

Oklahoma County  
Monthly Financial Report  
For Period Ending November 30, 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	-	-		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			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	(293,459)	11,579,924	8,222,771	244.9%
<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
300 Planning Commission	Fund the salary and related expenses for 3 employees for 3 months	\$ (77,140.00)	2019-4938	11/21/2019

**Total General Fund Reserve**

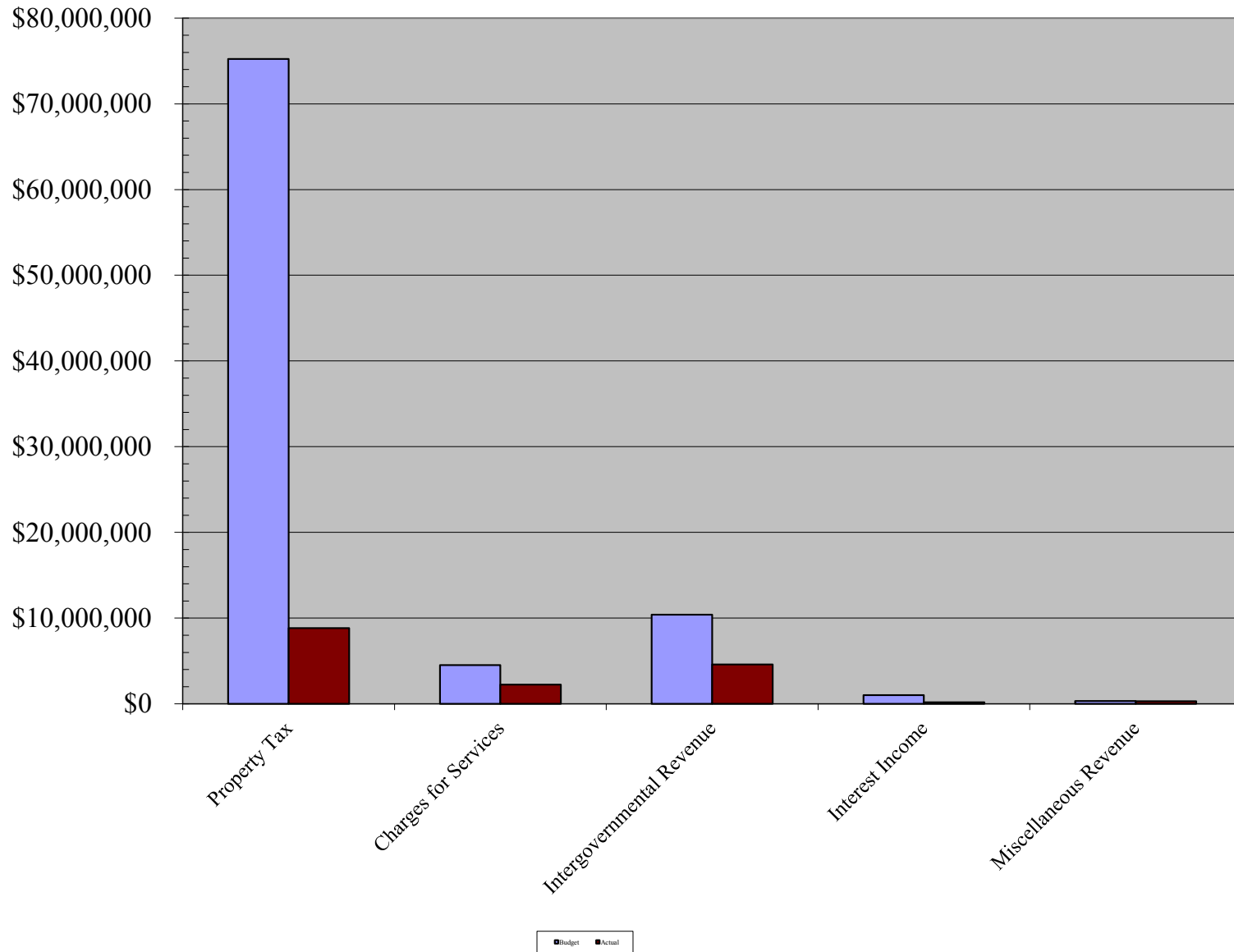
**\$ 11,579,923.93**

**General Fund  
FY 2019-2020  
Budget Analysis  
For the Period Ending November 30, 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	\$ 8,829,902	\$ (66,401,117)	11.7%	12.0%
Charges for Services	4,527,738	2,232,628	(2,295,110)	49.3%	47.3%
Intergovernmental Revenue	10,404,009	4,591,986	(5,812,023)	44.1%	39.3%
Interest Income	1,000,000	184,185	(815,815)	18.4%	42.6%
Miscellaneous Revenue	322,086	296,650	(25,436)	92.1%	45.3%
Total Revenue	<b>\$ 91,484,852</b>	<b>\$ 16,135,350</b>	<b>\$ (75,349,502)</b>	<b>17.6%</b>	<b>17.2%</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	\$ 32,423,125	\$ (69,042,670)	32.0%	32.3%
Prior Budget Year Expenditures	6,148,798	4,231,452	(1,917,346)	68.8%	64.8%
Total Expenditures	<b>\$ 107,614,593</b>	<b>\$ 36,654,578</b>	<b>\$ (70,960,015)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 9,505,515</b>	<b>\$ 9,505,515</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 November 30, 2019



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

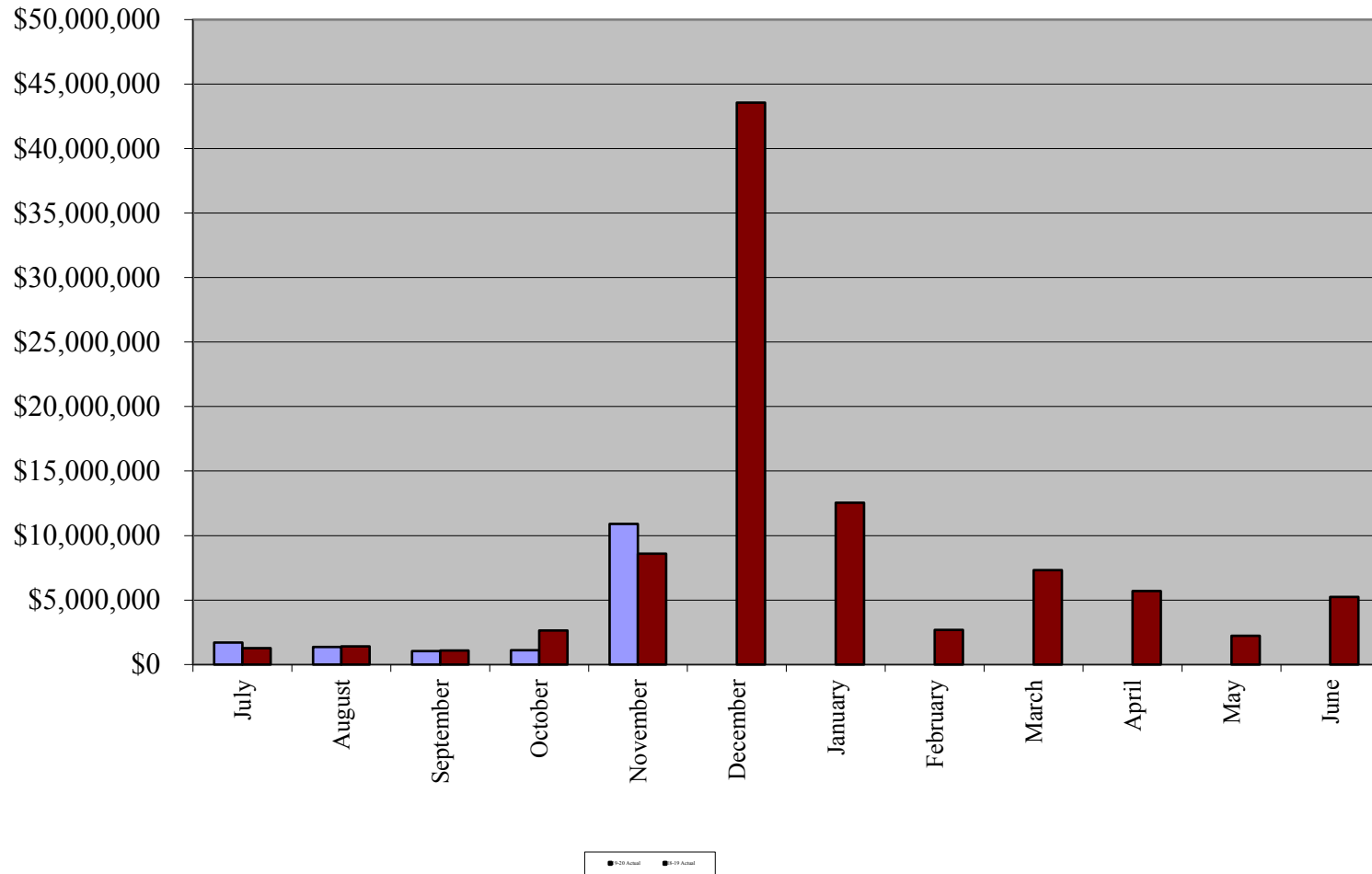
	For the Month Ending November 30, 2019				For the Year to Date Period Ending November 30, 2019			
	19-20 November Actual	18-19 November Actual	Increase (Decrease)	% Increase (Decrease)	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 6,080,432	\$ 7,966,303	\$ (1,885,871)	-23.7%	\$ 22,123,208	\$ 18,493,830	\$ 3,629,378	19.6%
<b>Revenue:</b>								
Property Tax	\$ 7,432,217	\$ 7,379,681	\$ 52,536	0.7%	\$ 8,829,902	\$ 8,624,800	\$ 205,102	2.4%
Charges for Services	435,091	414,453	20,638	5.0%	2,232,628	2,191,824	40,804	1.9%
Intergovernmental Revenue	2,960,505	755,628	2,204,877	291.8%	4,591,986	3,813,805	778,181	20.4%
Interest Income	34,615	35,413	(798)	-2.3%	184,185	211,919	(27,734)	-13.1%
Miscellaneous Revenue	37,728	13,212	24,516	185.6%	296,650	173,597	123,053	70.9%
Total Revenue	<u>\$ 10,900,155</u>	<u>\$ 8,598,387</u>	<u>\$ 2,301,768</u>	<u>26.8%</u>	<u>\$ 16,135,350</u>	<u>\$ 15,015,946</u>	<u>\$ 1,119,405</u>	<u>7.5%</u>
Temporary Cash Transfers In	-	\$ -	\$ -		\$ 11,250,000	\$ 16,000,000	\$ (4,750,000)	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	-	(475,000)	475,000		(3,348,466)	(5,285,000)	1,936,534	-36.6%
19-20 Expenditures	\$ 7,348,289	\$ 5,953,314	\$ 1,394,975	23.4%	\$ 32,423,125	\$ 29,944,000	\$ 2,479,125	8.3%
Prior Budget Year Expenditures	126,783	-	126,783		4,231,452	4,144,399	87,053	2.1%
Total Expenditures	<u>\$ 7,475,072</u>	<u>\$ 5,953,314</u>	<u>\$ 1,521,758</u>	<u>25.6%</u>	<u>\$ 36,654,578</u>	<u>\$ 34,088,400</u>	<u>\$ 2,566,179</u>	<u>7.5%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 9,505,515</b></u>	<u><b>\$ 10,136,377</b></u>	<u><b>\$ (630,862)</b></u>	<u><b>-6.2%</b></u>	<u><b>\$ 9,505,515</b></u>	<u><b>\$ 10,136,377</b></u>	<u><b>\$ (630,862)</b></u>	<u><b>-6.2%</b></u>

Note 1.)

	19-20 November Actual	18-19 November Actual	Increase (Decrease)
<b>Operating Transfers</b>			
2010-Capital Projects	\$ -	\$ (475,000)	\$ 475,000
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ (475,000)</u>	<u>\$ 475,000</u>

	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)
	\$ (971,466)	\$ (1,685,000)	\$ 713,534
	(2,000,000)	(3,500,000)	1,500,000
	(377,000)	(100,000)	(277,000)
	-	-	-
	-	-	-
	<u>\$ (3,348,466)</u>	<u>\$ (5,285,000)</u>	<u>\$ 1,936,534</u>

## General Fund Actual Revenue November 30, 2019



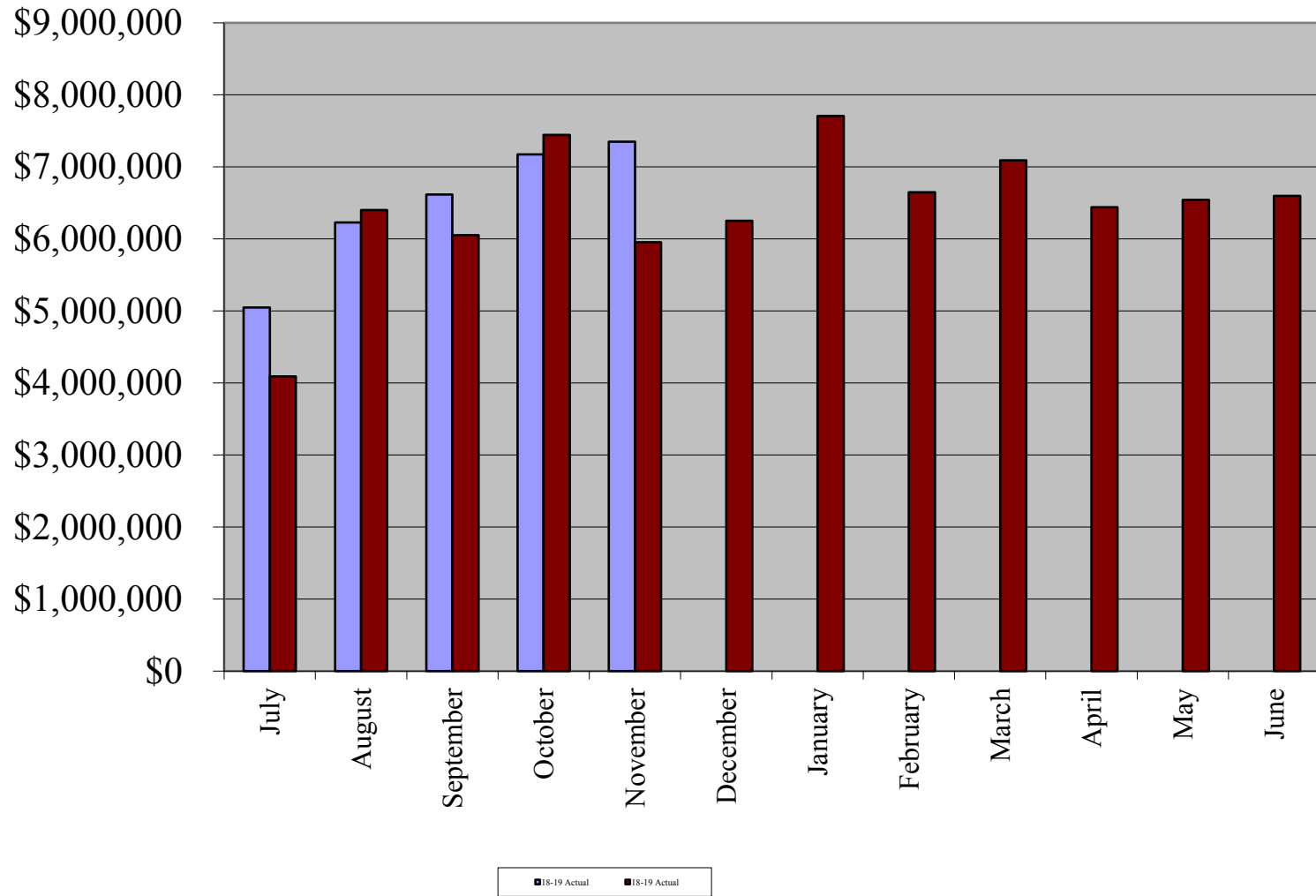
**FY 2019-20 General Fund Expenditures  
Status Report**

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	November 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	\$ 505,624	\$ 2,322,973	\$ 4,882,098	\$ 5,788,397	\$ 1,416,674	32.2%	25.4%
120	County Commissioners	444,929	-	444,929	37,436	175,210	269,719	175,210	269,719	39.4%	39.5%
130	Assessor	3,008,635	-	3,008,635	244,673	1,105,016	1,903,619	1,161,053	1,847,582	36.7%	35.6%
140	Assessor Revaluation	5,283,888	-	5,283,888	359,994	1,767,615	3,516,273	2,256,433	3,027,455	33.5%	36.2%
150	Treasurer	880,137	-	880,137	64,211	324,173	555,964	385,737	494,400	36.8%	30.6%
160	Court Clerk	8,600,628	-	8,600,628	744,456	3,322,491	5,278,137	3,373,047	5,227,581	38.6%	38.3%
170	County Clerk	2,491,229	-	2,491,229	226,114	1,007,905	1,483,324	1,076,960	1,414,269	40.5%	39.2%
180	Excise & Equalization Bds	42,576	-	42,576	704	3,455	39,121	4,451	38,125	8.1%	15.5%
190	County Audit	718,920	8,072	726,992	66,040	97,260	629,732	538,786	188,206	13.4%	17.7%
200	District Attorney-State	150,000	-	150,000	7,262	29,457	120,543	49,326	100,674	19.6%	20.4%
210	District Attorney-County	72,398	-	72,398	3,661	17,165	55,233	51,791	20,607	23.7%	35.0%
230	Public Defender	59,720	-	59,720	11,473	15,843	43,877	35,710	24,010	26.5%	15.1%
240	Purchasing	353,408	82,529	435,937	38,027	159,789	276,148	169,303	266,634	36.7%	30.0%
250	Election Board	1,617,353	-	1,617,353	105,375	493,531	1,123,822	524,432	1,092,921	30.5%	44.6%
260	BOCC HR/Health & Safety	706,359	-	706,359	55,422	250,260	456,099	262,352	444,007	35.4%	37.0%
265	Employee Benefits Dept	355,328	-	355,328	31,729	137,291	218,037	141,416	213,912	38.6%	38.2%
270	MIS	4,156,993	-	4,156,993	568,536	1,592,584	2,564,409	2,650,759	1,506,234	38.3%	35.5%
280	Facilities Management	1,620,845	70,000	1,690,845	109,778	532,738	1,158,107	679,216	1,011,629	31.5%	34.8%
285	Facilities Mgmt-Custodial	270,209	-	270,209	17,275	68,496	201,713	223,053	47,156	25.3%	32.2%
300	Planning Commission	-	77,140	77,140	24,201	24,201	52,939	24,201	52,939		
301	Court Services	974,098	0	974,098	78,690	364,350	609,748	364,350	609,748	37.4%	39.3%
517	Sheriff-Detention	30,229,517	(86,210)	30,143,307	2,265,558	10,435,705	19,707,602	16,690,729	13,452,578	34.6%	34.3%
518	Sheriff-Law Enforcement	10,071,008	-	10,071,008	823,898	3,950,979	6,120,029	3,950,979	6,120,029	39.2%	
525	Juvenile Detention	2,972,101	41,250	3,013,351	435,909	1,926,943	1,086,408	2,101,818	911,533	63.9%	37.2%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	162,621	737,119	1,564,534	781,795	1,519,858	32.0%	39.3%
550	Emergency Management	563,140	-	563,140	31,341	229,148	333,992	266,556	296,584	40.7%	24.0%
610	Social Services	2,291,649	-	2,291,649	169,932	662,720	1,628,929	1,144,781	1,146,868	28.9%	32.4%
710	Free Fair	62,245	-	62,245	22,347	36,830	25,415	37,128	25,117	59.2%	64.8%
910	District 1	568,613	-	568,613	39,639	171,295	397,318	221,475	347,138	30.1%	29.3%
920	District 2	394,936	-	394,936	6,809	106,378	288,558	116,945	277,991	26.9%	6.9%
930	District 3	418,140	-	418,140	39,285	132,477	285,663	134,797	283,343	31.7%	33.4%
940	County Engineer	607,364	-	607,364	50,267	221,730	385,634	234,968	372,396	36.5%	38.3%
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	6,474,561	11,579,924	-	-	11,579,924	-	11,579,924		
<b>Total</b>		<b>\$ 94,689,703</b>	<b>\$ 6,776,092</b>	<b>\$ 101,465,795</b>	<b>\$ 7,348,289</b>	<b>\$ 32,423,125</b>	<b>\$ 69,042,670</b>	<b>\$ 45,817,956</b>	<b>\$ 55,647,839</b>	<b>32.0%</b>	<b>33.6%</b>

Year elapsed = 41.7%



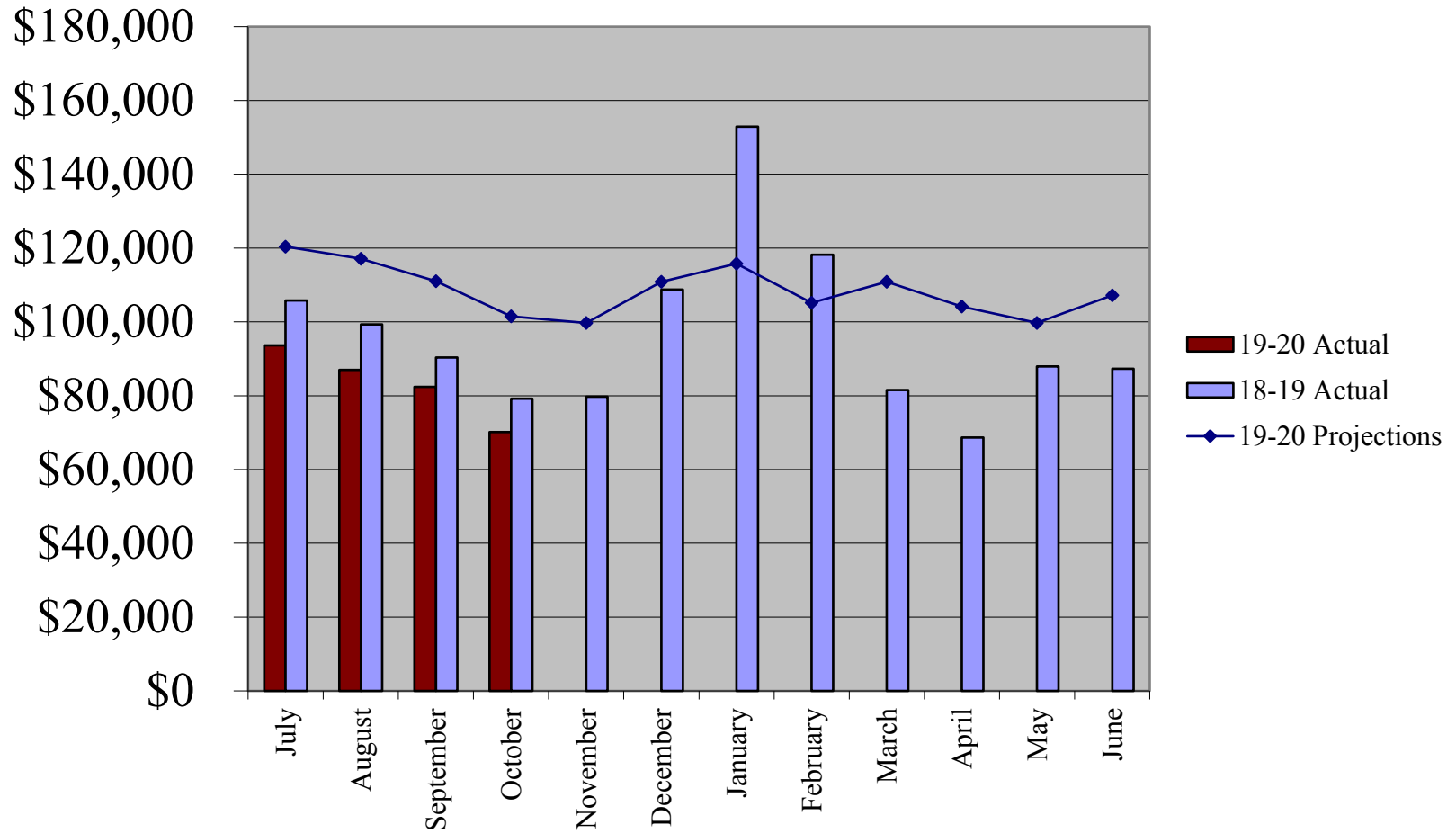
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2019-2020  
November 30, 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>	
<u>Salaries and Benefits</u>						
		-				
	51002 Retirement Board Members	\$ 1,200		\$ 450	\$ 450	\$ 750
	52010 FICA - Retirement Board Members	92		34	34	58
	52032 Retirement paid by General Fund	4,500	1,763	1,913	3,677	823
	<b>Total Salaries and Benefits</b>	<b>\$ 5,792</b>	<b>\$ 1,763</b>	<b>\$ 2,398</b>	<b>\$ 4,161</b>	<b>\$ 1,631</b>
<u>Utilities</u>						
	54026 Heating and Cooling (Veolia)	\$ 1,303,349	\$ 666,809	\$ 333,141	\$ 999,950	\$ 303,399
	54023 Electricity (OG&E)	665,000	317,617	236,483	554,100	110,900
	54024 Sewer and Water(City of OKC)	850,000	516,836	191,164	708,000	142,000
	54022 Natural Gas(ONG)	24,000	17,933	1,942	19,875	4,125
	<b>Utilities Subtotal</b>	<b>\$ 2,842,349</b>	<b>\$ 1,519,196</b>	<b>\$ 762,730</b>	<b>\$ 2,281,925</b>	<b>\$ 560,424</b>
<u>Lease-Purchase Debt</u>						
	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>
<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	-
	<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 33,223</b>	<b>\$ 33,223</b>	<b>\$ 50</b>
<u>Other Operating Expenditures</u>						
	54451 District Attorney Civil Division Contract	\$ 719,437	\$ 359,718	\$ 359,718	\$ 719,437	\$ 0
	54451 Outside legal services	100,000	297,325	84,388	381,713	(281,713)
	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	8,191	10,542	18,733	17,267
	54102 ICB (county-occupied space) rent expense	130,000	51,721	53,672	105,393	24,607
	54102 Lincoln (county-occupied space) rent expense	261,000	104,327	108,367	212,693	48,307
	54103 Storage Court Clerk Building Lease	350,000	167,376	167,376	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	295,980	104,020	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	112,500	37,500	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	14,770	5,230	20,000	-
	54045 Metro Parking Garage-Judges parking	1,380	805	575	1,380	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	6,400	9,381	2,559	11,940	(5,540)
	<b>Other Operating Subtotal</b>	<b>\$ 4,302,229</b>	<b>\$ 1,943,275</b>	<b>\$ 1,524,622</b>	<b>\$ 3,467,897</b>	<b>\$ 834,332</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 7,197,851</b>	<b>\$ 3,462,471</b>	<b>\$ 2,320,575</b>	<b>\$ 5,783,046</b>	<b>\$ 1,414,805</b>
<u>Capital Outlay</u>						
	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>\$ 3,465,424</b>	<b>\$ 2,322,973</b>	<b>\$ 5,788,397</b>	<b>\$ 1,416,674</b>

# General Government-Veolia Actual Expenditures



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

	<b>Budget Estimates</b>	<b>Year to Date Actual</b>	<b>Projection based on Actuals</b>	<b>Estimated Annual</b>	<b>Budget vs. Actual</b>
<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	1,921,138	2,456,749	4,377,888	(59,742)
Employer Premiums	16,031,511	6,591,701	9,359,332	15,951,033	(80,478)
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000	397,063	602,937	1,000,000	-
Refunds/Rebates/Interest	595,850	103,762	492,088	595,850	-
<b>Total Resources</b>	<b>\$ 27,257,485</b>	<b>\$ 12,443,080</b>	<b>\$ 13,216,081</b>	<b>\$ 26,754,186</b>	<b>\$ (503,299)</b>
<b>Expenses</b>					
Medical Claims	\$ 13,855,820	\$ 6,152,779	\$ 8,613,890	\$ 14,766,669	\$ 910,849
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	2,492,019	3,488,827	5,980,846	(80,742)
Dental Claims	1,488,285	584,049	817,669	1,401,718	(86,567)
Vision Claims	183,854	68,787	96,301	165,088	(18,766)
County Pharmacy	305,000	106,425	148,995	255,420	(49,580)
Employee Assistance Program	21,224	8,264	13,222	21,486	262
Medicare Supplement - Phys. Mutual	935,484	476,938	476,938	953,876	18,392
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 9,889,260</u>	<u>\$ 13,655,842</u>	<u>\$ 23,545,102</u>	<u>\$ 693,847</u>
Administration Fees & Other	909,211	416,904	489,531	906,435	(2,776)
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>\$ 1,008,054</u>	<u>\$ 1,435,370</u>	<u>\$ 2,443,424</u>	<u>\$ 19,199</u>
<b>Total Expenses</b>	<b>\$ 25,275,480</b>	<b>\$ 10,897,314</b>	<b>\$ 15,091,212</b>	<b>\$ 25,988,526</b>	<b>\$ 713,046</b>
<b>Ending Cash Balance</b>	<b><u>\$ 1,982,006</u></b>	<b><u>\$ 1,545,766</u></b>	<b><u>\$ (1,875,130)</u></b>	<b><u>\$ 765,661</u></b>	<b><u>\$ (1,216,344)</u></b>

Cash Balance-One Year Ago \$ 2,397,133

**Notes:**

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

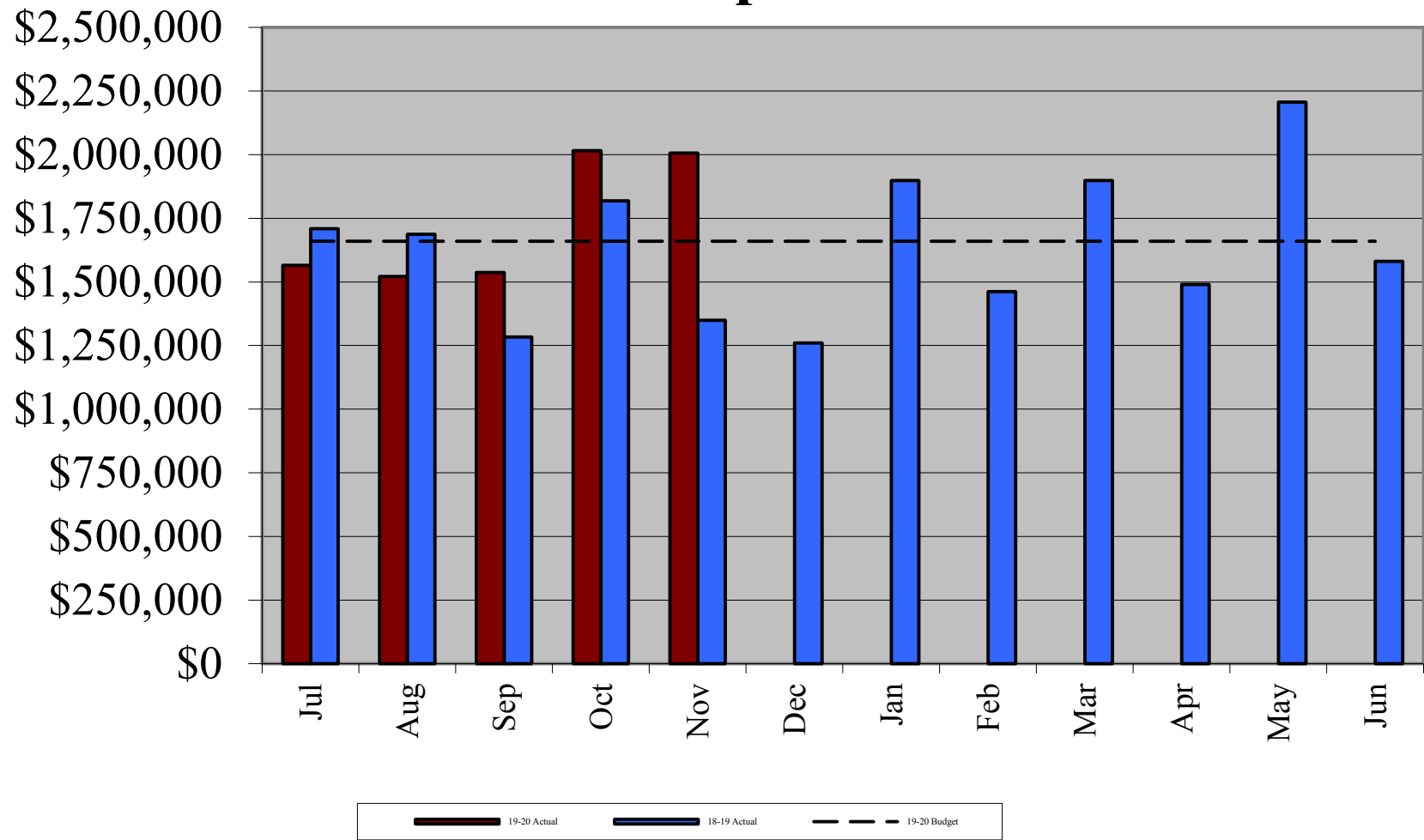
	<u>Employee 2019</u>	<u>Employer 19-20</u>
	\$179	\$820
	\$420	\$1,888

**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	\$ 1,441,137	\$1,230,556	\$ 1,441,137 (November)
Prescription Drug Claims	\$505,132	565,617	\$498,404	\$ 632,826 (October)
Total	<u>\$1,659,784</u>	<u>\$2,006,754</u>	<u>\$1,728,960</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	\$844,066	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$504,830	\$493,544	\$622,420 (June)
Total	<u>\$1,721,913</u>	<u>\$1,348,896</u>	<u>\$1,635,242</u>	

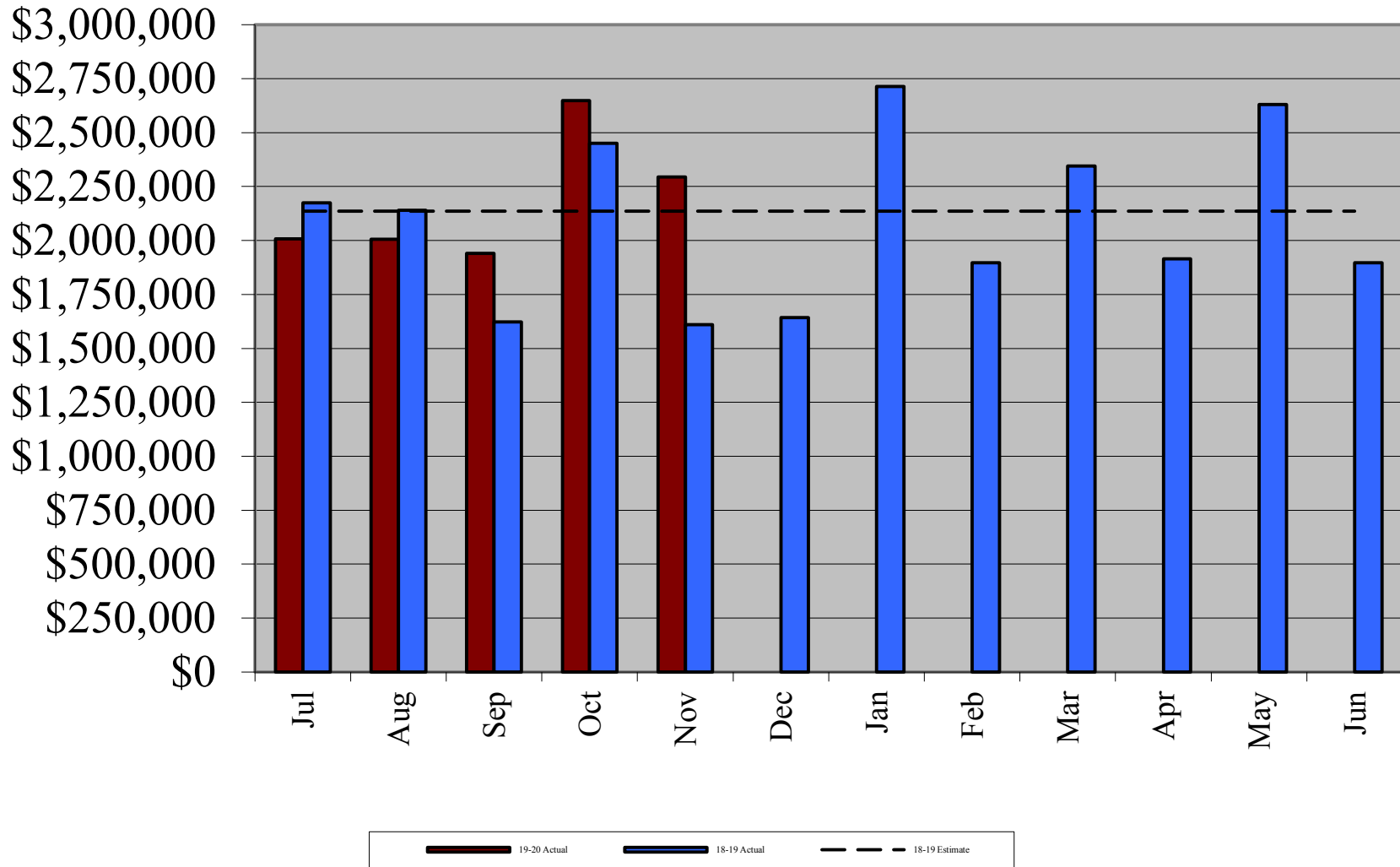
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2018-19**  
**November 30, 2019**

	Annual				November			
	FY 19-20 Estimates	FY 18-19 Actuals	Inc (Dec)	%	FY 19-20 YTD Actuals	FY 18-19 YTD Actuals	Inc (Dec)	%
<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	\$ 3,500,000	\$ (1,500,000)	-42.9%
Employer Premiums	16,031,511	14,700,072	1,331,439	9.1%	6,591,701	5,849,651	742,050	13%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	1,921,138	1,873,082	48,056	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		397,063		397,063	#DIV/0!
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	103,760	638,491	(534,731)	-83.7%
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>\$ 12,443,080</b>	<b>\$ 12,396,075</b>	<b>\$ 47,005</b>	<b>0.4%</b>
<b>Expenses</b>								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 6,152,779	\$ 5,461,740	\$ 691,039	12.7%
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%	2,492,019	2,385,690	106,329	4.5%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	584,049	545,342	38,707	7.1%
Vision Claims	183,854	167,315	16,539	9.9%	68,787	64,438	4,349	6.7%
County Pharmacy	305,000	293,836	11,164	3.8%	106,425	124,001	(17,576)	-14.2%
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%	476,938	457,143	19,795	4.3%
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>\$ 9,889,260</b>	<b>\$ 9,059,202</b>	<b>\$ 830,059</b>	<b>9.2%</b>
Administration Fees & Other	909,211	803,741	105,470	13.1%	416,904	326,590	90,314	27.7%
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>\$ 1,008,054</b>	<b>\$ 939,741</b>	<b>\$ 68,313</b>	<b>7.3%</b>
<b>Total Expenses</b>	<b>\$ 25,275,480</b>	<b>\$ 25,037,030</b>	<b>\$ 238,451</b>	<b>1.0%</b>	<b>\$ 10,897,314</b>	<b>\$ 9,998,942</b>	<b>\$ 898,372</b>	<b>9.0%</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>\$ 1,545,766</b>	<b>\$ 2,397,133</b>	<b>\$ (851,367)</b>	<b>-35.5%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**November 30, 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	12,315	(10,800)
Transfers/Supplements	555,000	377,000	(178,000)
Total Sources	<b>\$ 1,002,118</b>	<b>\$ 733,383</b>	<b>\$ (268,735)</b>
Expenditures:			
Claims	\$ 447,018	\$ 258,251	(188,767)
Stop loss/Admin Fees	238,347	202,540	(35,807)
Total Expenditures	<b>\$ 685,365</b>	<b>\$ 460,791</b>	<b>\$ (224,574)</b>
<b>Ending Cash Balance</b>	<b>\$ 316,753</b>	<b>\$ 272,592</b>	<b>\$ (44,161)</b>
Cash Balance-One Year Ago		<b>\$ 401,526</b>	

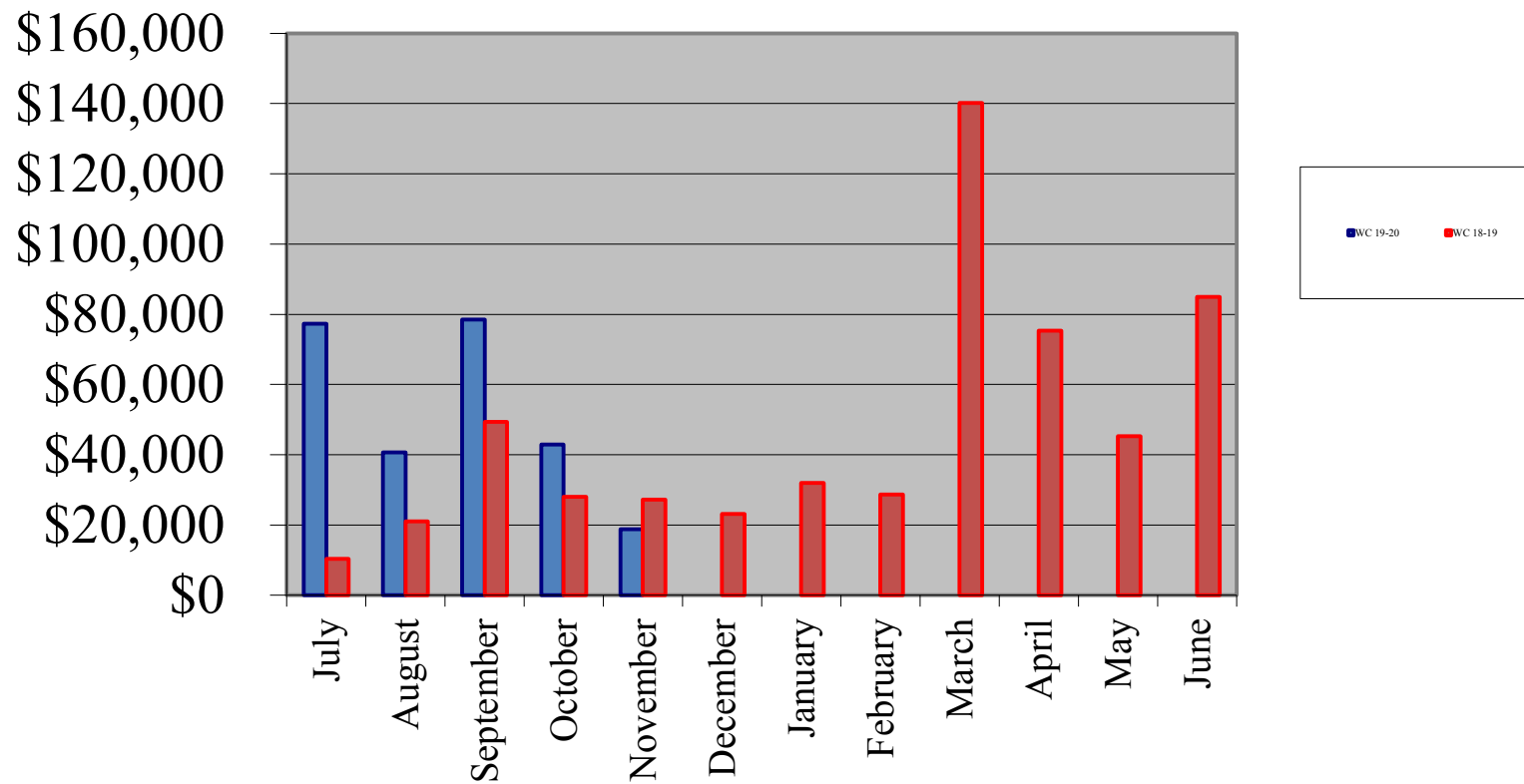
Note:

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	3,111	(37,624)
Total Expenditures	<b>\$ 51,958</b>	<b>\$ 13,591</b>	<b>\$ (38,367)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,064</b>	<b>\$ 136,444</b>	<b>\$ 34,380</b>
Cash Balance-One Year Ago		<b>\$ 69,486</b>	



# Workers Compensation Fund Claims



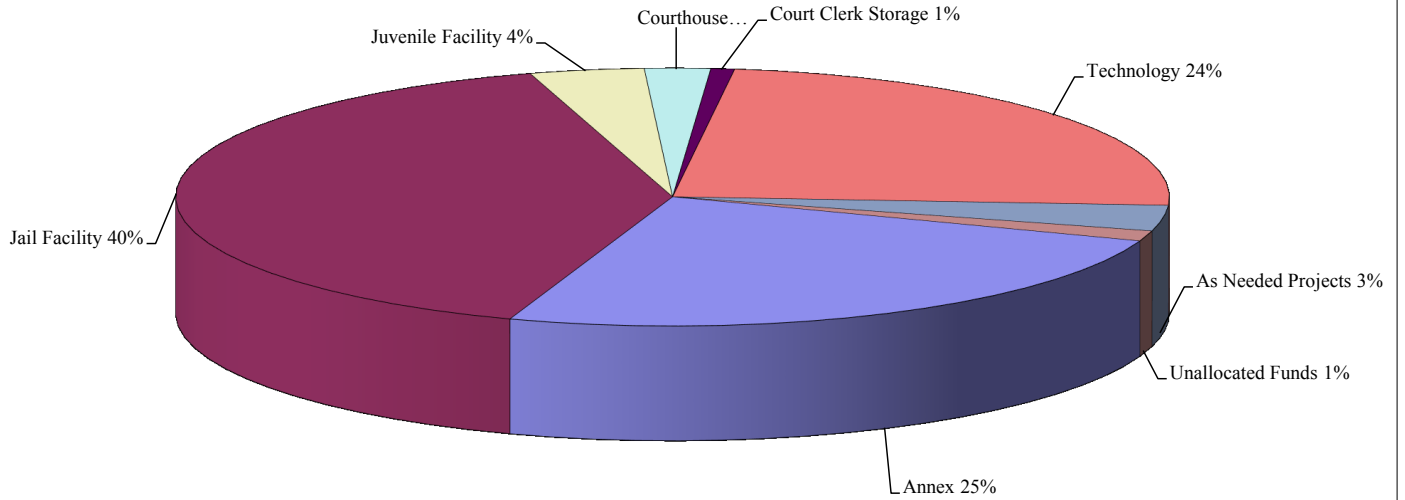
## Capital Projects Budget Detail FY 2019-2020

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	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	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
Jail Ventilation	11/21/2019	35,000				35,000	Pending
Jail Fire Pump Replacement	11/21/2019	40,000				40,000	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	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	30,308		-	9,692	Complete
Carpet	6/20/2019	50,000	4,169		-	45,832	Pending
OG&E Vault	11/21/2019	10,000				10,000	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	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		120,133				120,133	
<b>Total Ongoing Budgeted Capital Projects</b>		<b>\$ 9,328,054</b>	<b>\$ 1,734,695</b>	<b>\$ 1,419,984</b>	<b>\$ 5,910,054</b>	<b>\$ 1,683,305</b>	

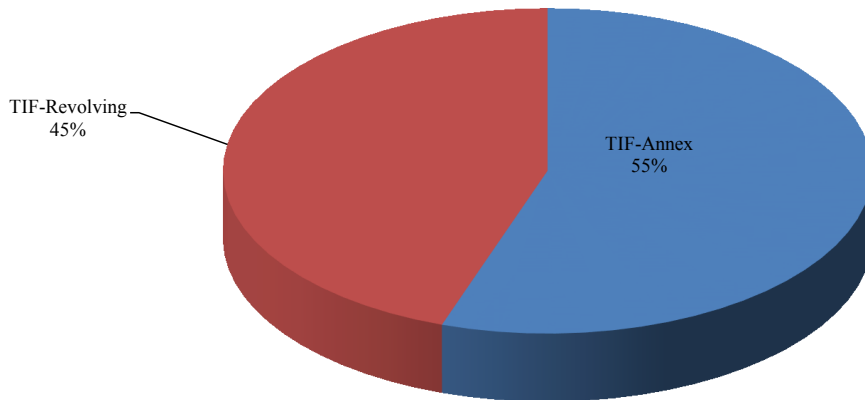
### TIF Projects:

<b>TIF-Annex -319</b>	6/11/2013	\$ 3,975,034	\$ 565,176	\$ 38,723	\$ 2,761,159	648,699	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 3,216,812	\$ 502,136	\$ 221,616	\$ 2,564,584	150,092	Ongoing
<b>Total Capital Projects</b>		<b>\$ 16,519,899</b>	<b>\$ 2,802,007</b>	<b>\$ 1,680,323</b>	<b>\$ 11,235,797</b>	<b>\$ 2,482,096</b>	

### Capital Projects Budget FY 19-20



### TIF Budgets FY 19-20

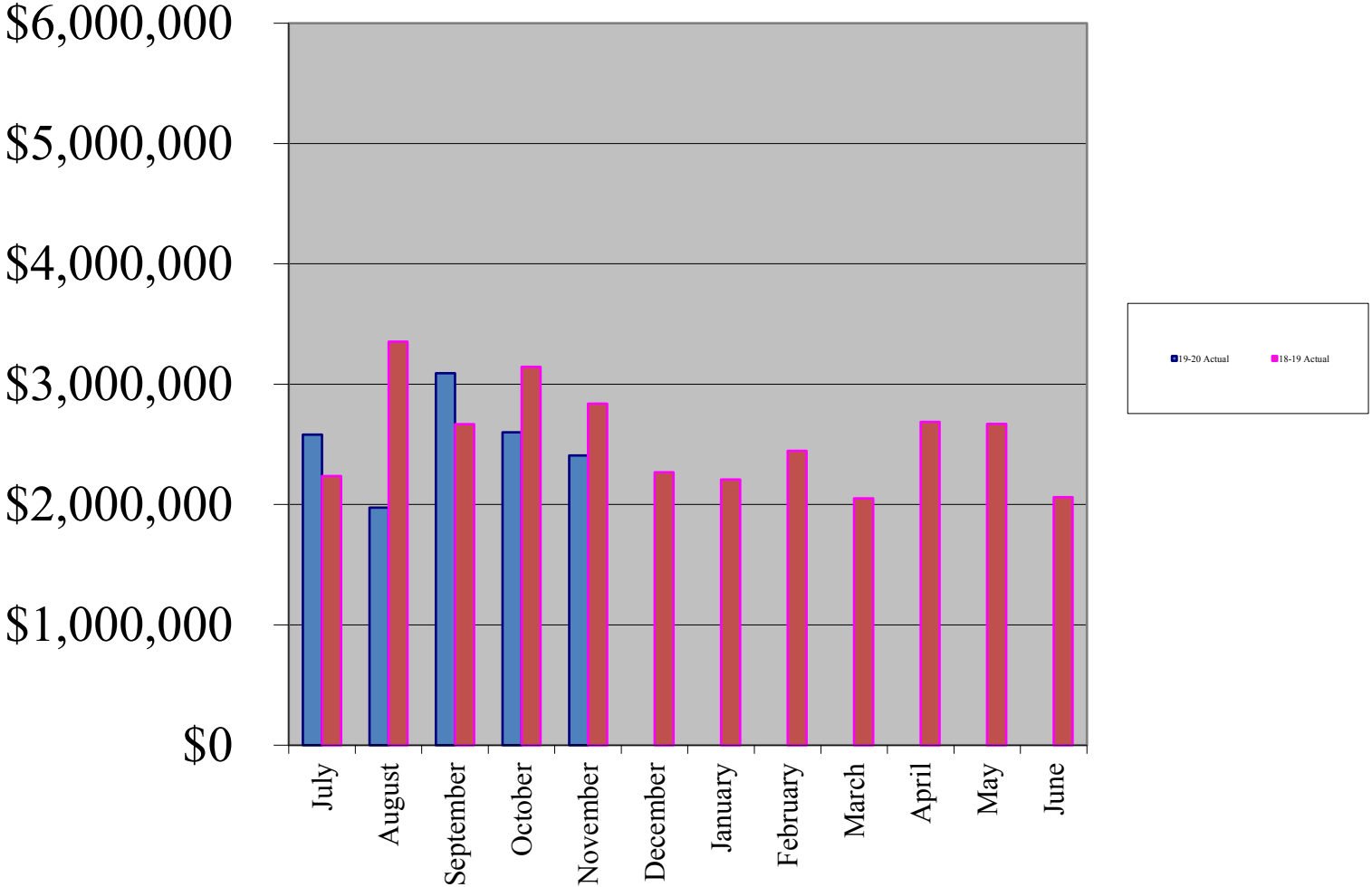


**FY 2018-19 Special Revenue Funds  
Status Report**

<b>Cost Center</b>	<b>Department</b>	<b>2019-2020 Appropriations</b>	<b>November 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	\$5,544,538	\$475,947	\$1,711,535	\$3,833,003	\$2,288,209.05	\$3,256,329	30.9%
1110	Highway Cash-Dist #2	8,532,129	307,350	1,715,991	6,816,138	2,963,058.18	5,569,071	20.1%
1110	Highway Cash-Dist #3	3,838,718	466,371	2,044,617	1,794,101	2,739,253.75	1,099,464	53.3%
1111	CBRI Fund	3,504,917	66,819	702,210	2,802,707	2,574,519.58	930,398	20.0%
1130	Resale Property	4,729,638	219,636	1,426,926	3,302,711	2,314,572.38	2,415,065	30.2%
1140	Treasurer Mortgage Fee	212,392	8,438	79,826	132,566	84,958.35	127,433	37.6%
1150	County Clerk Lien Fee	315,842	42,134	235,076	80,766	242,621.04	73,221	74.4%
1151	UCC Central Filing Fund	705,040	77,730	302,702	402,339	405,939.97	299,101	42.9%
1152	Records Mgmt & Preservation	1,305,785	80,262	369,496	936,289	451,693.40	854,092	28.3%
1160	Sheriff Service Fee	2,356,331	332,176	1,463,675	892,657	1,811,410.99	544,920	62.1%
1161	Sheriff Special Revenue	3,870,548	242,345	1,719,919	2,150,628	2,176,990.74	1,693,557	44.4%
1162	Sheriff's Grant Fund	747,155	9,405	251,973	495,182	256,739.88	490,415	33.7%
1201	Assessor Revolving Fee	96,187	0	760	95,427	760.00	95,427	0.8%
1231	Juvenile Probation Fee	117,540	0	6,230	111,310	58,910.00	58,630	5.3%
1233	Juvenile Grant Fund	333,637	19,854	121,080	212,556	132,585.69	201,051	36.3%
1240	Planning Commission Fee	247,091	16,643	165,627	81,464	235,012.62	12,079	67.0%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	561,043	2,119	8,250	552,792	9,970.35	551,072	1.5%
1260	Community Service Fee	176,645	4,962	33,234	143,411	69,183.42	107,461	18.8%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	641,094	19,918	254,881	386,212	262,213.22	378,880	39.8%
1282	Mental Health Court Fund	243,196	14,863	28,684	214,512	37,949.31	205,247	11.8%
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%
<b>Total</b>		<b>\$38,402,246</b>	<b>\$2,406,972</b>	<b>\$12,642,691</b>	<b>\$25,759,555</b>	<b>\$19,116,552</b>	<b>\$19,285,694</b>	<b>32.9%</b>

Year elapsed = 42%

# Special Revenue Actual Expenditures



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

**19-20  
YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$ 981,051
Exempt Manufacturing Tax	22,501
Miscellaneous Property Tax	41,212
Interest Income	20,181
<b>Total Revenue</b>	<b>\$ 1,064,946</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

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

**Judgments**

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

**Total Expenditures**

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

Transfer In

\$ -

**Ending Cash Balance**

**\$ 1,527,697**

<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>
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

