

Oklahoma County  
Monthly Financial Report  
For Period Ending October 31, 2019

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		\$ 100,000	\$ 7,205,071	\$ (894,989)	-11.0%
120 Commissioners	442,060	444,929			444,929	2,869	0.6%
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			880,137	87,093	11.0%
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 Department	348,778	355,328			355,328	6,550	N/A
270 MIS	3,728,063	4,156,993			4,156,993	428,930	11.5%
280 Facilities Management-Main	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	-	-			-	-	
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			10,071,008	10,071,008	
525 Juvenile Detention	5,250,500	2,972,101		41,250	3,013,351	(2,237,149)	-42.6%
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	(216,319)	11,657,064	8,299,911	247.2%
<b>Total Department Budgets</b>	<b>\$ 90,942,526</b>	<b>\$ 94,689,703</b>	<b>\$ 6,776,092</b>	<b>\$ -</b>	<b>\$ 101,465,795</b>	<b>\$ 10,523,270</b>	<b>11.6%</b>
<b>Cash Transfers</b>							
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	-	
<b>Total Transfers</b>	<b>\$ 8,371,000</b>	<b>\$ 5,993,466</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,993,466</b>	<b>\$ (2,377,534)</b>	<b>-28.4%</b>
<b>Total</b>	<b>\$ 99,313,526</b>	<b>\$ 100,683,169</b>	<b>\$ 6,776,092</b>	<b>\$ -</b>	<b>\$ 107,459,261</b>	<b>\$ 8,145,736</b>	<b>8.2%</b>
<b>Total Sources Available</b>							
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%
<b>Total Available Funding</b>	<b>\$ 99,313,526</b>	<b>\$ 100,683,169</b>			<b>\$ 107,459,261</b>	<b>\$ 8,145,735</b>	<b>8.2%</b>

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

<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budget	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 Management	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

**Total General Fund Reserve**

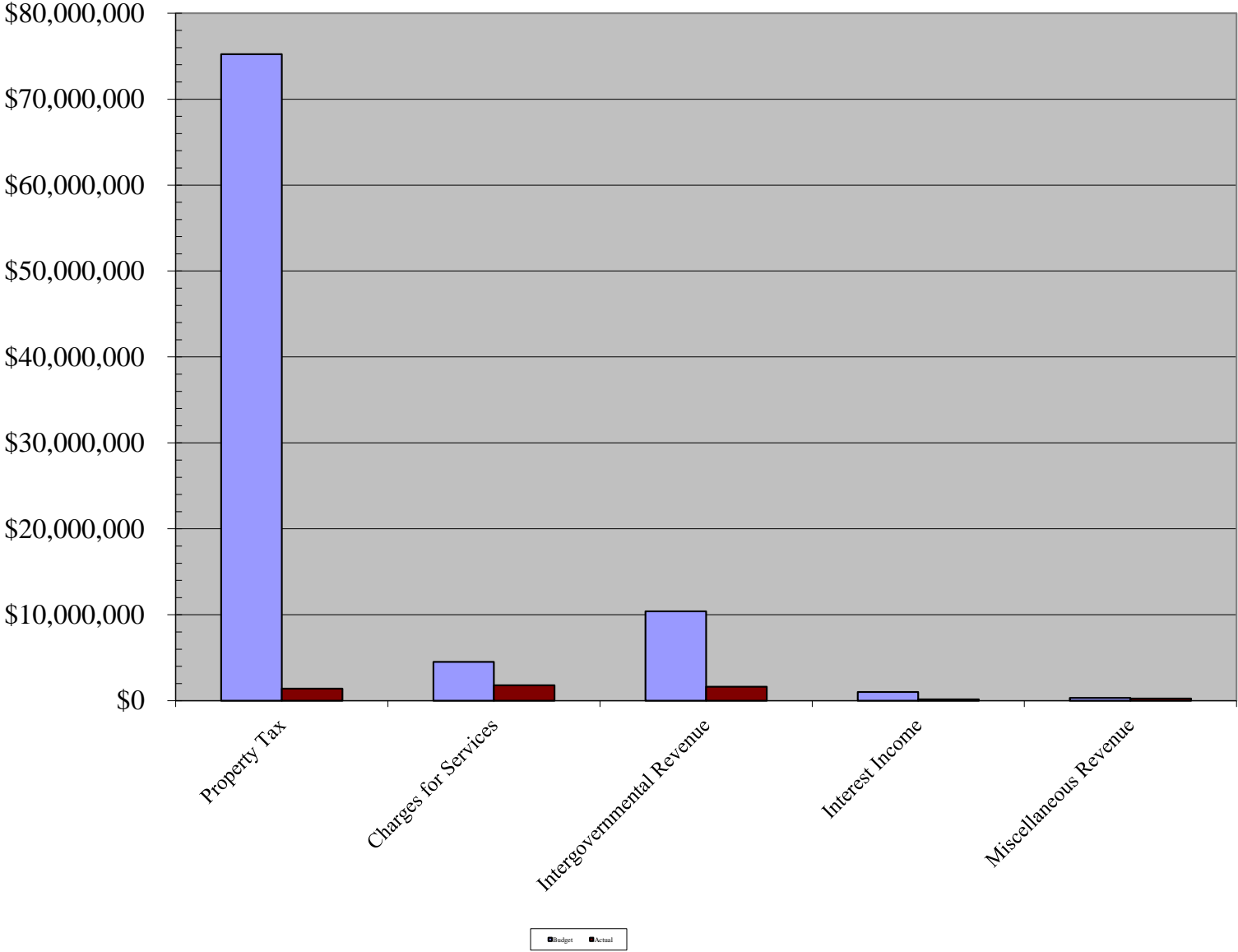
**\$ 11,657,063.93**

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

	<b>19-20 Amended Budget</b>	<b>19-20 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 15,974,410	\$ 15,974,410	\$ -	100.0%	
Reserved	6,148,798	6,148,798	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 22,123,208</b>	<b>\$ 22,123,208</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 75,231,019	\$ 1,397,685	\$ (73,833,334)	1.9%	1.7%
Charges for Services	4,527,738	1,797,538	(2,730,200)	39.7%	38.3%
Intergovernmental Revenue	10,404,009	1,631,481	(8,772,528)	15.7%	31.5%
Interest Income	1,000,000	149,570	(850,430)	15.0%	35.4%
Miscellaneous Revenue	322,086	258,922	(63,164)	80.4%	41.8%
Total Revenue	<b>\$ 91,484,852</b>	<b>\$ 5,235,196</b>	<b>\$ (86,249,656)</b>	<b>5.7%</b>	<b>7.4%</b>
Temporary Cash Transfer In	\$ -	\$ 11,250,000	\$ 11,250,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,993,466)	(3,348,466)	2,645,000		
19-20 Expenditures	\$ 101,465,795	\$ 25,074,837	\$ (76,390,958)	24.7%	25.8%
Prior Budget Year Expenditures	6,148,798	4,104,669	(2,044,129)	66.8%	64.8%
Total Expenditures	<b>\$ 107,614,593</b>	<b>\$ 29,179,506</b>	<b>\$ (78,435,088)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 6,080,432</b>	<b>\$ 6,080,432</b>		

\* 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 October 31, 2019



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

	<b>For the Month Ending October 31, 2019</b>			
	<b>19-20 October Actual</b>	<b>18-19 October Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Beginning Cash Balance:</b>	\$ 4,248,929	\$ 1,519,403	\$ 2,729,526	179.6%
<b>Revenue:</b>				
Property Tax	\$ 315,565	\$ 185,469	\$ 130,096	70.1%
Charges for Services	379,793	371,503	8,290	2.2%
Intergovernmental Revenue	356,393	1,991,275	(1,634,882)	-82.1%
Interest Income	36,593	34,334	2,259	6.6%
Miscellaneous Revenue	29,296	58,605	(29,309)	-50.0%
Total Revenue	<u>\$ 1,117,642</u>	<u>\$ 2,641,186</u>	<u>\$ (1,523,544)</u>	<u>-57.7%</u>
Temporary Cash Transfers In	8,250,000	\$ 13,000,000	\$ (4,750,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(277,000)	(1,710,000)	1,433,000	
19-20 Expenditures	\$ 7,174,574	\$ 7,443,115	\$ (268,541)	-3.6%
Prior Budget Year Expenditures	84,565	41,170	43,395	
Total Expenditures	<u>\$ 7,259,139</u>	<u>\$ 7,484,285</u>	<u>\$ (225,146)</u>	<u>-3.0%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 6,080,432</b></u>	<u><b>\$ 7,966,303</b></u>	<u><b>\$ (1,885,871)</b></u>	<u><b>-23.7%</b></u>

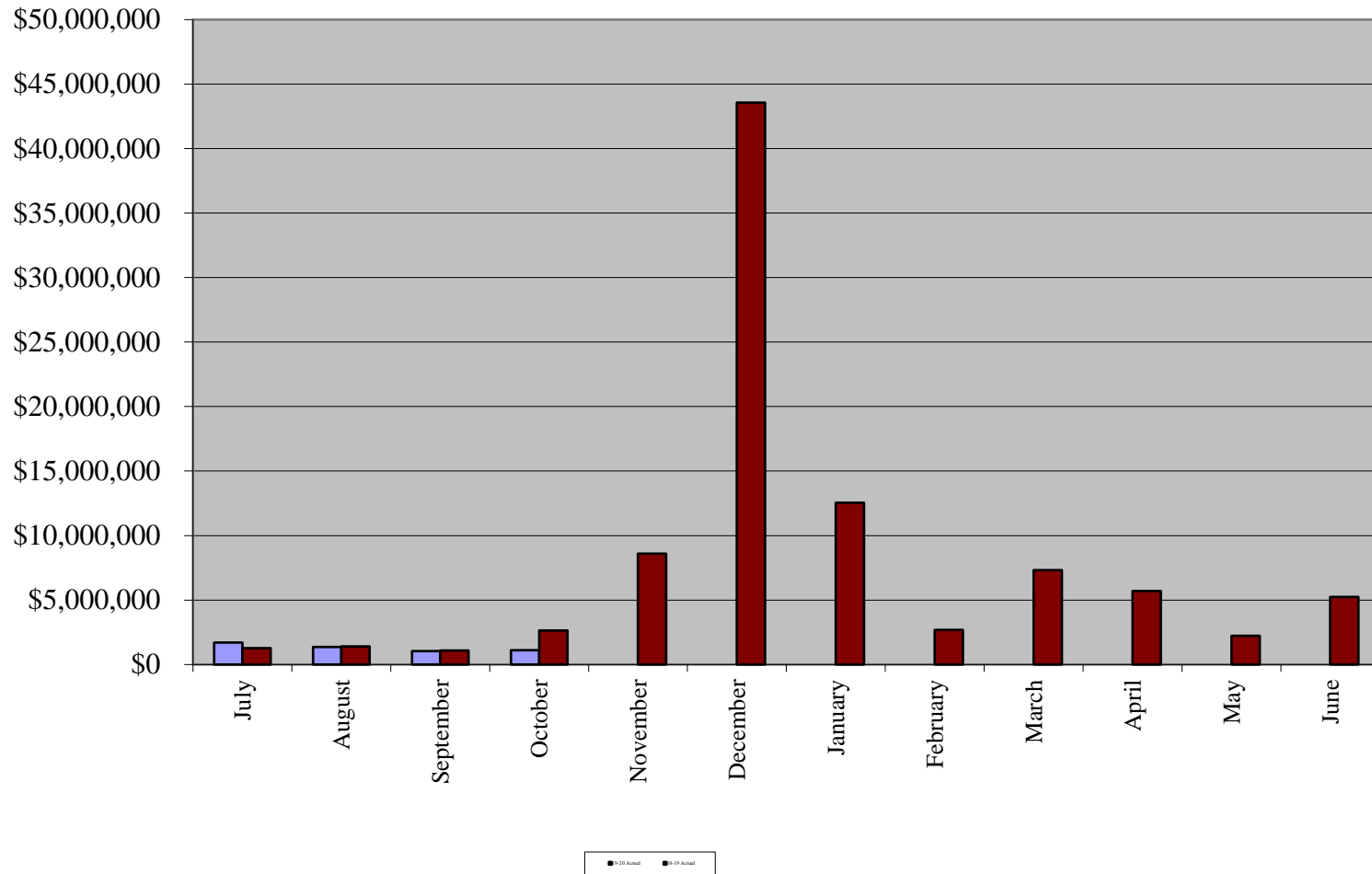
	<b>For the Year to Date Period Ending October 31, 2019</b>			
	<b>19-20 Year to Date Actual</b>	<b>18-19 Year to Date Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	\$ 22,123,208	\$ 18,493,830	\$ 3,629,378	19.6%
	\$ 1,397,685	\$ 1,245,119	\$ 152,566	12.3%
	1,797,538	1,777,371	20,167	1.1%
	1,631,481	3,058,178	(1,426,697)	-46.7%
	149,570	176,506	(26,936)	-15.3%
	258,922	160,385	98,537	61.4%
	<u>\$ 5,235,196</u>	<u>\$ 6,417,559</u>	<u>\$ (1,182,363)</u>	<u>-18.4%</u>
	\$ 11,250,000	\$ 16,000,000	\$ (4,750,000)	
	-	-	-	
	-	-	-	
	(3,348,466)	(4,810,000)	1,461,534	-30.4%
	\$ 25,074,837	\$ 23,990,685	\$ 1,084,152	4.5%
	4,104,669	4,144,399	(39,730)	-1.0%
	<u>\$ 29,179,506</u>	<u>\$ 28,135,085</u>	<u>\$ 1,044,422</u>	<u>3.7%</u>
	<u><b>\$ 6,080,432</b></u>	<u><b>\$ 7,966,303</b></u>	<u><b>\$ (1,885,871)</b></u>	<u><b>-23.7%</b></u>

Note 1.)

	<b>19-20 October Actual</b>	<b>18-19 October Actual</b>	<b>Increase (Decrease)</b>
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ (1,210,000)	\$ 1,210,000
4010-Employee Benefits	-	(500,000)	500,000
4020-Workers Compensation	(277,000)	-	(277,000)
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (277,000)</u>	<u>\$ (1,710,000)</u>	<u>\$ 1,433,000</u>

	<b>19-20 Year to Date Actual</b>	<b>18-19 Year to Date Actual</b>	<b>Increase (Decrease)</b>
	\$ (971,466)	\$ (1,210,000)	\$ 238,534
	(2,000,000)	(3,500,000)	1,500,000
	(377,000)	(100,000)	(277,000)
	-	-	-
	-	-	-
	<u>\$ (3,348,466)</u>	<u>\$ (4,810,000)</u>	<u>\$ 1,461,534</u>

## General Fund Actual Revenue October 31, 2019



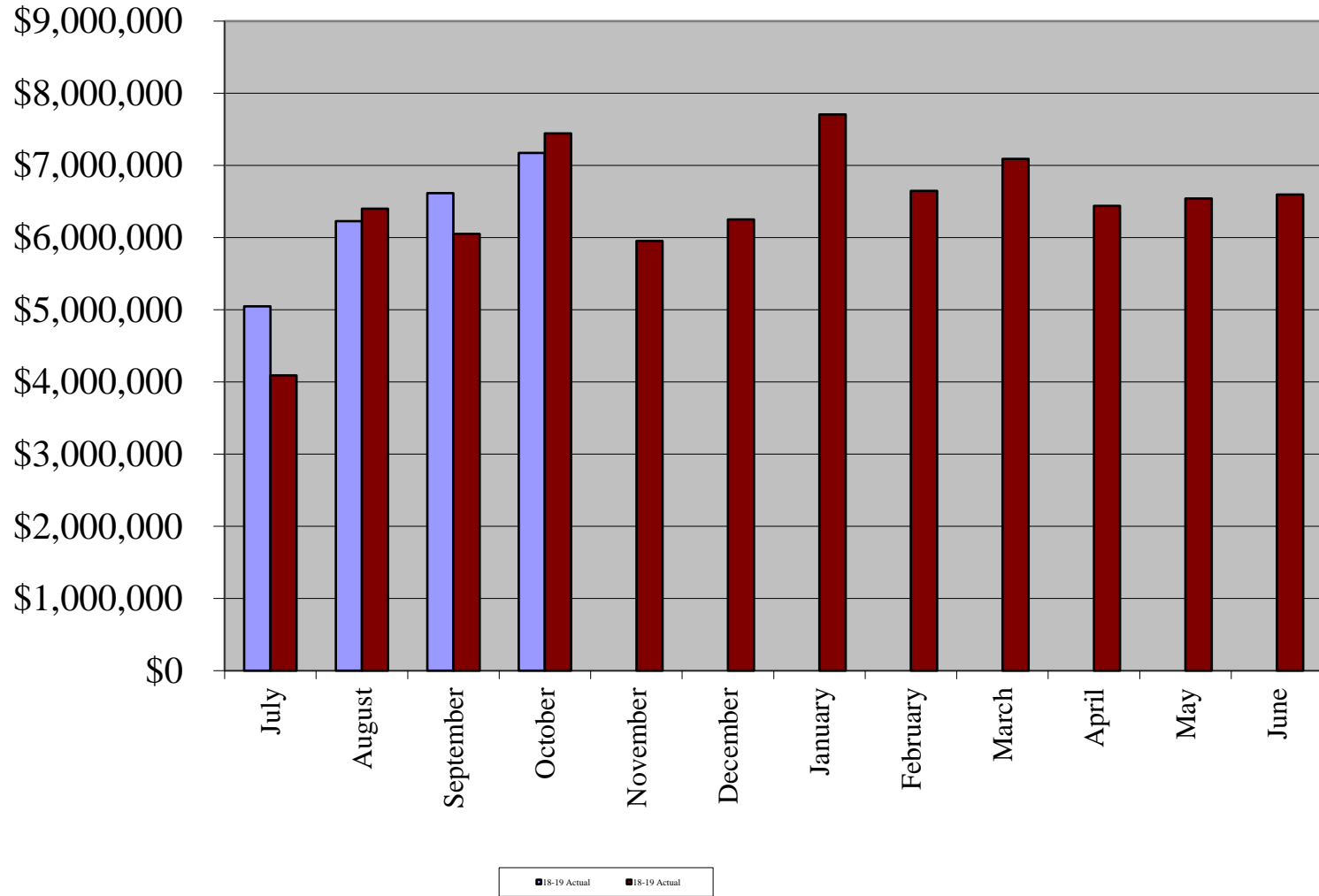
**FY 2019-20 General Fund Expenditures  
Status Report**

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	October 2019 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	\$ 100,000	\$ 7,205,071	\$ 685,369	\$ 1,817,348	\$ 5,387,723	\$ 5,637,665	\$ 1,567,406	25.2%	21.7%
120	County Commissioners	444,929	-	444,929	37,067	137,774	307,155	137,774	307,155	31.0%	31.2%
130	Assessor	3,008,635	-	3,008,635	222,603	860,343	2,148,292	920,448	2,088,187	28.6%	27.9%
140	Assessor Revaluation	5,283,888	-	5,283,888	380,058	1,407,621	3,876,267	1,708,186	3,575,702	26.6%	29.0%
150	Treasurer	880,137	-	880,137	61,098	259,961	620,176	324,154	555,983	29.5%	21.8%
160	Court Clerk	8,600,628	-	8,600,628	683,834	2,578,034	6,022,594	2,617,890	5,982,738	30.0%	30.0%
170	County Clerk	2,491,229	-	2,491,229	215,864	781,791	1,709,438	868,399	1,622,830	31.4%	29.8%
180	Excise & Equalization Bds	42,576	-	42,576	968	2,751	39,825	4,110	38,466	6.5%	15.3%
190	County Audit	718,920	8,072	726,992	19,703	31,219	695,773	538,786	188,206	4.3%	17.2%
200	District Attorney-State	150,000	-	150,000	6,465	22,195	127,805	43,361	106,639	14.8%	15.7%
210	District Attorney-County	72,398	-	72,398	5,183	13,504	58,894	51,791	20,607	18.7%	22.2%
230	Public Defender	59,720	-	59,720	1,624	4,371	55,349	35,710	24,010	7.3%	15.1%
240	Purchasing	353,408	82,529	435,937	34,841	121,762	314,175	132,917	303,020	27.9%	23.6%
250	Election Board	1,617,353	-	1,617,353	103,038	388,156	1,229,197	420,860	1,196,493	24.0%	33.9%
260	BOCC HR/Health & Safety	706,359	-	706,359	53,712	194,837	511,522	208,246	498,113	27.6%	29.4%
265	Employee Benefits Dept	355,328	-	355,328	28,209	105,562	249,766	110,238	245,090	29.7%	29.4%
270	MIS	4,156,993	-	4,156,993	337,384	1,024,048	3,132,945	2,485,234	1,671,759	24.6%	27.5%
280	Facilities Management	1,620,845	70,000	1,690,845	103,658	422,960	1,267,885	581,228	1,109,617	25.0%	27.9%
285	Facilities Mgmt-Custodial	270,209	-	270,209	18,223	51,221	218,988	220,776	49,433	19.0%	23.1%
300	Planning Commission	-	-	-	-	-	-	-	0		
301	Court Services	974,098	0	974,098	76,204	285,660	688,438	285,660	688,438	29.3%	31.0%
517	Sheriff-Detention	30,229,517	(86,210)	30,143,307	2,239,655	8,170,147	21,973,160	15,127,127	15,016,180	27.1%	27.9%
518	Sheriff-Law Enforcement	10,071,008	-	10,071,008	796,582	3,127,081	6,943,927	3,127,378	6,943,630	31.1%	
525	Juvenile Detention	2,972,101	41,250	3,013,351	429,362	1,491,034	1,522,317	1,686,094	1,327,257	49.5%	29.3%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	144,539	574,497	1,727,156	623,571	1,678,082	25.0%	31.3%
550	Emergency Management	563,140	-	563,140	125,662	197,807	365,333	235,961	327,179	35.1%	19.5%
610	Social Services	2,291,649	-	2,291,649	165,237	492,788	1,798,861	1,047,311	1,244,338	21.5%	24.6%
710	Free Fair	62,245	-	62,245	10,490	14,483	47,762	19,814	42,431	23.3%	27.3%
910	District 1	568,613	-	568,613	41,231	131,655	436,958	181,527	387,086	23.2%	23.1%
920	District 2	394,936	-	394,936	76,298	99,570	295,366	111,906	283,030	25.2%	5.7%
930	District 3	418,140	-	418,140	21,671	93,193	324,947	95,935	322,205	22.3%	26.8%
940	County Engineer	607,364	-	607,364	48,740	171,463	435,901	187,184	420,180	28.2%	30.3%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0		
994	Capital Projects Supplement	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0		
995	General Fund Reserve	5,105,363	6,551,701	11,657,064	-	-	11,657,064	-	11,657,064		
<b>Total</b>		<b>\$ 94,689,703</b>	<b>\$ 6,776,092</b>	<b>\$ 101,465,795</b>	<b>\$ 7,174,574</b>	<b>\$ 25,074,837</b>	<b>\$ 76,390,958</b>	<b>\$ 39,977,243</b>	<b>\$ 61,488,552</b>	<b>24.7%</b>	<b>27.1%</b>

Year elapsed = 33.3%



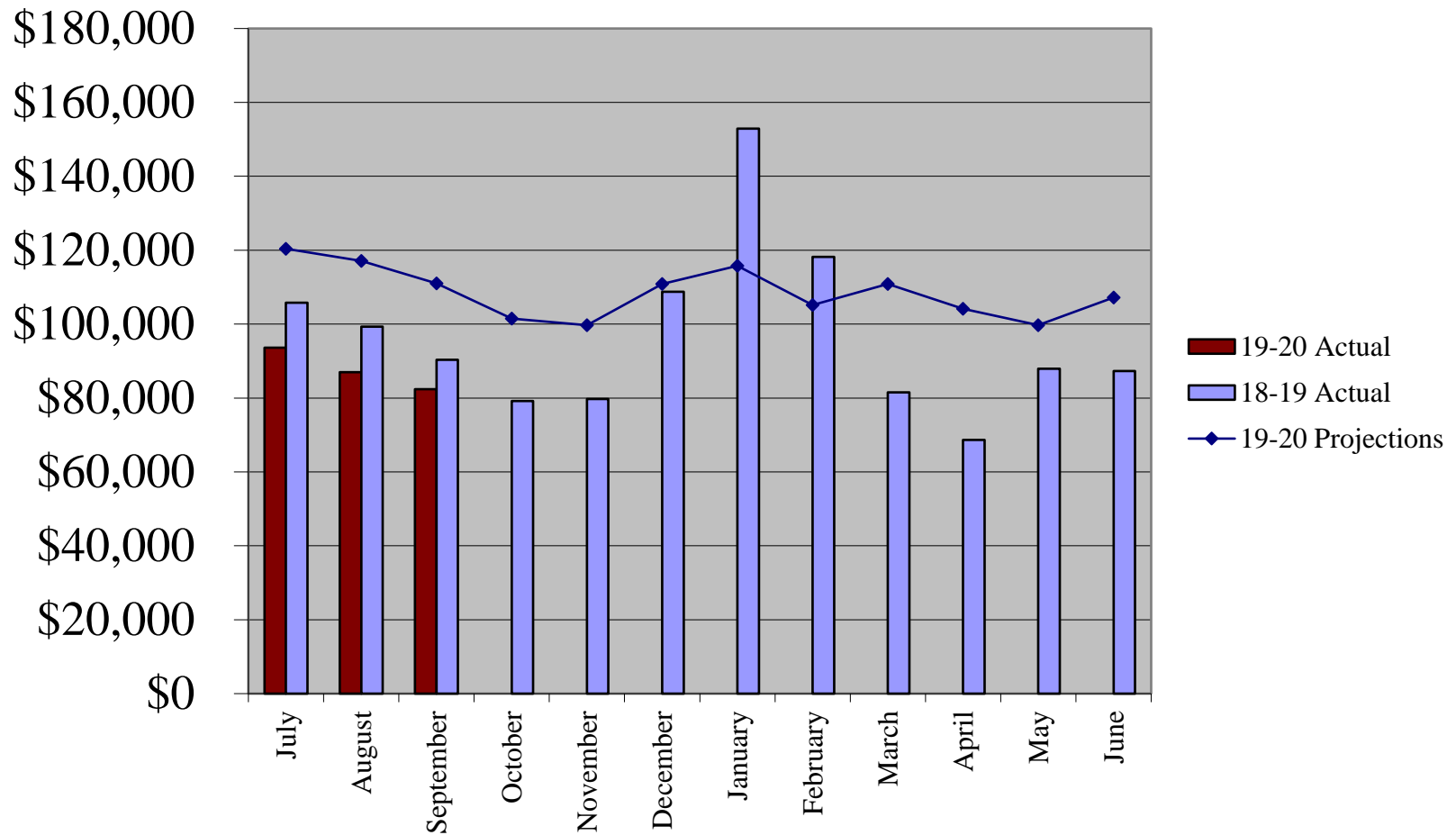
# General Fund Actual Expenditures



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

<u>Account</u>	<u>Description</u>	YTD				<u>Funds Available</u>
		<u>18-19 Approved Budget</u>	<u>Outstanding Requisitions/ Encumbrances</u>	<u>19-20 Year to Date Actual</u>	<u>Expenditures + Requisitions &amp; Encumbrances</u>	
<b>Salaries and Benefits</b>						
51002	Retirement Board Members	\$ 1,200		\$ 400	\$ 400	\$ 800
52010	FICA - Retirement Board Members	92		31	31	61
52032	Retirement paid by General Fund	4,500	2,146	1,531	3,677	823
	<b>Total Salaries and Benefits</b>	<b>\$ 5,792</b>	<b>\$ 2,146</b>	<b>\$ 1,961</b>	<b>\$ 4,107</b>	<b>\$ 1,685</b>
<b>Utilities</b>						
54026	Heating and Cooling (Veolia)	\$ 1,303,349	\$ 736,964	\$ 262,986	\$ 999,950	\$ 303,399
54023	Electricity (OG&E)	665,000	371,429	182,671	554,100	110,900
54024	Sewer and Water(City of OKC)	850,000	573,851	134,149	708,000	142,000
54022	Natural Gas(ONG)	24,000	18,739	1,136	19,875	4,125
	<b>Utilities Subtotal</b>	<b>\$ 2,842,349</b>	<b>\$ 1,700,983</b>	<b>\$ 580,942</b>	<b>\$ 2,281,925</b>	<b>\$ 560,424</b>
<b>Lease-Purchase Debt</b>						
54455	Bond Administrative Fees	20,000			-	20,000
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Memberships</b>						
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	-
	<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 33,223</b>	<b>\$ 33,223</b>	<b>\$ 50</b>
<b>Other Operating Expenditures</b>						
54451	District Attorney Civil Division Contract	\$ 719,437	\$ 479,625	\$ 239,812	\$ 719,437	\$ 0
54451	Outside legal services	100,000	185,508	46,176	231,685	(131,685)
54036	Inmate Medical for Cap Excess	1,000,000				1,000,000
54019	Liability policies on equipment and property; blanket bonds	444,500		443,879	443,879	621
54040	Publication of Commissioners Proceedings/Ads	36,000	12,627	6,107	18,733	17,267
54102	ICB (county-occupied space) rent expense	130,000	62,455	42,937.56	105,393	24,607
54102	Lincoln (county-occupied space) rent expense	261,000	126,000	86,693.36	212,693	48,307
54103	Storage Court Clerk Building Lease	350,000	223,168	111,584	334,752	15,248
54109/54011	Postage Machine and Postage	8,000	8,158	342	8,500	(500)
54355	Paper and Printing	1,000	1,000		1,000	-
54455	Investrust Management Fees	400,000	329,962	70,038	400,000	-
54455	OSU Extension Contract	549,512	392,622	137,378	530,000	19,512
54455	Professional Services-Other -Arbitrage	15,000			-	15,000
54455	Professional Services-Bank Fees	-	19,400	400	19,800	(19,800)
54455	Criminal Justice Authority	100,000	100,000		100,000	-
54455	Criminal Justice Advisory Committee	150,000	150,000		150,000	-
54456	USID Assessment - Services Other	5,000			-	5,000
54456	Downtown Business Improvement District Assessment	5,000		8,677	8,677	(3,677)
54456	Alcohol and drug screening for county employees	20,000	15,761	4,239	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	6,400	8,791	2,499	11,290	(4,890)
	<b>Other Operating Subtotal</b>	<b>\$ 4,302,229</b>	<b>\$ 2,115,997</b>	<b>\$ 1,201,222</b>	<b>\$ 3,317,219</b>	<b>\$ 985,010</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 7,197,851</b>	<b>\$ 3,816,980</b>	<b>\$ 1,815,387</b>	<b>\$ 5,632,367</b>	<b>\$ 1,565,484</b>
<b>Capital Outlay</b>						
55390	Copier Lease	1,428	1,190		1,190	238
	<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 238</b>
	<b>Grand Total - General Government</b>	<b>\$ 7,205,071</b>	<b>\$ 3,820,316</b>	<b>\$ 1,817,348</b>	<b>\$ 5,637,665</b>	<b>\$ 1,567,406</b>

# General Government-Veolia Actual Expenditures



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

	<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>
<b>Resources</b>					
Beginning Cash Balance	\$ 1,792,494	\$ 1,308,158		\$ 1,308,158	\$ (484,336)
Transfers In	\$ 3,400,000	\$ 2,000,000	\$ 1,400,000	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,437,630	1,545,632	2,826,504	4,372,136	(65,494)
Employer Premiums	16,031,511	5,284,712	10,776,534	16,061,246	29,735
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000	314,638	685,362	1,000,000	-
Refunds/Rebates/Interest	595,850	101,242	494,608	595,850	-
<b>Total Resources</b>	<b>\$ 27,257,485</b>	<b>\$ 10,675,639</b>	<b>\$ 15,003,038</b>	<b>\$ 26,858,647</b>	<b>\$ (398,838)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,855,820	\$ 4,711,641	\$ 9,423,283	\$ 14,134,924	\$ 279,104
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	1,926,402	3,852,805	5,779,207	(282,381)
Dental Claims	1,488,285	440,057	880,115	1,320,172	(168,113)
Vision Claims	183,854	56,106	112,212	168,319	(15,535)
County Pharmacy	305,000	78,406	156,811	235,217	(69,783)
Employee Assistance Program	21,224	8,264	13,222	21,486	262
Medicare Supplement - Phys. Mutual	935,484	396,473	555,062	951,535	16,051
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 7,617,350</u>	<u>\$ 14,993,510</u>	<u>\$ 22,610,860</u>	<u>\$ (240,395)</u>
Administration Fees & Other	909,211	393,889	489,531	883,420	(25,791)
Life/AD&D Premiums	334,941	142,310	227,696	370,006	35,065
Stop Loss Premiums	1,180,073	448,840	718,144	1,166,983	(13,090)
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 985,039</u>	<u>\$ 1,435,370</u>	<u>\$ 2,420,409</u>	<u>\$ (3,816)</u>
<b>Total Expenses</b>	<b>\$ 25,275,480</b>	<b>\$ 8,602,389</b>	<b>\$ 16,428,881</b>	<b>\$ 25,031,270</b>	<b>\$ (244,210)</b>
<b>Ending Cash Balance</b>	<b><u>\$ 1,982,006</u></b>	<b><u>\$ 2,073,250</u></b>	<b><u>\$ (1,425,842)</u></b>	<b><u>\$ 1,827,378</u></b>	<b><u>\$ (154,627)</u></b>

Cash Balance-One Year Ago

\$ 1,886,874

**Notes:**

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

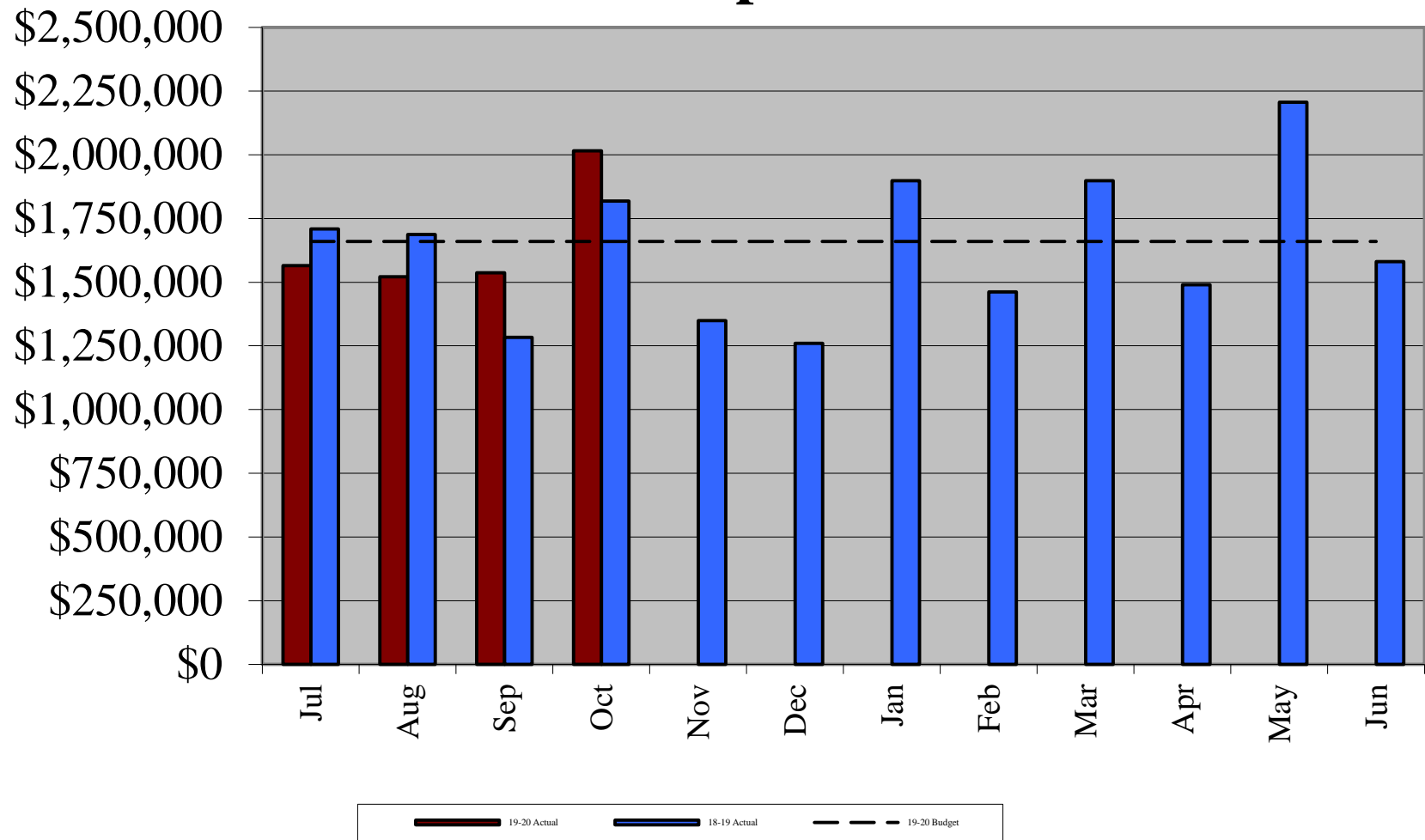
	<u>Employee 2019</u>	<u>Employer 19-20</u>
	\$179	\$820
	\$420	\$1,888

**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.

<b>FY 19-20</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,154,652	\$ 1,381,997	\$1,177,910	\$ 1,381,997 (October)
Prescription Drug Claims	\$505,132	632,826	\$481,601	\$ 632,826 (October)
Total	<u>\$1,659,784</u>	<u>\$2,014,824</u>	<u>\$1,659,511</u>	
<b>Prior Year 18-19 Comparison</b>				
	<b>18/19 Monthly Budget</b>	<b>This Month</b>	<b>18/19 Avg</b>	<b>18/19 High Month</b>
Medical Claims	\$1,154,185	\$1,374,484	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$444,289	\$493,544	\$622,420 (June)
Total	<u>\$1,721,913</u>	<u>\$1,818,773</u>	<u>\$1,635,242</u>	

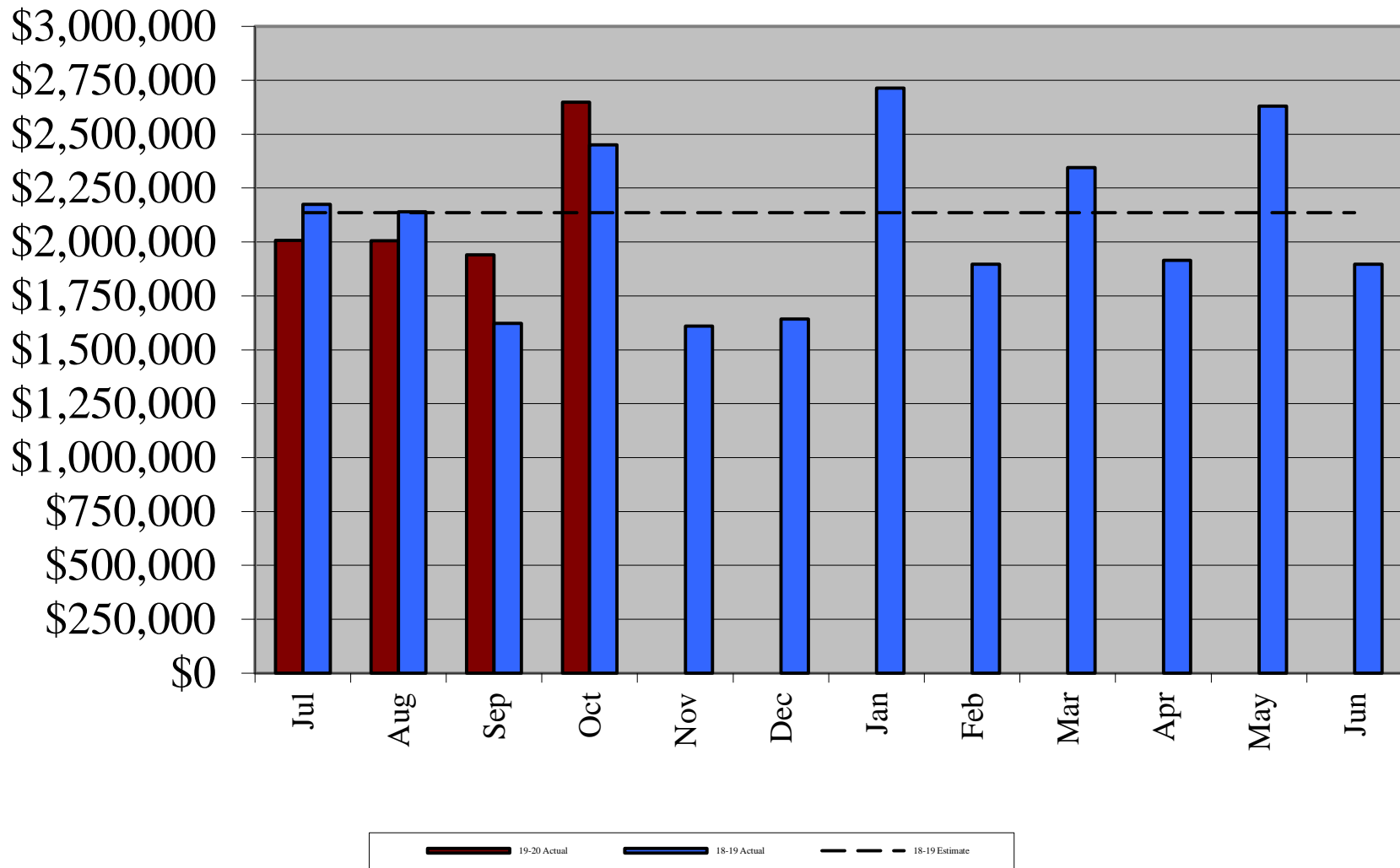
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2018-19**  
**October 31, 2019**

	<b>Annual</b>				<b>October</b>			
	<b>FY 19-20</b>	<b>FY 18-19</b>	<b>Inc (Dec)</b>	<b>%</b>	<b>FY 19-20</b>	<b>FY 18-19</b>	<b>Inc (Dec)</b>	<b>%</b>
	<b>Estimates</b>	<b>Actuals</b>			<b>YTD Actuals</b>	<b>YTD Actuals</b>		
<b>Resources</b>								
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%	\$ 2,000,000	\$ 3,000,000	\$ (1,000,000)	-33.3%
Employer Premiums	16,031,511	14,700,072	1,331,439	9.1%	5,284,712	4,604,761	679,951	15%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	1,545,632	1,506,122	39,510	2.6%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	138,873	(17,616)	
Rx Rebates	1,000,000		1,000,000		314,638		314,638	#DIV/0!
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	101,240	630,228	(528,988)	-83.9%
Interest Income	-	6	(6)		2	2	(0)	
<b>Total Resources</b>	<b>\$ 27,257,486</b>	<b>\$ 26,345,188</b>	<b>\$ 912,297</b>	<b>3.5%</b>	<b>\$ 10,675,639</b>	<b>\$ 10,275,962</b>	<b>\$ 399,677</b>	<b>3.9%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 4,711,641	\$ 4,617,675	\$ 93,966	2.0%
Medical claims covered by Stop Loss	-	284,420	(284,420)		-	-	-	#DIV/0!
Prescription Drug Claims	6,061,588	5,922,524	139,064	2.3%	1,926,402	1,880,860	45,542	2.4%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	440,057	418,102	21,955	5.3%
Vision Claims	183,854	167,315	16,539	9.9%	56,106	50,088	6,018	12.0%
County Pharmacy	305,000	293,836	11,164	3.8%	78,406	95,463	(17,057)	-17.9%
Employee Assistance Program	21,224	20,320	904	4.4%	8,264	8,843	(579)	-6.6%
Medicare Supplement	935,484	923,631	11,853	1.3%	396,473	380,858	15,615	4.1%
Misc Refunds/Reimb/Flex Acct	-	15,621	(15,621)		-	12,004	(12,004)	0%
<b>Total Claims</b>	<b>\$ 22,851,255</b>	<b>\$ 22,751,131</b>	<b>\$ 100,124</b>	<b>0.4%</b>	<b>\$ 7,617,350</b>	<b>\$ 7,463,894</b>	<b>\$ 153,457</b>	<b>2.1%</b>
Administration Fees & Other	909,211	803,741	105,470	13.1%	393,889	312,043	81,846	26.2%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	142,310	140,301	2,009	1.4%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	448,840	472,850	(24,010)	-5.1%
<b>Total Admin/Premiums</b>	<b>\$ 2,424,225</b>	<b>\$ 2,285,899</b>	<b>\$ 138,327</b>	<b>6.1%</b>	<b>\$ 985,039</b>	<b>\$ 925,194</b>	<b>\$ 59,845</b>	<b>6.5%</b>
<b>Total Expenses</b>	<b>\$ 25,275,480</b>	<b>\$ 25,037,030</b>	<b>\$ 238,451</b>	<b>1.0%</b>	<b>\$ 8,602,389</b>	<b>\$ 8,389,088</b>	<b>\$ 213,302</b>	<b>2.5%</b>
June Medical & Rx Claims held until July 1		-	-			-	-	
<b>Ending Cash Balance</b>	<b>\$ 1,982,006</b>	<b>\$ 1,308,158</b>	<b>\$ 673,846</b>	<b>52%</b>	<b>\$ 2,073,250</b>	<b>\$ 1,886,874</b>	<b>\$ 186,375</b>	<b>9.9%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
October 31, 2019**

	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	2	(2)
Reimbursed Premiums	23,115	12,188	(10,928)
Transfers/Supplements	555,000	377,000	(178,000)
Total Sources	<b>\$ 1,002,118</b>	<b>\$ 733,255</b>	<b>\$ (268,863)</b>
Expenditures:			
Claims	\$ 447,018	\$ 239,517	(207,501)
Stop loss/Admin Fees	238,347	189,040	(49,307)
Total Expenditures	<b>\$ 685,365</b>	<b>\$ 428,557</b>	<b>\$ (256,808)</b>
<b>Ending Cash Balance</b>	<b>\$ 316,753</b>	<b>\$ 304,698</b>	<b>\$ (12,055)</b>
Cash Balance-One Year Ago		<b>\$ 433,506</b>	

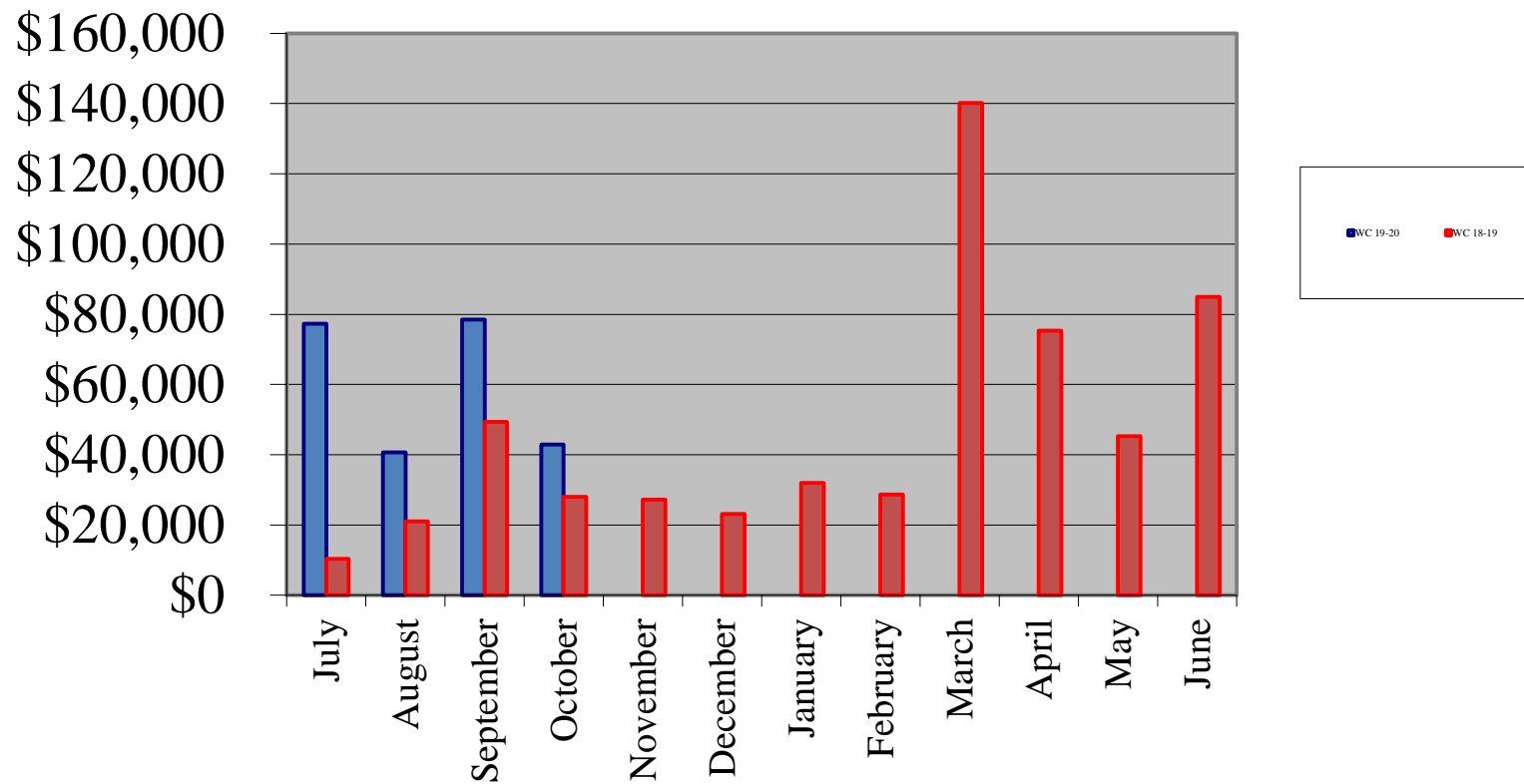
Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
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	<b>\$ 154,022</b>	<b>\$ 150,035</b>	<b>\$ (3,987)</b>
Expenditures:			
Tort Claims	\$ 11,223	\$ 10,480	\$ (743)
Supportive Services	40,735	1,699	(39,036)
Total Expenditures	<b>\$ 51,958</b>	<b>\$ 12,179</b>	<b>\$ (39,779)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,064</b>	<b>\$ 137,856</b>	<b>\$ 35,792</b>
Cash Balance-One Year Ago		<b>\$ 71,680</b>	



# Workers Compensation Fund Claims



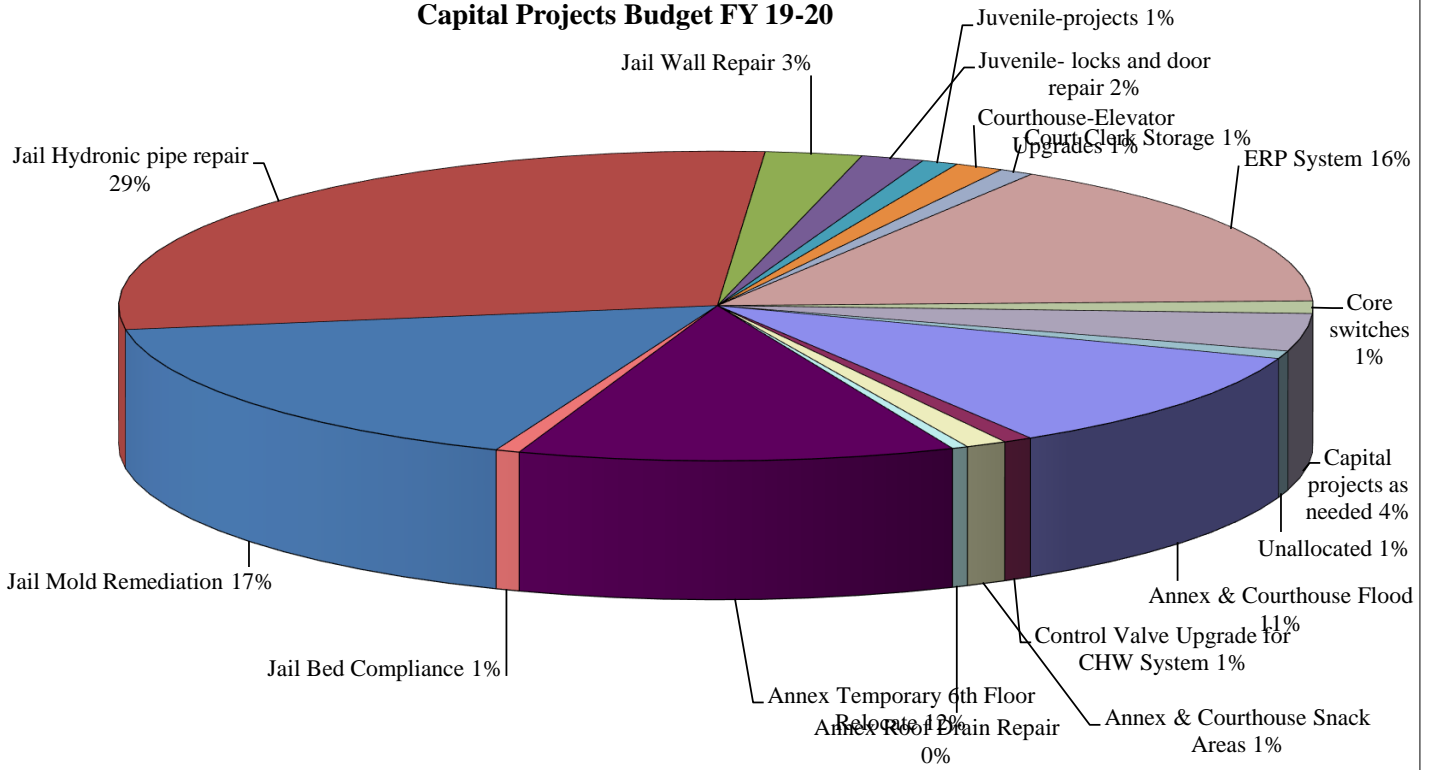
## Capital Projects Budget Detail FY 2019-2020

Ongoing Projects: Facilities	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 19-20 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>							
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	22,378	2,340	35,759	26,863	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	317,876	188,265	571,095	11,029	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
<b>Jail Facility</b>							
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	117,250	1,200	198,270	34,480	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	535,997	518,237	1,664,003	-	Pending
Jail Wall Repair	4/10/2019	200,000	33,400	158,650	158,650	7,950	Pending
<b>Juvenile</b>							
New locks and door repair	11/17/2016	130,000			101,985	28,015	Pending
Replace cell doors in dayroom	5/17/2018	45,924	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		-	-	Pending
<b>Courthouse</b>							
Elevator Drives Upgrade	10/19/2017	100,000			38,202	61,798	Complete
8th Floor remodel	6/20/2019	40,000	2,468		-	37,532	Pending
Carpet	6/20/2019	50,000	4,169		-	45,832	Pending
<b>Court Clerk Record Storage</b>							
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	497,813	186,625	186,625	563	Pending
<b>Technology</b>							
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		-	2,887	Pending
<b>Capital Projects-As Needed</b>	6/20/2019	300,000				300,000	Pending
<b>Unallocated Funds:</b>							
Unallocated Funds		197,220				197,220	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 9,320,141</b>	<b>\$ 2,011,167</b>	<b>\$ 1,123,840</b>	<b>\$ 5,613,909</b>	<b>\$ 1,695,065</b>	

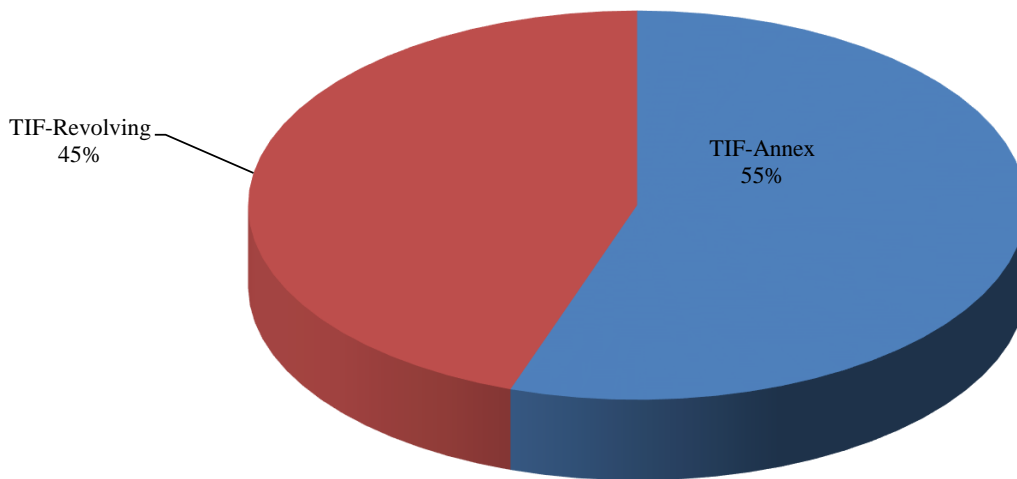
### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,975,034	\$ 610,905	\$ 34,737	\$ 2,757,173	606,956	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 3,216,812	\$ 535,456	\$ 189,888	\$ 2,532,856	148,500	Ongoing
<b>Total Capital Projects</b>		<b>\$ 16,511,987</b>	<b>\$ 3,157,527</b>	<b>\$ 1,348,465</b>	<b>\$ 10,903,939</b>	<b>\$ 2,450,521</b>	

### Capital Projects Budget FY 19-20



### TIF Budgets FY 19-20

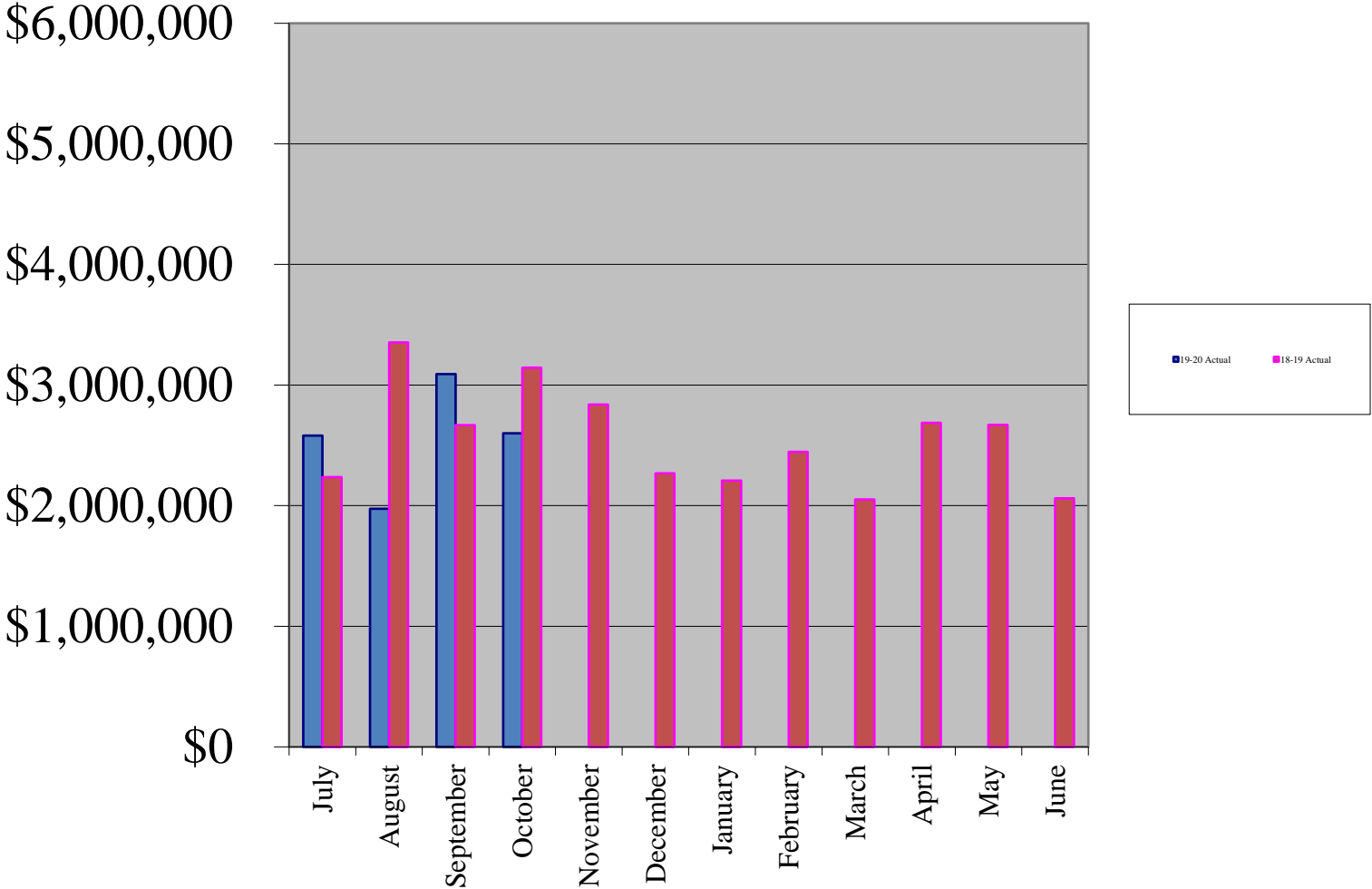


**FY 2018-19 Special Revenue Funds  
Status Report**

<b>Cost Center</b>	<b>Department</b>	<b>2019-2020 Appropriations</b>	<b>October 2019 Actual Expenditures</b>	<b>Year to Date Actual Expenditures</b>	<b>Budget to Actual Variance</b>	<b>YTD Expenditures + Encumbrances</b>	<b>19/20 Funds Available</b>	<b>19/20 % Expended</b>
1110	Highway Cash-Dist #1	\$4,904,389	\$329,495	\$1,235,588	\$3,668,801	\$1,847,345.96	\$3,057,043	25.2%
1110	Highway Cash-Dist #2	8,592,471	442,707	1,408,641	7,183,830	3,191,583.49	5,400,887	16.4%
1110	Highway Cash-Dist #3	3,498,880	341,357	1,578,246	1,920,634	2,403,845.48	1,095,034	45.1%
1111	CBRI Fund	3,434,053	45,083	635,391	2,798,662	2,574,519.58	859,533	18.5%
1130	Resale Property	4,729,638	213,593	1,207,290	3,522,347	2,103,896.12	2,625,741	25.5%
1140	Treasurer Mortgage Fee	198,602	11,499	71,388	127,214	78,812.77	119,789	35.9%
1150	County Clerk Lien Fee	286,088	136,527	192,942	93,145	218,468.54	67,619	67.4%
1151	UCC Central Filing Fund	650,677	120,874	224,971	425,705	373,785.48	276,891	34.6%
1152	Records Mgmt & Preservation	1,238,122	93,438	289,234	948,888	328,293.41	909,829	23.4%
1160	Sheriff Service Fee	1,814,973	399,785	1,131,499	683,474	1,442,786.00	372,187	62.3%
1161	Sheriff Special Revenue	3,587,247	335,391	1,477,574	2,109,672	1,950,229.54	1,637,017	41.2%
1162	Sheriff's Grant Fund	753,198	31,478	242,568	510,630	251,410.55	501,788	32.2%
1201	Assessor Revolving Fee	94,819	0	760	94,059	760.00	94,059	0.8%
1231	Juvenile Probation Fee	116,421	2,585	6,230	110,191	58,910.00	57,511	5.4%
1233	Juvenile Grant Fund	245,840	33,089	101,226	144,614	102,670.72	143,169	41.2%
1240	Planning Commission Fee	229,704	42,976	148,984	80,720	220,979.58	8,724	64.9%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	547,093	1,760	6,131	540,961	9,970.35	537,122	1.1%
1260	Community Service Fee	170,661	3,830	28,272	142,389	68,642.56	102,018	16.6%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	506,510	13,320	234,963	271,547	249,372.17	257,138	46.4%
1282	Mental Health Court Fund	181,697	311	13,821	167,876	37,949.31	143,748	7.6%
1290	Shine Program	28,624	0	0	28,624	0.00	28,624	0.0%
1300	MIS Special Revenue	20,054	0	0	20,054	0.00	20,054	0.0%
<b>Total</b>		<b>\$36,103,826</b>	<b>\$2,599,099</b>	<b>\$10,235,719</b>	<b>\$25,868,106</b>	<b>\$17,514,232</b>	<b>\$18,589,594</b>	<b>28.4%</b>

Year elapsed = 33%

# Special Revenue Actual Expenditures



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

**19-20  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	155,799
Exempt Manufacturing Tax		17,817
Miscellaneous Property Tax		722
Interest Income		19,383
<b>Total Revenue</b>	<b>\$</b>	<b>193,721</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	(4,280,000)
Interest		(401,900)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(4,681,900)</b>

**2014 GO Bonds- BNSF**

Principal	\$	(1,250,000)
Interest		(62,500)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(1,312,500)</b>

**Total Bonds Combined**

Principal	\$	(5,530,000)
Interest		(464,400)
<b>Total Bond Payments YTD</b>	<b>\$</b>	<b>(5,994,400)</b>

**Judgments**

Principal	\$	-
Interest		-
<b>Total Judgment Payments YTD</b>	<b>\$</b>	<b>-</b>

**Total Expenditures**

**\$ (5,994,400)**

Transfer In

\$ -

**Ending Cash Balance**

**\$ 656,472**

<b>Bonds</b>			
	<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
<b>2008 GO Bonds (GM Plant)</b>			
Principal	\$ 60,670,000	\$ (43,790,000)	\$ 16,880,000
Interest	20,773,436	(18,956,736)	1,816,700
<b>Total Paid YTD</b>	<b>\$ 81,443,436</b>	<b>\$ (62,746,736)</b>	<b>\$ 18,696,700</b>
<b>2014 GO Bonds- BNSF</b>			
Principal	\$ 10,000,000	\$ (5,000,000)	\$ 5,000,000
Interest	1,100,000	(850,000)	250,000
<b>Total Paid YTD</b>	<b>\$ 11,100,000</b>	<b>\$ (5,850,000)</b>	<b>\$ 5,250,000</b>
<b>Total Bonds Combined</b>			
Principal	\$ 70,670,000	\$ (48,790,000)	\$ 21,880,000
Interest	21,873,436	(19,806,736)	2,066,700
<b>Total Bond Payments YTD</b>	<b>\$ 92,543,436</b>	<b>\$ (68,596,736)</b>	<b>\$ 23,946,700</b>

	<b>Principal Balance at 6-30-19</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
<b>Judgments</b>			
Principal	\$ 5,200,459	\$ -	\$ 5,200,459
Interest	-	-	-
<b>Total Judgment Payments YTD</b>	<b>\$ 5,200,459</b>	<b>\$ -</b>	<b>\$ 5,200,459</b>

### Debt Service Fund Expenditures 10 Year History

