

Oklahoma County
Monthly Financial Report
For Period Ending July 31, 2022

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)
Department	FY 2021-22 Budget at 6-30-22	FY 22-23 Adopted Budget	Supplement	Budget Amendments	FY 22-23 Amended Budget	Increase/ Decrease from FY 2021- 22 Budget	% Increase (Decrease)
110 General Government	\$ 38,557,708	\$ 38,710,014		\$ 40,000	\$ 38,750,014	\$ 192,306	0.5%
120 Commissioners	510,986	513,842			513,842	2,856	0.6%
130 Assessor	3,460,534	3,563,218			3,563,218	102,683	3.0%
140 Assessor Revaluation	5,881,173	6,344,734			6,344,734	463,561	7.9%
150 Treasurer	1,091,164	1,091,111			1,091,111	(53)	0.0%
160 Court Clerk	10,380,771	10,759,586			10,759,586	378,815	3.6%
170 County Clerk	2,690,566	2,725,089			2,725,089	34,523	1.3%
180 Excise and Equalization	42,576	44,957			44,957	2,381	5.6%
190 County Audit	777,208	777,208			777,208	-	0.0%
200 District Attorney - State	150,000	150,000			150,000	-	0.0%
210 District Attorney - County	71,898	71,898			71,898	-	0.0%
230 Public Defender	61,720	65,670			65,670	3,950	6.4%
240 Purchasing	475,325	483,624			483,624	8,299	1.7%
250 Election Board	1,742,560	1,876,041			1,876,041	133,481	7.7%
260 BOCC HR/Health & Safety	811,822	830,918			830,918	19,096	2.4%
265 Employee Benefits Depart	402,930	407,536			407,536	4,606	N/A
270 IT Department	5,096,807	4,661,794			4,661,794	(435,013)	-8.5%
280 Facilities Management-Mai	2,111,223	2,126,905			2,126,905	15,681	0.7%
290 Facilities Mgmt - Custodial	313,000	313,000			313,000	-	0.0%
300 Planning Commission	322,368	246,705			246,705	(75,663)	-23.5%
310 Court Services	1,020,761	1,047,800			1,047,800	27,039	2.6%
518 Sheriff-Law Enforcement	12,849,052	13,074,192			13,074,192	225,140	1.8%
525 Juvenile Detention	6,833,918	7,471,660			7,471,660	637,742	9.3%
526 Juvenile Bureau	2,496,859	2,536,214			2,536,214	39,355	1.6%
550 Emergency Management	638,346	618,659			618,659	(19,687)	-3.1%
610 Social Services	2,479,585	2,269,811			2,269,811	(209,774)	-8.5%
710 Free Fair	67,238	67,238			67,238	-	0.0%
910 Highway - District 1	590,390	596,790			596,790	6,400	1.1%
920 Highway - District 2	311,517	334,823			334,823	23,306	7.5%
930 Highway - District 3	519,624	570,084			570,084	50,460	9.7%
940 Engineer	594,529	593,713			593,713	(816)	-0.1%
950 Economic Development	200,000	200,000			200,000	-	0.0%
993 Self Insurance Supplement	-	-		153,500	153,500	153,500	#DIV/0!
995 Reserve	2,443,169	1,857,608		(193,500)	1,664,108	(779,061)	-31.9%
Total Department Budget	\$ 105,997,326	\$ 107,002,440	\$ -	\$ 0	\$ 107,002,440	\$ 1,005,114	0.9%
Cash Transfers							
4010 Employee Benefits	\$ 3,600,000	\$ 3,400,000			\$ 3,400,000	\$ (200,000)	-5.6%
4020 Workers Compensation	540,000	375,000			375,000	(165,000)	-30.6%
4030 Self Insurance	181,000	60,000			60,000	(121,000)	-66.9%
2010 Capital Projects	300,000	60,000			60,000	(240,000)	-80.0%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
Total Transfers	\$ 5,421,000	\$ 4,695,000	\$ -	\$ -	\$ 4,695,000	\$ (726,000)	-13.4%
Total	\$ 111,418,326	\$ 111,697,440	\$ -	\$ 0	\$ 111,697,440	\$ 279,115	0.3%
Total Sources Available							
Revenue	\$ 98,517,940	\$ 99,901,401			\$ 99,901,401	\$ 1,383,461	1.4%
Fund Balance	\$ 12,900,386	\$ 11,796,039			\$ 11,796,039	\$ (1,104,347)	-8.6%
Total Available Funding	\$ 111,418,326	\$ 111,697,440			\$ 111,697,440	\$ 279,114	0.3%

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

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balanace	\$ 1,857,608.00	Adopted Budg	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

Total General Fund Reserve

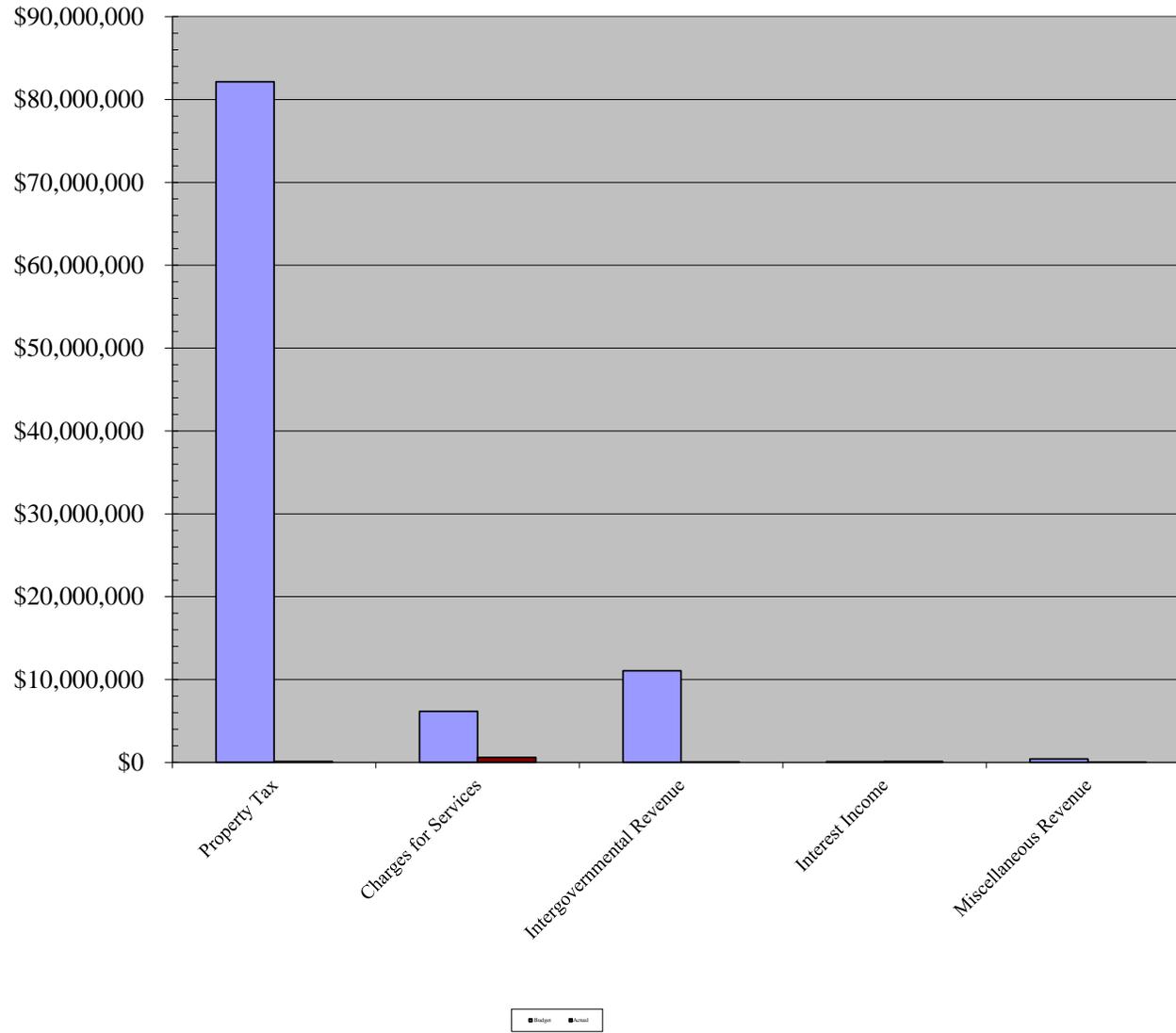
\$ 1,664,108.00

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending July 31, 2022**

	22-23 Adopted Budget	22-23 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	\$ 11,796,039	\$ 13,107,314	\$ 1,311,274	111.1%	
Reserved	4,703,253	5,746,500	1,043,247	100.0%	
Total Estimated Cash Balance	\$ 16,499,292	\$ 18,853,814	\$ 2,354,522		
Revenue:					
Property Tax	\$ 82,138,088	\$ 107,915	\$ (82,030,173)	0.1%	0.5%
Charges for Services	6,176,885	603,955	(5,572,930)	9.8%	25.6%
Intergovernmental Revenue	11,067,773	78,312	(10,989,461)	0.7%	2.8%
Interest Income	100,000	113,600	13,600	113.6%	2.4%
Miscellaneous Revenue	418,654	17,610	(401,044)	4.2%	5.6%
Total Revenue	\$ 99,901,401	\$ 921,393	\$ (98,980,008)	0.9%	2.1%
Temporary Cash Transfer In	\$ -	\$ 4,000,000	\$ 4,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,695,000)	(1,560,000)	3,135,000		
22-23 Expenditures	\$ 107,002,440	\$ 6,104,531	\$ (100,897,909)	5.7%	6.6%
Prior Budget Year Expenditures	4,703,253	3,006,081	(1,697,171)	63.9%	62.1%
Total Expenditures	\$ 111,705,693	\$ 9,110,613	\$ (102,595,080)		
Cash Balance*	\$ 0	\$ 13,104,594	\$ 13,104,594		

* 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 July 31, 2022**



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

	For the Month Ending July 31, 2022			
	22-23 July Actual	21-22 July Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 18,853,814	\$ 19,536,309	\$ (682,495)	-3.5%
Revenue:				
Property Tax	\$ 107,915	\$ 363,825	\$ (255,910)	-70.3%
Charges for Services	603,955	1,337,373	(733,418)	-54.8%
Intergovernmental Revenue	78,312	288,166	(209,854)	-72.8%
Interest Income	113,600	2,365	111,235	4703.4%
Miscellaneous Revenue	17,610	19,639	(2,029)	-10.3%
Total Revenue	<u>\$ 921,393</u>	<u>\$ 2,011,367</u>	<u>\$ (1,089,975)</u>	<u>-54.2%</u>
Temporary Cash Transfers In	4,000,000	\$ -	\$ 4,000,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,560,000)	(25,000)	(1,535,000)	
22-23 Expenditures	\$ 6,104,531	\$ 6,671,047	\$ (566,516)	-8.5%
Prior Budget Year Expenditures	3,006,081	4,891,451	(1,885,370)	
Total Expenditures	<u>\$ 9,110,613</u>	<u>\$ 11,562,497</u>	<u>\$ (2,451,885)</u>	<u>-21.2%</u>
Ending Cash Balance	<u>\$ 13,104,594</u>	<u>\$ 9,960,179</u>	<u>\$ 3,144,415</u>	<u>31.6%</u>

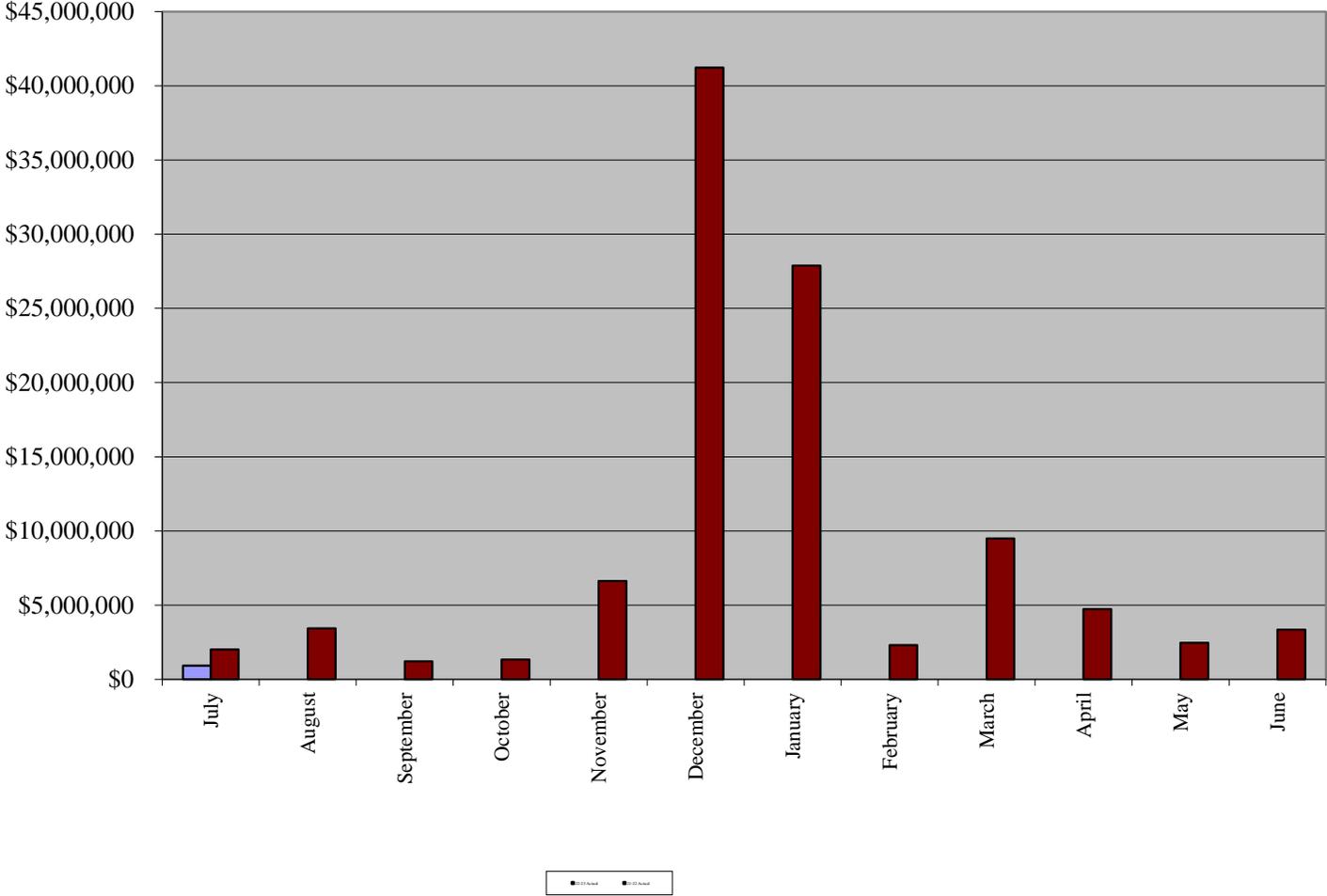
	For the Year to Date Period Ending July 31, 2022			
	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 18,853,814	\$ 19,536,309	\$ (682,495)	-3.5%
Revenue:				
Property Tax	\$ 107,915	\$ 363,825	\$ (255,910)	-70.3%
Charges for Services	603,955	1,337,373	(733,418)	-54.8%
Intergovernmental Revenue	78,312	288,166	(209,854)	-72.8%
Interest Income	113,600	2,365	111,235	4703.4%
Miscellaneous Revenue	17,610	19,639	(2,029)	-10.3%
Total Revenue	<u>\$ 921,393</u>	<u>\$ 2,011,367</u>	<u>\$ (1,089,975)</u>	<u>-54.2%</u>
Temporary Cash Transfers In	\$ 4,000,000	\$ -	\$ 4,000,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,560,000)	(25,000)	(1,535,000)	6140.0%
22-23 Expenditures	\$ 6,104,531	\$ 6,671,047	\$ (566,516)	-8.5%
Prior Budget Year Expenditures	3,006,081	4,891,451	(1,885,370)	-38.5%
Total Expenditures	<u>\$ 9,110,613</u>	<u>\$ 11,562,497</u>	<u>\$ (2,451,885)</u>	<u>-21.2%</u>
Ending Cash Balance	<u>\$ 13,104,594</u>	<u>\$ 9,960,179</u>	<u>\$ 3,144,415</u>	<u>31.6%</u>

Note 1.)

	22-23 July Actual	21-22 July Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(1,500,000)	-	(1,500,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	(60,000)	-	(60,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (1,560,000)</u>	<u>\$ -</u>	<u>\$ (1,560,000)</u>

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(1,500,000)	-	(1,500,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	(60,000)	(25,000)	(35,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (1,560,000)</u>	<u>\$ (25,000)</u>	<u>\$ (1,535,000)</u>

General Fund Actual Revenue July 31, 2022

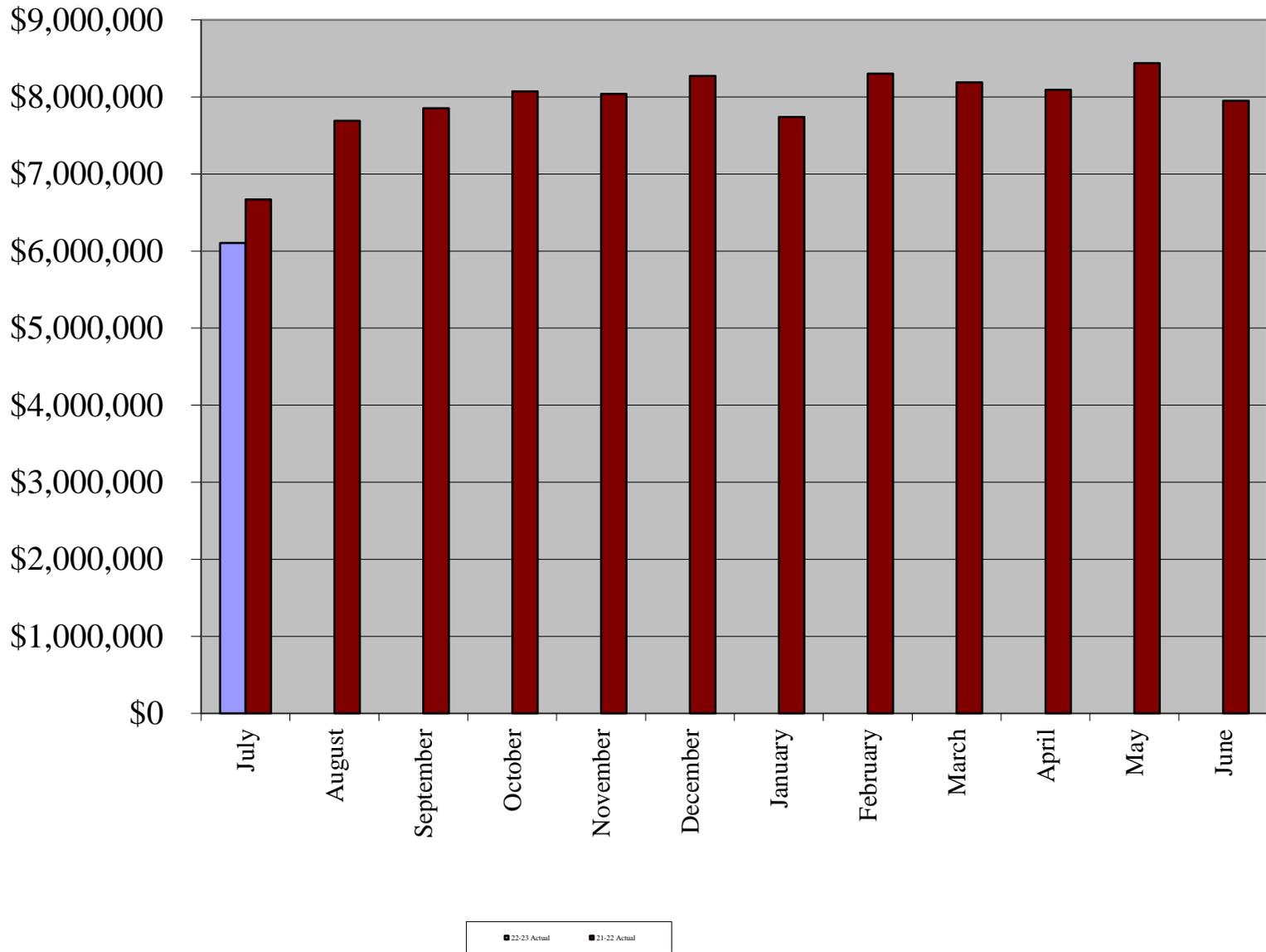


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	July 2022 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	\$ 40,000	\$ 38,750,012	\$ 2,788,023	\$ 2,788,023	\$ 35,961,989	\$ 27,641,229	\$11,108,783	7.2%	9.0%
120	County Commissioners	513,842	-	513,842	30,535	30,535	483,307	30,535	483,307	5.9%	5.9%
130	Assessor	3,563,218	-	3,563,218	175,746	175,746	3,387,472	347,527	3,215,691	4.9%	5.6%
140	Assessor Revaluation	6,344,734	-	6,344,734	293,510	293,510	6,051,224	727,742	5,616,992	4.6%	5.3%
150	Treasurer	1,091,111	-	1,091,111	55,890	55,890	1,035,221	158,953	932,158	5.1%	5.9%
160	Court Clerk	10,759,586	-	10,759,586	622,846	622,846	10,136,740	724,123	10,035,463	5.8%	5.9%
170	County Clerk	2,725,089	-	2,725,089	151,484	151,484	2,573,605	230,334	2,494,755	5.6%	5.8%
180	Excise & Equalization Bds	44,957	-	44,957	2,018	2,018	42,939	2,214	42,743	4.5%	6.4%
190	County Audit	777,208	-	777,208	3,193	3,193	774,015	427,408	349,800	0.4%	40.0%
200	District Attorney-State	150,000	-	150,000	1,758	1,758	148,242	62,960	87,040	1.2%	0.0%
210	District Attorney-County	71,898	-	71,898	1,320	1,320	70,578	15,303	56,595	1.8%	0.0%
230	Public Defender	65,670	-	65,670	-	-	65,670	8,045	57,625	0.0%	0.0%
240	Purchasing	483,624	-	483,624	28,336	28,336	455,288	42,949	440,675	5.9%	5.9%
250	Election Board	1,876,041	-	1,876,041	85,175	85,175	1,790,866	114,609	1,761,432	4.5%	4.1%
260	BOCC HR/Health & Safety	830,918	-	830,918	37,285	37,285	793,633	54,983	775,935	4.5%	8.8%
265	Employee Benefits Dept	407,536	-	407,536	24,840	24,840	382,696	27,446	380,090	6.1%	5.8%
270	IT Department	4,661,794	-	4,661,794	124,138	124,138	4,537,656	771,543	3,890,251	2.7%	2.8%
280	Facilities Management	2,126,905	-	2,126,905	115,774	115,774	2,011,131	201,132	1,925,773	5.4%	4.0%
285	Facilities Mgmt-Custodial	313,000	-	313,000	-	-	313,000	187,449	125,551	0.0%	0.0%
300	Planning Commission	246,705	-	246,705	6,105	6,105	240,600	5,381	241,324	2.5%	5.9%
301	Court Services	1,047,800	-	1,047,800	63,540	63,540	984,260	63,540	984,260	6.1%	5.8%
518	Sheriff-Law Enforcement	13,074,192	-	13,074,192	753,685	753,685	12,320,507	765,582	12,308,610	5.8%	5.9%
525	Juvenile Detention	7,471,660	-	7,471,660	417,297	417,297	7,054,363	532,417	6,939,243	5.6%	5.4%
526	Juvenile Bureau	2,536,214	-	2,536,214	122,011	122,011	2,414,203	160,365	2,375,849	4.8%	5.2%
550	Emergency Management	618,659	-	618,659	26,554	26,554	592,105	82,848	535,811	4.3%	3.8%
610	Social Services	2,269,811	-	2,269,811	77,927	77,927	2,191,884	523,023	1,746,788	3.4%	3.8%
710	Free Fair	67,238	-	67,238	-	-	67,238	16,847	50,391	0.0%	0.0%
910	District 1	596,790	-	596,790	484	484	596,306	10,237	586,553	0.1%	1.0%
920	District 2	334,823	-	334,823	25,560	25,560	309,263	38,339	296,484	7.6%	9.3%
930	District 3	570,084	-	570,084	37,999	37,999	532,085	53,466	516,618	6.7%	4.5%
940	County Engineer	593,713	-	593,713	31,501	31,501	562,212	53,940	539,773	5.3%	5.1%
950	Economic Development	200,000	-	200,000	-	-	200,000	100,000	100,000	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
993	Self Insurance Supplemental	-	153,500	153,500	-	-	153,500	-	153,500		
994	Capital Projects Supplemental	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	1,857,608	(193,500)	1,664,108	-	-	1,664,108	-	1,664,108		
Total		\$ 107,002,440	\$ -	\$ 107,002,440	\$ 6,104,531	\$ 6,104,531	\$ 100,897,909	\$ 34,182,470	\$ 72,819,971	5.7%	6.6%

Year elapsed = 8.3%

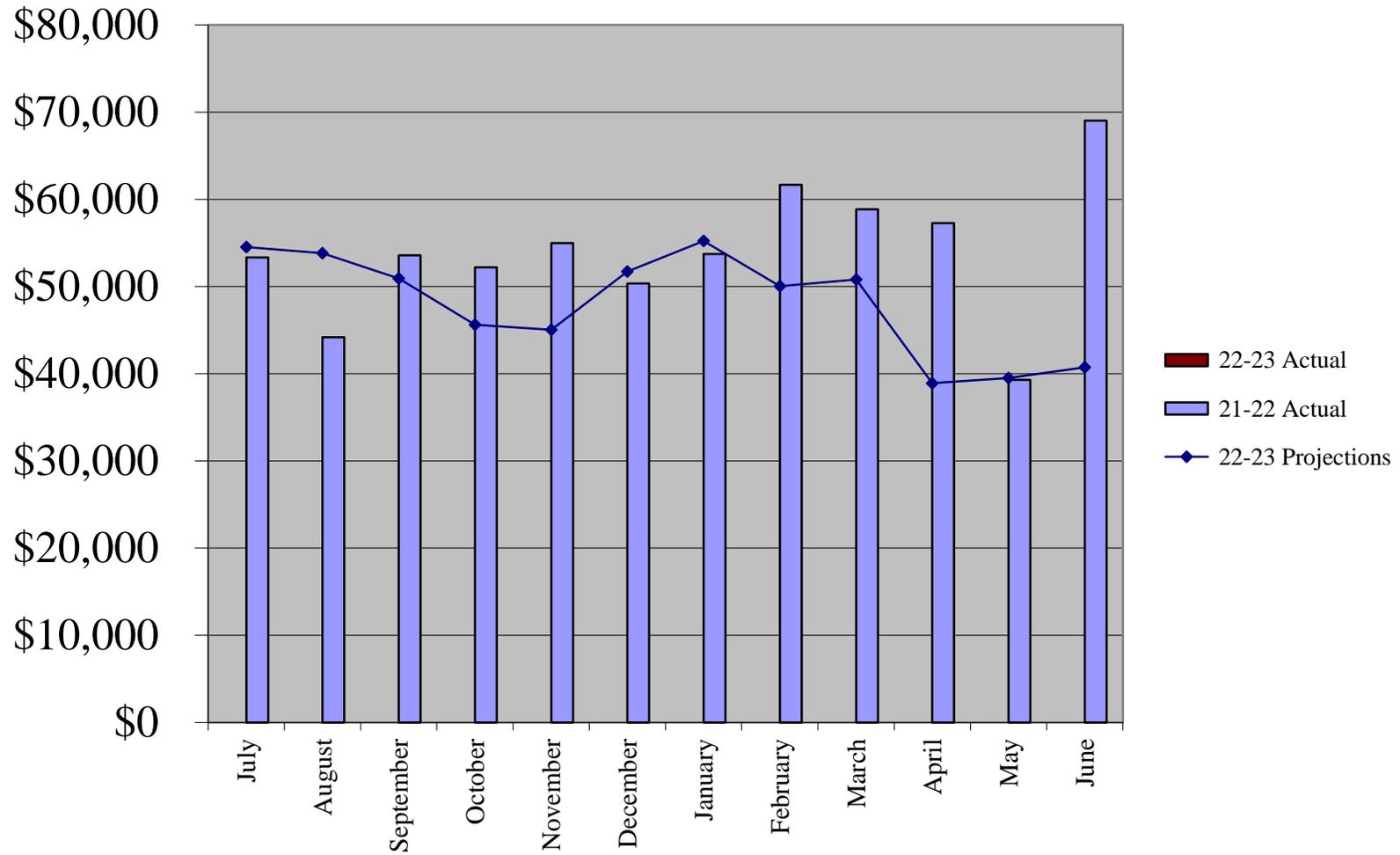
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2022-2023
July 31, 2022**

<u>Account Description</u>	YTD Expenditures				
	Outstanding	22-23	+	22-23 Approved Budget	Funds Available
	Requisitions/ Encumbrances	Year to Date Actual	Requisitions & Encumbrances		
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200	\$ 100	\$ 100	\$ 1,100	\$ 1,100
52010 FICA - Retirement Board Members	392	8	8	384	384
52032 Retirement paid by General Fund	4,600	3,827	3,827	773	773
Total Salaries and Benefits	\$ 6,192	\$ 3,827	\$ 108	\$ 3,934	\$ 2,258
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 650,000	\$ 650,000	\$ -	\$ -
54023 Electricity (OG&E)	350,000	350,000	350,000	-	-
54024 Sewer and Water(City of OKC)	75,000	75,000	75,000	-	-
54022 Natural Gas(ONG)	15,000	15,000	15,000	-	-
Utilities Subtotal	\$ 1,090,000	\$ 1,090,000	\$ -	\$ 1,090,000	\$ -
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	800	800	3,200	3,200
Lease-Purchase Debt Subtotal	\$ 4,000	\$ 800	\$ -	\$ 800	\$ 3,200
<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)	(500)
54017 ACOG & COMEA annual membership dues	7,000	7,192	7,192	(192)	(192)
54017 CODA annual membership dues	2,400	2,400	2,400	-	-
Memberships Subtotal	\$ 33,273	\$ 17,192	\$ 16,773	\$ 33,965	\$ (692)
<u>Other Operating Expenditures</u>					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 719,437	\$ 719,437	\$ -	\$ -
54451 Outside legal services	600,000	390,000	390,000	210,000	210,000
54451 Bond Council	-	-	-	-	-
54019 Liability policies on equipment and property; blanke	979,344	926,726	926,726	52,618	52,618
54040 Publication of Commissioners Proceedings/Ads	42,000	21,000	21,000	21,000	21,000
54102 PBA Leases-County Departments	1,026,060	996,618	996,618	29,442	29,442
54103 Storage Court Clerk Building Lease	381,096	317,580	63,516	381,096	-
54109/540 Postage Machine and Postage	8,500	1,690	6,500	8,190	310
54455 BOK Management Fees	400,000	300,000	300,000	100,000	100,000
54455 OSU Extension Contract	553,345	608,512	608,512	(55,167)	(55,167)
54455 Professional Services-Other -Arbitrage	15,000	-	-	15,000	15,000
54455 Professional Services-Bank Fees	31,000	-	-	31,000	31,000
54455 Criminal Justice Authority	32,384,710	19,723,274	2,698,726	22,422,000	9,962,710
54455 Criminal Justice Advisory Committee	150,000	150,000	150,000	-	-
54455 MGT of America-Consulting	8,500	10,000	10,000	(1,500)	(1,500)
54455 ODOT Rodent Damage Control Program	2,400	2,400	2,400	-	-
54455 Tuition Reimbursement	40,000	-	-	40,000	40,000
54455 BOCC Employee of the Month	3,000	-	-	3,000	3,000
54455 ESRI	190,000	-	-	190,000	190,000
54456 Court Services	-	-	-	-	-
54455 Consulting Services-Retirement Plan	-	-	-	-	-
54456 Downtown Business Improvement District Assessm	15,000	15,000	15,000	-	-
54456 Alcohol and drug screening for county employees	20,000	20,000	20,000	-	-
54045 Metro Parking Garage-Judges parking	1,380	1,380	1,380	-	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	4,350	1,781	-	1,781	2,569
Other Operating Subtotal	\$ 37,575,122	\$ 24,202,998	\$ 2,771,142	\$ 26,974,140	\$ 10,600,982
Total Maintenance and Operations - 54000	\$ 38,702,395	\$ 25,310,990	\$ 2,787,915	\$ 28,098,905	\$ 10,603,490
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	-	-	1,428	1,428
Total Capital Outlay - 55000	\$ 1,428	\$ -	\$ -	\$ -	\$ 1,428
Grand Total - General Government	\$ 38,710,014	\$ 25,314,817	\$ 2,788,023	\$ 28,102,839	\$ 10,607,176

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
July 31, 2022**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ 1,213,208	\$ 777,203		\$ 777,203	\$ (436,005)
Transfers In	\$ 3,400,000	\$ 1,500,000	\$ 1,900,000	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,190,547	362,501	3,750,017	4,112,518	(78,029)
Employer Premiums	18,922,512	1,435,036	17,487,476	18,922,512	-
Stop Loss Reimb	-	56,773		56,773	56,773
Rx Rebates	2,500,000	1,440	2,500,000	2,501,440	1,440
Cares Reimb	-	-	-	-	-
Refunds/Rebates/Interest	377,877	1,811	376,066	377,877	-
Total Resources	\$ 30,604,144	\$ 4,134,764	\$ 23,137,494	\$ 30,148,323	\$ (455,821)
Expenses					
Medical Claims	\$ 14,701,431	\$ 2,188,307	\$ 12,513,124	\$ 14,701,431	\$ -
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,133,484	483,197	8,650,287	9,133,484	-
Dental Claims	1,370,174	-	1,370,174	1,370,174	-
Vision Claims	203,638	-	203,638	203,638	-
County Pharmacy	305,000	26,096	287,060	313,156	8,156
Employee Assistance Program	21,393	1,783	19,610	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	96,792	1,064,712	1,161,504	15,984
Total Claims	<u>\$ 26,880,639</u>	<u>\$ 2,796,175</u>	<u>\$ 24,108,604</u>	<u>\$ 26,904,779</u>	<u>\$ 24,140</u>
Administration Fees & Other	924,858	66,966	736,626	803,592	(121,266)
Life/AD&D Premiums	375,689	30,238	332,621	362,860	(12,829)
Stop Loss Premiums	1,383,107	99,062	1,089,681	1,188,743	(194,363)
Total Admin/Premiums	<u>\$ 2,683,653</u>	<u>\$ 196,266</u>	<u>\$ 2,158,929</u>	<u>\$ 2,355,195</u>	<u>\$ (328,458)</u>
Total Expenses	\$ 29,564,292	\$ 2,992,441	\$ 26,267,533	\$ 29,259,975	\$ (304,318)
Ending Cash Balance	\$ 1,039,853	\$ 1,142,323	\$ (3,130,039)	\$ 888,349	\$ (151,502)

Cash Balance-One Year Ago

\$ 1,003,063

Notes:

1. Stop Loss coverage = \$350,000 Specific Deductible.
2. Premiums:

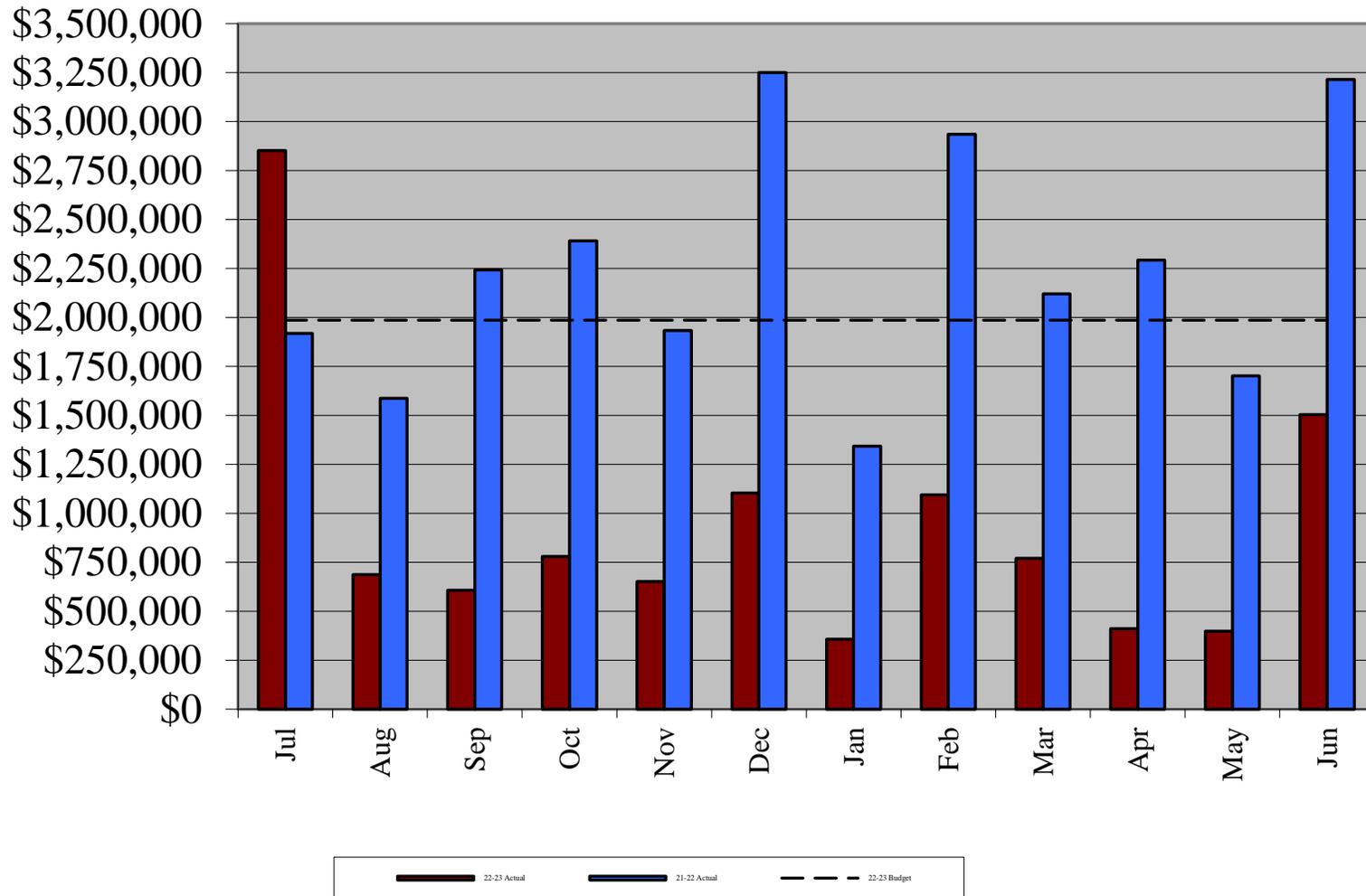
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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 22-23	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,225,119	\$ 2,188,307	\$2,188,307	\$ 2,188,307 (July)
Prescription Drug Claims	\$761,124	483,197	\$483,197	\$ 483,197 (July)
Total	\$1,986,243	\$2,671,504	\$2,671,504	
Prior Year 21-22 Comparison	21/22 Monthly Budget	This Month	21/22 Avg	21/22 High Month
Medical Claims	\$1,283,731	\$2,057,494	\$1,473,445	\$2,147,992 (December)
Prescription Drug Claims	\$574,900	\$617,531	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$2,675,025	\$2,225,922	

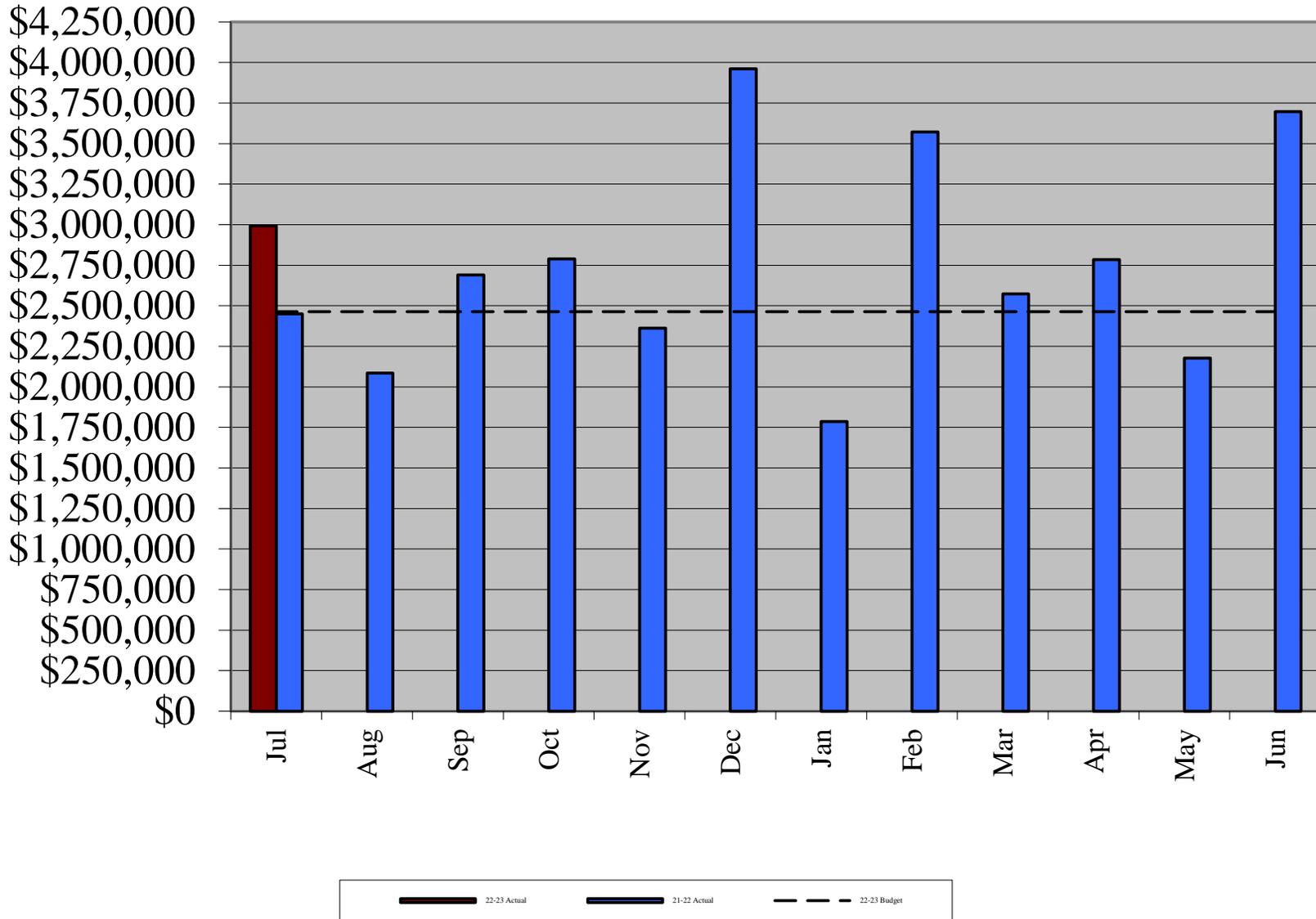
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2022-23
July 31, 2022

	Annual				July			
	FY 22-23	FY 21-22	Inc (Dec)	%	FY 22-23	FY 21-22	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ 1,213,208	\$ 1,816,938	\$ (603,730)	-33.2%	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%
Transfers In	\$ 3,400,000	\$ 3,600,000	\$ (200,000)	-5.6%	\$ 1,500,000	\$ -	\$ 1,500,000	#DIV/0!
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	1,435,036	1,268,182	166,854	13%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	362,501	347,360	15,141	4.4%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	56,773	-	56,773	
Rx Rebates	2,500,000	3,213,013	(713,013)	-22.2%	1,440	-	1,440	#DIV/0!
Refunds/Rebates/Subsidy	377,877	224,726	153,151	68.2%	1,811	-	1,811	#DIV/0!
Cares Reimbursements	-	2,655,755	(2,655,755)	-100.0%	-	21,186	(21,186)	-100.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 30,604,145	\$ 33,802,253	\$ (3,198,109)	-9.5%	\$ 4,134,764	\$ 3,453,666	\$ 681,098	19.7%
Expenses								
Medical Claims	\$ 14,701,431	\$ 17,681,337	\$ (2,979,906)	-16.9%	\$ 2,188,307	\$ 1,255,828	\$ 932,479	74.3%
Medical claims covered by Stop Loss	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,133,484	9,029,728	103,756	1.1%	483,197	663,055	(179,858)	-27.1%
Dental Claims	1,370,174	1,414,163	(43,989)	-3.1%	-	100,881	(100,881)	-100.0%
Vision Claims	203,638	200,983	2,655	1.3%	-	29,369	(29,369)	-100.0%
County Pharmacy	305,000	286,574	18,426	6.4%	26,096	30,388	(4,292)	-14.1%
Employee Assistance Program	21,393	21,393	(0)	0.0%	1,783	1,783	(0)	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	96,792	88,319	8,473	9.6%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	-	-	0%
Total Claims	\$ 26,880,639	\$ 30,356,116	\$ (3,475,477)	-11.4%	\$ 2,796,175	\$ 2,169,623	\$ 626,552	28.9%
Administration Fees & Other	924,858	975,676	(50,818)	-5.2%	66,966	143,075	(76,109)	-53.2%
Life/AD&D Premiums	375,689	375,081	608	0.2%	30,238	29,730	508	1.7%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	99,062	108,176	(9,114)	-8.4%
Total Admin/Premiums	\$ 2,683,653	\$ 2,668,934	\$ 14,719	0.6%	\$ 196,266	\$ 280,981	\$ (84,715)	-30.1%
Total Expenses	\$ 29,564,292	\$ 33,025,050	\$ (3,460,758)	-10.5%	\$ 2,992,441	\$ 2,450,604	\$ 541,837	22.1%
Ending Cash Balance	\$ 1,039,853	\$ 777,203	\$ 262,649	34%	\$ 1,142,323	\$ 1,003,063	\$ 139,261	13.9%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
July 31, 2022

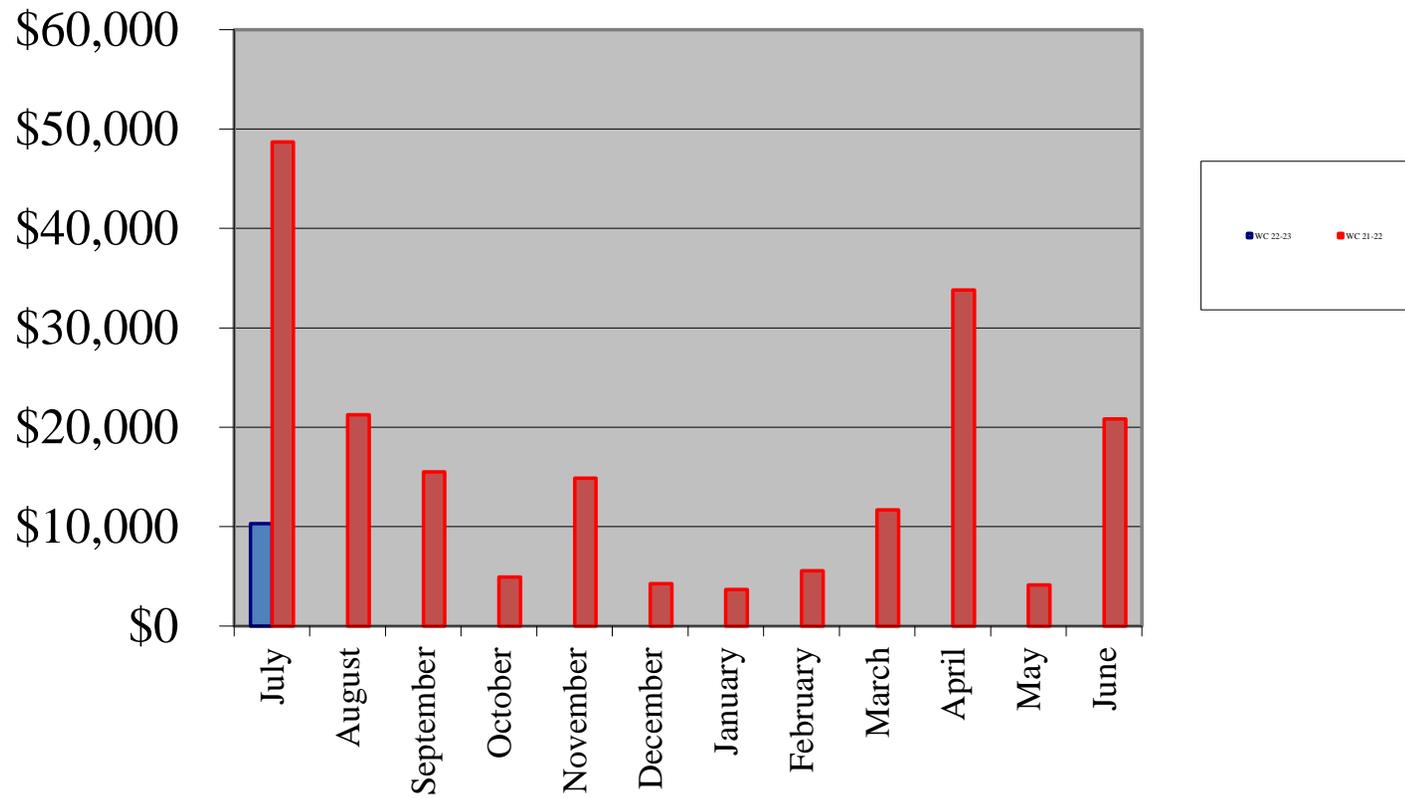
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 415,373	\$ 584,915	\$ 169,542
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	45,124	283.13	(44,841)
Transfers/Supplements	540,000	-	(540,000)
Total Sources	\$ 1,000,497	\$ 585,198	\$ (415,299)
Expenditures:			
Claims	\$ 350,000	\$ 10,323	(339,677)
Stop loss/Admin Fees	244,906	4,167	(240,739)
Total Expenditures	\$ 594,906	\$ 14,489	\$ (580,417)
Ending Cash Balance	\$ 405,592	\$ 570,709	\$ 165,118
Cash Balance-One Year Ago		\$ 227,646	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 4,253	\$ 200,866	\$ 196,613
Sources:			
Interest Income	-	-	-
Transfers/Supplements	181,000	60,000	(121,000)
Reimbursement			-
Total Sources	\$ 185,253	\$ 260,866	\$ 75,613
Expenditures:			
Tort Claims	\$ 23,362		\$ (23,362)
Supportive Services	61,733	1,289	(60,444)
Total Expenditures	\$ 85,094	\$ 1,289	\$ (83,806)
Ending Cash Balance	\$ 100,159	\$ 259,577	\$ 159,419
Cash Balance-One Year Ago		\$ 81,564	

Workers Compensation Fund Claims



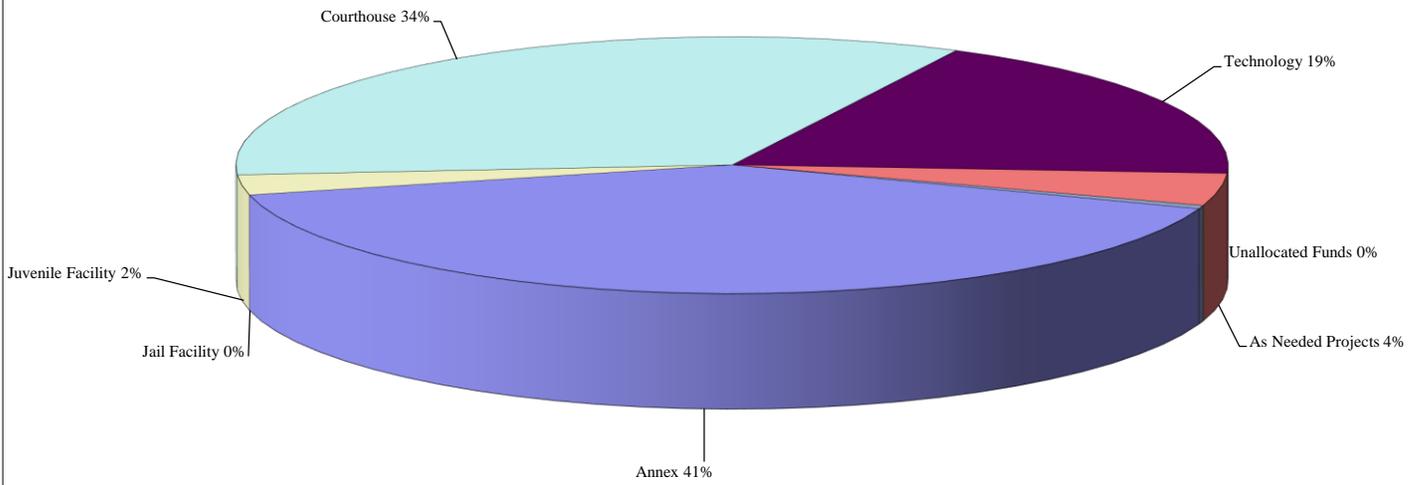
Capital Projects Budget Detail FY 2022-2023

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
Facilities								
Annex								
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		18,177	38,830	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,704,028	2,082,713		475,942	145,373	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	28,000	119		23,171	4,710	Pending
Juvenile								
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	1,634	13,463	21,041	2,325	Pending
Courthouse								
Carpet	C0047	6/20/2019	100,000	11,128		53,629	35,243	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	1,173,187	312,548	876,940	177,130	Pending
Courthouse 11th floor stairwell	C0073	8/19/2021	64,000	57,500		6,500	-	Pending
Social Services Flood Damage		7/1/2021	27,146			-	27,146	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
Technology								
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
Capital Projects-As Needed		9/17/2020	7,025			-	7,025	Pending
Capital Projects-As Needed		9/16/2021	215,000				215,000	
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	2,200		-	22,800	Pending
Unallocated Funds:								
Unallocated Funds			33,437				33,437	
Total Ongoing Budgeted Capital Projects			\$ 7,616,644	\$ 3,407,862	\$ 413,510	\$ 3,139,439	\$ 1,069,343	

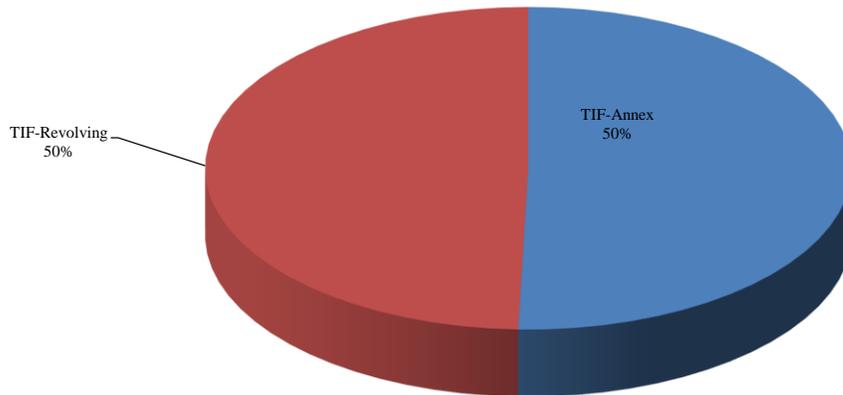
TIF Projects:

TIF-Annex -319	6/11/2013	\$ 6,532,831	\$ 965,180	\$ 146,824	\$ 4,516,649	1,051,003	Ongoing
TIF-Revolving -323	7/21/2016	\$ 5,089,068	\$ 141,958	\$ -	\$ 3,457,466	1,489,644	Ongoing
Total Capital Projects		\$ 19,238,543	\$ 4,515,000	\$ 560,334	\$ 11,113,553	\$ 3,609,990	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



**Debt Service Fund
FY 2022-2023 Status Report
For the Period Ending July 31, 2022**

**22-23
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 5,259
Exempt Manufacturing Tax	-
Miscellaneous Property Tax	101
Interest Income	4,205
Total Revenue	\$ 9,566

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,195,000)
Interest	(190,150)
Total Paid YTD	\$ (4,385,150)

2014 GO Bonds- BNSF

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

Total Bonds Combined

Principal	\$ (4,195,000)
Interest	(190,150)
Total Bond Payments YTD	\$ (4,385,150)

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (56,420,000)	\$ 4,250,000
20,773,436	(20,370,786)	402,650
\$ 81,443,436	\$ (76,790,786)	\$ 4,652,650
\$ 10,000,000	\$ (7,500,000)	\$ 2,500,000
1,100,000	(1,050,000)	50,000
\$ 11,100,000	\$ (8,550,000)	\$ 2,550,000
\$ 70,670,000	\$ (63,920,000)	\$ 6,750,000
21,873,436	(21,420,786)	452,650
\$ 92,543,436	\$ (85,340,786)	\$ 7,202,650

Judgments

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

Principal Balance at 6-30-22	Payments YTD	Principal Balance
\$ 1,260,333	\$ -	\$ 1,260,333
\$ 1,260,333	\$ -	\$ 1,260,333

Total Expenditures **\$ (4,385,150)**

Transfer In \$ -

Ending Cash Balance **\$ 1,606,055**

Debt Service Fund Expenditures 10 Year History

