

Oklahoma County Monthly Financial Report For Period Ending September 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)
	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)
Department							
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	8,072		726,992	8,072	1.1%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	72,398	72,398			72,398	-	0.0%
230 Public Defender	59,720	59,720			59,720	-	0.0%
240 Purchasing	345,055	353,408		82,529	435,937	90,882	26.3%
250 Election Board	1,575,862	1,617,353			1,617,353	41,492	2.6%
260 BOCC HR/Health & Safety	648,893	706,359			706,359	57,466	8.9%
265 Employee Benefits Department	348,778	355,328			355,328	6,550	N/A
270 MIS	3,728,063	4,156,993			4,156,993	428,930	11.5%
280 Facilities Management-Main	1,578,754	1,620,845		70,000	1,690,845	112,091	7.1%
290 Facilities Mgmt - Custodial	266,709	270,209			270,209	3,500	1.3%
300 Planning Commission	-	-			-	-	
310 Court Services	845,197	974,098			974,098	128,901	15.3%
517 Sheriff-Detention	37,486,517	30,229,517		13,790	30,243,307	(7,243,210)	-19.3%
518 Sheriff-Law Enforcement	-	10,071,008			10,071,008	10,071,008	
525 Juvenile Detention	5,250,500	2,972,101		41,250	3,013,351	(2,237,149)	-42.6%
526 Juvenile Bureau	2,166,592	2,292,903		8,750	2,301,653	135,061	6.2%
550 Emergency Management	537,711	563,140			563,140	25,429	4.7%
610 Social Services	2,095,177	2,291,649			2,291,649	196,472	9.4%
710 Free Fair	62,245	62,245			62,245	-	0.0%
910 Highway - District 1	495,283	568,613			568,613	73,330	14.8%
920 Highway - District 2	368,994	394,936			394,936	25,942	7.0%
930 Highway - District 3	347,787	418,140			418,140	70,353	20.2%
940 Engineer	571,958	607,364			607,364	35,406	6.2%
950 Economic Development	200,000	200,000			200,000	-	0.0%
995 Reserve	3,357,153	5,105,363	6,768,020	(216,319)	11,657,064	8,299,911	247.2%
Total Department Budgets	\$ 90,942,526	\$ 94,689,703	\$ 6,776,092	\$ -	\$ 101,465,795	\$ 10,523,270	11.6%
Cash Transfers							
4010 Employee Benefits	\$ 4,500,000	\$ 3,400,000			\$ 3,400,000	\$ (1,100,000)	-24.4%
4020 Workers Compensation	500,000	555,000			555,000	55,000	11.0%
4030 Self Insurance	111,000	10,000			10,000	(101,000)	-91.0%
2010 Capital Projects	2,460,000	1,228,466			1,228,466	(1,231,534)	-50.1%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 8,371,000	\$ 5,993,466	\$ -	\$ -	\$ 5,993,466	\$ (2,377,534)	-28.4%
Total	\$ 99,313,526	\$ 100,683,169	\$ 6,776,092	\$ -	\$ 107,459,261	\$ 8,145,736	8.2%
Total Sources Available							
Revenue	\$ 87,220,283	\$ 89,686,386			\$ 91,484,851	\$ 4,264,568	4.9%
Fund Balance	\$ 12,093,243	\$ 10,996,784			\$ 15,974,410	\$ 3,881,167	32.1%
Total Available Funding	\$ 99,313,526	\$ 100,683,169			\$ 107,459,261	\$ 8,145,735	8.2%

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

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 5,105,363.00	Adopted Budget	6/20/2019
240 Purchasing Dept	Fund additional full-time employee	\$ (82,529.00)	2019-3214	7/18/2019
995 General Fund Reserve	September Supplement	\$ 6,768,020.00	2019-4038	9/19/2019
280 Facilities Management	Elevator technician	\$ (70,000.00)	2019-4127	9/19/2019
517 Sheriff Detention	SCAAP Grant unexpended balance	\$ (13,790.07)	2019-4128	9/19/2019
525 Juvenile Detention	Replacement of failed chiller	\$ (16,250.00)	2019-4138	9/19/2019
526 Juvenile Bureau	Replacement of failed chiller	\$ (8,750.00)	2019-4138	9/19/2019
525 Juvenile Detention	Arts Education training	\$ (25,000.00)	2019-4139	9/19/2019

Total General Fund Reserve

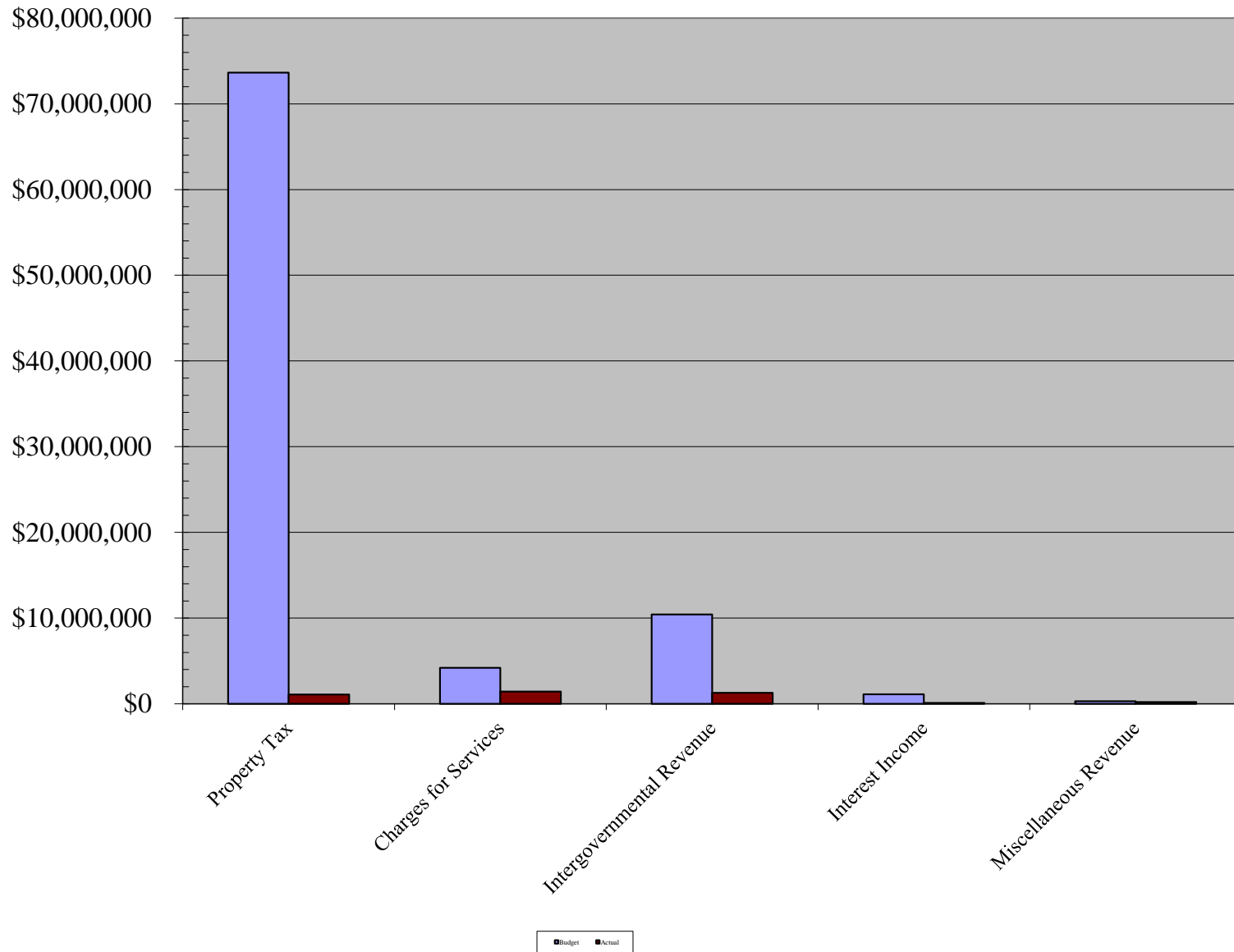
\$ 11,657,063.93

**General Fund
FY 2019-2020
Budget Analysis
For the Period Ending September 30, 2019**

	19-20 Amended Budget	19-20 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 15,974,410	\$ 15,974,410	\$ -	100.0%	
Reserved	6,148,798	6,148,798	-	100.0%	
Total Estimated Cash Balance	\$ 22,123,208	\$ 22,123,208	\$ -		
<u>Revenue:</u>					
Property Tax	\$ 75,231,019	\$ 1,082,120	\$ (74,148,899)	1.4%	1.5%
Charges for Services	4,527,738	1,417,744	(3,109,994)	31.3%	30.3%
Intergovernmental Revenue	10,404,009	1,275,088	(9,128,921)	12.3%	11.0%
Interest Income	1,000,000	112,976	(887,024)	11.3%	28.5%
Miscellaneous Revenue	322,086	209,967	(112,119)	65.2%	26.5%
Total Revenue	\$ 91,484,852	\$ 4,097,895	\$ (87,386,957)	4.5%	4.3%
Temporary Cash Transfer In	\$ -	\$ 3,000,000	\$ 3,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,993,466)	(3,071,466)	2,922,000		
19-20 Expenditures	\$ 101,465,795	\$ 17,890,555	\$ (83,575,240)	17.6%	17.8%
Prior Budget Year Expenditures	6,148,798	4,020,104	(2,128,694)	65.4%	64.1%
Total Expenditures	\$ 107,614,593	\$ 21,910,659	\$ (85,703,934)		
Cash Balance*	\$ 0	\$ 4,238,978	\$ 4,238,978		

* 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 September 30, 2019



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

	For the Month Ending September 30, 2019				For the Year to Date Period Ending September 30 , 2019			
	19-20 September Actual	18-19 September Actual	Increase (Decrease)	% Increase (Decrease)	19-20 Year to Date Actual	18-19 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 7,289,227	\$ 7,470,919	\$ (181,692)	-2.4%	\$ 22,123,208	\$ 18,493,830	\$ 3,629,378	19.6%
<u>Revenue:</u>								
Property Tax	\$ 195,467	\$ 186,073	\$ 9,394	5.0%	\$ 1,082,120	\$ 1,059,650	\$ 22,470	2.1%
Charges for Services	488,427	518,401	(29,974)	-5.8%	1,417,744	1,405,868	11,876	0.8%
Intergovernmental Revenue	205,642	297,734	(92,092)	-30.9%	1,275,088	1,066,903	208,185	19.5%
Interest Income	52,846	39,238	13,608	34.7%	112,976	142,172	(29,196)	-20.5%
Miscellaneous Revenue	102,977	53,908	49,069	91.0%	209,967	101,780	108,187	106.3%
Total Revenue	\$ 1,045,358	\$ 1,095,354	\$ (49,996)	-4.6%	\$ 4,097,895	\$ 3,776,373	\$ 321,522	8.5%
Temporary Cash Transfers In	3,000,000	\$ -	\$ 3,000,000		\$ 3,000,000	\$ 3,000,000	\$ -	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	-	-	-		(3,071,466)	(3,100,000)	28,534	-0.9%
19-20 Expenditures	\$ 6,615,633	\$ 6,052,957	\$ 562,676	9.3%	\$ 17,890,555	\$ 16,547,570	\$ 1,342,985	8.1%
Prior Budget Year Expenditures	479,975	993,913	(513,938)		4,020,104	4,103,229	(83,125)	-2.0%
Total Expenditures	\$ 7,095,607	\$ 7,046,870	\$ 48,737	0.7%	\$ 21,910,659	\$ 20,650,799	\$ 1,259,860	6.1%
Ending Cash Balance	\$ 4,238,978	\$ 1,519,403	\$ 2,719,575	179.0%	\$ 4,238,978	\$ 1,519,403	\$ 2,719,575	179.0%

Note 1.)

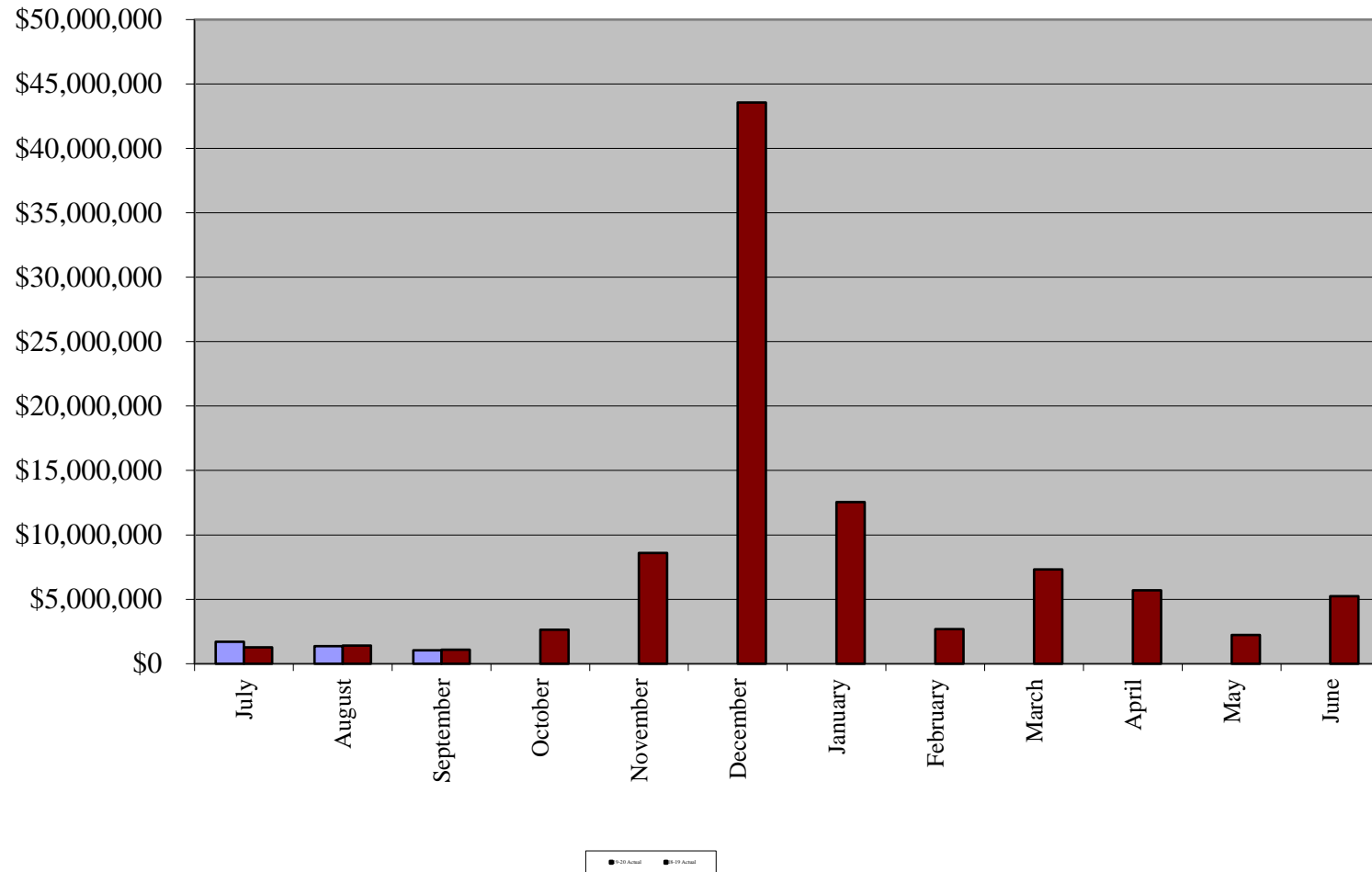
Operating Transfers

2010-Capital Projects
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
5010-Defined Benefit Retirement
Total Operating Transfers

	19-20 September Actual	18-19 September Actual	Increase (Decrease)
\$ -	\$ -	\$ -	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
\$ -	\$ -	\$ -	-

	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)	-	
-	-	-	
-	-	-	
\$ (3,071,466)	\$ (3,100,000)	\$ 28,534	

General Fund Actual Revenue September 30, 2019

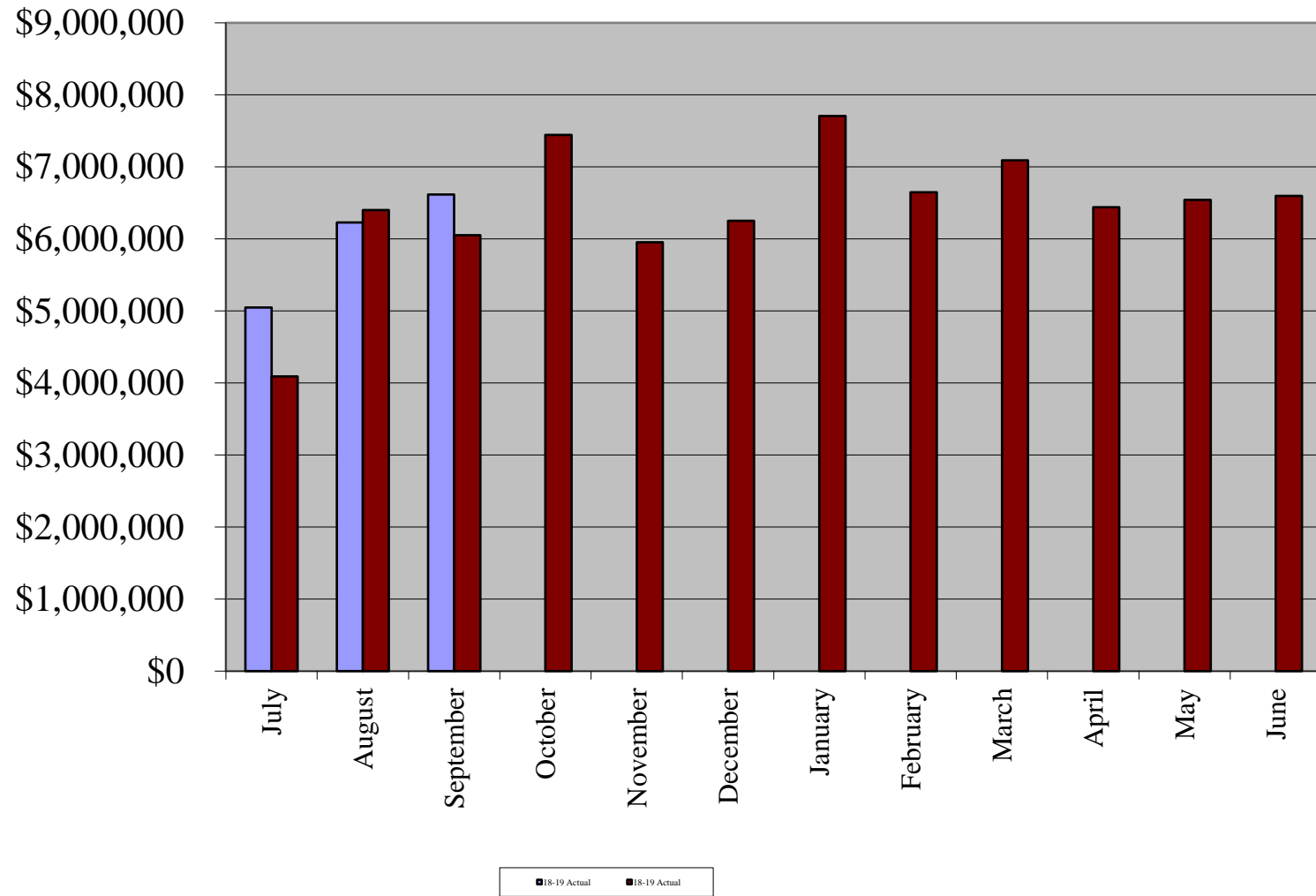


**FY 2019-20 General Fund Expenditures
Status Report**

Cost Center	Department	2019-2020 Adopted Budget	Budget Amendments	2019-2020 Amended Budget	September 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	\$ 295,037	\$ 1,131,979	\$ 5,973,092	\$ 5,388,048	\$ 1,717,023	15.9%	15.3%
120	County Commissioners	444,929	-	444,929	37,067	100,706	344,223	100,706	344,223	22.6%	22.8%
130	Assessor	3,008,635	-	3,008,635	231,349	637,739	2,370,896	686,549	2,322,086	21.2%	20.4%
140	Assessor Revaluation	5,283,888	-	5,283,888	379,354	1,027,563	4,256,325	1,354,957	3,928,931	19.4%	20.1%
150	Treasurer	880,137	-	880,137	88,641	198,864	681,273	265,298	614,839	22.6%	16.8%
160	Court Clerk	8,600,628	-	8,600,628	692,274	1,894,201	6,706,427	1,947,836	6,652,792	22.0%	22.0%
170	County Clerk	2,491,229	-	2,491,229	212,245	565,927	1,925,303	666,361	1,824,868	22.7%	21.6%
180	Excise & Equalization Bds	42,576	-	42,576	222	1,783	40,793	3,115	39,461	4.2%	9.6%
190	County Audit	718,920	8,072	726,992	5,186	11,516	715,476	538,786	188,206	1.6%	2.3%
200	District Attorney-State	150,000	-	150,000	5,746	15,730	134,270	40,702	109,298	10.5%	10.2%
210	District Attorney-County	72,398	-	72,398	4,552	8,322	64,076	46,227	26,171	11.5%	15.3%
230	Public Defender	59,720	-	59,720	638	2,746	56,974	27,466	32,254	4.6%	13.2%
240	Purchasing	353,408	82,529	435,937	34,426	86,920	349,017	98,566	337,371	19.9%	17.1%
250	Election Board	1,617,353	-	1,617,353	99,278	285,118	1,332,235	319,177	1,298,176	17.6%	24.9%
260	BOCC HR/Health & Safety	706,359	-	706,359	48,362	141,125	565,234	157,632	548,727	20.0%	21.3%
265	Employee Benefits Dept	355,328	-	355,328	27,867	77,353	277,975	82,615	272,713	21.8%	21.5%
270	MIS	4,156,993	-	4,156,993	231,552	686,664	3,470,329	2,270,100	1,886,893	16.5%	17.9%
280	Facilities Management	1,620,845	70,000	1,690,845	116,350	319,301	1,371,544	405,598	1,285,247	18.9%	19.9%
285	Facilities Mgmt-Custodial	270,209	-	270,209	16,623	32,998	237,211	215,795	54,414	12.2%	15.5%
300	Planning Commission	-	-	-	-	-	-	-	0		
301	Court Services	974,098	0	974,098	72,972	209,456	764,642	209,456	764,642	21.5%	22.7%
517	Sheriff-Detention	30,229,517	13,790	30,243,307	2,340,343	5,920,784	24,322,523	13,662,461	16,580,846	19.6%	18.6%
518	Sheriff-Law Enforcement	10,071,008	-	10,071,008	823,919	2,330,499	7,740,509	2,348,516	7,722,492	23.1%	
525	Juvenile Detention	2,972,101	41,250	3,013,351	415,278	1,061,672	1,951,679	1,224,142	1,789,210	35.2%	21.1%
526	Juvenile Bureau	2,292,903	8,750	2,301,653	157,229	429,958	1,871,695	479,903	1,821,750	18.7%	22.9%
550	Emergency Management	563,140	-	563,140	29,379	72,145	490,995	207,749	355,391	12.8%	14.0%
610	Social Services	2,291,649	-	2,291,649	127,725	327,551	1,964,098	869,932	1,421,717	14.3%	16.2%
710	Free Fair	62,245	-	62,245	3,674	3,993	58,252	19,964	42,281	6.4%	11.5%
910	District 1	568,613	-	568,613	38,964	90,425	478,188	142,780	425,833	15.9%	16.9%
920	District 2	394,936	-	394,936	1,600	23,271	371,665	130,331	264,605	5.9%	4.5%
930	District 3	418,140	-	418,140	29,560	71,522	346,618	74,131	344,009	17.1%	20.2%
940	County Engineer	607,364	-	607,364	48,222	122,723	484,641	141,399	465,965	20.2%	22.0%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplement	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplement	-	-	-	-	-	-	-	0		
994	Capital Projects Supplement	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplement	-	-	-	-	-	-	-	0		
995	General Fund Reserve	5,105,363	6,551,701	11,657,064	-	-	11,657,064	-	11,657,064		
Total		\$ 94,689,703	\$ 6,776,092	\$ 101,465,795	\$ 6,615,633	\$ 17,890,555	\$ 83,575,240	\$ 34,326,296	\$ 67,139,499	17.6%	17.8%

Year elapsed = 25.0%

General Fund Actual Expenditures

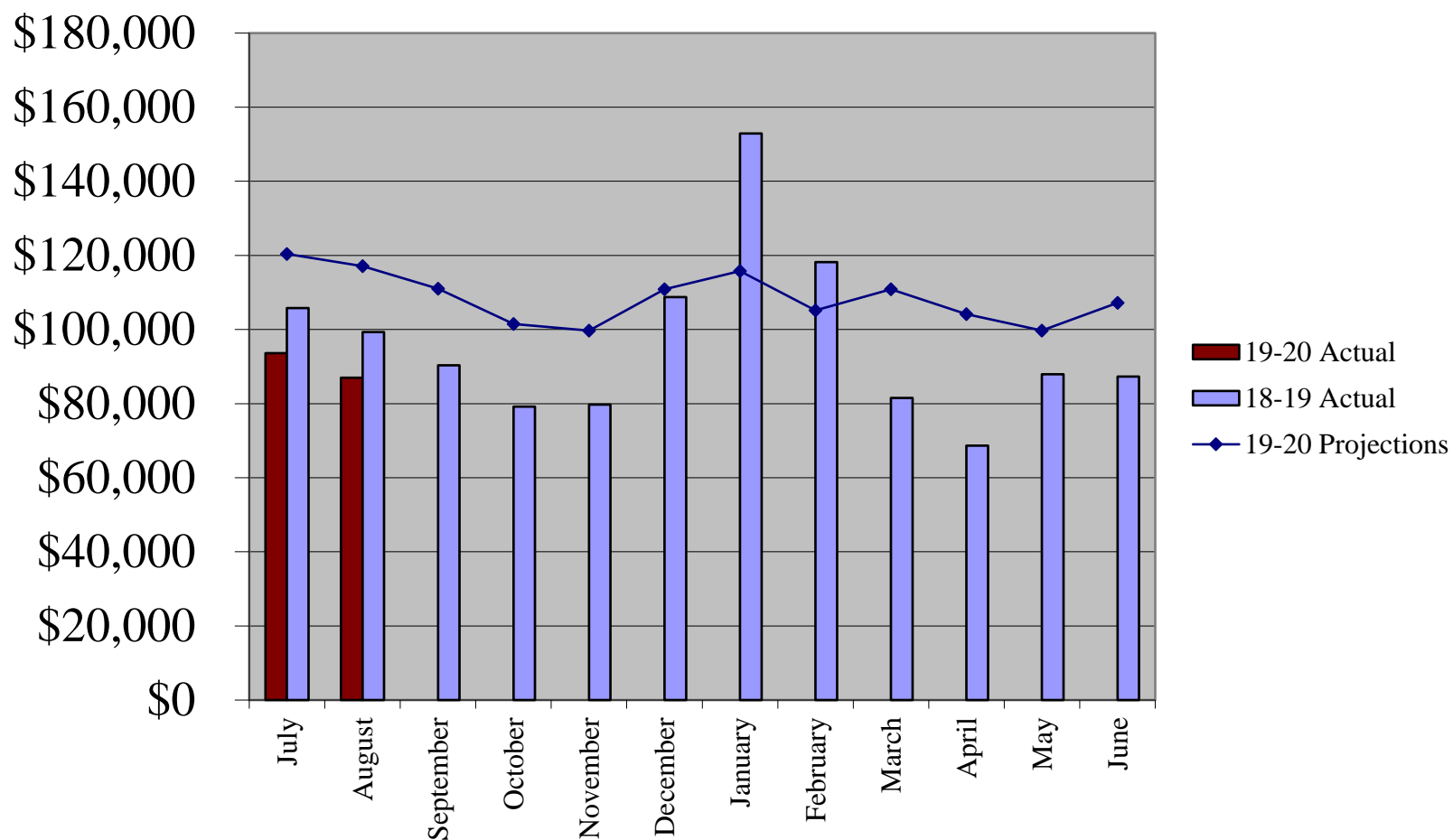


**GENERAL FUND
GENERAL GOVERNMENT
FY 2019-2020
September 30, 2019**

September 30, 2019

		YTD				
Account	Description	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		\$ 300	\$ 300	\$ 900
52010	FICA - Retirement Board Members	92		23	23	69
52032	Retirement paid by General Fund	4,500	2,529	1,148	3,677	823
Total Salaries and Benefits		\$ 5,792	\$ 2,529	\$ 1,471	\$ 4,000	\$ 1,792
Utilities						
54026	Heating and Cooling (Veolia)	\$ 1,303,349	\$ 999,950		\$ 999,950	\$ 303,399
54023	Electricity (OG&E)	665,000	432,556	121,544	554,100	110,900
54024	Sewer and Water(City of OKC)	850,000	646,238	61,762	708,000	142,000
54022	Natural Gas(ONG)	24,000	19,193	682	19,875	4,125
Utilities Subtotal		\$ 2,842,349	\$ 2,097,937	\$ 183,988	\$ 2,281,925	\$ 560,424
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	\$ 539,578	\$ 179,859	\$ 719,437	\$ 0
54451	Outside legal services	100,000	112,876	33,808	146,685	(46,685)
54036	Inmate Medical for Cap Excess	1,000,000				1,000,000
54019	Liability policies on equipment and property; blanket bonds	444,500		443,879	443,879	621
54040	Publication of Commissioners Proceedings/Ads	36,000	13,369	5,364	18,733	17,267
54102	ICB (county-occupied space) rent expense	130,000	73,189	32,203.42	105,393	24,607
54102	Lincoln (county-occupied space) rent expense	261,000	147,673	65,020.02	212,693	48,307
54103	Storage Court Clerk Building Lease	350,000	167,376	111,584	278,960	71,040
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	364,892	35,108	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	17,045	2,955	20,000	-
54045	Metro Parking Garage-Judges parking	1,380	1,035	345	1,380	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc...)	6,400	8,820	2,430	11,250	(4,850)
Other Operating Subtotal		\$ 4,202,229	\$ 2,154,413	\$ 913,297	\$ 3,067,710	\$ 1,134,519
Total Maintenance and Operations - 54000		\$ 7,097,851	\$ 4,252,350	\$ 1,130,508	\$ 5,382,858	\$ 1,714,993
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	\$ 4,256,069	\$ 1,131,979	\$ 5,388,048	\$ 1,717,023

General Government-Veolia Actual Expenditures



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

	Budget Estimates	Year to Date Actual	Projection based on Actuals	Estimated Annual	Budget vs. Actual
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	1,160,501	3,186,229	4,346,730	(90,900)
Employer Premiums	16,031,511	3,963,606	12,240,427	16,204,033	172,522
Stop Loss Reimb	-	121,257		121,257	121,257
Rx Rebates	1,000,000		1,000,000	1,000,000	-
Refunds/Rebates/Interest	595,850	405,423	190,427	595,850	-
Total Resources	\$ 27,257,485	\$ 8,958,945	\$ 16,826,656	\$ 26,976,029	\$ (281,456)
Expenses					
Medical Claims	\$ 13,855,820	\$ 3,329,644	\$ 9,988,932	\$ 13,318,576	\$ (537,244)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	6,061,588	1,293,576	3,880,729	5,174,306	(887,282)
Dental Claims	1,488,285	313,575	940,724	1,254,299	(233,986)
Vision Claims	183,854	40,830	122,491	163,322	(20,532)
County Pharmacy	305,000	53,805	161,415	215,220	(89,780)
Employee Assistance Program	21,224	3,257	16,284	19,541	(1,683)
Medicare Supplement - Phys. Mutual	935,484	316,008	632,016	948,024	12,540
Total Claims	\$ 22,851,255	\$ 5,350,695	\$ 15,742,592	\$ 21,093,287	\$ (1,757,968)
Administration Fees & Other	909,211	249,470	579,711	829,181	(80,030)
Life/AD&D Premiums	334,941	84,044	252,131	336,175	1,234
Stop Loss Premiums	1,180,073	270,328	810,985	1,081,314	(98,759)
Total Admin/Premiums	\$ 2,424,225	\$ 603,842	\$ 1,642,827	\$ 2,246,669	\$ (177,556)
Total Expenses	\$ 25,275,480	\$ 5,954,537	\$ 17,385,419	\$ 23,339,956	\$ (1,935,524)
Ending Cash Balance	\$ 1,982,006	\$ 3,004,408	\$ (558,762)	\$ 3,636,074	\$ 1,654,069

Cash Balance-One Year Ago \$ 2,699,978

Notes:

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

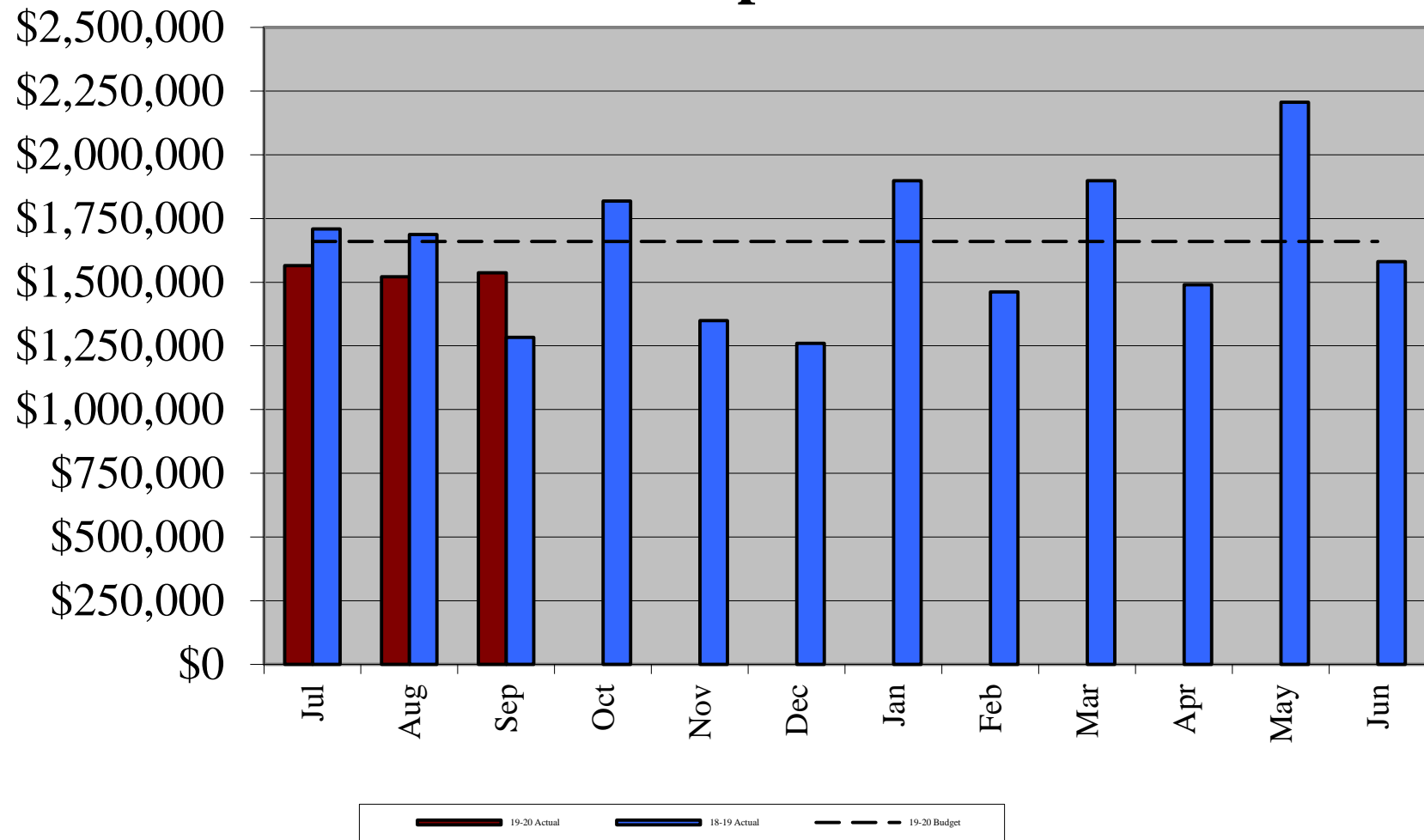
	<u>Employee 2019</u>	<u>Employer 19-20</u>
	\$179	\$820
	\$420	\$1,888

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	\$ 1,180,033	\$1,109,881	\$ 1,180,033 (September)
Prescription Drug Claims	\$505,132	357,397	\$431,192	\$ 534,818 (August)
Total	\$1,659,784	\$1,537,430	\$1,541,073	
Prior Year 18-19 Comparison	18/19 Monthly Budget	This Month	18/19 Avg	18/19 High Month
Medical Claims	\$1,154,185	\$773,272	\$1,141,698	\$1,624,920 (May)
Prescription Drug Claims	\$567,728	\$510,833	\$493,544	\$622,420 (June)
Total	\$1,721,913	\$1,284,105	\$1,635,242	

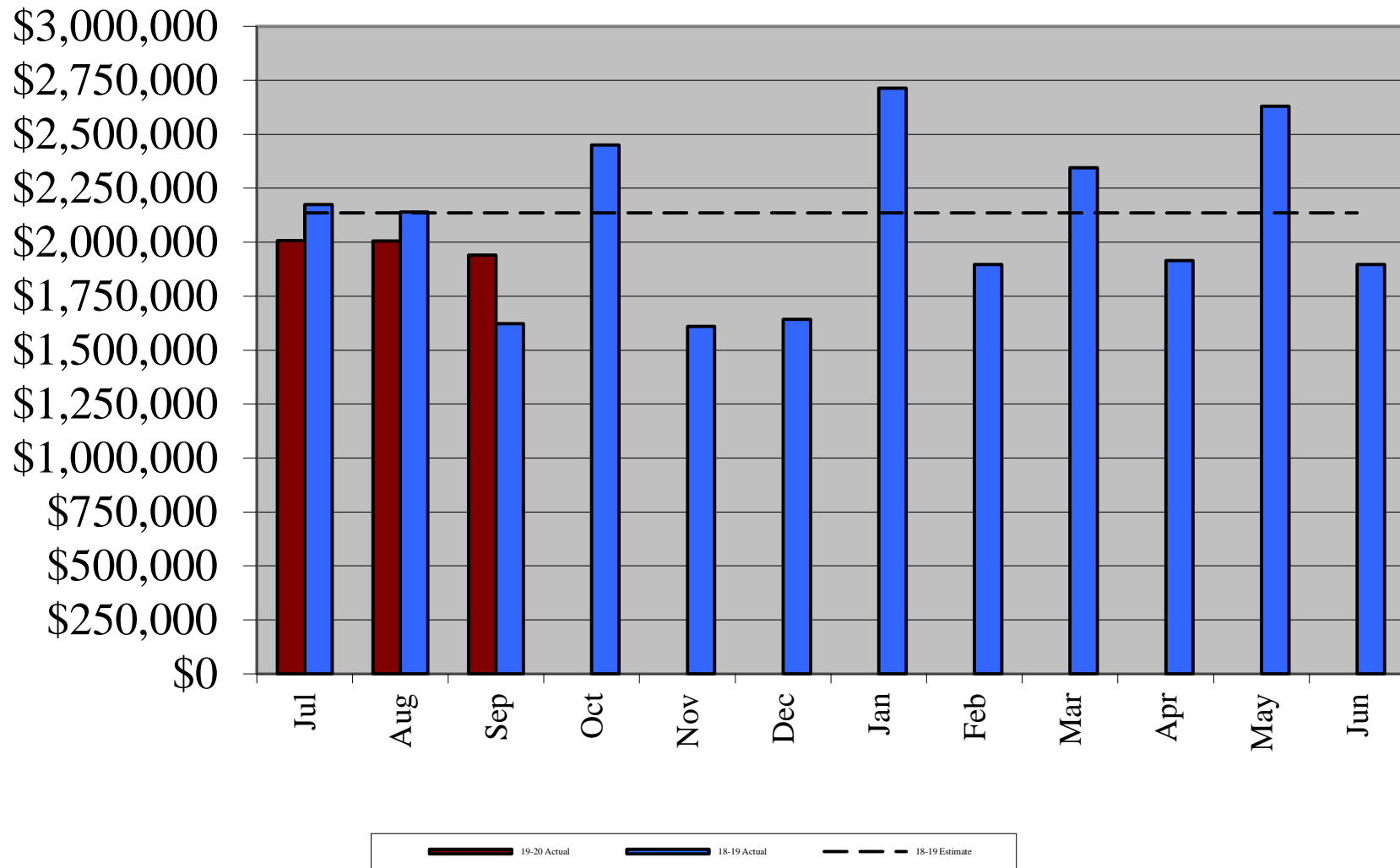
Medical & Prescription Claims



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

	Annual FY 19-20 Estimates	Annual FY 18-19 Actuals	Inc (Dec)	%	September FY 19-20 YTD Actuals	September 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%	3,963,606	3,372,145	591,461	18%
Employee/Retiree/Cobra Premiums	4,437,630	4,404,612	33,018	0.7%	1,160,501	1,141,037	19,464	1.7%
Stop Loss Reimb	-	462,785	(462,785)	-100.0%	121,257	138,873	(17,616)	
Rx Rebates	1,000,000		1,000,000		309,749		309,749	#DIV/0!
Refunds/Rebates/Subsidy	595,850	1,881,737	(1,285,887)	-68.3%	95,672	589,746	(494,074)	-83.8%
Interest Income	-	6	(6)		2	1	1	
Total Resources	\$ 27,257,486	\$ 26,345,188	\$ 912,297	3.5%	\$ 8,958,945	\$ 8,637,778	\$ 321,167	3.7%
Expenses								
Medical Claims	\$ 13,855,820	\$ 13,700,379	\$ 155,441	1.1%	\$ 3,329,644	\$ 3,243,191	\$ 86,453	2.7%
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%	1,293,576	1,436,571	(142,995)	-10.0%
Dental Claims	1,488,285	1,423,085	65,200	4.6%	313,575	307,035	6,540	2.1%
Vision Claims	183,854	167,315	16,539	9.9%	40,830	25,329	15,501	61.2%
County Pharmacy	305,000	293,836	11,164	3.8%	53,805	69,489	(15,684)	-22.6%
Employee Assistance Program	21,224	20,320	904	4.4%	3,257	5,306	(2,049)	-38.6%
Medicare Supplement	935,484	923,631	11,853	1.3%	316,008	304,782	11,226	3.7%
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%	\$ 5,350,695	\$ 5,398,337	\$ (47,642)	-0.9%
Administration Fees & Other	909,211	803,741	105,470	13.1%	249,470	169,979	79,491	46.8%
Life/AD&D Premiums	334,941	335,273	(332)	-0.1%	84,044	84,951	(907)	-1.1%
Stop Loss Premiums	1,180,073	1,146,884	33,189	2.9%	270,328	284,533	(14,205)	-5.0%
Total Admin/Premiums	\$ 2,424,225	\$ 2,285,899	\$ 138,327	6.1%	\$ 603,842	\$ 539,463	\$ 64,379	11.9%
Total Expenses	\$ 25,275,480	\$ 25,037,030	\$ 238,451	1.0%	\$ 5,954,537	\$ 5,937,800	\$ 16,737	0.3%
June Medical & Rx Claims held until July 1		-	-			-	-	
Ending Cash Balance	\$ 1,982,006	\$ 1,308,158	\$ 673,846	52%	\$ 3,004,408	\$ 2,699,978	\$ 304,430	11.3%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
September 30, 2019

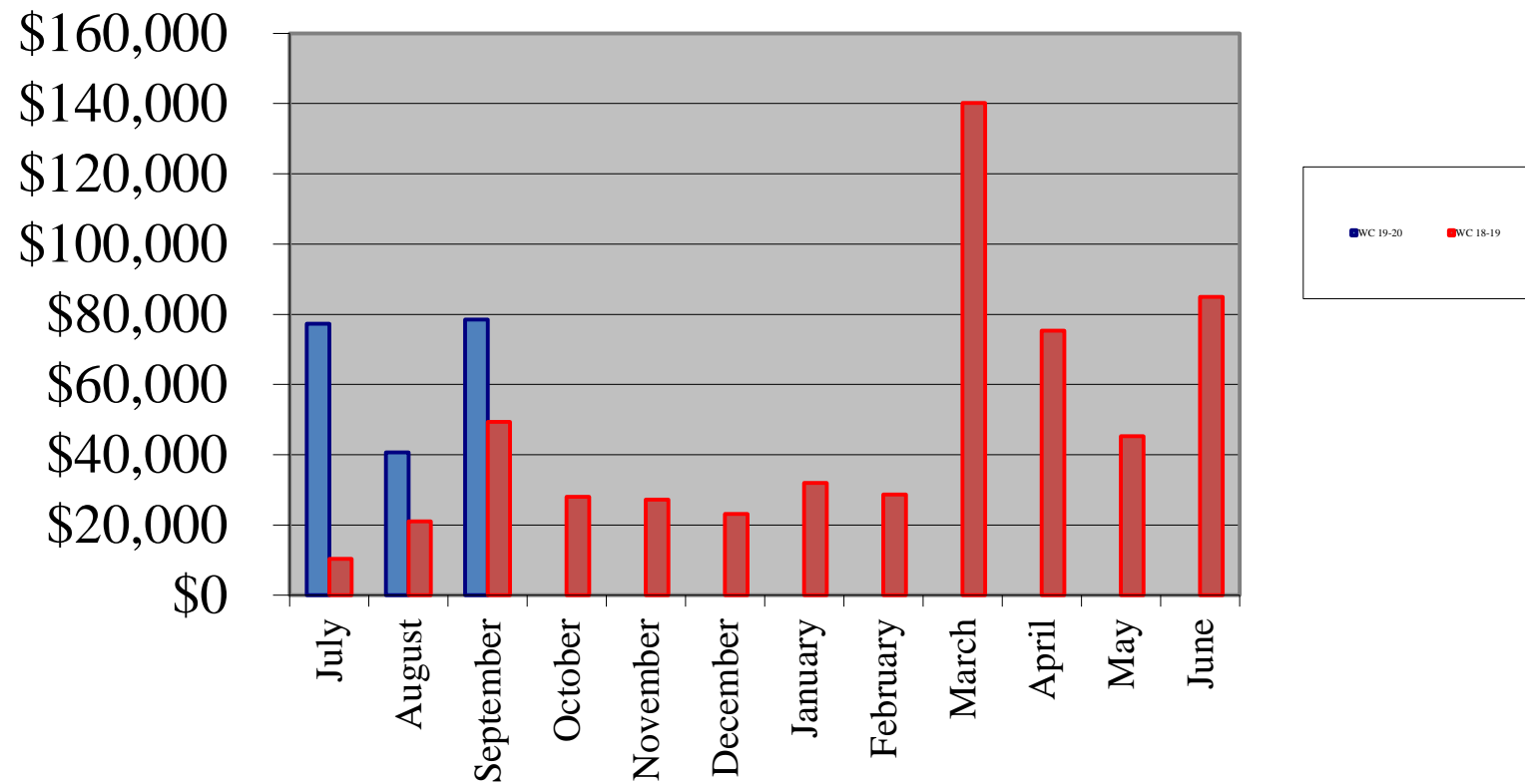
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 423,999	\$ 344,066	\$ (79,933)
Sources:			
Interest Income	4	1	(3)
Reimbursed Premiums	23,115	11,463	(11,652)
Transfers/Supplements	555,000	100,000	(455,000)
Total Sources	\$ 1,002,118	\$ 455,531	\$ (546,588)
Expenditures:			
Claims	\$ 447,018	\$ 196,613	(250,405)
Stop loss/Admin Fees	238,347	171,897	(66,450)
Total Expenditures	\$ 685,365	\$ 368,510	\$ (316,855)
Ending Cash Balance	\$ 316,753	\$ 87,020	\$ (229,733)
Cash Balance-One Year Ago	\$ 456,052		

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 144,022	\$ 150,016	\$ 5,994
Sources:			
Interest Income	-	-	-
Transfers/Supplements	10,000	-	(10,000)
Reimbursement		19	19
Total Sources	\$ 154,022	\$ 150,035	\$ (3,987)
Expenditures:			
Tort Claims	\$ 11,223	\$ -	\$ (11,223)
Supportive Services	40,735	842	(39,893)
Total Expenditures	\$ 51,958	\$ 842	\$ (51,116)
Ending Cash Balance	\$ 102,064	\$ 149,194	\$ 47,130
Cash Balance-One Year Ago	\$ 73,002		

Workers Compensation Fund Claims

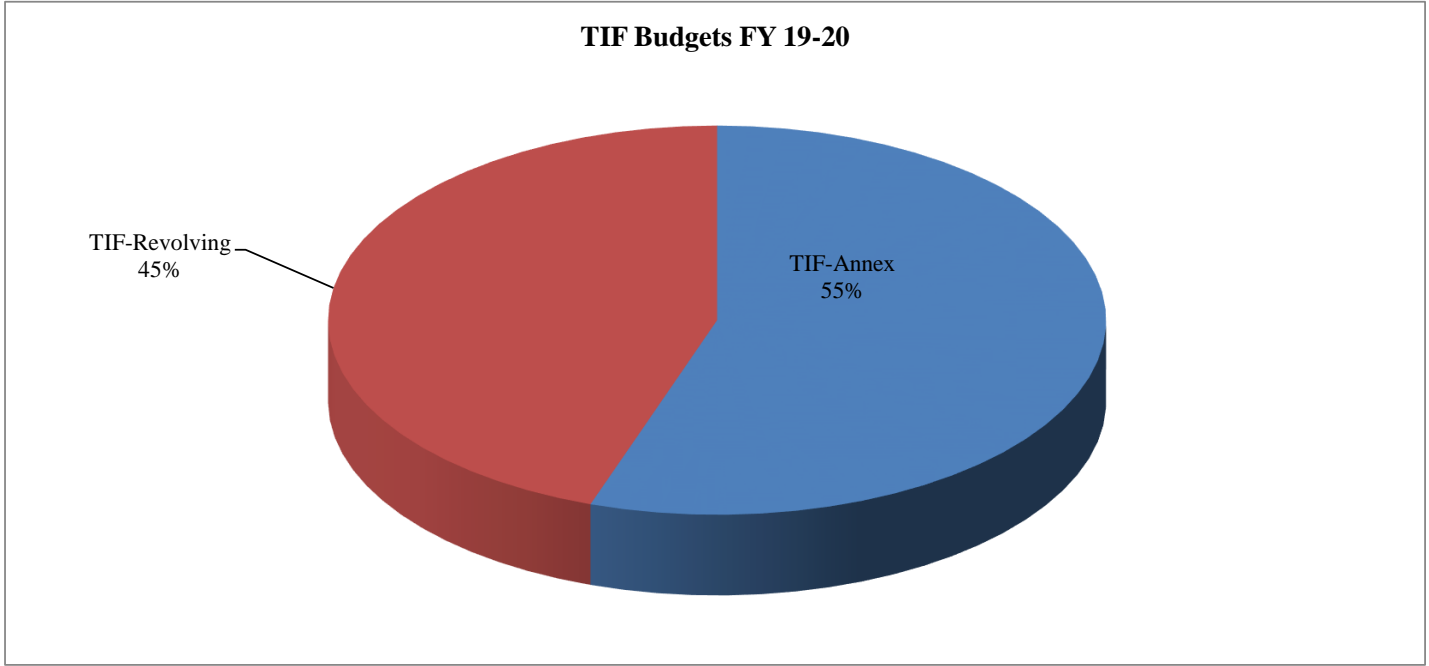
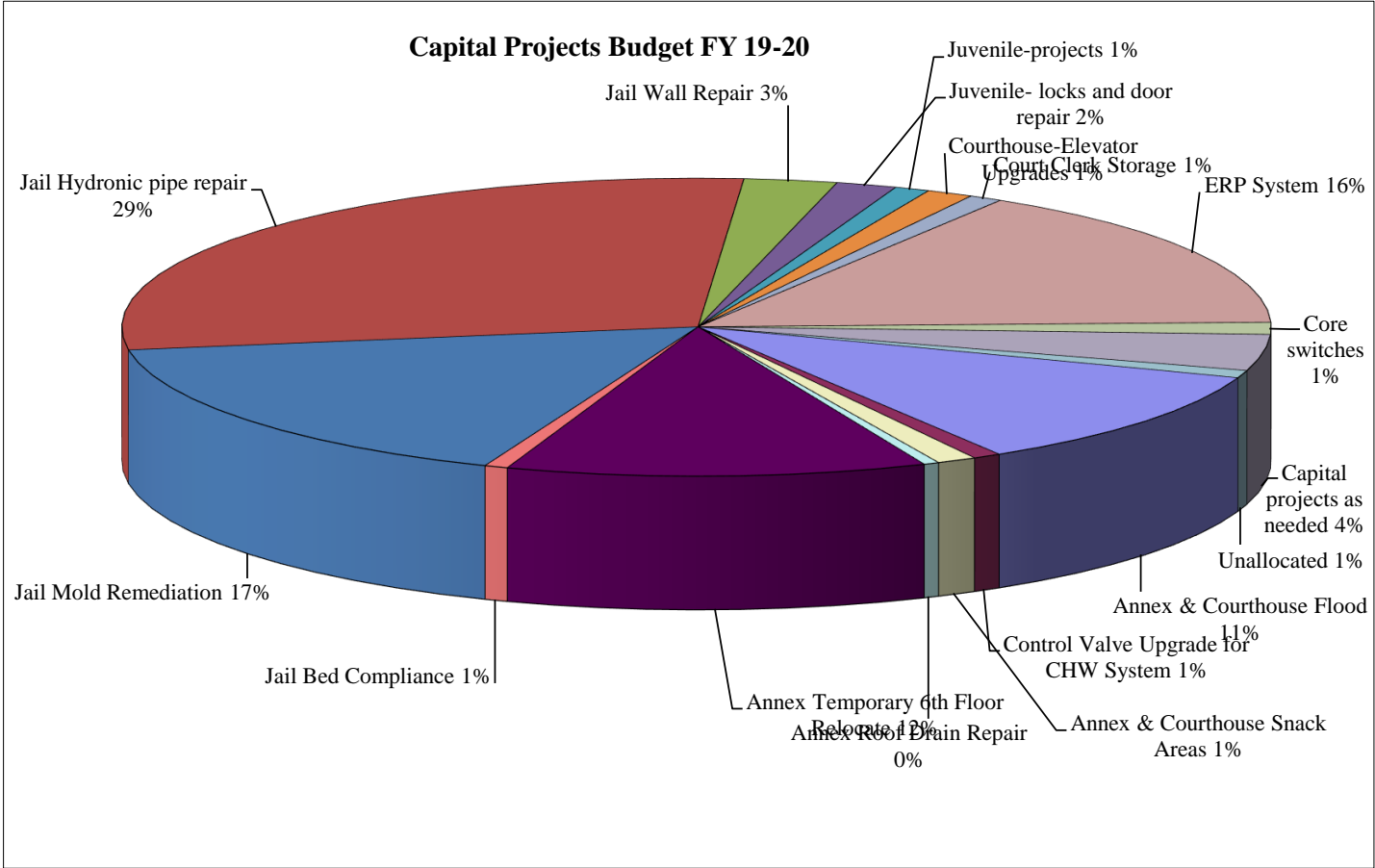


Capital Projects Budget Detail FY 2019-2020

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	254,113			2,887	Pending
Capital Projects-As Needed	6/20/2019	300,000				300,000	Pending
Unallocated Funds:							
Unallocated Funds		139,502				139,502	
Total Ongoing Budgeted Capital Projects		\$ 9,312,423	\$ 2,466,781	\$ 567,400	\$ 5,057,469	\$ 1,788,173	

TIF Projects:

TIF-Annex -319	6/11/2013	\$	3,975,034	\$	608,420	\$	28,132	\$	2,750,568	616,046	Ongoing
TIF-Revolving -323	7/21/2016	\$	3,216,812	\$	517,576	\$	182,909	\$	2,525,878	173,358	Ongoing
Total Capital Projects		\$	16,504,269	\$	3,592,777	\$	778,441	\$	10,333,915	\$ 2,577,577	

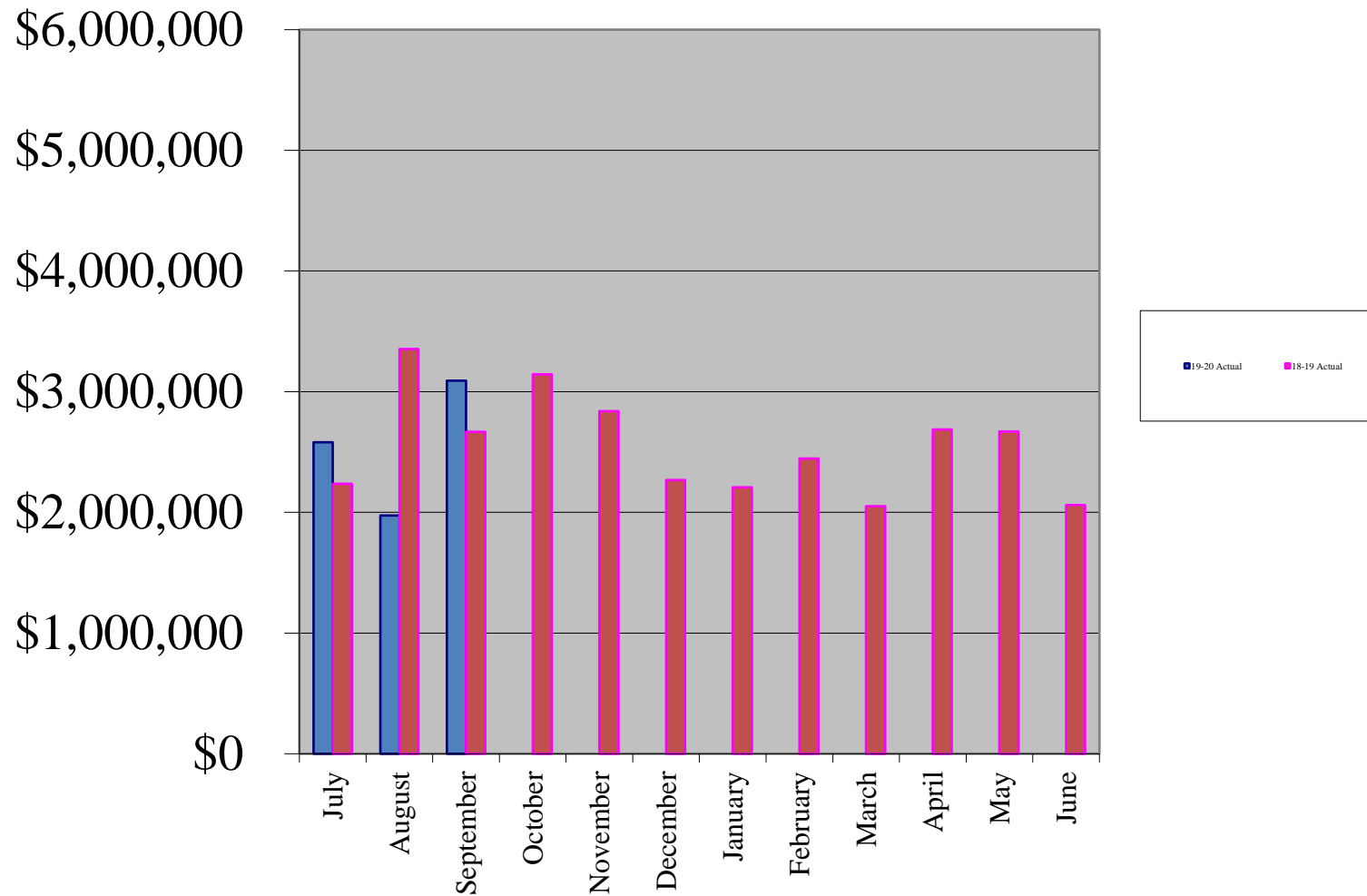


**FY 2018-19 Special Revenue Funds
Status Report**

Cost Center	Department	2019-2020 Appropriations	September 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	\$4,728,245	\$255,257	\$906,093	\$3,822,151	\$1,293,605.21	\$3,434,639	19.2%
1110	Highway Cash-Dist #2	8,113,141	388,308	965,934	7,147,207	2,835,087.27	5,278,054	11.9%
1110	Highway Cash-Dist #3	3,063,051	504,125	1,238,599	1,824,452	1,803,394.34	1,259,657	40.4%
1111	CBRI Fund	3,357,395	46,658	590,308	2,767,086	2,479,427.58	877,967	17.6%
1130	Resale Property	4,729,638	526,100	993,697	3,735,941	1,905,365.00	2,824,273	21.0%
1140	Treasurer Mortgage Fee	181,120	29,171	59,889	121,231	70,975.04	110,144	33.1%
1150	County Clerk Lien Fee	247,870	19,807	56,415	191,455	194,879.82	52,990	22.8%
1151	UCC Central Filing Fund	572,570	37,689	104,098	468,472	342,080.11	230,489	18.2%
1152	Records Mgmt & Preservation	1,155,994	52,341	195,796	960,198	270,645.04	885,349	16.9%
1160	Sheriff Service Fee	1,326,958	352,432	731,714	595,244	1,046,449.18	280,509	55.1%
1161	Sheriff Special Revenue	3,120,797	642,815	1,148,609	1,972,188	1,675,583.15	1,445,214	36.8%
1162	Sheriff's Grant Fund	584,091	155,390	211,090	373,002	225,276.14	358,815	36.1%
1201	Assessor Revolving Fee	93,425	0	760	92,665	760.00	92,665	0.8%
1231	Juvenile Probation Fee	115,636	985	3,645	111,991	58,910.00	56,726	3.2%
1233	Juvenile Grant Fund	245,840	19,514	68,137	177,703	84,036.89	161,803	27.7%
1240	Planning Commission Fee	202,320	38,193	106,009	96,312	180,918.46	21,402	52.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0.00	9,618	0.0%
1251	Emergency Mgmt Fund	525,574	4,371	4,371	521,202	6,545.39	519,028	0.8%
1260	Community Service Fee	158,644	5,651	24,442	134,202	68,249.56	90,394	15.4%
1270	Community Sentencing	264,448	0	0	264,448	0.00	264,448	0.0%
1280	Drug Court Fund	512,991	12,651	221,643	291,348	233,662.28	279,329	43.2%
1282	Mental Health Court Fund	181,697	-121	13,510	168,187	25,263.31	156,434	7.4%
1290	Shine Program	28,495	0	0	28,495	0.00	28,495	0.0%
1300	MIS Special Revenue	20,004	0	0	20,004	0.00	20,004	0.0%
Total		\$33,539,560	\$3,091,337	\$7,644,756	\$25,894,804	\$14,801,114	\$18,738,446	22.8%

Year elapsed = 25%

Special Revenue Actual Expenditures



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

19-20
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 123,245
Exempt Manufacturing Tax	11,369
Miscellaneous Property Tax	693
Interest Income	18,860
Total Revenue	\$ 154,167

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)**

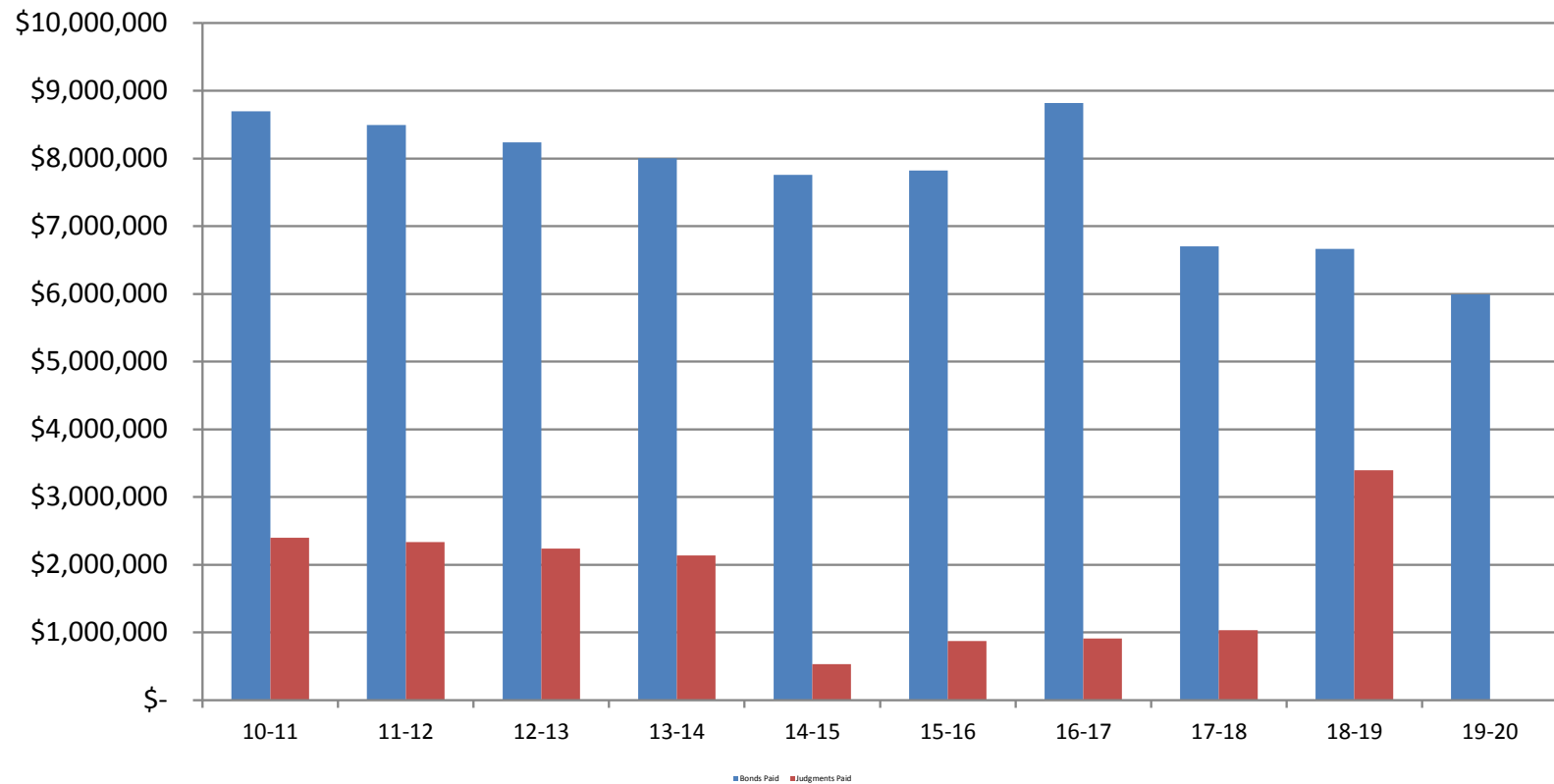
Transfer In \$ -

Ending Cash Balance **\$ 616,919**

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	\$ (5,000,000)	\$ 5,000,000	
1,100,000	(850,000)	250,000	
\$ 11,100,000	\$ (5,850,000)	\$ 5,250,000	
\$ 70,670,000	\$ (48,790,000)	\$ 21,880,000	
21,873,436	(19,806,736)	2,066,700	
\$ 92,543,436	\$ (68,596,736)	\$ 23,946,700	

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



FY 19-20
General and Special Revenue Funds
for the month of September 2019

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 390.32	\$ -	\$ 294,546.93	\$ -	\$ 295,037.25
3		120	County Commissioners	26,315.64	8,771.84	1,800.00	180.00	-	37,067.48
29	3	130	Assessor	154,203.40	68,765.21	2,243.71	5,390.98	745.23	231,348.53
47		140	Assessor Revaluation	221,538.46	104,877.74	9,771.36	42,507.98	658.00	379,353.54
9		150	Treasurer	40,021.19	18,114.28	400.00	29,895.64	210.14	88,641.25
127	3	160	Court Clerk	459,394.18	217,918.31	595.00	14,366.67	-	692,274.16
22	2	170	County Clerk	136,511.09	54,368.47	1,990.92	16,996.41	2,377.80	212,244.69
		180	Excise & Equalization	75.00	5.74	-	141.70	-	222.44
		190	County Audit	-	-	-	5,053.07	132.52	5,185.59
		200	District Attorney-State	-	-	-	4,263.33	1,482.59	5,745.92
		210	District Attorney -County	-	-	-	4,320.93	231.15	4,552.08
		230	Public Defender	-	-	-	637.84	-	637.84
6		240	Purchasing	20,944.40	12,296.16	83.52	986.55	115.48	34,426.11
15	3	250	Election Board	66,301.97	29,460.12	201.26	3,106.60	208.08	99,278.03
6	1	260	BOCC HR/Health & Safety	32,491.79	13,971.41	243.02	1,527.38	128.19	48,361.79
3		265	Employee Benefits Dept	18,122.21	9,104.01	-	536.38	104.78	27,867.38
21	2	270	IT Department	106,132.01	48,248.86	28.88	76,057.93	1,084.01	231,551.69
15	1	280	Facilities Management	77,414.79	27,744.26	-	10,529.94	661.37	116,350.36
		285	Facilities-Custodial	-	-	-	16,623.11	-	16,623.11
		300	Planning Commission	-	-	-	-	-	-
14		301	Court Services	46,487.20	26,364.50	-	120.00	-	72,971.70
374	36	517	Sheriff Detention	1,013,305.22	494,057.60	-	832,979.83	-	2,340,342.65
144		518	Sheriff Law Enforcement	517,335.47	285,847.97	1,000.00	19,736.04	-	823,919.48
86	2	525	Juvenile Detention	256,546.01	110,565.20	-	41,470.80	6,695.56	415,277.57
25		526	Juvenile Bureau	96,952.87	48,506.06	149.00	10,556.03	1,064.83	157,228.79
4		550	Emergency Management	19,670.29	6,931.24	-	2,777.70	-	29,379.23
13	6	610	Social Services	62,297.17	24,206.15	31.67	40,857.23	332.35	127,724.57
		710	Free Fair	3,010.00	230.28	-	434.20	-	3,674.48
4		910	District 1	25,823.79	11,425.06	100.00	1,223.11	392.00	38,963.96
		920	District 2	-	-	-	1,454.72	145.06	1,599.78
3		930	District 3	17,455.02	6,077.24	-	6,027.37	-	29,559.63
5	1	940	County Engineer	30,300.46	12,914.15	130.00	4,877.18	-	48,221.79
		950	Economic Development	-	-	-	-	-	-
975	60		Total General Fund	\$ 3,448,749.63	\$ 1,641,162.18	\$ 18,768.34	\$ 1,490,183.58	\$ 16,769.14	\$ 6,615,632.87

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
28	1	1110	Highway Cash-District 1	\$ 114,041.08	\$ 56,629.31	\$ -	\$ 29,078.30	\$ 55,508.56	\$ 255,257.25
30	1	1110	Highway Cash-District 2	117,520.04	50,827.42	-	217,546.83	2,414.06	388,308.35
27		1110	Highway Cash-District 3	127,757.48	65,771.27	-	97,322.64	213,273.29	504,124.68
		1111	CBRI Fund	-	-	-	46,657.94	-	46,657.94
28		1130	Resale Property Fund	138,541.58	64,140.88	-	320,221.98	3,195.17	526,099.61
1		1140	Treasurer Mortgage Fee Fund	3,300.00	2,504.32	1,866.19	21,372.52	127.80	29,170.83
3		1150	County Clerk Lien Fee Fund	13,381.18	6,084.65	-	111.50	230.00	19,807.33
6		1151	UCC Central Filing Fund	27,934.71	9,753.79	-	-	-	37,688.50
10	1	1152	Records Preservation Fund	37,374.54	14,966.62	-	-	-	52,341.16
54		1160	Sheriff Serv Fee Fund	165,630.47	73,231.69	-	112,459.18	1,110.60	352,431.94
25		1161	Sheriff Special Revenue Fund	76,556.65	39,186.69	9,831.00	186,096.24	331,144.21	642,814.79
3		1162	Sheriff Grant Fund	21,047.12	2,856.55	-	601.22	130,885.08	155,389.97
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	985.00	-	985.00
4		1233	Juvenile - Title IV-E	11,690.85	7,622.88	-	200.01	-	19,513.74
5	2	1240	Planning Commission Fee Fund	24,756.61	9,601.60	2,354.80	1,479.59	-	38,192.60
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	744.60	3,626.79	4,371.39
		1260	Community Service Fee	-	-	-	4,670.78	980.45	5,651.23
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	8,474.99	4,320.23	-	-	(144.00)	12,651.22
		1282	Mental Health Court Fund	-	-	-	18.99	(140.00)	(121.01)
		1290	SHINE Program Fund	-	-	-	-	-	-
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
227	5		Total Special Revenue Funds	\$ 888,007.30	\$ 407,497.90	\$ 14,051.99	\$ 1,039,567.32	\$ 742,212.01	\$ 3,091,336.52

1202	65		Total	\$ 4,336,756.93	\$ 2,048,660.08	\$ 32,820.33	\$ 2,529,750.90	\$ 758,981.15	\$ 9,706,969.39
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Category % of Total	44.7%	21.1%	0.3%	26.1%	7.8%	100.0%
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