

Oklahoma County
Monthly Financial Report
For Period Ending August 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		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			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		(82,529)	5,022,834	1,665,681	49.6%
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
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019

Total General Fund Reserve

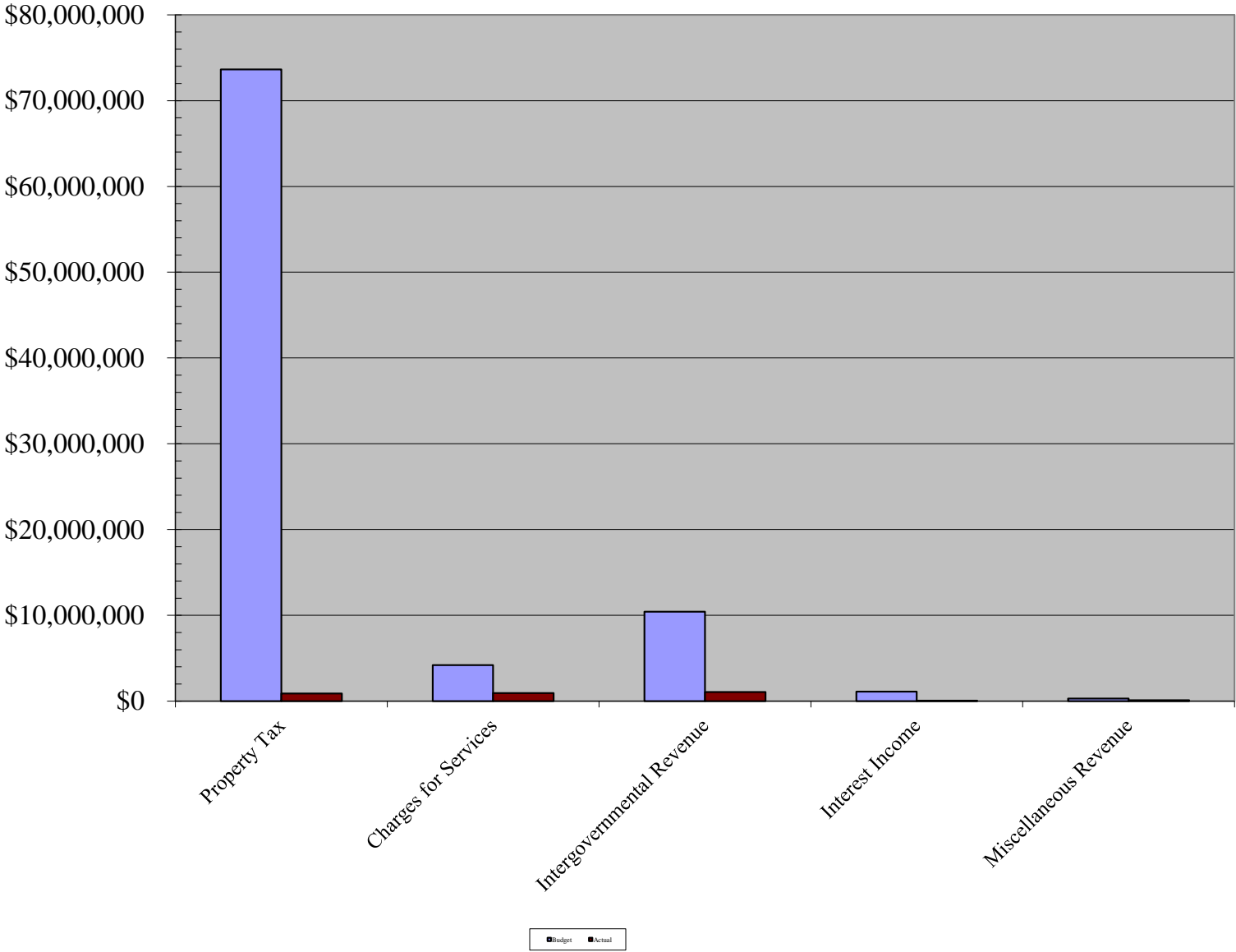
\$ 5,022,834.00

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending August 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	\$ 886,653	\$ (72,756,401)	1.2%	1.2%
Charges for Services	4,206,309	929,317	(3,276,992)	22.1%	19.4%
Intergovernmental Revenue	10,426,786	1,069,446	(9,357,340)	10.3%	8.1%
Interest Income	1,100,000	60,130	(1,039,870)	5.5%	20.7%
Miscellaneous Revenue	310,236	106,990	(203,246)	34.5%	15.1%
Total Revenue	\$ 89,686,386	\$ 3,052,537	\$ (86,633,849)	3.4%	3.1%
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,993,466)	(3,071,466)	2,922,000		
19-20 Expenditures	\$ 94,689,703	\$ 11,275,154	\$ (83,414,549)	11.9%	11.8%
Prior Budget Year Expenditures	4,909,549	3,540,255	(1,369,294)	72.1%	70.9%
Total Expenditures	\$ 99,599,252	\$ 14,815,409	\$ (84,783,843)		
Cash Balance*	\$ 0	\$ 7,297,852	\$ 7,297,851		

* 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 August 31, 2019



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

	For the Month Ending August 31, 2019			
	19-20 August Actual	18-19 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 15,293,210	\$ 10,833,601	\$ 4,459,609	41.2%
Revenue:				
Property Tax	\$ 482,662	\$ 548,186	\$ (65,524)	-12.0%
Charges for Services	460,404	428,233	32,171	7.5%
Intergovernmental Revenue	273,717	349,529	(75,812)	-21.7%
Interest Income	68,338	50,871	17,467	34.3%
Miscellaneous Revenue	74,449	35,053	39,396	112.4%
Total Revenue	<u>\$ 1,359,571</u>	<u>\$ 1,411,872</u>	<u>\$ (52,301)</u>	<u>-3.7%</u>
Temporary Cash Transfers In	-	\$ 3,000,000	\$ (3,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(2,859,951)	(1,000,000)	(1,859,951)	
19-20 Expenditures	\$ 6,227,785	\$ 6,401,936	\$ (174,151)	-2.7%
Prior Budget Year Expenditures	267,193	361,540	(94,347)	
Total Expenditures	<u>\$ 6,494,978</u>	<u>\$ 6,763,477</u>	<u>\$ (268,498)</u>	<u>-4.0%</u>
Ending Cash Balance	<u>\$ 7,297,852</u>	<u>\$ 7,481,997</u>	<u>\$ (184,145)</u>	<u>-2.5%</u>

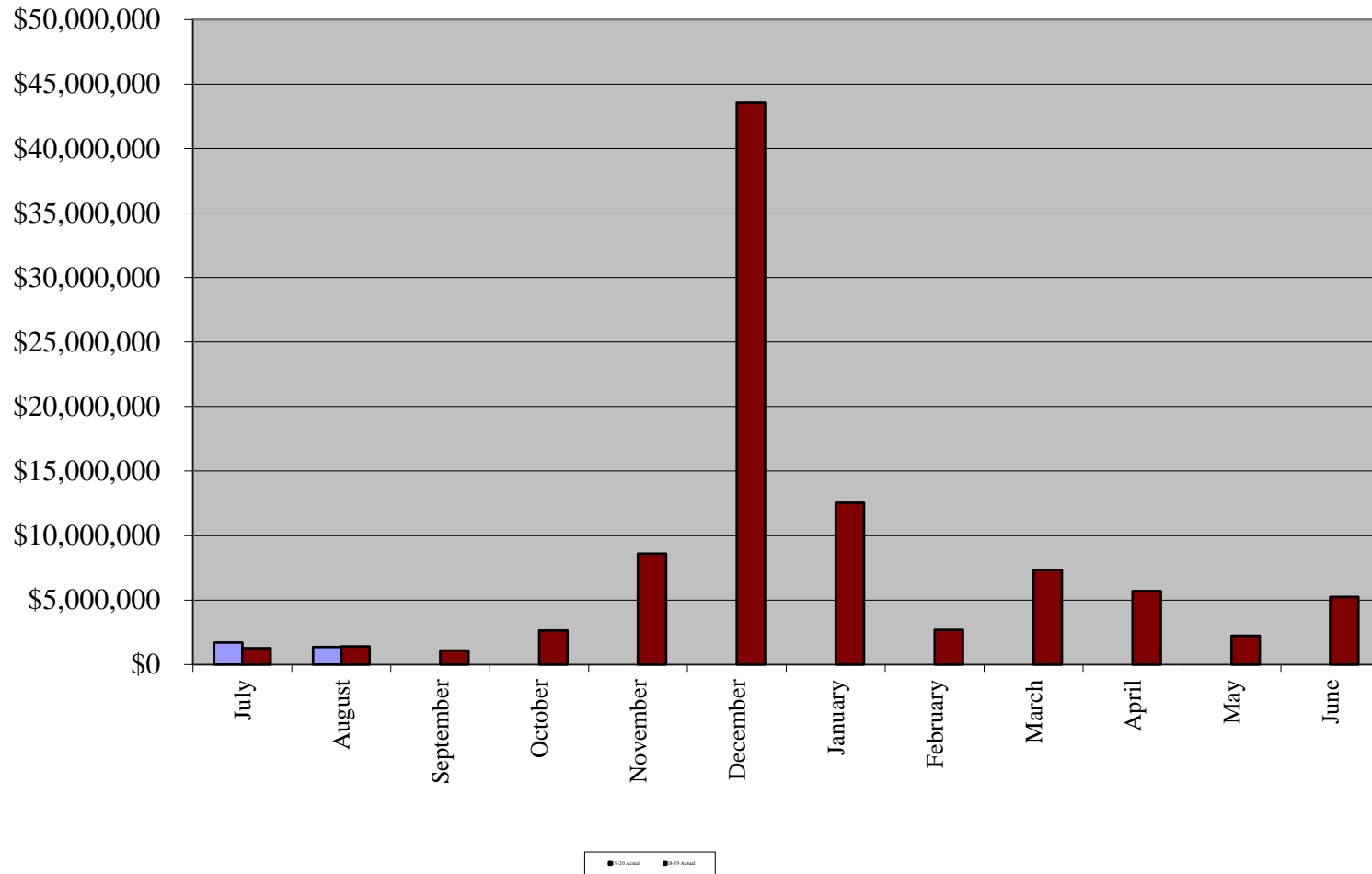
	For the Year to Date Period Ending August 31, 2019			
	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 22,132,190	\$ 18,502,764	\$ 3,629,426	19.6%
	\$ 886,653	\$ 873,577	\$ 13,076	1.5%
	929,317	887,467	41,850	4.7%
	1,069,446	769,169	300,277	39.0%
	60,130	102,934	(42,804)	-41.6%
	106,990	50,015	56,975	113.9%
	<u>\$ 3,052,537</u>	<u>\$ 2,683,162</u>	<u>\$ 369,375</u>	<u>13.8%</u>
	-	\$ 3,000,000	\$ (3,000,000)	
	-	-	-	
	-	-	-	
	(3,071,466)	(3,100,000)	28,534	-0.9%
	\$ 11,275,154	\$ 10,494,613	\$ 780,541	7.4%
	3,540,255	3,109,316	430,939	13.9%
	<u>\$ 14,815,409</u>	<u>\$ 13,603,929</u>	<u>\$ 1,211,480</u>	<u>8.9%</u>
	<u>\$ 7,297,852</u>	<u>\$ 7,481,997</u>	<u>\$ (184,145)</u>	<u>-2.5%</u>

Note 1.)

	19-20 August Actual	18-19 August Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ (759,951)	\$ -	\$ (759,951)
4010-Employee Benefits	(2,000,000)	(1,000,000)	(1,000,000)
4020-Workers Compensation	(100,000)	-	(100,000)
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (2,859,951)</u>	<u>\$ (1,000,000)</u>	<u>\$ (1,859,951)</u>

	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)
	\$ (971,466)	\$ -	\$ (971,466)
	(2,000,000)	(3,000,000)	1,000,000
	(100,000)	(100,000)	-
	-	-	-
	-	-	-
	<u>\$ (3,071,466)</u>	<u>\$ (3,100,000)</u>	<u>\$ 28,534</u>

General Fund Actual Revenue August 31, 2019

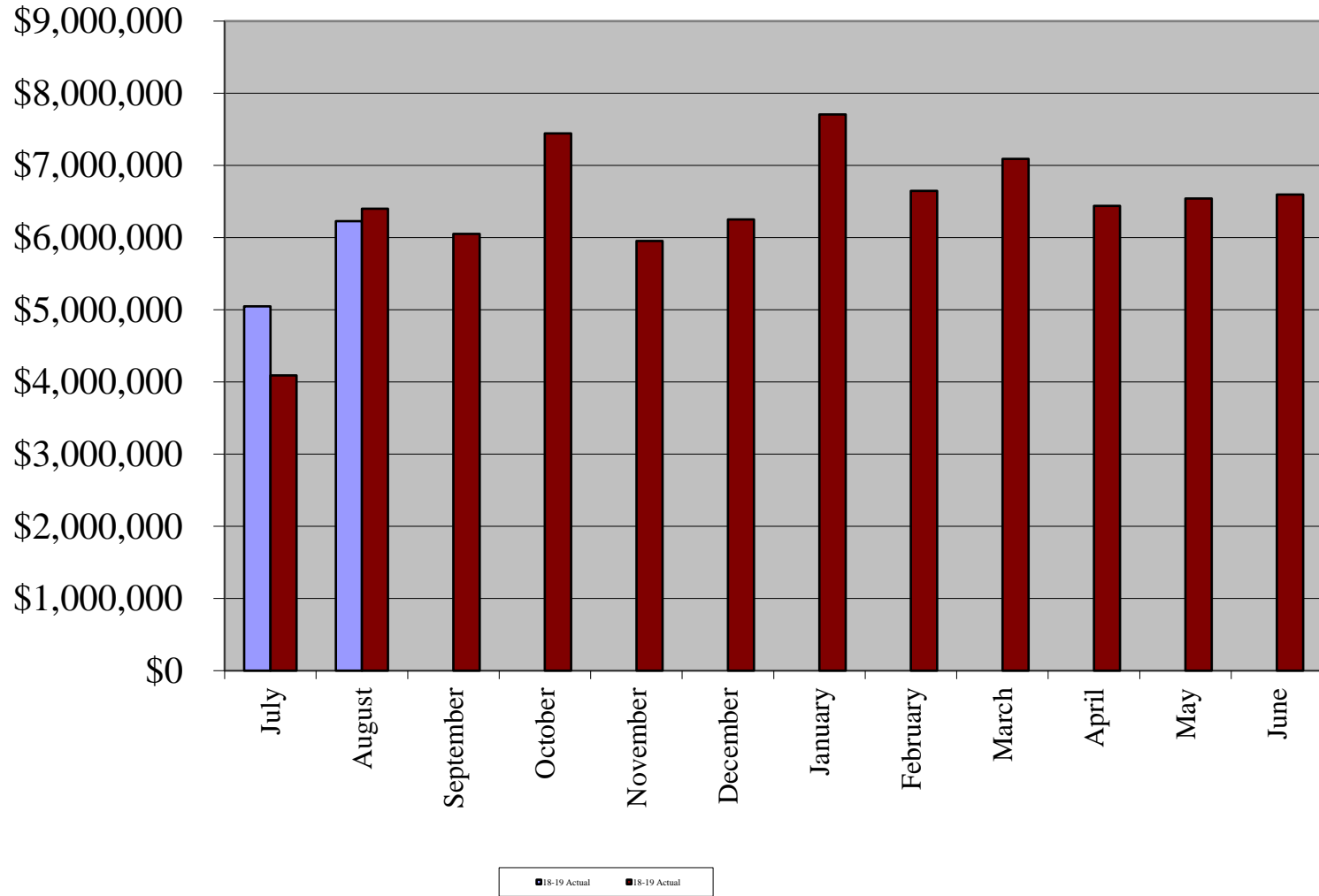


**FY 2019-20 General Fund Expenditures
Status Report**

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	August 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	\$ 148,582	\$ 836,942	\$ 6,268,129	\$ 5,292,880	\$ 1,812,191	11.8%	10.1%
120	County Commissioners	444,929	-	444,929	37,067	63,639	381,290	63,639	381,290	14.3%	14.4%
130	Assessor	3,008,635	-	3,008,635	226,338	406,391	2,602,244	460,982	2,547,653	13.5%	13.0%
140	Assessor Revaluation	5,283,888	-	5,283,888	336,627	648,209	4,635,679	1,021,661	4,262,227	12.3%	13.2%
150	Treasurer	880,137	-	880,137	58,112	110,223	769,914	181,723	698,414	12.5%	7.4%
160	Court Clerk	8,600,628	-	8,600,628	697,951	1,201,927	7,398,701	1,269,343	7,331,285	14.0%	14.1%
170	County Clerk	2,491,229	-	2,491,229	204,698	353,682	2,137,547	465,711	2,025,518	14.2%	13.8%
180	Excise & Equalization Bds	42,576	-	42,576	323	1,560	41,016	3,034	39,542	3.7%	8.9%
190	County Audit	718,920	-	718,920	5,146	6,331	712,589	538,786	180,134	0.9%	90.0%
200	District Attorney-State	150,000	-	150,000	5,593	9,984	140,016	37,066	112,934	6.7%	6.4%
210	District Attorney-County	72,398	-	72,398	3,297	3,770	68,628	46,271	26,127	5.2%	8.6%
230	Public Defender	59,720	-	59,720	2,108	2,108	57,612	27,466	32,254	3.5%	8.2%
240	Purchasing	353,408	82,529	435,937	32,441	52,515	383,422	65,247	370,690	12.0%	10.9%
250	Election Board	1,617,353	-	1,617,353	116,176	185,840	1,431,513	221,957	1,395,396	11.5%	14.5%
260	BOCC HR/Health & Safety	706,359	-	706,359	50,471	92,763	613,596	110,366	595,993	13.1%	13.4%
265	Employee Benefits Dept	355,328	-	355,328	28,511	49,486	305,842	55,209	300,119	13.9%	13.6%
270	MIS	4,156,993	-	4,156,993	276,092	455,113	3,701,880	1,901,306	2,255,687	10.9%	12.4%
280	Facilities Management	1,620,845	-	1,620,845	122,668	202,951	1,417,894	291,387	1,329,458	12.5%	11.0%
285	Facilities Mgmt-Custodial	270,209	-	270,209	16,375	16,375	253,834	212,114	58,095	6.1%	8.3%
300	Planning Commission	-	-	-	-	-	-	-	0	-	-
301	Court Services	974,098	-	974,098	77,143	136,484	837,614	136,484	837,614	14.0%	14.4%
517	Sheriff-Detention	30,229,517	-	30,229,517	2,235,911	3,580,337	26,649,180	11,765,955	18,463,562	11.8%	11.8%
518	Sheriff-Law Enforcement	10,071,008	-	10,071,008	767,177	1,506,579	8,564,429	1,543,927	8,527,081	15.0%	-
525	Juvenile Detention	2,972,101	-	2,972,101	379,914	646,394	2,325,707	824,204	2,147,897	21.7%	13.4%
526	Juvenile Bureau	2,292,903	-	2,292,903	155,680	272,729	2,020,174	315,721	1,977,182	11.9%	14.7%
550	Emergency Management	563,140	-	563,140	25,648	42,766	520,374	179,574	383,566	7.6%	9.4%
610	Social Services	2,291,649	-	2,291,649	112,989	200,141	2,091,508	592,687	1,698,962	8.7%	8.4%
710	Free Fair	62,245	-	62,245	318	318	61,927	19,517	42,728	0.5%	30.0%
910	District 1	568,613	-	568,613	34,875	51,461	517,152	59,934	508,679	9.1%	10.8%
920	District 2	394,936	-	394,936	953	21,672	373,264	129,713	265,223	5.5%	3.3%
930	District 3	418,140	-	418,140	24,453	41,962	376,178	45,398	372,742	10.0%	13.5%
940	County Engineer	607,364	-	607,364	44,149	74,501	532,863	89,584	517,780	12.3%	13.8%
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	(82,529)	5,022,834	-	-	5,022,834	-	5,022,834	-	-
Total		\$ 94,689,703	\$ -	\$ 94,689,703	\$ 6,227,785	\$ 11,275,154	\$ 83,414,549	\$ 28,168,846	\$ 66,520,856	11.9%	11.8%

Year elapsed = 16.7%

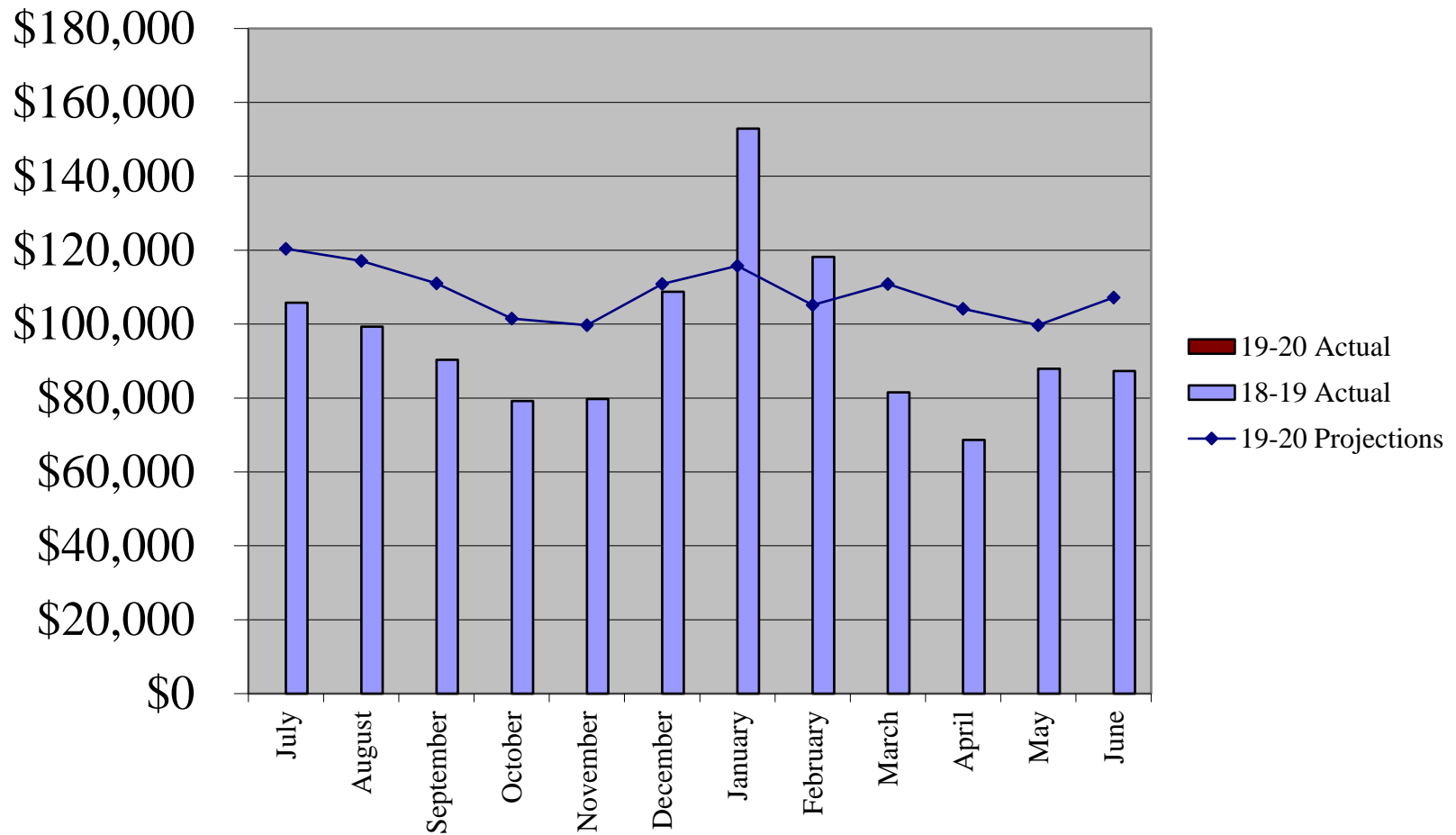
General Fund Actual Expenditures



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

<u>Account</u>	<u>Description</u>	YTD				
		18-19 Approved Budget	Outstanding Requisitions/ Encumbrances	19-20 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>						
51002	Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
52010	FICA - Retirement Board Members	92		15	15	77
52032	Retirement paid by General Fund	4,500	2,911	765	3,677	823
	Total Salaries and Benefits	\$ 5,792	\$ 2,911	\$ 981	\$ 3,892	\$ 1,900
<u>Utilities</u>						
54026	Heating and Cooling (Veolia)	\$ 1,303,349	\$ 999,950		\$ 999,950	\$ 303,399
54023	Electricity (OG&E)	665,000	492,665	61,435	554,100	110,900
54024	Sewer and Water(City of OKC)	850,000	707,876	124	708,000	142,000
54022	Natural Gas(ONG)	24,000	20,000		20,000	4,000
	Utilities Subtotal	\$ 2,842,349	\$ 2,220,491	\$ 61,559	\$ 2,282,050	\$ 560,299
<u>Lease-Purchase Debt</u>						
54455	Bond Administrative Fees	20,000			-	20,000
	Lease-Purchase Debt Subtotal	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
<u>Memberships</u>						
54017	NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017	ACCO annual membership dues	9,500		9,500	9,500	-
54017	ACOG & COMEA annual membership dues	7,000		6,950	6,950	50
54017	CODA annual membership dues	2,400		2,400	2,400	-
	Memberships Subtotal	\$ 33,273	\$ -	\$ 33,223	\$ 33,223	\$ 50
<u>Other Operating Expenditures</u>						
54451	District Attorney Civil Division Contract	\$ 719,437	\$ 599,531	\$ 119,906	\$ 719,437	\$ 0
54451	Outside legal services	100,000	36,781	23,219	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	16,609	1,391	18,000	18,000
54102	ICB (county-occupied space) rent expense	130,000	83,924	21,469.28	105,393	24,607
54102	Lincoln (county-occupied space) rent expense	261,000	169,347	43,346.68	212,693	48,307
54103	Storage Court Clerk Building Lease	350,000	195,272	83,688	278,960	71,040
54109/54011	Postage Machine and Postage	8,000	8,500		8,500	(500)
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	-	19,400	400	19,800	(19,800)
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	18,750	1,250	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,150	230	1,380	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	6,400	350	2,400	2,750	3,650
	Other Operating Subtotal	\$ 4,202,229	\$ 2,230,612	\$ 741,180	\$ 2,971,792	\$ 1,230,437
	Total Maintenance and Operations - 54000	\$ 7,097,851	\$ 4,451,104	\$ 835,961	\$ 5,287,065	\$ 1,810,786
<u>Capital Outlay</u>						
55390	Copier Lease	1,428	1,190		1,190	238
	Total Capital Outlay - 55000	\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238
	Grand Total - General Government	\$ 7,105,071	\$ 4,455,205	\$ 836,942	\$ 5,292,147	\$ 1,812,924

General Government-Veolia Actual Expenditures



**Employee Benefits Fund Status
FY 2019-2020
August 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	\$ 2,000,000	\$ 1,400,000	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,437,630	770,279	3,558,071	4,328,350	(109,280)
Employer Premiums	16,031,511	2,623,219	13,797,074	16,420,293	388,782
Stop Loss Reimb	-	78,660		78,660	78,660
Rx Rebates	1,000,000		1,000,000	1,000,000	-
Refunds/Rebates/Interest	595,850	15,896	579,954	595,850	-
Total Resources	\$ 27,257,485	\$ 6,796,213	\$ 18,755,145	\$ 27,131,312	\$ (126,173)
Expenses					
Medical Claims	\$ 13,855,820	\$ 2,149,611	\$ 10,748,053	\$ 12,897,664	\$ (958,156)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	936,179	4,680,897	5,617,076	(444,512)
Dental Claims	1,488,285	199,778	998,889	1,198,667	(289,618)
Vision Claims	183,854	23,744	118,719	142,463	(41,391)
County Pharmacy	305,000	40,782	203,908	244,689	(60,311)
Employee Assistance Program	21,224	3,257	16,284	19,541	(1,683)
Medicare Supplement - Phys. Mutual	935,484	235,543	706,629	942,172	6,688
Total Claims	<u>\$ 22,851,255</u>	<u>\$ 3,588,893</u>	<u>\$ 17,473,379</u>	<u>\$ 21,062,272</u>	<u>\$ (1,788,983)</u>
Administration Fees & Other	909,211	186,118	649,429	835,547	(73,664)
Life/AD&D Premiums	334,941	56,352	281,758	338,110	3,169
Stop Loss Premiums	1,180,073	182,054	910,269	1,092,323	(87,750)
Total Admin/Premiums	<u>\$ 2,424,225</u>	<u>\$ 424,524</u>	<u>\$ 1,841,456</u>	<u>\$ 2,265,980</u>	<u>\$ (158,245)</u>
Total Expenses	\$ 25,275,480	\$ 4,013,417	\$ 19,314,835	\$ 23,328,252	\$ (1,947,228)
Ending Cash Balance	<u>\$ 1,982,006</u>	<u>\$ 2,782,796</u>	<u>\$ (559,689)</u>	<u>\$ 3,803,061</u>	<u>\$ 1,821,056</u>

Cash Balance-One Year Ago

\$ 2,152,606

Notes:

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

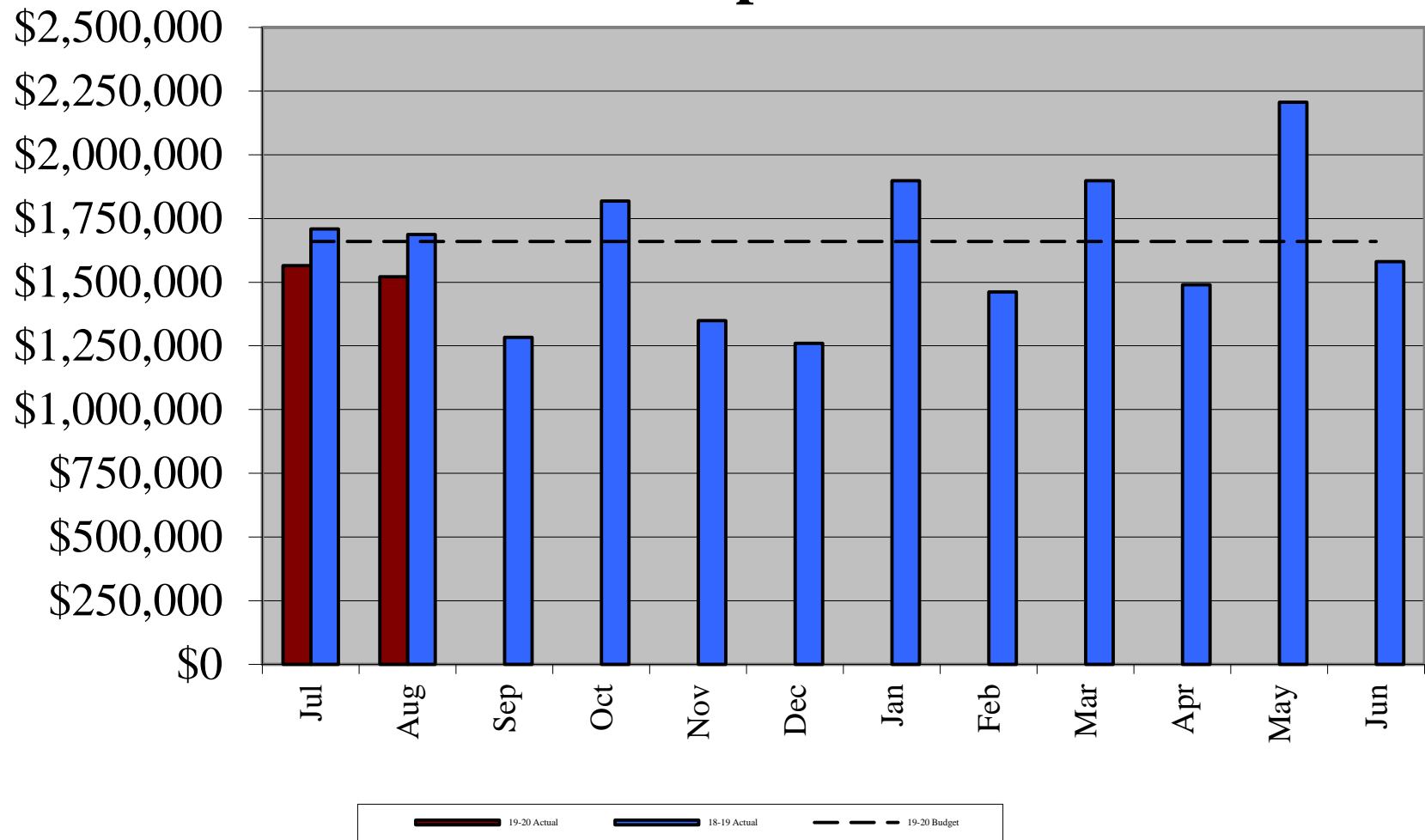
	<u>Employee 2019</u>	<u>Employer 19-20</u>
	\$179	\$820
	\$420	\$1,888

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	\$ 986,543	\$1,074,805	\$ 1,163,067 (July)
Prescription Drug Claims	\$505,132	534,818	\$468,090	\$ 534,818 (August)
Total	<u>\$1,659,784</u>	<u>\$1,521,361</u>	<u>\$1,542,895</u>	
Prior Year 18-19 Comparison	18/19 Monthly Budget	This Month	18/19 Avg	18/19 High Month
Medical Claims	\$1,154,185	\$1,077,749	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$609,457	\$493,544	\$622,420 (June)
Total	<u>\$1,721,913</u>	<u>\$1,687,206</u>	<u>\$1,635,242</u>	

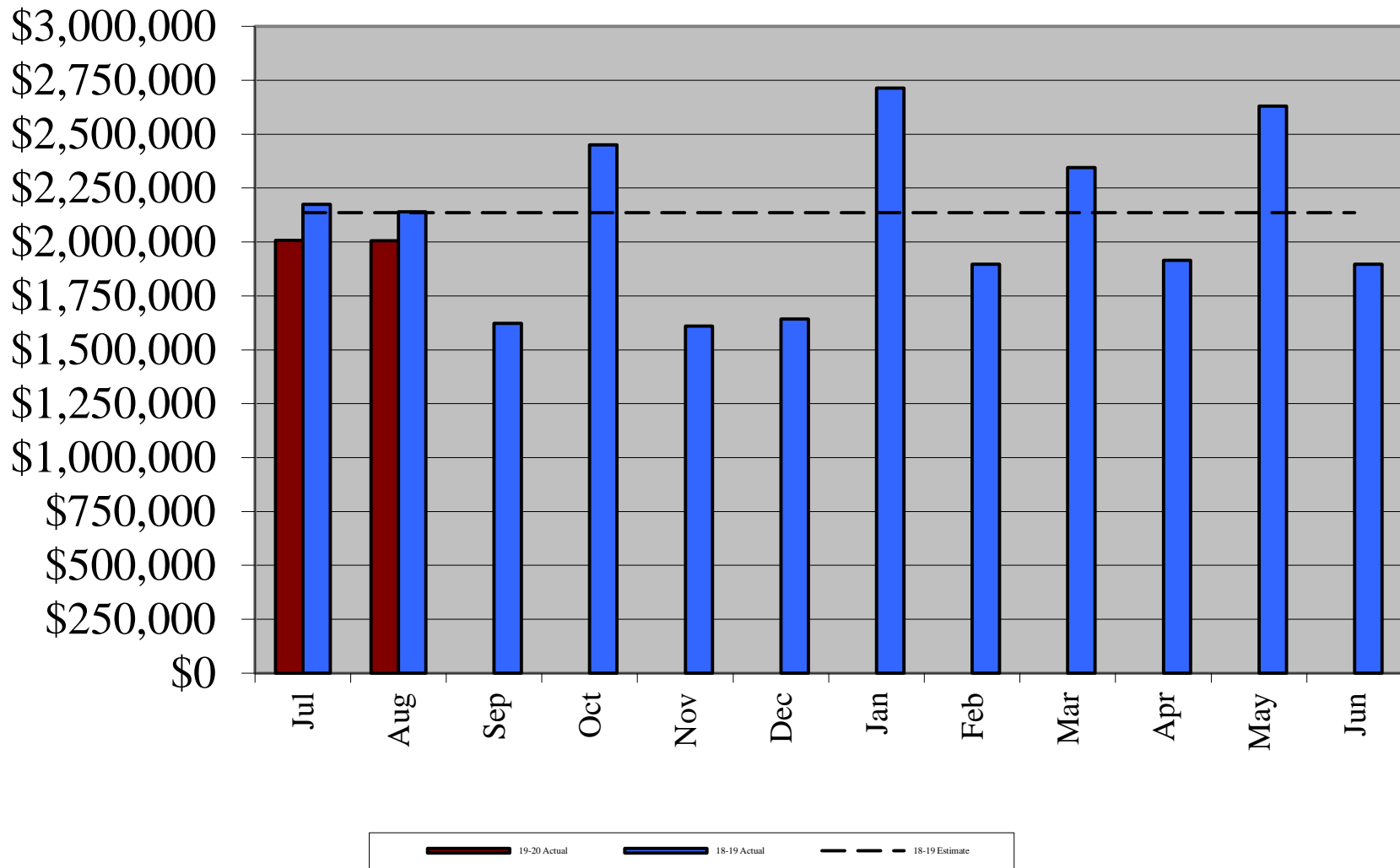
Medical & Prescription Claims



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

	Annual				August			
	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	\$ 3,000,000	\$ (1,000,000)	-33.3%
Employer Premiums	16,031,511	14,700,072	1,331,439	9.1%	2,623,219	2,126,427	496,792	23%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	770,279	770,428	(149)	0.0%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	78,660	128,029	(49,369)	
Rx Rebates	1,000,000		1,000,000		2,923		2,923	#DIV/0!
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	12,972	46,948	(33,976)	-72.4%
Interest Income	-	6	(6)		1	1	0	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 6,796,213	\$ 6,467,810	\$ 328,404	5.1%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 2,149,611	\$ 2,469,919	\$ (320,308)	-13.0%
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%	936,179	925,737	10,442	1.1%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	199,778	100,241	99,537	99.3%
Vision Claims	183,854	167,315	16,539	9.9%	23,744	25,329	(1,585)	-6.3%
County Pharmacy	305,000	293,836	11,164	3.8%	40,782	40,107	675	1.7%
Employee Assistance Program	21,224	20,320	904	4.4%	3,257	3,537	(280)	-7.9%
Medicare Supplement	935,484	923,631	11,853	1.3%	235,543	228,497	7,046	3.1%
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%	\$ 3,588,893	\$ 3,800,002	\$ (211,108)	-5.6%
Administration Fees & Other	909,211	803,741	105,470	13.1%	186,118	145,718	40,400	27.7%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	56,352	84,951	(28,599)	-33.7%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	182,054	284,533	(102,479)	-36.0%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 424,524	\$ 515,202	\$ (90,678)	-17.6%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 4,013,417	\$ 4,315,204	\$ (301,786)	-7.0%
June Medical & Rx Claims held until July 1		-	-		-	-	-	
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 2,782,796	\$ 2,152,606	\$ 630,190	29.3%

Total Employee Benefits Expenses



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

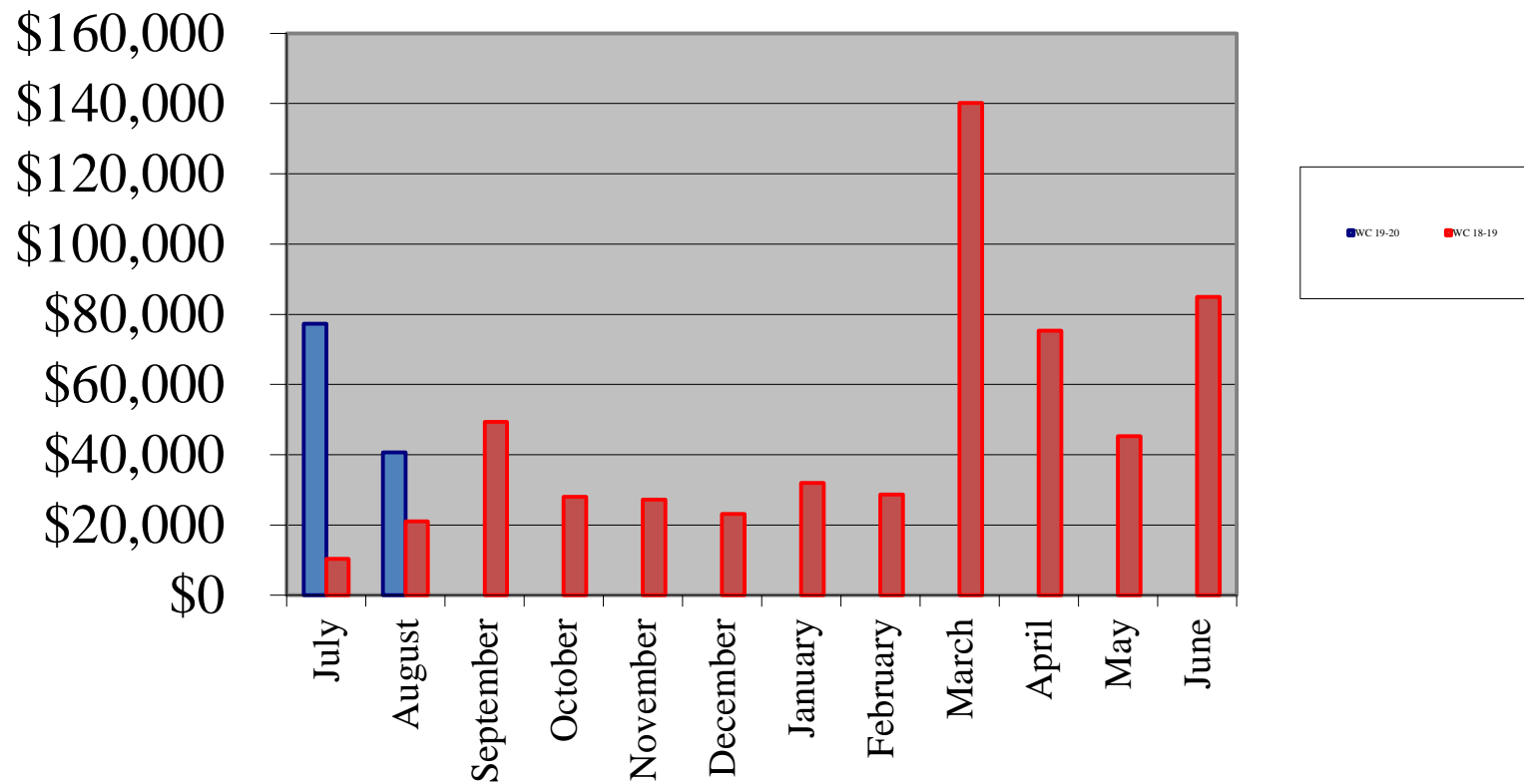
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	1	(3)
Reimbursed Premiums	23,115	11,125	(11,990)
Transfers/Supplements	555,000	100,000	(455,000)
Total Sources	\$ 1,002,118	\$ 455,192	\$ (546,926)
Expenditures:			
Claims	\$ 447,018	\$ 118,052	(328,966)
Stop loss/Admin Fees	238,347	166,897	(71,450)
Total Expenditures	\$ 685,365	\$ 284,949	\$ (400,416)
Ending Cash Balance	\$ 316,753	\$ 170,243	\$ (146,510)
Cash Balance-One Year Ago		\$ 508,338	

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		\$ 73,602	

Workers Compensation Fund Claims



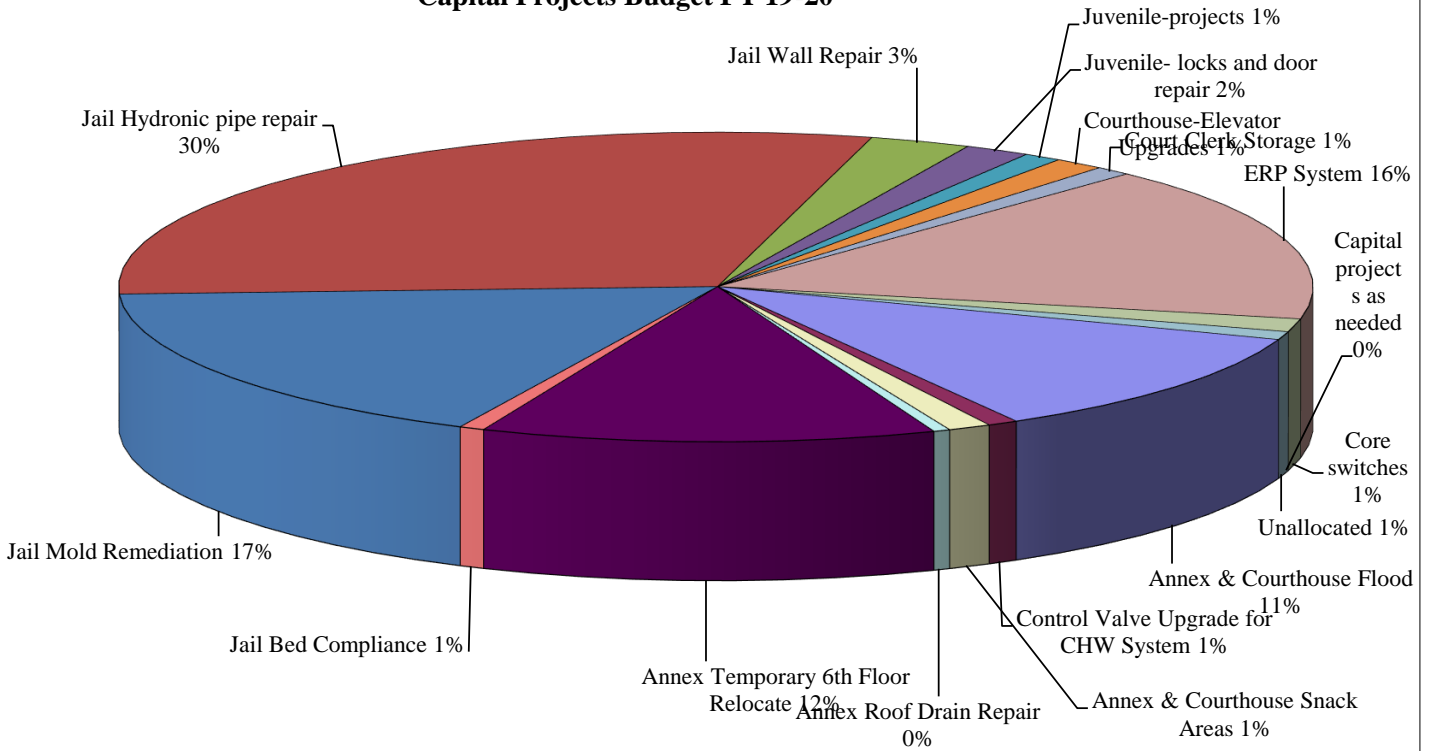
Capital Projects Budget Detail FY 2019-2020

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	27,700	(3,010)	Pending
Annex Temporary 6th Floor Relocation	9/26/2018	900,000	347,895	188,265	571,095	(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	117,850	1,200	198,270	33,880	Pending
Jail Hydronic Pipe Repair	7/2/2018	2,200,000	720,179	334,055	1,479,821	-	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	14,994			6	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	42,009	14,055	1,071,120	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		130,403				130,403	
Total Ongoing Budgeted Capital Projects		\$ 9,303,324	\$ 2,212,668	\$ 567,400	\$ 5,057,469	\$ 2,033,187	

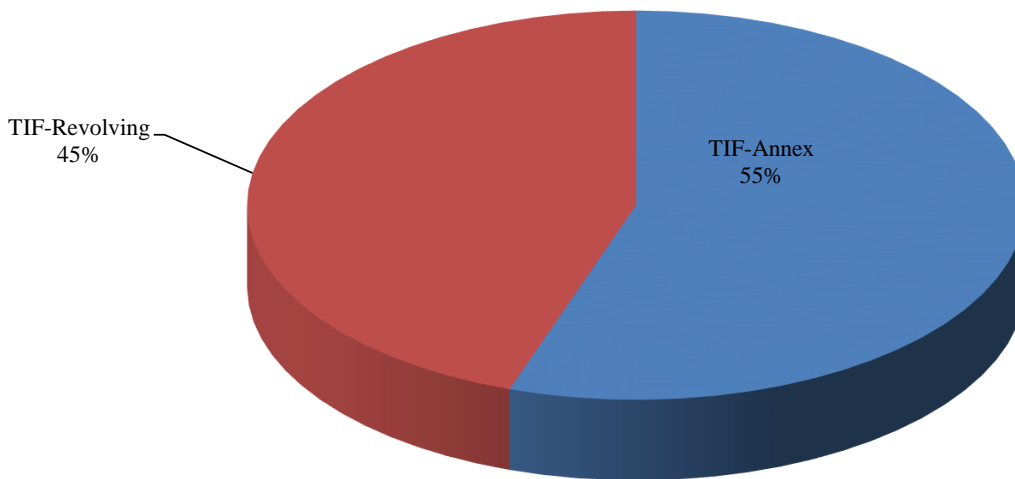
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 3,975,034	\$ 616,833	\$ 17,085	\$ 2,739,521	618,680	Ongoing
TIF-Revolving -323	7/21/2016	\$ 3,216,812	\$ 638,418	\$ 42,731	\$ 2,385,699	192,695	Ongoing
Total Capital Projects		\$ 16,495,170	\$ 3,467,918	\$ 627,217	\$ 10,182,690	\$ 2,844,562	

Capital Projects Budget FY 19-20



TIF Budgets FY 19-20

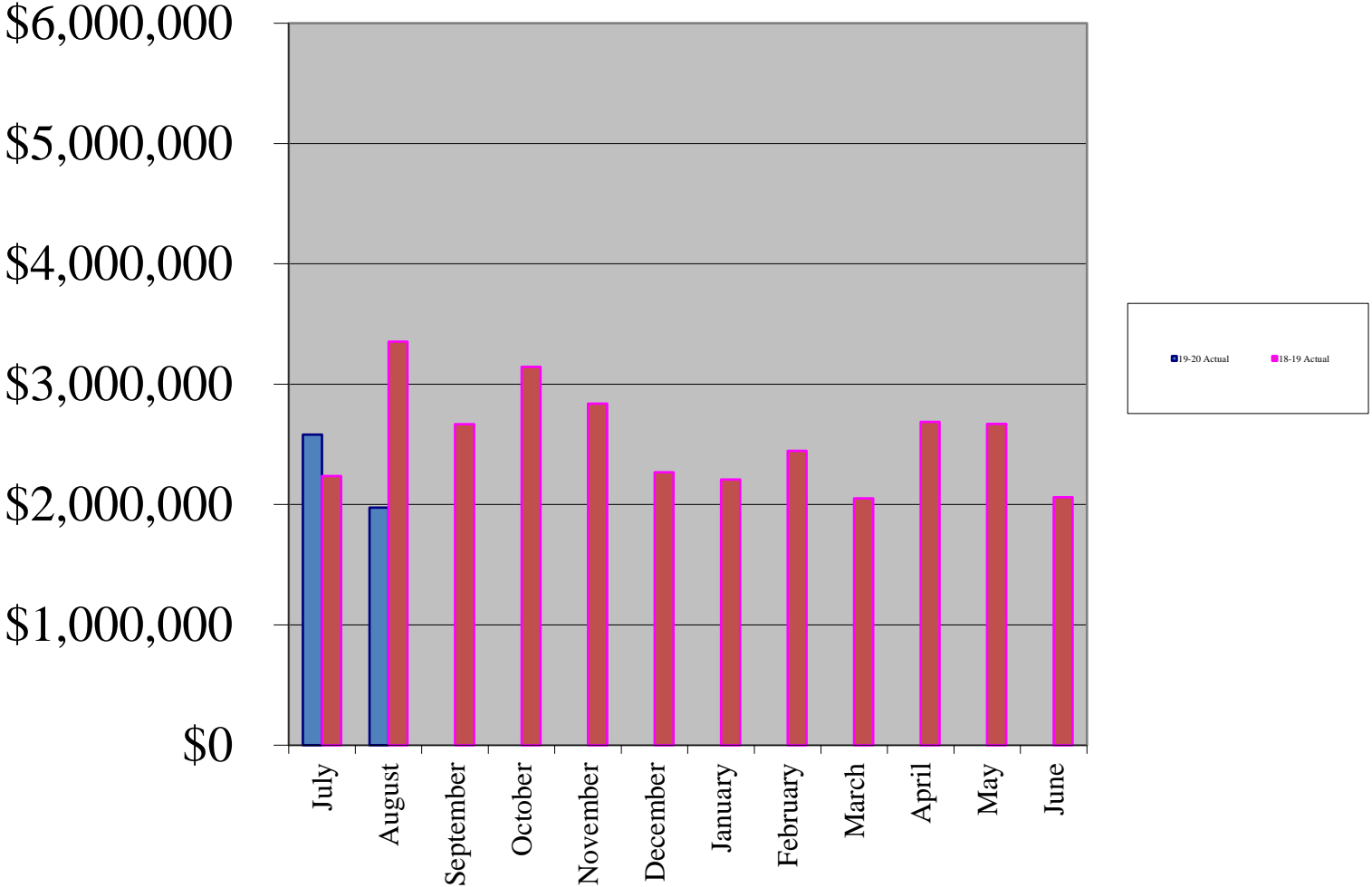


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2019-2020 Appropriations	August 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	\$3,407,582	\$323,943	\$650,836	\$2,756,746	\$1,338,530.30	\$2,069,052	19.1%
1110	Highway Cash-Dist #2	7,507,600	253,559	577,625	6,929,974	2,530,609.33	4,976,990	7.7%
1110	Highway Cash-Dist #3	2,546,485	289,119	734,474	1,812,011	1,396,066.80	1,150,419	28.8%
1111	CBRI Fund	3,273,926	0	543,650	2,730,276	2,479,427.58	794,499	16.6%
1130	Resale Property	5,051,111	247,377	467,597	4,583,514	1,607,462.21	3,443,649	9.3%
1140	Treasurer Mortgage Fee	161,435	14,872	30,718	130,718	42,667.87	118,767	19.0%
1150	County Clerk Lien Fee	206,259	19,667	36,608	169,651	159,063.99	47,195	17.7%
1151	UCC Central Filing Fund	513,321	43,114	66,409	446,912	261,041.61	252,279	12.9%
1152	Records Mgmt & Preservation	1,054,961	98,603	143,455	911,507	190,825.88	864,135	13.6%
1160	Sheriff Service Fee	1,082,822	305,496	379,282	703,540	686,823.01	395,999	35.0%
1161	Sheriff Special Revenue	3,038,980	280,110	505,794	2,533,187	1,189,209.67	1,849,771	16.6%
1162	Sheriff's Grant Fund	693,112	16,855	55,700	637,412	77,985.05	615,127	8.0%
1201	Assessor Revolving Fee	88,248	0	760	87,488	760.00	87,488	0.9%
1231	Juvenile Probation Fee	71,036	0	2,660	68,376	38,910.00	32,126	3.7%
1233	Juvenile Grant Fund	237,867	19,163	48,623	189,244	64,563.16	173,304	20.4%
1240	Planning Commission Fee	184,304	36,369	67,816	116,488	143,731.65	40,572	36.8%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	502,374	0	0	502,374	4,831.39	497,542	0.0%
1260	Community Service Fee	152,652	4,553	18,790	133,861	68,249.56	84,402	12.3%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	491,024	13,654	208,992	282,032	220,867.06	270,157	42.6%
1282	Mental Health Court Fund	172,804	7,173	13,631	159,173	25,262.31	147,542	7.9%
1290	Shine Program	28,495	0	0	28,495	0.00	28,495	0.0%
1300	MIS Special Revenue	19,254	0	0	19,254	0.00	19,254	0.0%
Total		\$30,759,721	\$1,973,627	\$4,553,420	\$26,206,301	\$12,526,888	\$18,232,832	14.8%

Year elapsed = 17%

Special Revenue Actual Expenditures



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

**19-20
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 100,813
Exempt Manufacturing Tax	8,330
Miscellaneous Property Tax	684
Interest Income	17,625
Total Revenue	\$ 127,451

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	\$ (1,250,000)
Interest	(62,500)
Total Paid YTD	\$ (1,312,500)

Total Bonds Combined

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

Judgments

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

Total Expenditures

\$ (5,994,400)

Transfer In

\$ -

Ending Cash Balance

\$ 590,203

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

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

Debt Service Fund Expenditures 10 Year History

