

Oklahoma County
Monthly Financial Report
For Period Ending September 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 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	\$ 30,268,508	\$ 38,267,414	\$ 30,221,015	375.6%
120 Commissioners	447,529	447,529	(3,838)		443,691	(3,838)	-0.9%
130 Assessor	3,008,635	3,008,635	203,893		3,212,528	203,893	6.8%
140 Assessor Revaluation	5,283,888	5,283,888	238,732		5,522,620	238,732	4.5%
150 Treasurer	880,937	880,937	72,609		953,546	72,609	8.2%
160 Court Clerk	8,600,628	8,600,628	706,523		9,307,151	706,523	8.2%
170 County Clerk	2,491,229	2,491,229	120,022		2,611,251	120,022	4.8%
180 Excise and Equalization	42,576	42,576	-		42,576	(0)	0.0%
190 County Audit	726,992	726,992	31,506		758,498	31,506	4.3%
200 District Attorney - State	150,000	150,000	-		150,000	-	0.0%
210 District Attorney - County	72,398	72,398	(500)		71,898	(500)	-0.7%
230 Public Defender	59,720	59,720	2,000		61,720	2,000	3.3%
240 Purchasing	435,937	435,937	19,346		455,283	19,346	4.4%
250 Election Board	1,690,169	1,690,169	131,088		1,821,257	131,088	7.8%
260 BOCC HR/Health & Safety	707,795	707,795	40,114		747,909	40,114	5.7%
265 Employee Benefits Departm	355,328	355,328	7,863		363,191	7,863	N/A
270 MIS	4,226,993	4,226,993	122,573		4,349,566	122,573	2.9%
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	(37,359)		245,850	(117,609)	-32.4%
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	525,282		5,825,301	339,282	6.2%
526 Juvenile Bureau	2,115,653	2,301,653	9,129		2,310,782	195,129	9.2%
550 Emergency Management	563,140	563,140	38,000		601,140	38,000	6.7%
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	(142,165)		252,771	(142,165)	-36.0%
930 Highway - District 3	418,140	418,140	52,452		470,592	52,452	12.5%
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	-	-		816,200	816,200	816,200	#DIV/0!
995 Reserve	8,012,819	6,355,176	(1,317,792)	(50,000)	4,987,384	(3,025,435)	-37.8%
Total Department Budget	\$ 101,524,559	\$ 99,395,337	\$ 3,046,482	\$ 816,200	\$ 103,258,019	\$ 1,733,460	1.7%
Cash Transfers							
4010 Employee Benefits	\$ 3,400,000	\$ 3,400,000	\$ 2,400,000		\$ 5,800,000	\$ 2,400,000	70.6%
4020 Workers Compensation	555,000	810,000	-		810,000	255,000	45.9%
4030 Self Insurance	10,000	60,000	-		60,000	50,000	500.0%
2010 Capital Projects	1,228,466	1,228,466	771,534		2,000,000	771,534	62.8%
5010 Defined Benefit Plan	800,000	800,000	-		800,000	-	
Total Transfers	\$ 5,993,466	\$ 6,298,466	\$ 3,171,534	\$ -	\$ 9,470,000	\$ 3,476,534	58.0%
Total	\$ 107,518,025	\$ 105,693,803	\$ 6,218,016	\$ 816,200	\$ 112,728,019	\$ 5,209,994	4.8%
Total Sources Available							
Revenue	\$ 91,543,615	\$ 91,696,933			\$ 93,749,692	\$ 2,052,758	2.2%
Fund Balance	\$ 15,974,410	\$ 13,996,869			\$ 18,978,327	\$ 4,981,458	31.2%
Total Available Funding	\$ 107,518,025	\$ 105,693,802			\$ 112,728,018	\$ 7,034,216	6.5%

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

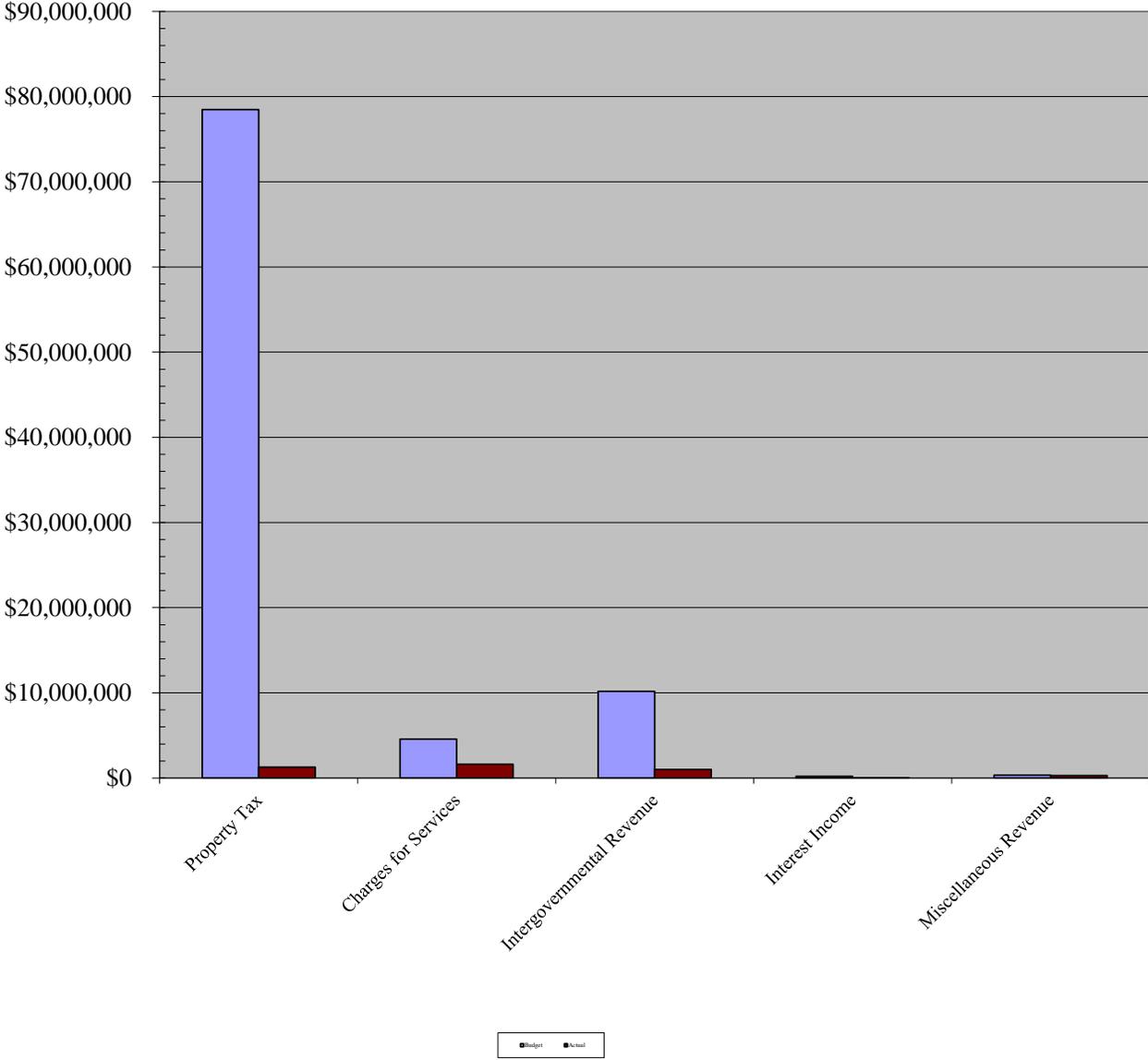
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	Supplemental Budget-Approved 9-17-2020	\$ 5,803,584.00	Supplemental	9/17/2020
995 General Fund Reserve	Annex Plumbing Project	\$ (816,200.00)	2020-4457	9/10/2020
995 General Fund Reserve	Juvenile-installation of new updated controls for AHU system	\$ (25,900.00)	2020-4846	10/1/2020
995 General Fund Reserve	Juvenile-kitchen plumbing replacement	\$ (4,532.00)	2020-4848	10/1/2020
995 General Fund Reserve	Juvenile-Fire safe ball valves	\$ (3,000.00)	2020-4850	10/1/2020
995 General Fund Reserve	Juvenile-architecture plans for lobby	\$ (20,000.00)	2020-4852	10/1/2020
Total General Fund Reserve		\$ <u>4,933,952.00</u>		

**General Fund
FY 2020-2021
Budget Analysis
For the Period Ending September 30, 2020**

	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	\$ 1,264,231	\$ (77,206,106)	1.6%	1.4%
Charges for Services	4,577,201	1,609,578	(2,967,623)	35.2%	31.3%
Intergovernmental Revenue	10,171,566	1,009,343	(9,162,223)	9.9%	12.3%
Interest Income	200,000	27,191	(172,809)	13.6%	11.3%
Miscellaneous Revenue	330,587	280,734	(49,853)	84.9%	65.2%
Total Revenue	\$ 93,749,692	\$ 4,191,078	\$ (89,558,613)	4.5%	4.5%
Temporary Cash Transfer In	\$ -	\$ 11,500,000	\$ 11,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(9,470,000)	(1,160,000)	8,310,000		
20-21 Expenditures	\$ 103,258,019	\$ 21,923,763	\$ (81,334,256)	21.2%	17.6%
Prior Budget Year Expenditures	6,193,289	4,398,811	(1,794,478)	71.0%	65.4%
Total Expenditures	\$ 109,451,308	\$ 26,322,574	\$ (83,128,734)		
Cash Balance*	\$ 0	\$ 13,380,120	\$ 13,380,120		

* 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 September 30, 2020**



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

	For the Month Ending September 30, 2020			
	20-21 September Actual	19-20 September Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 10,043,964	\$ 7,289,227	\$ 2,754,737	37.8%
Revenue:				
Property Tax	\$ 353,261	\$ 195,467	\$ 157,794	80.7%
Charges for Services	493,446	488,427	5,019	1.0%
Intergovernmental Revenue	214,889	205,642	9,247	4.5%
Interest Income	12,105	52,846	(40,741)	-77.1%
Miscellaneous Revenue	101,890	102,977	(1,087)	-1.1%
Total Revenue	\$ 1,175,590	\$ 1,045,358	\$ 130,231	12.5%
Temporary Cash Transfers In	11,500,000	\$ 3,000,000	\$ 8,500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
20-21 Expenditures	\$ 9,148,293	\$ 6,615,633	\$ 2,532,660	38.3%
Prior Budget Year Expenditures	191,141	479,975	(288,834)	
Total Expenditures	\$ 9,339,434	\$ 7,095,607	\$ 2,243,826	31.6%
Ending Cash Balance	\$ 13,380,120	\$ 4,238,978	\$ 9,141,142	215.6%

	For the Year to Date Period Ending September 30, 2020			
	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%
	\$ 1,264,231	\$ 1,082,120	\$ 182,111	16.8%
	1,609,578	1,417,744	191,834	13.5%
	1,009,343	1,275,088	(265,745)	-20.8%
	27,191	112,976	(85,785)	-75.9%
	280,734	209,967	70,767	33.7%
	\$ 4,191,078	\$ 4,097,895	\$ 93,183	2.3%
	\$ 11,500,000	\$ 3,000,000	\$ 8,500,000	
	-	-	-	
	-	-	-	
	(1,160,000)	(3,071,466)	1,911,466	-62.2%
	\$ 21,923,763	\$ 17,890,555	\$ 4,033,208	22.5%
	4,398,811	4,020,104	378,707	9.4%
	\$ 26,322,574	\$ 21,910,659	\$ 4,411,915	20.1%
	\$ 13,380,120	\$ 4,238,978	\$ 9,141,142	215.6%

Note 1.)

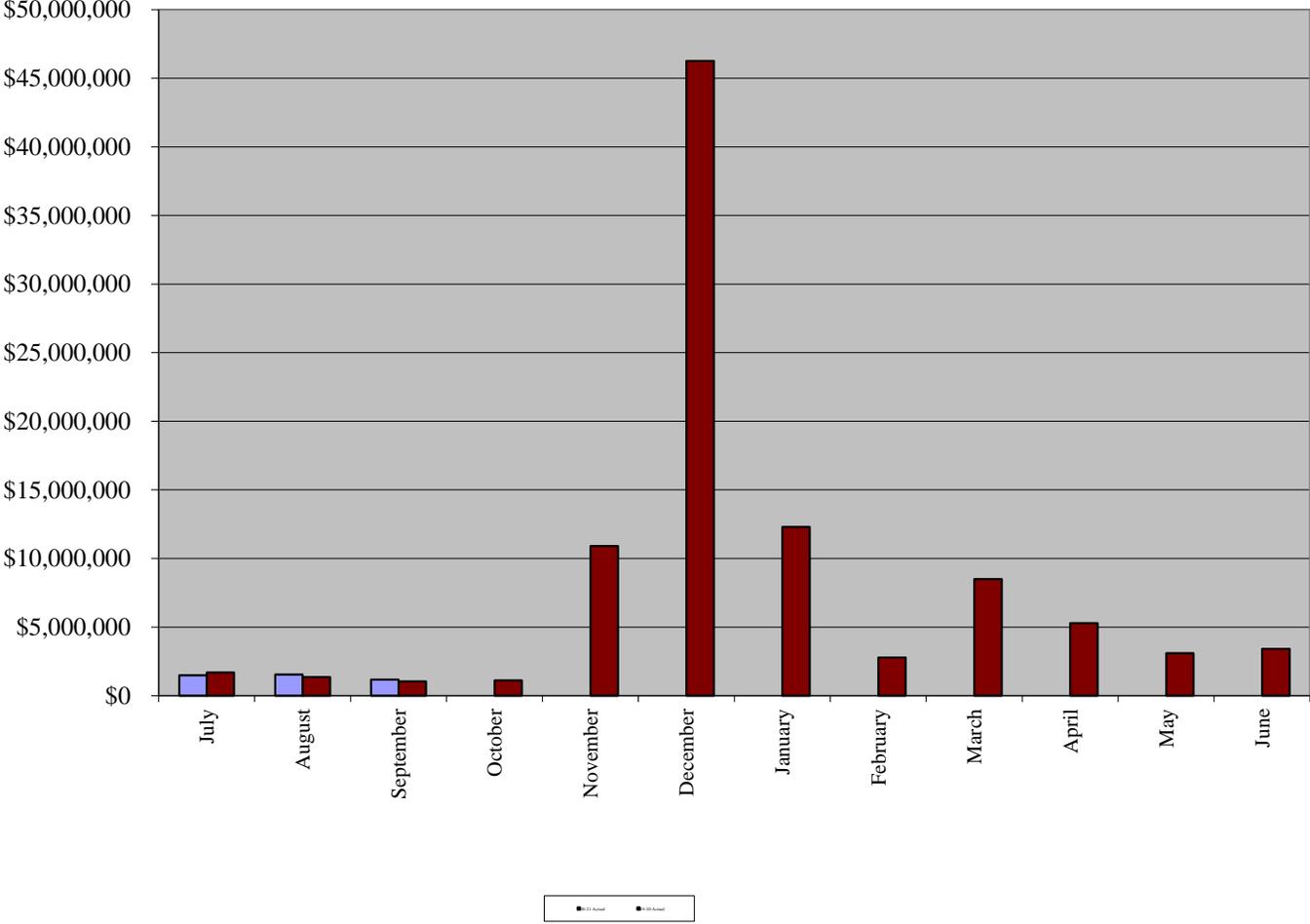
Operating Transfers

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

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

	20-21 Year to Date Actual	19-20 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (971,466)	\$ 971,466
	(1,000,000)	(2,000,000)	1,000,000
	(100,000)	(100,000)	-
	(60,000)	-	(60,000)
	-	-	-
	\$ (1,160,000)	\$ (3,071,466)	\$ 1,911,466

General Fund Actual Revenue September 30, 2020

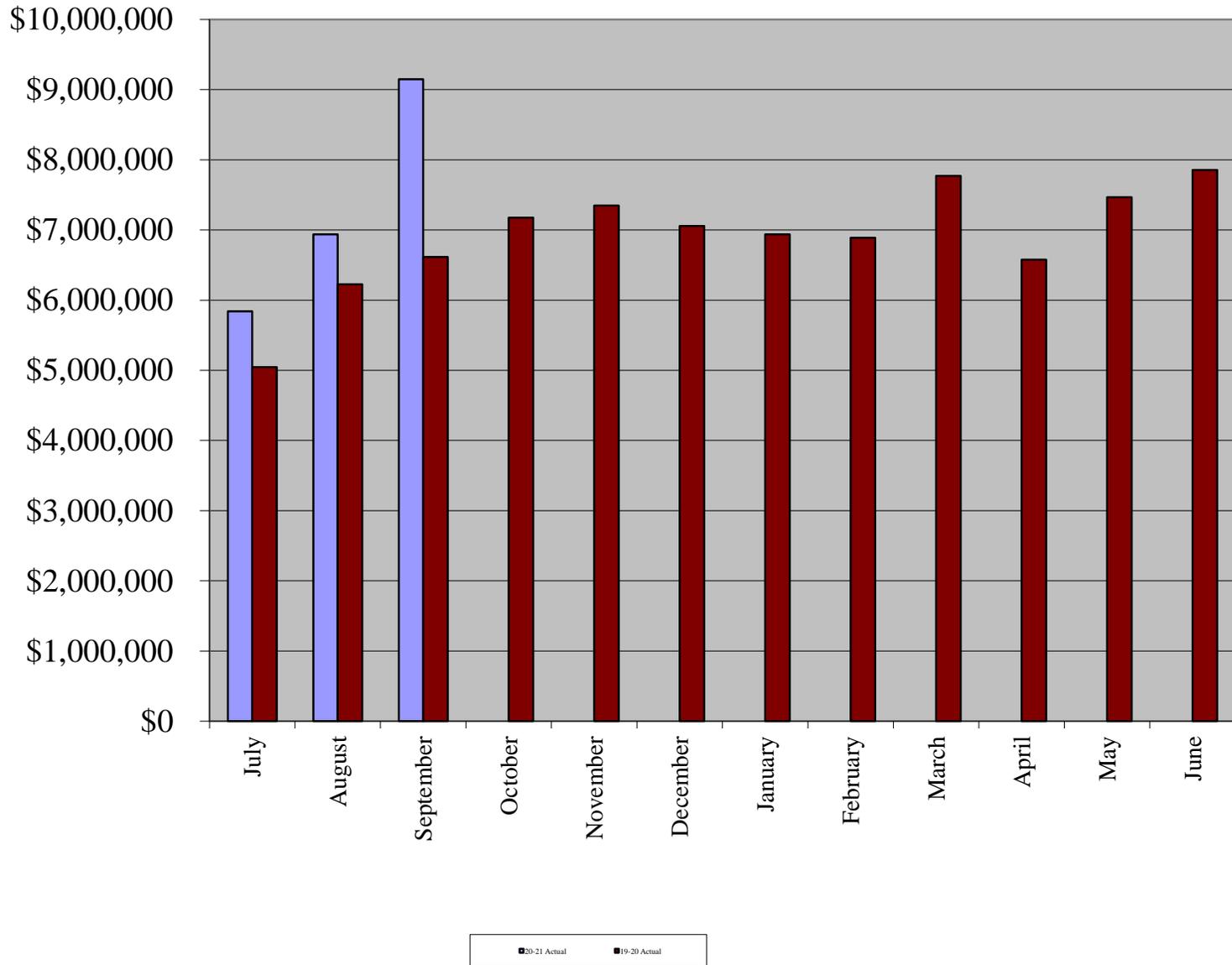


FY 2020-21 General Fund Expenditures
Status Report

Cost Center	Department	2020-2021 Adopted Budget	Budget Amendments	2020-2021 Amended Budget	September 2020 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	\$ 30,612,343	\$ 38,267,414	\$ 3,765,607	\$ 9,161,075	\$ 29,106,339	\$ 14,349,653	\$23,917,761	23.9%	15.9%
120	County Commissioners	447,529	(3,838)	443,691	36,964	100,395	343,296	100,395	343,296	22.6%	22.6%
130	Assessor	3,008,635	203,893	3,212,528	246,359	672,969	2,539,559	748,348	2,464,180	20.9%	21.2%
140	Assessor Revaluation	5,283,888	238,732	5,522,620	371,589	1,021,122	4,501,498	1,353,028	4,169,592	18.5%	19.4%
150	Treasurer	880,937	72,609	953,546	58,831	164,150	789,396	236,062	717,484	17.2%	22.6%
160	Court Clerk	8,600,628	706,523	9,307,151	755,665	1,971,466	7,335,685	2,027,561	7,279,590	21.2%	22.0%
170	County Clerk	2,491,229	120,022	2,611,251	216,781	538,608	2,072,643	644,429	1,966,822	20.6%	22.7%
180	Excise & Equalization Bds	42,576	-	42,576	879	2,362	40,214	3,883	38,693	5.5%	4.2%
190	County Audit	726,992	31,506	758,498	5,163	15,304	743,194	539,756	218,742	2.0%	1.6%
200	District Attorney-State	150,000	-	150,000	8,987	16,564	133,436	49,343	100,657	11.0%	10.5%
210	District Attorney-County	72,398	(500)	71,898	4,438	9,803	62,095	52,546	19,352	13.6%	11.5%
230	Public Defender	59,720	2,000	61,720	744	1,409	60,311	26,788	34,932	2.3%	4.6%
240	Purchasing	435,937	19,346	455,283	34,700	89,470	365,813	100,771	354,512	19.7%	19.9%
250	Election Board	1,690,169	131,088	1,821,257	226,300	525,802	1,295,455	605,265	1,215,992	28.9%	17.6%
260	BOCC HR/Health & Safety	707,795	40,114	747,909	60,727	156,430	591,480	172,105	575,804	20.9%	20.0%
265	Employee Benefits Dept	355,328	7,863	363,191	28,115	75,333	287,858	81,323	281,868	20.7%	21.8%
270	MIS	4,226,993	122,573	4,349,566	342,409	849,810	3,499,756	2,317,351	2,032,215	19.5%	16.5%
280	Facilities Management	1,677,845	174,114	1,851,959	125,401	315,932	1,536,027	457,453	1,394,506	17.1%	18.9%
285	Facilities Mgmt-Custodial	283,209	(37,359)	245,850	36,397	37,199	208,651	221,180	24,670	15.1%	12.2%
300	Planning Commission	187,140	117,149	304,289	26,738	68,183	236,106	68,541	235,748		
301	Court Services	982,098	(41,602)	940,496	78,678	210,317	730,179	210,317	730,179	22.4%	21.5%
517	Sheriff-Detention	30,218,508	(30,218,508)	-	-	(490)	490	(490)	490	#DIV/0!	19.6%
518	Sheriff-Law Enforcement	10,149,214		11,720,243	1,003,699	2,729,396	8,990,847	2,729,396	8,990,847	23.3%	23.1%
525	Juvenile Detention	5,300,019	525,282	5,825,301	460,062	1,198,742	4,626,559	1,341,693	4,483,608	20.6%	35.2%
526	Juvenile Bureau	2,301,653	9,129	2,310,782	177,749	456,477	1,854,305	500,040	1,810,742	19.8%	18.7%
550	Emergency Management	563,140	38,000	601,140	37,088	93,705	507,435	143,396	457,744	15.6%	12.8%
610	Social Services	2,291,649	120,707	2,412,356	116,895	324,982	2,087,374	614,330	1,798,026	13.5%	14.3%
710	Free Fair	62,245	-	62,245	6,246	6,318	55,927	11,224	51,021	10.1%	6.4%
910	District 1	568,613	(17,790)	550,823	35,554	90,862	459,961	154,848	395,975	16.5%	15.9%
920	District 2	394,936	(142,165)	252,771	6,319	35,658	217,113	49,745	203,026	14.1%	5.9%
930	District 3	418,140	52,452	470,592	21,765	63,504	407,088	93,315	377,277	13.5%	17.1%
940	County Engineer	605,928	(40,439)	565,489	35,244	104,705	460,784	117,888	447,601	18.5%	20.2%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	816,200	816,200	816,200	816,200	-	816,200	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	6,355,176	(1,367,792)	4,987,384	-	-	4,987,384	-	4,987,384		
Total		\$ 99,395,337	\$ 2,291,652	\$ 103,258,019	\$ 9,148,293	\$ 21,923,763	\$ 81,334,256	\$ 31,137,683	\$72,120,336	21.2%	17.6%

Year elapsed = 25.0%

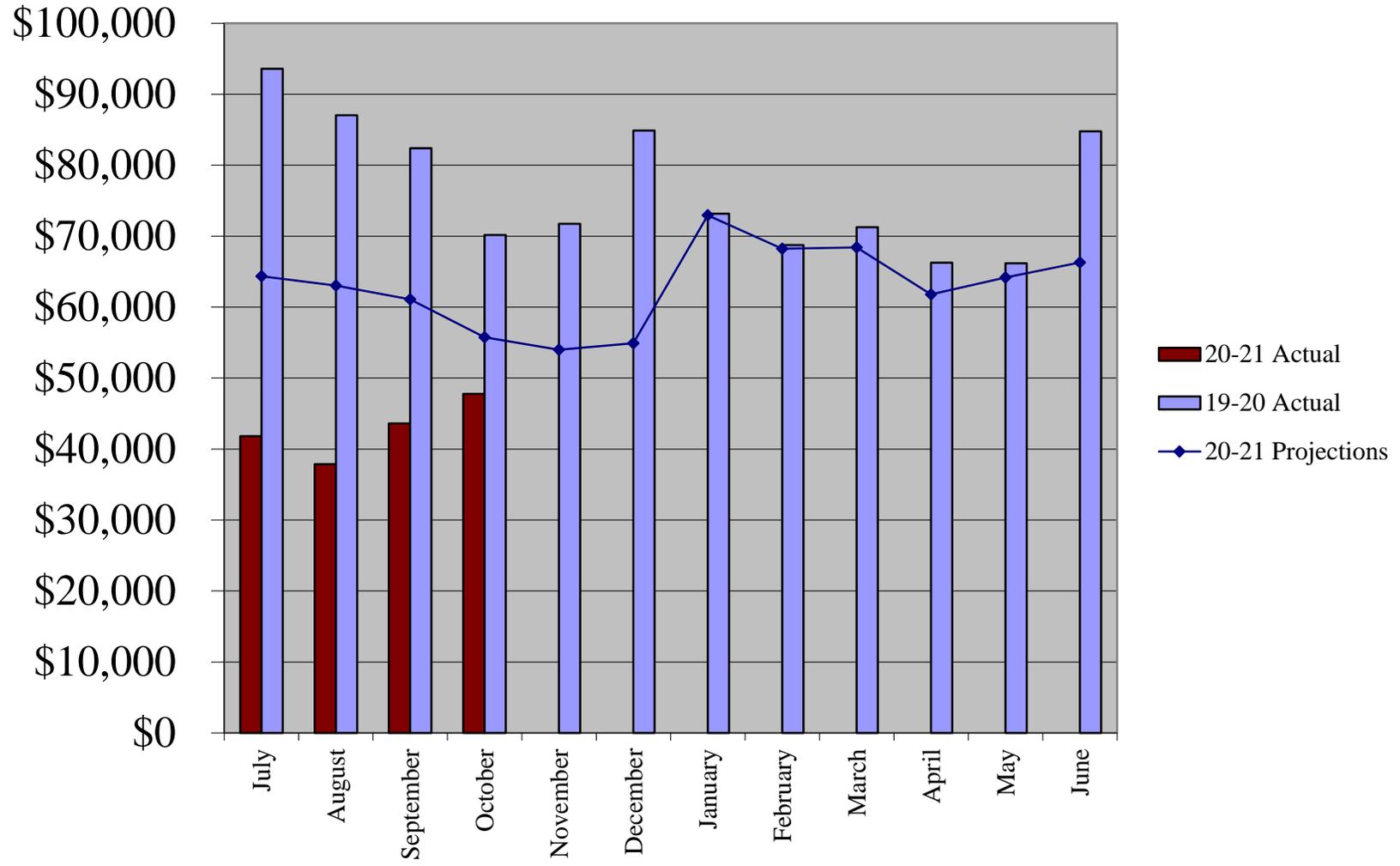
General Fund Actual Expenditures



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

<u>Account Description</u>	<u>Outstanding</u>		<u>YTD Expenditures</u>		<u>Funds Available</u>
	<u>20-21 Approved Budget</u>	<u>Requisitions/ Encumbrances</u>	<u>20-21 Year to Date Actual</u>	<u>+</u> <u>Requisitions & Encumbrances</u>	
<u>Salaries and Benefits</u>	-				
51002 Retirement Board Members	\$ 1,200		\$ 300	\$ 300	\$ 900
52010 FICA - Retirement Board Members	92		23	23	69
52032 Retirement paid by General Fund	4,600	2,679	1,148	3,827	773
Total Salaries and Benefits	\$ 5,892	\$ 2,679	\$ 1,471	\$ 4,150	\$ 1,742
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 755,000	\$ 908,569	\$ 91,381	\$ 999,950	\$ (244,950)
54023 Electricity (OG&E)	400,000	479,914	75,086	555,000	(155,000)
54024 Sewer and Water(City of OKC)	200,000	666,687	41,313	708,000	(508,000)
54022 Natural Gas(ONG)	19,000	19,810	190	20,000	(1,000)
Utilities Subtotal	\$ 1,374,000	\$ 2,074,980	\$ 207,970	\$ 2,282,950	\$ (908,950)
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	1,000	400	400	800	200
Lease-Purchase Debt Subtotal	\$ 1,000	\$ 400	\$ 400	\$ 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	\$ 539,578	\$ 179,859	\$ 719,437	\$ -
54451 Outside legal services	550,000	370,557	53,591	424,148	125,852
54019 Liability policies on equipment and property; blank	681,658		798,790	798,790	(117,132)
54040 Publication of Commissioners Proceedings/Ads	36,000	15,000	3,719	18,719	17,281
54102 PBA Leases-County Departments	958,934	794,835	142,426	937,261	21,673
54103 Storage Court Clerk Building Lease	358,440	268,830	89,610	358,440	-
54109/540 Postage Machine and Postage	8,500	8,260	240	8,500	-
54455 Investrust Management Fees	425,000	388,987	36,013	425,000	-
54455 OSU Extension Contract	549,512	549,512		549,512	-
54455 Professional Services-Other -Arbitrage	15,000			-	15,000
54455 Criminal Justice Authority	32,384,710		7,500,000	7,500,000	24,884,710
54455 Criminal Justice Advisory Committee	75,000	150,000		150,000	(75,000)
54455 MGT of America-Consulting	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			-	3,000
54456 Downtown Business Improvement District Assessm	10,000			-	10,000
54456 Alcohol and drug screening for county employees	20,000	18,713	1,287	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	1,035	345	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	54,350	4,021	109,720	113,741	(59,391)
Other Operating Subtotal	\$ 36,901,821	\$ 3,109,328	\$ 8,918,000	\$ 12,027,328	\$ 24,874,493
Total Maintenance and Operations - 54000	\$ 38,310,094	\$ 5,184,709	\$ 9,159,604	\$ 14,344,313	\$ 23,965,781
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,190		1,190	238
Total Capital Outlay - 55000	\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238
Grand Total - General Government	\$ 38,311,414	\$ 5,188,577	\$ 9,161,075	\$ 14,349,653	\$ 23,967,762

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2020-2021
September 30, 2020**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 1,417,164	\$ 1,417,164		\$ 1,417,164	\$ 0
Transfers In	\$ 5,800,000	\$ 1,000,000	\$ 4,800,000	\$ 5,800,000	\$ -
Employee/Retiree/Cobra Premiums	3,950,997	1,053,248	2,946,509	3,999,757	48,760
Employer Premiums	14,735,496	3,890,286	11,337,344	15,227,630	492,134
Stop Loss Reimb	-	-		-	-
Rx Rebates	1,500,000	349,078	1,047,235	1,396,314	(103,686)
Refunds/Rebates/Interest	265,004	148,559	65,722	214,282	(50,722)
Total Resources	\$ 27,668,661	\$ 7,858,335	\$ 19,083,853	\$ 28,055,146	\$ 386,485
Expenses					
Medical Claims	\$ 14,786,825	\$ 3,427,476	\$ 10,282,429	\$ 13,709,906	\$ (1,076,919)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,277,580	1,840,871	5,522,612	7,363,483	1,085,903
Dental Claims	1,435,210	253,132	1,265,659	1,518,791	83,581
Vision Claims	158,371	46,605	139,814	186,418	28,047
County Pharmacy	305,000	33,086	165,429	198,515	(106,485)
Employee Assistance Program	20,028	6,903	9,665	16,568	(3,460)
Medicare Supplement - Phys. Mutual	993,168	249,964	749,892	999,856	6,688
Total Claims	<u>\$ 23,976,182</u>	<u>\$ 5,858,037</u>	<u>\$ 18,135,500</u>	<u>\$ 23,993,536</u>	<u>\$ 17,354</u>
Administration Fees & Other	823,812	241,847	725,541	967,388	143,576
Life/AD&D Premiums	346,284	118,230	354,689	472,919	126,635
Stop Loss Premiums	1,114,521	374,867	1,124,601	1,499,468	384,947
Total Admin/Premiums	<u>\$ 2,284,617</u>	<u>\$ 734,944</u>	<u>\$ 2,204,831</u>	<u>\$ 2,939,775</u>	<u>\$ 655,158</u>
Total Expenses	\$ 26,260,799	\$ 6,592,980	\$ 20,340,331	\$ 26,933,312	\$ 672,513
Ending Cash Balance	\$ 1,407,863	\$ 1,265,355	\$ (1,256,477)	\$ 1,121,835	\$ (286,027)

Cash Balance-One Year Ago

\$ 3,004,408

Notes:

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

2. Premiums:

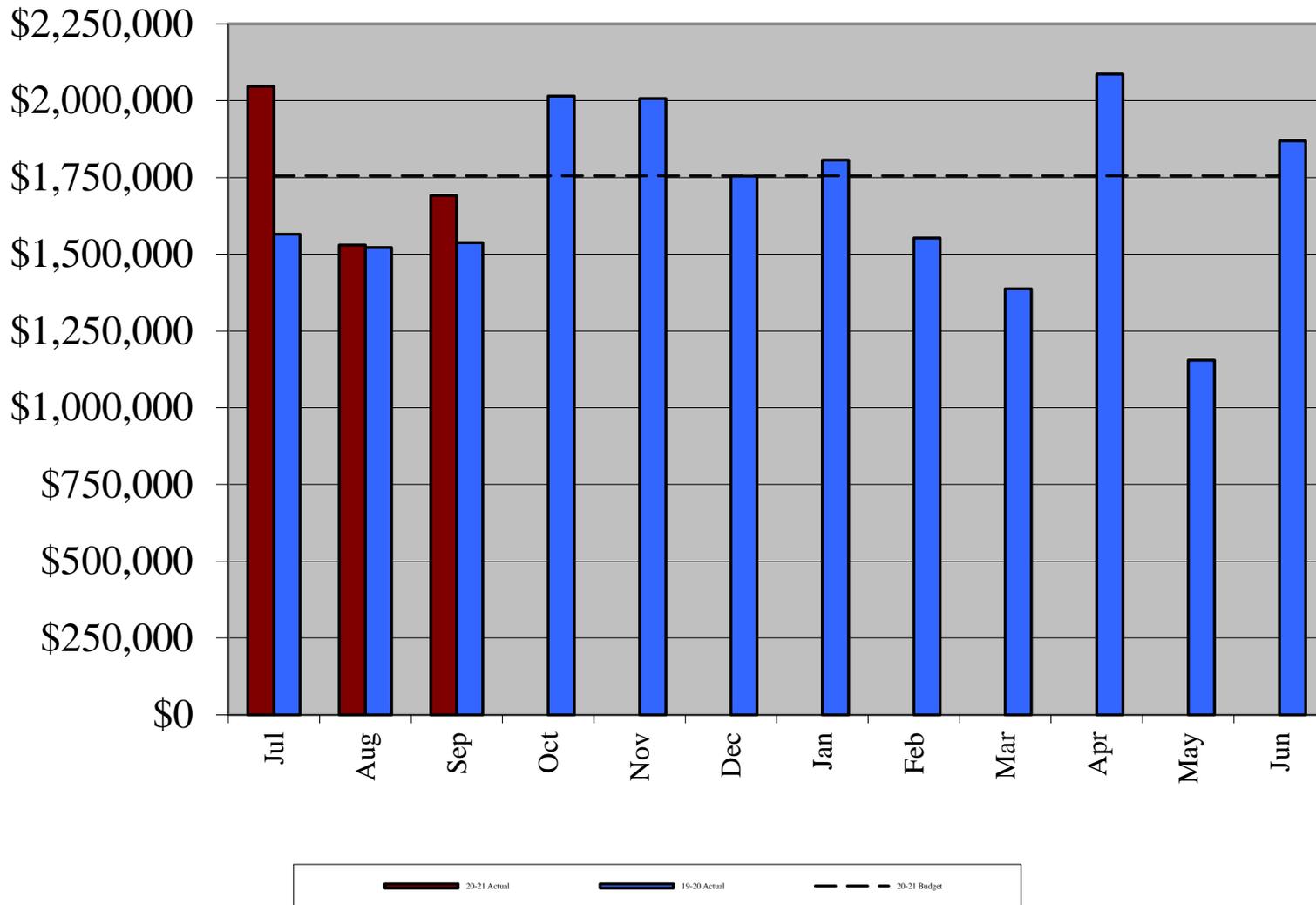
	<u>Employee 2020</u>	<u>Employer 20-21</u>
	\$159	\$734
	\$374	\$1,686

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	\$ 1,113,573	\$1,713,738	\$ 1,379,383 (July)
Prescription Drug Claims	<u>\$523,132</u>	<u>577,713</u>	<u>\$920,435</u>	\$ 667,501 (July)
Total	\$1,755,367	\$1,691,285	\$2,634,174	
Prior Year 19-20 Comparison	19/20 Monthly Budget	This Month	19/20 Avg	19/20 High Month
Medical Claims	\$1,154,652	\$1,180,033	\$1,184,842	\$1,441,137 (November)
Prescription Drug Claims	<u>\$505,132</u>	<u>\$357,397</u>	<u>\$503,011</u>	\$702,330 (April)
Total	\$1,659,784	\$1,537,430	\$1,687,853	

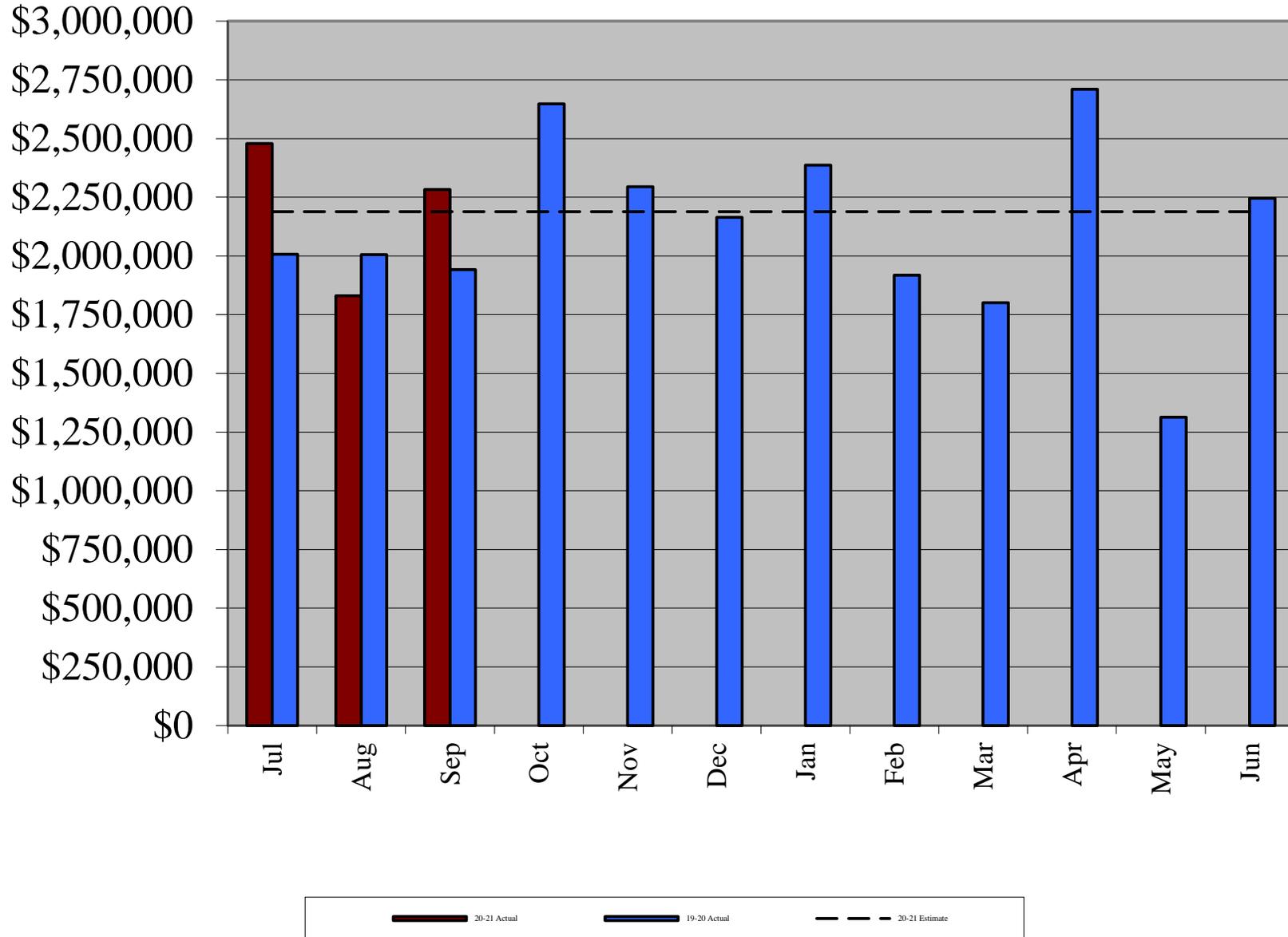
Medical & Prescription Claims



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

	Annual				September			
	FY 20-21	FY 19-20	Inc (Dec)	%	FY 20-21	FY 19-20	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ 1,417,164	\$ 1,792,494	\$ (375,330)	-20.9%	\$ 1,417,164	\$ 1,308,158	\$ 109,006	8.3%
Transfers In	\$ 5,800,000	\$ 3,400,000	\$ 2,400,000	70.6%	\$ 1,000,000	\$ 2,000,000	\$ (1,000,000)	-50.0%
Employer Premiums	14,735,496	16,031,511	(1,296,015)	-8.1%	3,890,286	3,963,606	(73,320)	-2%
Employee/Retiree/Cobra Premiums	3,950,997	4,437,630	(486,633)	-11.0%	1,053,248	1,160,501	(107,253)	-9.2%
Stop Loss Reimb	-	-	-	#DIV/0!	-	121,257	(121,257)	
Rx Rebates	1,500,000	1,000,000	500,000	50.0%	349,078	309,749	39,329	13%
Refunds/Rebates/Subsidy	265,004	595,850	(330,846)	-55.5%	148,559	95,672	52,887	55.3%
Interest Income	-	-	-		0	2	(2)	
Total Resources	\$ 27,668,662	\$ 27,257,486	\$ 411,176	1.5%	\$ 7,858,335	\$ 8,958,945	\$ (1,100,610)	-12.3%
Expenses								
Medical Claims	\$ 14,786,825	\$ 13,855,820	\$ 931,005	6.7%	\$ 3,427,476	\$ 3,329,644	\$ 97,832	2.9%
Medical claims covered by Stop Loss	-	-	-		-	-	-	#DIV/0!
Prescription Drug Claims	6,277,580	6,061,588	215,992	3.6%	1,840,871	1,293,576	547,295	42.3%
Dental Claims	1,435,210	1,488,285	(53,075)	-3.6%	253,132	313,575	(60,443)	-19.3%
Vision Claims	158,371	183,854	(25,483)	-13.9%	46,605	40,830	5,775	14.1%
County Pharmacy	305,000	305,000	-	0.0%	33,086	53,805	(20,719)	-38.5%
Employee Assistance Program	20,028	21,224	(1,196)	-5.6%	6,903	3,257	3,646	112.0%
Medicare Supplement	993,168	935,484	57,684	6.2%	249,964	316,008	(66,044)	-20.9%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 23,976,182	\$ 22,851,255	\$ 1,124,927	4.9%	\$ 5,858,037	\$ 5,350,695	\$ 507,342	9.5%
Administration Fees & Other	823,812	909,211	(85,399)	-9.4%	241,847	249,470	(7,623)	-3.1%
Life/AD&D Premiums	346,284	334,941	11,343	3.4%	118,230	84,044	34,186	40.7%
Stop Loss Premiums	1,114,521	1,180,073	(65,552)	-5.6%	374,867	270,328	104,539	38.7%
Total Admin/Premiums	\$ 2,284,617	\$ 2,424,226	\$ (139,608)	-5.8%	\$ 734,944	\$ 603,842	\$ 131,102	21.7%
Total Expenses	\$ 26,260,799	\$ 25,275,480	\$ 985,319	3.9%	\$ 6,592,980	\$ 5,954,537	\$ 638,443	10.7%
Ending Cash Balance	\$ 1,407,863	\$ 1,982,006	\$ (574,143)	-29%	\$ 1,265,355	\$ 3,004,408	\$ (1,739,053)	-57.9%

Total Employee Benefits Expenses



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

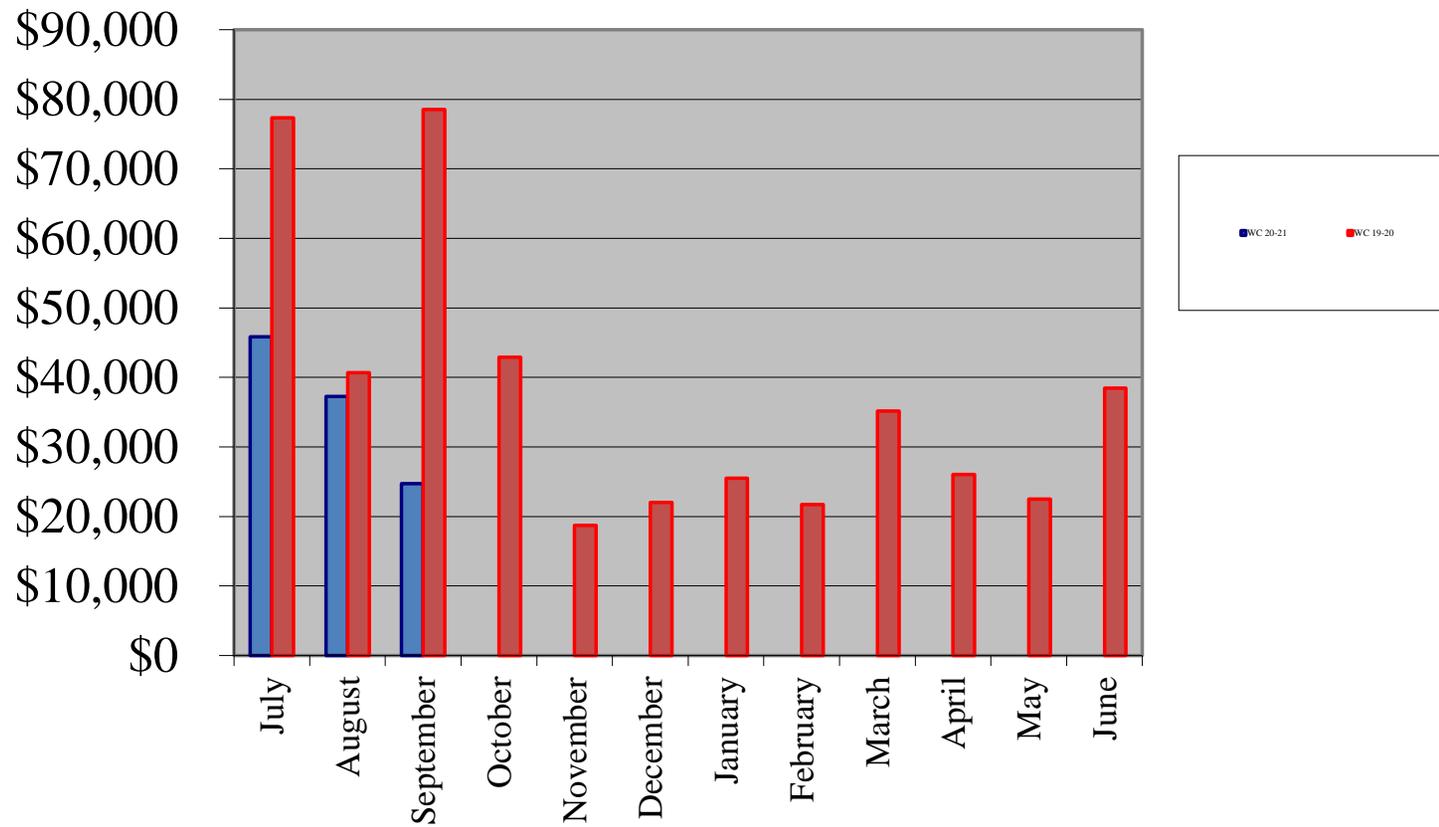
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 154,768	\$ 237,380	\$ 82,612
Sources:			
Interest Income	4	0	(4)
Reimbursed Premiums	35,934	26,929	(9,005)
Transfers/Supplements	810,000	100,000	(710,000)
Total Sources	\$ 1,000,706	\$ 364,309	\$ (636,397)
Expenditures:			
Claims	\$ 552,703	\$ 107,844	(444,859)
Stop loss/Admin Fees	246,876	176,280	(70,596)
Total Expenditures	\$ 799,579	\$ 284,124	\$ (515,455)
Ending Cash Balance	\$ 201,129	\$ 80,186	\$ (120,941)
Cash Balance-One Year Ago		\$ 87,020	

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	\$ 4,430	\$ (19,359)
Supportive Services	33,045	401	(32,644)
Total Expenditures	\$ 56,834	\$ 4,831	\$ (52,003)
Ending Cash Balance	\$ 102,853	\$ 147,900	\$ 45,047
Cash Balance-One Year Ago		\$ 149,194	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2020-2021

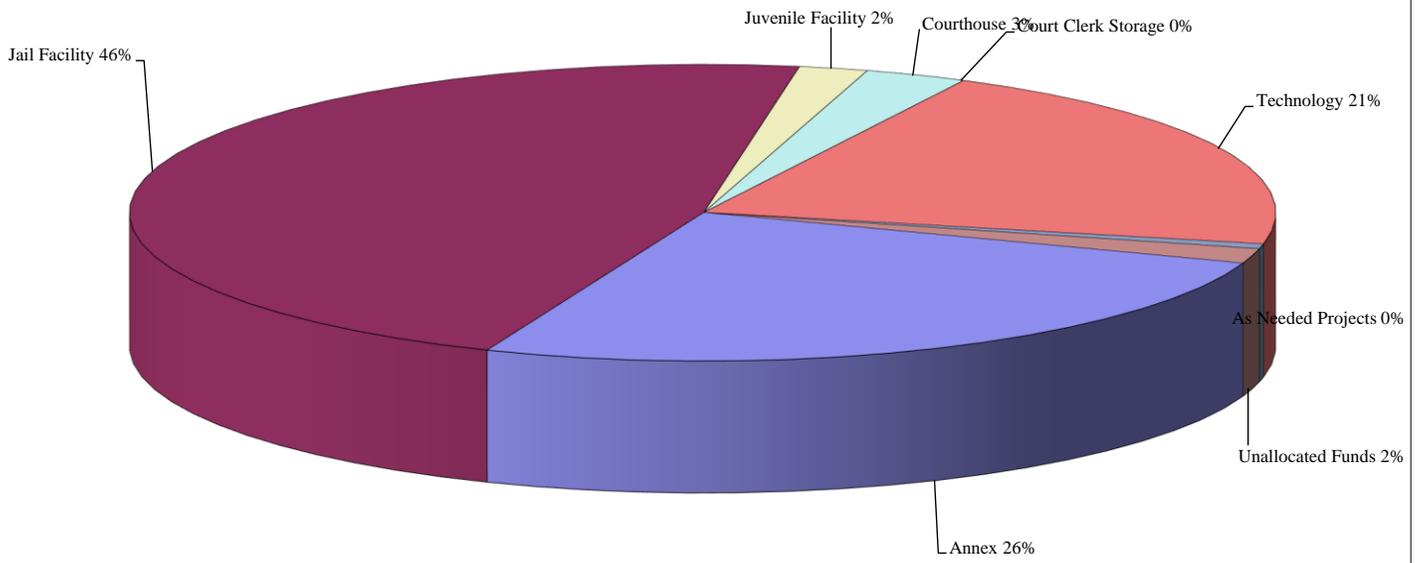


Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 20-21 Expense	Project Expense To Date	Available	Project Status	Project #
Annex								
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending	C0017
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending	C0021
Annex & Courthouse Snack Areas	3/15/2018	85,000	13,833	6,551	47,284	23,882	Pending	C0025
Annex Roof Drain Repair	9/20/2018	27,700			27,700	-	Complete	C0033
Annex Temporary 6th Floor Relocation	9/26/2018	940,000	214,126		702,975	22,899	Pending	C0034
Resurface terrazzo floors	6/20/2019	60,000		\$ 60,000	60,000	-	Complete	C0053
Annex carpet	6/20/2019	50,000	47,509	11,629	11,629	(9,138)	Pending	C0046
Courtyards landscaping/sidewalk replace	6/20/2019	100,000	7,488	53,624	55,944	36,568	Pending	C0056
5th Floor DA Civil HVAC	6/20/2019	200,000				200,000	Pending	
Annex carpet	9/17/2020	50,000			-	50,000	Pending	
Sixth floor restoration	9/17/2020	450,000			-	450,000	Pending	
Courthouse								
Jail Elevator	12/6/2019	22,099	22,099			-	Complete	C0048
Jail Facility								
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	902,763			902,763	-	Complete	C0014
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	58,839		259,081	32,080	Pending	C0024
Jail Hydronic Pipe Repair	7/2/2018	2,066,091			2,066,091	-	Complete	C0031
Jail Wall Repair	4/10/2019	158,650			158,650	-	Complete	C0035
Jail Ventilation Repair	11/21/2019	35,000	18,155		11,880	4,965	Pending	C0050
Jail Fire Pump Replacement	11/21/2019	41,336	-	41,336	41,336	-	Complete	C0043
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending	
Jail-Steam Pipe repair	2/20/2020	34,200		27,500	27,500	6,700	Pending	C0058
Jail Elevators	4/27/2020	374,988	374,988			-	Pending	C0055
Juvenile								
Brick tuck and window seal	6/20/2019	84,720		84,720	84,720	-	Pending	C0042
Cell doors	6/20/2019	65,231	26,010	39,513	39,513	(292)	Pending	C0041
Juvenile Referee Courtroom	12/19/2019	6,329	719	300	5,725	(115)	Pending	C0045
Cameras in stairwells	2/20/2020	14,406		14,406	14,406	-	Pending	C0052
Sally port garage door repair	2/20/2020	3,945		1,903	1,903	2,042	Pending	C0054
Courthouse								
Carpet	6/20/2019	50,000	7,396	5,713	30,238	12,366	Pending	C0047
OG&E Vault	11/21/2019	45,000		3,500	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
Courthouse Carpet	9/17/2020	50,000			-	50,000	Pending	
Elevator upgrade	9/17/2020	1,000,000			-	1,000,000	Pending	
Insurance deductible and depreciation	9/17/2020	150,000			-	150,000	Pending	
DA & PD Case Management System	7/1/2019	627,118			627,118	-	Complete	C0039
Technology								
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	9,933	1,097,766	90,247	Pending	C0006
Capital Projects-As Needed	6/20/2019	48,387				48,387	Pending	
Capital Projects-As Needed	9/17/2020	300,000			-	300,000	Pending	
Unallocated Funds:								
Unallocated Funds		382,910				382,910		
Total Ongoing Budgeted Capital Projects		\$ 11,045,190	\$ 934,829	\$ 360,627	\$ 6,766,231	\$ 3,344,131		

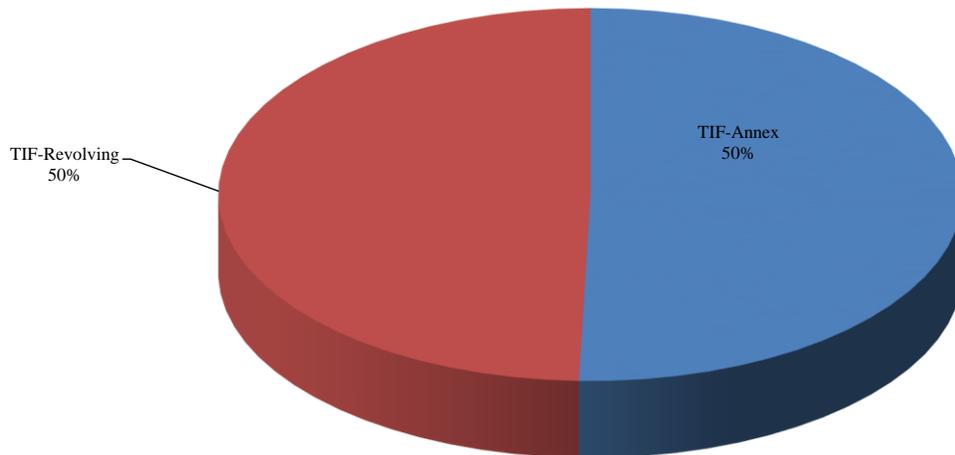
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 5,607,434	\$ 2,001,187	\$ 174,035	\$ 3,114,388	491,859	Ongoing
TIF-Revolving -323	7/21/2016	\$ 4,621,776	\$ 290,917	\$ 313,021	\$ 3,036,037	1,294,822	Ongoing
Total Capital Projects		\$ 21,274,401	\$ 3,226,933	\$ 847,683	\$ 12,916,656	\$ 5,130,812	

Capital Projects Budget FY 20-21



TIF Budgets FY 19-20

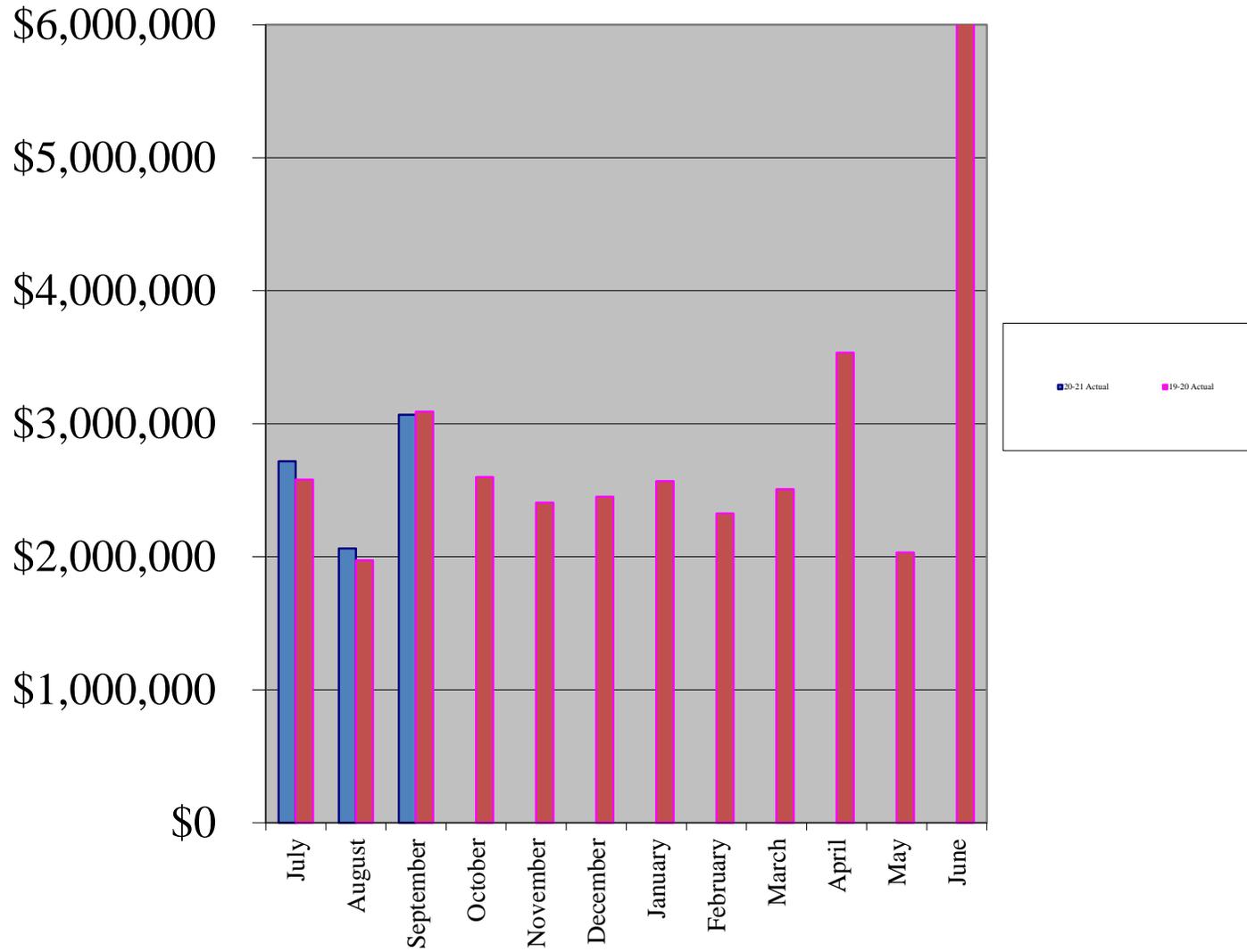


**Special Revenue Funds
Status Report**

Fund	Department	2020-2021 Appropriations	September 2020 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	\$5,280,510	\$682,770	\$1,696,013	\$3,584,497	\$2,337,121.72	\$2,943,389	32.1%
1110	Highway Cash-Dist #2	8,379,008	326,749	861,387	7,517,621	2,457,783.28	5,921,225	10.3%
1110	Highway Cash-Dist #3	3,145,902	770,830	1,798,059	1,347,843	2,454,229.58	691,672	57.2%
1111	CBRI Fund	2,446,569	24,620	314,419	2,132,150	1,681,536.34	765,033	12.9%
1130	Resale Property	5,390,318	437,849	839,566	4,550,752	1,763,306.49	3,627,011	15.6%
1140	Treasurer Mortgage Fee	203,360	2,315	16,284	187,077	34,460.60	168,900	8.0%
1150	County Clerk Lien Fee	224,346	14,710	56,108	168,238	76,087.72	148,258	25.0%
1151	UCC Central Filing Fund	688,722	70,131	137,479	551,243	254,459.01	434,263	20.0%
1152	Records Mgmt & Preservation	1,390,094	186,805	422,501	967,594	517,820.11	872,274	30.4%
1160	Sheriff Service Fee	1,353,208	279,558	745,637	607,571	1,138,072.72	215,136	55.1%
1161	Sheriff Special Revenue	2,504,306	103,481	448,940	2,055,366	1,180,395.79	1,323,911	17.9%
1162	Sheriff's Grant Fund	488,438	56,833	200,624	287,815	368,609.25	119,829	41.1%
1201	Assessor Revolving Fee	103,173	0	0	103,173	0.00	103,173	0.0%
1231	Juvenile Probation Fee	97,182	3,816	8,724	88,458	81,767.50	15,415	9.0%
1233	Juvenile Grant Fund	239,084	29,284	57,951	181,134	73,875.04	165,209	24.2%
1240	Planning Commission Fee	191,281	50,653	92,516	98,766	128,577.75	62,704	48.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	647,100	351	781	646,319	17,271.82	629,829	0.1%
1260	Community Service Fee	178,164	15,262	22,641	155,523	151,088.40	27,076	12.7%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	541,371	10,353	166,186	375,185	177,220.10	364,151	30.7%
1282	Mental Health Court Fund	266,358	1,430	11,186	255,172	23,357.43	243,001	4.2%
1290	Shine Program	1,052	0	0	1,052	0.00	1,052	0.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0.00	20,954	0.0%
Total		\$34,054,568	\$3,067,801	\$7,897,000	\$26,157,568	\$14,917,041	\$19,137,527	23.2%

Year elapsed = 25%

Special Revenue Actual Expenditures



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

20-21
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 132,937
Exempt Manufacturing Tax	16,177
Miscellaneous Property Tax	201
Interest Income	597
Total Revenue	\$ 149,912

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,230,000)
Interest	(337,700)
Total Paid YTD	\$ (4,567,700)

2014 GO Bonds- BNSF

Principal	\$ (1,250,000)
Interest	(50,000)
Total Paid YTD	\$ (1,300,000)

Total Bonds Combined

Principal	\$ (5,480,000)
Interest	(387,700)
Total Bond Payments YTD	\$ (5,867,700)

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	\$ -
Interest	-
Total Judgment Payments YTD	\$ -

Principal Balance at 6-30-20	Payments YTD	Principal Balance
\$ 2,574,063	\$ -	\$ 2,574,063
\$ 2,574,063	\$ -	\$ 2,574,063

Total Expenditures **\$ (5,867,700)**

Transfer In \$ -

Ending Cash Balance **\$ 470,888**

Debt Service Fund Expenditures 10 Year History

