

Oklahoma County
Monthly Financial Report
For Period Ending July 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 | | | \$ 7,105,071 | \$ (994,989) | -12.3% |
| 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 | | | 718,920 | - | 0.0% |
| 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 | | | 353,408 | 8,353 | 2.4% |
| 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 | | | 1,620,845 | 42,091 | 2.7% |
| 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 | | | 30,229,517 | (7,257,000) | -19.4% |
| 518 Sheriff-Law Enforcement | - | 10,071,008 | | | 10,071,008 | 10,071,008 | |
| 525 Juvenile Detention | 5,250,500 | 2,972,101 | | | 2,972,101 | (2,278,399) | -43.4% |
| 526 Juvenile Bureau | 2,166,592 | 2,292,903 | | | 2,292,903 | 126,311 | 5.8% |
| 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 | | | 5,105,363 | 1,748,210 | 52.1% |
| Total Department Budgets | \$ 90,942,526 | \$ 94,689,703 | \$ - | \$ - | \$ 94,689,703 | \$ 3,747,178 | 4.1% |
| 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 | \$ - | \$ - | \$ 100,683,169 | \$ 1,369,644 | 1.4% |
| Total Sources Available | | | | | | | |
| Revenue | \$ 87,220,283 | \$ 89,686,386 | | | \$ 89,686,386 | \$ 2,466,103 | 2.8% |
| Fund Balance | \$ 12,093,243 | \$ 10,996,784 | | | \$ 10,996,784 | (1,096,459) | -9.1% |
| Total Available Funding | \$ 99,313,526 | \$ 100,683,169 | | | \$ 100,683,169 | \$ 1,369,644 | 1.4% |

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 Budget | 6/20/2019 |

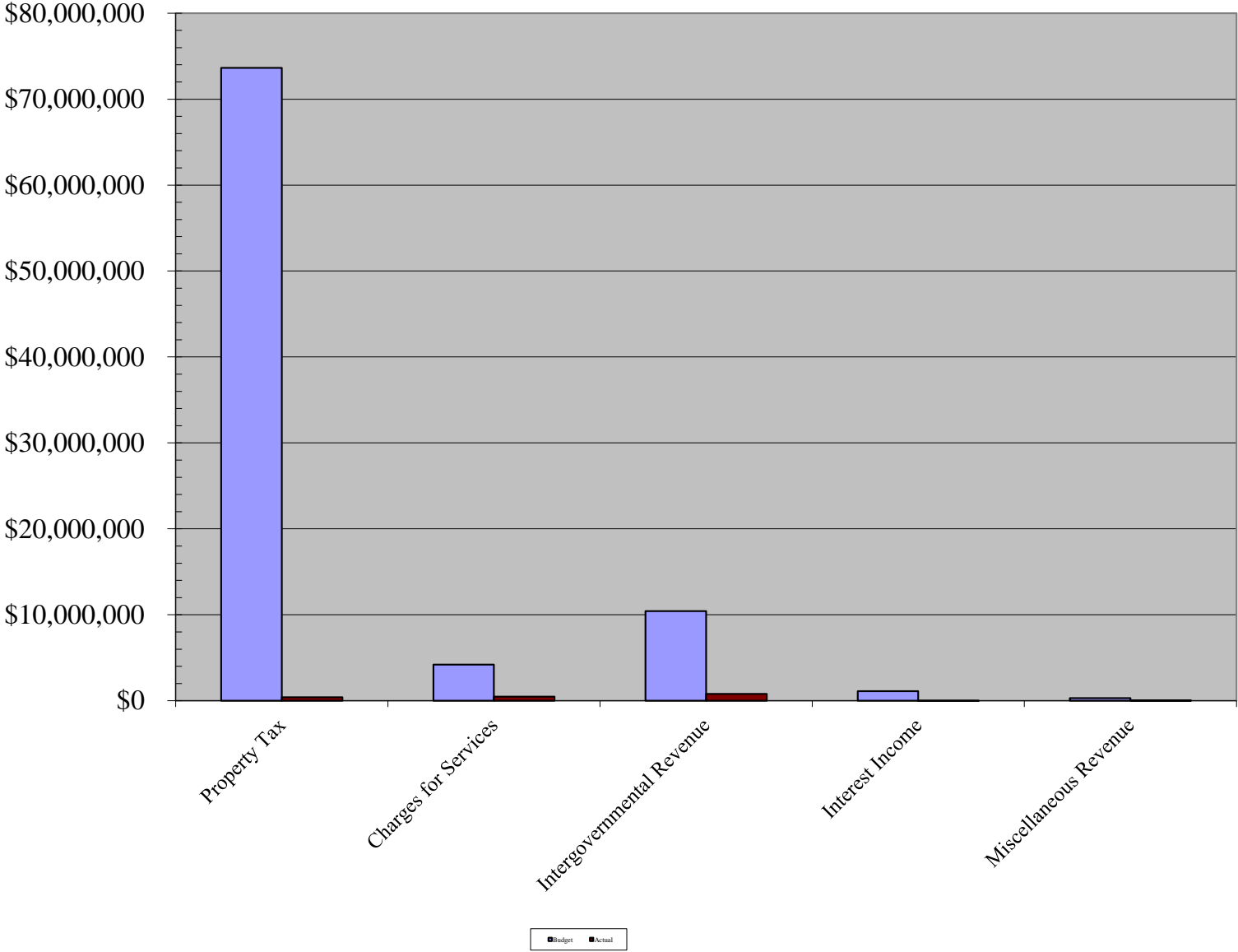
Total General Fund Reserve \$ 5,105,363.00

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

| | 19-20 Adopted 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 | \$ 10,996,784 | \$ 15,401,924 | \$ 4,405,140 | 140.1% | |
| Reserved | 4,909,549 | 6,730,266 | 1,820,717 | 100.0% | |
| Total Estimated Cash Balance | \$ 15,906,333 | \$ 22,132,190 | \$ 6,225,857 | | |
| Revenue: | | | | | |
| Property Tax | \$ 73,643,054 | \$ 403,991 | \$ (73,239,063) | 0.5% | 50.0% |
| Charges for Services | 4,206,309 | 468,913 | (3,737,396) | 11.1% | 10.0% |
| Intergovernmental Revenue | 10,426,786 | 795,729 | (9,631,057) | 7.6% | 4.4% |
| Interest Income | 1,100,000 | (8,207) | (1,108,207) | -0.7% | 10.5% |
| Miscellaneous Revenue | 310,236 | 32,541 | (277,696) | 10.5% | 4.2% |
| Total Revenue | \$ 89,686,386 | \$ 1,692,966 | \$ (87,993,419) | 1.9% | 1.5% |
| Temporary Cash Transfer In | \$ - | \$ - | \$ - | | |
| Temporary Cash Transfer Out | - | - | - | | |
| Operating Transfers In | - | - | - | | |
| Operating Transfers Out | (5,993,466) | (211,215) | 5,782,251 | | |
| 19-20 Expenditures | \$ 94,689,703 | \$ 5,047,369 | \$ (89,642,335) | 5.3% | 4.6% |
| Prior Budget Year Expenditures | 4,909,549 | 3,273,062 | (1,636,487) | 66.7% | 62.6% |
| Total Expenditures | \$ 99,599,252 | \$ 8,320,431 | \$ (91,278,821) | | |
| Cash Balance* | \$ 0 | \$ 15,293,510 | \$ 15,293,510 | | |

* 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 July 31, 2019



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

| | For the Month Ending July 31, 2019 | | | |
|--------------------------------|------------------------------------|-------------------------|------------------------|--------------------------|
| | 19-20 July Actual | 18-19 July Actual | Increase (Decrease) | % Increase (Decrease) |
| Beginning Cash Balance: | \$ 22,132,190 | \$ 18,502,764 | \$ 3,629,426 | 19.6% |
| Revenue: | | | | |
| Property Tax | \$ 403,991 | \$ 325,391 | \$ 78,600 | 24.2% |
| Charges for Services | 468,913 | 459,234 | 9,679 | 2.1% |
| Intergovernmental Revenue | 795,729 | 420,608 | 375,121 | 89.2% |
| Interest Income | (8,207) | 52,063 | (60,270) | -115.8% |
| Miscellaneous Revenue | 32,541 | 13,994 | 18,547 | 132.5% |
| Total Revenue | \$ 1,692,966 | \$ 1,271,290 | \$ 421,676 | 33.2% |
| Temporary Cash Transfers In | - | \$ - | \$ - | |
| Temporary Cash Transfer Out | - | - | - | |
| Operating Transfers In | - | - | - | |
| Operating Transfers Out | (211,515) | (2,100,000) | 1,888,485 | |
| 19-20 Expenditures | \$ 5,047,369 | \$ 4,092,628 | \$ 954,741 | 23.3% |
| Prior Budget Year Expenditures | 3,273,062 | 2,747,776 | 525,286 | |
| Total Expenditures | \$ 8,320,431 | \$ 6,840,405 | \$ 1,480,027 | 21.6% |
| Ending Cash Balance | \$ 15,293,210 | \$ 10,833,649 | \$ 4,459,561 | 41.2% |

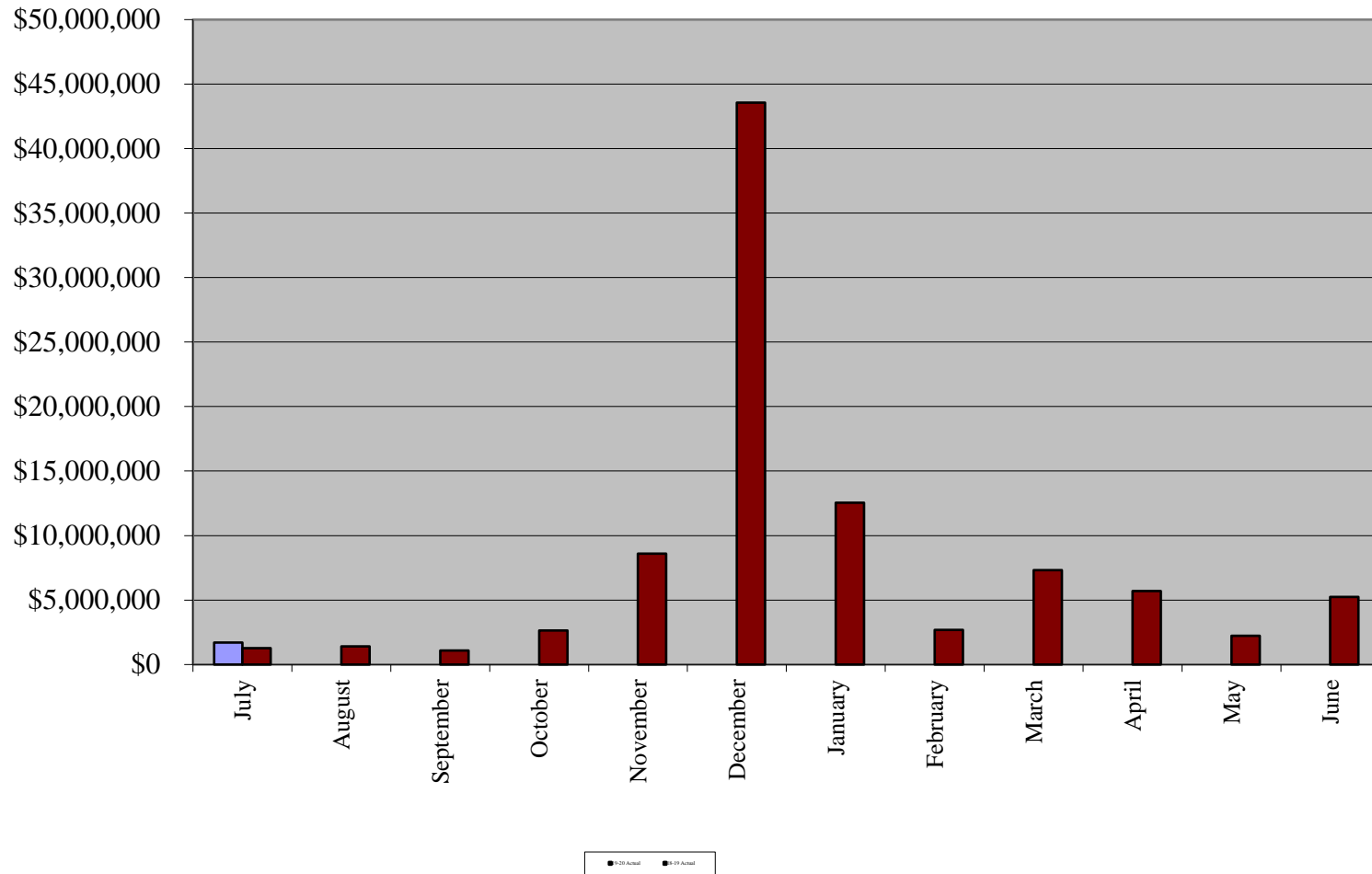
| | For the Year to Date Period Ending July 31, 2019 | | | |
|--------------------------------|--|---------------------------------|------------------------|--------------------------|
| | 19-20 Year to Date Actual | 18-19 Year to Date Actual | Increase (Decrease) | % Increase (Decrease) |
| Beginning Cash Balance: | \$ 22,132,190 | \$ 18,502,764 | \$ 3,629,426 | 19.6% |
| Revenue: | | | | |
| Property Tax | \$ 403,991 | \$ 325,391 | \$ 78,600 | 24.2% |
| Charges for Services | 468,913 | 459,234 | 9,679 | 2.1% |
| Intergovernmental Revenue | 795,729 | 420,608 | 375,121 | 89.2% |
| Interest Income | (8,207) | 52,063 | (60,270) | -115.8% |
| Miscellaneous Revenue | 32,541 | 13,994 | 18,547 | 132.5% |
| Total Revenue | \$ 1,692,966 | \$ 1,271,290 | \$ 421,676 | 33.2% |
| Temporary Cash Transfers In | - | \$ - | \$ - | |
| Temporary Cash Transfer Out | - | - | - | |
| Operating Transfers In | - | - | - | |
| Operating Transfers Out | (211,515) | (2,100,000) | 1,888,485 | -89.9% |
| 19-20 Expenditures | \$ 5,047,369 | \$ 4,092,628 | \$ 954,741 | 23.3% |
| Prior Budget Year Expenditures | 3,273,062 | 2,747,776 | 525,286 | 19.1% |
| Total Expenditures | \$ 8,320,431 | \$ 6,840,405 | \$ 1,480,027 | 21.6% |
| Ending Cash Balance | \$ 15,293,210 | \$ 10,833,649 | \$ 4,459,561 | 41.2% |

Note 1.)

| | 19-20 July Actual | 18-19 July Actual | Increase (Decrease) |
|---------------------------------|-------------------------|-------------------------|------------------------|
| Operating Transfers | | | |
| 2010-Capital Projects | \$ (211,515) | \$ - | \$ (211,515) |
| 4010-Employee Benefits | - | (2,000,000) | 2,000,000 |
| 4020-Workers Compensation | - | (100,000) | 100,000 |
| 4030-Self Insurance | - | - | - |
| 5010-Defined Benefit Retirement | - | - | - |
| Total Operating Transfers | \$ (211,515) | \$ (2,100,000) | \$ 1,888,485 |

| | 19-20 Year to Date Actual | 18-19 Year to Date Actual | Increase (Decrease) |
|---------------------------------|---------------------------------|---------------------------------|------------------------|
| Operating Transfers | | | |
| 2010-Capital Projects | \$ (211,515) | \$ - | \$ (211,515) |
| 4010-Employee Benefits | - | (2,000,000) | 2,000,000 |
| 4020-Workers Compensation | - | (100,000) | 100,000 |
| 4030-Self Insurance | - | - | - |
| 5010-Defined Benefit Retirement | - | - | - |
| Total Operating Transfers | \$ (211,515) | \$ (2,100,000) | \$ 1,888,485 |

General Fund Actual Revenue July 31, 2019

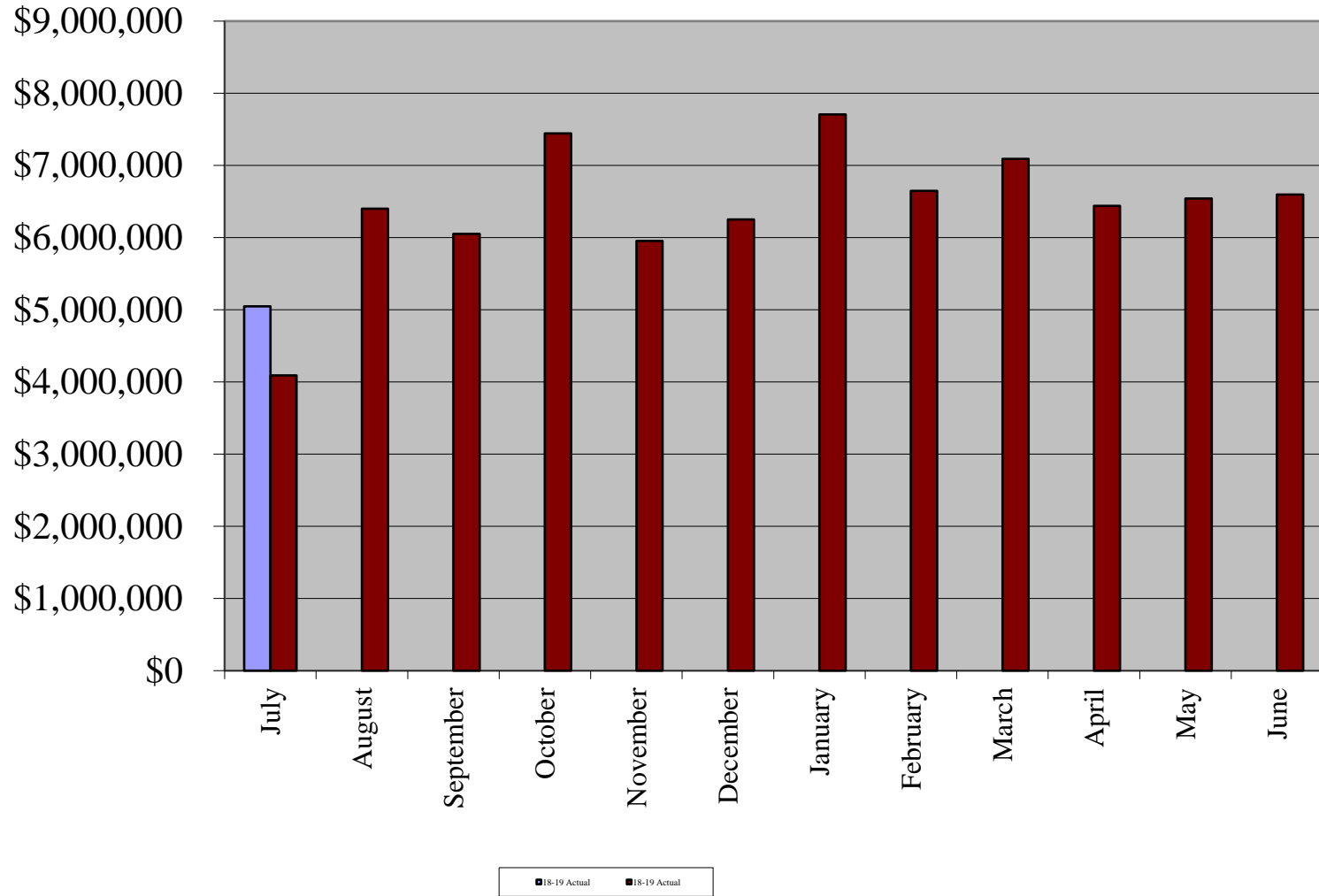


**FY 2019-20 General Fund Expenditures
Status Report**

| Cost Center | Department | 2019-2020 Adopted Budget | Budget Amendments | 2019-2020 Amended Budget | July 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 | \$ - | \$ 7,105,071 | \$ 688,360 | \$ 688,360 | \$ 6,416,711 | \$ 1,429,250 | \$ 5,675,821 | 9.7% | 7.0% |
| 120 | County Commissioners | 444,929 | - | 444,929 | 26,571 | 26,571 | 418,358 | 26,571 | 418,358 | 6.0% | 6.1% |
| 130 | Assessor | 3,008,635 | - | 3,008,635 | 180,053 | 180,053 | 2,828,582 | 210,253 | 2,798,381 | 6.0% | 5.6% |
| 140 | Assessor Revaluation | 5,283,888 | - | 5,283,888 | 311,583 | 311,583 | 4,972,306 | 413,586 | 4,870,302 | 5.9% | 6.9% |
| 150 | Treasurer | 880,137 | - | 880,137 | 52,111 | 52,111 | 828,026 | 99,568 | 780,569 | 5.9% | 1.7% |
| 160 | Court Clerk | 8,600,628 | - | 8,600,628 | 503,976 | 503,976 | 8,096,651 | 506,742 | 8,093,886 | 5.9% | 5.9% |
| 170 | County Clerk | 2,491,229 | - | 2,491,229 | 148,984 | 148,984 | 2,342,246 | 218,003 | 2,273,226 | 6.0% | 7.6% |
| 180 | Excise & Equalization Bds | 42,576 | - | 42,576 | 1,237 | 1,237 | 41,339 | 3,828 | 38,748 | 2.9% | 10.4% |
| 190 | County Audit | 718,920 | - | 718,920 | 1,185 | 1,185 | 717,736 | 50,486 | 668,434 | 0.2% | 90.0% |
| 200 | District Attorney-State | 150,000 | - | 150,000 | 4,391 | 4,391 | 145,609 | 11,585 | 138,415 | 2.9% | 3.2% |
| 210 | District Attorney-County | 72,398 | - | 72,398 | 473 | 473 | 71,925 | 4,421 | 67,977 | 0.7% | 6.2% |
| 230 | Public Defender | 59,720 | - | 59,720 | - | - | 59,720 | 6,119 | 53,601 | 0.0% | 7.0% |
| 240 | Purchasing | 353,408 | - | 353,408 | 20,074 | 20,074 | 333,333 | 21,692 | 331,715 | 5.7% | 4.8% |
| 250 | Election Board | 1,617,353 | - | 1,617,353 | 69,664 | 69,664 | 1,547,689 | 80,742 | 1,536,611 | 4.3% | 7.9% |
| 260 | BOCC HR/Health & Safety | 706,359 | - | 706,359 | 42,292 | 42,292 | 664,067 | 46,796 | 659,563 | 6.0% | 5.9% |
| 265 | Employee Benefits Dept | 355,328 | - | 355,328 | 20,975 | 20,975 | 334,353 | 22,105 | 333,223 | 5.9% | 5.8% |
| 270 | MIS | 4,156,993 | - | 4,156,993 | 179,021 | 179,021 | 3,977,973 | 439,358 | 3,717,635 | 4.3% | 9.9% |
| 280 | Facilities Management | 1,620,845 | - | 1,620,845 | 80,283 | 80,283 | 1,540,562 | 236,991 | 1,383,854 | 5.0% | 6.1% |
| 285 | Facilities Mgmt-Custodial | 270,209 | - | 270,209 | - | - | 270,209 | 68,043 | 202,166 | 0.0% | 2.2% |
| 300 | Planning Commission | - | - | - | - | - | - | - | 0 | | |
| 301 | Court Services | 974,098 | - | 974,098 | 59,341 | 59,341 | 914,756 | 59,341 | 914,756 | 6.1% | 6.0% |
| 517 | Sheriff-Detention | 30,229,517 | - | 30,229,517 | 1,344,426 | 1,344,426 | 28,885,091 | 4,400,188 | 25,829,329 | 4.4% | 6.4% |
| 518 | Sheriff-Law Enforcement | 10,071,008 | - | 10,071,008 | 739,403 | 739,403 | 9,331,605 | 739,403 | 9,331,605 | 7.3% | 6.4% |
| 525 | Juvenile Detention | 2,972,101 | - | 2,972,101 | 266,480 | 266,480 | 2,705,621 | 331,524 | 2,640,577 | 9.0% | 1.2% |
| 526 | Juvenile Bureau | 2,292,903 | - | 2,292,903 | 117,050 | 117,050 | 2,175,853 | 139,258 | 2,153,645 | 5.1% | 14.3% |
| 550 | Emergency Management | 563,140 | - | 563,140 | 17,118 | 17,118 | 546,022 | 136,016 | 427,125 | 3.0% | 22.3% |
| 610 | Social Services | 2,291,649 | - | 2,291,649 | 87,152 | 87,152 | 2,204,497 | 202,324 | 2,089,325 | 3.8% | 1.5% |
| 710 | Free Fair | 62,245 | - | 62,245 | - | - | 62,245 | 1,440 | 60,805 | 0.0% | 204.1% |
| 910 | District 1 | 568,613 | - | 568,613 | 16,586 | 16,586 | 552,027 | 95,821 | 472,792 | 2.9% | 0.0% |
| 920 | District 2 | 394,936 | - | 394,936 | 20,719 | 20,719 | 374,217 | 122,848 | 272,088 | 5.2% | 9.1% |
| 930 | District 3 | 418,140 | - | 418,140 | 17,509 | 17,509 | 400,631 | 77,767 | 340,373 | 4.2% | 2.9% |
| 940 | County Engineer | 607,364 | - | 607,364 | 30,353 | 30,353 | 577,011 | 45,488 | 561,876 | 5.0% | 9.0% |
| 950 | Economic Development | 200,000 | - | 200,000 | - | - | 200,000 | 100,000 | 100,000 | 0.0% | 16.7% |
| 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 | - | 5,105,363 | - | - | 5,105,363 | - | 5,105,363 | | |
| Total | | \$ 94,689,703 | \$ - | \$ 94,689,703 | \$ 5,047,369 | \$ 5,047,369 | \$ 89,642,335 | \$ 10,347,557 | \$ 84,342,146 | 5.3% | 6.4% |

Year elapsed = 8.3%

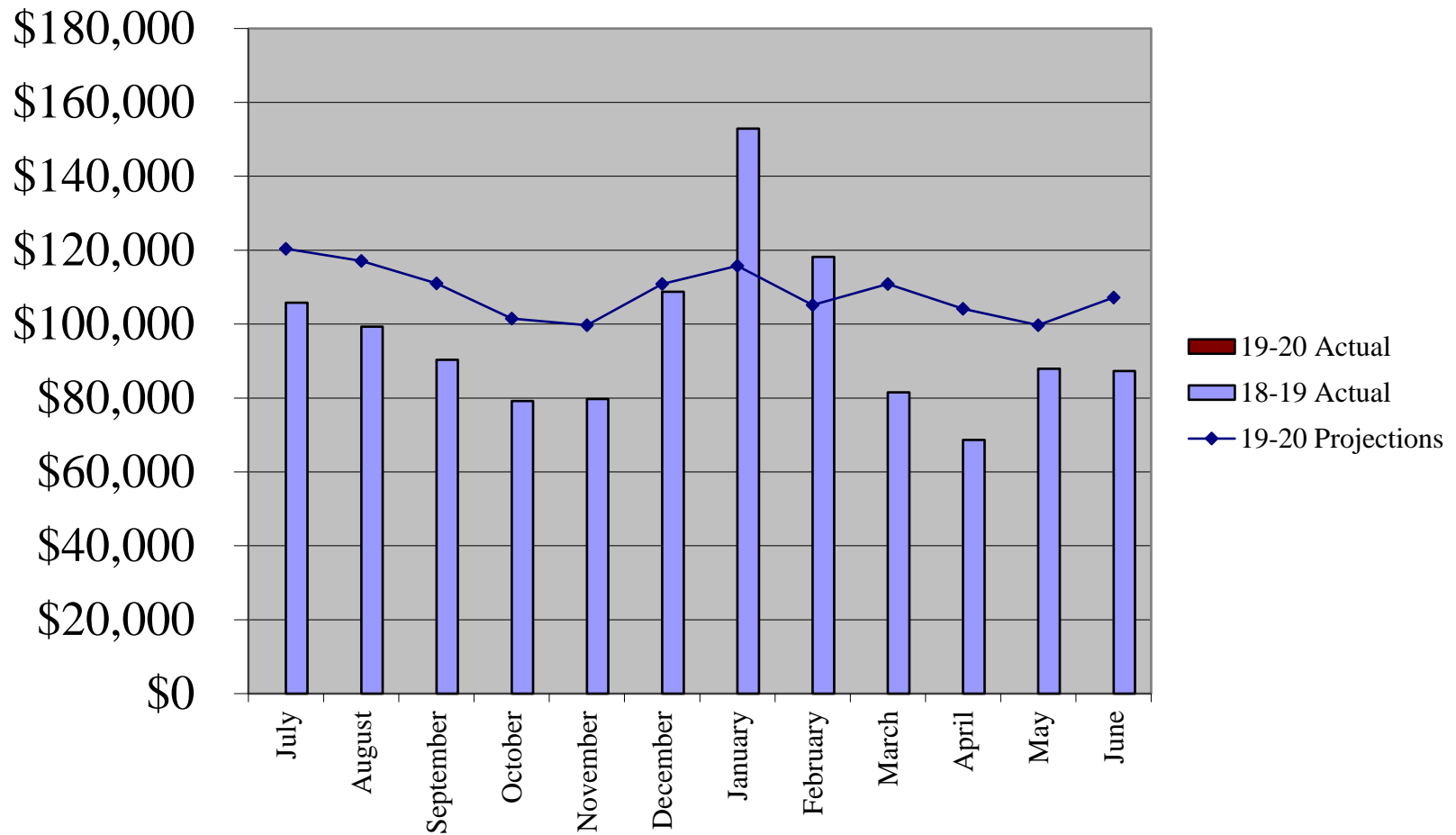
General Fund Actual Expenditures



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

| Account | Description | YTD | | | | |
|-------------------------------------|---|-----------------------|--|---------------------------|--|---------------------|
| | | 18-19 Approved Budget | Outstanding Requisitions/ Encumbrances | 19-20 Year to Date Actual | Expenditures + Requisitions & Encumbrances | Funds Available |
| Salaries and Benefits | | | | | | |
| 51002 | Retirement Board Members | \$ 1,200 | | \$ 50 | \$ 50 | \$ 1,150 |
| 52010 | FICA - Retirement Board Members | 92 | | 4 | 4 | 88 |
| 52032 | Retirement paid by General Fund | 4,500 | 3,294 | 383 | 3,677 | 823 |
| | Total Salaries and Benefits | \$ 5,792 | \$ 3,294 | \$ 436 | \$ 3,730 | \$ 2,062 |
| Utilities | | | | | | |
| 54026 | Heating and Cooling (Veolia) | \$ 1,303,349 | \$ 999,950 | | \$ 999,950 | \$ 303,399 |
| 54023 | Electricity (OG&E) | 665,000 | 554,100 | | 554,100 | 110,900 |
| 54024 | Sewer and Water(City of OKC) | 850,000 | 708,000 | | 708,000 | 142,000 |
| 54022 | Natural Gas(ONG) | 24,000 | 19,500 | | 19,500 | 4,500 |
| | Utilities Subtotal | \$ 2,842,349 | \$ 2,281,550 | \$ - | \$ 2,281,550 | \$ 560,799 |
| Lease-Purchase Debt | | | | | | |
| 54455 | Bond Administrative Fees | 20,000 | | | - | 20,000 |
| | Lease-Purchase Debt Subtotal | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 |
| Memberships | | | | | | |
| 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 |
| Other Operating Expenditures | | | | | | |
| 54451 | District Attorney Civil Division Contract | \$ 719,437 | \$ 599,531 | \$ 119,906 | \$ 719,437 | \$ 0 |
| 54451 | Outside legal services | 100,000 | 60,000 | | 60,000 | 40,000 |
| 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 | 18,000 | | 18,000 | 18,000 |
| 54102 | ICB (county-occupied space) rent expense | 130,000 | 94,658 | 10,735.14 | 105,393 | 24,607 |
| 54102 | Lincoln (county-occupied space) rent expense | 261,000 | 191,020 | 21,673.34 | 212,693 | 48,307 |
| 54103 | Storage Court Clerk Building Lease | 350,000 | 223,168 | 55,792 | 278,960 | 71,040 |
| 54109/54011 | Postage Machine and Postage | 8,000 | 8,000 | | 8,000 | - |
| 54355 | Paper and Printing | 1,000 | 1,000 | | 1,000 | - |
| 54455 | Investrust Management Fees | 400,000 | 400,000 | | 400,000 | - |
| 54455 | OSU Extension Contract | 549,512 | 530,000 | | 530,000 | 19,512 |
| 54455 | Professional Services-Other -Arbitrage | 15,000 | | | - | 15,000 |
| 54455 | Professional Services-Bank Fees | - | 20,000 | | 20,000 | (20,000) |
| 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 | | | - | 5,000 |
| 54456 | Alcohol and drug screening for county employees | 20,000 | 20,000 | | 20,000 | - |
| 54045 | Metro Parking Garage-Judges parking | 1,380 | 1,265 | 115 | 1,380 | - |
| | Misc. (Judges cell, oil list, shipping, Emp Bene etc...) | 6,400 | 950 | 2,600 | 3,550 | 2,850 |
| | Other Operating Subtotal | \$ 4,202,229 | \$ 2,317,591 | \$ 654,700 | \$ 2,972,292 | \$ 1,229,937 |
| | Total Maintenance and Operations - 54000 | \$ 7,097,851 | \$ 4,599,141 | \$ 687,923 | \$ 5,287,065 | \$ 1,810,786 |
| Capital Outlay | | | | | | |
| 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 | \$ 7,105,071 | \$ 4,603,625 | \$ 688,360 | \$ 5,291,985 | \$ 1,813,086 |

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2019-2020
July 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> |
|-------------------------------------|-----------------------------|--------------------------------|--|-----------------------------|------------------------------|
| 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 | 385,579 | 4,052,051 | 4,437,630 | - |
| Employer Premiums | 16,031,511 | 1,243,511 | 14,771,878 | 16,015,389 | (16,122) |
| Stop Loss Reimb | - | - | - | - | - |
| Rx Rebates | 1,000,000 | | 1,000,000 | 1,000,000 | - |
| Refunds/Rebates/Interest | 595,850 | 5,571 | 590,280 | 595,850 | - |
| Total Resources | \$ 27,257,485 | \$ 2,942,820 | \$ 22,223,929 | \$ 26,757,028 | \$ (500,457) |
| Expenses | | | | | |
| Medical Claims | \$ 13,855,820 | \$ 1,163,067 | \$ 12,793,739 | \$ 13,956,806 | \$ 100,986 |
| Medical Claims covered by Stop Loss | - | - | - | - | - |
| Prescription Drug Claims | 6,061,588 | 401,362 | 4,414,979 | 4,816,340 | (1,245,248) |
| Dental Claims | 1,488,285 | 82,972 | 912,688 | 995,660 | (492,625) |
| Vision Claims | 183,854 | 8,578 | 94,358 | 102,936 | (80,918) |
| County Pharmacy | 305,000 | 13,825 | 152,072 | 165,896 | (139,104) |
| Employee Assistance Program | 21,224 | 1,588 | 17,466 | 19,054 | (2,170) |
| Medicare Supplement - Phys. Mutual | 935,484 | 156,541 | 782,705 | 939,246 | 3,762 |
| Total Claims | <u>\$ 22,851,255</u> | <u>\$ 1,827,932</u> | <u>\$ 19,168,007</u> | <u>\$ 20,995,939</u> | <u>\$ (1,855,316)</u> |
| Administration Fees & Other | 909,211 | 59,823 | 658,049 | 717,872 | (191,339) |
| Life/AD&D Premiums | 334,941 | 28,054 | 308,597 | 336,652 | 1,711 |
| Stop Loss Premiums | 1,180,073 | 91,546 | 1,007,006 | 1,098,552 | (81,521) |
| Total Admin/Premiums | <u>\$ 2,424,225</u> | <u>\$ 179,423</u> | <u>\$ 1,973,652</u> | <u>\$ 2,153,075</u> | <u>\$ (271,150)</u> |
| Total Expenses | \$ 25,275,480 | \$ 2,007,355 | \$ 21,141,659 | \$ 23,149,014 | \$ (2,126,466) |
| Ending Cash Balance | \$ 1,982,006 | \$ 935,465 | \$ 1,082,270 | \$ 3,608,015 | \$ 1,626,010 |

Cash Balance-One Year Ago

\$ 3,063,255

Notes:

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

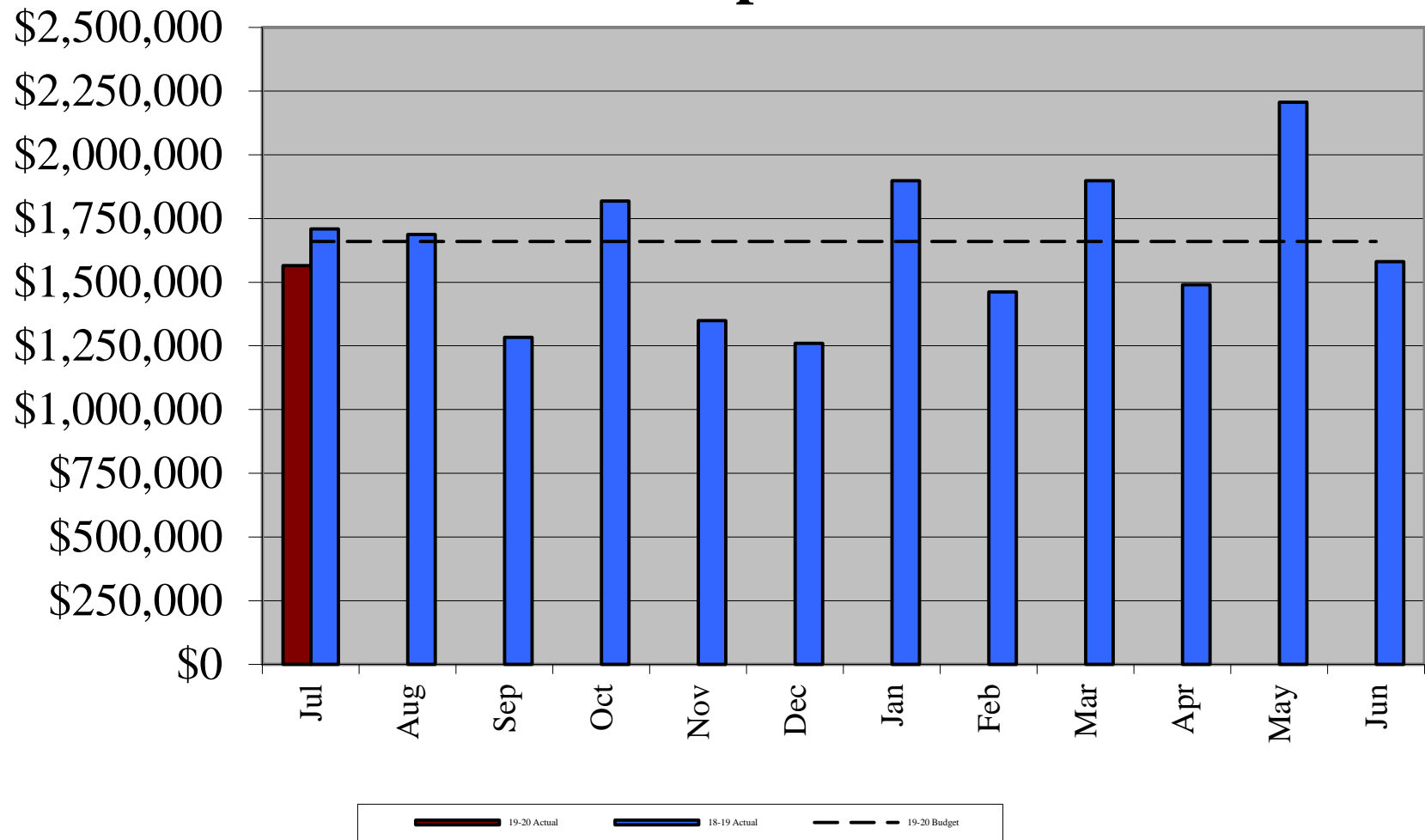
| | <u>Employee 2019</u> | <u>Employer 19-20</u> |
|--|----------------------|-----------------------|
| | \$179 | \$820 |
| | \$420 | \$1,888 |

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.

| FY 19-20 | Monthly Budget | This Month | YTD Avg | High Month |
|------------------------------------|-----------------------|--------------------|--------------------|---------------------|
| Medical Claims | \$1,154,652 | \$ 1,163,067 | \$1,163,067 | \$ 1,163,067 (July) |
| Prescription Drug Claims | \$505,132 | 401,362 | \$401,362 | \$ 401,362 (July) |
| Total | <u>\$1,659,784</u> | <u>\$1,564,429</u> | <u>\$1,564,429</u> | |
| | 18/19 | | | 18/19 |
| Prior Year 18-19 Comparison | Monthly Budget | This Month | 18/19 Avg | High Month |
| Medical Claims | \$1,154,185 | \$1,392,169 | \$1,141,698 | \$1,624,920 (May) |
| Prescription Drug Claims | \$567,728 | \$316,281 | \$493,544 | \$622,420 (June) |
| Total | <u>\$1,721,913</u> | <u>\$1,708,450</u> | <u>\$1,635,242</u> | |

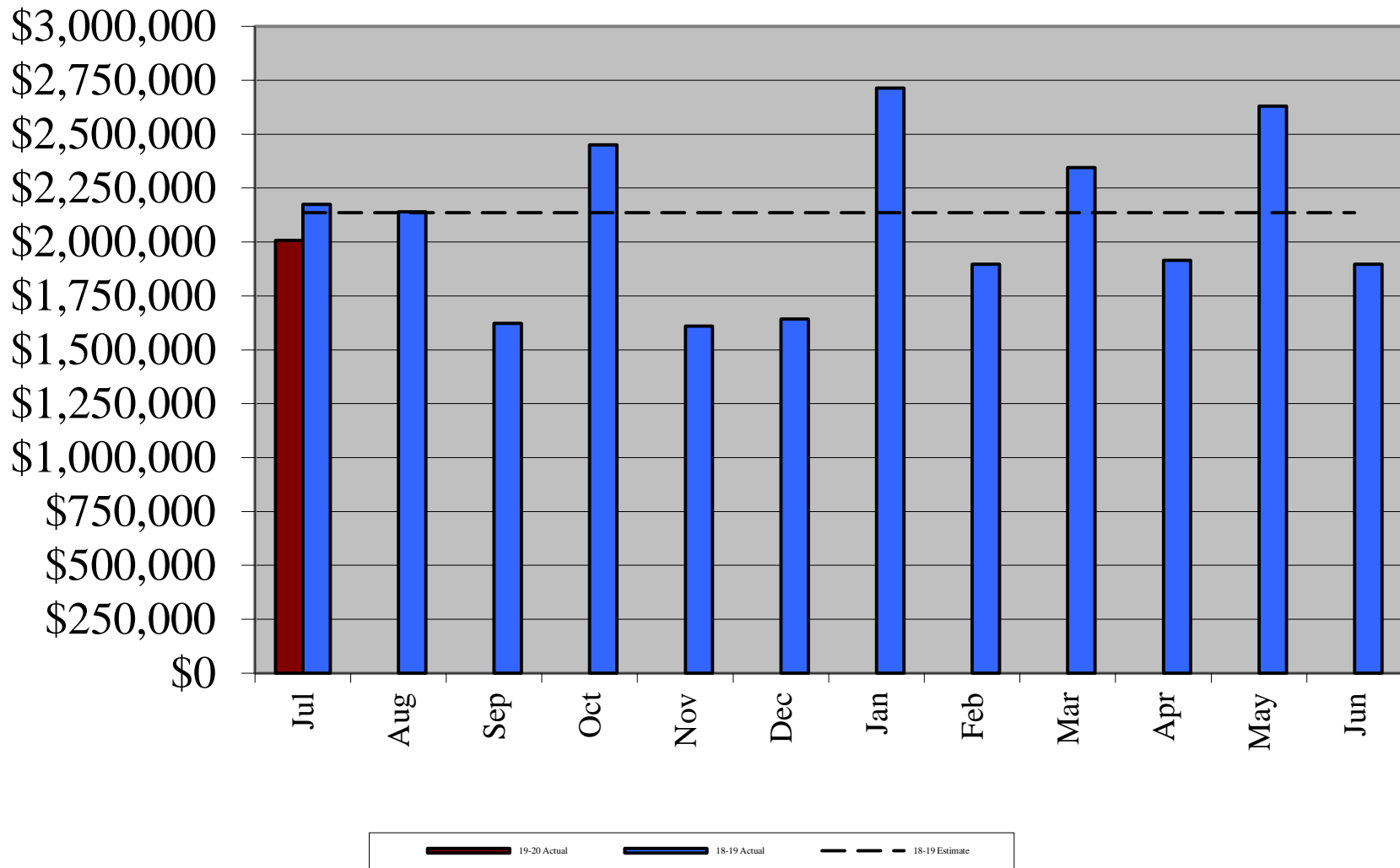
Medical & Prescription Claims



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

| | Annual | | | | July | | | |
|--|-----------------------|----------------------|-------------------|-------------|-------------------------|-------------------------|-----------------------|---------------|
| | FY 19-20 Estimates | FY 18-19 Actuals | Inc (Dec) | % | FY 19-20 YTD Actuals | FY 18-19 YTD Actuals | Inc (Dec) | % |
| 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% | \$ - | \$ 2,000,000 | \$ (2,000,000) | -100.0% |
| Employer Premiums | 16,031,511 | 14,700,072 | 1,331,439 | 9.1% | 1,243,511 | 2,123,342 | (879,831) | -41% |
| Employee/Retiree/Cobra Premiums | 4,437,630 | 4,404,612 | 33,018 | 0.7% | 385,579 | 695,897 | (310,318) | -44.6% |
| Stop Loss Reimb | - | 462,785 | (462,785) | -100.0% | - | - | - | - |
| Rx Rebates | 1,000,000 | - | 1,000,000 | - | 2,923 | 15,705 | (12,782) | -81% |
| Refunds/Rebates/Subsidy | 595,850 | 1,881,737 | (1,285,887) | -68.3% | 2,647 | 7,246 | (4,599) | -63.5% |
| Interest Income | - | 6 | (6) | - | 1 | - | 1 | - |
| Total Resources | \$ 27,257,486 | \$ 26,345,188 | \$ 912,297 | 3.5% | \$ 2,942,820 | \$ 5,238,167 | \$ (2,295,346) | -43.8% |
| Expenses | | | | | | | | |
| Medical Claims | \$ 13,855,820 | \$ 13,700,379 | \$ 155,441 | 1.1% | \$ 1,163,067 | \$ 1,392,169 | \$ (229,102) | -16.5% |
| 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% | 401,362 | 316,281 | 85,081 | 26.9% |
| Dental Claims | 1,488,285 | 1,423,085 | 65,200 | 4.6% | 82,972 | 100,241 | (17,269) | -17.2% |
| Vision Claims | 183,854 | 167,315 | 16,539 | 9.9% | 8,578 | 12,003 | (3,425) | -28.5% |
| County Pharmacy | 305,000 | 293,836 | 11,164 | 3.8% | 13,825 | 14,112 | (287) | -2.0% |
| Employee Assistance Program | 21,224 | 20,320 | 904 | 4.4% | 1,588 | 1,769 | (181) | -10.2% |
| Medicare Supplement | 935,484 | 923,631 | 11,853 | 1.3% | 156,541 | 151,585 | 4,956 | 3.3% |
| Misc Refunds/Reimb/Flex Acct | - | 15,621 | (15,621) | - | - | 6,634 | (6,634) | 0% |
| Total Claims | \$ 22,851,255 | \$ 22,751,131 | \$ 100,124 | 0.4% | \$ 1,827,932 | \$ 1,994,795 | \$ (166,862) | -8.4% |
| Administration Fees & Other | 909,211 | 803,741 | 105,470 | 13.1% | 59,823 | 56,236 | 3,587 | 6.4% |
| Life/AD&D Premiums | 334,941 | 335,273 | (332) | -0.1% | 28,054 | 26,542 | 1,512 | 5.7% |
| Stop Loss Premiums | 1,180,073 | 1,146,884 | 33,189 | 2.9% | 91,546 | 97,339 | (5,793) | -6.0% |
| Total Admin/Premiums | \$ 2,424,225 | \$ 2,285,899 | \$ 138,327 | 6.1% | \$ 179,423 | \$ 180,118 | \$ (694) | -0.4% |
| Total Expenses | \$ 25,275,480 | \$ 25,037,030 | \$ 238,451 | 1.0% | \$ 2,007,355 | \$ 2,174,912 | \$ (167,556) | -7.7% |
| June Medical & Rx Claims held until July 1 | | - | - | - | | - | - | - |
| Ending Cash Balance | \$ 1,982,006 | \$ 1,308,158 | \$ 673,846 | 52% | \$ 935,465 | \$ 3,063,255 | \$ (2,127,790) | -69.5% |

Total Employee Benefits Expenses



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

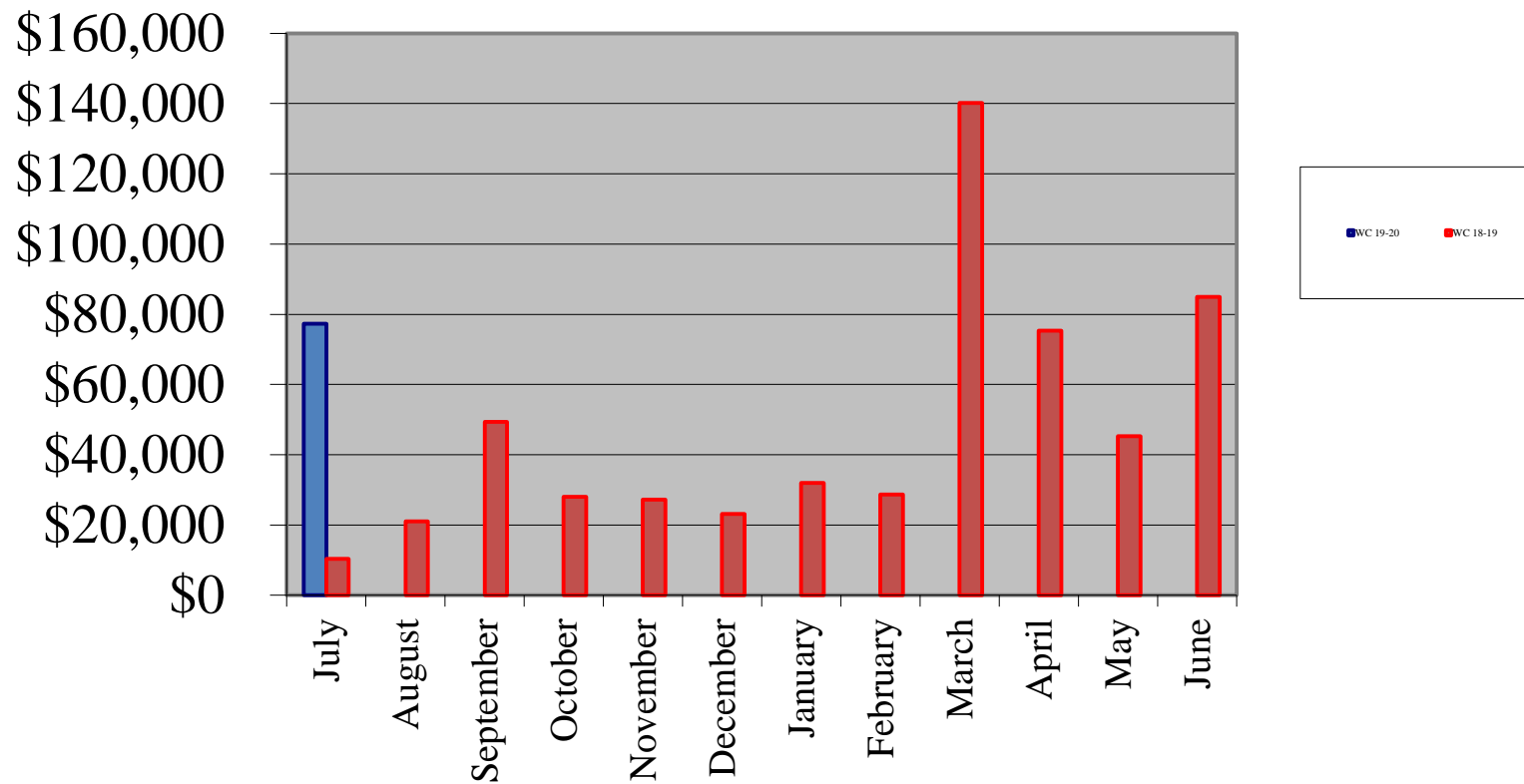
| | Workers Compensation Fund | | |
|----------------------------------|----------------------------------|-------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 423,999 | \$ 344,066 | \$ (79,933) |
| Sources: | | | |
| Interest Income | 4 | 0 | (4) |
| Reimbursed Premiums | 23,115 | 11,083 | (12,032) |
| Transfers/Supplements | 555,000 | - | (555,000) |
| Total Sources | \$ 1,002,118 | \$ 355,149 | \$ (646,969) |
| Expenditures: | | | |
| Claims | \$ 447,018 | \$ 77,358 | (369,660) |
| Stop loss/Admin Fees | 238,347 | 160,897 | (77,450) |
| Total Expenditures | \$ 685,365 | \$ 238,255 | \$ (447,110) |
| Ending Cash Balance | \$ 316,753 | \$ 116,894 | \$ (199,859) |
| Cash Balance-One Year Ago | | \$ 537,492 | |

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 | - | - | - |
| Total Sources | \$ 154,022 | \$ 150,016 | \$ (4,006) |
| Expenditures: | | | |
| Tort Claims | \$ 11,223 | \$ - | \$ (11,223) |
| Supportive Services | 40,735 | 832 | (39,903) |
| Total Expenditures | \$ 51,958 | \$ 832 | \$ (51,126) |
| Ending Cash Balance | \$ 102,064 | \$ 149,184 | \$ 47,120 |
| Cash Balance-One Year Ago | | \$ 76,512 | |

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 | 36,397 | 2,125 | 35,544 | 13,059 | Pending |
| Annex Roof Drain Repair | 9/20/2018 | 33,000 | 8,310 | 27,700 | | 24,690 | Pending |
| Annex Temporary 6th Floor Relocation | 9/26/2018 | 900,000 | 486,808 | 49,353 | 432,183 | (18,990) | 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 |
| Jail Facility | | | | | | | |
| Jail Bed Compliance | 10/17/2013 | 50,000 | | | - | 50,000 | Pending |
| 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 | 119,050 | | 197,070 | 33,880 | Pending |
| Jail Hydronic Pipe Repair | 7/2/2018 | 2,200,000 | 865,574 | 188,659 | 1,334,426 | - | Pending |
| Jail Wall Repair | 4/10/2019 | 200,000 | 192,050 | | | 7,950 | Pending |
| Juvenile | | | | | | | |
| 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 | | | | 15,000 | Pending |
| Brick tuck and window seal | 6/20/2019 | 84,720 | | | | 84,720 | Pending |
| Cell doors | 6/20/2019 | 65,231 | | | | 65,231 | Pending |
| Repair north atrium | 6/20/2019 | 6,515 | | | | 6,515 | Pending |
| Courthouse | | | | | | | |
| Elevator Drives Upgrade | 10/19/2017 | 100,000 | | | 38,202 | 61,798 | Complete |
| 8th Floor remodel | 6/20/2019 | 40,000 | | | | 40,000 | Pending |
| Carpet | 6/20/2019 | 50,000 | | | | 50,000 | 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 | 684,438 | | | 563 | Pending |
| Technology | | | | | | | |
| Tyler Munis-ERP System | 6/19/2014 | 1,201,680 | 54,665 | 1,400 | 1,058,465 | 88,550 | 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 | | | | 257,000 | Pending |
| Capital Projects-As Needed | 6/20/2019 | 300,000 | | | | 300,000 | Pending |
| Unallocated Funds: | | | | | | | |
| Unallocated Funds | | 71,503 | | | | 71,503 | |
| Total Ongoing Budgeted Capital Projects | | \$ 9,244,424 | \$ 2,489,322 | \$ 269,237 | \$ 4,731,606 | \$ 2,023,496 | |

TIF Projects:

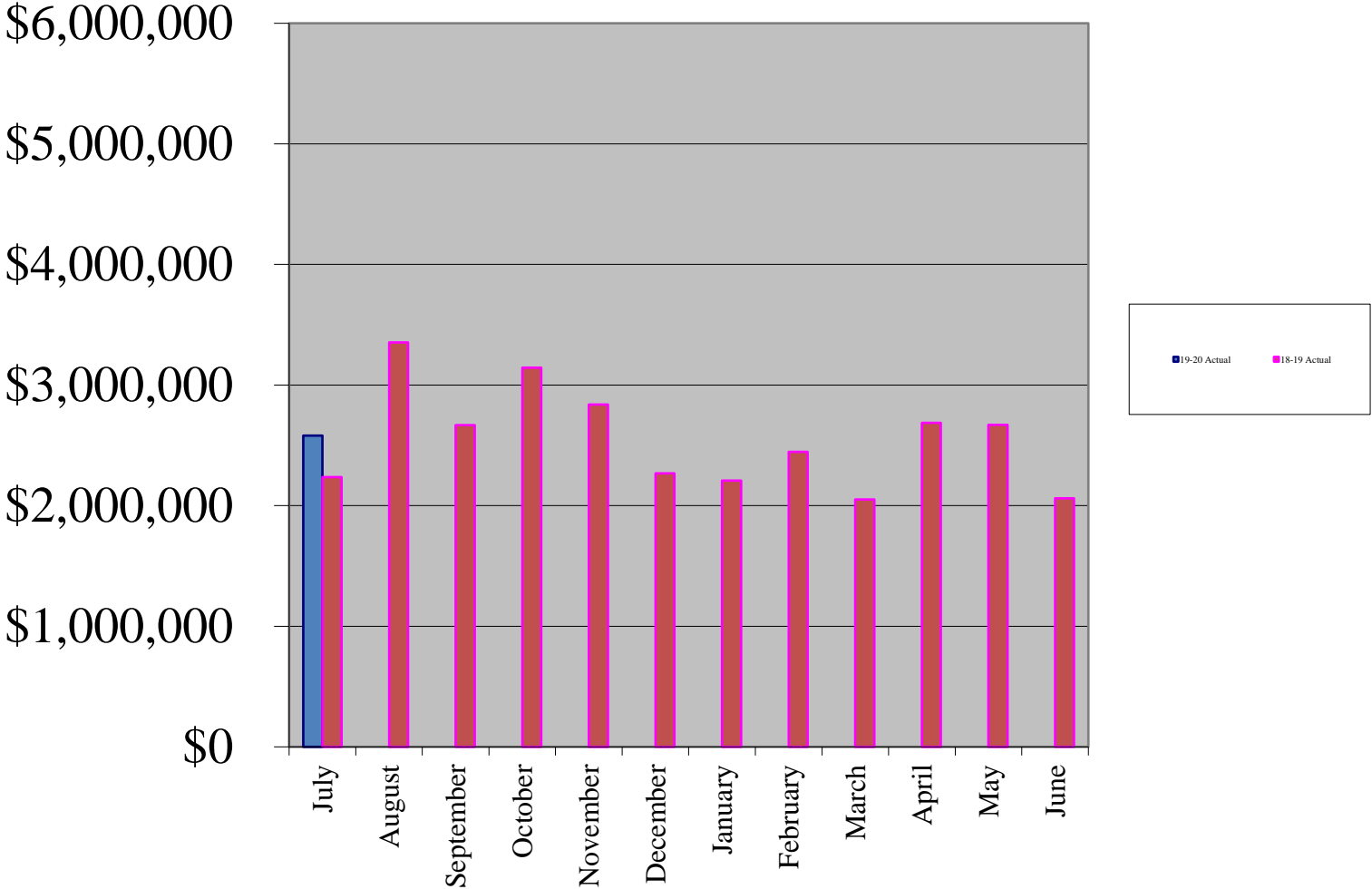
| | | | | | | | |
|-------------------------------|-----------|----------------------|---------------------|-------------------|---------------------|---------------------|---------|
| TIF-Annex -319 | 6/11/2013 | \$ 3,975,034 | \$ 596,282 | \$ 5,410 | \$ 2,516,172 | 862,580 | Ongoing |
| TIF-Revolving -323 | 7/21/2016 | \$ 3,216,812 | \$ 743,378 | \$ 38,305 | \$ 1,251,641 | 1,221,793 | Ongoing |
| Total Capital Projects | | \$ 16,436,269 | \$ 3,828,982 | \$ 312,952 | \$ 8,499,419 | \$ 4,107,869 | |

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

| Cost Center | Department | 2019-2020 Appropriations | July 2019 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 | \$2,338,670 | \$326,893 | \$326,893 | \$2,011,777 | \$419,854.64 | \$1,918,815 | 14.0% |
| 1110 | Highway Cash-Dist #2 | 5,737,006 | 324,066 | 324,066 | 5,412,940 | 769,861.73 | 4,967,144 | 5.6% |
| 1110 | Highway Cash-Dist #3 | 1,727,752 | 445,355 | 445,355 | 1,282,397 | 425,029.98 | 1,302,722 | 25.8% |
| 1111 | CBRI Fund | 1,217,244 | 543,650 | 543,650 | 673,594 | 498,500.00 | 718,744 | 44.7% |
| 1130 | Resale Property | 4,693,550 | 220,220 | 220,220 | 4,473,330 | 1,368,222.17 | 3,325,328 | 4.7% |
| 1140 | Treasurer Mortgage Fee | 146,399 | 15,845 | 15,845 | 130,553 | 34,760.46 | 111,638 | 10.8% |
| 1150 | County Clerk Lien Fee | 194,867 | 16,940 | 16,940 | 177,927 | 24,349.64 | 170,518 | 8.7% |
| 1151 | UCC Central Filing Fund | 439,626 | 23,295 | 23,295 | 416,332 | 159,222.63 | 280,404 | 5.3% |
| 1152 | Records Mgmt & Preservation | 971,038 | 44,852 | 44,852 | 926,186 | 89,047.09 | 881,991 | 4.6% |
| 1160 | Sheriff Service Fee | 543,931 | 73,786 | 73,786 | 470,145 | 87,091.88 | 456,839 | 13.6% |
| 1161 | Sheriff Special Revenue | 1,773,301 | 225,684 | 225,684 | 1,547,617 | 224,630.83 | 1,548,670 | 12.7% |
| 1162 | Sheriff's Grant Fund | 404,125 | 38,845 | 38,845 | 365,280 | 9,645.65 | 394,479 | 9.6% |
| 1201 | Assessor Revolving Fee | 85,688 | 760 | 760 | 84,928 | 0.00 | 85,688 | 0.9% |
| 1231 | Juvenile Probation Fee | 66,706 | 2,660 | 2,660 | 64,046 | 36,250.00 | 30,456 | 4.0% |
| 1233 | Juvenile Grant Fund | 164,727 | 29,460 | 29,460 | 135,267 | 31,133.04 | 133,594 | 17.9% |
| 1240 | Planning Commission Fee | 70,560 | 31,447 | 31,447 | 39,113 | 44,602.54 | 25,958 | 44.6% |
| 1250 | Local Emergency Planning Com | 9,618 | 0 | 0 | 9,618 | 0.00 | 9,618 | 0.0% |
| 1251 | Emergency Mgmt Fund | 491,274 | 0 | 0 | 491,274 | 0.00 | 491,274 | 0.0% |
| 1260 | Community Service Fee | 129,345 | 14,237 | 14,237 | 115,108 | 52,370.65 | 76,974 | 11.0% |
| 1270 | Community Sentencing | 264,448 | 0 | 0 | 264,448 | 0.00 | 264,448 | 0.0% |
| 1280 | Drug Court Fund | 307,341 | 195,338 | 195,338 | 112,003 | 24,201.22 | 283,139 | 63.6% |
| 1282 | Mental Health Court Fund | 170,400 | 6,458 | 6,458 | 163,941 | 16,197.50 | 154,202 | 3.8% |
| 1290 | Shine Program | 28,445 | 0 | 0 | 28,445 | 0.00 | 28,445 | 0.0% |
| 1300 | MIS Special Revenue | 17,354 | 0 | 0 | 17,354 | 0.00 | 17,354 | 0.0% |
| Total | | \$21,993,416 | \$2,579,793 | \$2,579,793 | \$19,413,623 | \$4,314,972 | \$17,678,444 | 11.7% |

Year elapsed = 8%

Special Revenue Actual Expenditures



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

**19-20
YTD Actual**

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

Revenue:

| | |
|------------------------------|------------------|
| Property Tax-Current & Prior | \$ 43,565 |
| Exempt Manufacturing Tax | 4,378 |
| Miscellaneous Property Tax | 195 |
| Interest Income | 12,041 |
| Total Revenue | \$ 60,179 |

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

| | |
|-----------------------|-----------------------|
| Principal | \$ (4,280,000) |
| Interest | (401,900) |
| Total Paid YTD | \$ (4,681,900) |

2014 GO Bonds- BNSF

| | |
|-----------------------|-------------|
| Principal | \$ - |
| Interest | - |
| Total Paid YTD | \$ - |

Total Bonds Combined

| | |
|--------------------------------|-----------------------|
| Principal | \$ (4,280,000) |
| Interest | (401,900) |
| Total Bond Payments YTD | \$ (4,681,900) |

Judgments

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

Total Expenditures

\$ (4,681,900)

Transfer In

\$ -

Ending Cash Balance

\$ 1,835,430

| Bonds | | |
|-------------------------|-------------------------|----------------------------|
| Original Balance | Payments to Date | Outstanding Balance |
| \$ 60,670,000 | \$ (43,790,000) | \$ 16,880,000 |
| 20,773,436 | (18,956,736) | 1,816,700 |
| \$ 81,443,436 | \$ (62,746,736) | \$ 18,696,700 |
| | | |
| \$ 10,000,000 | \$ (3,750,000) | \$ 6,250,000 |
| 1,100,000 | (787,500) | 312,500 |
| \$ 11,100,000 | \$ (4,537,500) | \$ 6,562,500 |
| | | |
| \$ 70,670,000 | \$ (47,540,000) | \$ 23,130,000 |
| 21,873,436 | (19,744,236) | 2,129,200 |
| \$ 92,543,436 | \$ (67,284,236) | \$ 25,259,200 |

| 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

