

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

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

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
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		\$ 550,000	\$ 7,655,071	\$ (444,989)	-5.5%
120 Commissioners	442,060	444,929		2,350	447,279	5,219	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			1,617,353	41,492	2.6%
260 BOCC HR/Health & Safety	648,893	706,359			706,359	57,466	8.9%
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		70,000	1,690,845	112,091	7.1%
290 Facilities Mgmt - Custodial	266,709	270,209			270,209	3,500	1.3%
300 Planning Commission	-	-		77,140	77,140	77,140	
310 Court Services	845,197	974,098			974,098	128,901	15.3%
517 Sheriff-Detention	37,486,517	30,229,517		(86,210)	30,143,307	(7,343,210)	-19.6%
518 Sheriff-Law Enforcement	-	10,071,008		800	10,071,808	10,071,808	
525 Juvenile Detention	5,250,500	2,972,101		2,327,918	5,300,019	49,519	0.9%
526 Juvenile Bureau	2,166,592	2,292,903		8,750	2,301,653	135,061	6.2%
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			607,364	35,406	6.2%
950 Economic Development	200,000	200,000			200,000	-	0.0%
995 Reserve	3,357,153	5,105,363	6,768,020	(3,104,077)	8,769,306	5,412,153	161.2%
Total Department Budget	\$ 90,942,526	\$ 94,689,703	\$ 6,776,092	\$ -	\$ 101,465,795	\$ 10,523,270	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	\$ -	\$ 107,459,261	\$ 8,145,736	8.2%
Total Sources Available							
Revenue	\$ 87,220,283	\$ 89,686,386			\$ 91,484,851	\$ 4,264,568	4.9%
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			\$ 107,459,261	\$ 8,145,735	8.2%

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

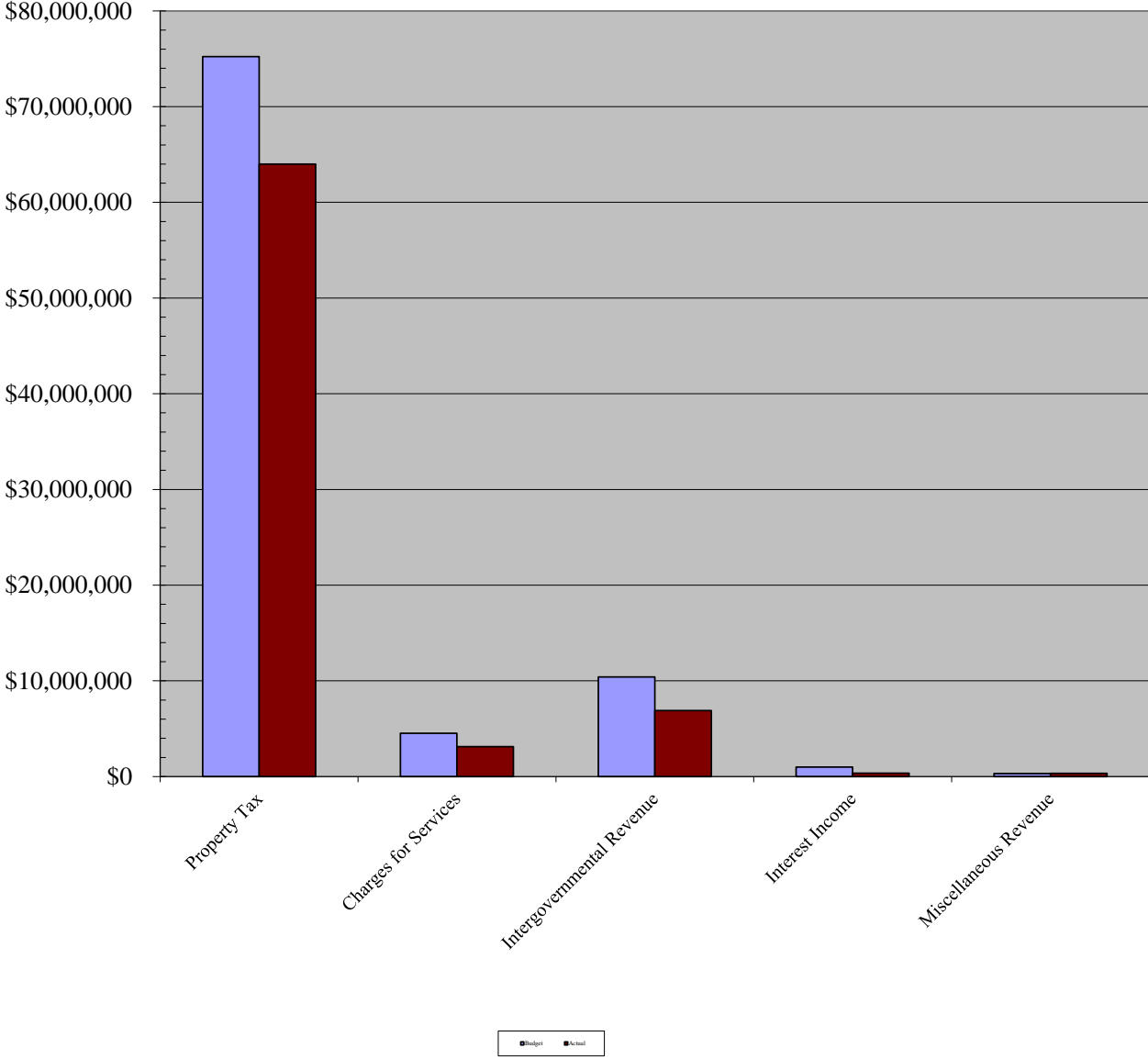
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budg	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September Supplement	\$ 6,768,020.00	2019-4038	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
Total General Fund Reserve		\$ 8,769,305.56		

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending January 31, 2020**

	19-20 Amended Budget	19-20 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 15,974,410	\$ 15,974,410	\$ -	100.0%	
Reserved	6,148,798	6,148,798	-	100.0%	
Total Estimated Cash Balance	\$ 22,123,208	\$ 22,123,208	\$ -		
Revenue:					
Property Tax	\$ 75,231,019	\$ 63,991,238	\$ (11,239,781)	85.1%	85.2%
Charges for Services	4,527,738	3,117,750	(1,409,988)	68.9%	64.1%
Intergovernmental Revenue	10,404,009	6,898,008	(3,506,001)	66.3%	64.0%
Interest Income	1,000,000	365,093	(634,907)	36.5%	95.4%
Miscellaneous Revenue	322,086	328,936	6,850	102.1%	51.5%
Total Revenue	\$ 91,484,852	\$ 74,701,024	\$ (16,783,828)	81.7%	81.6%
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	\$ 101,465,795	\$ 46,418,970	\$ (55,046,825)	45.7%	48.2%
Prior Budget Year Expenditures	6,148,798	5,059,815	(1,088,983)	82.3%	66.1%
Total Expenditures	\$ 107,614,593	\$ 51,478,786	\$ (56,135,808)		
Cash Balance*	\$ 0	\$ 39,351,981	\$ 39,351,981		

* 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 January 31, 2020**



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

	For the Month Ending January 31, 2020			
	19-20 January Actual	18-19 January Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 46,845,325	\$ 46,382,248	\$ 463,077	1.0%
Revenue:				
Property Tax	\$ 11,108,999	\$ 11,692,478	\$ (583,479)	-5.0%
Charges for Services	547,133	374,450	172,683	46.1%
Intergovernmental Revenue	550,448	275,065	275,383	100.1%
Interest Income	79,383	196,495	(117,112)	-59.6%
Miscellaneous Revenue	17,490	10,348	7,142	69.0%
Total Revenue	<u>\$ 12,303,453</u>	<u>\$ 12,548,835</u>	<u>\$ (245,383)</u>	<u>-2.0%</u>
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	(11,250,000)	(16,000,000)	4,750,000	
Operating Transfers In	-	-	-	
Operating Transfers Out	(800,000)	(1,886,000)	1,086,000	
19-20 Expenditures	\$ 6,938,449	\$ 7,707,746	\$ (769,297)	-10.0%
Prior Budget Year Expenditures	808,348	11,100	797,248	
Total Expenditures	<u>\$ 7,746,796</u>	<u>\$ 7,718,846</u>	<u>\$ 27,950</u>	<u>0.4%</u>
Ending Cash Balance	<u>\$ 39,351,981</u>	<u>\$ 33,326,238</u>	<u>\$ 6,025,743</u>	<u>18.1%</u>

	For the Year to Date Period Ending January 31, 2020			
	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 22,123,208	\$ 18,493,830	\$ 3,629,378	19.6%
	\$ 63,991,238	\$ 61,276,192	\$ 2,715,046	4.4%
	3,117,750	2,973,930	143,820	4.8%
	6,898,008	6,211,777	686,231	11.0%
	365,093	475,246	(110,153)	-23.2%
	328,936	197,646	131,290	66.4%
	<u>\$ 74,701,024</u>	<u>\$ 71,134,791</u>	<u>\$ 3,566,233</u>	<u>5.0%</u>
	\$ 11,250,000	\$ 16,000,000	\$ (4,750,000)	
	(11,250,000)	(16,000,000)	4,750,000	
	-	-	-	
	(5,993,466)	(8,171,000)	2,177,534	-26.6%
	\$ 46,418,970	\$ 43,902,221	\$ 2,516,749	5.7%
	5,059,815	4,229,162	830,653	19.6%
	<u>\$ 51,478,786</u>	<u>\$ 48,131,384</u>	<u>\$ 3,347,403</u>	<u>7.0%</u>
Ending Cash Balance	<u>\$ 39,351,981</u>	<u>\$ 33,326,238</u>	<u>\$ 6,025,743</u>	<u>18.1%</u>

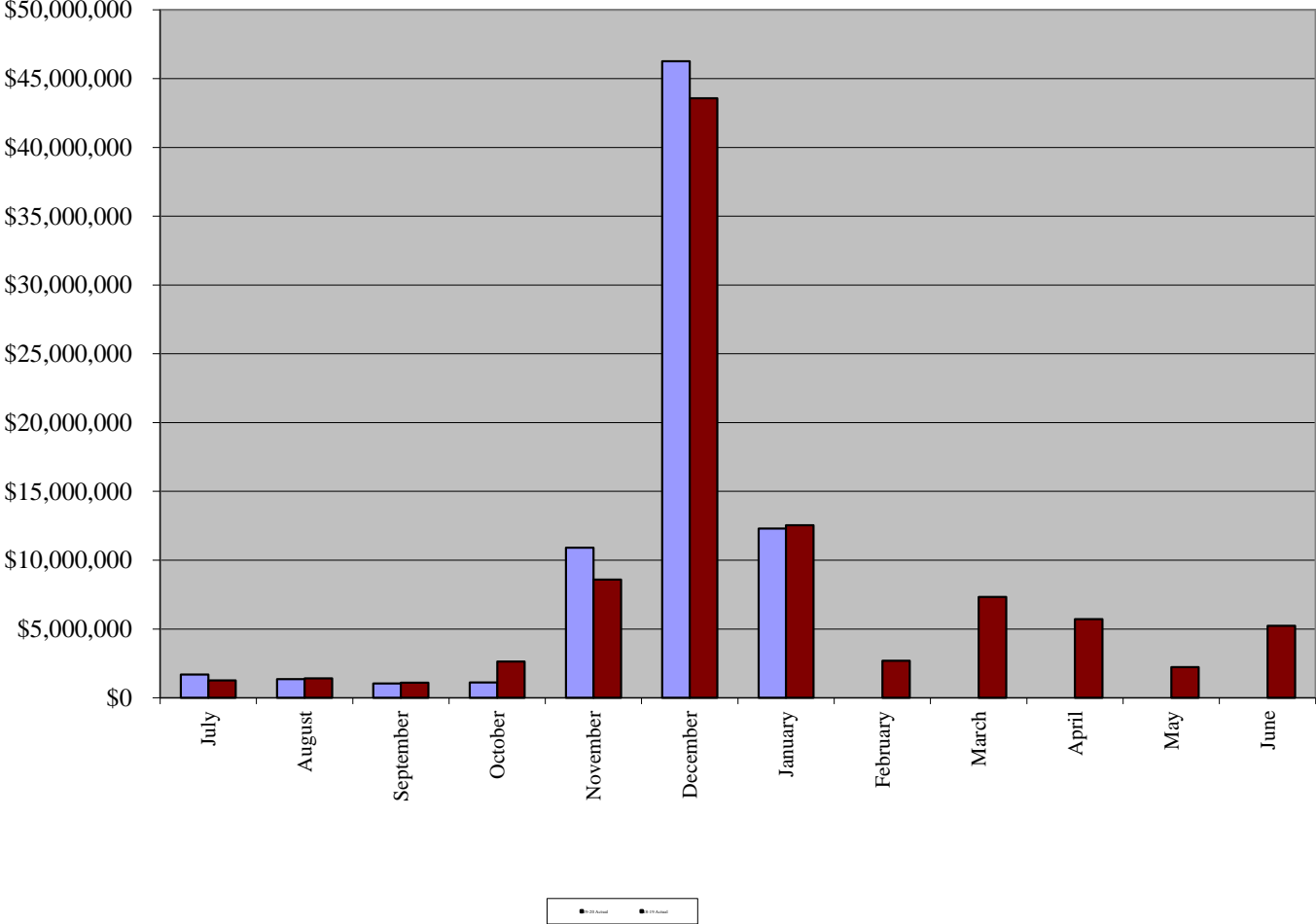
Note 1.)

Operating Transfers

	19-20 January Actual	18-19 January Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ (575,000)	\$ 575,000
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	(400,000)	400,000
4030-Self Insurance	-	(111,000)	111,000
5010-Defined Benefit Retirement	(800,000)	(800,000)	-
Total Operating Transfers	<u>\$ (800,000)</u>	<u>\$ (1,886,000)</u>	<u>\$ 1,086,000</u>

	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)
	\$ (1,228,466)	\$ (2,260,000)	\$ 1,031,534
	(3,400,000)	(4,500,000)	1,100,000
	(555,000)	(500,000)	(55,000)
	(10,000)	(111,000)	101,000
	(800,000)	(800,000)	-
	<u>\$ (5,993,466)</u>	<u>\$ (8,171,000)</u>	<u>\$ 2,177,534</u>

General Fund Actual Revenue January 31, 2020

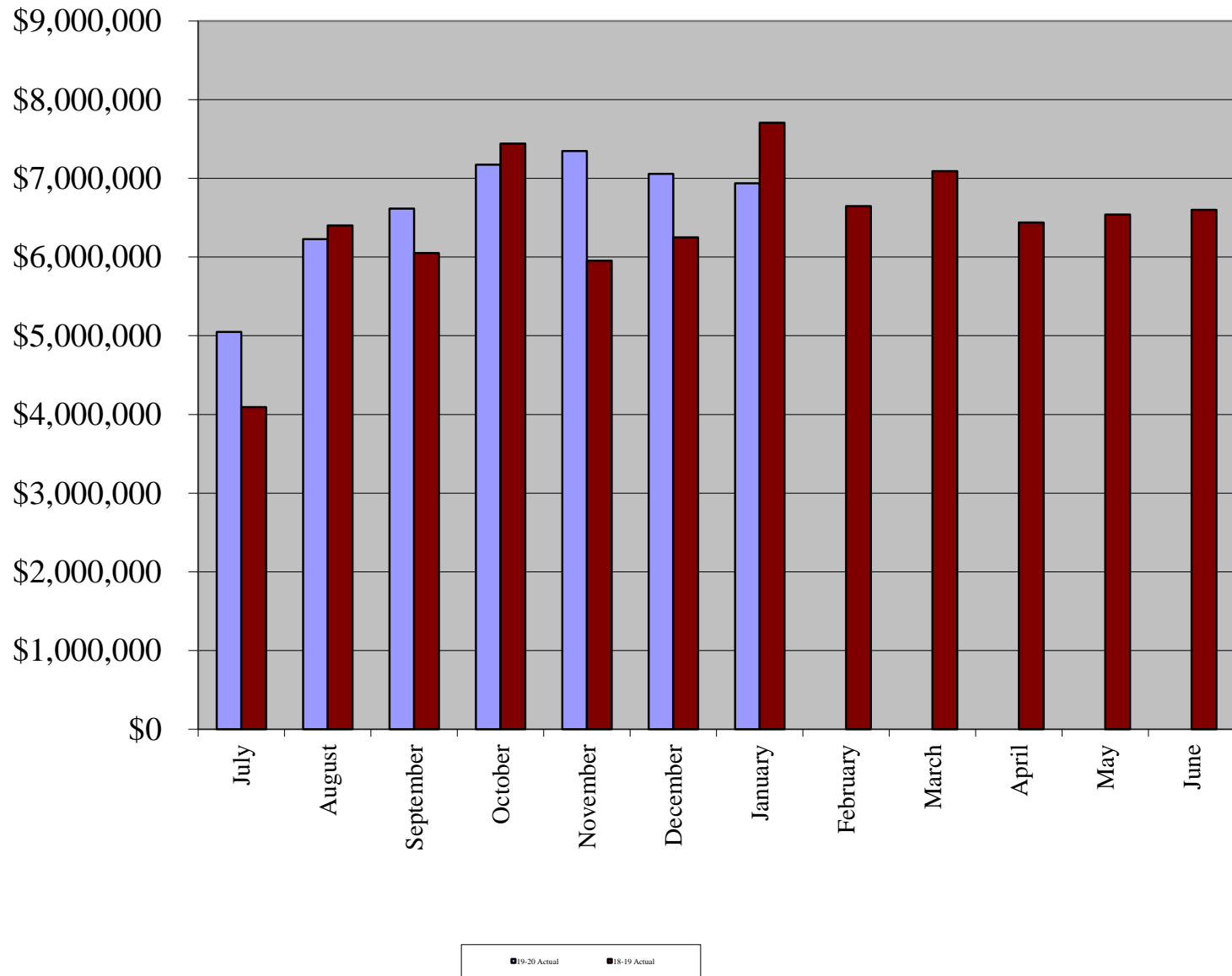


FY 2019-20 General Fund Expenditures
Status Report

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	January 2020 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	19/20 % Expended	Prior Year % Expended
110	General Government	\$ 7,105,071	\$ 550,000	\$ 7,655,071	\$ 607,815	\$ 3,672,104	\$ 3,982,967	\$ 6,290,194	\$ 1,364,877	48.0%	37.5%
120	County Commissioners	444,929	2,350	447,279	37,398	249,998	197,281	249,998	197,281	55.9%	56.5%
130	Assessor	3,008,635	-	3,008,635	222,170	1,555,017	1,453,618	1,602,641	1,405,994	51.7%	51.0%
140	Assessor Reevaluation	5,283,888	-	5,283,888	384,771	2,596,718	2,687,170	2,931,501	2,352,387	49.1%	50.5%
150	Treasurer	880,137	800	880,937	60,603	444,256	436,681	503,986	376,951	50.4%	45.2%
160	Court Clerk	8,600,628	-	8,600,628	717,838	4,735,863	3,864,765	4,768,858	3,831,770	55.1%	54.1%
170	County Clerk	2,491,229	-	2,491,229	203,629	1,410,465	1,080,764	1,476,505	1,014,724	56.6%	54.9%
180	Excise & Equalization Bds	42,576	-	42,576	-	3,778	38,798	4,774	37,802	8.9%	16.2%
190	County Audit	718,920	8,072	726,992	56,071	231,777	495,216	538,786	188,206	31.9%	41.3%
200	District Attorney-State	150,000	-	150,000	5,580	41,834	108,166	59,468	90,532	27.9%	29.1%
210	District Attorney-County	72,398	-	72,398	9,641	30,470	41,928	51,791	20,607	42.1%	46.1%
230	Public Defender	59,720	-	59,720	13,456	29,300	30,420	44,344	15,376	49.1%	40.7%
240	Purchasing	353,408	82,529	435,937	37,506	233,838	202,099	240,673	195,264	53.6%	45.2%
250	Election Board	1,617,353	-	1,617,353	107,550	728,077	889,276	765,199	852,154	45.0%	58.5%
260	BOCC HR/Health & Safety	706,359	-	706,359	57,034	361,691	344,668	373,338	333,021	51.2%	51.6%
265	Employee Benefits Dept	355,328	-	355,328	28,471	193,819	161,509	196,788	158,540	54.5%	54.0%
270	MIS	4,156,993	70,000	4,226,993	273,365	2,117,722	2,109,271	3,119,286	1,107,707	50.1%	53.8%
280	Facilities Management	1,620,845	70,000	1,690,845	119,521	752,824	938,021	884,687	806,158	44.5%	50.3%
285	Facilities Mgmt-Custodial	270,209	-	270,209	35,184	108,173	162,036	238,428	31,781	40.0%	45.7%
300	Planning Commission	-	77,140	77,140	25,127	74,351	2,789	74,802	2,338		
301	Court Services	974,098	0	974,098	77,647	520,417	453,681	520,417	453,681	53.4%	55.9%
517	Sheriff-Detention	30,229,517	(86,210)	30,143,307	2,174,266	14,772,674	15,370,633	19,948,659	10,194,648	49.0%	51.7%
518	Sheriff-Law Enforcement	10,071,008		10,071,808	772,126	5,503,694	4,568,114	5,503,694	4,568,114	54.6%	
525	Juvenile Detention	2,972,101	2,327,918	5,300,019	450,241	2,827,853	2,472,167	2,965,632	2,334,388	53.4%	52.9%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	152,220	1,050,610	1,251,043	1,100,134	1,201,519	45.6%	55.5%
550	Emergency Management	563,140	-	563,140	39,829	300,516	262,624	331,057	232,083	53.4%	34.1%
610	Social Services	2,291,649	-	2,291,649	154,362	971,722	1,319,927	1,539,809	751,840	42.4%	46.4%
710	Free Fair	62,245	-	62,245	20	36,850	25,395	46,670	15,575	59.2%	64.8%
910	District 1	568,613	-	568,613	38,429	251,102	317,511	319,019	249,594	44.2%	41.6%
920	District 2	394,936	-	394,936	6,727	118,451	276,485	127,803	267,133	30.0%	12.4%
930	District 3	418,140	-	418,140	24,308	179,865	238,275	185,999	232,141	43.0%	48.5%
940	County Engineer	607,364	-	607,364	45,542	313,141	294,223	322,793	284,571	51.6%	55.4%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	50.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	5,105,363	3,663,943	8,769,306	-	-	8,769,306	-	8,769,306		
Total		\$ 94,689,703	\$ 6,775,292	\$ 101,465,795	\$ 6,938,449	\$ 46,418,970	\$ 55,046,825	\$ 57,527,733	\$ 43,938,062	45.7%	49.2%

Year elapsed = 58.3%

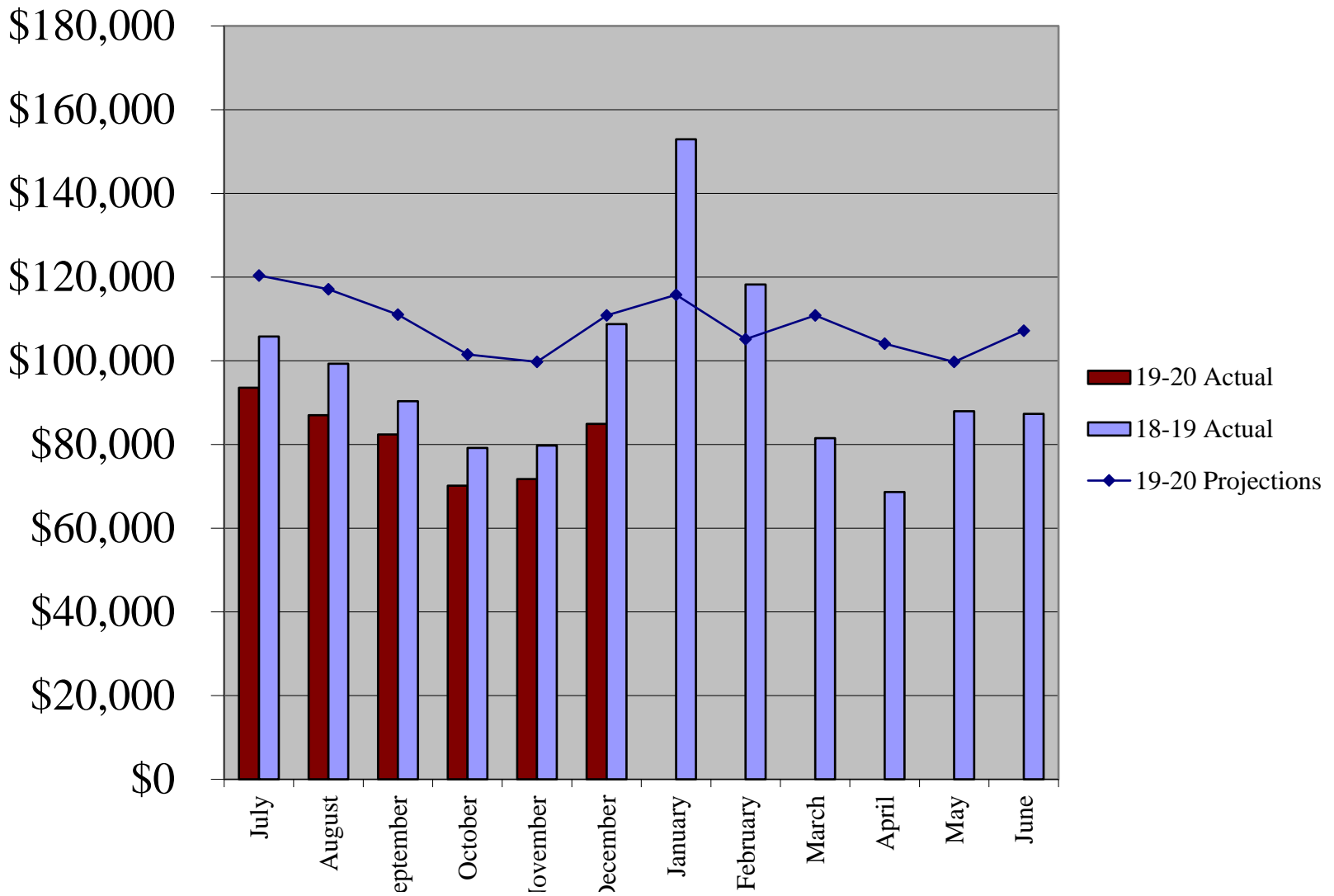
General Fund Actual Expenditures



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

<u>Account Description</u>	Outstanding		19-20	YTD Expenditures		Funds Available
	19-20 Approved Budget	Requisitions/ Encumbrances	Year to Date Actual	+ Requisitions & Encumbrances		
<u>Salaries and Benefits</u>						
51002 Retirement Board Members	\$ 1,200		\$ 700	\$ 700	\$ 500	
52010 FICA - Retirement Board Members	92		54	54	38	
52032 Retirement paid by General Fund	4,500	998	2,679	3,677	823	
Total Salaries and Benefits	\$ 5,792	\$ 998	\$ 3,432	\$ 4,430	\$ 1,362	
<u>Utilities</u>						
54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 510,185	\$ 489,765	\$ 999,950	\$ 303,399	
54023 Electricity (OG&E)	665,000	229,118	324,982	554,100	110,900	
54024 Sewer and Water(City of OKC)	850,000	402,315	305,685	708,000	142,000	
54022 Natural Gas(ONG)	24,000	15,525	4,350	19,875	4,125	
Utilities Subtotal	\$ 2,842,349	\$ 1,157,143	\$ 1,124,783	\$ 2,281,925	\$ 560,424	
<u>Lease-Purchase Debt</u>						
54455 Bond Administrative Fees	20,000	20,200	600	20,800	(800)	
Lease-Purchase Debt Subtotal	\$ 20,000	\$ 20,200	\$ 600	\$ 20,800	\$ (800)	
<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		6,950	6,950	50	
54017 CODA annual membership dues	2,400		2,400	2,400	-	
Memberships Subtotal	\$ 33,273	\$ -	\$ 33,223	\$ 33,223	\$ 50	
<u>Other Operating Expenditures</u>						
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 299,765	\$ 419,672	\$ 719,437	\$ 0	
54451 Outside legal services	100,000	259,550	147,163	406,713	(306,713)	
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	21,031	16,287	37,318	(1,318)	
54102 ICB (county-occupied space) rent expense	130,000	30,253	75,140	105,393	24,607	
54102 Lincoln (county-occupied space) rent expense	261,000	60,980	151,713	212,693	48,307	
54103 Storage Court Clerk Building Lease	350,000	139,480	195,272	334,752	15,248	
54109/540 Postage Machine and Postage	8,000	8,158	342	8,500	(500)	
54355 Paper and Printing	1,000			-	1,000	
54455 Investrust Management Fees	400,000	261,282	138,718	400,000	-	
54455 OSU Extension Contract	549,512	255,244	274,756	530,000	19,512	
54455 Professional Services-Other -Arbitrage	15,000			-	15,000	
54455 Criminal Justice Authority	550,000		550,000	550,000	-	
54455 Criminal Justice Advisory Committee	150,000	75,000	75,000	150,000	-	
54456 USID Assessment - Services Other	5,000			-	5,000	
54456 Downtown Business Improvement District Assessm	5,000	7,944	8,677	16,621	(11,621)	
54456 Alcohol and drug screening for county employees	20,000	12,751	7,249	20,000	-	
54045 Metro Parking Garage-Judges parking	1,380	575	805	1,380	-	
Misc. (Judges cell, oil list, shipping, Emp Bene etc	6,400	6,547	5,393	11,940	(5,540)	
Other Operating Subtotal	\$ 4,752,229	\$ 1,438,560	\$ 2,510,066	\$ 3,948,626	\$ 803,603	
Total Maintenance and Operations - 54000	\$ 7,647,851	\$ 2,615,902	\$ 3,668,672	\$ 6,284,574	\$ 1,363,277	
<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	\$ 7,655,071	\$ 2,618,090	\$ 3,672,104	\$ 6,290,194	\$ 1,364,877	

General Government-Vicinity Energy Actual Expenditures



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

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Actuals</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 1,792,494	\$ 1,308,158		\$ 1,308,158	\$ (484,336)
Transfers In	\$ 3,400,000	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,437,630	2,461,873	1,996,342	4,458,215	20,585
Employer Premiums	16,031,511	9,232,611	6,657,583	15,890,194	(141,317)
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000	733,143	733,143	1,466,285	466,285
Refunds/Rebates/Interest	595,850	111,907	79,934	191,841	(404,009)
Total Resources	\$ 27,257,485	\$ 17,368,950	\$ 8,653,925	\$ 26,835,951	\$ (421,534)
Expenses					
Medical Claims	\$ 13,855,820	\$ 8,774,951	\$ 6,267,822	\$ 15,042,773	\$ 1,186,953
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	3,430,066	2,450,047	5,880,114	(181,474)
Dental Claims	1,488,285	826,506	590,361	1,416,867	(71,418)
Vision Claims	183,854	83,175	83,175	166,351	(17,503)
County Pharmacy	305,000	143,882	102,773	246,654	(58,346)
Employee Assistance Program	21,224	13,271	9,479	22,750	1,526
Medicare Supplement - Phys. Mutual	935,484	640,794	320,397	961,191	25,707
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 13,912,645</u>	<u>\$ 9,824,055</u>	<u>\$ 23,736,699</u>	<u>\$ 885,444</u>
Administration Fees & Other	909,211	589,074	357,958	947,032	37,821
Life/AD&D Premiums	334,941	227,878	162,770	390,647	55,706
Stop Loss Premiums	1,180,073	717,964	512,831	1,230,795	50,722
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 1,534,915</u>	<u>\$ 1,033,559</u>	<u>\$ 2,568,474</u>	<u>\$ 144,249</u>
Total Expenses	\$ 25,275,480	\$ 15,447,560	\$ 10,857,614	\$ 26,305,174	\$ 1,029,694
Ending Cash Balance	\$ 1,982,006	\$ 1,921,390	\$ (2,203,688)	\$ 530,778	\$ (1,451,227)

Cash Balance-One Year Ago

\$ 2,773,810

Notes:

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

2. Premiums:

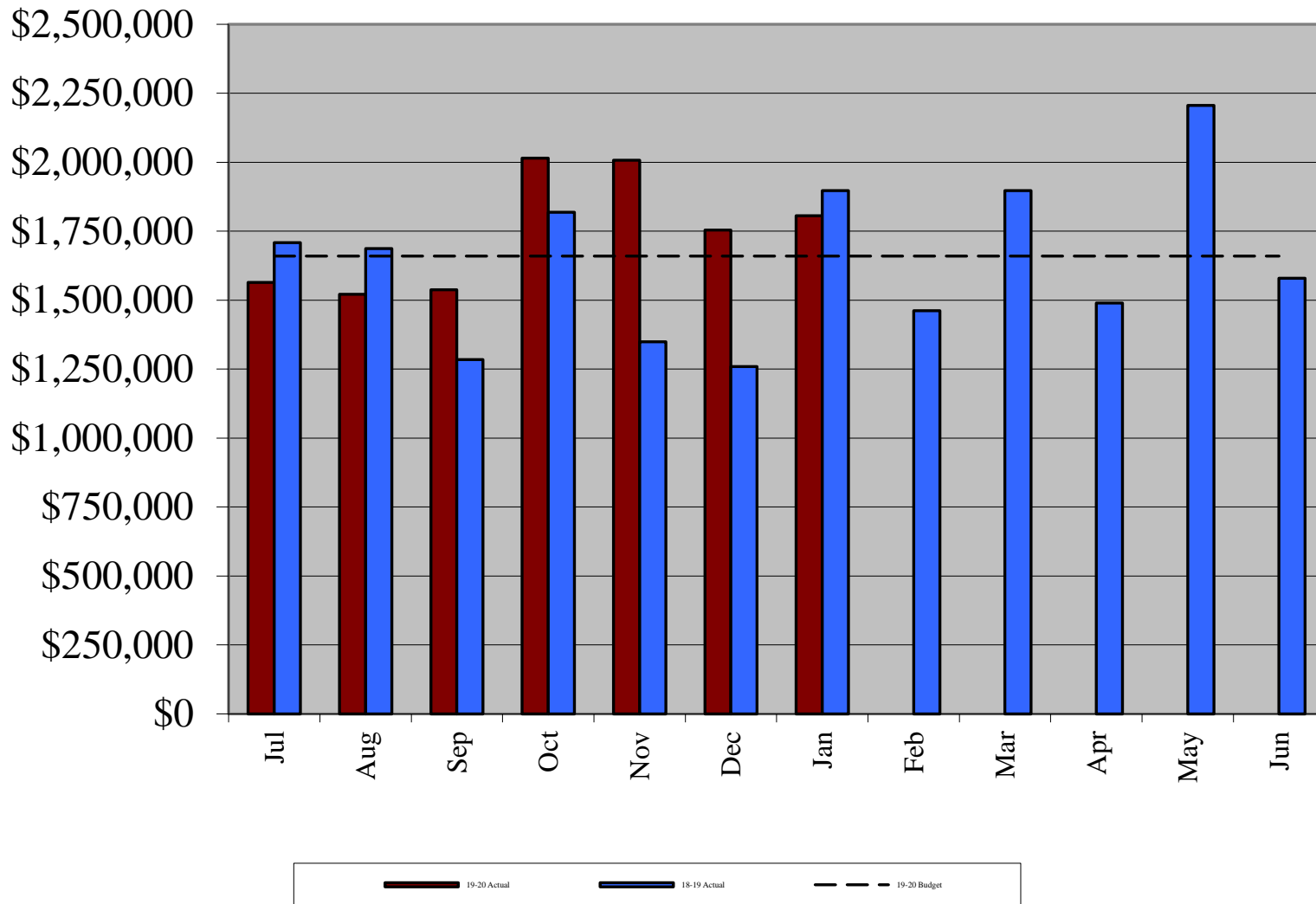
	<u>Employee 2020</u>	<u>Employer 19-20</u>
	\$159	\$820
	\$374	\$1,888

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	\$ 1,259,485	\$1,462,492	\$ 1,441,137 (November)
Prescription Drug Claims	\$505,132	546,804	\$571,678	\$ 632,826 (October)
Total	\$1,659,784	\$1,806,289	\$2,034,170	
Prior Year 18-19 Comparison				
	18/19 Monthly Budget	This Month	18/19 Avg	18/19 High Month
Medical Claims	\$1,154,185	\$1,307,394	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$590,122	\$493,544	\$622,420 (June)
Total	\$1,721,913	\$1,897,516	\$1,635,242	

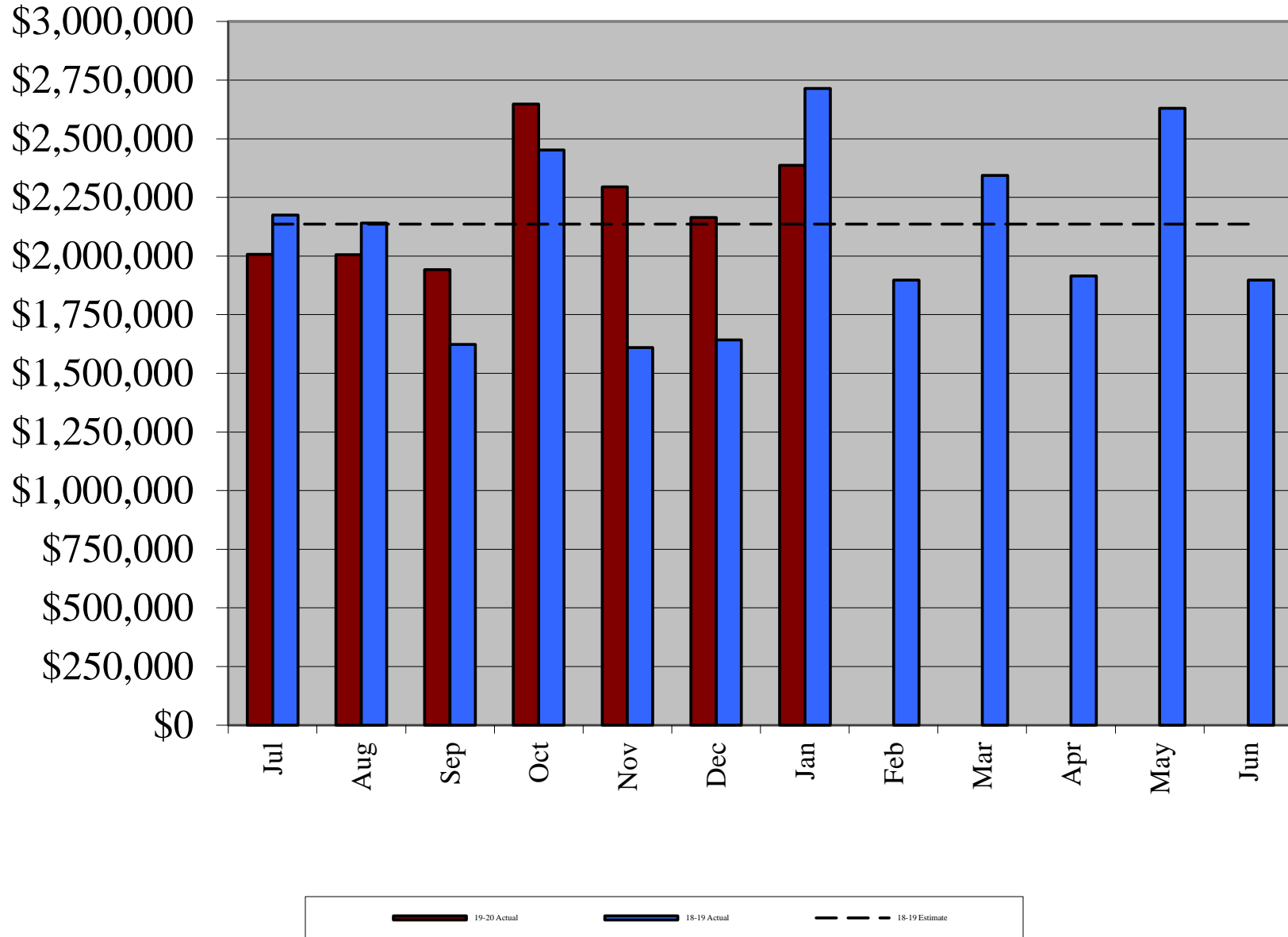
Medical & Prescription Claims



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

	Annual				January			
	FY 19-20	FY 18-19	Inc (Dec)	%	FY 19-20	FY 18-19	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	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%	9,232,611	8,388,794	843,817	10%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	2,461,873	2,437,413	24,460	1.0%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	413,414	(292,157)	
Rx Rebates	1,000,000		1,000,000		733,143	676,846	56,297	8%
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	111,904	316,670	(204,766)	-64.7%
Interest Income	-	6	(6)		3	3	0	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 17,368,950	\$ 17,129,118	\$ 239,834	1.4%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 8,774,951	\$ 7,648,751	\$ 1,126,200	14.7%
Medical claims covered by Stop Loss	-	284,420	(284,420)		-	268,261	(268,261)	-100.0%
Prescription Drug Claims	6,061,588	5,922,524	139,064	2.3%	3,430,066	3,355,773	74,293	2.2%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	826,506	712,598	113,908	16.0%
Vision Claims	183,854	167,315	16,539	9.9%	83,175	89,491	(6,316)	-7.1%
County Pharmacy	305,000	293,836	11,164	3.8%	143,882	168,593	(24,711)	-14.7%
Employee Assistance Program	21,224	20,320	904	4.4%	13,271	12,381	890	7.2%
Medicare Supplement	935,484	923,631	11,853	1.3%	640,794	610,967	29,827	4.9%
Misc Refunds/Reimb/Flex Acct	-	15,621	(15,621)		-	12,255	(12,255)	0%
Total Claims	\$ 22,851,255	\$ 22,751,131	\$ 100,124	0.4%	\$ 13,912,645	\$ 12,879,071	\$ 1,033,575	8.0%
Administration Fees & Other	909,211	803,741	105,470	13.1%	589,074	488,122	100,952	20.7%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	227,878	223,367	4,511	2.0%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	717,964	764,750	(46,786)	-6.1%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 1,534,915	\$ 1,476,239	\$ 58,676	4.0%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 15,447,560	\$ 14,355,308	\$ 1,092,251	7.6%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 1,921,390	\$ 2,773,810	\$ (852,417)	-30.7%

Total Employee Benefits Expenses



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

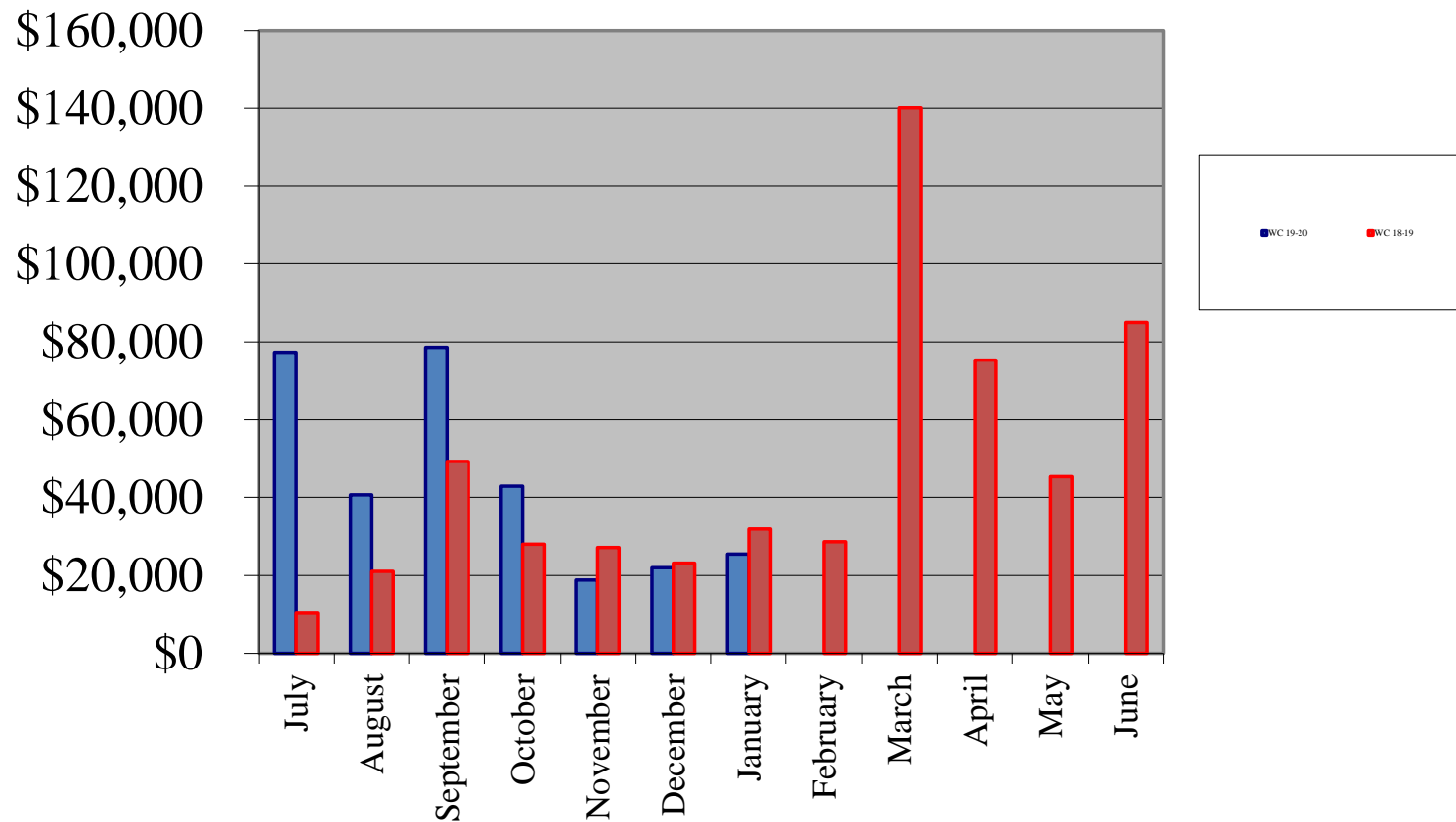
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	3	(1)
Reimbursed Premiums	23,115	26,263	3,148
Transfers/Supplements	555,000	555,000	-
Total Sources	\$ 1,002,118	\$ 925,332	\$ (76,786)
Expenditures:			
Claims	\$ 447,018	\$ 270,779	(176,239)
Stop loss/Admin Fees	238,347	217,926	(20,421)
Total Expenditures	\$ 685,365	\$ 488,705	\$ (196,660)
Ending Cash Balance	\$ 316,753	\$ 436,628	\$ 119,875
Cash Balance-One Year Ago		\$ 733,053	

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	\$ 26,687	\$ 15,464
Supportive Services	40,735	5,182	(35,553)
Total Expenditures	\$ 51,958	\$ 31,868	\$ (20,090)
Ending Cash Balance	\$ 102,064	\$ 128,167	\$ 26,103
Cash Balance-One Year Ago		\$ 165,247	

Workers Compensation Fund Claims



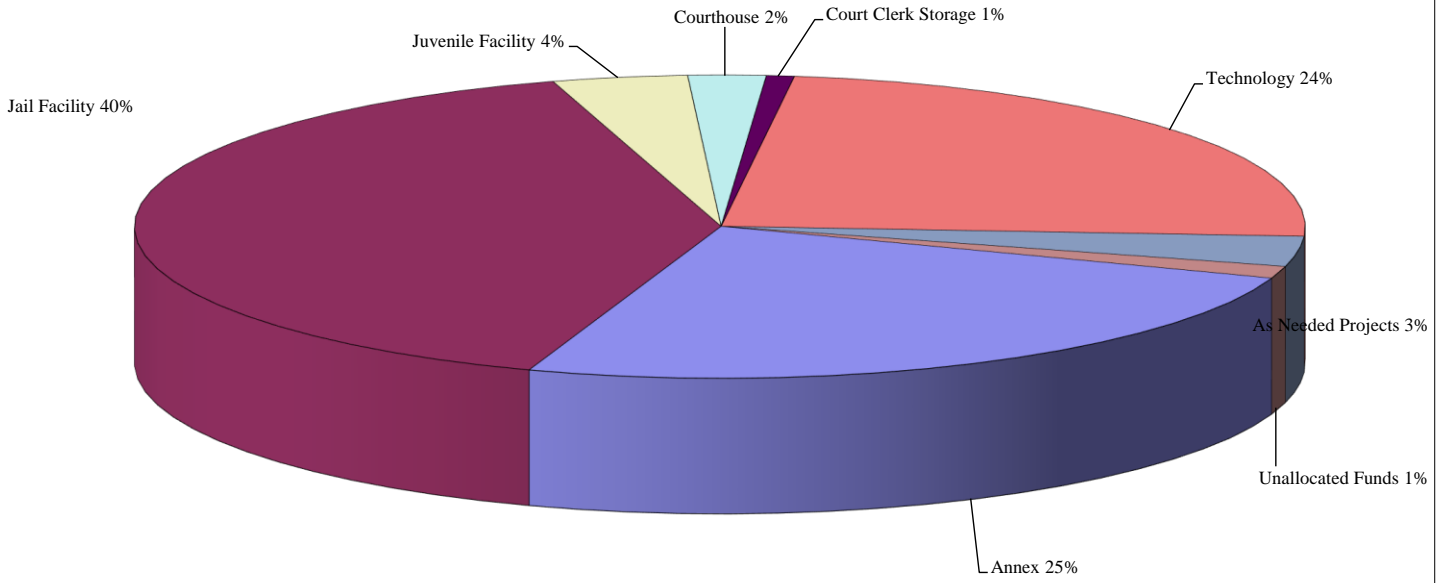
Capital Projects Budget Detail FY 2019-2020

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 19-20 Expense	Project Expense To Date	Available	Project Status
Annex							
Annex & Courthouse Flood	2/16/2017	819,639			488,509	331,130	Pending
Control Valve Upgrade for CHW System	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	3/15/2018	85,000	14,210	2,340	35,759	35,031	Pending
Annex Roof Drain Repair	9/20/2018	33,000	8,310	27,700	27,700	(3,010)	Pending
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	187,366	319,775	702,605	10,029	Pending
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				100,000	Pending
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
Jail Facility							
Jail Mold Remediation-Kitchen/HVAC	1/19/2017	912,712			902,763	9,950	Pending
Jail Mold Remediation-Upper Floors	12/21/2017	350,000	109,104	11,746	208,816	32,080	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	437,152	617,081	1,762,848	-	Pending
Jail Wall Repair	4/10/2019	200,000	33,400	158,650	158,650	7,950	Pending
Jail Ventilation Repair	11/21/2019	35,000	33,950			1,050	Pending
Jail Fire Pump Replacement	11/21/2019	40,000	38,247			1,753	Pending
Insurance Deductible for flooding	12/6/2019	50,000				50,000	Pending
Juvenile							
New locks and door repair	11/17/2016	123,671			101,985	21,686	Pending
Replace cell doors in dayroom	5/17/2018	45,924		42,031	42,031	3,893	Pending
Kitchen Air Unit	6/20/2019	15,000	4,938	10,056	10,056	6	Pending
Brick tuck and window seal	6/20/2019	84,720	84,720		-	-	Pending
Cell doors	6/20/2019	65,231	65,523		-	(292)	Pending
Repair north atrium	6/20/2019	6,515		6,515	6,515	-	Pending
Juvenile Referee Courtroom	12/19/2019	6,329	6,144			185	Pending
Courthouse							
Elevator Drives Upgrade	10/19/2017	100,000			38,202	61,798	Complete
8th Floor remodel	6/20/2019	40,000		30,308	30,308	9,692	Complete
Carpet	6/20/2019	50,000	15,005		-	34,995	Pending
OG&E Vault	11/21/2019	10,000	3,500			6,500	Pending
Court Clerk Record Storage							
Storage Shelves, boxes & secure area	1/17/2013	71,500			69,711	1,789	Pending
DA & PD Case Management System	7/1/2019	685,000	483,670	200,767	200,767	563	Pending
Technology							
Tyler Munis-ERP System	6/19/2014	1,201,680	13,667	30,768	1,087,833	100,180	Pending
Core Switches end of row/top rack	5/17/2018	100,000			72,749	27,251	Pending
Switches and wireless access points	6/20/2019	257,000		254,113	254,113	2,887	Pending
Capital Projects-As Needed	6/20/2019	300,000				300,000	Pending
Unallocated Funds:							
Unallocated Funds		56,683				56,683	
Total Ongoing Budgeted Capital Projects		\$ 9,341,604	\$ 1,561,005	\$ 1,711,850	\$ 6,201,919	\$ 1,578,680	

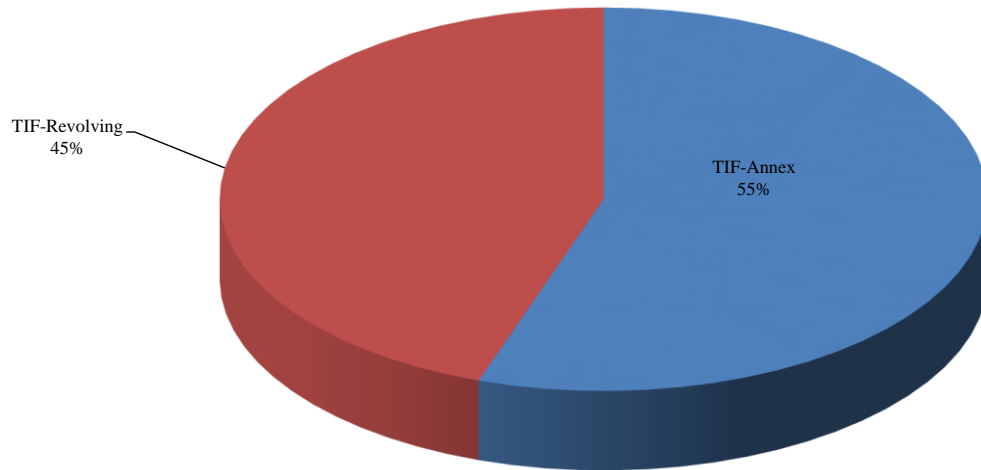
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 596,991	\$ 46,242	\$ 2,768,678	609,365	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,897,080	\$ 414,875	\$ 319,171	\$ 2,662,139	820,066	Ongoing
Total Capital Projects		\$ 17,213,718	\$ 2,572,871	\$ 2,077,263	\$ 11,632,736	\$ 3,008,111	

Capital Projects Budget FY 19-20



TIF Budgets FY 19-20

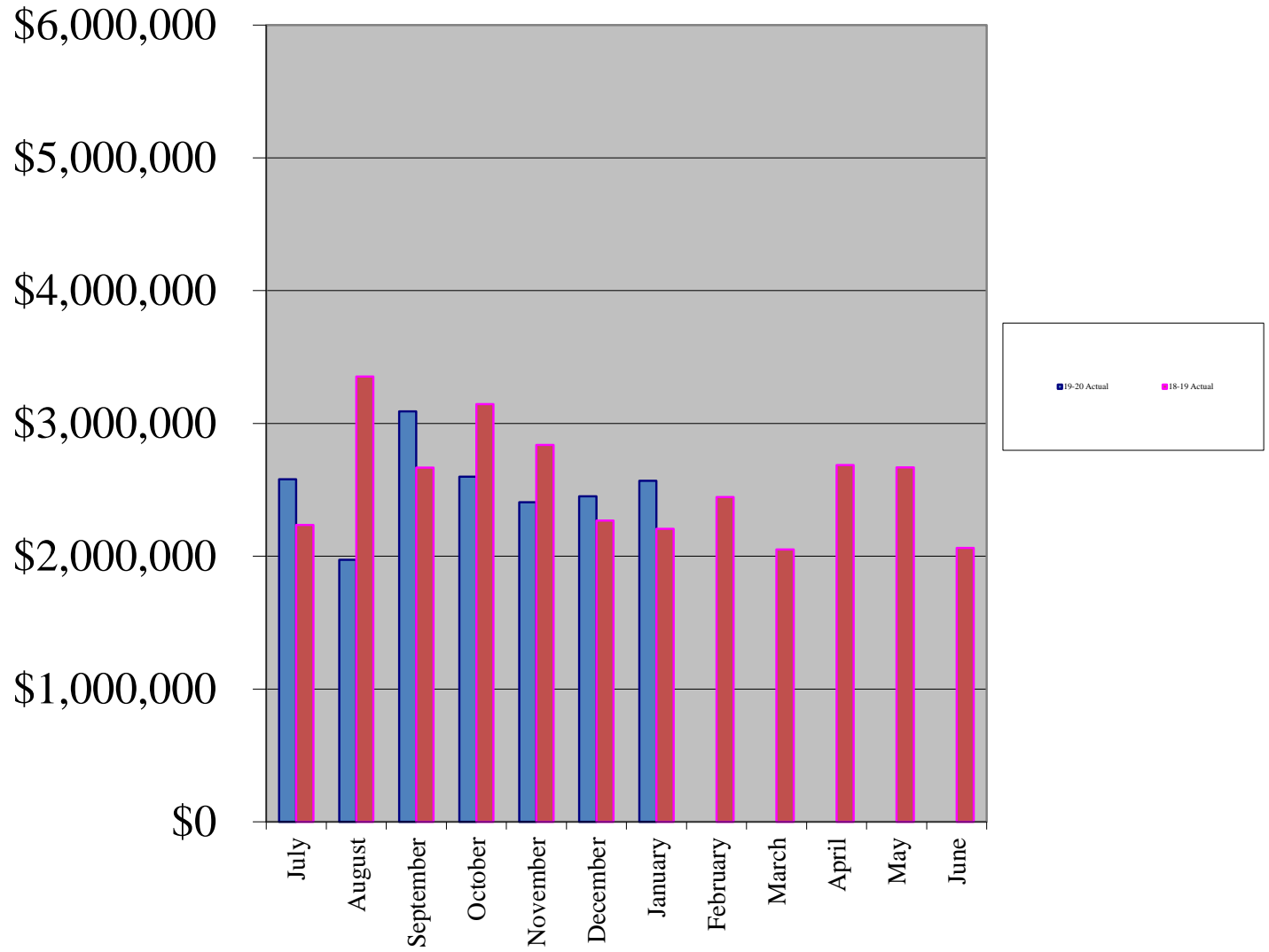


**FY 2018-19 Special Revenue Funds
Status Report**

Fund	Department	2019-2020 Appropriations	January 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	\$6,235,642	\$440,947	\$2,497,533	\$3,738,110	\$2,776,599.13	\$3,459,043	40.1%
1110	Highway Cash-Dist #2	9,658,503	255,575	2,276,774	7,381,729	3,413,279.14	6,245,223	23.6%
1110	Highway Cash-Dist #3	4,651,402	480,233	3,058,917	1,592,485	3,649,114.14	1,002,288	65.8%
1111	CBRI Fund	3,658,547	124,781	888,510	2,770,037	2,674,711.58	983,836	24.3%
1130	Resale Property	4,729,638	331,183	2,084,656	2,644,981	2,750,603.04	1,979,035	44.1%
1140	Treasurer Mortgage Fee	235,877	8,467	95,056	140,821	102,398.93	133,478	40.3%
1150	County Clerk Lien Fee	376,999	21,813	276,577	100,421	301,006.15	75,992	73.4%
1151	UCC Central Filing Fund	811,401	49,268	399,414	411,987	474,425.80	336,975	49.2%
1152	Records Mgmt & Preservation	1,549,560	83,844	518,543	1,031,017	1,003,974.97	545,585	33.5%
1160	Sheriff Service Fee	3,157,896	371,747	2,212,374	945,522	2,606,089.36	551,807	70.1%
1161	Sheriff Special Revenue	4,450,511	318,348	2,248,459	2,202,052	2,775,031.13	1,675,480	50.5%
1162	Sheriff's Grant Fund	749,479	13,777	279,259	470,220	284,932.51	464,546	37.3%
1201	Assessor Revolving Fee	99,599	0	760	98,839	8,896.50	90,702	0.8%
1231	Juvenile Probation Fee	119,180	2,993	13,300	105,880	58,910.00	60,270	11.2%
1233	Juvenile Grant Fund	333,637	18,824	158,578	175,058	170,003.37	163,633	47.5%
1240	Planning Commission Fee	296,130	20,610	204,461	91,668	274,214.60	21,915	69.0%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	563,043	0	9,770	553,272	10,570.35	552,472	1.7%
1260	Community Service Fee	187,522	2,893	44,164	143,358	69,382.42	118,139	23.6%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	708,661	13,331	281,007	427,654	286,988.69	421,672	39.7%
1282	Mental Health Court Fund	228,994	8,799	37,482	191,512	42,793.23	186,201	16.4%
1290	Shine Program	28,662	0	0	28,662	0.00	28,662	0.0%
1300	MIS Special Revenue	20,054	0	0	20,054	0.00	20,054	0.0%
Total		\$43,125,000	\$2,567,432	\$17,585,595	\$25,539,405	\$23,733,925	\$19,391,075	40.8%

Year elapsed = 58%

Special Revenue Actual Expenditures



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

19-20
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 7,424,266
Exempt Manufacturing Tax	30,674
Miscellaneous Property Tax	41,244
Interest Income	22,310
Total Revenue	\$ 7,518,494

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	(62,500)
Total Paid YTD	\$ (1,312,500)

Total Bonds Combined

Principal	\$ (5,530,000)
Interest	(802,100)
Total Bond Payments YTD	\$ (6,332,100)

Judgments

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

Total Expenditures **\$ (6,332,100)**

Transfer In \$ -

Ending Cash Balance **\$ 7,643,545**

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	(850,000)	250,000
\$ 11,100,000	\$ (5,850,000)	\$ 5,250,000
\$ 70,670,000	\$ (48,790,000)	\$ 21,880,000
21,873,436	(20,144,436)	1,729,000
\$ 92,543,436	\$ (68,934,436)	\$ 23,609,000

Principal Balance at 6-30-19	Payments YTD	Principal Balance
\$ 5,200,459	\$ -	\$ 5,200,459
\$ 5,200,459	\$ -	\$ 5,200,459

Debt Service Fund Expenditures 10 Year History

