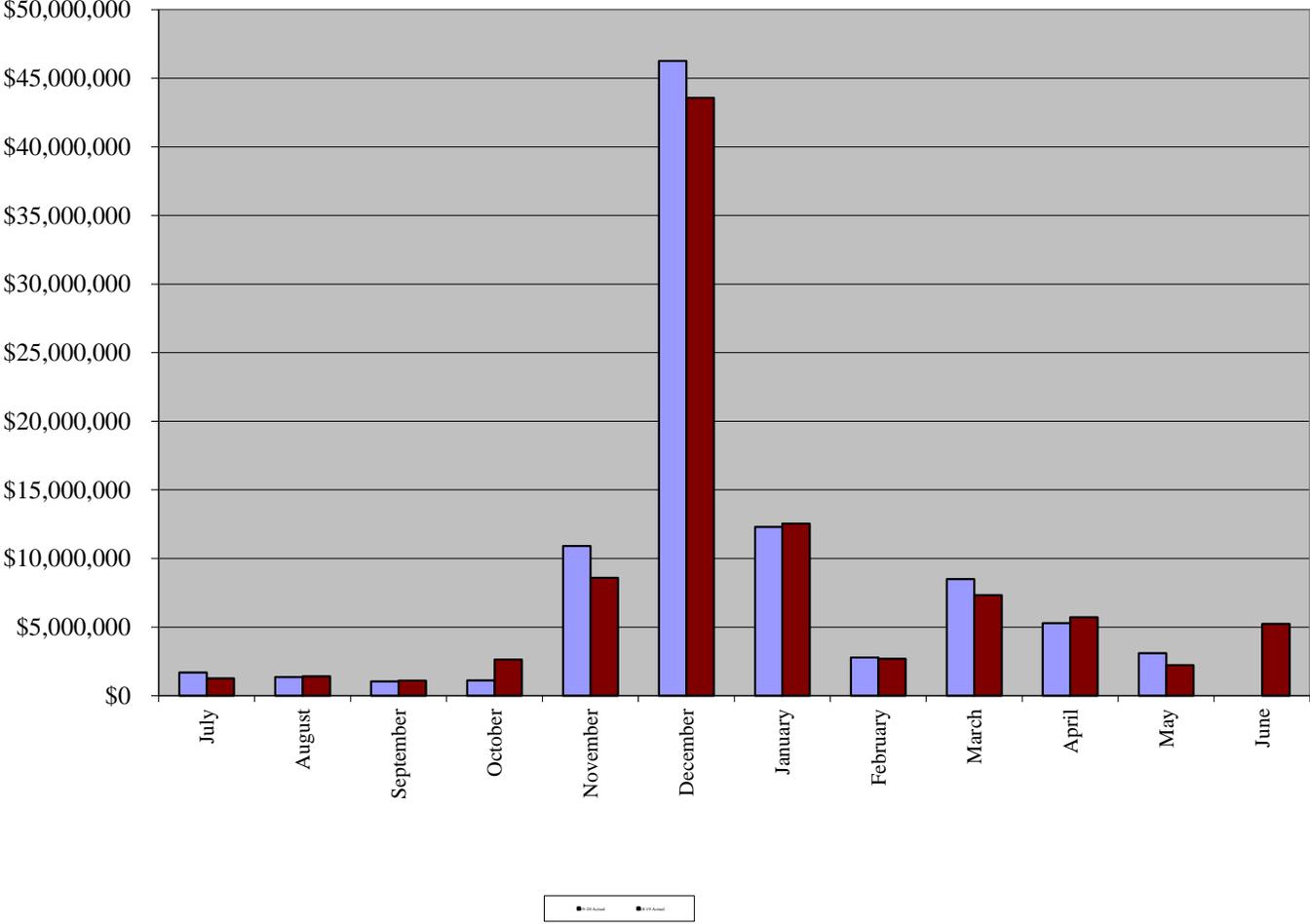
Operating Transfers

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

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

	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)
	\$ (1,228,466)	\$ (2,460,000)	\$ 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 May 31, 2020

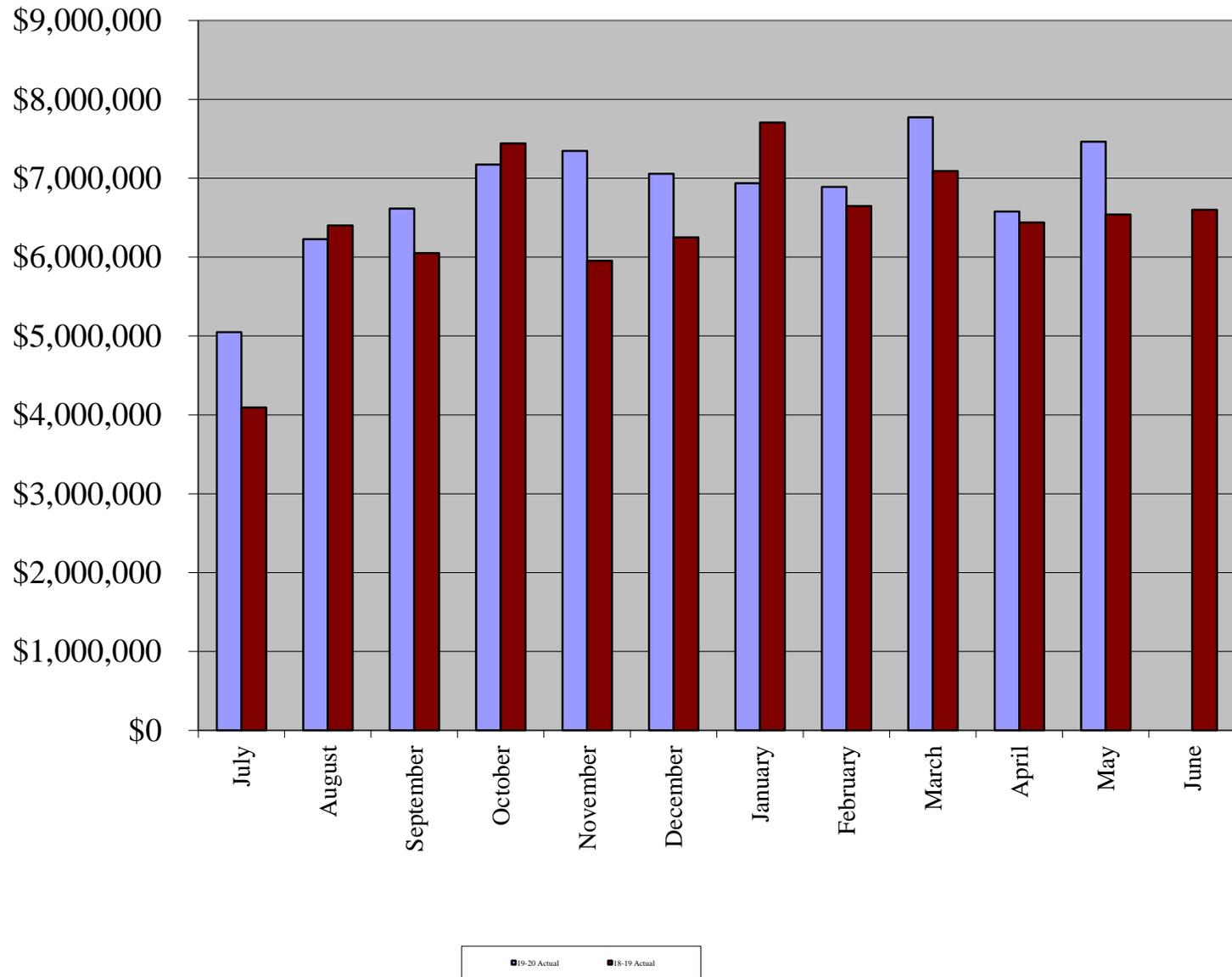


FY 2019-20 General Fund Expenditures
Status Report

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	May 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	\$ 578,252	\$ 5,442,097	\$ 2,212,974	\$ 6,521,678	\$ 1,133,393	71.1%	59.9%
120	County Commissioners	444,929	2,600	447,529	37,338	399,468	48,061	399,468	48,061	89.3%	88.9%
130	Assessor	3,008,635	-	3,008,635	270,587	2,550,405	458,230	2,571,061	437,574	84.8%	87.1%
140	Assessor Reevaluation	5,283,888	-	5,283,888	427,735	4,286,164	997,724	4,461,726	822,162	81.1%	85.7%
150	Treasurer	880,137	800	880,937	55,270	672,536	208,401	726,000	154,937	76.3%	75.8%
160	Court Clerk	8,600,628	-	8,600,628	723,299	7,597,485	1,003,143	7,640,020	960,608	88.3%	86.7%
170	County Clerk	2,491,229	-	2,491,229	200,007	2,208,270	282,959	2,246,227	245,002	88.6%	86.6%
180	Excise & Equalization Bds	42,576	-	42,576	1,050	5,937	36,639	6,919	35,657	13.9%	25.7%
190	County Audit	718,920	8,072	726,992	25,756	425,169	301,823	540,056	186,936	58.5%	74.2%
200	District Attorney-State	150,000	-	150,000	5,486	63,943	86,057	75,101	74,899	42.6%	81.5%
210	District Attorney-County	72,398	-	72,398	3,766	46,344	26,054	53,704	18,694	64.0%	66.9%
230	Public Defender	59,720	-	59,720	-	34,971	24,749	52,323	7,397	58.6%	67.5%
240	Purchasing	353,408	82,529	435,937	35,190	375,697	60,240	377,060	58,877	86.2%	79.8%
250	Election Board	1,617,353	72,816	1,690,169	168,001	1,360,527	329,642	1,410,450	279,719	80.5%	85.9%
260	BOCC HR/Health & Safet	706,359	1,436	707,795	55,783	592,397	115,398	596,147	111,648	83.7%	84.5%
265	Employee Benefits Dept	355,328	-	355,328	27,822	309,186	46,142	314,497	40,831	87.0%	86.1%
270	MIS	4,156,993	70,000	4,226,993	298,151	3,331,202	895,791	3,811,347	415,646	78.8%	80.9%
280	Facilities Management	1,620,845	57,000	1,677,845	113,435	1,245,465	432,380	1,353,752	324,093	74.2%	78.6%
285	Facilities Mgmt-Custodial	270,209	93,250	363,459	18,672	200,213	163,246	352,958	10,501	55.1%	64.5%
300	Planning Commission	-	77,140	187,140	24,164	148,175	38,965	148,175	38,965		
301	Court Services	974,098	8,000	982,098	77,647	831,005	151,093	831,005	151,093	84.6%	89.1%
517	Sheriff-Detention	30,229,517	(11,009)	30,218,508	2,447,339	24,195,235	6,023,273	26,760,583	3,457,925	80.1%	82.2%
518	Sheriff-Law Enforcement	10,071,008		10,149,214	863,523	8,765,620	1,383,593	8,812,463	1,336,751	86.4%	
525	Juvenile Detention	2,972,101	2,513,918	5,486,019	463,586	4,695,544	790,476	4,785,979	700,041	85.6%	85.3%
526	Juvenile Bureau	2,292,903	(177,250)	2,115,653	161,993	1,699,328	416,325	1,724,726	390,927	80.3%	83.8%
550	Emergency Management	563,140	-	563,140	39,887	447,799	115,341	486,936	76,204	79.5%	63.6%
610	Social Services	2,291,649	-	2,291,649	168,737	1,651,408	640,241	1,855,385	436,264	72.1%	81.3%
710	Free Fair	62,245	-	62,245	-	61,028	1,217	61,350	895	98.0%	83.3%
910	District 1	568,613	-	568,613	73,042	440,337	128,276	471,980	96,633	77.4%	74.9%
920	District 2	394,936	-	394,936	32,011	246,225	148,711	265,775	129,161	62.3%	37.3%
930	District 3	418,140	-	418,140	24,383	289,681	128,459	299,577	118,563	69.3%	72.9%
940	County Engineer	607,364	(1,436)	605,928	43,368	489,387	116,541	496,593	109,335	80.8%	82.9%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	50.0%
991	Employee Benefits Supple	-	-	-	-	-	-	-	0		
992	Worker's Compensation Su	-	-	-	-	-	-	-	0		
994	Capital Projects Suppleme	-	-	-	-	-	-	-	0		
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	0		
995	General Fund Reserve	5,105,363	3,298,784	8,404,147	-	-	8,404,147	-	8,404,147		
Total		\$ 94,689,703	\$ 6,646,651	\$ 101,524,559	\$ 7,465,279	\$ 75,108,248	\$ 26,416,311	\$ 80,711,019	\$ 20,813,540	74.0%	78.1%

Year elapsed = 91.7%

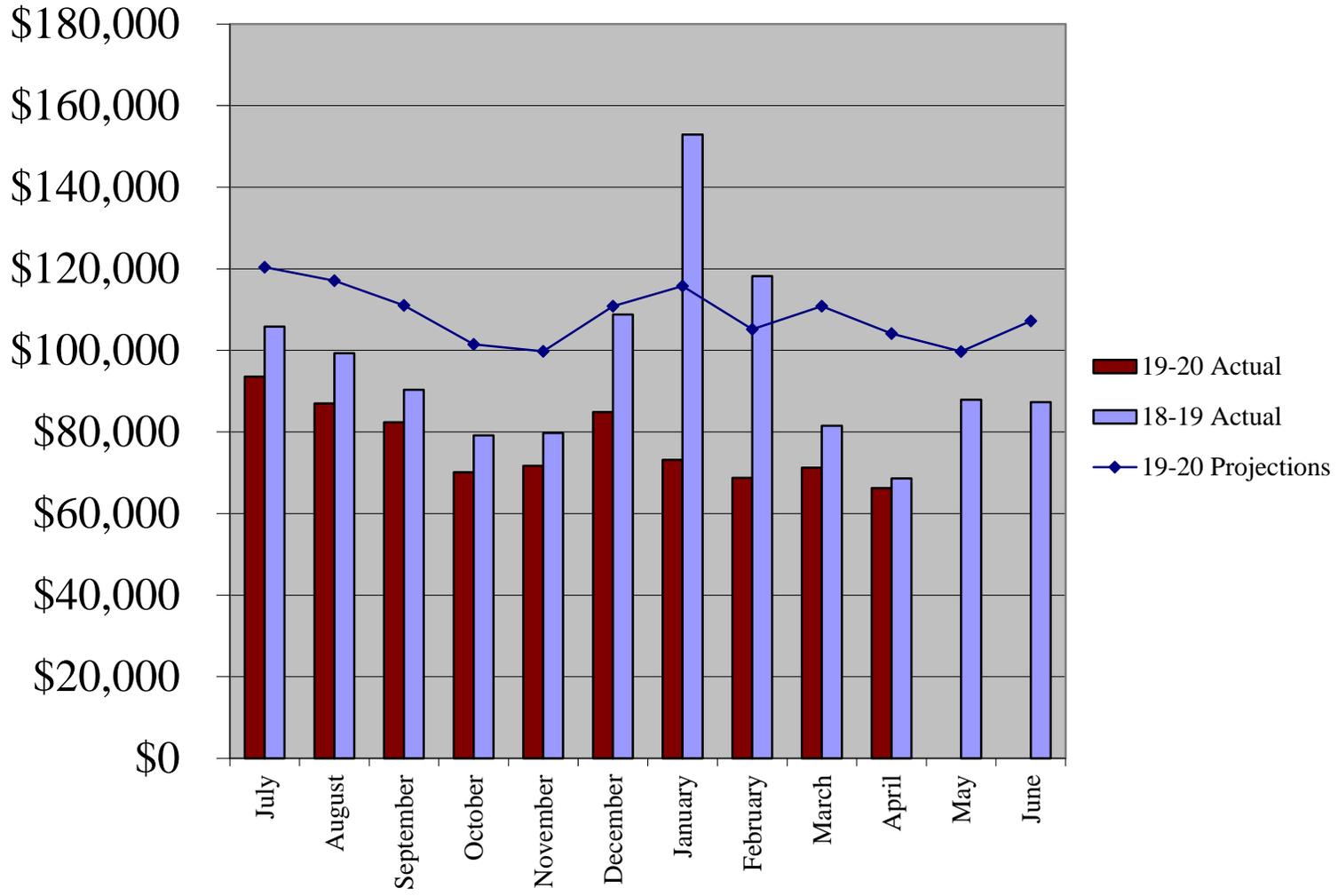
General Fund Actual Expenditures



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

Account Description	Outstanding		YTD Expenditures		Funds Available
	19-20 Approved Budget	Requisitions/ Encumbrances	19-20 Year to Date Actual	+ Requisitions & Encumbrances	
Salaries and Benefits					
51002 Retirement Board Members	\$ 1,200		\$ 1,100	\$ 1,100	\$ 100
52010 FICA - Retirement Board Members	92		84	84	8
52032 Retirement paid by General Fund	4,500	383	4,209	4,592	(92)
Total Salaries and Benefits	\$ 5,792	\$ 383	\$ 5,394	\$ 5,776	\$ 16
Utilities					
54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 230,765	\$ 769,185	\$ 999,950	\$ 303,399
54023 Electricity (OG&E)	665,000	41,873	512,227	554,100	110,900
54024 Sewer and Water(City of OKC)	850,000	169,908	538,092	708,000	142,000
54022 Natural Gas(ONG)	24,000	11,812	8,063	19,875	4,125
Utilities Subtotal	\$ 2,842,349	\$ 454,358	\$ 1,827,567	\$ 2,281,925	\$ 560,424
Lease-Purchase Debt					
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)
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		6,950	6,950	50
54017 CODA annual membership dues	2,400		2,400	2,400	-
Memberships Subtotal	\$ 33,273	\$ -	\$ 33,223	\$ 33,223	\$ 50
Other Operating Expenditures					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 59,953	\$ 659,484	\$ 719,437	\$ 0
54451 Outside legal services	100,000	178,948	366,946	545,894	(445,894)
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	10,623	28,033	38,656	(2,656)
54102 ICB (county-occupied space) rent expense	130,000	10,734	118,077	128,811	1,189
54102 Lincoln (county-occupied space) rent expense	261,000	21,674	238,407	260,081	919
54103 Storage Court Clerk Building Lease	350,000	27,896	306,856	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	128,288	271,712	400,000	-
54455 OSU Extension Contract	549,512	117,866	412,134	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	37,500	112,500	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	9,389	10,611	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	115	1,265	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc	6,400	2,301	36,157	38,458	(32,058)
Other Operating Subtotal	\$ 4,752,229	\$ 605,446	\$ 3,573,079	\$ 4,178,525	\$ 573,704
Total Maintenance and Operations - 54000	\$ 7,647,851	\$ 1,079,198	\$ 5,435,276	\$ 6,514,473	\$ 1,133,378
Capital Outlay					
55390 Copier Lease	1,428		1,428	1,428	-
Total Capital Outlay - 55000	\$ 1,428	\$ -	\$ 1,428	\$ 1,428	\$ -
Grand Total - General Government	\$ 7,655,071	\$ 1,079,581	\$ 5,442,097	\$ 6,521,678	\$ 1,133,393

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2019-2020
May 31, 2020**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
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	3,859,688	453,736	4,313,424	(124,206)
Employer Premiums	16,031,511	14,646,813	1,340,330	15,987,143	(44,368)
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000	1,081,534	327,080	1,408,614	408,614
Refunds/Rebates/Interest	595,850	273,366	24,851	298,217	(297,633)
Total Resources	\$ 27,257,485	\$ 24,690,816	\$ 1,794,067	\$ 26,836,813	\$ (420,672)
Expenses					
Medical Claims	\$ 13,855,820	\$ 12,911,693	\$ 1,173,790	\$ 14,085,484	\$ 229,664
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	5,473,735	497,612	5,971,347	(90,241)
Dental Claims	1,488,285	1,324,220	120,384	1,444,603	(43,682)
Vision Claims	183,854	147,705	13,428	161,133	(22,721)
County Pharmacy	305,000	237,442	21,586	259,028	(45,972)
Employee Assistance Program	21,224	14,940	5,602	20,542	(682)
Medicare Supplement - Phys. Mutual	935,484	970,387	80,866	1,051,253	115,769
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 21,080,122</u>	<u>\$ 1,913,268</u>	<u>\$ 22,993,390</u>	<u>\$ 142,135</u>
Administration Fees & Other	909,211	801,979	136,640	938,619	29,408
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>\$ 2,109,666</u>	<u>\$ 398,177</u>	<u>\$ 2,507,844</u>	<u>\$ 83,619</u>
Total Expenses	\$ 25,275,480	\$ 23,189,789	\$ 2,311,445	\$ 25,501,233	\$ 225,753
Ending Cash Balance	\$ 1,982,006	\$ 1,501,027	\$ (517,377)	\$ 1,335,581	\$ (646,424)

Cash Balance-One Year Ago

\$ 1,193,607

Notes:

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

2. Premiums:

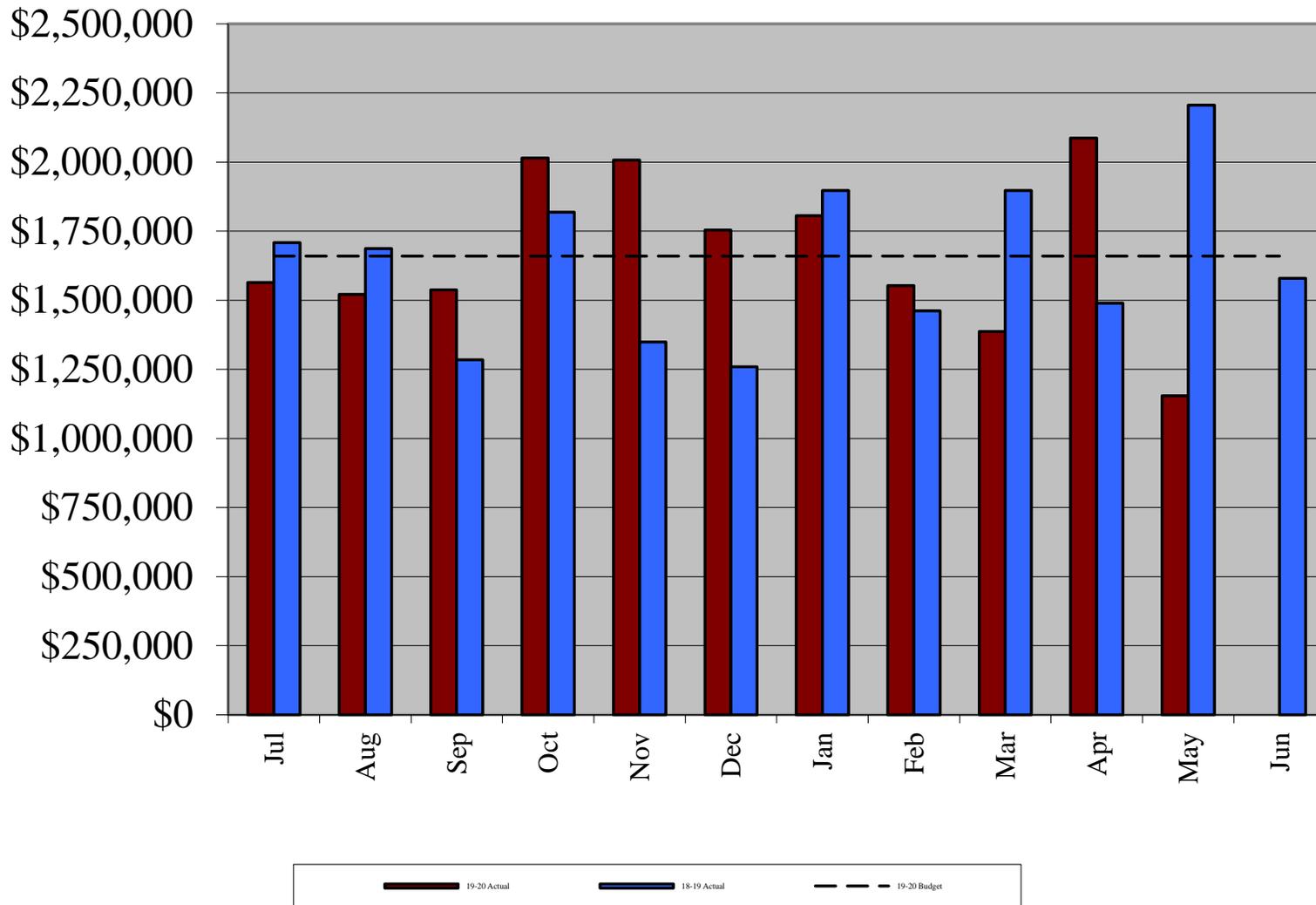
	<u>Employee 2020</u>	<u>Employer 19-20</u>
	\$159	\$820
	\$374	\$1,888

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	\$ 760,589	\$1,173,790	\$ 1,441,137 (November)
Prescription Drug Claims	\$505,132	394,012	\$497,612	\$ 702,330 (April)
Total	\$1,659,784	\$1,154,601	\$1,671,403	
Prior Year 18-19 Comparison				
	18/19 Monthly Budget	This Month	18/19 Avg	18/19 High Month
Medical Claims	\$1,154,185	\$1,624,920	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$580,916	\$493,544	\$622,420 (June)
Total	\$1,721,913	\$2,205,836	\$1,635,242	

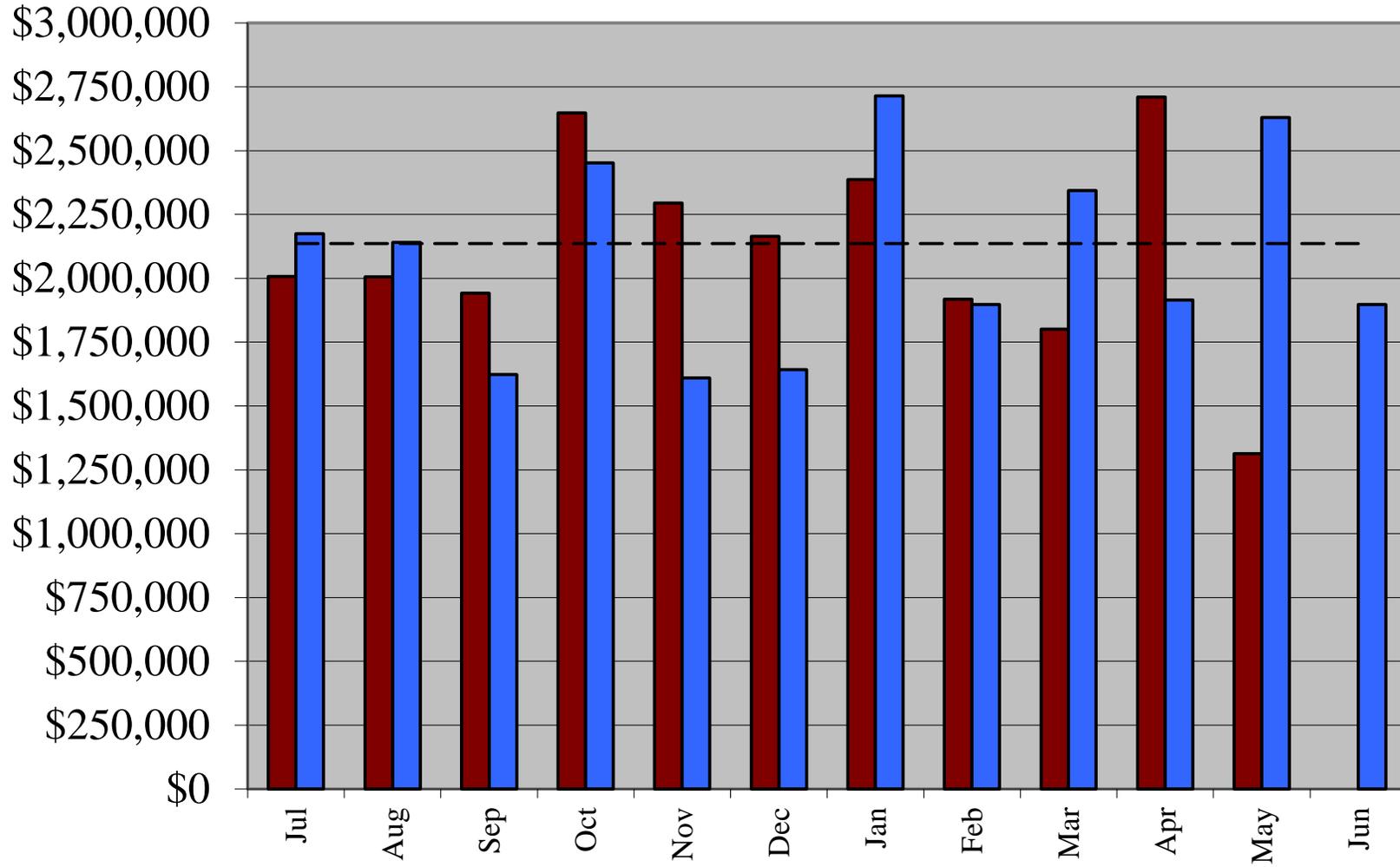
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	May		Inc (Dec)	%
	FY 19-20 Estimates	FY 18-19 Actuals			FY 19-20 YTD Actuals	FY 18-19 YTD Actuals		
Resources								
Beginning Cash Balance	\$ 1,792,494	\$ 395,976	\$ 1,396,518	352.7%	\$ 1,308,158	\$ 395,976	\$ 912,182	230.4%
Transfers In	\$ 3,400,000	\$ 4,500,000	\$ (1,100,000)	-24.4%	\$ 3,400,000	\$ 4,500,000	\$ (1,100,000)	-24.4%
Employer Premiums	16,031,511	14,700,072	1,331,439	9.1%	14,646,813	13,449,471	1,197,342	9%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	3,859,688	4,012,924	(153,236)	-3.8%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	413,554	(292,297)	
Rx Rebates	1,000,000		1,000,000		1,081,534	981,524	100,010	10%
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	273,362	580,469	(307,108)	-52.9%
Interest Income	-	6	(6)		4	5	(1)	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 24,690,816	\$ 24,333,923	\$ 356,893	1.5%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 12,911,693	\$ 12,758,917	\$ 152,776	1.2%
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%	5,473,735	5,300,103	173,632	3.3%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	1,324,220	1,330,431	(6,211)	-0.5%
Vision Claims	183,854	167,315	16,539	9.9%	147,705	155,198	(7,493)	-4.8%
County Pharmacy	305,000	293,836	11,164	3.8%	237,442	264,234	(26,792)	-10.1%
Employee Assistance Program	21,224	20,320	904	4.4%	14,940	18,732	(3,792)	-20.2%
Medicare Supplement	935,484	923,631	11,853	1.3%	970,387	923,631	46,756	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%	\$ 21,080,122	\$ 21,035,128	\$ 44,994	0.2%
Administration Fees & Other	909,211	803,741	105,470	13.1%	801,979	745,504	56,475	7.6%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	316,718	307,403	9,315	3.0%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	990,970	1,052,280	(61,310)	-5.8%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 2,109,666	\$ 2,105,188	\$ 4,479	0.2%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 23,189,789	\$ 23,140,316	\$ 49,474	0.2%
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 1,501,027	\$ 1,193,607	\$ 307,419	25.8%

Total Employee Benefits Expenses



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

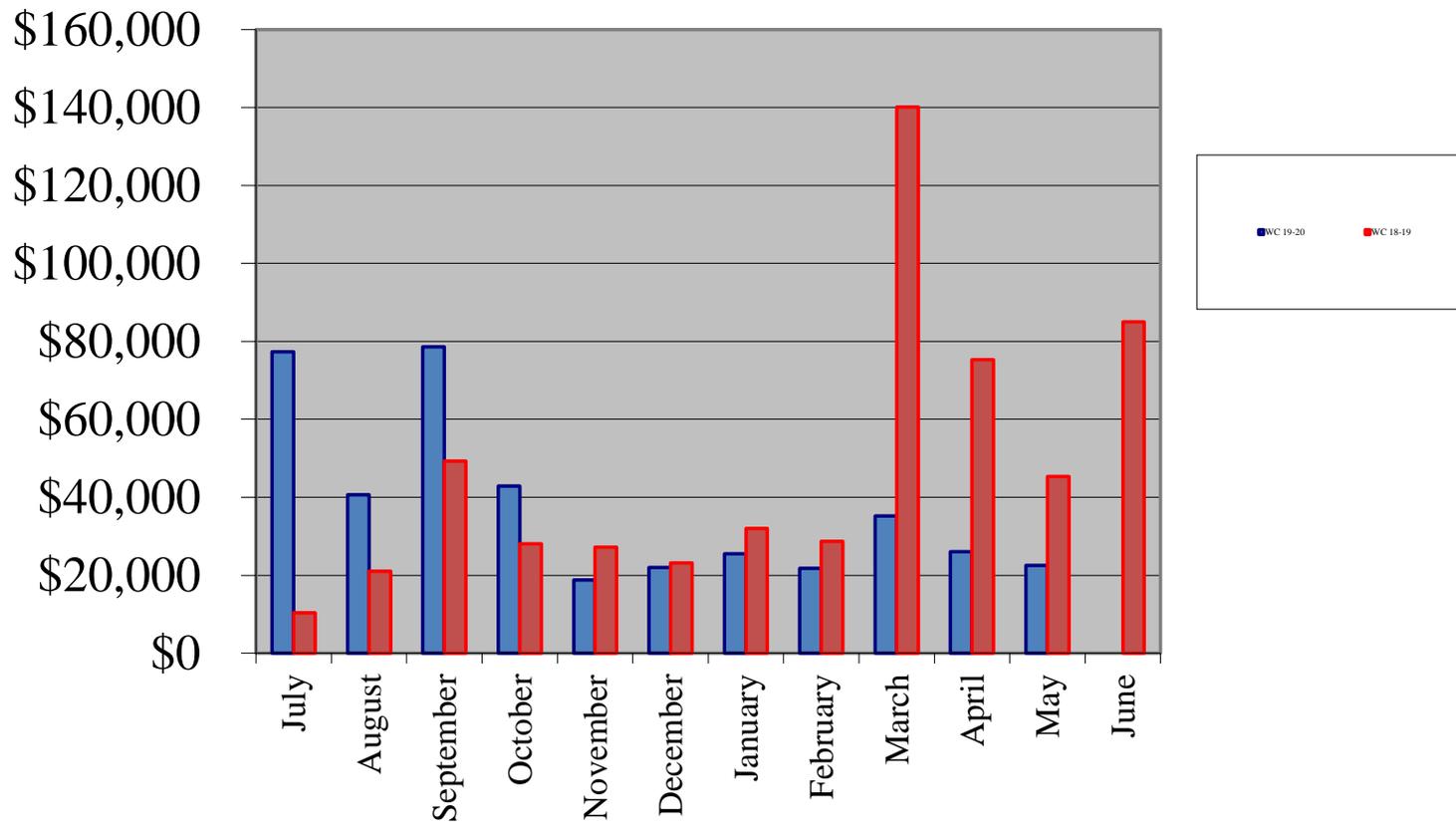
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	4	(1)
Reimbursed Premiums	23,115	28,117	5,002
Transfers/Supplements	555,000	555,000	-
Total Sources	\$ 1,002,118	\$ 927,186	\$ (74,932)
Expenditures:			
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		\$ 438,626	

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	31,407	(9,328)
Total Expenditures	\$ 51,958	\$ 66,094	\$ 14,136
Ending Cash Balance	\$ 102,064	\$ 93,942	\$ (8,122)
Cash Balance-One Year Ago		\$ 155,738	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2019-2020

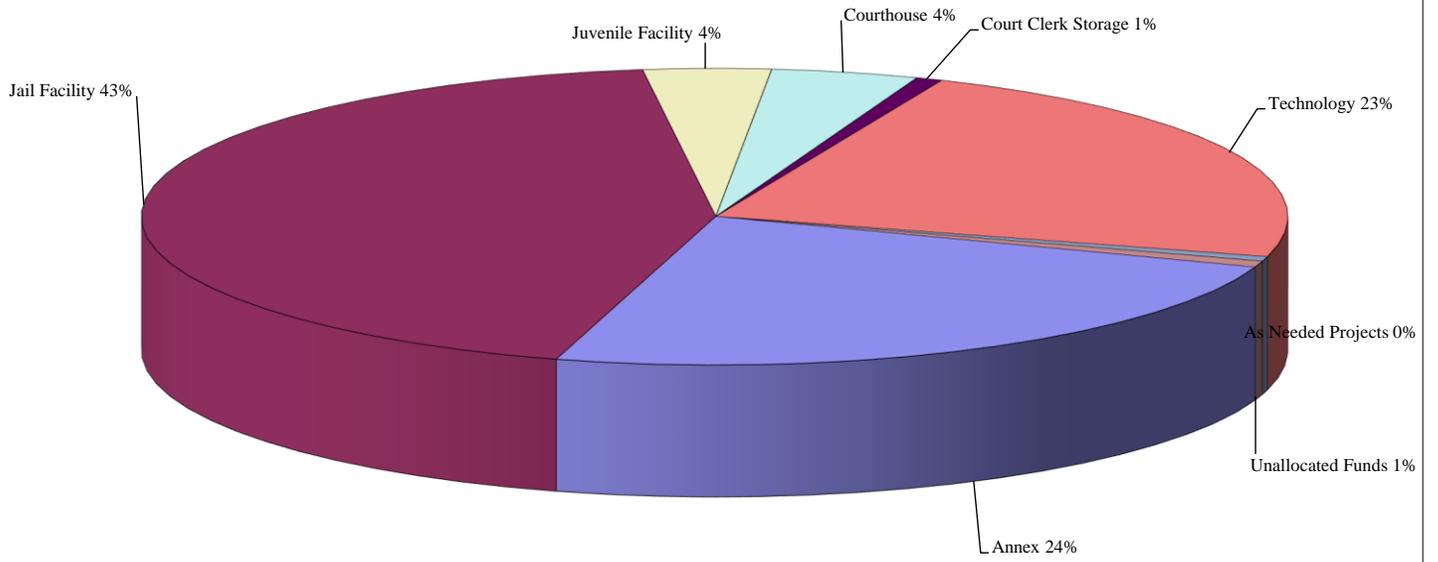
Capital Projects Budget Detail FY 2019-2020								
Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 19-20 Expense	Project Expense To Date	Available	Project Status	Project #
Annex								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017
Control Valve Upgrade for CHW System	6/15/2017	60,000	\$ 60,000		-	-	Pending	C0053
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	57,377	298	298	42,324	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	61,239	62,011	259,081	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	18,155	15,795	11,880	4,965	Pending	C0050
Jail Fire Pump Replacement	11/21/2019	40,000	40,242			(242)	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	C0055
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	5,713	24,525	24,525	19,762	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	C0051
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		64,955				64,955		
Total Ongoing Budgeted Capital Projects		\$ 9,650,313	\$ 1,422,941	\$ 2,546,020	\$ 7,032,174	\$ 1,195,197		

TIF Projects:

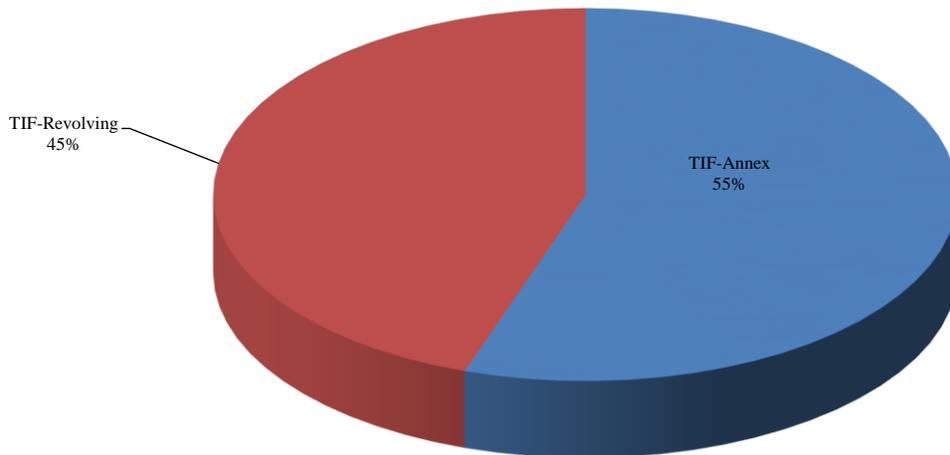
TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 615,041	\$ 184,211	\$ 2,906,647	453,346	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,897,080	\$ 437,361	\$ 364,494	\$ 2,707,462	752,257	Ongoing

Total Capital Projects		\$ 17,522,426	\$ 2,475,343	\$ 3,094,725	\$ 12,646,283	\$ 2,400,800	
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Capital Projects Budget FY 19-20



TIF Budgets FY 19-20

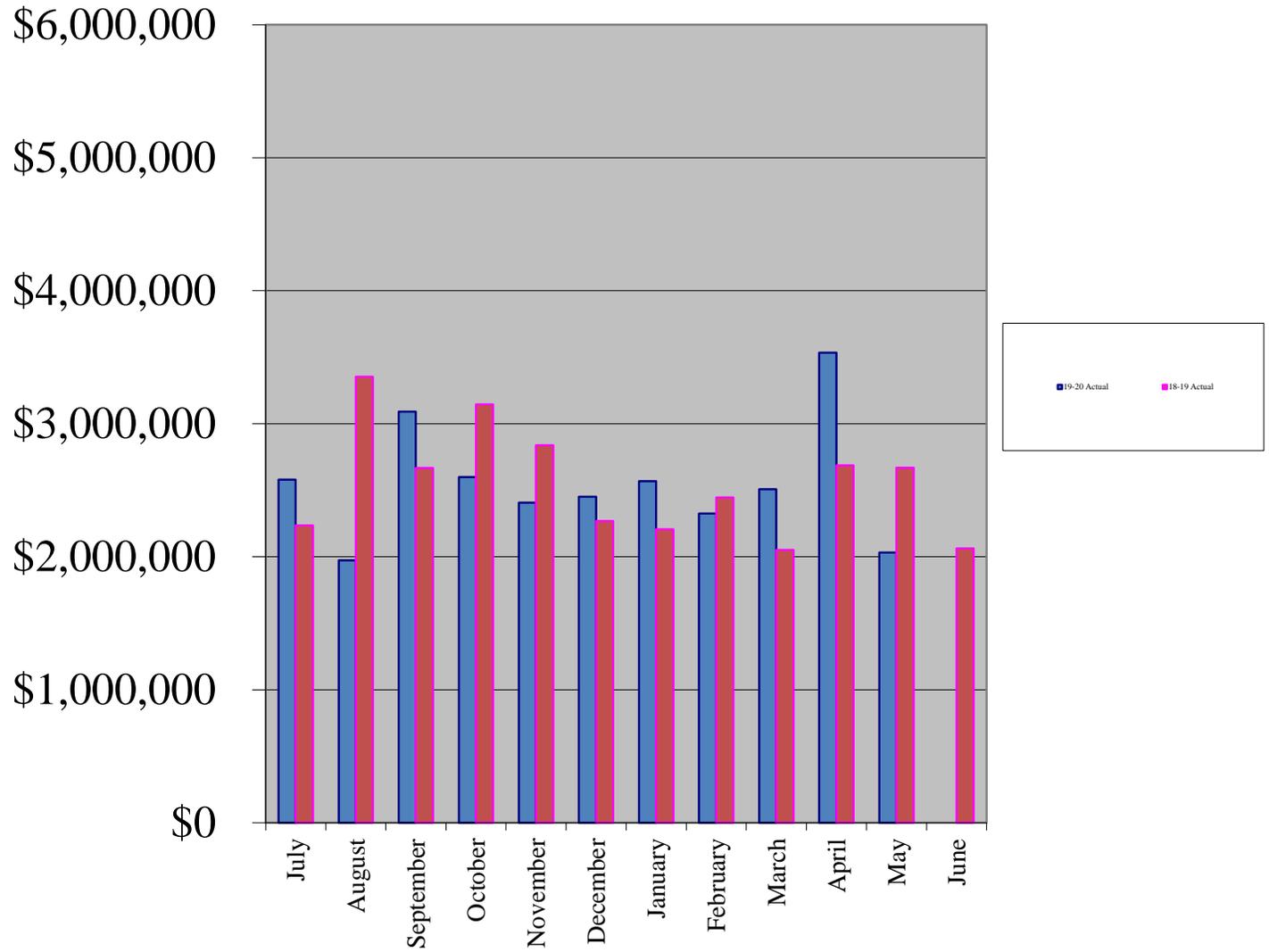


**Special Revenue Funds
Status Report**

Fund	Department	2019-2020 Appropriations	May 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	\$8,649,432	\$262,775	\$3,526,318	\$5,123,115	\$3,777,770.75	\$4,871,661	40.8%
1110	Highway Cash-Dist #2	11,158,602	230,896	3,528,198	7,630,404	4,372,940.34	6,785,662	31.6%
1110	Highway Cash-Dist #3	6,699,449	320,324	5,046,235	1,653,214	5,770,235.82	929,213	75.3%
1111	CBRI Fund	3,959,001	149,937	1,512,706	2,446,294	2,780,730.58	1,178,270	38.2%
1130	Resale Property	4,729,638	255,028	3,310,606	1,419,031	3,721,484.79	1,008,153	70.0%
1140	Treasurer Mortgage Fee	286,892	6,298	125,638	161,254	127,854.15	159,037	43.8%
1150	County Clerk Lien Fee	512,590	20,889	379,474	133,116	384,567.67	128,023	74.0%
1151	UCC Central Filing Fund	1,036,832	46,156	590,800	446,032	609,610.49	427,222	57.0%
1152	Records Mgmt & Preservation	2,145,553	95,531	1,235,925	909,629	1,384,337.45	761,216	57.6%
1160	Sheriff Service Fee	4,705,156	329,307	3,667,606	1,037,550	3,937,494.57	767,661	77.9%
1161	Sheriff Special Revenue	6,014,781	229,107	3,457,717	2,557,064	4,449,027.03	1,565,754	57.5%
1162	Sheriff's Grant Fund	887,915	19,890	367,541	520,375	612,513.03	275,402	41.4%
1201	Assessor Revolving Fee	104,521	0	6,017	98,503	6,017.49	98,503	5.8%
1231	Juvenile Probation Fee	121,892	1,475	20,905	100,987	58,910.00	62,982	17.2%
1233	Juvenile Grant Fund	458,218	18,684	254,693	203,526	255,557.10	202,661	55.6%
1240	Planning Commission Fee	418,026	21,562	308,511	109,515	375,514.31	42,512	73.8%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	614,487	0	23,455	591,031	23,655.07	590,831	3.8%
1260	Community Service Fee	206,616	10,415	86,735	119,880	111,932.85	94,683	42.0%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	775,677	12,800	424,128	351,549	427,998.81	347,678	54.7%
1282	Mental Health Court Fund	292,695	0	64,774	227,921	78,143.16	214,552	22.1%
1290	Shine Program	41,054	0	40,281	773	40,281.42	773	98.1%
1300	MIS Special Revenue	20,904	0	0	20,904	0.00	20,904	0.0%
Total		\$54,113,996	\$2,031,074	\$27,978,263	\$26,135,733	\$33,306,577	\$20,807,419	51.7%

Year elapsed = 92%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2019-2020 Status Report
For the Period Ending May 31, 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)

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

Judgments

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

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

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

Transfer In \$ -

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

Debt Service Fund Expenditures 10 Year History

