

Oklahoma County
Monthly Financial Report
For Period Ending June 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	\$ 31,793,028	\$ 39,791,934	\$ 31,745,535	394.5%
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	180,212	49,124	1,870,381	180,212	10.7%
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	(4,473,648)	(4,022,057)	1,831,527	(6,181,291)	-77.1%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ 1,484,967	\$ 49,124	\$ 103,307,143	\$ 1,782,583	1.8%
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	\$ 4,656,501	\$ 49,124	\$ 112,777,143	\$ 5,259,117	4.9%
Total Sources Available							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 93,798,815	\$ 2,255,200	2.5%
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			\$ 112,777,142	\$ 5,259,117	4.9%

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

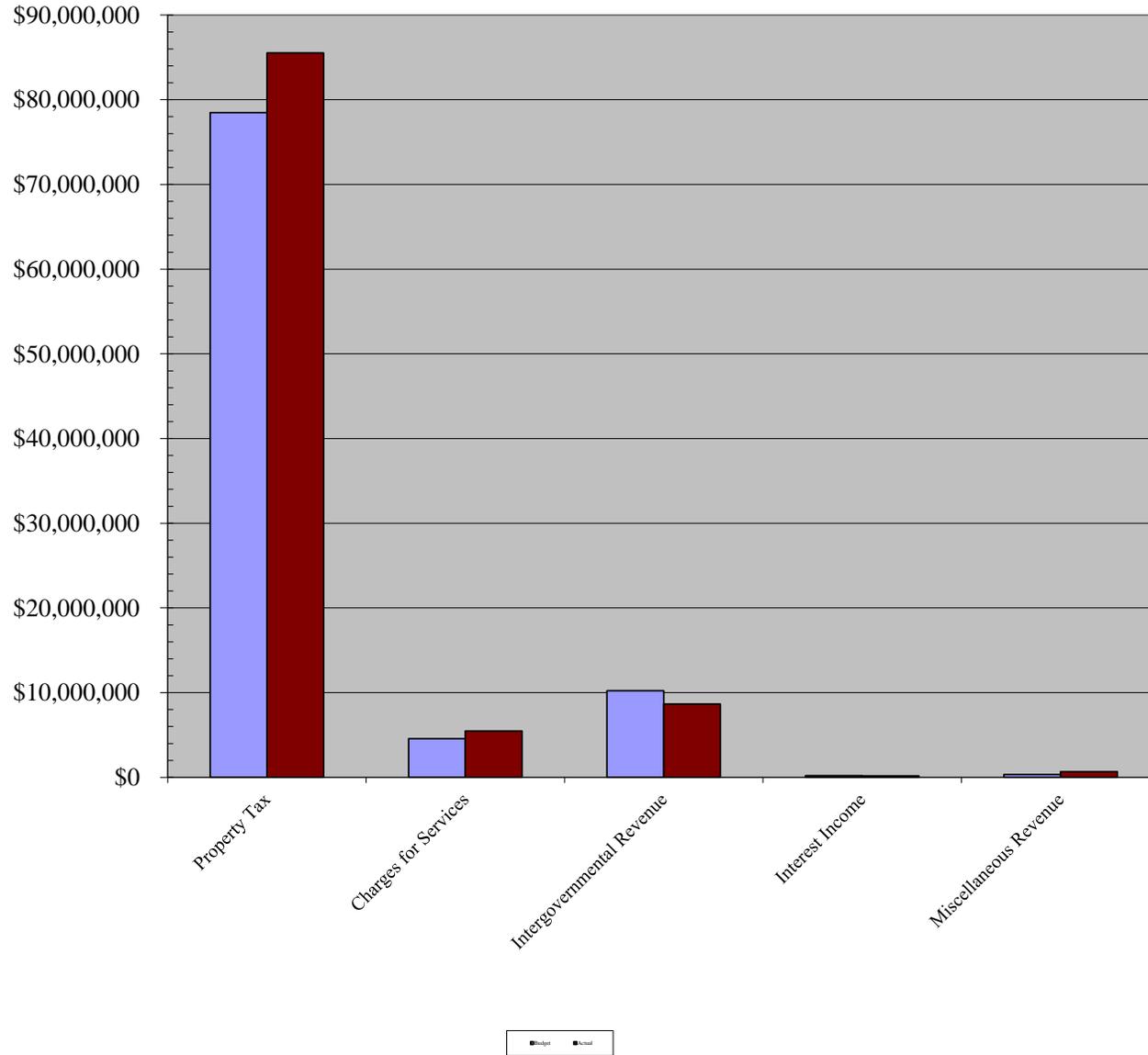
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
994 Capital Projects Fund	Juvenile-installation of new updated controls 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
110 General Government	Shine Fund 1290-salaries and benefits	\$ (200,000.00)	2021-7684	5/18/2021
110 General Government	Outside legal fees and Self Insurance	\$ (401,200.00)	2021-8268	6/17/2021
Total General Fund Reserve		\$ 1,831,527.31		

**General Fund
FY 2020-2021
Budget Analysis
For the Period Ending June 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	\$ 85,526,004	\$ 7,055,666	109.0%	107.1%
Charges for Services	4,577,201	5,473,685	896,484	119.6%	112.3%
Intergovernmental Revenue	10,220,690	8,664,559	(1,556,131)	84.8%	100.7%
Interest Income	200,000	172,017	(27,983)	86.0%	82.4%
Miscellaneous Revenue	330,587	674,604	344,017	204.1%	231.2%
Total Revenue	<u>\$ 93,798,815</u>	<u>\$ 100,510,869</u>	<u>\$ 6,712,054</u>	107.2%	106.8%
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)	(9,755,782)	(285,782)		
20-21 Expenditures	\$ 103,307,143	\$ 91,721,811	\$ (11,585,332)	88.8%	81.7%
Prior Budget Year Expenditures	6,193,289	4,655,486	(1,537,803)	75.2%	87.5%
Total Expenditures	<u>\$ 109,500,432</u>	<u>\$ 96,377,297</u>	<u>\$ (13,123,135)</u>		
Cash Balance*	<u><u>\$ 0</u></u>	<u><u>\$ 19,549,406</u></u>	<u><u>\$ 19,549,406</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 June 30, 2021**



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

	For the Month Ending June 30, 2021			
	20-21 June Actual	19-20 June Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 21,735,151	\$ 30,016,761	\$ (8,281,610)	-27.6%
Revenue:				
Property Tax	\$ 2,796,524	\$ 2,031,964	\$ 764,560	37.6%
Charges for Services	1,038	389,568	(388,530)	-99.7%
Intergovernmental Revenue	345,518	463,409	(117,891)	-25.4%
Interest Income	78,537	195,357	(116,820)	-59.8%
Miscellaneous Revenue	197,522	335,948	(138,426)	-41.2%
Total Revenue	\$ 3,419,138	\$ 3,416,245	\$ 2,892	0.1%
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
20-21 Expenditures	\$ 5,604,883	\$ 7,854,796	\$ (2,249,913)	-28.6%
Prior Budget Year Expenditures	-	6,131	(6,131)	
Total Expenditures	\$ 5,604,883	\$ 7,860,927	\$ (2,256,044)	-28.7%
Ending Cash Balance	\$ 19,549,406	\$ 25,572,079	\$ (6,022,673)	-23.6%

	For the Year to Date Period Ending June 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%
	\$ 85,526,004	\$ 80,597,009	\$ 4,928,995	6.1%
	5,473,685	5,085,779	387,906	7.6%
	8,664,559	10,534,315	(1,869,756)	-17.7%
	172,017	824,112	(652,095)	-79.1%
	674,604	744,676	(70,072)	-9.4%
	\$ 100,510,869	\$ 97,785,891	\$ 2,724,978	2.8%
	\$ 19,500,000	\$ 11,250,000	\$ 8,250,000	
	(19,500,000)	(11,250,000)	(8,250,000)	
	-	-	-	
	(9,755,782)	(5,993,466)	(3,762,316)	62.8%
	\$ 91,721,811	\$ 82,963,043	\$ 8,758,768	10.6%
	4,655,486	5,380,511	(725,025)	-13.5%
	\$ 96,377,297	\$ 88,343,554	\$ 8,033,743	9.1%
Ending Cash Balance	\$ 19,549,406	\$ 25,572,079	\$ (6,022,673)	-23.6%

Note 1.)

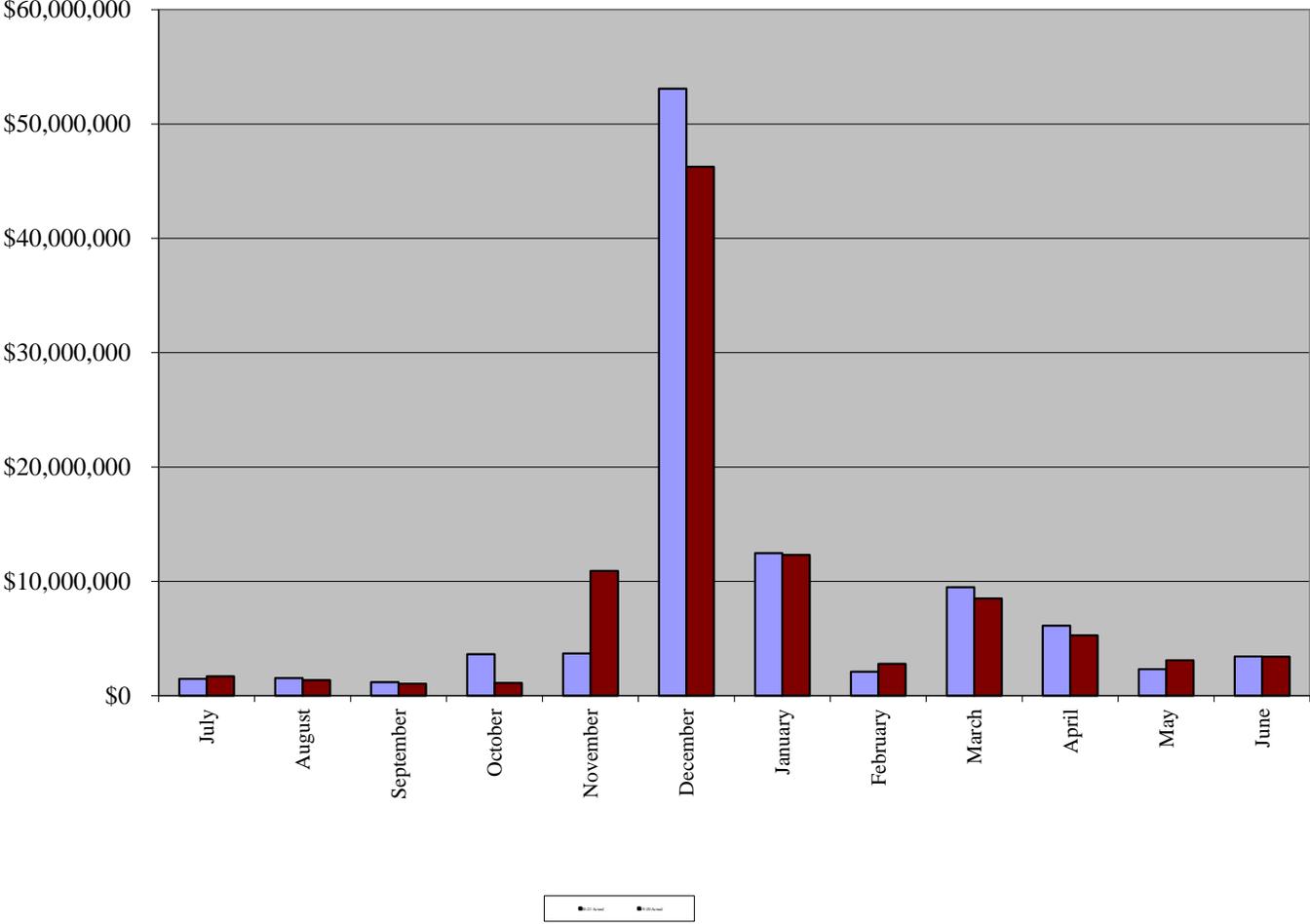
Operating Transfers

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

	20-21 June Actual	19-20 June Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ -	\$ -	\$ -

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

General Fund Actual Revenue June 30, 2021

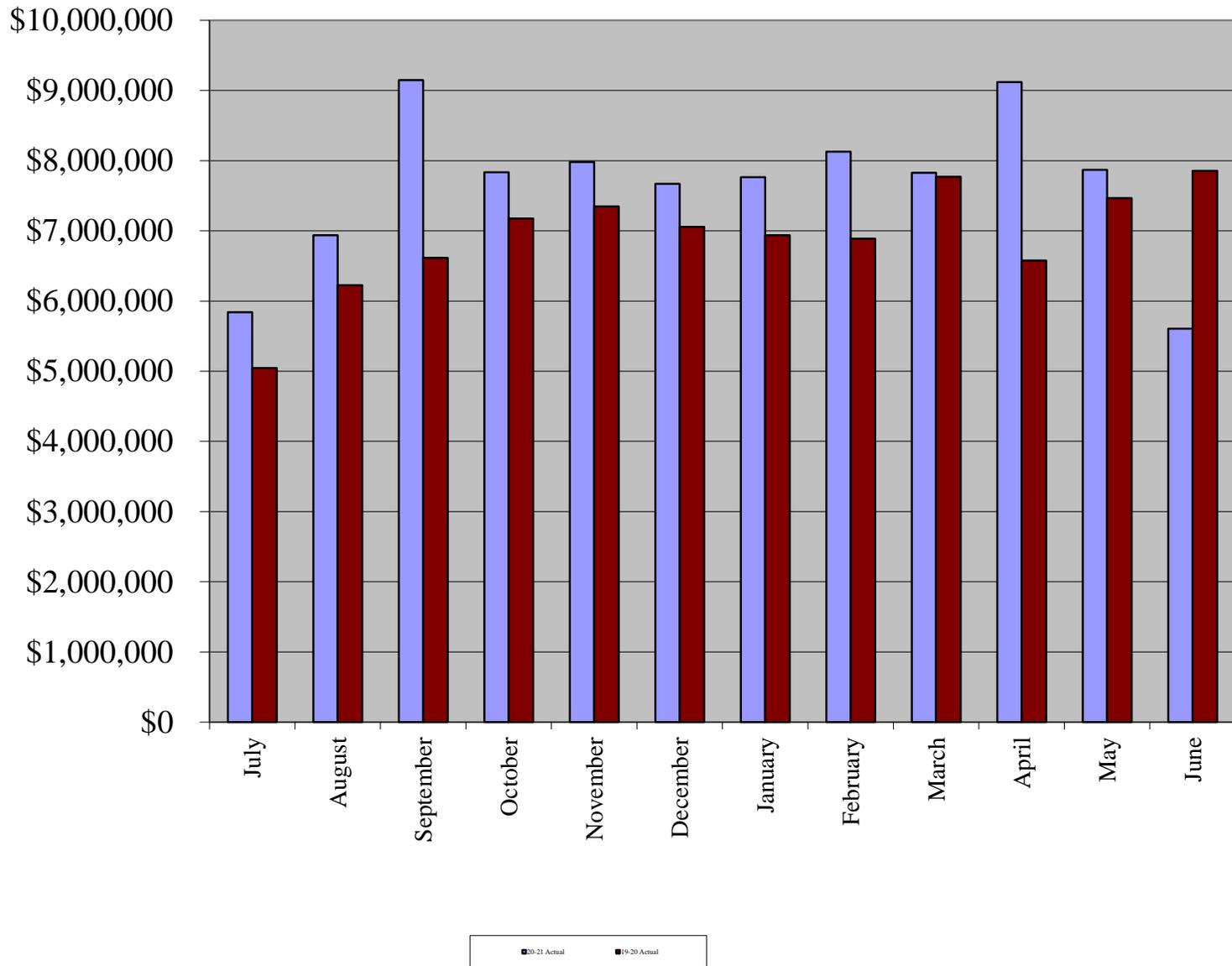


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	June 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	\$ 32,136,863	\$ 39,791,934	\$ 693,531	\$ 36,216,044	\$ 3,575,890	\$ 39,589,695	\$ 202,239	91.0%	77.5%
120	County Commissioners	447,529	28,637	476,166	42,162	462,235	13,931	462,235	13,931	97.1%	97.6%
130	Assessor	3,008,635	231,424	3,240,059	263,129	3,006,511	233,549	3,139,824	100,235	92.8%	92.9%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	457,861	4,814,355	708,265	5,117,725	404,895	87.2%	89.9%
150	Treasurer	880,937	72,609	953,546	77,116	794,027	159,519	829,629	123,917	83.3%	83.3%
160	Court Clerk	8,600,628	706,523	9,307,151	777,378	8,917,681	389,470	8,939,435	367,716	95.8%	96.7%
170	County Clerk	2,491,229	120,022	2,611,251	213,479	2,488,013	123,238	2,499,029	112,222	95.3%	96.1%
180	Excise & Equalization Bds	42,576	-	42,576	6,224	18,953	23,623	19,461	23,115	44.5%	26.1%
190	County Audit	726,992	31,506	758,498	102,634	383,313	375,185	545,671	212,827	50.5%	58.6%
200	District Attorney-State	150,000	-	150,000	8,733	79,621	70,379	103,677	46,323	53.1%	69.8%
210	District Attorney-County	72,398	(500)	71,898	4,078	49,113	22,785	69,417	2,481	68.3%	69.2%
230	Public Defender	59,720	2,000	61,720	-	46,953	14,767	57,432	4,288	76.1%	71.7%
240	Purchasing	435,937	19,346	455,283	36,707	417,186	38,097	420,471	34,812	91.6%	94.2%
250	Election Board	1,690,169	180,212	1,870,381	113,550	1,617,469	252,912	1,738,543	131,837	86.5%	88.9%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	64,180	709,646	38,263	712,351	35,558	94.9%	91.6%
265	Employee Benefits Dept	355,328	7,863	363,191	34,903	340,545	22,646	342,761	20,430	93.8%	95.7%
270	MIS	4,226,993	147,573	4,374,566	305,568	3,710,008	664,558	4,217,788	156,778	84.8%	86.9%
280	Facilities Management	1,677,845	174,114	1,851,959	171,748	1,552,139	299,820	1,657,927	194,032	83.8%	81.8%
285	Facilities Mgmt-Custodial	283,209	12,641	295,850	26,096	177,167	118,683	278,619	17,231	59.9%	70.5%
300	Planning Commission	187,140	117,149	304,289	24,652	297,466	6,823	297,825	6,464	97.8%	
301	Court Services	982,098	(41,602)	940,496	77,682	914,262	26,234	914,262	26,234	97.2%	92.5%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	-	-	-	-	-	87.5%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	939,514	11,417,838	302,405	11,417,838	302,405	97.4%	95.1%
525	Juvenile Detention	5,300,019	531,919	5,831,939	520,524	5,421,407	410,531	5,524,381	307,558	93.0%	93.9%
526	Juvenile Bureau	2,301,653	12,703	2,314,356	190,989	2,051,735	262,621	2,077,841	236,515	88.7%	88.2%
550	Emergency Management	563,140	65,921	629,061	38,544	496,946	132,115	598,384	30,676	79.0%	86.2%
610	Social Services	2,291,649	120,707	2,412,356	204,671	1,713,388	698,968	1,978,729	433,627	71.0%	83.3%
710	Free Fair	62,245	-	62,245	18,201	52,244	10,001	56,710	5,535	83.9%	98.1%
910	District 1	568,613	(17,790)	550,823	39,026	457,491	93,332	535,504	15,319	83.1%	83.2%
920	District 2	394,936	557,835	952,771	76,612	900,617	52,154	907,379	45,392	94.5%	70.7%
930	District 3	418,140	752,452	1,170,592	28,528	730,355	440,237	885,878	284,714	62.4%	75.8%
940	County Engineer	605,928	(40,439)	565,489	46,863	492,685	72,804	497,454	68,035	87.1%	88.5%
950	Economic Development	200,000	-	200,000	-	100,000	100,000	200,000	0	50.0%	100.0%
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	(4,523,648)	1,831,527	-	-	1,831,527	-	1,831,527		
Total		\$ 99,395,337	\$ 2,340,776	\$ 103,307,143	\$ 5,604,883	\$ 91,721,811	\$ 11,585,332	\$ 97,508,272	\$ 5,798,871	88.8%	81.7%

Year elapsed = 100.0%

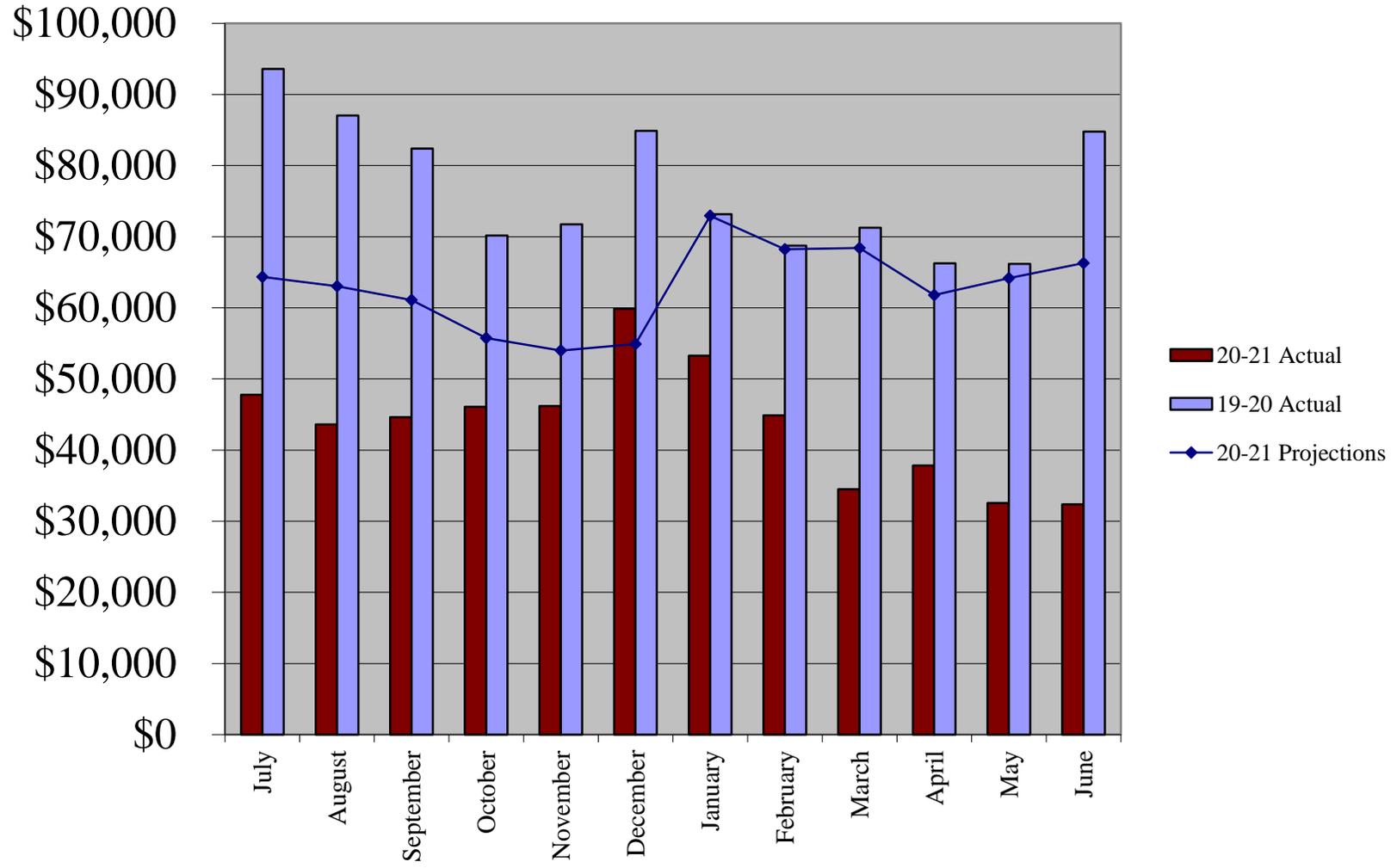
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2020-2021
June 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	
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 1,200	\$ 1,200	\$ -
52010 FICA - Retirement Board Members	92		295	295	(203)
52032 Retirement paid by General Fund	4,600	383	4,209	4,592	8
Total Salaries and Benefits	\$ 5,892	\$ 383	\$ 5,704	\$ 6,087	\$ (195)
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 40,785	\$ 478,215	\$ 519,000	\$ 236,000
54023 Electricity (OG&E)	400,000	50,925	249,075	300,000	100,000
54024 Sewer and Water(City of OKC)	200,000	12,090	85,410	97,500	102,500
54022 Natural Gas(ONG)	19,000	1,515	5,485	7,000	12,000
Utilities Subtotal	\$ 1,374,000	\$ 105,314	\$ 818,186	\$ 923,500	\$ 450,500
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	1,000		800	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ -	\$ 800	\$ 800	\$ 200
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500		9,500	9,500	-
54017 ACOG & COMEA annual membership dues	7,000		6,962	6,962	38
54017 CODA annual membership dues	2,400		2,400	2,400	-
Memberships Subtotal	\$ 33,273	\$ -	\$ 33,235	\$ 33,235	\$ 38
<u>Other Operating Expenditures</u>					
54451 District Attorney Civil Division Contract	\$ 719,437		\$ 719,437	\$ 719,437	\$ 0
54451 Outside legal services	950,000	279,521	665,897	945,418	4,582
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	14,555	43,864	58,419	(22,419)
54102 PBA Leases-County Departments	958,934		958,934	958,934	-
54103 Storage Court Clerk Building Lease	358,440		358,440	358,440	-
54109/540 Postage Machine and Postage	8,500	528	8,472	9,000	(500)
54455 Investrust Management Fees	425,000	47,497	377,503	425,000	-
54455 OSU Extension Contract	549,512	137,378	412,134	549,512	-
54455 Professional Services-Bank Fees	-	10,000	21,544	31,544	(31,544)
54455 Criminal Justice Authority	33,308,030	2,764,965	30,543,064	33,308,029	1
54455 Criminal Justice Advisory Committee	75,000		101,250	101,250	(26,250)
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		2,650	2,650	350
54455 Shine Program	200,000		200,000	200,000	-
54455 Self Insurance Fund	1,200	1,200		1,200	-
54455 Consulting Services-Retirement Plan		514		514	(514)
54456 Downtown Business Improvement District Assessm	10,000		14,198	14,198	(4,198)
54456 Alcohol and drug screening for county employees	20,000	3,200	5,825	9,025	10,975
54045 Metro Parking Garage-Judges parking	1,380		1,380	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.)	4,350	97	120,909	121,006	(116,656)
Other Operating Subtotal	\$ 38,376,341	\$ 3,267,955	\$ 35,356,691	\$ 38,624,646	\$ (248,304)
Total Maintenance and Operations - 54000	\$ 39,784,614	\$ 3,373,268	\$ 36,208,912	\$ 39,582,181	\$ 202,434
<u>Capital Outlay</u>					
55390 Copier Lease	1,428		1,428	1,428	-
Total Capital Outlay - 55000	\$ 1,428	\$ -	\$ 1,428	\$ 1,428	\$ -
Grand Total - General Government	\$ 39,791,934	\$ 3,373,651	\$ 36,216,044	\$ 39,589,695	\$ 202,239

General Government-Vicinity Energy Actual Expenditures



Employee Benefits Fund Status
FY 2020-2021
June 30, 2021

	<u>Budget</u> <u>Estimates</u>	<u>Year to Date</u> <u>Actual</u>	<u>Budget vs.</u> <u>Actual</u>
Resources			
Beginning Cash Balance	\$ 1,417,164	\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	4,051,735	100,738
Employer Premiums	14,735,496	15,307,586	572,090
Stop Loss Reimb	-	466,815	466,815
Rx Rebates	1,500,000	1,434,785	(65,215)
Cares Reimb	-	1,959,388	1,959,388
Refunds/Rebates/Interest	265,004	388,368	123,364
Total Resources	\$ 27,668,661	\$ 30,825,840	\$ 3,157,179
Expenses			
Medical Claims	\$ 14,786,825	\$ 16,741,527	\$ 1,954,702
Medical Claims covered by Stop Loss	-	317,114	317,114
Prescription Drug Claims	6,277,580	6,763,524	485,944
Dental Claims	1,435,210	1,464,694	29,484
Vision Claims	158,371	175,267	16,896
County Pharmacy	305,000	254,176	(50,824)
Employee Assistance Program	20,028	21,165	1,137
Medicare Supplement - Phys. Mutual	993,168	940,560	(52,608)
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 26,678,028</u>	<u>\$ 2,701,846</u>
Administration Fees & Other	823,812	841,539	17,727
Life/AD&D Premiums	346,284	357,948	11,664
Stop Loss Premiums	1,114,521	1,131,387	16,866
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 2,330,874</u>	<u>\$ 46,257</u>
Total Expenses	\$ 26,260,799	\$ 29,008,902	\$ 2,748,103
			-
Ending Cash Balance	<u>\$ 1,407,863</u>	<u>\$ 1,816,938</u>	<u>\$ 409,077</u>

Cash Balance-One Year Ago \$ 1,417,164

Notes:

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

2. Premiums:

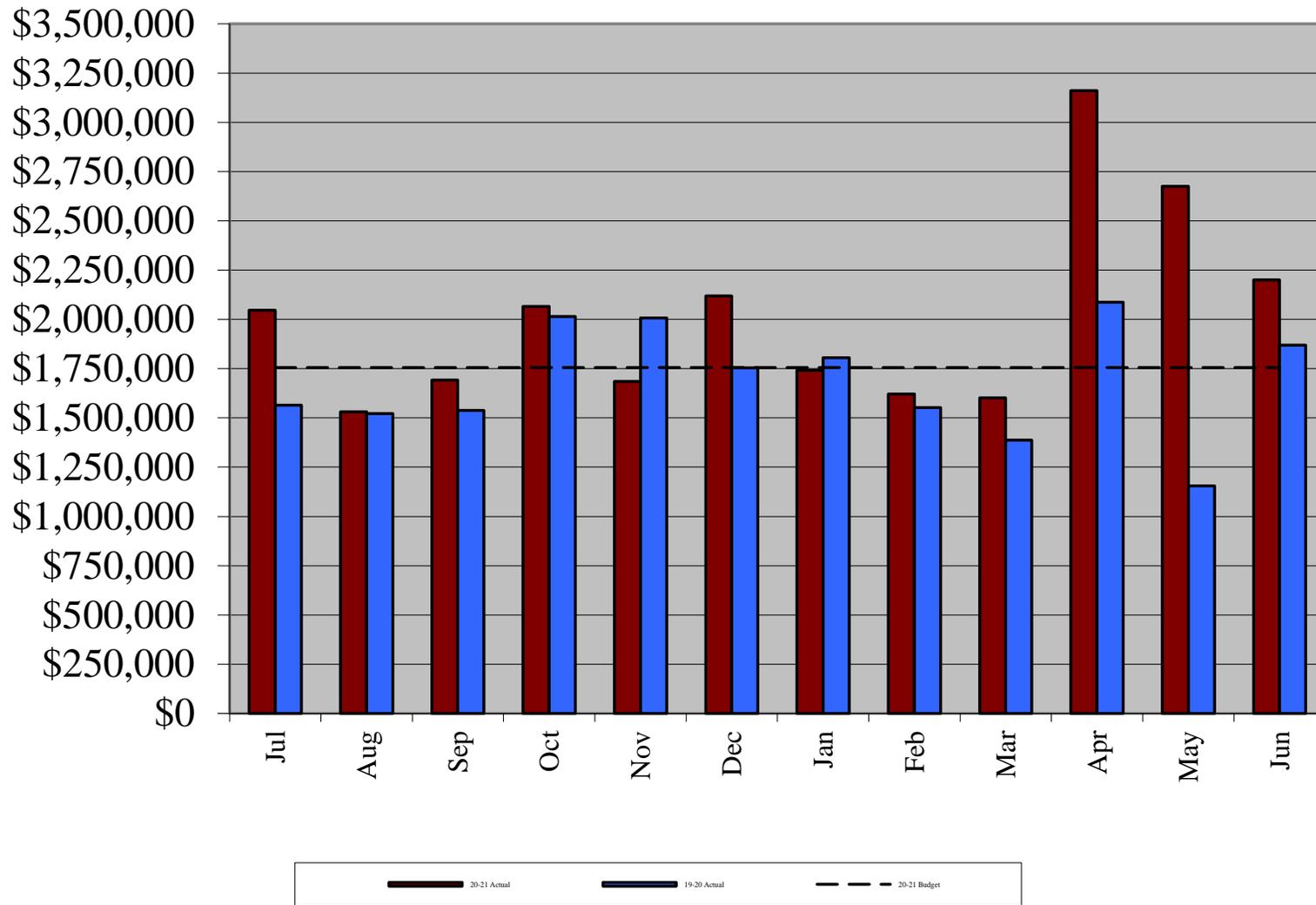
	<u>Employee 2021</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 1,623,015	\$1,395,127	\$ 2,147,992 (April)
Prescription Drug Claims	\$523,132	577,216	\$563,627	\$ 695,760 (April)
Total	<u>\$1,755,367</u>	<u>\$2,200,231</u>	<u>\$1,958,754</u>	
	19/20			19/20
Prior Year 19-20 Comparison	Monthly Budget	This Month	19/20 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>	

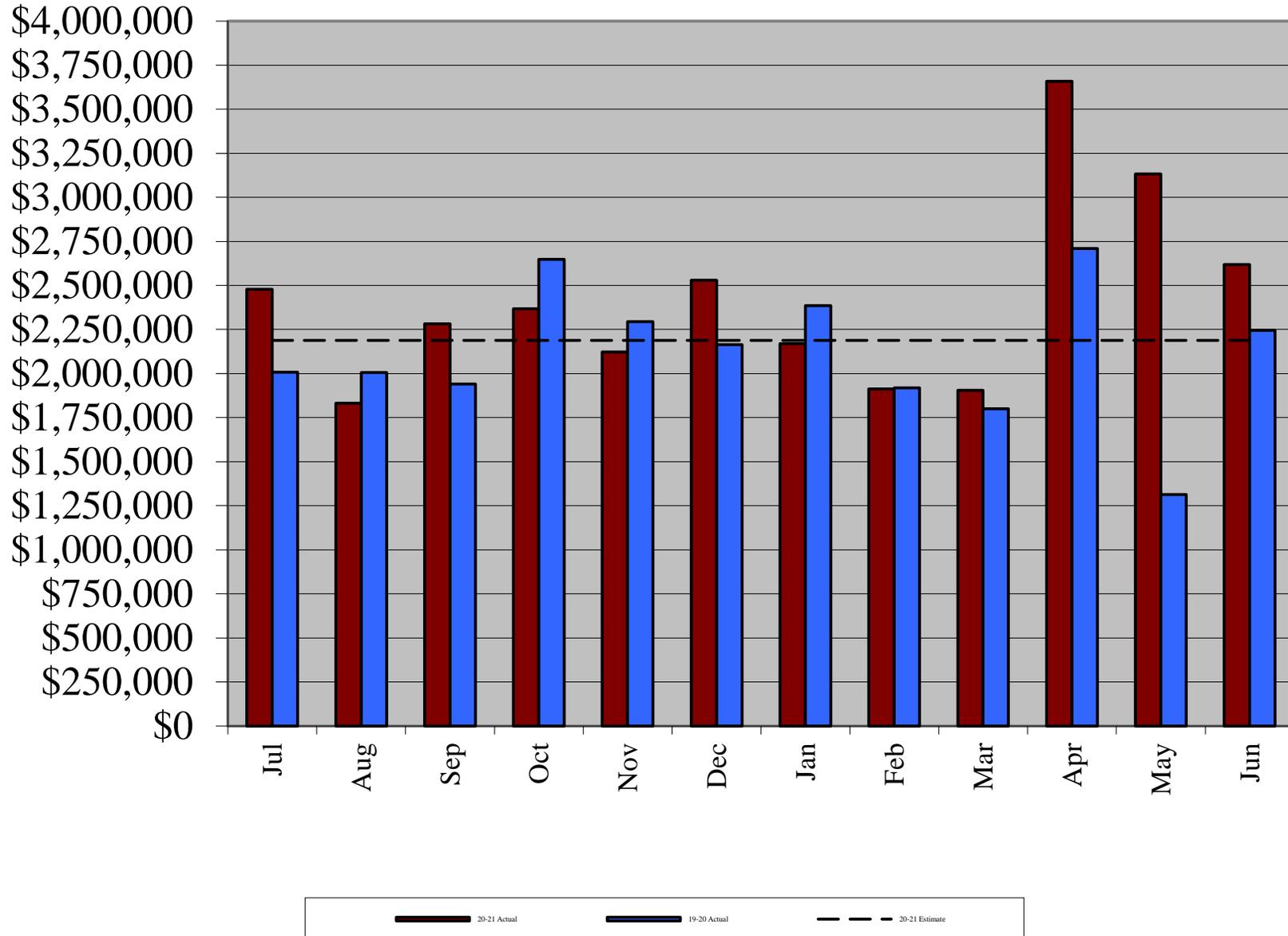
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	June		Inc (Dec)	%
	FY 20-21 Estimates	FY 19-20 Actuals			FY 20-21 YTD Actuals	FY 19-20 YTD Actuals		
Resources								
Beginning Cash Balance	\$ 1,417,164	\$ 1,308,158	\$ 109,006	8.3%	\$ 1,417,164	\$ 1,308,158	\$ 109,006	8.3%
Transfers In	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%
Employer Premiums	14,735,496	16,028,513	(1,293,017)	-8.1%	15,307,586	16,028,513	(720,927)	-4%
Employee/Retiree/Cobra Premiums	3,950,997	4,203,544	(252,547)	-6.0%	4,051,735	4,203,544	(151,809)	-3.6%
Stop Loss Reimb	-	121,257	(121,257)	-100.0%	466,815	121,257	345,558	
Rx Rebates	1,500,000	1,516,599	(16,599)	-1.1%	1,434,785	1,516,599	(81,814)	-5%
Refunds/Rebates/Subsidy	265,004	274,055	(9,051)	-3.3%	2,347,755	274,055	2,073,700	756.7%
Interest Income	-	4	(4)		-	4	(4)	
Total Resources	\$ 27,668,662	\$ 26,852,131	\$ 816,531	3.0%	\$ 30,825,840	\$ 26,852,131	\$ 3,973,710	14.8%
Expenses								
Medical Claims	\$ 14,786,825	\$ 14,218,101	\$ 568,724	4.0%	\$ 16,741,527	\$ 14,218,101	\$ 2,523,426	17.7%
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%	6,763,524	6,036,135	727,389	12.1%
Dental Claims	1,435,210	1,407,069	28,141	2.0%	1,464,694	1,407,069	57,625	4.1%
Vision Claims	158,371	156,031	2,340	1.5%	175,267	156,031	19,236	12.3%
County Pharmacy	305,000	255,981	49,019	19.1%	254,176	255,981	(1,805)	-0.7%
Employee Assistance Program	20,028	19,946	82	0.4%	21,165	19,946	1,219	6.1%
Medicare Supplement	993,168	1,052,524	(59,356)	-5.6%	940,560	1,052,524	(111,964)	-10.6%
Misc Refunds/Reimb/Flex Acct	-	-	-		1,766	-	1,766	0%
Total Claims	\$ 23,976,182	\$ 23,145,787	\$ 830,395	3.6%	\$ 26,679,794	\$ 23,145,787	\$ 3,534,007	15.3%
Administration Fees & Other	823,812	860,836	(37,024)	-4.3%	839,773	860,836	(21,063)	-2.4%
Life/AD&D Premiums	346,284	346,284	-	0.0%	357,948	346,284	11,664	3.4%
Stop Loss Premiums	1,114,521	1,082,060	32,461	3.0%	1,131,387	1,082,060	49,327	4.6%
Total Admin/Premiums	\$ 2,284,617	\$ 2,289,181	\$ (4,563)	-0.2%	\$ 2,329,108	\$ 2,289,180	\$ 39,928	1.7%
Total Expenses	\$ 26,260,799	\$ 25,434,967	\$ 825,832	3.2%	\$ 29,008,902	\$ 25,434,967	\$ 3,573,935	14.1%
Ending Cash Balance	\$ 1,407,863	\$ 1,417,164	\$ (9,301)	-1%	\$ 1,816,938	\$ 1,417,164	\$ 399,775	28.2%

Total Employee Benefits Expenses



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

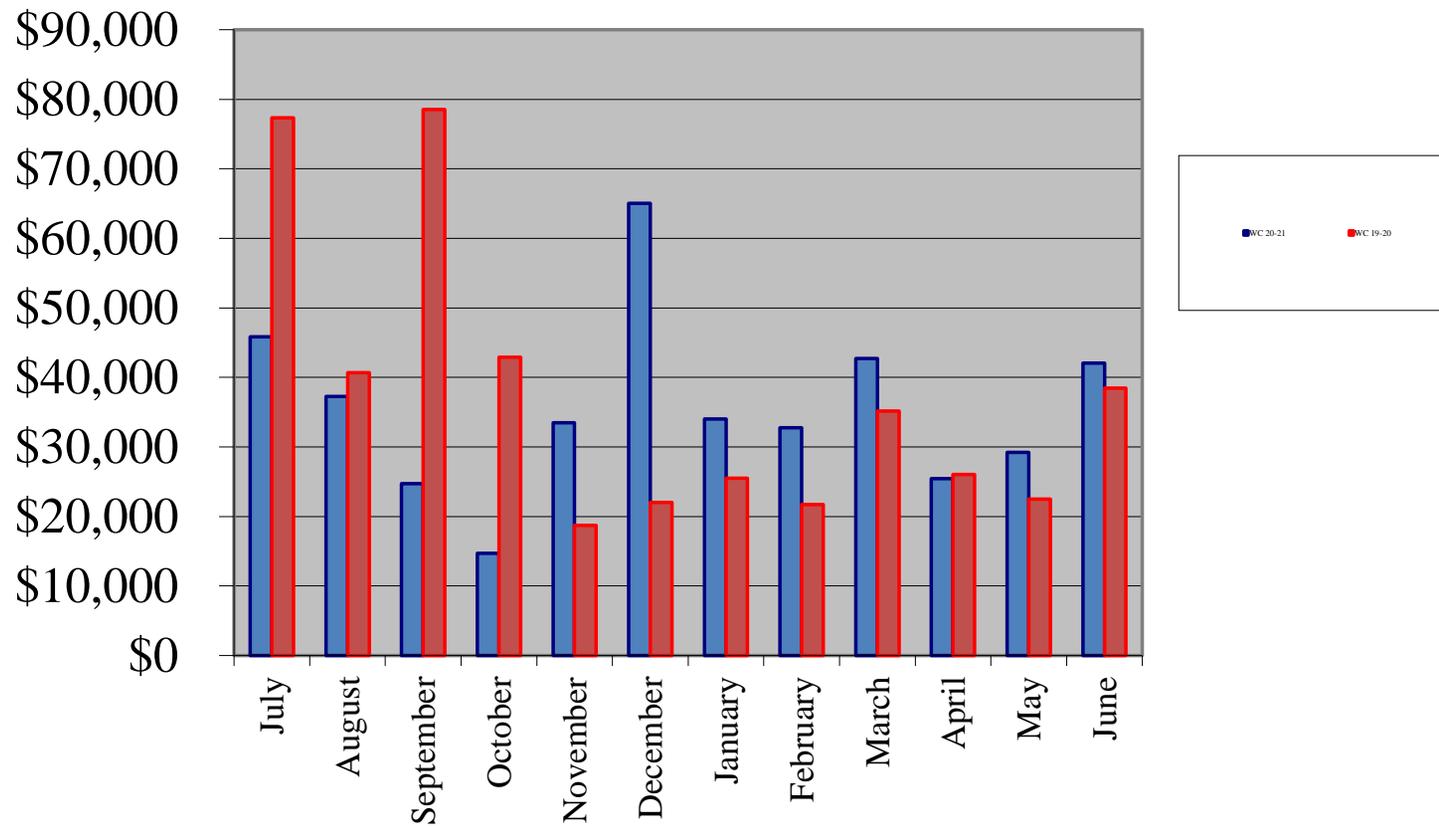
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	33,525	(2,409)
Transfers/Supplements	810,000	810,000	-
Total Sources	\$ 1,000,706	\$ 1,080,906	\$ 80,200
Expenditures:			
Claims	\$ 552,703	\$ 427,251	(125,452)
Stop loss/Admin Fees	246,876	257,168	10,292
Total Expenditures	\$ 799,579	\$ 684,419	\$ (115,160)
Ending Cash Balance	\$ 201,129	\$ 396,486	\$ 195,359
Cash Balance-One Year Ago		\$ 237,380	

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	\$ 19,165	\$ (4,624)
Supportive Services	33,045	74,620	41,575
Total Expenditures	\$ 56,834	\$ 93,785	\$ 36,951
Ending Cash Balance	\$ 102,853	\$ 58,946	\$ (43,907)
Cash Balance-One Year Ago		\$ 72,731	

Workers Compensation Fund Claims



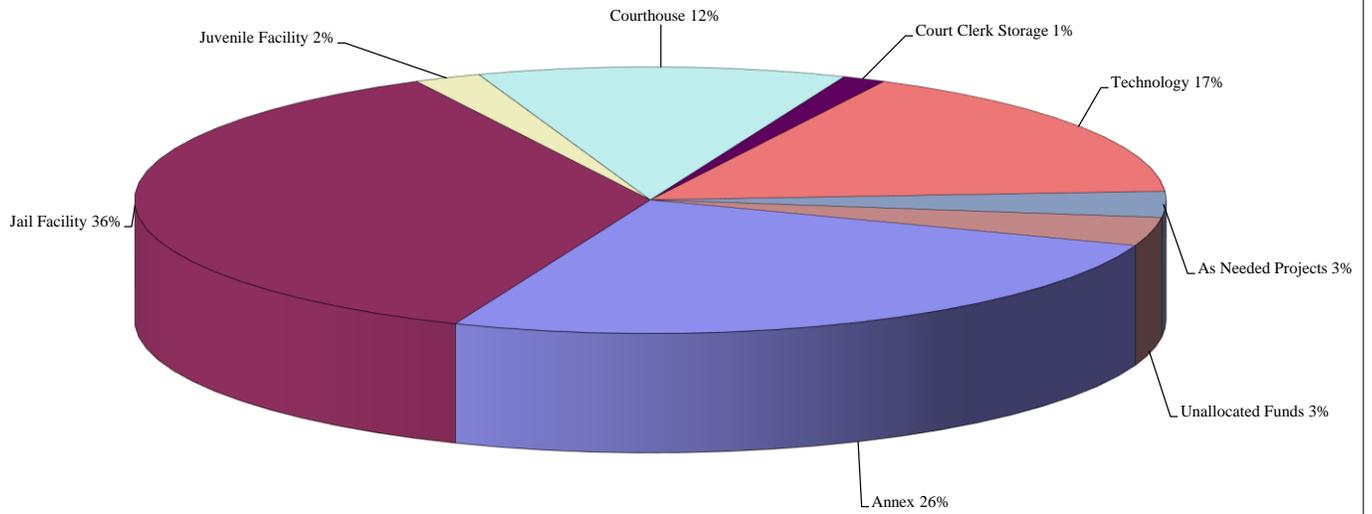
Capital Projects Budget Detail FY 2020-2021

Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status
Annex								
Annex & Courthouse Flood	C0017	2/16/2017	488,509			488,509	-	Complete
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,525	7,365	48,098	35,377	Pending
Annex Roof Drain Repair	C0033	9/20/2018	27,700			27,700	-	Complete
Annex Temporary 6th Floor Relocation	C0034	9/26/2018	917,101		213,496	916,471	630	Complete
Resurface terrazzo floors	C0053	6/20/2019	60,000		\$ 60,000	60,000	-	Complete
Annex carpet	C0046	6/20/2019	50,000	42,993	18,177	18,177	(11,170)	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000	6,478	83,309	85,629	7,893	Pending
5th Floor DA Civil HVAC		6/20/2019	-				-	
Annex carpet		9/17/2020	50,000			-	50,000	Pending
Sixth floor restoration	C0066	9/17/2020	1,004,028	75,117	46,975	46,975	881,937	Pending
Sub-Flooring Annex Restrooms		6/17/2021	10,000				10,000	Pending
Courthouse								
Jail Elevator Cables	C0048	12/6/2019	22,099		22,099	22,099	-	Complete
Jail Facility								
Jail Bed Compliance	C0002	10/17/2013				-	-	Pending
Jail Mold Remediation-Kitchen/HVAC	C0014	1/19/2017	902,763			902,763	-	Complete
Jail Mold Remediation-Upper Floors	C0024	12/21/2017	317,920	26,301	32,538	291,619	-	Complete
Jail Hydronic Pipe Repair	C0031	7/2/2018	2,066,091			2,066,091	-	Complete
Jail Wall Repair	C0035	4/10/2019	158,650			158,650	-	Complete
Jail Ventilation Repair	C0050	11/21/2019	35,000		18,155	30,035	4,965	Pending
Jail Fire Pump Replacement	C0043	11/21/2019	41,336	-	41,336	41,336	-	Complete
Insurance Deductible for flooding		12/6/2019	50,000				50,000	Pending
Jail-Steam Pipe repair	C0058	2/20/2020	34,200		27,500	27,500	6,700	Pending
Jail Elevators	C0055	4/27/2020	374,988		374,988	374,988	-	Pending
Juvenile								
Brick tuck and window seal	C0042	6/20/2019	84,720		84,720	84,720	-	Pending
Cell doors	C0041	6/20/2019	65,231		65,523	65,523	(292)	Pending
Juvenile Referee Courtroom	C0045	12/19/2019	6,329	400	300	5,725	204	Pending
Cameras in stairwells	C0052	2/20/2020	14,406		14,406	14,406	-	Pending
Sally port garage door repair	C0054	2/20/2020	3,945		1,903	1,903	2,042	Pending
Controls for AHU System	C0060	10/1/2020	25,900		25,900	25,900	-	Pending
Kitchen plumbing replacement	C0061	10/1/2020	4,532		3,700	3,700	832	Pending
Fire safe ball valves	C0062	10/1/2020	3,000		1,694	1,694	1,306	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	50,145	1,405	1,405	11,830	Pending
Joint sealant repairs	C0064	10/1/2020	4,766		4,766	4,766	-	Pending
Chiller project	C0067	2/18/2021	121,362	120,958		-	404	Pending
Courthouse								
Carpet	C0047	6/20/2019	50,000	11,128	25,388	49,913	(11,041)	Pending
OG&E Vault	C0044	11/21/2019	45,000		39,020	39,020	5,980	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Elevators Concrete Ledge Cov	C0051	4/27/2020	130,000		130,000	130,000	-	Complete
Courthouse Carpet		9/17/2020	50,000			-	50,000	Pending
Courthouse Jail elevator		9/17/2020	1,500,000			-	1,500,000	Pending
Courthouse Jail elevator chain	C0065				29,162	29,162	(29,162)	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
DA & PD Case Management System	C0039	7/1/2019	627,118			627,118	-	Complete
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending
Assessor On-line Filing Service		7/1/2021	205,000			-	205,000	Pending
Capital Projects-As Needed								
JJC Judge Williams Courtroom	C0069	9/17/2020	7,025			-	7,025	Pending
			15,000		15,000	15,000	-	Pending
Unallocated Funds:								
Unallocated Funds			63,341				63,341	
Total Ongoing Budgeted Capital Projects			\$ 11,305,119	\$ 348,711	\$ 1,398,758	\$ 7,804,361	\$ 3,152,047	
				0.00	0.00			

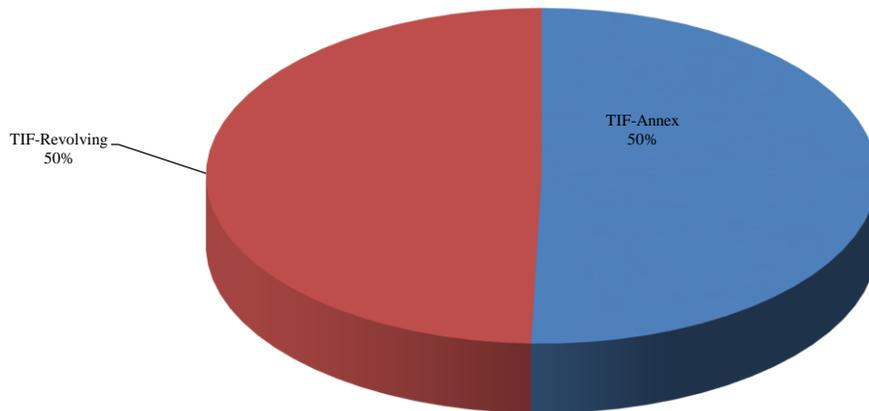
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,839,742	\$ 1,686,368	\$ 570,265	\$ 3,510,619	642,755	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 204,541	\$ 674,452	\$ 3,397,468	1,019,767	Ongoing
Total Capital Projects		\$ 21,766,637	\$ 2,239,621	\$ 2,643,475	\$ 14,712,448	\$ 4,814,568	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

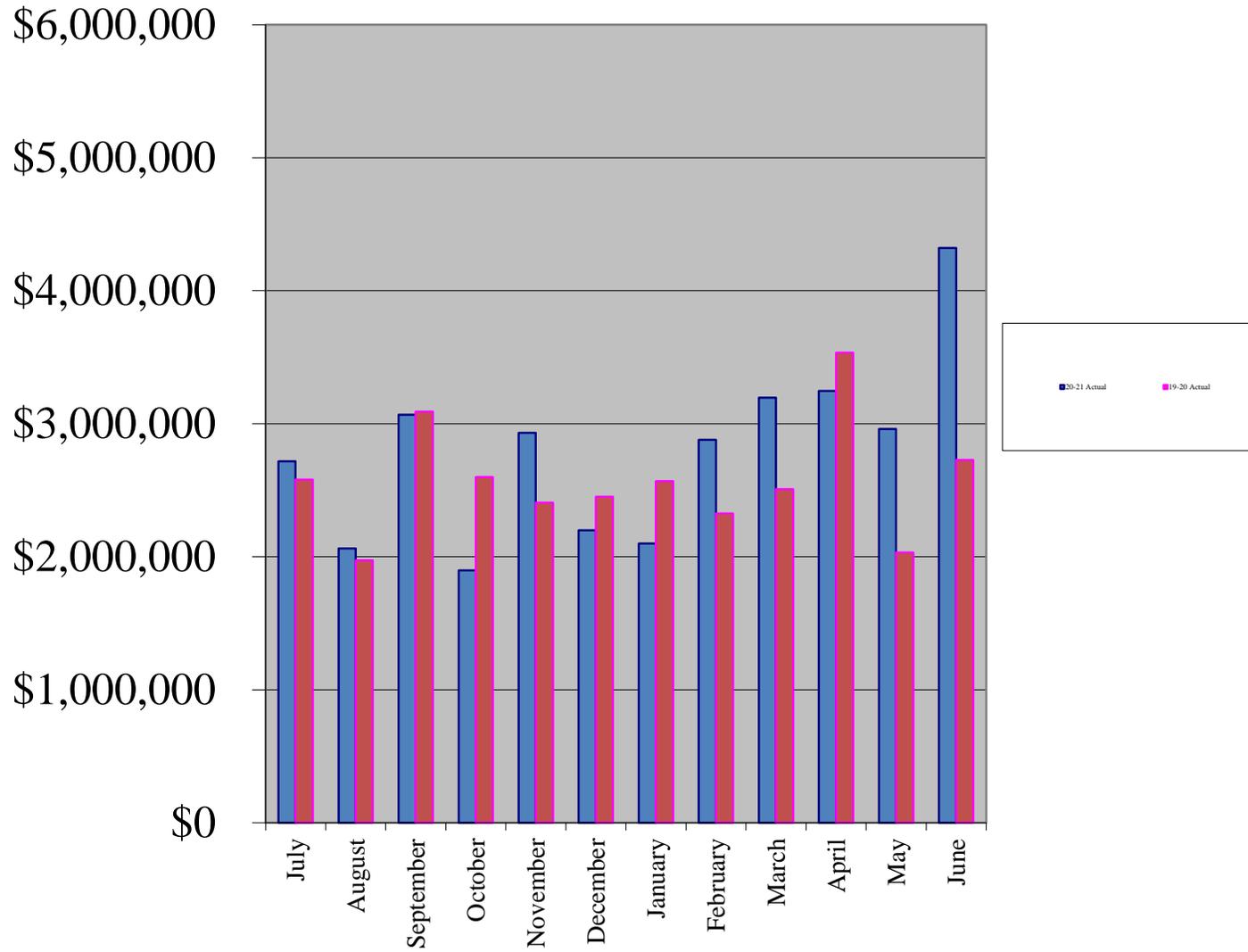


Special Revenue Funds
Status Report

Fund	Department	2020-2021 Appropriations	June 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	\$10,345,125	\$863,493	\$7,430,782	\$2,914,343	\$8,006,004	\$2,339,121	71.8%
1110	Highway Cash-Dist #2	13,911,566	298,789	5,065,850	8,845,716	9,207,385	4,704,181	36.4%
1110	Highway Cash-Dist #3	7,286,534	908,918	5,788,465	1,498,069	6,337,295	949,239	79.4%
1110	Highway-Turnpike Corridor	404,953	0	0	404,953	0	404,953	0.0%
1111	CBRI Fund	3,072,828	90,810	678,587	2,394,241	1,852,192	1,220,636	22.1%
1130	Resale Property	5,074,667	302,779	3,702,476	1,372,191	4,099,567	975,100	73.0%
1140	Treasurer Mortgage Fee	370,014	6,809	109,885	260,129	111,763	258,251	29.7%
1150	County Clerk Lien Fee	547,275	20,299	226,283	320,991	237,540	309,735	41.3%
1151	UCC Central Filing Fund	1,252,709	52,186	611,392	641,317	618,687	634,022	48.8%
1152	Records Mgmt & Preservation	3,046,295	128,209	2,151,365	894,931	2,553,850	492,445	70.6%
1160	Sheriff Service Fee	3,670,644	294,823	3,199,953	470,691	3,413,494	257,150	87.2%
1161	Sheriff Special Revenue	3,017,747	35,552	1,076,033	1,941,714	1,226,026	1,791,721	35.7%
1162	Sheriff's Grant Fund	980,717	23,080	489,592	491,125	547,831	432,887	49.9%
1201	Assessor Revolving Fee	115,469	0	29,120	86,349	31,772	83,697	25.2%
1231	Juvenile Probation Fee	110,183	4,500	28,830	81,353	41,593	68,591	26.2%
1233	Juvenile Grant Fund	366,192	14,215	225,217	140,975	225,217	140,975	61.5%
1240	Planning Commission Fee	512,426	21,873	288,232	224,194	299,990	212,436	56.2%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	746,545	8,421	74,755	671,789	110,259	636,286	10.0%
1260	Community Service Fee	259,371	21,168	109,850	149,521	128,776	130,594	42.4%
1270	Community Sentencing	264,448	3,000	3,000	261,448	3,000	261,448	1.1%
1280	Drug Court Fund	759,941	7,817	322,703	437,237	416,650	343,291	42.5%
1282	Mental Health Court Fund	391,907	0	74,905	317,002	118,187	273,720	19.1%
1290	Shine Program	513,296	12,657	39,275	474,021	39,275	474,021	7.7%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Speical Projects Fund (CARES)	47,190,078	1,202,707	42,706,947	4,483,131	42,978,414	4,211,664	90.5%
1405	Emergency Rental Assist	13,432,958	0	8,136,187	5,296,771	8,136,187	5,296,771	60.6%
1410	Election Bd-CTCI-Covid 19	517,475	0	393,820	123,655	396,286	121,189	76.1%
Total		\$118,191,934	\$4,322,107	\$82,963,506	\$35,228,429	\$91,137,239	\$27,054,695	70.2%

Year elapsed = 100%

Special Revenue Actual Expenditures



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

**20-21
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 8,670,643
Exempt Manufacturing Tax	51,862
Miscellaneous Property Tax	613,691
Interest Income	2,171
Total Revenue	\$ 9,338,367

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	\$ (2,488,563)
Interest	(163,008)
Total Judgment Payments YTD	\$ (2,651,570)

Principal Balance at 6-30-20	Payments YTD	Principal Balance
\$ 2,574,063	\$ (2,488,563)	\$ 85,500
	-	
\$ 2,574,063	\$ (2,488,563)	\$ 85,500

Total Expenditures **\$ (8,831,020)**

Transfer In \$ -

Ending Cash Balance **\$ 6,696,023**

Debt Service Fund Expenditures 10 Year History

