

Oklahoma County
Monthly Financial Report
For Period Ending June 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		\$ 941,329	\$ 8,046,399	\$ (53,661)	-0.7%
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	(3,860,564)	8,012,819	4,655,666	138.7%
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**

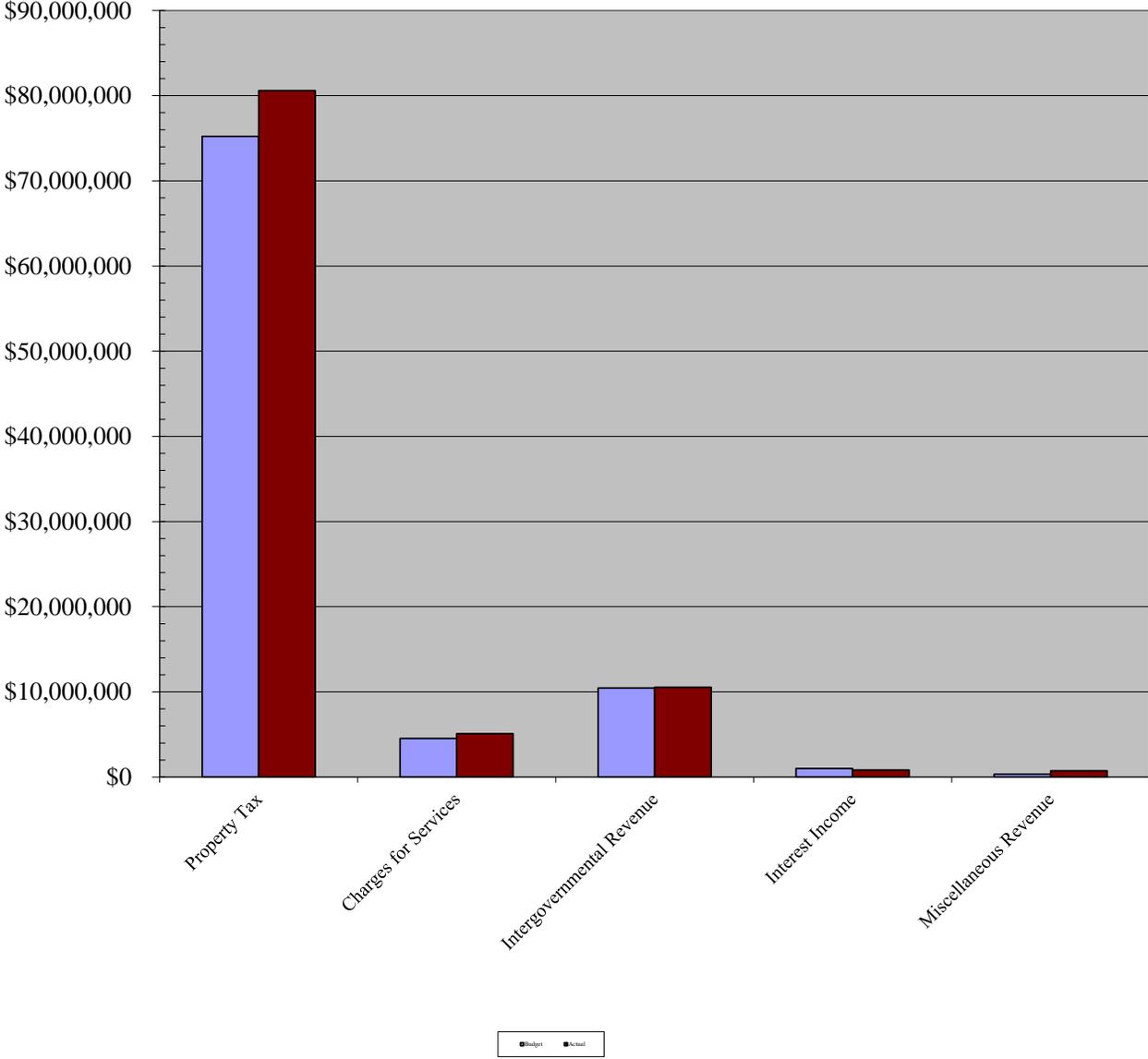
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budg	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September Supplement	\$ 6,768,020.00	2019-4038	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
285 Facilities Managemen	Additional janitorial staff to disinfect building	\$ (80,250.00)	2020-1840	5/12/2020
110 General Government	Criminal Justice Authority	\$ (292,000.00)	2020-2543	6/11/2020
110 General Government	Criminal Justice Authority	\$ (99,328.50)	2020-2694	6/18/2020
Total General Fund Reserve		\$ 8,012,818.65		

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending June 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	\$ 80,597,009	\$ 5,365,990	107.1%	108.0%
Charges for Services	4,527,738	5,085,779	558,041	112.3%	108.5%
Intergovernmental Revenue	10,462,773	10,534,315	71,542	100.7%	99.5%
Interest Income	1,000,000	824,112	(175,888)	82.4%	316.0%
Miscellaneous Revenue	322,086	744,676	422,590	231.2%	82.6%
Total Revenue	\$ 91,543,616	\$ 97,785,891	\$ 6,242,276	106.8%	108.1%
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	\$ 82,963,043	\$ (18,561,516)	81.7%	84.9%
Prior Budget Year Expenditures	6,148,798	5,380,511	(768,288)	87.5%	79.8%
Total Expenditures	\$ 107,673,357	\$ 88,343,554	\$ (19,329,803)		
Cash Balance*	\$ 0	\$ 25,572,079	\$ 25,572,080		

* 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 June 30, 2020**



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

	For the Month Ending June 30, 2020			
	19-20 June Actual	18-19 June Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 30,016,761	\$ 24,058,142	\$ 5,958,619	24.8%
Revenue:				
Property Tax	\$ 2,031,964	\$ 1,970,430	\$ 61,534	3.1%
Charges for Services	389,568	475,542	(85,974)	-18.1%
Intergovernmental Revenue	463,409	2,283,394	(1,819,985)	-79.7%
Interest Income	195,357	492,258	(296,901)	-60.3%
Miscellaneous Revenue	335,948	19,404	316,544	1631.3%
Total Revenue	\$ 3,416,245	\$ 5,241,029	\$ (1,824,783)	-34.8%
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
19-20 Expenditures	\$ 7,854,796	\$ 6,598,822	\$ 1,255,974	19.0%
Prior Budget Year Expenditures	6,131	568,159	(562,028)	
Total Expenditures	\$ 7,860,927	\$ 7,166,981	\$ 693,946	9.7%
Ending Cash Balance	\$ 25,572,079	\$ 22,132,190	\$ 3,439,889	15.5%

	For the Year to Date Period Ending June 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%
	\$ 80,597,009	\$ 77,660,586	\$ 2,936,423	3.8%
	5,085,779	5,030,820	54,959	1.1%
	10,534,315	9,740,614	793,701	8.1%
	824,112	1,573,634	(749,522)	-47.6%
	744,676	316,726	427,950	135.1%
	\$ 97,785,891	\$ 94,322,381	\$ 3,463,511	3.7%
	\$ 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%
	\$ 82,963,043	\$ 77,207,514	\$ 5,755,529	7.5%
	5,380,511	5,105,507	275,004	5.4%
	\$ 88,343,554	\$ 82,313,021	\$ 6,030,533	7.3%
Ending Cash Balance	\$ 25,572,079	\$ 22,132,190	\$ 3,439,889	15.5%

Note 1.)

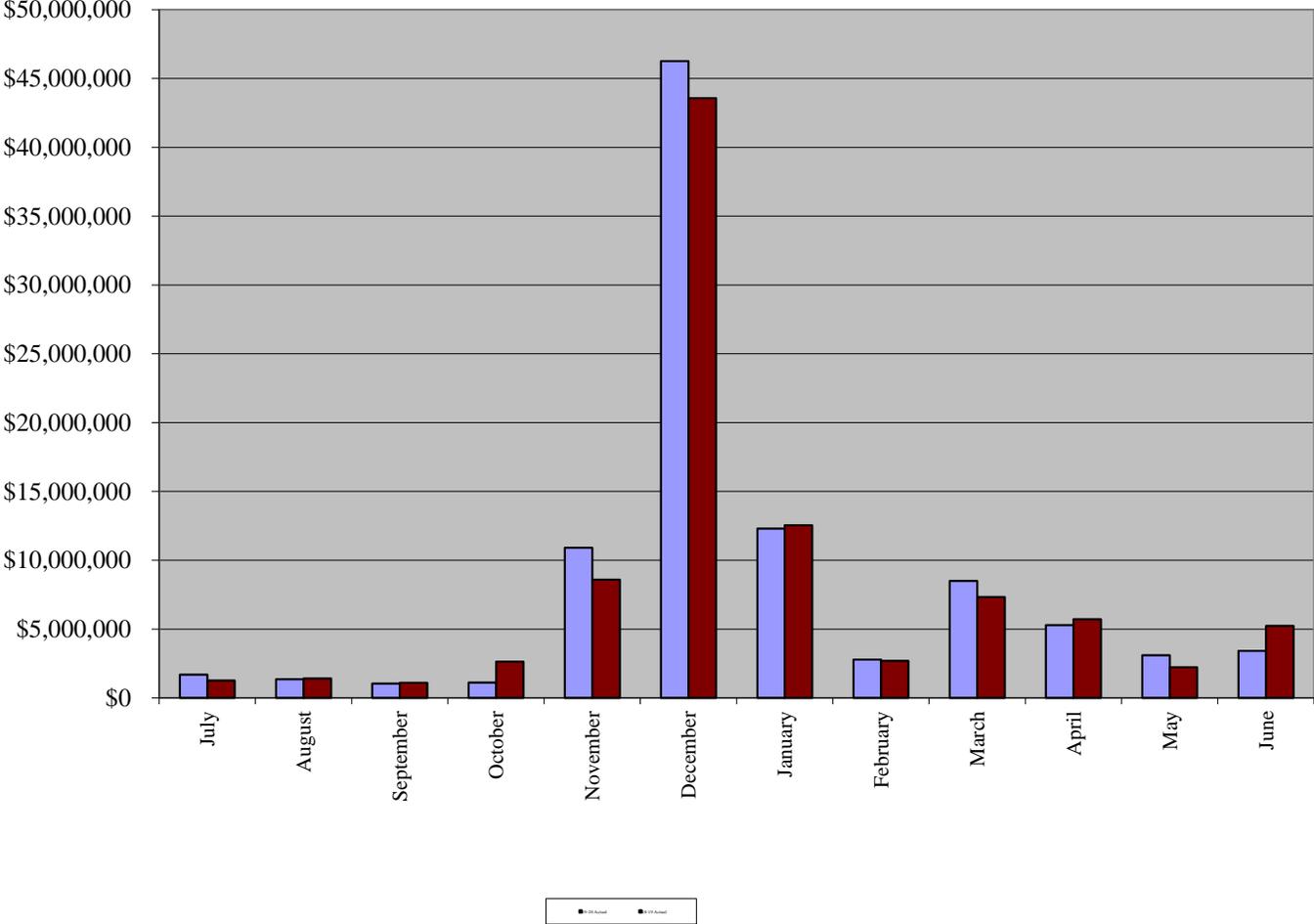
Operating Transfers

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

	19-20 June Actual	18-19 June Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ -	\$ -	\$ -

	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)	-
	\$ (5,993,466)	\$ (8,371,000)	\$ 2,377,534

**General Fund Actual Revenue
June 30, 2020**

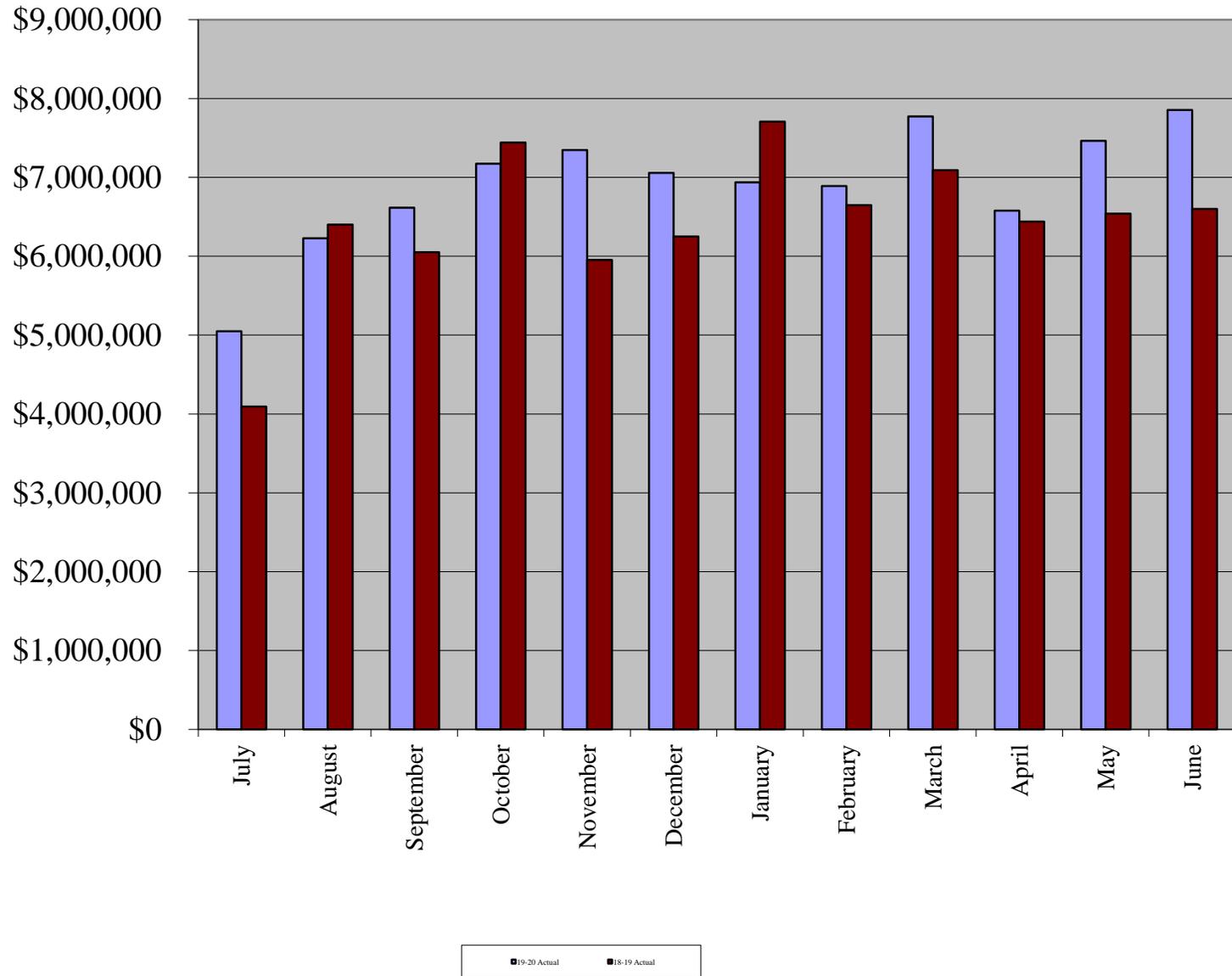


FY 2019-20 General Fund Expenditures
Status Report

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	June 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	\$ 941,329	\$ 8,046,400	\$ 792,742	\$ 6,234,839	\$ 1,811,560	\$ 7,089,462	\$ 956,937	77.5%	63.9%
120	County Commissioners	444,929	2,600	447,529	37,338	436,806	10,723	436,806	10,723	97.6%	97.2%
130	Assessor	3,008,635	-	3,008,635	243,551	2,793,955	214,680	2,904,411	104,224	92.9%	95.1%
140	Assessor Reevaluation	5,283,888	-	5,283,888	462,270	4,748,435	535,453	4,819,872	464,016	89.9%	94.0%
150	Treasurer	880,137	800	880,937	61,570	734,106	146,831	785,719	95,218	83.3%	83.2%
160	Court Clerk	8,600,628	-	8,600,628	719,555	8,317,041	283,587	8,342,059	258,569	96.7%	95.1%
170	County Clerk	2,491,229	-	2,491,229	185,143	2,393,413	97,816	2,418,775	72,454	96.1%	94.3%
180	Excise & Equalization Bds	42,576	-	42,576	5,164	11,101	31,475	13,657	28,919	26.1%	34.1%
190	County Audit	718,920	8,072	726,992	580	425,748	301,244	540,056	186,936	58.6%	74.7%
200	District Attorney-State	150,000	-	150,000	40,785	104,728	45,272	112,295	37,705	69.8%	87.5%
210	District Attorney-County	72,398	-	72,398	3,771	50,115	22,283	68,949	3,449	69.2%	92.5%
230	Public Defender	59,720	-	59,720	7,866	42,837	16,883	52,866	6,854	71.7%	82.6%
240	Purchasing	353,408	82,529	435,937	35,144	410,841	25,096	411,861	24,076	94.2%	87.5%
250	Election Board	1,617,353	72,816	1,690,169	142,120	1,502,647	187,522	1,547,305	142,863	88.9%	95.6%
260	BOCC HR/Health & Safet	706,359	1,436	707,795	55,884	648,281	59,514	650,649	57,146	91.6%	93.2%
265	Employee Benefits Dept	355,328	-	355,328	30,708	339,894	15,434	342,149	13,179	95.7%	93.8%
270	MIS	4,156,993	70,000	4,226,993	343,837	3,675,039	551,954	3,988,787	238,206	86.9%	90.3%
280	Facilities Management	1,620,845	57,000	1,677,845	126,614	1,372,080	305,765	1,531,785	146,060	81.8%	85.7%
285	Facilities Mgmt-Custodial	270,209	93,250	363,459	56,071	256,284	107,175	358,982	4,477	70.5%	73.1%
300	Planning Commission	-	77,140	187,140	24,164	172,338	14,802	172,695	14,445		
301	Court Services	974,098	8,000	982,098	77,647	908,652	73,446	914,704	67,394	92.5%	97.7%
517	Sheriff-Detention	30,229,517	(11,009)	30,218,508	2,256,075	26,451,309	3,767,199	28,373,614	1,844,894	87.5%	89.9%
518	Sheriff-Law Enforcement	10,071,008	-	10,149,214	887,932	9,653,552	495,661	9,868,861	280,353	95.1%	
525	Juvenile Detention	2,972,101	2,521,918	5,494,019	463,664	5,159,208	334,812	5,256,877	237,142	93.9%	92.7%
526	Juvenile Bureau	2,292,903	(185,250)	2,107,653	159,764	1,859,092	248,561	1,885,709	221,944	88.2%	91.2%
550	Emergency Management	563,140	-	563,140	37,855	485,654	77,486	525,727	37,413	86.2%	71.5%
610	Social Services	2,291,649	-	2,291,649	257,365	1,908,773	382,876	2,206,489	85,160	83.3%	91.4%
710	Free Fair	62,245	-	62,245	60	61,088	1,157	62,155	90	98.1%	97.5%
910	District 1	568,613	-	568,613	32,546	472,883	95,730	542,469	26,144	83.2%	79.4%
920	District 2	394,936	-	394,936	32,869	279,094	115,842	295,984	98,952	70.7%	44.9%
930	District 3	418,140	-	418,140	27,216	316,897	101,243	410,803	7,337	75.8%	80.2%
940	County Engineer	607,364	(1,436)	605,928	46,928	536,314	69,614	543,738	62,190	88.5%	90.7%
950	Economic Development	200,000	-	200,000	200,000	200,000	-	200,000	0	100.0%	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	2,907,456	8,012,819	-	-	8,012,819	-	8,012,819		
Total		\$ 94,689,703	\$ 6,646,651	\$ 101,524,559	\$ 7,854,796	\$ 82,963,043	\$ 18,561,516	\$ 87,676,271	\$ 13,848,288	81.7%	85.2%

Year elapsed = 100.0%

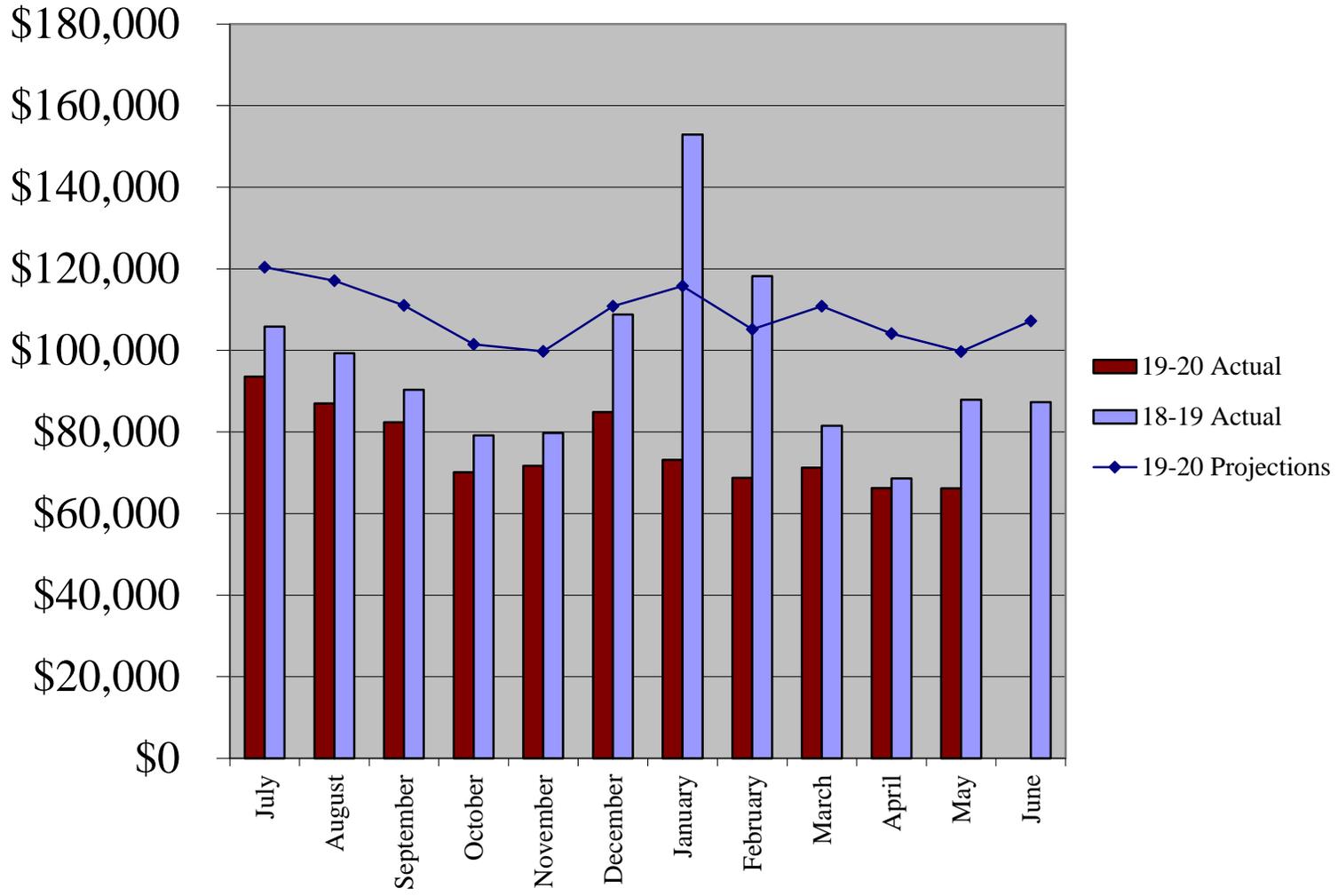
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2019-2020
June 30, 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		\$ 1,200	\$ 1,200	\$ -
52010 FICA - Retirement Board Members	92		92	92	0
52032 Retirement paid by General Fund	4,500		4,592	4,592	(92)
Total Salaries and Benefits	\$ 5,792	\$ -	\$ 5,884	\$ 5,884	\$ (92)
Utilities					
54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 164,580	\$ 835,370	\$ 999,950	\$ 303,399
54023 Electricity (OG&E)	665,000	344	553,756	554,100	110,900
54024 Sewer and Water(City of OKC)	850,000	133,830	574,170	708,000	142,000
54022 Natural Gas(ONG)	24,000	10,749	9,126	19,875	4,125
Utilities Subtotal	\$ 2,842,349	\$ 309,504	\$ 1,972,422	\$ 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	\$ -	\$ 719,437	\$ 719,437	\$ 0
54451 Outside legal services	100,000	289,415	429,671	719,086	(619,086)
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	10,523	31,290	41,813	(5,813)
54102 ICB (county-occupied space) rent expense	130,000	1	128,811	128,812	1,188
54102 Lincoln (county-occupied space) rent expense	261,000		260,080	260,080	920
54103 Storage Court Clerk Building Lease	350,000		334,752	334,752	15,248
54109/540 Postage Machine and Postage	8,000	48	8,452	8,500	(500)
54355 Paper and Printing	1,000			-	1,000
54455 Investrust Management Fees	400,000	61,297	338,703	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		941,329	941,329	(391,329)
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	9,021	10,979	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	-	1,380	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc	6,400	55	38,403	38,458	(32,058)
Other Operating Subtotal	\$ 4,752,229	\$ 525,726	\$ 4,220,476	\$ 4,746,202	\$ 6,027
Total Maintenance and Operations - 54000	\$ 7,647,851	\$ 854,623	\$ 6,227,527	\$ 7,082,151	\$ 565,700
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	\$ 854,623	\$ 6,234,839	\$ 7,089,462	\$ 565,609

General Government-Vicinity Energy Actual Expenditures



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

	Budget Estimates	Year to Date Actual	Budget vs. Actual
Resources			
Beginning Cash Balance	\$ 1,792,494	\$ 1,308,158	\$ (484,336)
Transfers In	\$ 3,400,000	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,437,630	4,203,544	(234,086)
Employer Premiums	16,031,511	16,028,513	(2,998)
Stop Loss Reimb	-	121,257	121,257
Rx Rebates	1,000,000	1,516,599	516,599
Refunds/Rebates/Interest	595,850	274,059	(321,791)
Total Resources	\$ 27,257,485	\$ 26,852,131	\$ (405,354)
Expenses			
Medical Claims	\$ 13,855,820	\$ 14,218,101	\$ 362,281
Medical Claims covered by Stop Loss	-	-	-
Prescription Drug Claims	6,061,588	6,036,135	(25,453)
Dental Claims	1,488,285	1,407,069	(81,216)
Vision Claims	183,854	156,031	(27,823)
County Pharmacy	305,000	255,981	(49,019)
Employee Assistance Program	21,224	19,946	(1,278)
Medicare Supplement - Phys. Mutual	935,484	1,052,524	117,040
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 23,145,787</u>	<u>\$ 294,532</u>
Administration Fees & Other	909,211	860,836	(48,375)
Life/AD&D Premiums	334,941	346,284	11,343
Stop Loss Premiums	1,180,073	1,082,060	(98,013)
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 2,289,180</u>	<u>\$ (135,045)</u>
Total Expenses	\$ 25,275,480	\$ 25,434,967	\$ 159,487
Ending Cash Balance	\$ 1,982,006	\$ 1,417,164	\$ (564,840)

Cash Balance-One Year Ago

\$ 1,308,158

Notes:

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

2. Premiums:

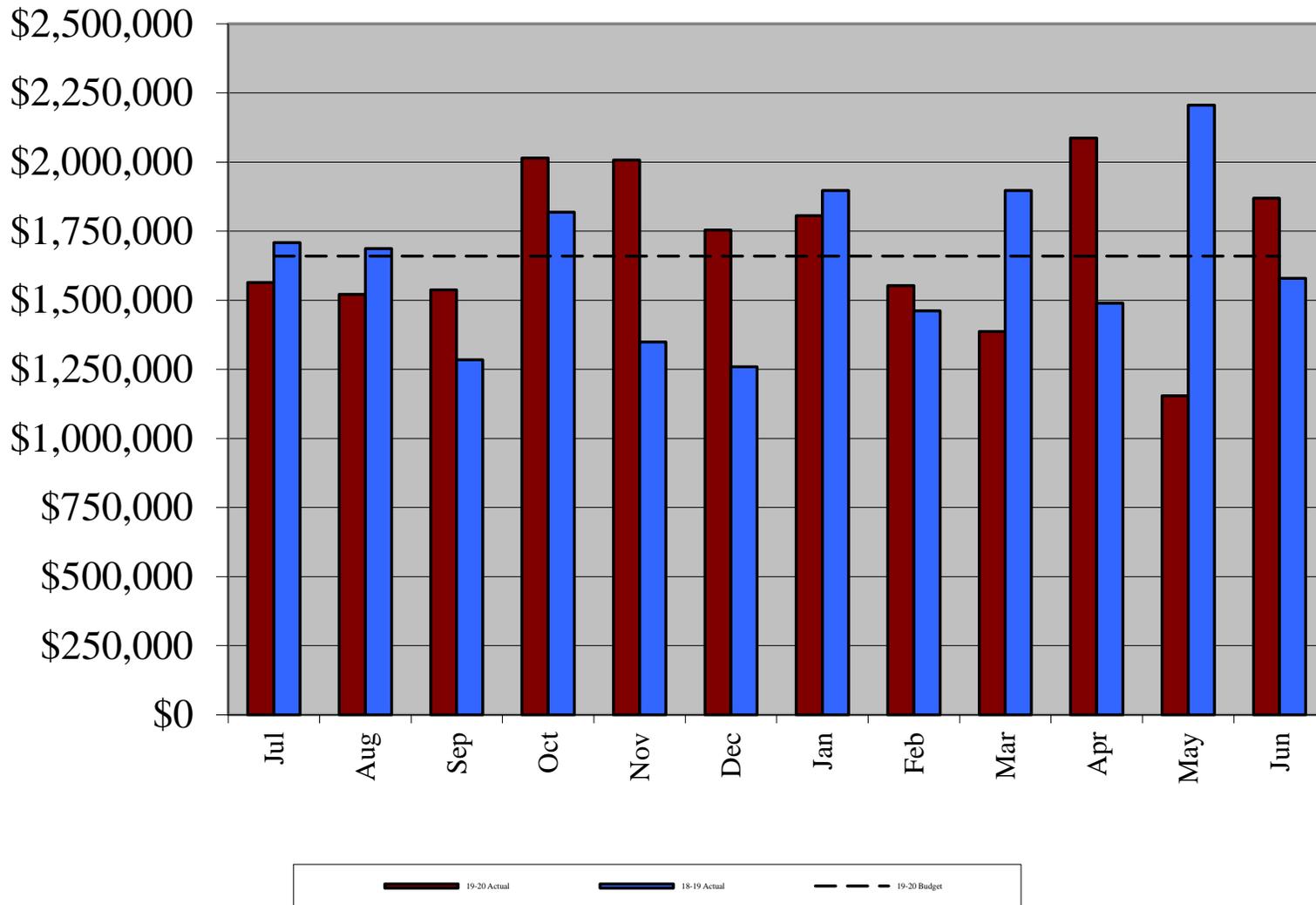
	<u>Employee 2020</u>	<u>Employer 19-20</u>
	\$159	\$820
	\$374	\$1,888

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	\$ 1,306,408	\$1,184,842	\$ 1,441,137 (November)
Prescription Drug Claims	\$505,132	562,400	\$503,011	\$ 702,330 (April)
Total	<u>\$1,659,784</u>	<u>\$1,868,808</u>	<u>\$1,687,853</u>	
	18/19		18/19	
Prior Year 18-19 Comparison	Monthly Budget	This Month	18/19 Avg	High Month
Medical Claims	\$1,154,185	\$957,622	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$622,420	\$493,544	\$622,420 (June)
Total	<u>\$1,721,913</u>	<u>\$1,580,042</u>	<u>\$1,635,242</u>	

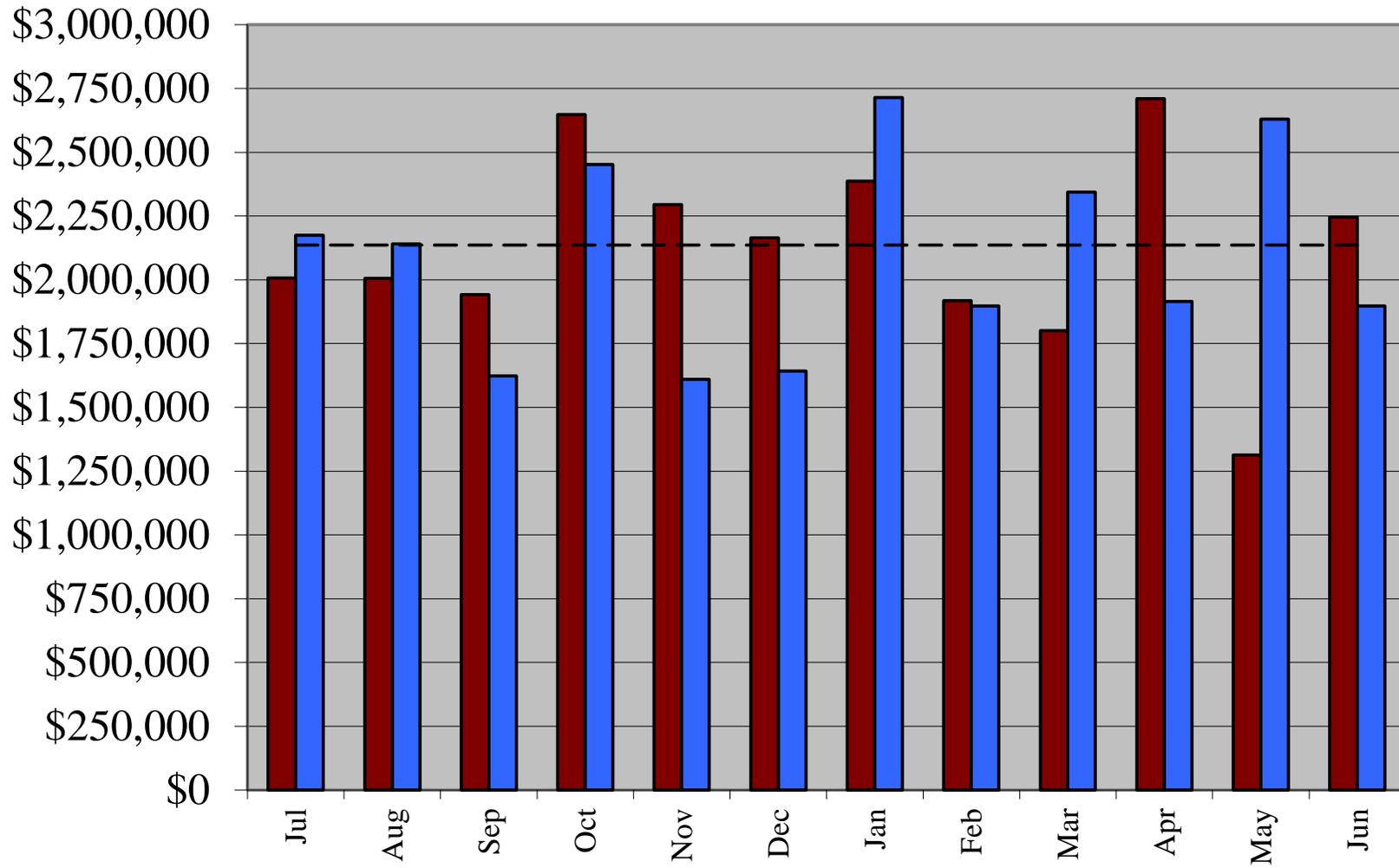
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	June		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%	16,028,513	14,700,072	1,328,441	9%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	4,203,544	4,404,612	(201,068)	-4.6%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	462,785	(341,528)	
Rx Rebates	1,000,000		1,000,000		1,516,599	1,280,777	235,822	18%
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	274,055	600,960	(326,905)	-54.4%
Interest Income	-	6	(6)		4	5	(1)	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 26,852,131	\$ 26,345,187	\$ 506,944	1.9%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 14,218,101	\$ 13,700,379	\$ 517,722	3.8%
Medical claims covered by Stop Loss	-	284,420	(284,420)	-100.0%	-	284,420	(284,420)	-100.0%
Prescription Drug Claims	6,061,588	5,922,524	139,064	2.3%	6,036,135	5,922,524	113,611	1.9%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	1,407,069	1,423,085	(16,016)	-1.1%
Vision Claims	183,854	167,315	16,539	9.9%	156,031	167,315	(11,284)	-6.7%
County Pharmacy	305,000	293,836	11,164	3.8%	255,981	293,836	(37,855)	-12.9%
Employee Assistance Program	21,224	20,320	904	4.4%	19,946	20,320	(374)	-1.8%
Medicare Supplement	935,484	923,631	11,853	1.3%	1,052,524	923,631	128,893	14.0%
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%	\$ 23,145,787	\$ 22,751,131	\$ 394,656	1.7%
Administration Fees & Other	909,211	803,741	105,470	13.1%	860,836	803,741	57,095	7.1%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	346,284	335,273	11,011	3.3%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	1,082,060	1,146,884	(64,824)	-5.7%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 2,289,180	\$ 2,285,899	\$ 3,282	0.1%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 25,434,967	\$ 25,037,030	\$ 397,938	1.6%
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 1,417,164	\$ 1,308,158	\$ 109,007	8.3%

Total Employee Benefits Expenses



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

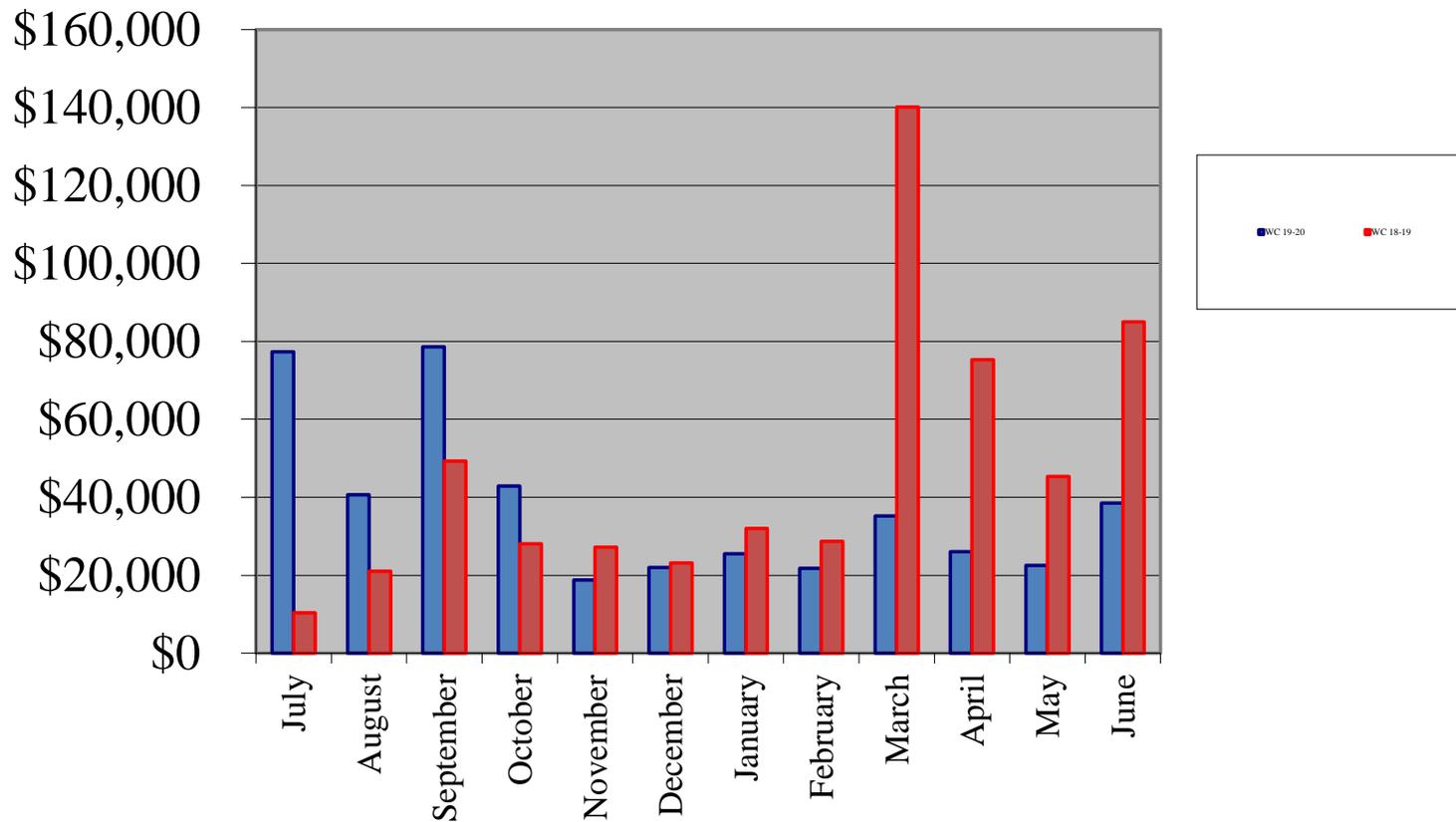
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	4	(0)
Reimbursed Premiums	23,115	30,765	7,650
Transfers/Supplements	555,000	555,000	-
Total Sources	\$ 1,002,118	\$ 929,835	\$ (72,283)
Expenditures:			
Claims	\$ 447,018	\$ 445,686	(1,332)
Stop loss/Admin Fees	238,347	246,769	8,422
Total Expenditures	\$ 685,365	\$ 692,455	\$ 7,090
Ending Cash Balance	\$ 316,753	\$ 237,380	\$ (79,373)
Cash Balance-One Year Ago	\$ 344,066		

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	32,618	(8,117)
Total Expenditures	\$ 51,958	\$ 67,304	\$ 15,346
Ending Cash Balance	\$ 102,064	\$ 92,731	\$ (9,333)
Cash Balance-One Year Ago	\$ 150,016		

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	C0053
Annex & Courthouse Snack Areas	3/15/2018	85,000	21,114	7,314	40,733	23,152	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	940,000	186,996	320,145	702,975	50,029	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	55,736	2,320	2,320	41,944	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		25,727				25,727		
Total Ongoing Budgeted Capital Projects		\$ 9,651,085	\$ 1,423,703	\$ 2,550,056	\$ 7,036,211	\$ 1,191,172		

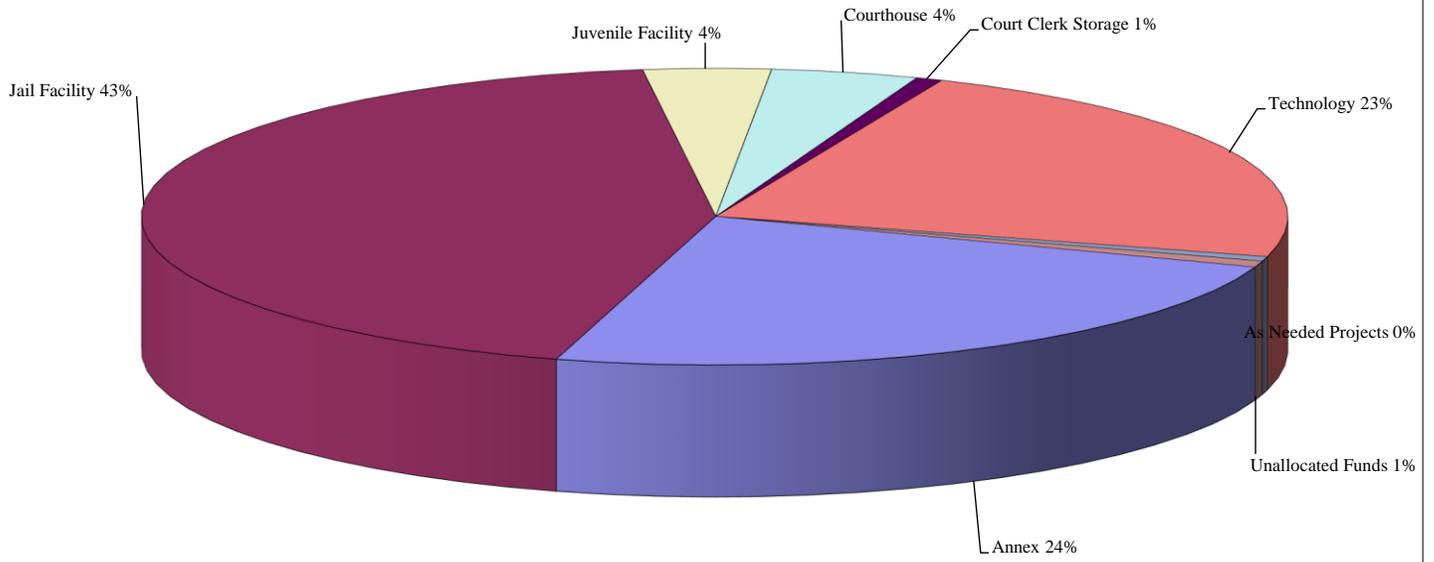
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 638,817	\$ 217,917	\$ 2,940,353	395,863	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,897,080	\$ 439,640	\$ 380,048	\$ 2,723,016	734,424	Ongoing

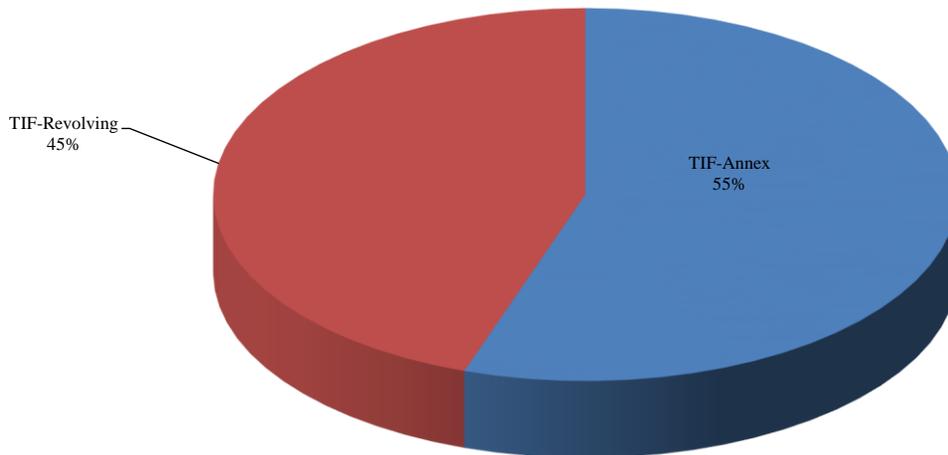
Total Capital Projects

\$ 17,523,199	\$ 2,502,160	\$ 3,148,021	\$ 12,699,580	\$ 2,321,460
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Capital Projects Budget FY 19-20



TIF Budgets FY 19-20

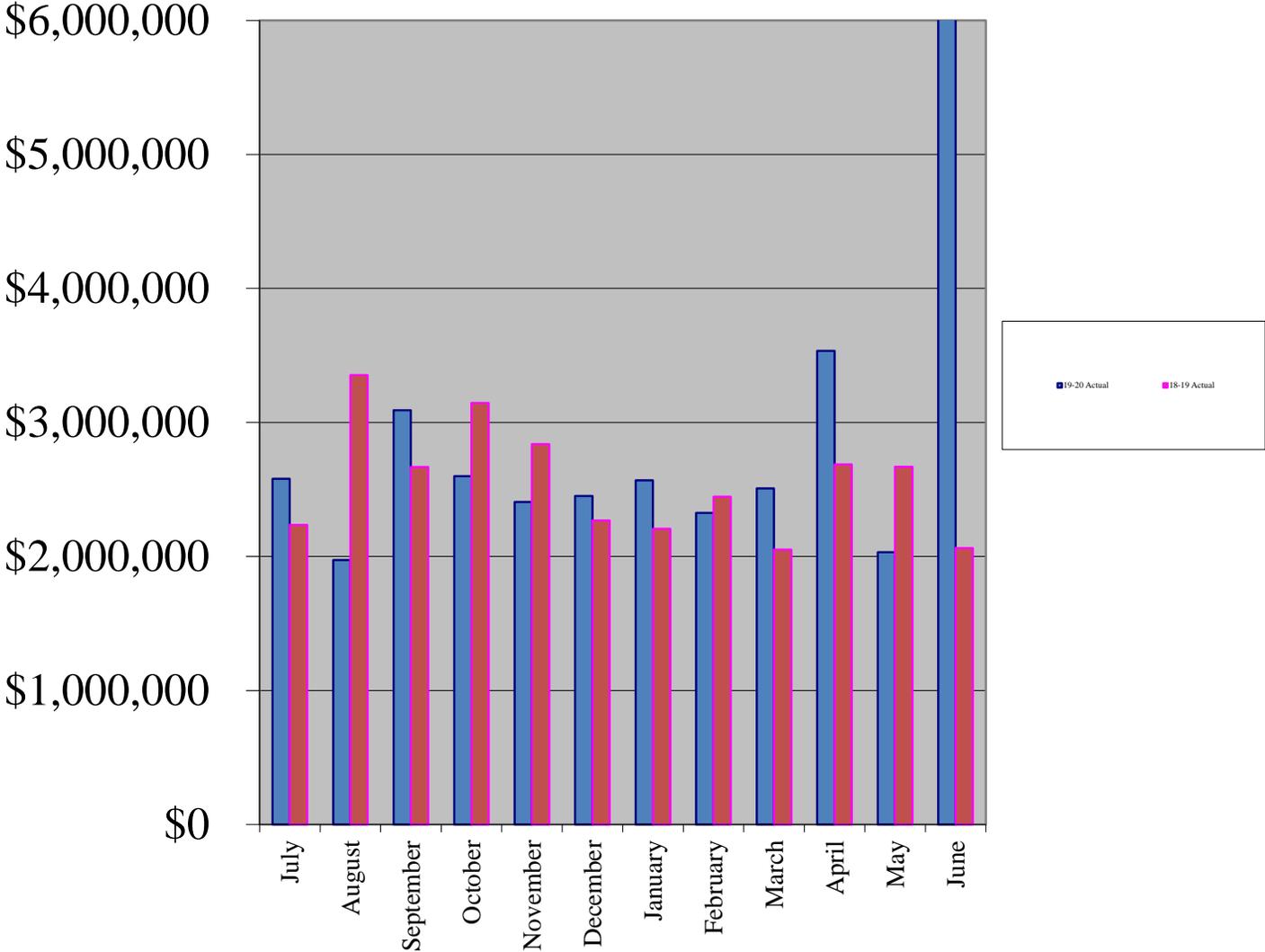


Special Revenue Funds
Status Report

Fund	Department	2019-2020 Appropriations	June 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	\$8,971,640	\$231,650	\$3,757,968	\$5,213,672	\$4,844,638.80	\$4,127,002	41.9%
1110	Highway Cash-Dist #2	11,518,499	307,189	3,835,388	7,683,112	4,410,391.34	7,108,108	33.3%
1110	Highway Cash-Dist #3	7,001,338	380,119	5,426,354	1,574,984	6,220,379.46	780,958	77.5%
1111	CBRI Fund	4,021,326	0	1,512,706	2,508,620	3,194,242.58	827,083	37.6%
1130	Resale Property	4,729,638	294,367	3,604,973	1,124,665	3,948,880.39	780,757	76.2%
1140	Treasurer Mortgage Fee	301,917	6,579	132,216	169,700	132,344.25	169,572	43.8%
1150	County Clerk Lien Fee	540,164	21,098	400,572	139,592	413,933.57	126,231	74.2%
1151	UCC Central Filing Fund	1,097,230	35,271	626,072	471,158	642,881.59	454,348	57.1%
1152	Records Mgmt & Preservation	2,284,835	103,892	1,339,817	945,019	1,466,215.54	818,620	58.6%
1160	Sheriff Service Fee	5,028,698	262,270	3,929,876	1,098,822	4,144,525.91	884,172	78.1%
1161	Sheriff Special Revenue	6,851,396	588,270	4,045,988	2,805,408	4,738,611.99	2,112,784	59.1%
1162	Sheriff's Grant Fund	976,200	109,613	477,153	499,047	631,679.64	344,521	48.9%
1201	Assessor Revolving Fee	105,801	0	6,017	99,784	6,017.49	99,784	5.7%
1231	Juvenile Probation Fee	121,972	1,513	22,418	99,554	30,410.00	91,562	18.4%
1233	Juvenile Grant Fund	458,218	18,684	273,376	184,842	273,416.37	184,802	59.7%
1240	Planning Commission Fee	441,191	21,524	330,035	111,156	398,066.27	43,125	74.8%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	614,631	0	23,455	591,175	25,055.07	589,575	3.8%
1260	Community Service Fee	208,248	6,689	93,425	114,823	111,912.85	96,335	44.9%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	860,971	13,900	438,028	422,944	570,799.08	290,172	50.9%
1282	Mental Health Court Fund	292,695	9,260	74,035	218,660	78,143.16	214,552	25.3%
1290	Shine Program	41,078	0	40,281	797	40,281.42	797	98.1%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
Total		\$56,762,707	\$2,411,889	\$30,390,152	\$26,372,555	\$36,322,827	\$20,439,880	53.5%

Year elapsed = 100%

Special Revenue Actual Expenditures



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

**19-20
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 9,069,289
Exempt Manufacturing Tax	45,681
Miscellaneous Property Tax	41,459
Interest Income	40,247
Total Revenue	\$ 9,196,676

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	\$ (2,657,396)
Interest	(425,638)
Total Judgment Payments YTD	\$ (3,083,034)

Total Expenditures **\$ (9,465,134)**

Transfer In \$ -

Ending Cash Balance **\$ 6,188,693**

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	\$ (2,657,396)	\$ 2,543,063
	-	
\$ 5,200,459	\$ (2,657,396)	\$ 2,543,063

Debt Service Fund Expenditures 10 Year History

