

Oklahoma County  
Monthly Financial Report  
For Period Ending June 30, 2023

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 the Oklahoma County Clerk

**Oklahoma County  
FY 2022-2023 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Department</b>	<b>FY 2021-22 Budget at 6-30-22</b>	<b>FY 22-23 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 22-23 Amended Budget</b>	<b>Increase/ Decrease from FY 2021- 22 Budget</b>	<b>% Increase (Decrease)</b>
110 General Government	\$ 38,557,708	\$ 38,710,012	\$ 786,312	\$ 309,000	\$ 39,805,324	\$ 1,247,616	3.2%
120 Commissioners	510,986	513,842		19,353	533,195	22,209	4.3%
130 Assessor	3,460,534	3,563,218	191,005	(292,552)	3,461,671	1,137	0.0%
140 Assessor Revaluation	5,881,173	6,344,734	343,329		6,688,063	806,890	13.7%
150 Treasurer	1,091,164	1,091,111	49,621	(63,833)	1,076,899	(14,265)	-1.3%
160 Court Clerk	10,380,771	10,759,586	684,160	(70,000)	11,373,746	992,975	9.6%
170 County Clerk	2,690,566	2,725,089	136,609	(225,000)	2,636,698	(53,868)	-2.0%
180 Excise and Equalization	42,576	44,957			44,957	2,381	5.6%
190 County Audit	777,208	777,208	53,036		830,244	53,036	6.8%
200 District Attorney - State	150,000	150,000	200,000		350,000	200,000	133.3%
210 District Attorney - County	71,898	71,898			71,898	-	0.0%
230 Public Defender	61,720	65,670		18,194	83,864	22,144	35.9%
240 Purchasing	475,325	483,624	95,370		578,994	103,669	21.8%
250 Election Board	1,742,560	1,876,041	118,520	309,222	2,303,783	561,223	32.2%
260 BOCC HR/Health & Safety	811,822	830,918	52,498	(203,983)	679,433	(132,389)	-16.3%
265 Employee Benefits Department	402,930	407,536	26,197	(5,970)	427,763	24,833	N/A
270 IT Department	5,096,807	4,661,794	152,158	(15,000)	4,798,952	(297,855)	-5.8%
280 Facilities Management-Main	2,111,223	2,126,905	110,019	(150,000)	2,086,924	(24,299)	-1.2%
290 Facilities Mgmt - Custodial	313,000	313,000	-		313,000	-	0.0%
300 Planning Commission	322,368	246,705	17,846		264,551	(57,817)	-17.9%
310 Court Services	1,020,761	1,047,800	67,133		1,114,933	94,172	9.2%
518 Sheriff-Law Enforcement	12,849,052	13,074,192	1,330,520	(166,086)	14,238,626	1,389,574	10.8%
525 Juvenile Detention	6,833,918	7,471,660	503,679	370,000	8,345,339	1,511,421	22.1%
526 Juvenile Bureau	2,496,859	2,536,214	151,063	30,000	2,717,277	220,418	8.8%
550 Emergency Management	638,346	618,659	117,127	(30,000)	705,786	67,440	10.6%
610 Social Services	2,479,585	2,269,811	83,297		2,353,108	(126,477)	-5.1%
710 Free Fair	67,238	67,238	-		67,238	-	0.0%
910 Highway - District 1	590,390	596,790	18,545	(42,000)	573,335	(17,055)	-2.9%
920 Highway - District 2	311,517	334,823	35,140	18,983	388,946	77,429	24.9%
930 Highway - District 3	519,624	570,084	16,168	(100,000)	486,252	(33,372)	-6.4%
940 Engineer	594,529	593,713	39,849	(60,000)	573,562	(20,967)	-3.5%
950 Economic Development	200,000	200,000	-		200,000	-	0.0%
991 Employee Benefits Supplement	-	-	-	-	-	-	#DIV/0!
993 Self Insurance Supplement	-	-	-	-	-	-	#DIV/0!
995 Reserve	2,443,169	1,857,608	1,675,075	(3,515,198)	17,485.50	(2,425,683)	-99.3%
<b>Total Department Budgets</b>	<b>\$ 105,997,326</b>	<b>\$ 107,002,440</b>	<b>\$ 7,054,276</b>	<b>\$ (3,864,870)</b>	<b>\$ 110,191,846</b>	<b>\$ 4,194,520</b>	<b>4.0%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 3,600,000	\$ 3,400,000		\$ 3,567,970	\$ 6,967,970	\$ 3,367,970	93.6%
4020 Workers Compensation	540,000	375,000			375,000	(165,000)	-30.6%
4030 Self Insurance	181,000	60,000	50,000	296,900	406,900	225,900	124.8%
2010 Capital Projects	300,000	60,000	2,300,000		2,360,000	2,060,000	686.7%
5010 Defined Benefit Plan	800,000	800,000	(800,000)		-	(800,000)	
<b>Total Transfers</b>	<b>\$ 5,421,000</b>	<b>\$ 4,695,000</b>	<b>\$ 1,550,000</b>	<b>\$ 3,864,870</b>	<b>\$ 10,109,870</b>	<b>\$ 4,688,870</b>	<b>86.5%</b>
<b>Total</b>	<b>\$ 111,418,326</b>	<b>\$ 111,697,440</b>	<b>\$ 8,604,276</b>	<b>\$ 0</b>	<b>\$ 120,301,716</b>	<b>\$ 8,883,390</b>	<b>8.0%</b>
<b>Total Sources Available</b>							
Revenue	\$ 98,517,940	\$ 99,901,401			\$ 107,106,296	\$ 8,588,356	8.7%
Fund Balance	\$ 12,900,386	\$ 11,796,039			\$ 13,195,420	\$ 295,034	2.3%
<b>Total Available Funding</b>	<b>\$ 111,418,326</b>	<b>\$ 111,697,440</b>			<b>\$ 120,301,716</b>	<b>\$ 8,883,390</b>	<b>8.0%</b>

**Oklahoma County  
FY 2022-2023 General Fund Reserve**

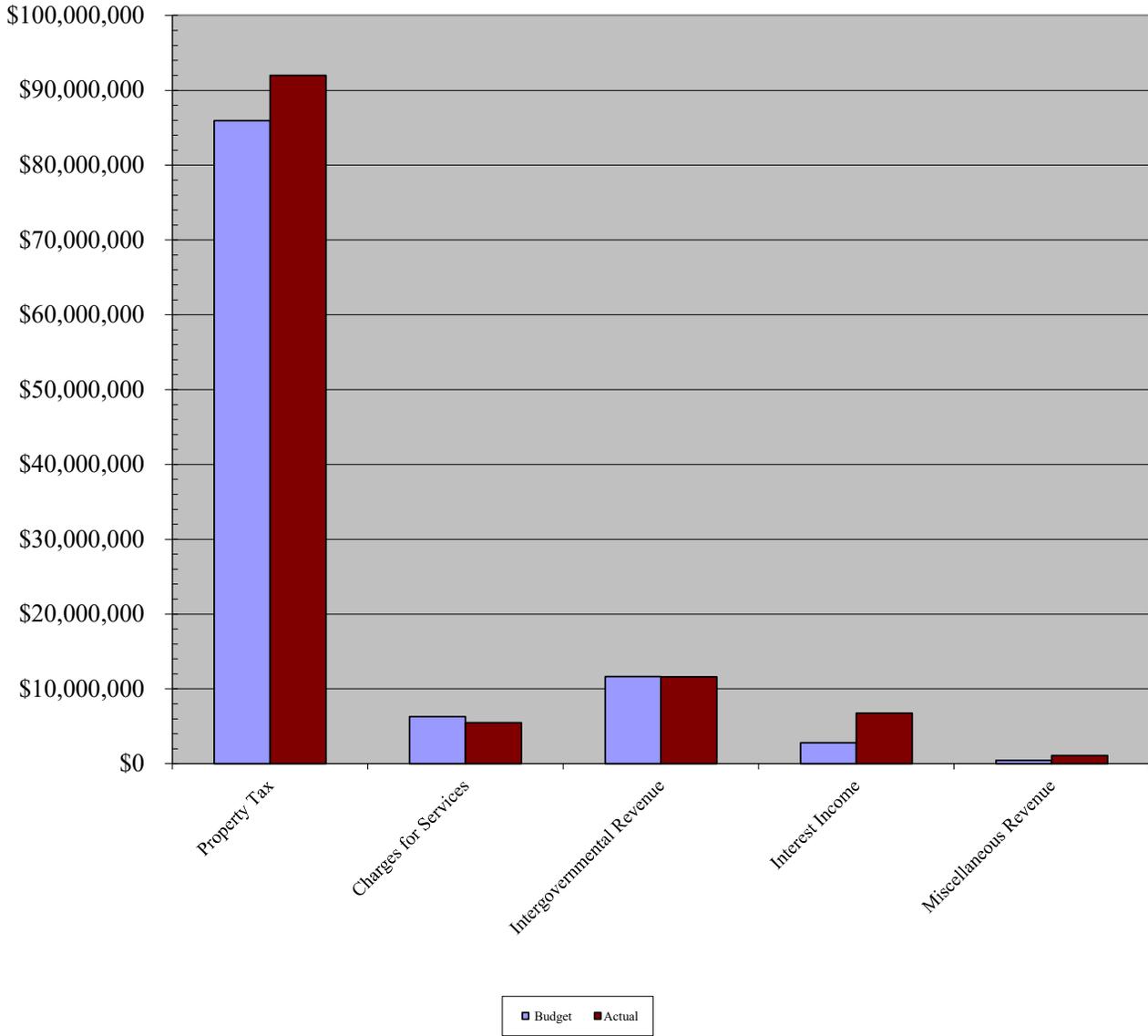
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ <b>1,857,608.00</b>	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	2022-3085	7/16/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (143,400.00)	2022-3387	8/18/2022
995 General Fund Reserve	Supplemental Budget-Approved 9-15-2022	\$ <b>1,675,075.00</b>	Supplement	9/15/2022
110 General Government	Fund DA Civil Fee Voucher account #8203	\$ (2,000.00)	2022-4011	10/20/2022
230 Public Defender	Purchase of office furniture	\$ (12,000.00)	2022-4238	11/17/2022
250 Election Board	To cover the cost of a Special County Election	\$ (240,000.00)	2023-0231	1/19/2023
230 Public Defender	To refund moving expenses	\$ (6,193.50)	2023-0550	2/16/2023
- multiple	Elected Officials' Salary & Benefits increase	\$ (36,882.00)	2023-0551	2/16/2023
991 Employee Benefits Supplement	Transfer to Employee Benefits	\$ (860,000.00)	2023-0552	2/16/2023
250 Election Board	To cover the cost of a Special County Election	\$ (189,222.00)	2023-0880	3/16/2023
991 Employee Benefits Supplement	Transfer to Employee Benefits	\$ (500,000.00)	2023-1311	4/6/2023
991 Employee Benefits Supplement	Transfer to Employee Benefits	\$ (665,000.00)	2023-1495	4/20/2023
526 Juvenile Bureau	Transfer to cover the increase in operational costs	\$ (30,000.00)	2023-1750	5/4/2023
525 Juvenile Detention	Transfer to cover the increase in operational costs	\$ (70,000.00)	2023-1750	5/4/2023
525 Juvenile Detention	Transfer to cover the cost of salaries	\$ (300,000.00)	2023-1749	5/4/2023
110 General Government	Fund Court Services GPS Indigent Fund	\$ (15,000.00)	2023-1994	5/18/2023
110 General Government	Transfer to cover increased utilities and professional services	\$ (252,000.00)	2023-1996	5/18/2023
<b>Total General Fund Reserve</b>		<b>\$ 17,485.50</b>		

**General Fund  
FY 2022-2023  
Budget Analysis  
For the Period Ending June 30, 2023**

	<b>22-23 Adopted Budget</b>	<b>22-23 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 13,195,420	\$ 13,195,420	\$ -	100.0%	
Reserved	5,660,235	5,660,235	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 18,855,655</b>	<b>\$ 18,855,655</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 85,929,375	\$ 92,011,158	\$ 6,081,783	107.1%	107.5%
Charges for Services	6,284,463	5,489,442	(795,021)	87.3%	157.1%
Intergovernmental Revenue	11,645,341	11,593,066	(52,275)	99.6%	86.9%
Interest Income	2,800,000	6,774,162	3,974,162	241.9%	155.0%
Miscellaneous Revenue	447,116	1,101,289	654,173	246.3%	181.1%
<b>Total Revenue</b>	<b>\$ 107,106,296</b>	<b>\$ 116,969,118</b>	<b>\$ 9,862,822</b>	<b>109.2%</b>	<b>107.7%</b>
Temporary Cash Transfer In	\$ -	\$ 27,500,000	\$ 27,500,000		
Temporary Cash Transfer Out	-	(27,500,000)	(27,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,245,000)	(10,109,870)	(3,864,870)		
22-23 Expenditures	\$ 114,056,716	\$ 103,671,592	\$ (10,385,124)	90.9%	89.9%
Prior Budget Year Expenditures	5,660,235	4,458,233	(1,202,001)	78.8%	91.2%
<b>Total Expenditures</b>	<b>\$ 119,716,951</b>	<b>\$ 108,129,825</b>	<b>\$ (11,587,126)</b>		
<b>Cash Balance*</b>	<b>\$ (0)</b>	<b>\$ 17,585,077</b>	<b>\$ 17,585,077</b>		

\* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**22-23 General Fund Budget to Actual Revenue  
at June 30, 2023**



**General Fund  
FY 2022-2023  
Actual Comparison**

	For the Month Ending June 30, 2023			
	22-23	21-22	Increase (Decrease)	% Increase (Decrease)
	June Actual	June Actual		
<b>Beginning Cash Balance:</b>	\$ 19,148,153	\$ 23,452,160	\$ (4,304,007)	-18.4%
<b>Revenue:</b>				
Property Tax	\$ 2,107,905	\$ 2,207,670	\$ (99,765)	-4.5%
Charges for Services	469,966	591,079	(121,112)	-20.5%
Intergovernmental Revenue	1,061,054	412,078	648,976	157.5%
Interest Income	741,931	110,427	631,504	571.9%
Miscellaneous Revenue	21,233	31,426	(10,192)	-32.4%
Total Revenue	<u>\$ 4,402,090</u>	<u>\$ 3,352,680</u>	<u>\$ 1,049,410</u>	<u>31.3%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
22-23 Expenditures	\$ 5,906,493	\$ 7,951,026	\$ (2,044,533)	-25.7%
Prior Budget Year Expenditures	58,673	-	58,673	
Total Expenditures	<u>\$ 5,965,166</u>	<u>\$ 7,951,026</u>	<u>\$ (1,985,860)</u>	<u>-25.0%</u>
<b>Ending Cash Balance</b>	<u><u>\$ 17,585,077</u></u>	<u><u>\$ 18,853,814</u></u>	<u><u>\$ (1,268,737)</u></u>	<u><u>-6.7%</u></u>

	For the Year to Date Period Ending June 30, 2023			
	22-23	21-22	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
	\$ 92,011,158	\$ 86,939,736	\$ 5,071,421	5.8%
	5,489,442	7,739,848	(2,250,406)	-29.1%
	11,593,066	10,697,670	895,397	8.4%
	6,774,162	155,032	6,619,129	4269.5%
	1,101,289	569,352	531,938	93.4%
	<u>\$ 116,969,118</u>	<u>\$ 106,101,638</u>	<u>\$ 10,867,479</u>	<u>10.2%</u>
	\$ 27,500,000	\$ 20,000,000	\$ 7,500,000	
	(27,500,000)	(20,000,000)	(7,500,000)	
	-	-	-	
	(10,109,870)	(5,421,000)	(4,688,870)	86.5%
	\$ 103,671,592	\$ 95,313,431	\$ 8,358,161	8.8%
	4,458,233	6,050,054	(1,591,821)	-26.3%
	<u>\$ 108,129,825</u>	<u>\$ 101,363,485</u>	<u>\$ 6,766,340</u>	<u>6.7%</u>
	<u><u>\$ 17,585,077</u></u>	<u><u>\$ 18,853,814</u></u>	<u><u>\$ (1,268,737)</u></u>	<u><u>-6.7%</u></u>

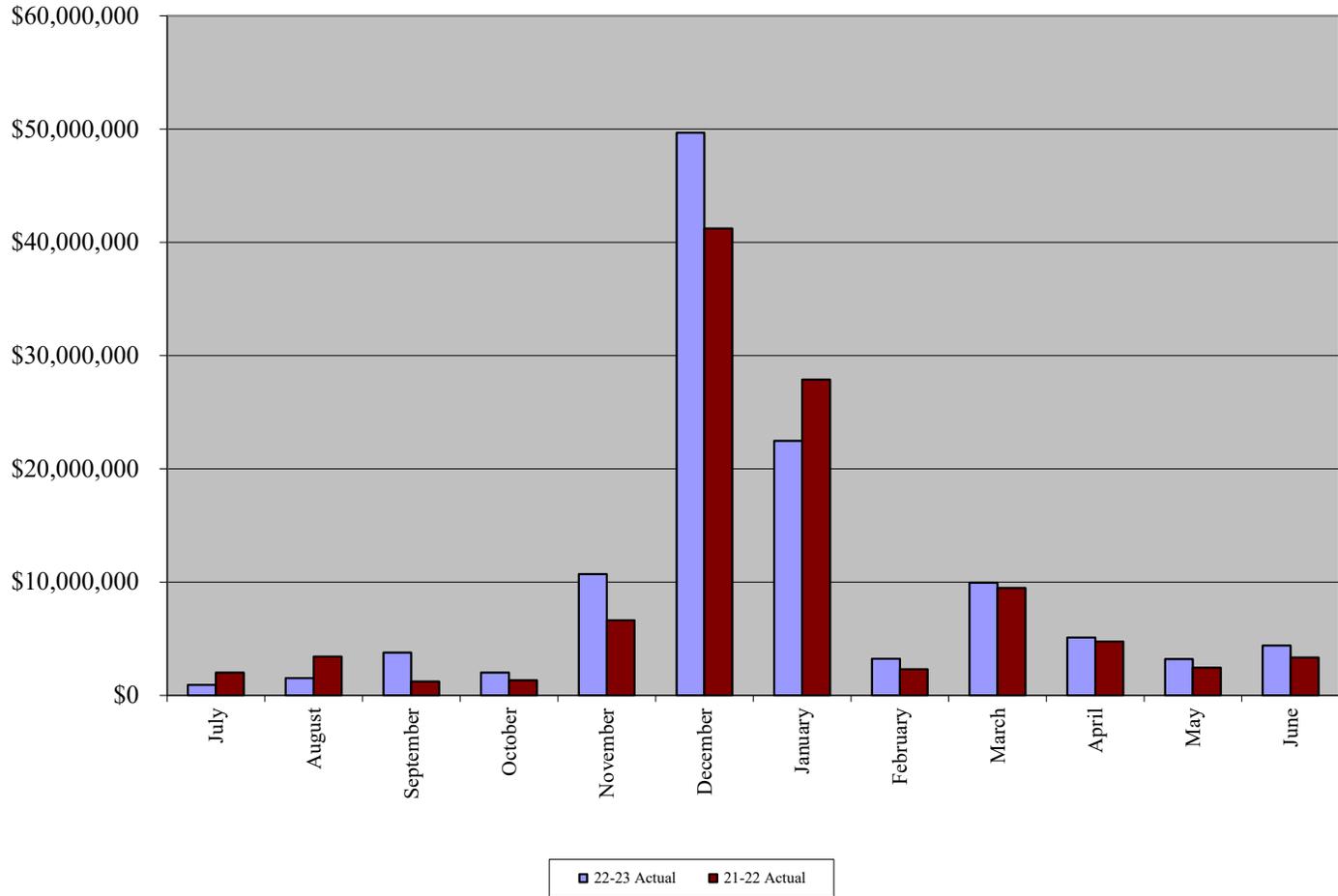
Note 1.)

**Operating Transfers**  
2010-Capital Projects  
2080-Capital Projects-New Jail  
4010-Employee Benefits  
4020-Workers Compensation  
4030-Self Insurance  
5010-Defined Benefit Retirement  
Total Operating Transfers

	22-23 June Actual	21-22 June Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ (360,000)	\$ (300,000)	\$ (60,000)
	(2,000,000)	-	(2,000,000)
	(6,967,970)	(3,600,000)	(3,367,970)
	(375,000)	(540,000)	165,000
	(406,900)	(181,000)	(225,900)
	-	(800,000)	800,000
	<u>\$ (10,109,870)</u>	<u>\$ (5,421,000)</u>	<u>\$ (4,688,870)</u>

### General Fund Actual Revenue June 30, 2023

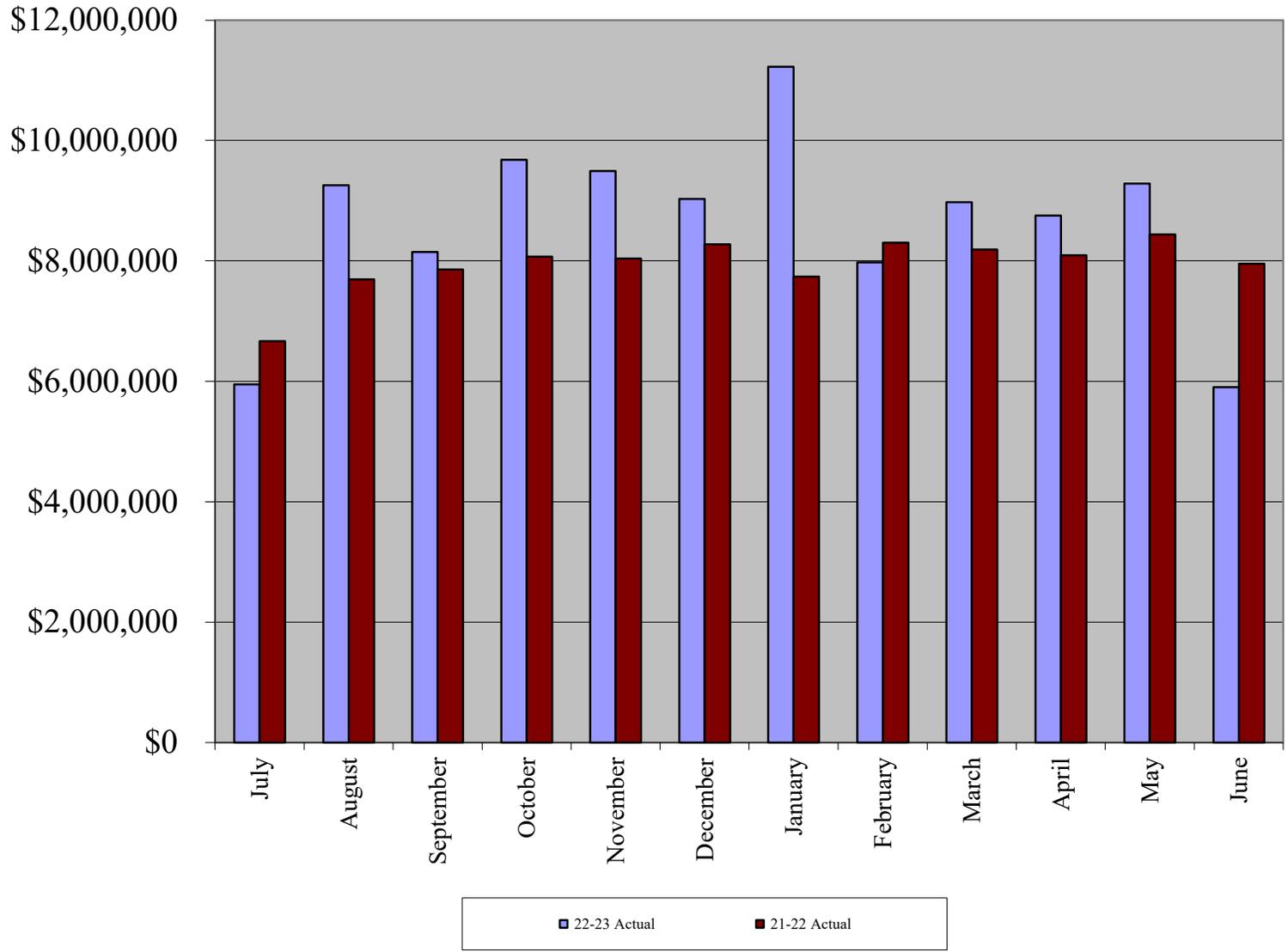


FY 2022-23 General Fund Expenditures  
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	June 2023 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	22/23 % Expended	Prior Year % Expended
110	General Government	\$ 38,710,012	\$ 1,095,312	\$ 39,805,324	\$ 100,244	\$ 38,521,806	\$ 1,283,518	\$ 39,668,862	\$ 136,462	96.8%	96.5%
120	County Commissioners	513,842	19,353	533,195	45,972	519,374	13,821	519,374	13,821	97.4%	97.5%
130	Assessor	3,563,218	(101,547)	3,461,671	372,796	3,326,147	135,524	3,338,820	122,851	96.1%	89.6%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	673,435	6,002,320	685,743	6,115,518	572,545	89.7%	87.9%
150	Treasurer	1,091,111	(14,212)	1,076,899	54,093	992,243	84,656	1,034,074	42,825	92.1%	87.7%
160	Court Clerk	10,759,586	614,160	11,373,746	941,385	11,016,453	357,293	11,031,611	342,135	96.9%	94.2%
170	County Clerk	2,725,089	(88,391)	2,636,698	19,211	2,541,219	95,479	2,559,491	77,207	96.4%	96.1%
180	Excise & Equalization Bds	44,957	-	44,957	6,089	25,704	19,253	26,457	18,500	57.2%	52.7%
190	County Audit	777,208	53,036	830,244	4,290	335,212	495,032	546,053	284,191	40.4%	53.5%
200	District Attorney-State	150,000	200,000	350,000	44,533	232,778	117,222	261,719	88,281	66.5%	80.0%
210	District Attorney-County	71,898	-	71,898	4,451	62,179	9,719	71,242	656	86.5%	81.9%
230	Public Defender	65,670	18,194	83,864	12,004	63,570	20,293	83,807	56	75.8%	87.8%
240	Purchasing	483,624	95,370	578,994	44,817	497,055	81,939	500,957	78,037	85.8%	93.8%
250	Election Board	1,876,041	427,742	2,303,783	159,820	2,099,058	204,725	2,183,222	120,561	91.1%	86.7%
260	BOCC HR/Health & SAG	830,918	(151,485)	679,433	42,594	577,551	101,882	594,060	85,373	85.0%	83.1%
265	Employee Benefits Dept	407,536	20,227	427,763	35,166	411,777	15,986	413,500	14,263	96.3%	95.3%
270	IT Department	4,661,794	137,158	4,798,952	542,804	4,335,091	463,861	4,479,093	319,859	90.3%	76.5%
280	Facilities Management	2,126,905	(39,981)	2,086,924	169,764	1,784,568	302,356	1,983,477	103,447	85.5%	77.7%
285	Facilities Mgmt-Custodial	313,000	-	313,000	19,552	219,847	93,153	245,194	67,806	70.2%	69.7%
300	Planning Commission	246,705	17,846	264,551	21,213	240,119	24,432	240,119	24,432	90.8%	94.3%
301	Court Services	1,047,800	67,133	1,114,933	88,520	1,075,780	39,153	1,075,780	39,153	96.5%	93.6%
518	Sheriff-Law Enforcement	13,074,192	1,164,434	14,238,626	1,221,828	13,920,691	317,935	13,920,691	317,935	97.8%	96.7%
525	Juvenile Detention	7,471,660	873,679	8,345,339	679,740	7,930,463	414,876	8,061,846	283,493	95.0%	91.4%
526	Juvenile Bureau	2,536,214	181,063	2,717,277	219,860	2,472,829	244,448	2,537,038	180,239	91.0%	87.2%
550	Emergency Management	618,659	87,127	705,786	51,417	499,347	206,439	653,724	52,062	70.8%	81.3%
610	Social Services	2,269,811	83,297	2,353,108	178,539	2,099,746	253,362	2,227,127	125,981	89.2%	82.9%
710	Free Fair	67,238	-	67,238	-	62,846	4,392	66,902	336	93.5%	98.0%
910	District 1	596,790	(23,455)	573,335	8,377	408,637	164,698	565,190	8,145	71.3%	72.6%
920	District 2	334,823	54,123	388,946	32,437	343,425	45,521	345,843	43,103	88.3%	90.3%
930	District 3	570,084	(83,832)	486,252	66,499	460,598	25,654	486,225	27	94.7%	93.0%
940	County Engineer	593,713	(20,151)	573,562	45,046	493,157	80,405	500,504	73,058	86.0%	86.9%
950	Economic Development	200,000	-	200,000	-	100,000	100,000	200,000	-	50.0%	50.0%
991	Employee Benefits Supple	-	3,567,970	3,567,970	-	3,567,970	-	3,567,970	-		
993	Self Insurance Supplement	-	296,900	296,900	-	296,900	-	296,900	-		
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-		
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-		
995	General Fund Reserve	1,857,608	(1,840,123)	17,486	-	-	17,486	-	17,486		
<b>Total</b>		<b>\$ 107,002,440</b>	<b>\$ 7,054,276</b>	<b>\$ 114,056,716</b>	<b>\$ 5,906,493</b>	<b>\$ 107,536,462</b>	<b>\$ 6,520,254</b>	<b>\$ 110,402,391</b>	<b>\$ 3,654,325</b>	<b>94.3%</b>	<b>89.9%</b>

Year elapsed = 100.0%

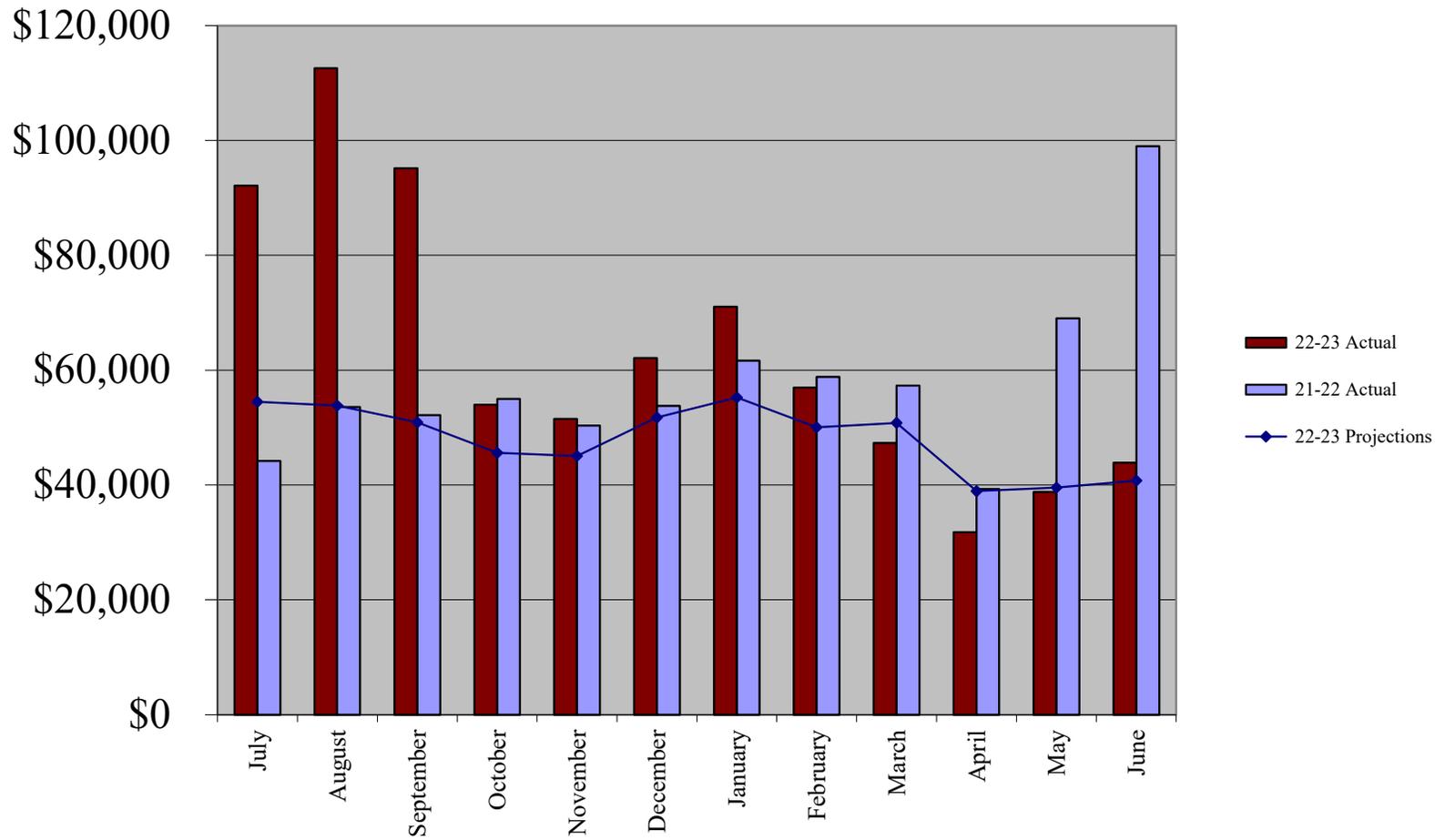
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2022-2023  
June 30, 2023**

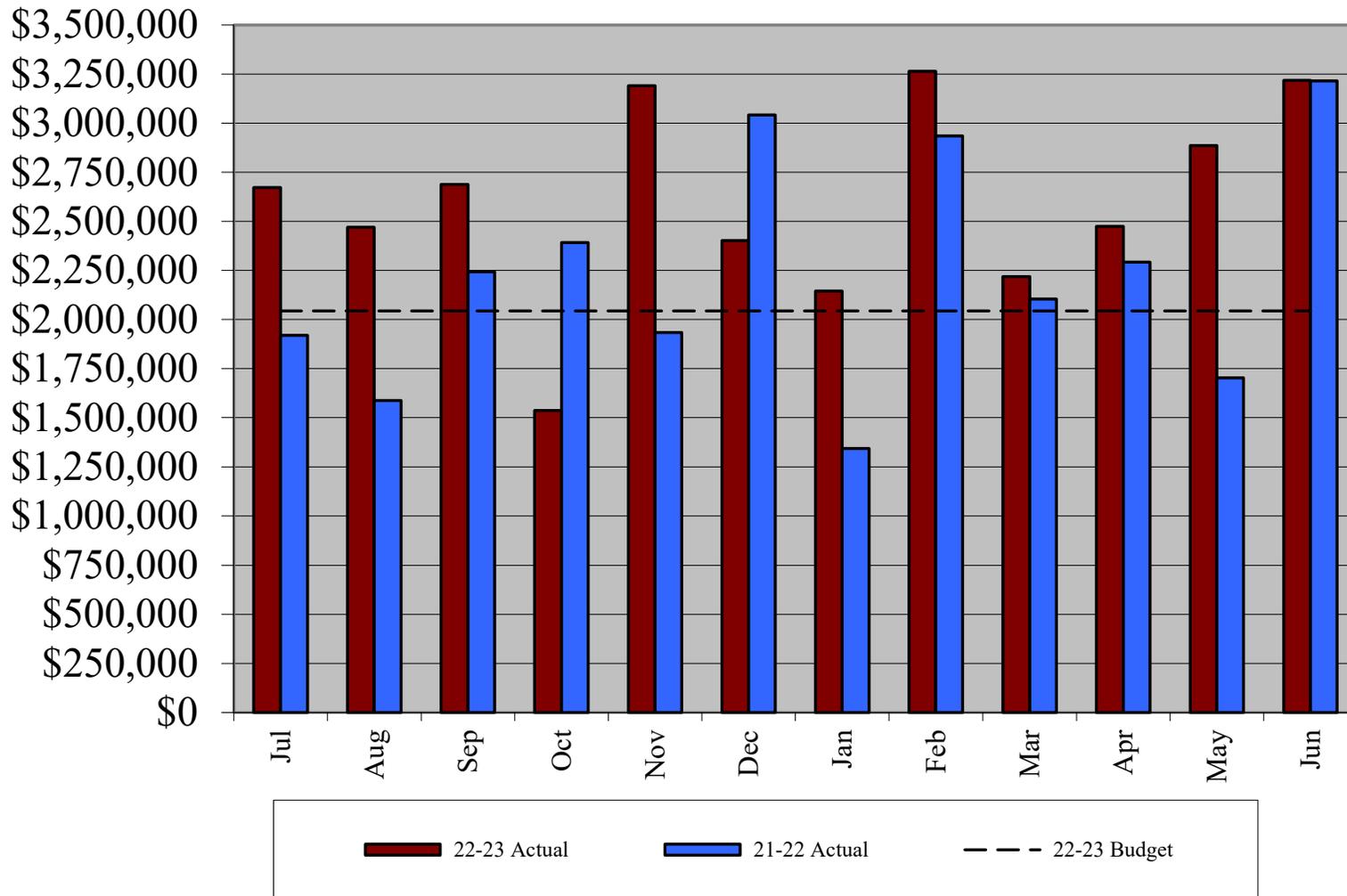
<u>Account Description</u>	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 1,200	\$ 1,200	\$ -
52010 FICA - Retirement Board Members	392		264	264	128
52032 Retirement paid by General Fund	4,600	-	-	-	4,600
<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ -</b>	<b>\$ 1,464</b>	<b>\$ 1,464</b>	<b>\$ 4,728</b>
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 31,217	\$ 713,283	\$ 744,500	\$ 30,500
54023 Electricity (OG&E)	455,000	38,743	413,257	452,000	3,000
54024 Sewer and Water(City of OKC)	75,000	13,714	49,087	62,800	12,200
54022 Natural Gas(ONG)	15,000	13,934	16,066	30,000	(15,000)
<b>Utilities Subtotal</b>	<b>\$ 1,320,000</b>	<b>\$ 97,608</b>	<b>\$ 1,191,692</b>	<b>\$ 1,289,300</b>	<b>\$ 30,700</b>
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	200	600	800	3,200
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 4,000</b>	<b>\$ 200</b>	<b>\$ 600</b>	<b>\$ 800</b>	<b>\$ 3,200</b>
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373	\$ -	\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500	-	10,000	10,000	(500)
54017 ACOG & COMEA annual membership dues	7,000	-	7,192	7,192	(192)
54017 CODA annual membership dues	2,400	-	2,400	2,400	-
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 33,965</b>	<b>\$ 33,965</b>	<b>\$ (692)</b>
<u>Other Operating Expenditures</u>					
54019 Liability policies on equipment and property; blank	979,344	-	963,607	963,607	15,737
54040 Publication of Commissioners Proceedings/Ads	42,000	22,437	24,667	47,104	(5,104)
54045 Metro Parking Garage-Judges parking	1,380	-	1,388	1,388	(8)
54102 PBA Leases-County Departments	1,026,060	-	900,465	900,465	125,595
54103 Storage Court Clerk Building Lease	381,096	-	381,096	381,096	-
54109/540 Postage Machine and Postage	8,500	-	12,535	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ -	\$ 719,437	\$ 719,437	\$ 0
54451 Outside legal services	\$ 765,000	745,218	129,166	874,384	(109,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	365,000	8,960	291,040	300,000	65,000
54455 OSU Extension Contract	553,345	138,336	415,009	553,345	-
54455 Professional Services-Other -Arbitrage	15,000	-	-	-	15,000
54455 Professional Services-Bank Fees	88,000	35,000	52,971	87,971	29
54455 Criminal Justice Authority	32,960,022	2	32,960,022	32,960,024	(2)
54455 Criminal Justice Advisory Committee	150,000	37,500	112,500	150,000	-
54455 MGT of America-Consulting	8,500	9,200	-	9,200	(700)
54455 ODOT Rodent Damage Control Program	2,400	2,400	-	2,400	-
54455 Tuition Reimbursement	40,000	-	6,053	6,053	33,947
54455 BOCC Employee of the Month	3,000	-	2,250	2,250	750
54455 ESRI	190,000	-	190,000	190,000	-
54455 Court Services	76,000	-	76,000	76,000	-
54455 Consulting Services-Retirement Plan	-	-	-	-	-
54456 Downtown Business Improvement District Assesmn	15,000	-	19,190	19,190	(4,190)
54456 Alcohol and drug screening for county employees	20,000	12,740	7,260	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,348	12,454	28,052	40,506	(34,158)
<b>Other Operating Subtotal</b>	<b>\$ 38,440,432</b>	<b>\$ 1,049,248</b>	<b>\$ 37,292,708</b>	<b>\$ 38,341,955</b>	<b>\$ 98,477</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 39,797,705</b>	<b>\$ 1,147,056</b>	<b>\$ 38,518,964</b>	<b>\$ 39,666,020</b>	<b>\$ 131,685</b>
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	-	1,428	1,428	-
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ 1,428</b>	<b>\$ -</b>
<b>Grand Total - General Government</b>	<b>\$ 39,805,324</b>	<b>\$ 1,147,056</b>	<b>\$ 38,521,856</b>	<b>\$ 39,668,912</b>	<b>\$ 136,412</b>

# General Government-Vicinity Energy Actual Expenditures





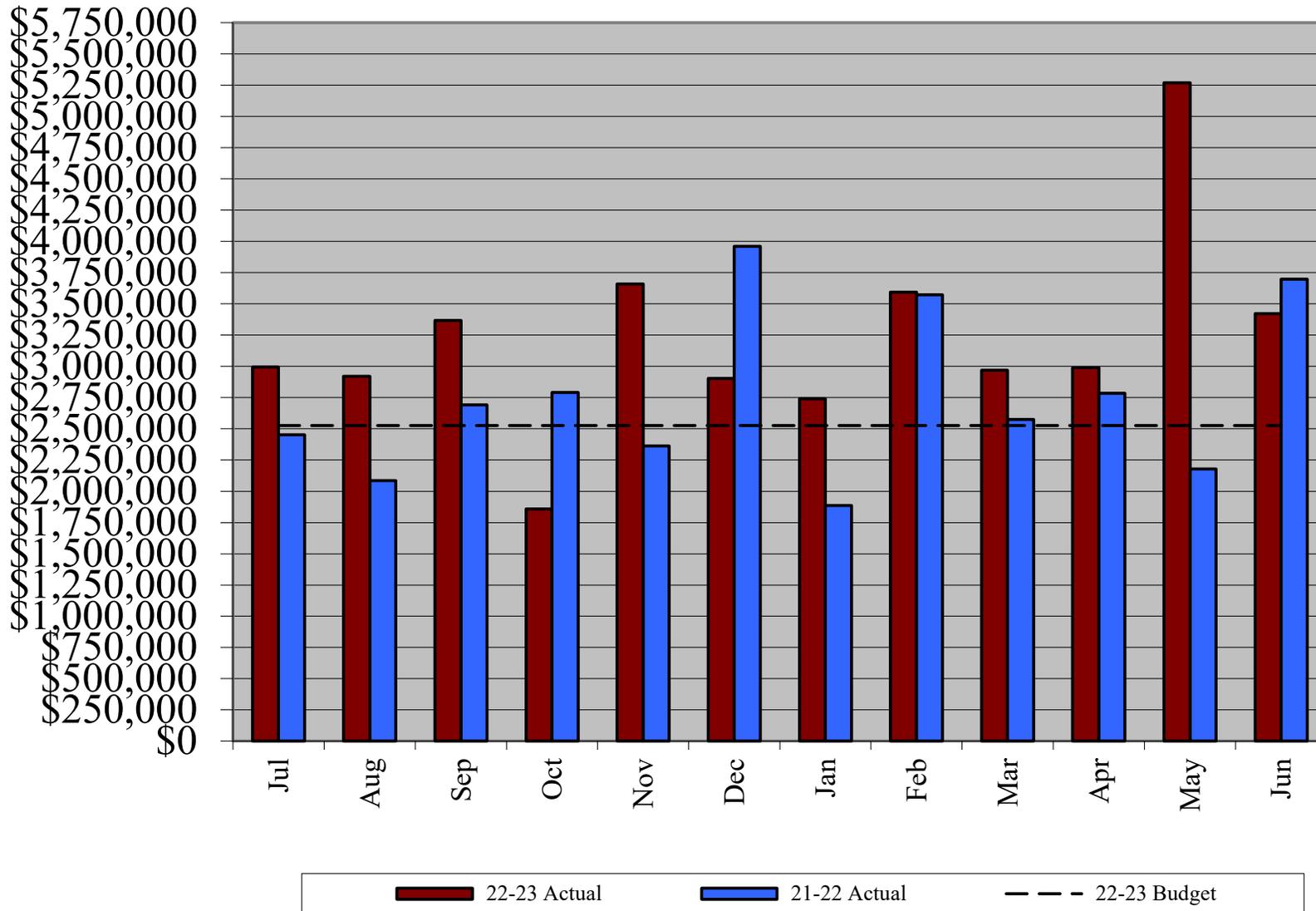
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2022-23**  
**June 30, 2023**

	Annual		Annual		June		June	
	FY 22-23	FY 21-22	FY 22-23	FY 21-22	FY 22-23	FY 21-22	FY 22-23	FY 21-22
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%
Transfers In	\$ 3,400,000	\$ 3,600,000	\$ (200,000)	-5.6%	\$ 7,925,000	\$ 3,600,000	\$ 4,325,000	120.1%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	18,368,910	17,098,828	1,270,082	7%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	4,207,161	4,122,992	84,169	2.0%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	2,036,683	1,070,001	966,682	
Rx Rebates	2,500,000	3,213,013	(713,013)	-22.2%	3,399,888	3,213,013	186,875	6%
Refunds/Rebates/Subsidy	427,582	224,726	202,856	90.3%	281,205	224,726	56,479	25.1%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	2,434,882	2,655,755	(220,874)	0.0%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 31,226,286</b>	<b>\$ 33,802,253</b>	<b>\$ (2,575,968)</b>	<b>-7.6%</b>	<b>\$ 39,430,932</b>	<b>\$ 33,802,253</b>	<b>\$ 5,628,679</b>	<b>16.7%</b>
<b>Expenses</b>								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 19,142,731	\$ 17,681,337	\$ 1,461,394	8.3%
Medical claims covered by Stop Lo	-	518,685	(518,685)		1,687,269	518,685	1,168,584	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	12,021,376	9,029,728	2,991,648	33.1%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	1,668,243	1,414,163	254,080	18.0%
Vision Claims	203,997	200,983	3,014	1.5%	195,160	200,983	(5,823)	-2.9%
County Pharmacy	305,000	286,574	18,426	6.4%	270,820	286,574	(15,754)	-5.5%
Employee Assistance Program	21,393	21,393	(0)	0.0%	19,610	21,393	(1,783)	-8.3%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	1,090,242	1,202,661	(112,419)	-9.3%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	592	(592)	0%
<b>Total Claims</b>	<b>\$ 27,647,701</b>	<b>\$ 30,356,116</b>	<b>\$ (2,708,415)</b>	<b>-8.9%</b>	<b>\$ 36,095,451</b>	<b>\$ 30,356,116</b>	<b>\$ 5,739,335</b>	<b>18.9%</b>
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	971,767	975,676	(3,910)	-0.4%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	388,284	375,081	13,204	3.5%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	1,222,138	1,318,177	(96,039)	-7.3%
<b>Total Admin/Premiums</b>	<b>\$ 2,671,650</b>	<b>\$ 2,668,934</b>	<b>\$ 2,716</b>	<b>0.1%</b>	<b>\$ 2,582,189</b>	<b>\$ 2,668,934</b>	<b>\$ (86,745)</b>	<b>-3.3%</b>
<b>Total Expenses</b>	<b>\$ 30,319,352</b>	<b>\$ 33,025,050</b>	<b>\$ (2,705,698)</b>	<b>-8.2%</b>	<b>\$ 38,677,640</b>	<b>\$ 33,025,050</b>	<b>\$ 5,652,590</b>	<b>17.1%</b>
<b>Ending Cash Balance</b>	<b>\$ 906,935</b>	<b>\$ 777,203</b>	<b>\$ 129,731</b>	<b>17%</b>	<b>\$ 753,292</b>	<b>\$ 777,203</b>	<b>\$ (23,911)</b>	<b>-3.1%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**June 30, 2023**

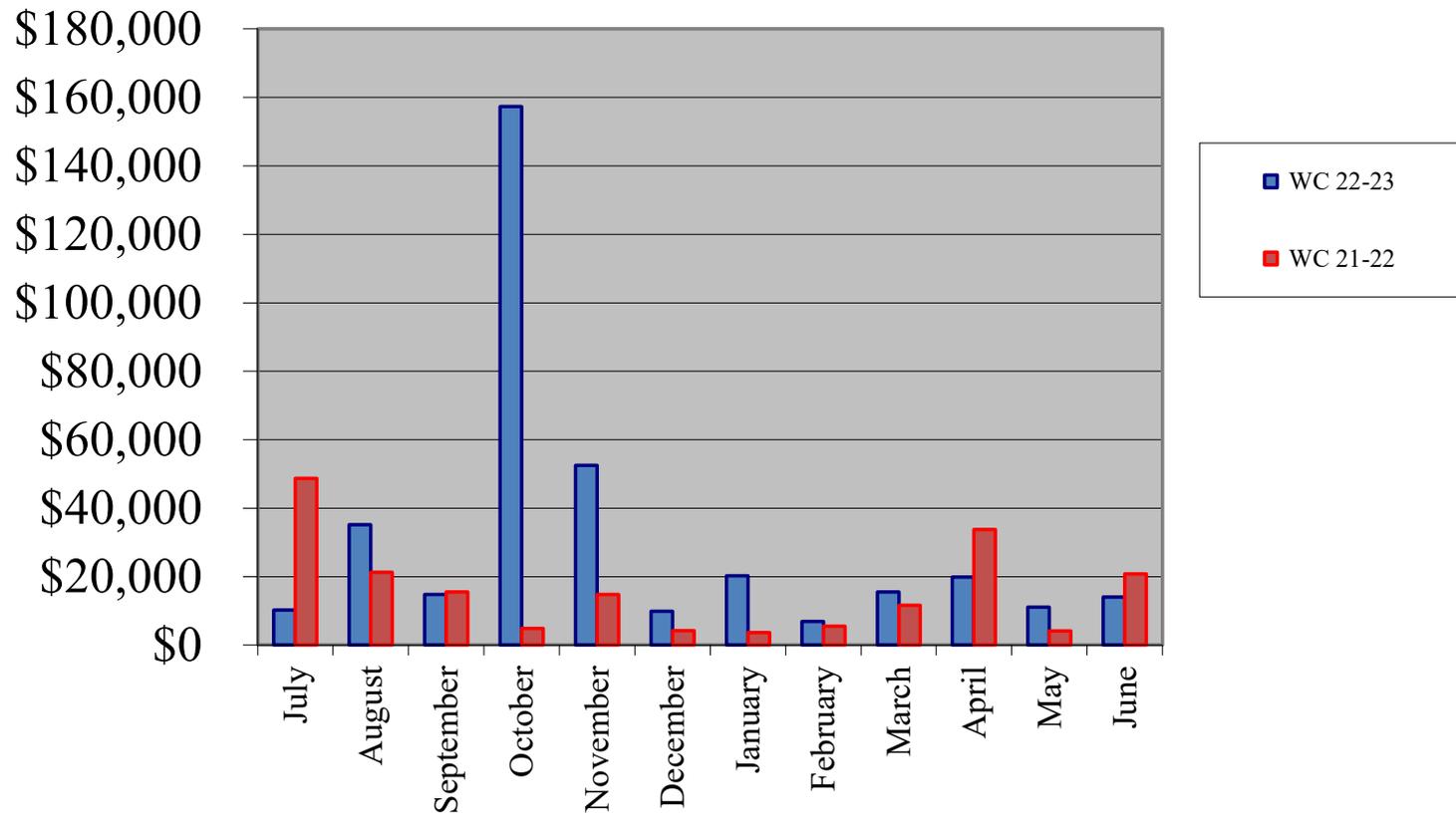
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	1,803	(35,719)
Transfers/Supplements	375,000	375,000	-
Total Sources	<b>\$ 1,009,642</b>	<b>\$ 961,718</b>	<b>\$ (47,924)</b>
Expenditures:			
Claims	\$ 350,000	\$ 368,125	18,125
Stop loss/Admin Fees	215,002	228,460	13,458
Total Expenditures	<b>\$ 565,002</b>	<b>\$ 596,585</b>	<b>\$ 31,583</b>
<b>Ending Cash Balance</b>	<b>\$ 444,642</b>	<b>\$ 365,132</b>	<b>\$ (79,508)</b>
Cash Balance-One Year Ago		<b>\$ 584,915</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 131,507	\$ 200,866	\$ 69,359
Sources:			
Interest Income	-	-	-
Transfers/Supplements	60,000	406,900	346,900
Reimbursement			-
Total Sources	<b>\$ 191,507</b>	<b>\$ 607,766</b>	<b>\$ 416,259</b>
Expenditures:			
Tort Claims	\$ 33,424		\$ (33,424)
Supportive Services	56,413	110,394	53,981
Total Expenditures	<b>\$ 89,836</b>	<b>\$ 110,394</b>	<b>\$ 20,557</b>
<b>Ending Cash Balance</b>	<b>\$ 101,671</b>	<b>\$ 497,372</b>	<b>\$ 395,702</b>
Cash Balance-One Year Ago		<b>\$ 200,866</b>	

# Workers Compensation Fund Claims



**Capital Projects Budget Detail FY 2022-2023**

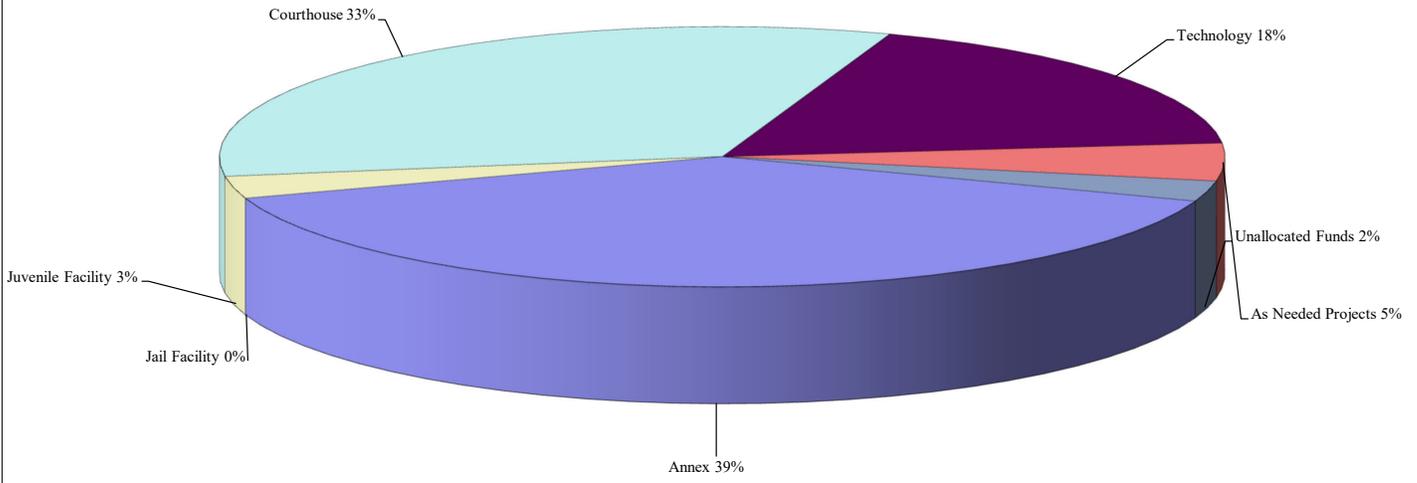
<b>Ongoing Projects:</b>	<b>Project #</b>	<b>Date Approved by BB</b>	<b>Adopted Budget</b>	<b>Outstanding Encumbrances</b>	<b>Actual FY 22-23 Expense</b>	<b>Project Expense To Date</b>	<b>Available</b>	<b>Project Status</b>
<b>Facilities</b>								
<b>Annex</b>								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993	6,158	24,335	32,672	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,707,854	28,363	2,126,196	2,602,138	77,353	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	28,000	119		23,171	4,710	Pending
County Clerk Book Project-1st Floor		9/15/2022						
Annex Third Floor Purchasing Remodel	C0078	9/15/2022						Pending
Annex Security West Columns		9/15/2022						
Annex Security North Curb		9/15/2022						
Department relocation support		12/15/2022						
<b>Juvenile</b>								
Juvenile Referee Courtroom	C0045	12/19/2019	6,329			5,725	604	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	4,855		46,695	11,830	Pending
Chiller project	C0067	2/18/2021	121,362	-		120,958	404	Pending
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	25,000	251	14,846	22,424	2,325	Pending
<b>Courthouse</b>								
Carpet	C0047	6/20/2019	100,000	1,594	19,839	73,469	24,937	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	632,281	853,453	1,417,846	177,130	Pending
Courthouse 11th floor stairwell	C0073	8/19/2021	64,000	57,500		6,500	-	Pending
Courthouse 11th floor Egress		9/15/2022						
Social Services Flood Damage		7/1/2021	27,146			-	27,146	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
<b>Technology</b>								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		1,114,321	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000	87,500	190,000	-	Pending
<b>Capital Projects-As Needed</b>		10/17/2022	52,241				52,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784				14,784	Pending
<b>Capital Projects-As Needed</b>		9/17/2020	-			-	-	Pending
<b>Capital Projects-As Needed</b>		9/16/2021	-			-	-	Pending
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	25,000	-	6,700	6,700	18,300	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	54,535	160,465	160,465	-	Pending
<b>Unallocated Funds:</b>								
<b>Unallocated Funds</b>			<b>199,636</b>				<b>199,636</b>	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 7,846,669</b>	<b>\$ 854,025</b>	<b>\$ 3,275,157</b>	<b>\$ 6,001,085</b>	<b>\$ 991,558.92</b>	

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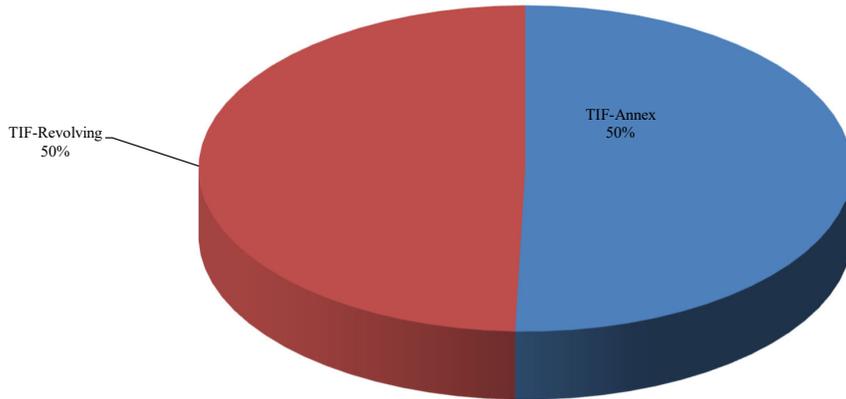
**TIF Projects:**

<b>TIF-Annex -319</b>	6/11/2013	\$ 5,631,511	\$ 373,257	\$ 721,535	\$ 5,091,360	166,894	Ongoing
20103190							
<b>TIF-Revolving -323</b>	7/21/2016	\$ 4,854,084	\$ 142,593	\$ 12,065	\$ 3,469,531	1,241,960	Ongoing
20103230							
<b>TIF-2A-324</b>	10/17/2022	1,152,304.00	0.00	0.00	0.00	1,152,304	Ongoing
20103240							
<b>Total Capital Projects</b>		<b>\$ 19,484,568</b>	<b>\$ 1,369,875</b>	<b>\$ 4,008,757</b>	<b>\$ 14,561,976</b>	<b>\$ 3,552,717</b>	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23

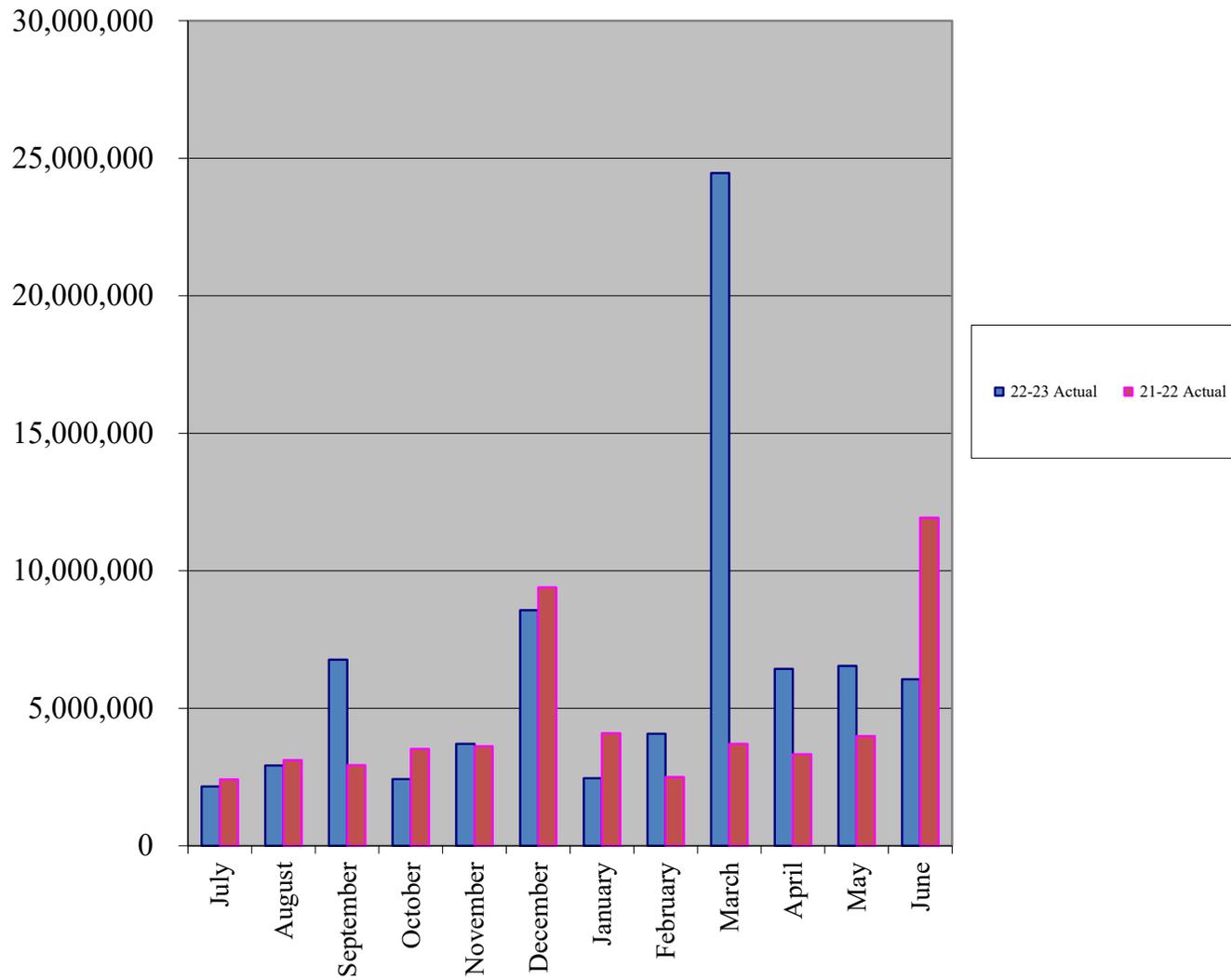


Special Revenue Funds  
Status Report

Fund	Department	2022-2023 Appropriations	June 2023 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	22/23 Funds Available	22/23 % Expended
1110	Highway Cash-Dist #1	\$9,805,578	\$801,621	\$7,198,584	\$7,198,584	\$2,606,994	\$8,098,757	\$1,706,820	73.4%
1110	Highway Cash-Dist #2	11,333,420	247,933	5,591,152	\$5,591,152	5,742,267	7,809,051	3,524,369	49.3%
1110	Highway Cash-Dist #3	8,486,405	841,398	6,349,731	\$6,349,731	2,136,675	6,546,651	1,939,755	74.8%
1110	Highway-Turnpike Corridor								
1111	CBRI Fund	4,806,619	24,211	480,936	\$480,936	4,325,683	1,989,055	2,817,565	10.0%
1130	Resale Property	5,402,972	333,240	3,788,954	\$3,788,954	1,614,018	4,196,409	1,206,562	70.1%
1140	Treasurer Mortgage Fee	462,208	7,605	71,607	\$71,607	390,601	184,685	277,523	15.5%
1150	County Clerk Lien Fee	1,070,776	54,960	486,877	\$486,877	583,899	648,724	422,052	45.5%
1151	UCC Central Filing Fund	1,227,666	248,503	884,959	\$884,959	342,707	896,591	331,075	72.1%
1152	Records Mgmt & Preservation	2,530,738	103,609	1,404,257	\$1,404,257	1,126,482	1,430,800	1,099,939	55.5%
1160	Sheriff Service Fee	7,636,426	422,418	4,845,883	\$4,845,883	2,790,542	5,020,111	2,616,315	63.5%
1161	Sheriff Special Revenue	2,799,603	68,283	1,336,451	\$1,336,451	1,463,152	1,613,974	1,185,629	47.7%
1162	Sheriff's Grant Fund	834,565	20,125	376,559	\$376,559	458,006	453,176	381,389	45.1%
1201	Assessor Revolving Fee	118,385	0	0	\$0	118,385	0	118,385	0.0%
1231	Juvenile Probation Fee	65,723	0	18,144	\$18,144	47,580	26,456	39,267	27.6%
1233	Juvenile Grant Fund	476,917	16,204	218,475	\$218,475	258,442	220,118	256,798	45.8%
1240	Planning Commission Fee	782,671	28,433	364,138	\$364,138	418,533	377,819	404,852	46.5%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	799,868	19,902	236,570	\$236,570	563,298	236,570	563,298	29.6%
1260	Community Service Fee	334,453	14,953	177,073	\$177,073	157,380	200,726	133,727	52.9%
1270	Community Sentencing	261,448	0	100,000	\$100,000	161,448	100,000	161,448	38.2%
1280	Drug Court Fund	233,952	17,517	201,528	\$201,528	32,424	207,137	26,815	86.1%
1282	Mental Health Court Fund	21,753	0	7,506	\$7,506	14,247	16,516	5,237	34.5%
1290	Shine Program	544,630	19,277	244,053	\$244,053	300,577	251,908	292,722	44.8%
1300	MIS Special Revenue	20,954	0	0	\$0	20,954	0	20,954	0.0%
1400	Special Projects Fund (CARES)	332,551	0	332,551	\$332,551	0	332,551	0	100.0%
1405	Emergency Rental Assist	1,739,575	1,739,575	1,739,575	\$1,739,575	0	1,739,575	0	100.0%
1410	Election Bd-CTCI-Covid 19	123,655	0	97,829	\$97,829	25,827	97,829	25,827	79.1%
1415	American Rescue Plan 2021	154,343,206	1,025,875	40,011,395	\$40,011,395	114,331,811	52,907,219	101,435,987	25.9%
<b>Total</b>		<b>\$216,606,336</b>	<b>\$6,055,641</b>	<b>\$76,564,786</b>	<b>\$76,564,786</b>	<b>\$140,041,550</b>	<b>\$95,602,408</b>	<b>\$121,003,928</b>	<b>35.3%</b>

Year elapsed = 100%

## Special Revenue Actual Expenditures



**Debt Service Fund  
FY 2022-2023 Status Report  
For the Period Ending June 30, 2023**

**22-23  
YTD Actual**

**Beginning Cash Balance** **\$5,981,639**

**Revenue:**

Property Tax-Current & Prior	\$	6,580,798
Exempt Manufacturing Tax		21,391
Miscellaneous Property Tax		37,601
Interest Income		84,641
<b>Total Revenue</b>	<b>\$</b>	<b>6,724,433</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	(4,195,000)
Interest		(296,400)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(4,491,400)</b>

**2014 GO Bonds- BNSF**

Principal	\$	(1,250,000)
Interest		(37,500)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(1,287,500)</b>

**Total Bonds Combined**

Principal	\$	(5,445,000)
Interest		(333,900)
<b>Total Bond Payments YTD</b>	<b>\$</b>	<b>(5,778,900)</b>

**Judgments**

Principal	\$	(793,667)
Interest		(195,785)
<b>Total Judgment Payments YTD</b>	<b>\$</b>	<b>(989,451)</b>

**Total Expenditures** **\$ (6,768,351)**

Transfer In \$ 1,340,276

**Ending Cash Balance** **\$ 7,277,997**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 60,670,000	\$ (56,420,000)	\$ 4,250,000
20,773,436	(20,667,186)	106,250
<b>\$ 81,443,436</b>	<b>\$ (77,087,186)</b>	<b>\$ 4,356,250</b>
\$ 10,000,000	\$ (8,750,000)	\$ 1,250,000
1,100,000	(1,087,500)	12,500
<b>\$ 11,100,000</b>	<b>\$ (9,837,500)</b>	<b>\$ 1,262,500</b>
\$ 70,670,000	\$ (65,170,000)	\$ 5,500,000
21,873,436	(21,754,686)	118,750
<b>\$ 92,543,436</b>	<b>\$ (86,924,686)</b>	<b>\$ 5,618,750</b>

<b>Principal Balance at 6-30-22</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 1,260,333	\$ (793,667)	\$ 466,667
<b>\$ 1,260,333</b>	<b>\$ (793,667)</b>	<b>\$ 466,667</b>

### Debt Service Fund Expenditures 10 Year History

