Oklahoma County
Monthly Financial Report
For Period Ending August 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	$ 38,710,012		$ 40,000	$ 38,750,012	$ 192,304	0.5%
120	Commissioners	510,986	513,842.00			513,842	2,856	0.6%
130	Assessor	3,460,534	3,563,218.00			3,563,218	102,684	3.0%
140	Assessor Revaluation	5,881,173	6,344,734.00			6,344,734	463,561	7.9%
150	Treasurer	1,091,164	1,091,111.00			1,091,111	(53)	0.0%
160	Court Clerk	10,380,771	10,759,586.00			10,759,586	378,815	3.6%
170	County Clerk	2,690,566	2,725,089.00			2,725,089	34,523	1.3%
180	Excise and Equalization	42,576	44,957.00			44,957	2,381	5.6%
190	County Audit	777,208	777,208.00			777,208	-	0.0%
200	District Attorney - State	150,000	150,000.00			150,000	-	0.0%
210	District Attorney - County	71,898	71,898.00			71,898	-	0.0%
230	Public Defender	61,720	65,670.00			65,670	3,950	6.4%
240	Purchasing	475,325	483,624.00			483,624	8,299	1.7%
250	Election Board	1,742,560	1,876,041.00			1,876,041	133,481	7.7%
260	BOCC HR/Health & Safety	811,822	830,918.00			830,918	19,096	2.4%
265	Employee Benefits Departm	402,930	407,536.00			407,536	4,606	N/A
270	IT Department	5,096,807	4,661,794.00			4,661,794	(435,013)	-8.5%
280	Facilities Management-Mai	2,111,223	2,126,905.00			2,126,905	15,682	0.7%
290	Facilities Mgmt - Custodial	313,000	313,000.00			313,000	-	0.0%
300	Planning Commission	322,368	246,705.00			246,705	(75,663)	-23.5%
310	Court Services	1,020,761	1,047,800.00			1,047,800	27,039	2.6%
518	Sheriff-Law Enforcement	12,849,052	13,074,192.00			13,074,192	225,140	1.8%
525	Juvenile Detention	6,833,918	7,471,660.00			7,471,660	637,742	9.3%
526	Juvenile Bureau	2,496,859	2,536,214.00			2,536,214	39,355	1.6%
550	Emergency Management	638,346	618,659.00			618,659	(19,687)	-3.1%
610	Social Services	2,479,585	2,269,811.00			2,269,811	(209,774)	-8.5%
710	Free Fair	67,238	67,238.00			67,238	-	0.0%
910	Highway - District 1	590,390	596,790.00			596,790	6,400	1.1%
920	Highway - District 2	311,517	334,823.00			334,823	23,306	7.5%
930	Highway - District 3	519,624	570,084.00			570,084	50,460	9.7%
940	Engineer	594,529	593,713.00			593,713	(816)	-0.1%
950	Economic Development	200,000	200,000.00			200,000	-	0.0%
993	Self Insurance Supplement	-	-		296,900	296,900	296,900	#DIV/0!
995	Reserve	2,443,169	1,857,608.00		(336,900)	1,520,708	(922,461)	-37.8%
	Total Department Budgets	**$ 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%**

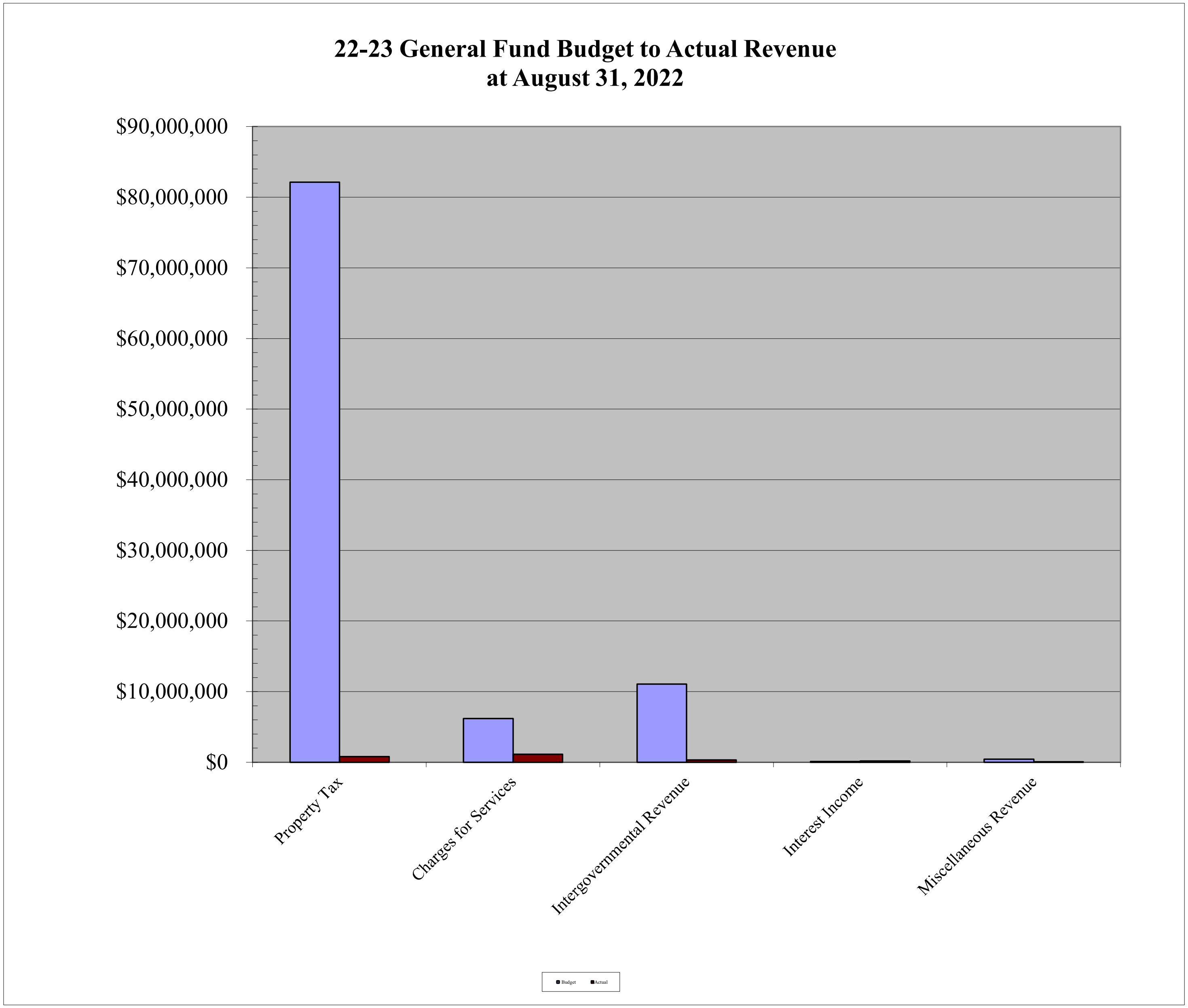
Oklahoma County
FY 2022-2023 General Fund Reserve

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balanace	**$ 1,857,608.00**	Adopted 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
	Total General Fund Reserve	**$ 1,520,708.00**		

General Fund
FY 2022-2023
Budget Analysis
For the Period Ending August 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	$ 783,134	$ (81,354,954)	1.0%	1.1%
Charges for Services	6,176,885	1,145,623	(5,031,263)	18.5%	37.5%
Intergovernmental Revenue	11,067,773	312,114	(10,755,659)	2.8%	24.9%
Interest Income	100,000	160,275	60,275	160.3%	3.0%
Miscellaneous Revenue	418,654	48,658	(369,996)	11.6%	23.6%
Total Revenue	$ 99,901,401	$ 2,449,804	$ (97,451,597)	2.5%	5.8%
Temporary Cash Transfer In	$ -	$ 10,500,000	$ 10,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,695,000)	(2,760,000)	1,935,000		
22-23 Expenditures	$ 107,002,440	$ 15,502,367	$ (91,500,073)	14.5%	14.1%
Prior Budget Year Expenditures	4,703,253	3,593,774	(1,109,479)	76.4%	71.8%
Total Expenditures	$ 111,705,693	$ 19,096,141	$ (92,609,552)		
Cash Balance*	**$ 0**	**$ 9,947,477**	**$ 9,947,477**		

* 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 August 31, 2022
$90,000,000
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
Property Tax
Charges for Services
Intergovernmental Revenue
Interest Income
Miscellaneous Revenue
Budget
Actual

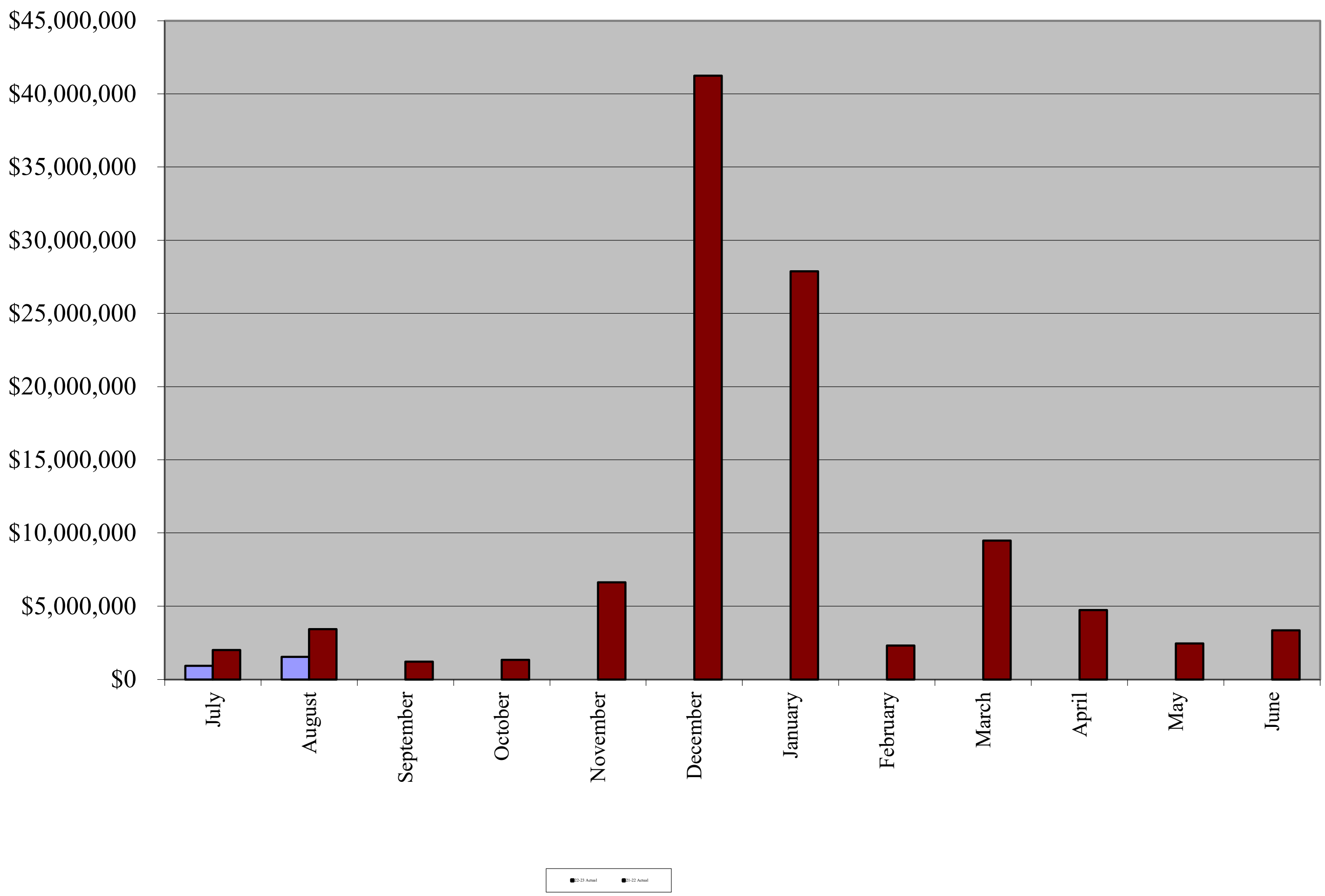
General Fund
FY 2022-2023
Actual Comparison

	For the Month Ending August 31, 2022				For the Year to Date Period Ending August 31, 2022			
	22-23 August Actual	**21-22 August Actual**	**Increase (Decrease)**	**% Increase (Decrease)**	**22-23 Year to Date Actual**	**21-22 Year to Date Actual**	**Increase (Decrease)**	**% Increase (Decrease)**
Beginning Cash Balance:	$ 13,106,994	$ 9,960,179	$ 3,146,815	31.6%	$ 18,853,814	$ 19,536,309	$ (682,495)	-3.5%
Revenue:								
Property Tax	$ 675,219	$ 517,709	$ 157,510	30.4%	$ 783,134	$ 881,534	$ (98,400)	-11.2%
Charges for Services	541,667	621,479	(79,812)	-12.8%	1,145,623	1,958,852	(813,230)	-41.5%
Intergovernmental Revenue	233,802	2,231,334	(1,997,532)	-89.5%	312,114	2,519,500	(2,207,386)	-87.6%
Interest Income	46,675	631	46,043	7291.7%	160,275	2,997	157,278	5248.6%
Miscellaneous Revenue	31,048	63,114	(32,066)	-50.8%	48,658	82,752	(34,095)	-41.2%
Total Revenue	$ 1,528,411	$ 3,434,267	$ (1,905,857)	-55.5%	$ 2,449,804	$ 5,445,634	$ (2,995,831)	-55.0%
Temporary Cash Transfers In	6,500,000	$ 4,000,000	$ 2,500,000		$ 10,500,000	$ 4,000,000	$ 6,500,000	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,200,000)	-	(1,200,000)		(2,760,000)	(25,000)	(2,735,000)	10940.0%
22-23 Expenditures	$ 9,400,236	$ 7,692,187	$ 1,708,049	22.2%	$ 15,502,367	$ 14,363,234	$ 1,139,133	7.9%
Prior Budget Year Expenditures	587,692	763,411	(175,718)		3,593,774	5,654,861	(2,061,088)	-36.4%
Total Expenditures	$ 9,987,928	$ 8,455,597	$ 1,532,330	18.1%	$ 19,096,141	$ 20,018,094	$ (921,954)	-4.6%
Ending Cash Balance	**$ 9,947,477**	**$ 8,938,849**	**$ 1,008,628**	**11.3%**	**$ 9,947,477**	**$ 8,938,849**	**$ 1,008,628**	**11.3%**

Note 1.)

Operating Transfers	**22-23 August Actual**	**21-22 August Actual**	**Increase (Decrease)**	**22-23 Year to Date Actual**	**21-22 Year to Date Actual**	**Increase (Decrease)**
2010-Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -
4010-Employee Benefits	(1,200,000)	-	(1,200,000)	(2,700,000)	-	(2,700,000)
4020-Workers Compensation	-	-	-	-	-	-
4030-Self Insurance	-	-	-	(60,000)	(25,000)	(35,000)
5010-Defined Benefit Retirement	-	-	-	-	-	-
Total Operating Transfers	$ (1,200,000)	$ -	$ (1,200,000)	$ (2,760,000)	$ (25,000)	$ (2,735,000)

General Fund Actual Revenue
August 31, 2022

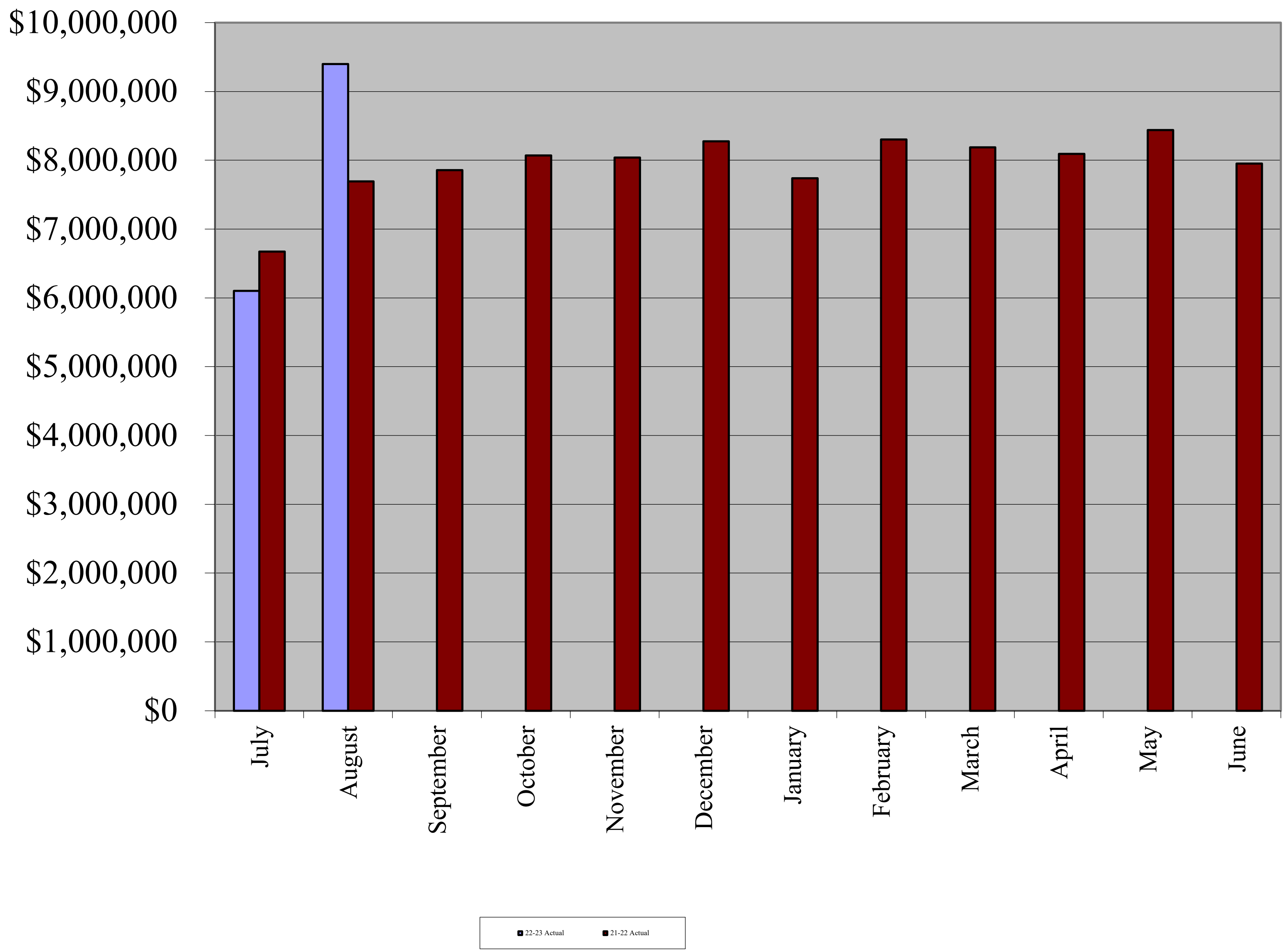


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	August 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	$ 3,969,701	$ 6,755,324	$ 31,994,688	$ 28,330,530	$ 10,419,483	17.4%	16.9%
120	County Commissioners	513,842	-	513,842	42,763	73,298	440,544	73,298	440,544	14.3%	14.3%
130	Assessor	3,563,218	-	3,563,218	232,614	408,360	3,154,858	666,551	2,896,667	11.5%	12.6%
140	Assessor Revaluation	6,344,734	-	6,344,734	574,258	867,768	5,476,966	1,581,704	4,763,030	13.7%	15.1%
150	Treasurer	1,091,111	-	1,091,111	105,517	161,407	929,704	267,400	823,711	14.8%	13.0%
160	Court Clerk	10,759,586	-	10,759,586	859,054	1,481,900	9,277,686	1,573,633	9,185,953	13.8%	13.9%
170	County Clerk	2,725,089	-	2,725,089	216,382	367,866	2,357,223	460,063	2,265,026	13.5%	13.8%
180	Excise & Equalization Bds	44,957	-	44,957	751	2,769	42,188	3,945	41,012	6.2%	9.0%
190	County Audit	777,208	-	777,208	-	3,193	774,015	545,771	231,437	0.4%	0.7%
200	District Attorney-State	150,000	-	150,000	668	2,426	147,574	76,367	73,633	1.6%	4.8%
210	District Attorney-County	71,898	-	71,898	-	1,320	70,578	18,735	53,163	1.8%	8.2%
230	Public Defender	65,670	-	65,670	720	720	64,950	15,434	50,236	1.1%	5.5%
240	Purchasing	483,624	-	483,624	39,224	67,560	416,064	83,688	399,936	14.0%	13.9%
250	Election Board	1,876,041	-	1,876,041	135,777	220,952	1,655,090	302,555	1,573,486	11.8%	10.2%
260	BOCC HR/Health & Safet	830,918	-	830,918	50,206	87,491	743,427	106,264	724,654	10.5%	15.1%
265	Employee Benefits Dept	407,536	-	407,536	32,390	57,230	350,306	63,724	343,812	14.0%	13.8%
270	IT Department	4,661,794	-	4,661,794	316,828	440,966	4,220,828	1,333,909	3,327,885	9.5%	9.2%
280	Facilities Management	2,126,905	-	2,126,905	155,807	271,581	1,855,324	424,243	1,702,662	12.8%	10.0%
285	Facilities Mgmt-Custodial	313,000	-	313,000	62	62	312,938	207,062	105,938	0.0%	0.0%
300	Planning Commission	246,705	-	246,705	19,594	25,699	221,006	25,699	221,006	10.4%	14.4%
301	Court Services	1,047,800	-	1,047,800	85,282	148,822	898,978	148,822	898,978	14.2%	13.7%
518	Sheriff-Law Enforcement	13,074,192		13,074,192	1,113,318	1,867,002	11,207,190	1,995,981	11,078,211	14.3%	14.0%
525	Juvenile Detention	7,471,660	-	7,471,660	621,401	1,038,698	6,432,962	1,218,036	6,253,624	13.9%	12.9%
526	Juvenile Bureau	2,536,214	-	2,536,214	179,782	301,793	2,234,421	372,759	2,163,455	11.9%	12.6%
550	Emergency Management	618,659	-	618,659	41,089	67,642	551,017	129,519	489,140	10.9%	10.1%
610	Social Services	2,269,811	-	2,269,811	174,421	252,347	2,017,464	702,617	1,567,194	11.1%	10.5%
710	Free Fair	67,238	-	67,238	-	-	67,238	20,424	46,814	0.0%	0.1%
910	District 1	596,790	-	596,790	39,063	39,548	557,243	58,572	538,218	6.6%	9.0%
920	District 2	334,823	-	334,823	34,940	60,501	274,322	72,829	261,994	18.1%	12.4%
930	District 3	570,084	-	570,084	28,667	66,665	503,419	102,554	467,530	11.7%	11.2%
940	County Engineer	593,713	-	593,713	33,558	65,059	528,654	87,464	506,250	11.0%	11.6%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	-	0.0%	0.0%
991	Employee Benefits Suppl	-	-	-	-	-	-	-	-		
993	Self Insurance Supplement	-	296,900	296,900	296,400	296,400	500	296,900	-	99.8%	
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-		
990	Defined Benefit Suppleme	-	-	-	-	-		-	-		
995	General Fund Reserve	1,857,608	(336,900)	1,520,708	-	-	1,520,708	-	1,520,708	0.0%	
Total		**$ 107,002,440**	**$ -**	**$ 107,002,440**	**$ 9,400,236**	**$ 15,502,367**	**$ 91,500,073**	**$ 41,567,052**	**$ 65,435,388**	**14.5%**	**14.1%**

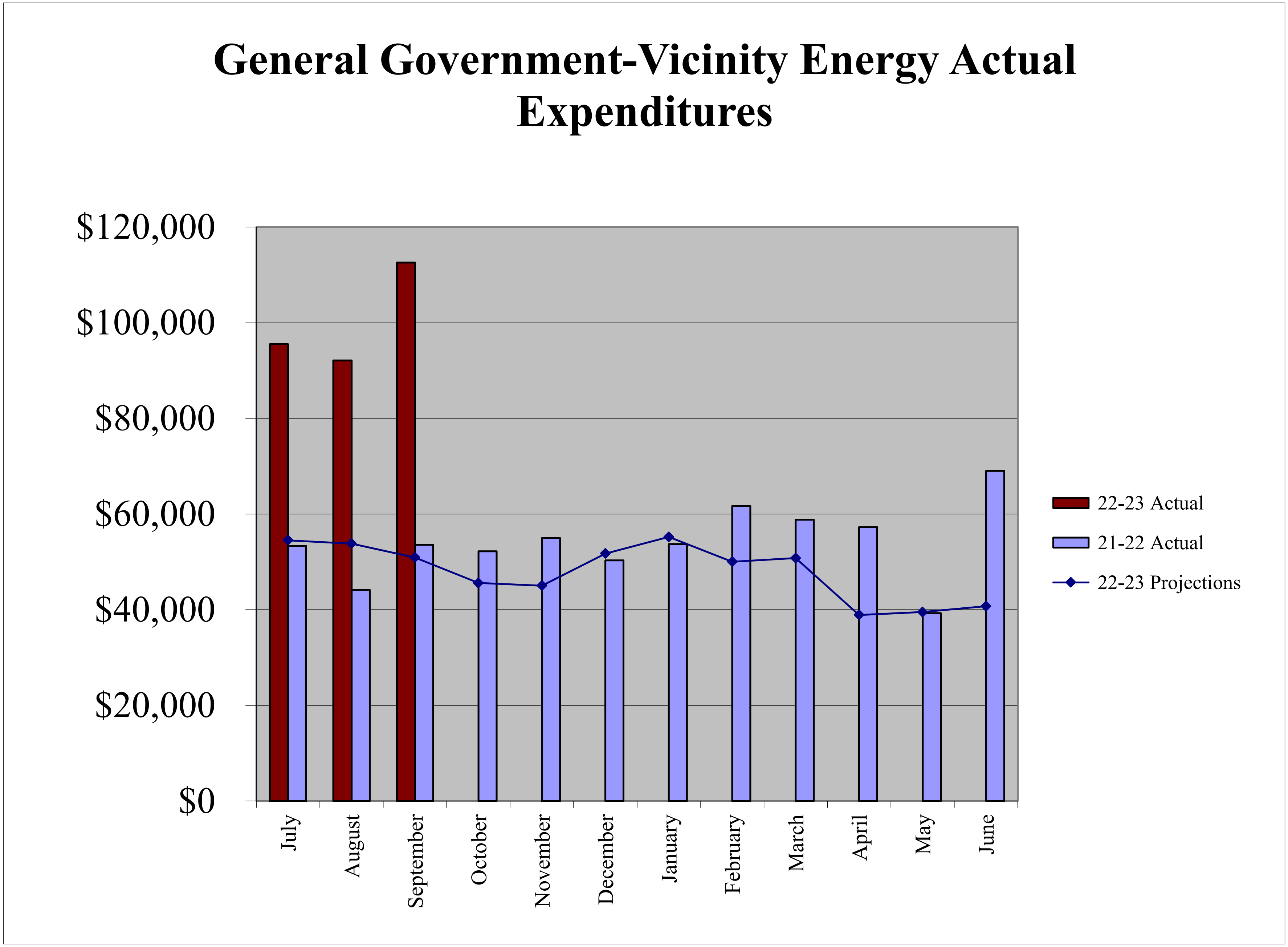
Year elapsed = 16.7%

General Fund Actual Expenditures



GENERAL FUND
GENERAL GOVERNMENT
FY 2022-2023
August 31, 2022

Account	Description	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	YTD Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits		-				
51002	Retirement Board Members	$ 1,200		$ 200	$ 200	$ 1,000
52010	FICA - Retirement Board Members	392		15	15	377
52032	Retirement paid by General Fund	4,600	3,827		3,827	773
	Total Salaries and Benefits	$ 6,192	$ 3,827	$ 215	$ 4,042	$ 2,150
Utilities						
54026	Heating and Cooling (Vicinity)	$ 650,000	$ 650,000		$ 650,000	$ -
54023	Electricity (OG&E)	350,000	315,278	34,722	350,000	-
54024	Sewer and Water(City of OKC)	75,000	77,441	359	77,800	(2,800)
54022	Natural Gas(ONG)	15,000	14,893	107	15,000	-
	Utilities Subtotal	$ 1,090,000	$ 1,057,612	$ 35,188	$ 1,092,800	$ (2,800)
Lease-Purchase Debt						
54455	Bond Administrative Fees	4,000	400	400	800	3,200
	Lease-Purchase Debt Subtotal	$ 4,000	$ 400	$ 400	$ 800	$ 3,200
Memberships						
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	-
	Memberships Subtotal	$ 33,273	$ -	$ 33,965	$ 33,965	$ (692)
Other Operating Expenditures						
54451	District Attorney Civil Division Contract	$ 719,437	$ 599,531	$ 119,906	$ 719,437	$ -
54451	Outside legal services	$ 640,000	415,000	1,235	416,235	223,765
54451	Bond Council				-	-
54019	Liability policies on equipment and property; blank	979,344	-	923,651	923,651	55,693
54040	Publication of Commissioners Proceedings/Ads	42,000	22,053		22,053	19,947
54102	PBA Leases-County Departments	1,026,060	829,013	167,605	996,618	29,442
54103	Storage Court Clerk Building Lease	381,096	317,580	63,516	381,096	-
54109/540	Postage Machine and Postage	8,500	-	6,500	6,500	2,000
54455	BOK Management Fees	400,000	300,000		300,000	100,000
54455	OSU Extension Contract	553,345	608,512		608,512	(55,167)
54455	Professional Services-Other -Arbitrage	15,000			-	15,000
54455	Professional Services-Bank Fees	31,000			-	31,000
54455	Criminal Justice Authority	32,384,710	17,024,548	5,397,452	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)
54455	ODOT Rodent Damage Control Program	2,400	2,400	-	2,400	-
54455	Tuition Reimbursement	40,000	1,054	2,286	3,340	36,660
54455	BOCC Employee of the Month	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	1,150	230	1,380	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	4,350	6,336	3,175	9,511	(5,161)
	Other Operating Subtotal	$ 37,615,122	$ 20,512,177	$ 6,685,555	$ 27,197,732	$ 10,417,390
	Total Maintenance and Operations - 54000	$ 38,742,394	$ 21,570,189	$ 6,755,108	$ 28,325,298	$ 10,417,097
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	**$ 38,750,012**	**$ 21,575,206**	**$ 6,755,324**	**$ 28,330,530**	**$ 10,419,486**


General Government-Vicinity Energy Actual Expenditures
$120,000
$100,000
$80,000
$60,000
$40,000
$20,000
$0
July
August
September
October
November
December
January
February
March
April
May
June
22-23 Actual
21-22 Actual
22-23 Projections

Employee Benefits Fund Status
FY 2022-2023
August 31, 2022

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	$ 1,213,208	$ 777,203		$ 777,203	$ (436,005)
Transfers In	$ 3,400,000	$ 2,700,000	$ 700,000	$ 3,400,000	$ -
Employee/Retiree/Cobra Premiums	4,190,547	754,958	3,521,511	4,276,469	85,922
Employer Premiums	18,922,512	2,966,758	15,317,220	18,283,978	(638,534)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	1,440	2,500,000	2,501,440	1,440
Cares Reimb	-	-	-	-	-
Refunds/Rebates/Interest	377,877	15,914	361,963	377,877	-
Total Resources	**$ 30,604,144**	**$ 7,519,189**	**$ 19,538,731**	**$ 29,919,882**	**$ (684,262)**
Expenses					
Medical Claims	$ 14,701,431	$ 3,380,393	$ 11,321,039	$ 14,701,431	$ -
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,133,484	1,375,466	7,758,018	9,133,484	-
Dental Claims	1,370,174	118,456	1,251,717	1,370,174	-
Vision Claims	203,638	14,949	188,689	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	193,806	969,030	1,162,836	17,316
Total Claims	$ 26,880,639	$ 5,110,949	$ 21,795,162	$ 26,906,111	$ 25,472
Administration Fees & Other	924,858	150,886	646,932	797,818	(127,040)
Life/AD&D Premiums	375,689	61,416	307,080	368,495	(7,194)
Stop Loss Premiums	1,383,107	202,208	1,011,038	1,213,245	(169,861)
Total Admin/Premiums	$ 2,683,653	$ 414,510	$ 1,965,049	$ 2,379,559	$ (304,095)
Total Expenses	**$ 29,564,292**	**$ 5,525,459**	**$ 23,760,211**	**$ 29,285,670**	**$ (278,622)**
			-	-	-
Ending Cash Balance	**$ 1,039,853**	**$ 1,993,729**	**$ (4,221,479)**	**$ 634,213**	**$ (405,639)**
Cash Balance-One Year Ago		$ 823,196			

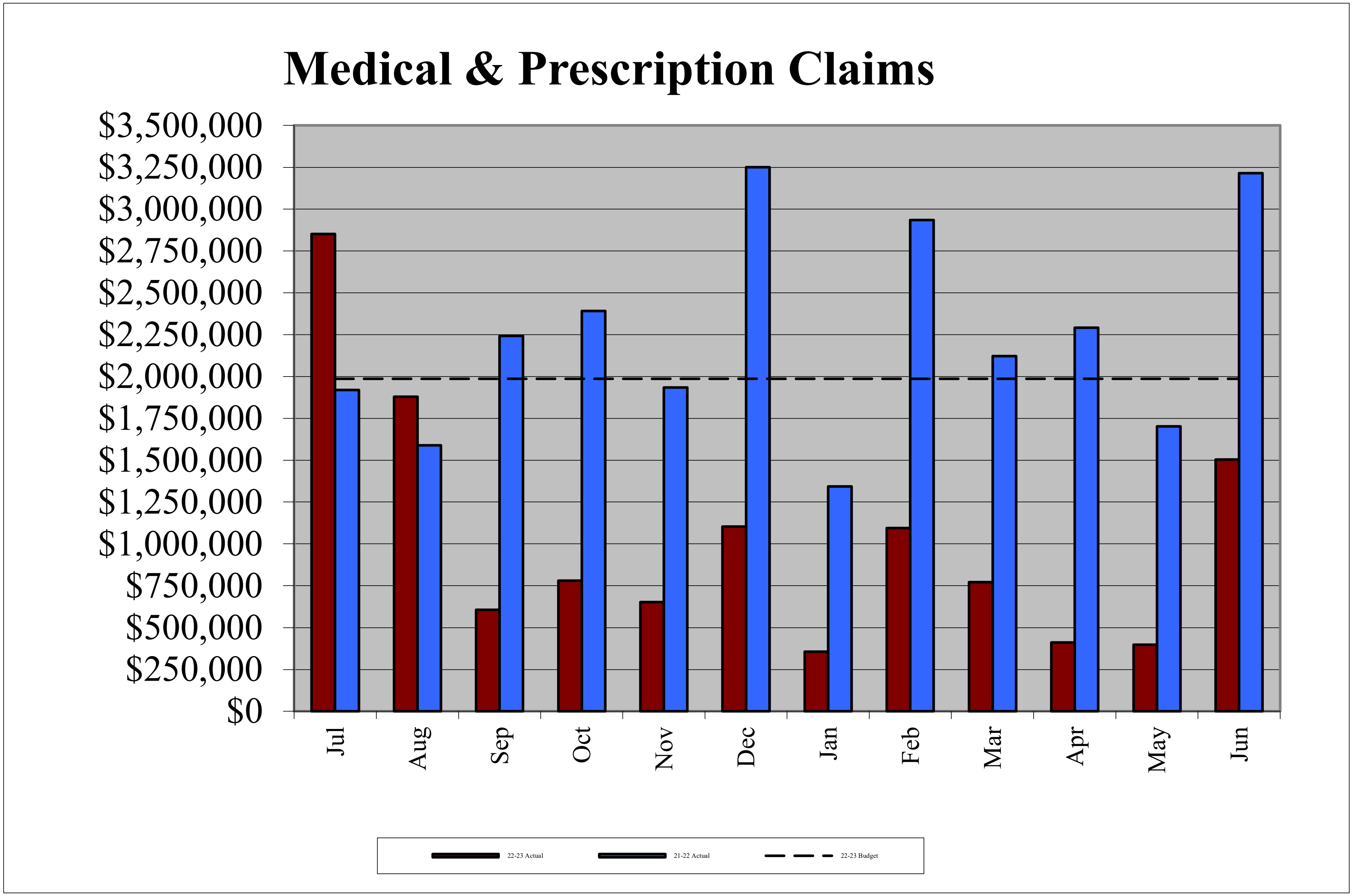
Notes:
1. Stop Loss coverage = $350,000 Specific Deductible.
2. Premiums:

Employee 2022	Employer 22-23
$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	$ 1,192,086	$1,690,196	$ 2,188,307	(July)
Prescription Drug Claims	$761,124	892,269	$687,733	$ 892,269	(August)
Total	$1,986,243	$2,084,355	$2,377,929		

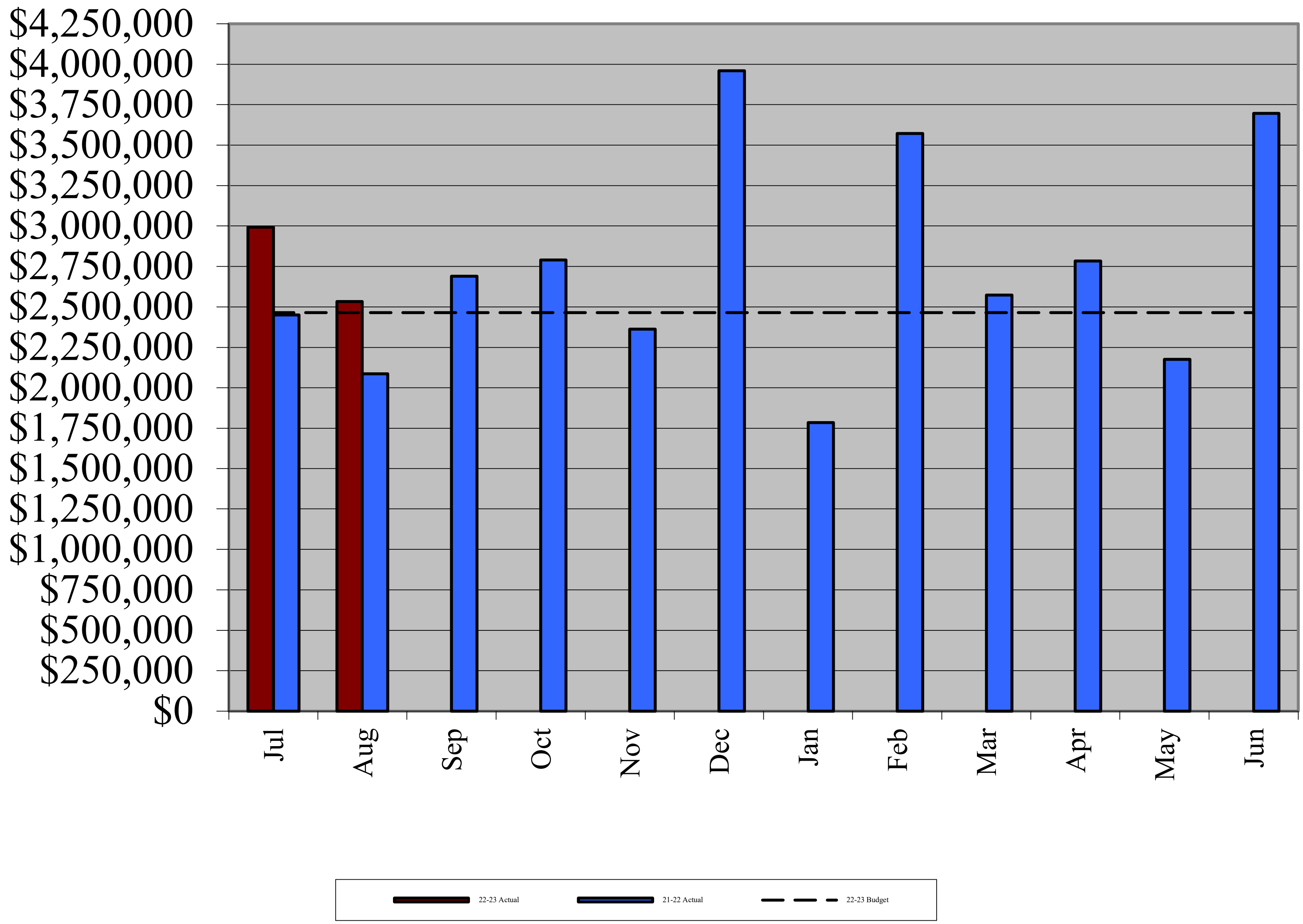
Prior Year 21-22 Comparison	**21/22 Monthly Budget**	**This Month**	**21/22 Avg**	**21/22 High Month**	
Medical Claims	$1,283,731	$1,255,828	$1,473,445	$2,147,992	(December)
Prescription Drug Claims	$574,900	$663,055	$752,477	$1,503,358	(June)
Total	$1,858,631	$1,918,883	$2,225,922		


Medical & Prescription Claims
$3,500,000
$3,250,000
$3,000,000
$2,750,000
$2,500,000
$2,250,000
$2,000,000
$1,750,000
$1,500,000
$1,250,000
$1,000,000
$750,000
$500,000
$250,000
$0
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
22-23 Actual
21-22 Actual
22-23 Budget

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

	Annual FY 22-23 Estimates	Annual FY 21-22 Actuals	Inc (Dec)	%	August FY 22-23 YTD Actuals	August FY 21-22 YTD Actuals	Inc (Dec)	%
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%	$ 2,700,000	$ -	$ 2,700,000	#DIV/0!
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	2,966,758	2,677,422	289,336	11%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	754,958	711,781	43,178	6.1%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	302,915	89,718	213,197	
Rx Rebates	2,500,000	3,213,013	(713,013)	-22.2%	1,440	3,199	(1,759)	-55%
Refunds/Rebates/Subsidy	377,877	224,726	153,151	68.2%	15,914	60,820	(44,905)	-73.8%
Cares Reimbursements	-	2,655,755	(2,655,755)	-100.0%	-	-	-	#DIV/0!
Interest Income	-	-	-		-	-	-	
Total Resources	**$ 30,604,145**	**$ 33,802,253**	**$ (3,198,109)**	**-9.5%**	**$ 7,519,189**	**$ 5,359,878**	**$ 2,159,311**	**40.3%**
Expenses								
Medical Claims	$ 14,701,431	$ 17,681,337	$ (2,979,906)	-16.9%	$ 3,380,393	$ 2,157,186	$ 1,223,207	56.7%
Medical claims covered by Stop Los	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,133,484	9,029,728	103,756	1.1%	1,375,466	1,349,771	25,695	1.9%
Dental Claims	1,370,174	1,414,163	(43,989)	-3.1%	118,456	201,072	(82,615)	-41.1%
Vision Claims	203,638	200,983	2,655	1.3%	14,949	30,646	(15,696)	-51.2%
County Pharmacy	305,000	286,574	18,426	6.4%	26,096	53,901	(27,805)	-51.6%
Employee Assistance Program	21,393	21,393	(0)	0.0%	1,783	3,565	(1,783)	-50.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	193,806	267,344	(73,538)	-27.5%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	-	-	0%
Total Claims	$ 26,880,639	$ 30,356,116	$ (3,475,477)	**-11.4%**	$ 5,110,949	$ 4,063,485	$ 1,047,465	**25.8%**
Administration Fees & Other	924,858	975,676	(50,818)	-5.2%	150,886	200,155	(49,269)	-24.6%
Life/AD&D Premiums	375,689	375,081	608	0.2%	61,416	59,730	1,686	2.8%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	202,208	213,311	(11,103)	-5.2%
Total Admin/Premiums	$ 2,683,653	$ 2,668,934	$ 14,719	**0.6%**	$ 414,510	$ 473,197	$ (58,687)	-12.4%
Total Expenses	**$ 29,564,292**	**$ 33,025,050**	**$ (3,460,758)**	**-10.5%**	**$ 5,525,459**	**$ 4,536,681**	**$ 988,778**	**21.8%**
			-		-	-	-	
Ending Cash Balance	**$ 1,039,853**	**$ 777,203**	**$ 262,649**	**34%**	**$ 1,993,729**	**$ 823,196**	**$ 1,170,533**	**142.2%**

Total Employee Benefits Expenses

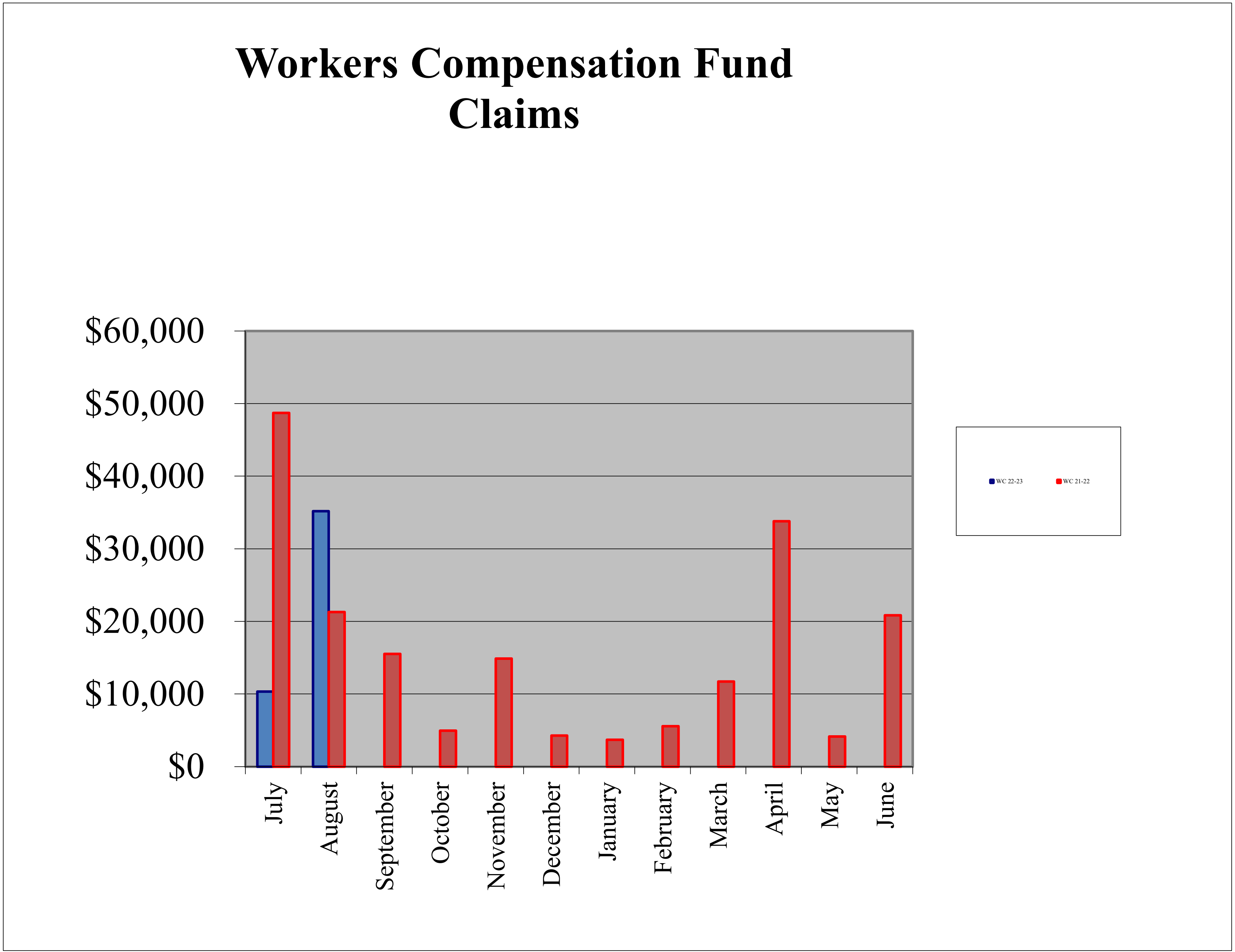


Worker's Compensation and Self Insurance Funds
Financial Summary
August 31, 2022

	Workers Compensation Fund		
	Budgeted	**Actual**	**Budget to Actual**
Beginning Cash Balance at July 1	$ 597,120	$ 584,915	$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	283.15	(37,239)
Transfers/Supplements	375,000	-	(375,000)
Total Sources	$ 1,009,642	$ 585,198	$ (424,444)
Expenditures:			
Claims	$ 350,000	$ 45,510	(304,490)
Stop loss/Admin Fees	215,002	162,080	(52,922)
Total Expenditures	$ 565,002	$ 207,590	$ (357,412)
Ending Cash Balance	**$ 444,642**	**$ 377,608**	**$ (67,032)**
Cash Balance-One Year Ago		**$ 210,431**	

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

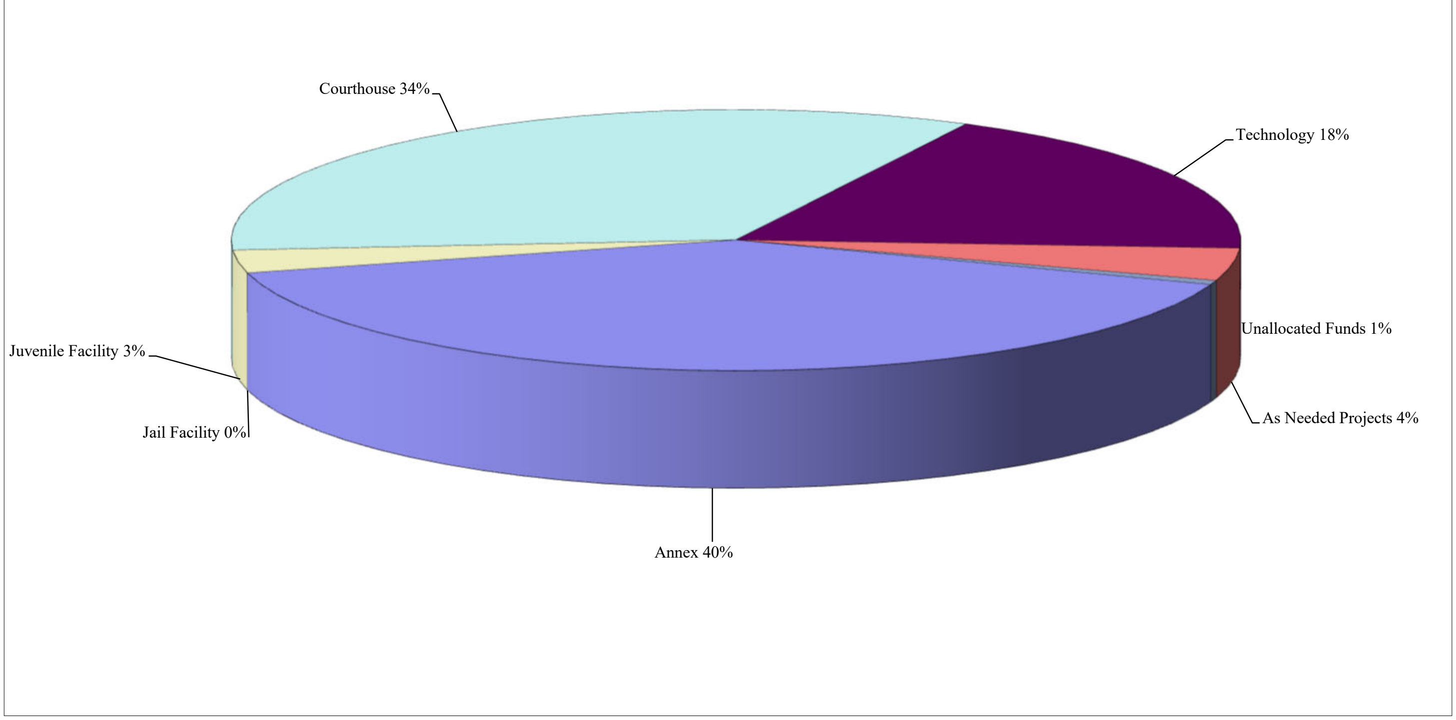
	Self Insurance		
	Budgeted	**Actual**	**Budget to Actual**
Beginning Cash Balance at July 1	$ 131,507	$ 200,866	$ 69,359
Sources:			
Interest Income	-	-	-
Transfers/Supplements	60,000	356,400	296,400
Reimbursement			-
Total Sources	$ 191,507	$ 557,266	$ 365,759
Expenditures:			
Tort Claims	$ 33,424		$ (33,424)
Supportive Services	56,413	1,289	(55,124)
Total Expenditures	$ 89,836	$ 1,289	$ (88,548)
Ending Cash Balance	**$ 101,671**	**$ 555,977**	**$ 454,307**
Cash Balance-One Year Ago		**$ 81,400**	


Workers Compensation Fund
Claims
$60,000
$50,000
$40,000
$30,000
$20,000
$10,000
$0
July
August
September
October
November
December
January
February
March
April
May
June
WC 22-23
WC 21-22

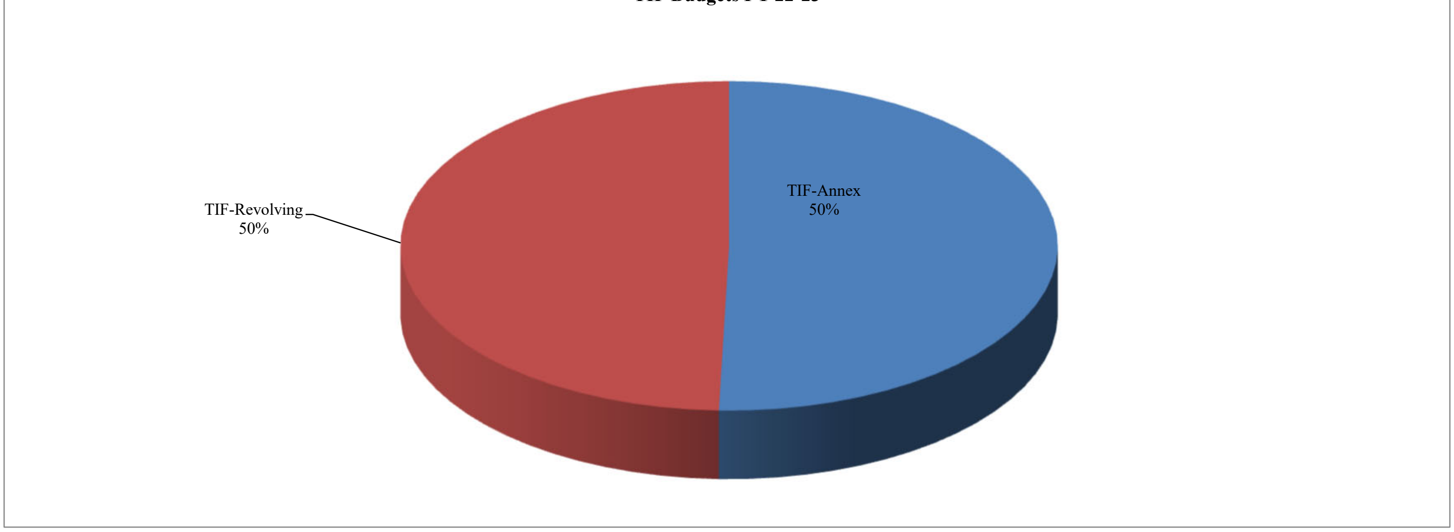
Capital Projects Budget Detail FY 2022-2023

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	1,846,890	247,706	723,649	133,489	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	251	14,846	22,424	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	1,156,880	328,855	893,247	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	
Courthhouse 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	2,200	22,800	Pending
Unallocated Funds:								
Unallocated Funds			39,858				39,858	
Total Ongoing Budgeted Capital Projects			**$ 7,623,065**	**$ 3,152,149**	**$ 681,107**	**$ 3,407,035**	**$ 1,063,880**	
TIF Projects:								
TIF-Annex -319		6/11/2013	$ 6,532,831	$ 965,180	$ 147,470	$ 4,517,295	1,050,357	Ongoing
TIF-Revolving -323		7/21/2016	$ 5,089,068	$ 141,958	$ -	$ 3,457,466	1,489,644	Ongoing
Total Capital Projects			**$ 19,244,964**	**$ 4,259,287**	**$ 828,577**	**$ 11,381,796**	**$ 3,603,881**	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



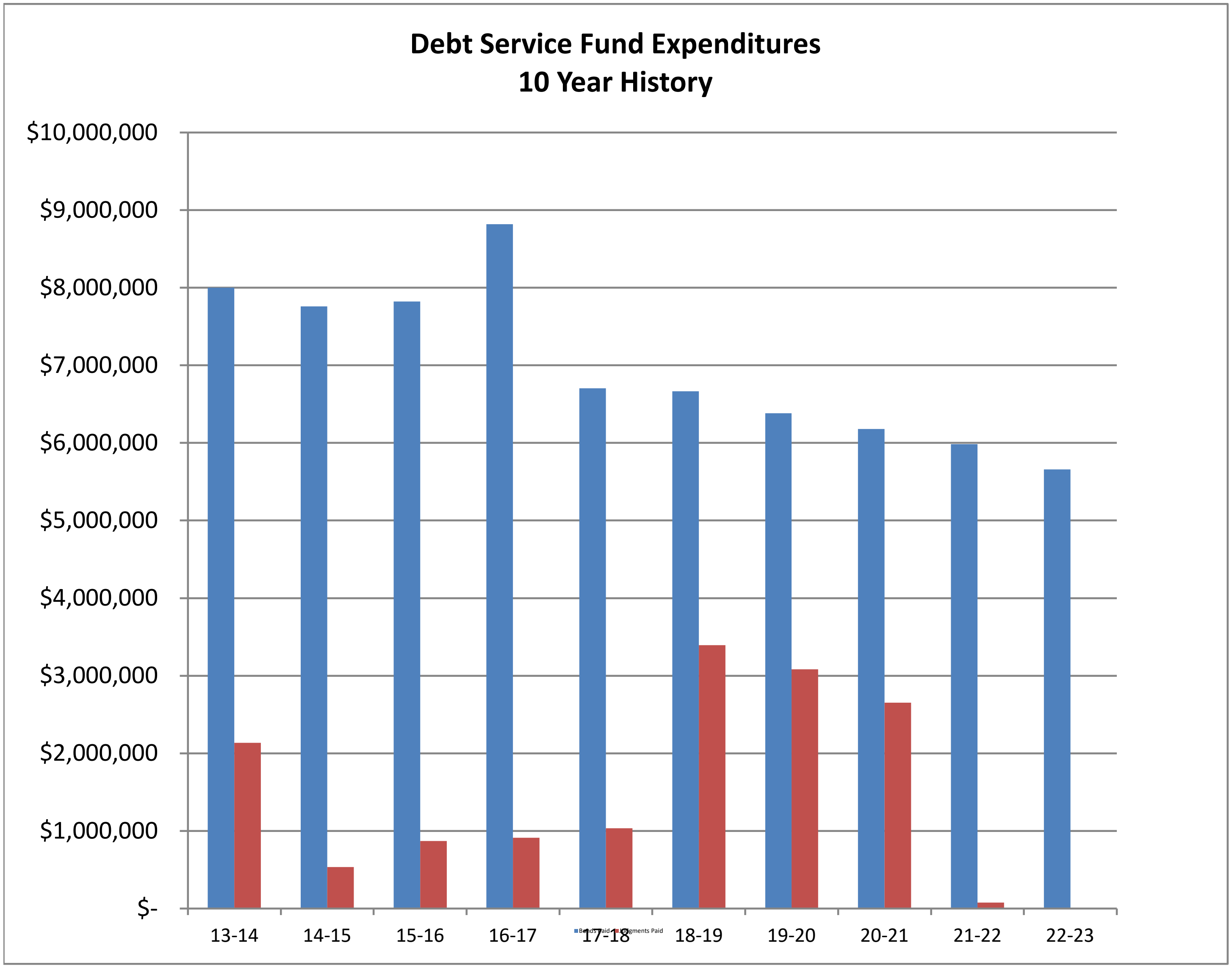
Debt Service Fund
FY 2022-2023 Status Report
For the Period Ending August 31, 2022

	22-23 YTD Actual
Beginning Cash Balance	**$5,981,639**
Revenue:	
Property Tax-Current & Prior	$ 48,737
Exempt Manufacturing Tax	6,617
Miscellaneous Property Tax	101
Interest Income	7,394
Total Revenue	**$ 62,849**
Expenditures:	

	22-23 YTD Actual	Bonds Original Balance	Bonds Payments to Date	Bonds Outstanding Balance
Bonds				
2008 GO Bonds (GM Plant)				
Principal	$ (4,195,000)	$ 60,670,000	$ (56,420,000)	$ 4,250,000
Interest	(190,150)	20,773,436	(20,370,786)	402,650
Total Paid YTD	$ (4,385,150)	$ 81,443,436	$ (76,790,786)	$ 4,652,650
2014 GO Bonds- BNSF				
Principal	$ (1,250,000)	$ 10,000,000	$ (7,500,000)	$ 2,500,000
Interest	(25,000)	1,100,000	(1,050,000)	50,000
Total Paid YTD	$ (1,275,000)	$ 11,100,000	$ (8,550,000)	$ 2,550,000
Total Bonds Combined				
Principal	$ (5,445,000)	$ 70,670,000	$ (63,920,000)	$ 6,750,000
Interest	(215,150)	21,873,436	(21,420,786)	452,650
Total Bond Payments YTD	**$ (5,660,150)**	**$ 92,543,436**	**$ (85,340,786)**	**$ 7,202,650**

	22-23 YTD Actual	Principal Balance at 6-30-22	Payments YTD	Principal Balance
Judgments				
Principal	$ -	$ 1,260,333	$ -	$ 1,260,333
Interest	-		-	
Total Judgment Payments YTD	**$ -**	**$ 1,260,333**	**$ -**	**$ 1,260,333**

Total Expenditures	**$ (5,660,150)**
Transfer In	$ -
Ending Cash Balance	**$ 384,338**

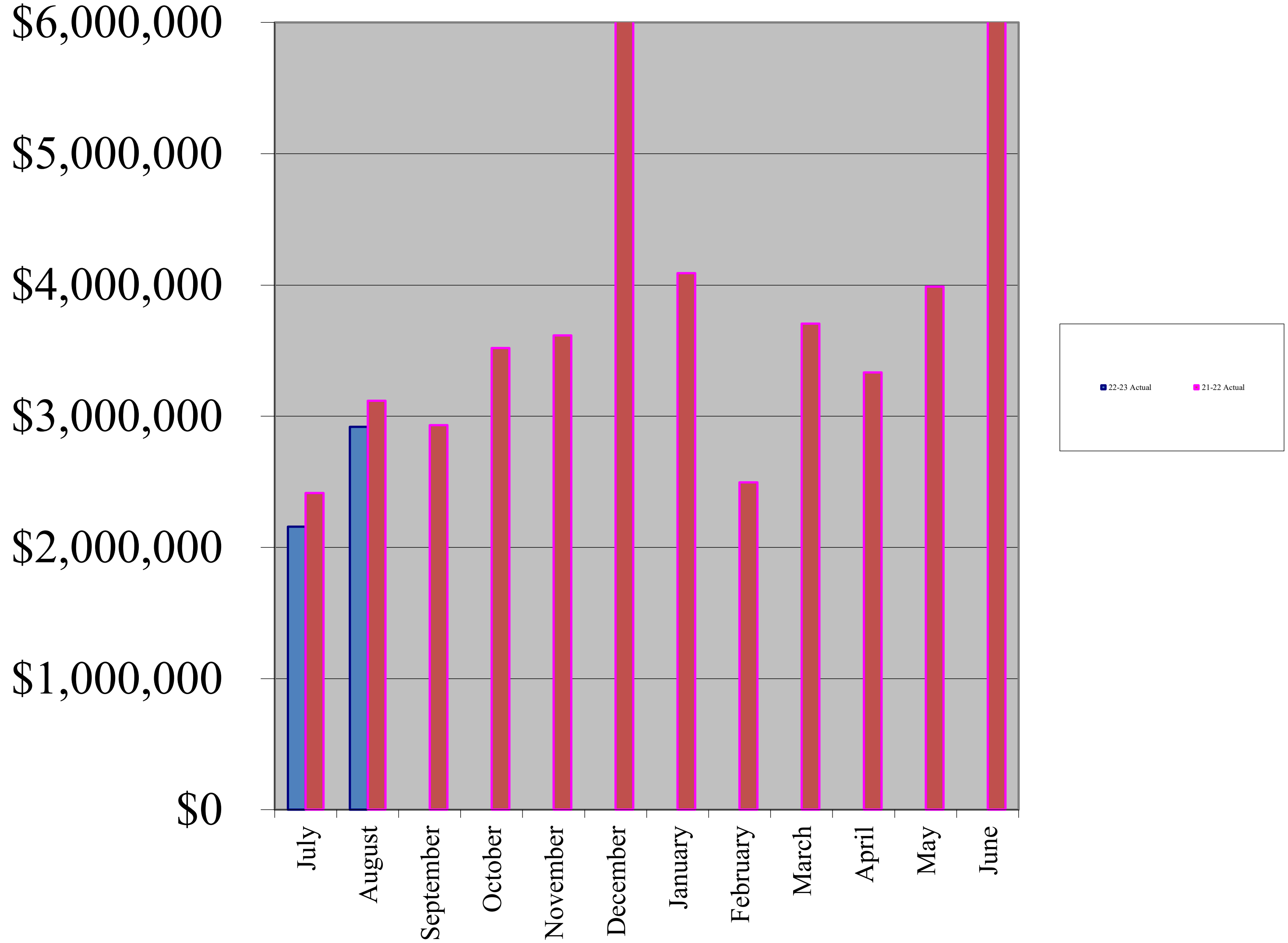

Debt Service Fund Expenditures
10 Year History
$10,000,000
$9,000,000
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
13-14
14-15
15-16
16-17
17-18
18-19
19-20
20-21
21-22
22-23

Special Revenue Funds
Status Report

Fund	Department	2022-2023 Appropriations	August 2022 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	22/23 Funds Available	22/23 % Expended
1110	Highway Cash-Dist #1	$4,067,417	$553,088	$747,723	$3,319,694	$3,190,302	$877,115	18.4%
1110	Highway Cash-Dist #2	6,210,025	330,539	801,717	5,408,308	4,365,043	1,844,981	12.9%
1110	Highway Cash-Dist #3	2,570,679	427,182	835,580	1,735,099	1,604,502	966,178	32.5%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	3,590,311	19,259	254,410	3,335,901	1,396,092	2,194,219	7.1%
1130	Resale Property	5,406,650	301,135	480,609	4,926,041	1,628,975	3,777,674	8.9%
1140	Treasurer Mortgage Fee	353,154	20,559	27,317	325,837	34,664	318,490	7.7%
1150	County Clerk Lien Fee	669,515	33,165	57,011	612,504	107,695	561,820	8.5%
1151	UCC Central Filing Fund	629,856	54,150	94,867	534,989	136,754	493,102	15.1%
1152	Records Mgmt & Preservation	1,028,344	170,501	238,702	789,642	310,267	718,077	23.2%
1160	Sheriff Service Fee	972,352	283,413	497,764	474,589	803,336	169,017	51.2%
1161	Sheriff Special Revenue	2,104,359	117,212	164,079	1,940,280	1,079,377	1,024,982	7.8%
1162	Sheriff's Grant Fund	437,731	24,184	40,088	397,643	211,183	226,548	9.2%
1201	Assessor Revolving Fee	101,985	0	0	101,985	0	101,985	0.0%
1231	Juvenile Probation Fee	34,046	2,694	6,475	27,571	22,475	11,571	19.0%
1233	Juvenile Grant Fund	300,077	38,866	50,756	249,321	65,756	234,321	16.9%
1240	Planning Commission Fee	444,518	29,498	55,349	389,169	97,330	347,188	12.5%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	704,395	147,378	149,356	555,039	210,843	493,552	21.2%
1260	Community Service Fee	178,523	16,505	16,505	162,019	84,846	93,678	9.2%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	224,164	16,122	33,511	190,653	36,484	187,679	14.9%
1282	Mental Health Court Fund	21,377	0	2,693	18,684	3,753	17,625	12.6%
1290	Shine Program	386,195	18,875	36,315	349,881	50,377	335,818	9.4%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Special Projects Fund (CARES)	332,331	298,041	312,083	20,248	312,083	20,248	93.9%
1405	Emergency Rental Assist	0	0	0	0	0	0	#DIV/0!
1410	Election Bd-CTCl-Covid 19	123,655	17,829	17,829	105,827	17,829	105,827	14.4%
1415	American Rescue Plan 2021	154,327,406	0	158,000	154,169,406	2,054,000	152,273,406	0.1%
Total		**$185,511,087**	**$2,920,195**	**$5,078,738**	**$180,432,349**	**$17,823,967**	**$167,687,120**	**2.7%**

Year elapsed = 17%

Special Revenue Actual Expenditures



Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	$ 100.00	$ 7.66	$ -	$ 3,969,593.28	$ -	$ 3,969,700.94
3		120	County Commissioners	30,659.37	9,883.45	2,100.00	120.00	-	42,762.82
26	3	130	Assessor	153,668.51	70,583.15	1,602.60	6,759.40	-	232,613.66
51	1	140	Assessor Revaluation	268,953.54	118,464.38	21,958.99	164,132.90	747.84	574,257.65
11		150	Treasurer	52,051.69	21,387.08	500.00	31,359.10	219.54	105,517.41
138	2	160	Court Clerk	579,033.48	266,533.69	500.00	12,987.25	-	859,054.42
21		170	County Clerk	148,537.79	57,206.39	5,141.90	5,495.89	-	216,381.97
		180	Excise & Equalization	675.00	51.64	-	24.36	-	751.00
		190	County Audit	-	-	-	-	-	-
		200	District Attorney-State	-	-	-	668.07	-	668.07
		210	District Attorney -County	-	-	-	-	-	-
		230	Public Defender	-	-	-	720.00	-	720.00
5		240	Purchasing	23,859.00	13,442.62	-	944.19	978.67	39,224.48
14	14	250	Election Board	96,331.17	34,841.69	312.75	3,868.77	422.56	135,776.94
6		260	BOCC HR/Health & Safety	31,921.33	16,996.05	-	1,160.10	128.19	50,205.67
3		265	Employee Benefits Dept	21,465.74	10,141.00	-	783.00	-	32,389.74
22		270	IT Department	115,172.87	53,315.43	-	97,283.69	51,055.97	316,827.96
20		280	Facilities Management	96,272.55	41,839.86	-	17,433.57	260.74	155,806.72
		285	Facilities-Custodial	-	-	-	61.85	-	61.85
2		300	Planning Commission	13,900.00	5,574.45	-	120.00	-	19,594.45
15		301	Court Services	54,513.60	30,588.00	-	180.00	-	85,281.60
172	1	518	Sheriff Law Enforcement	680,290.45	358,679.85	-	74,347.21	-	1,113,317.51
108	1	525	Juvenile Detention	415,381.97	184,225.32	-	21,208.10	585.62	621,401.01
21		526	Juvenile Bureau	122,529.67	53,455.41	-	3,481.51	315.34	179,781.93
4		550	Emergency Management	23,660.71	10,333.25	-	7,094.57	-	41,088.53
16	3	610	Social Services	72,814.33	30,657.35	-	70,661.21	287.70	174,420.59
		710	Free Fair	-	-	-	-	-	-
3	1	910	District 1	25,518.23	10,861.38	1,078.49	1,208.85	396.52	39,063.47
4		920	District 2	22,722.66	11,274.61	-	796.81	146.39	34,940.47
3		930	District 3	19,400.01	8,622.19	-	644.47	-	28,666.67
4		940	County Engineer	24,025.00	8,163.72	170.00	1,199.49	-	33,558.21
		950	Economic Development	-	-	-	-	-	-
		993	Self Insurance Supplement	-	-	-	296,400.00	-	296,400.00
672	**26**		**Total General Fund**	**$ 3,093,458.67**	**$ 1,427,129.62**	**$ 33,364.73**	**$ 4,494,337.64**	**$ 55,545.08**	**$ 9,400,235.74**

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
28		1110	Highway Cash-District 1	$ 124,916.54	$ 71,605.82	$ -	$ 356,201.35	$ 364.26	$ 553,087.97
28		1110	Highway Cash-District 2	111,161.66	58,095.84	-	146,011.16	15,270.26	330,538.92
31		1110	Highway Cash-District 3	150,453.17	81,183.14	-	186,658.71	8,887.00	427,182.02
		1111	CBRI Fund	-	-	-	19,259.20	-	19,259.20
21		1130	Resale Property Fund	125,659.24	54,545.66	600.00	119,582.41	747.70	301,135.01
0		1140	Treasurer Mortgage Fee Fund	-	-	-	20,431.65	127.50	20,559.15
3		1150	County Clerk Lien Fee Fund	20,645.62	9,989.45	-	249.62	2,280.63	33,165.32
9		1151	UCC Central Filing Fund	37,309.86	14,480.21	-	2,359.58	-	54,149.65
14	1	1152	Records Preservation Fund	60,903.66	27,029.38	-	82,567.98	-	170,501.02
31		1160	Sheriff Serv Fee Fund	128,545.26	69,306.26	19.00	85,542.26	-	283,412.78
4		1161	Sheriff Special Revenue Fund	4,537.24	1,751.44	-	53,359.80	57,563.74	117,212.22
2		1162	Sheriff Grant Fund	12,748.32	3,947.65	-	756.14	6,732.00	24,184.11
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	2,693.75	-	2,693.75
2		1233	Juvenile - Title IV-E	6,800.00	2,196.03	-	29,870.24	-	38,866.27
3	2	1240	Planning Commission Fee Fu	16,379.99	7,645.20	3,158.75	2,313.77	-	29,497.71
		1250	Local Emergency Planning C	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	65,480.86	81,897.14	147,378.00
		1260	Community Service Fee	-	-	-	12,257.60	4,247.38	16,504.98
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	11,325.00	4,797.46	-	-	-	16,122.46
		1282	Mental Health Court Fund	-	-	-	-	-	-
2	2	1290	SHINE Program Fund	6,928.80	2,927.59	-	9,018.17	-	18,874.56
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
		1400	Special Projects Fund (CARE	-	-	-	-	298,041.00	298,041.00
		1405	Emergency Rental Assistance	-	-	-	-	-	-
		1410	Election Bd-COVID Grant	-	-	-	17,828.67	-	17,828.67
181	**5**		**Total Special Revenue Fund**	**$ 818,314.36**	**$ 409,501.13**	**$ 3,777.75**	**$ 1,212,442.92**	**$ 476,158.61**	**$ 2,920,194.77**

				Salaries	Benefits	Travel	M&O	Capital	Total
853	**31**		**Total**	**$ 3,911,773.03**	**$ 1,836,630.75**	**$ 37,142.48**	**$ 5,706,780.56**	**$ 531,703.69**	**$ 12,320,430.51**
			Category % of Total	31.8%	14.9%	0.3%	46.3%	4.3%	100.0%