

Oklahoma County
Monthly Financial Report
For Period Ending September 30, 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 Departnr	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

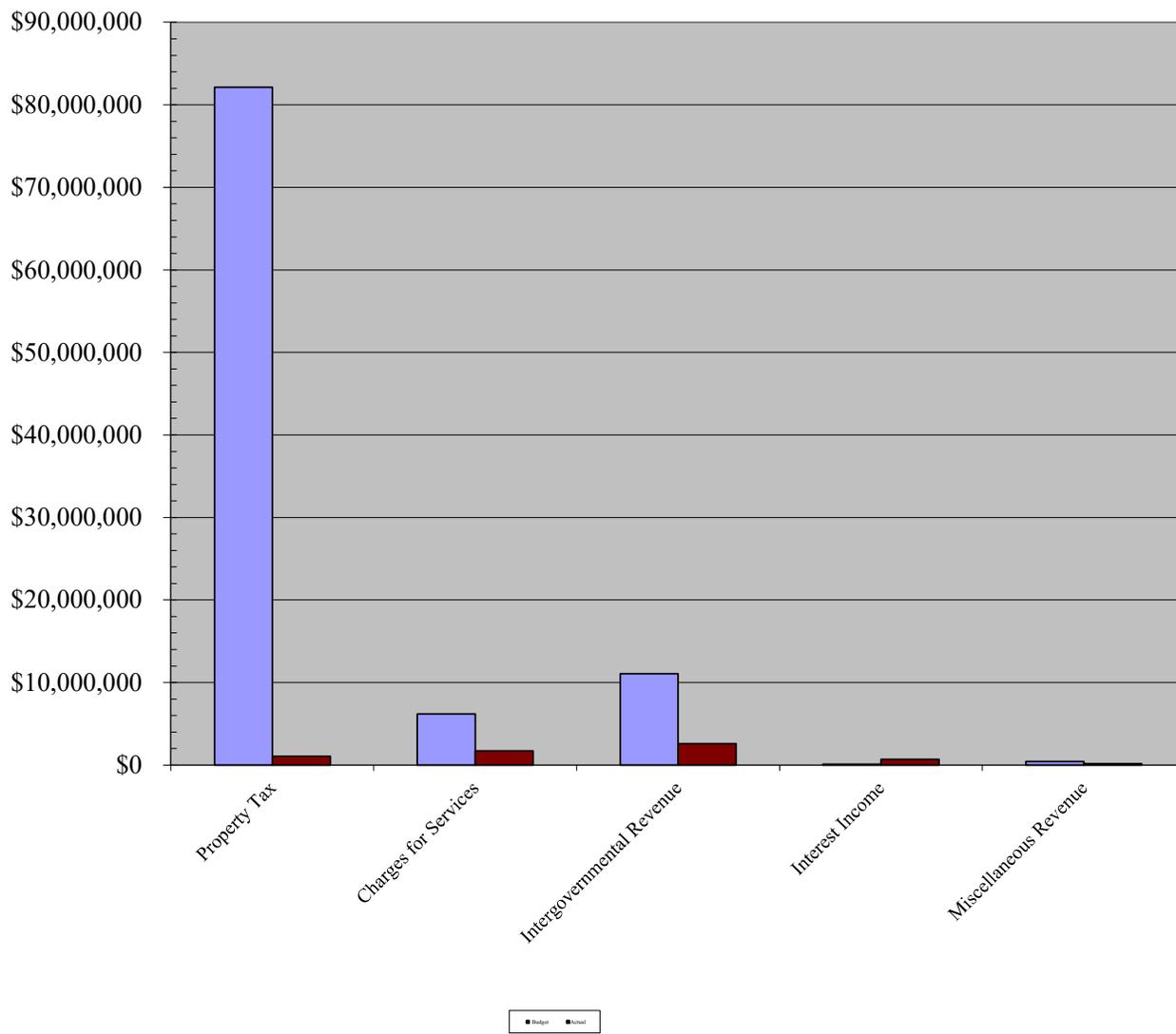
\$ 1,520,708.00

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending September 30, 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%	100.0%
Reserved	4,703,253	5,746,500	1,043,247	100.0%	100.0%
Total Estimated Cash Balance	\$ 16,499,292	\$ 18,853,814	\$ 2,354,522		
Revenue:					
Property Tax	\$ 82,138,088	\$ 1,044,985	\$ (81,093,103)	1.3%	1.3%
Charges for Services	6,176,885	1,707,533	(4,469,352)	27.6%	52.0%
Intergovernmental Revenue	11,067,773	2,604,208	(8,463,566)	23.5%	22.5%
Interest Income	100,000	684,340	584,340	684.3%	4.9%
Miscellaneous Revenue	418,654	191,198	(227,456)	45.7%	84.3%
Total Revenue	\$ 99,901,401	\$ 6,232,263	\$ (93,669,138)	6.2%	6.8%
Temporary Cash Transfer In	\$ -	\$ 17,500,000	\$ 17,500,000		
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	\$ 23,651,063	\$ (83,351,377)	22.1%	21.0%
Prior Budget Year Expenditures	4,703,253	3,824,915	(878,338)	81.3%	89.5%
Total Expenditures	\$ 111,705,693	\$ 27,475,978	\$ (84,229,715)		
Cash Balance*	\$ 0	\$ 12,350,100	\$ 12,350,100		

* 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 September 30, 2022



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

	For the Month Ending September 30, 2022			
	22-23 September Actual	21-22 September Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 9,947,477	\$ 8,940,582	\$ 1,006,895	11.3%
Revenue:				
Property Tax	\$ 261,851	\$ 178,730	\$ 83,121	46.5%
Charges for Services	561,910	600,783	(38,872)	-6.5%
Intergovernmental Revenue	2,292,094	253,498	2,038,596	804.2%
Interest Income	524,065	1,913	522,152	27299.1%
Miscellaneous Revenue	142,540	182,262	(39,722)	-21.8%
Total Revenue	\$ 3,782,460	\$ 1,217,185	\$ 2,565,274	210.8%
Temporary Cash Transfers In	7,000,000	\$ 9,000,000	\$ (2,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(1,000,000)	1,000,000	
22-23 Expenditures	\$ 8,148,696	\$ 7,854,809	\$ 293,887	3.7%
Prior Budget Year Expenditures	231,141	282,658	(51,517)	
Total Expenditures	\$ 8,379,837	\$ 8,137,467	\$ 242,370	3.0%
Ending Cash Balance	\$ 12,350,100	\$ 10,020,300	\$ 2,329,799	23.3%

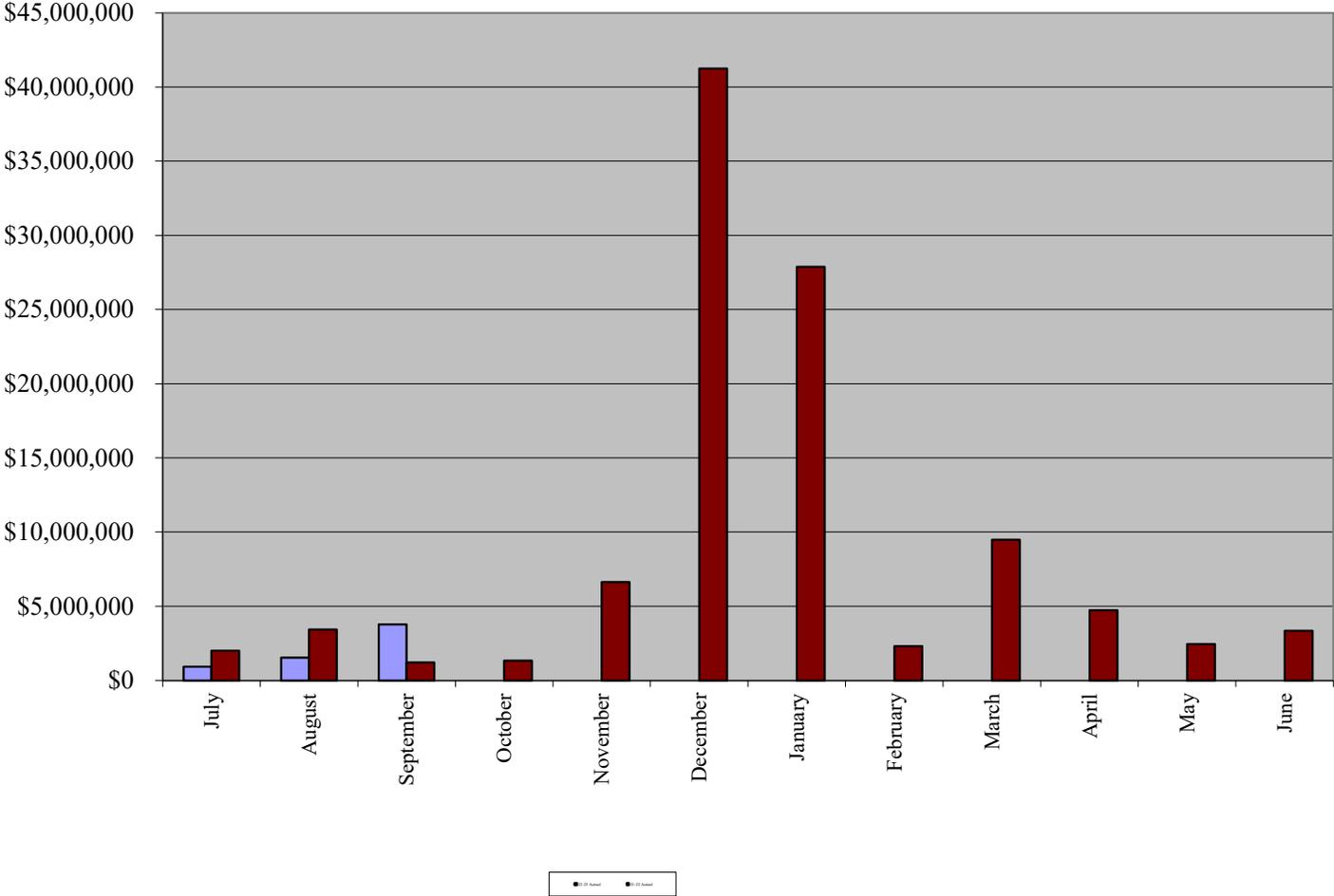
	For the Year to Date Period Ending September 30, 2022			
	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,853,814	\$ 19,536,661	\$ (682,847)	-3.5%
	\$ 1,044,985	\$ 1,060,264	\$ (15,279)	-1.4%
	1,707,533	2,559,635	(852,102)	-33.3%
	2,604,208	2,772,998	(168,790)	-6.1%
	684,340	4,909	679,430	13839.7%
	191,198	265,015	(73,817)	-27.9%
	\$ 6,232,263	\$ 6,662,820	\$ (430,557)	-6.5%
	\$ 17,500,000	\$ 13,000,000	\$ 4,500,000	
	-	-	-	
	-	-	-	
	(2,760,000)	(1,025,000)	(1,735,000)	169.3%
	\$ 23,651,063	\$ 22,216,662	\$ 1,434,402	6.5%
	3,824,915	5,937,519	(2,112,605)	-35.6%
	\$ 27,475,978	\$ 28,154,181	\$ (678,203)	-2.4%
	\$ 12,350,100	\$ 10,020,300	\$ 2,329,799	23.3%

Note 1.)

	22-23 September Actual	21-22 September Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	(1,000,000)	1,000,000
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ -	\$ (1,000,000)	\$ 1,000,000

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	(2,700,000)	(1,000,000)	(1,700,000)
	-	-	-
	(60,000)	(25,000)	(35,000)
	-	-	-
	\$ (2,760,000)	\$ (1,025,000)	\$ (1,735,000)

General Fund Actual Revenue September 30, 2022

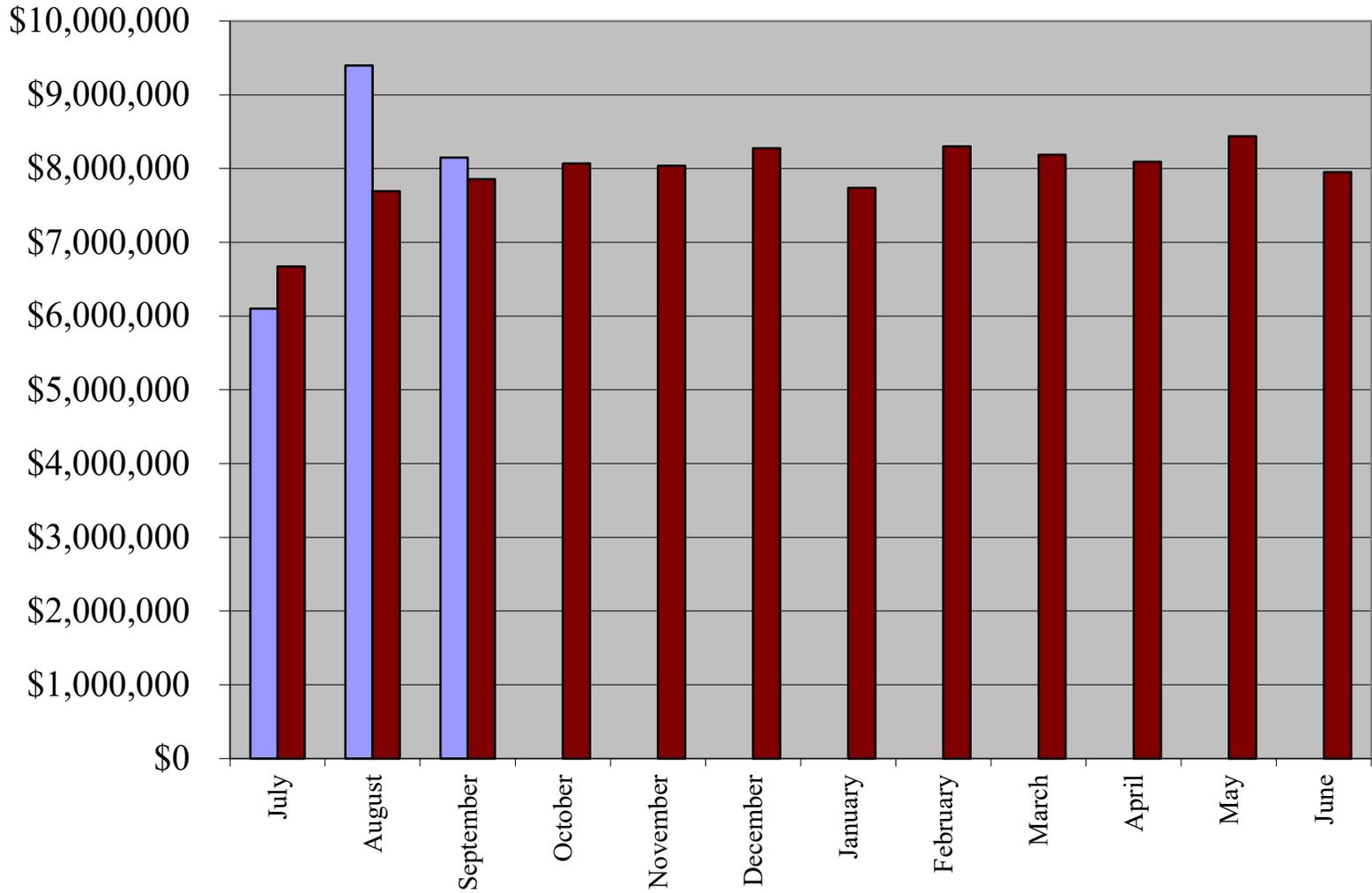


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	September 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	\$ 3,229,088	\$ 9,984,411	\$ 28,765,601	\$ 28,331,568	\$ 10,418,444	25.8%	25.0%
120	County Commissioners	513,842	-	513,842	42,763	116,061	397,781	116,061	397,781	22.6%	22.6%
130	Assessor	3,563,218	-	3,563,218	239,131	647,491	2,915,727	919,594	2,643,624	18.2%	19.7%
140	Assessor Revaluation	6,344,734	-	6,344,734	387,161	1,254,929	5,089,805	1,979,097	4,365,637	19.8%	22.1%
150	Treasurer	1,091,111	-	1,091,111	69,539	230,946	860,165	329,275	761,836	21.2%	20.8%
160	Court Clerk	10,759,586	-	10,759,586	870,288	2,352,188	8,407,398	2,429,461	8,330,125	21.9%	20.9%
170	County Clerk	2,725,089	-	2,725,089	247,014	614,879	2,110,210	673,656	2,051,433	22.6%	21.6%
180	Excise & Equalization Bds	44,957	-	44,957	1,035	3,805	41,152	4,980	39,977	8.5%	9.6%
190	County Audit	777,208	-	777,208	6,568	9,761	767,447	545,953	231,255	1.3%	3.0%
200	District Attorney-State	150,000	-	150,000	17,945	20,370	129,630	80,195	69,805	13.6%	8.3%
210	District Attorney-County	71,898	-	71,898	10,064	11,384	60,514	19,063	52,835	15.8%	15.5%
230	Public Defender	65,670	-	65,670	2,141	2,861	62,809	17,937	47,733	4.4%	9.6%
240	Purchasing Board	483,624	-	483,624	39,851	107,411	376,213	121,069	362,555	22.2%	21.7%
250	Election Board	1,876,041	-	1,876,041	143,361	364,312	1,511,729	429,278	1,446,763	19.4%	16.2%
260	BOCC HR/Health & Safety	830,918	-	830,918	49,253	136,744	694,174	154,018	676,900	16.5%	21.5%
265	Employee Benefits Dept	407,536	-	407,536	32,202	89,432	318,104	95,856	311,680	21.9%	21.7%
270	IT Department	4,661,794	-	4,661,794	178,602	619,568	4,042,226	2,479,212	2,182,582	13.3%	16.3%
280	Facilities Management	2,126,905	-	2,126,905	131,220	402,801	1,724,104	604,672	1,522,233	18.9%	17.7%
285	Facilities Mgmt-Custodial	313,000	-	313,000	16,839	16,900	296,100	207,062	105,938	5.4%	5.7%
300	Planning Commission	246,705	-	246,705	19,594	45,294	201,411	45,294	201,411	18.4%	22.4%
301	Court Services	1,047,800	-	1,047,800	85,282	234,103	813,697	234,103	813,697	22.3%	21.3%
518	Sheriff-Law Enforcement	13,074,192	-	13,074,192	1,143,401	3,010,403	10,063,789	3,071,491	10,002,701	23.0%	21.4%
525	Juvenile Detention	7,471,660	-	7,471,660	620,375	1,659,073	5,812,587	1,876,569	5,595,091	22.2%	18.4%
526	Juvenile Bureau	2,536,214	-	2,536,214	201,524	503,316	2,032,898	569,103	1,967,111	19.8%	19.7%
550	Emergency Management	618,659	-	618,659	37,422	105,064	513,595	163,760	454,899	17.0%	16.3%
610	Social Services	2,269,811	-	2,269,811	191,172	443,519	1,826,292	1,024,269	1,245,542	19.5%	17.3%
710	Free Fair	67,238	-	67,238	5,402	5,402	61,836	25,053	42,185	8.0%	29.1%
910	District 1	596,790	-	596,790	37,237	76,784	520,006	95,543	501,247	12.9%	16.5%
920	District 2	334,823	-	334,823	12,360	72,860	261,963	84,600	250,223	21.8%	12.9%
930	District 3	570,084	-	570,084	44,683	111,348	458,736	131,162	438,922	19.5%	17.2%
940	County Engineer	593,713	-	593,713	35,684	100,743	492,970	123,508	470,205	17.0%	18.4%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	-	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	-	-	-
993	Self Insurance Supplemental	-	296,900	296,900	500	296,900	-	296,900	-	100.0%	0.0%
994	Capital Projects Supplemental	-	-	-	-	-	-	-	-	-	-
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	-	-	-
995	General Fund Reserve	1,857,608	(336,900)	1,520,708	-	-	1,520,708	-	1,520,708	0.0%	0.0%
Total		\$ 107,002,440	\$ -	\$ 107,002,440	\$ 8,148,696	\$ 23,651,063	\$ 83,351,377	\$ 47,479,361	\$ 59,523,079	22.1%	21.0%

Year elapsed = 25.0%

General Fund Actual Expenditures

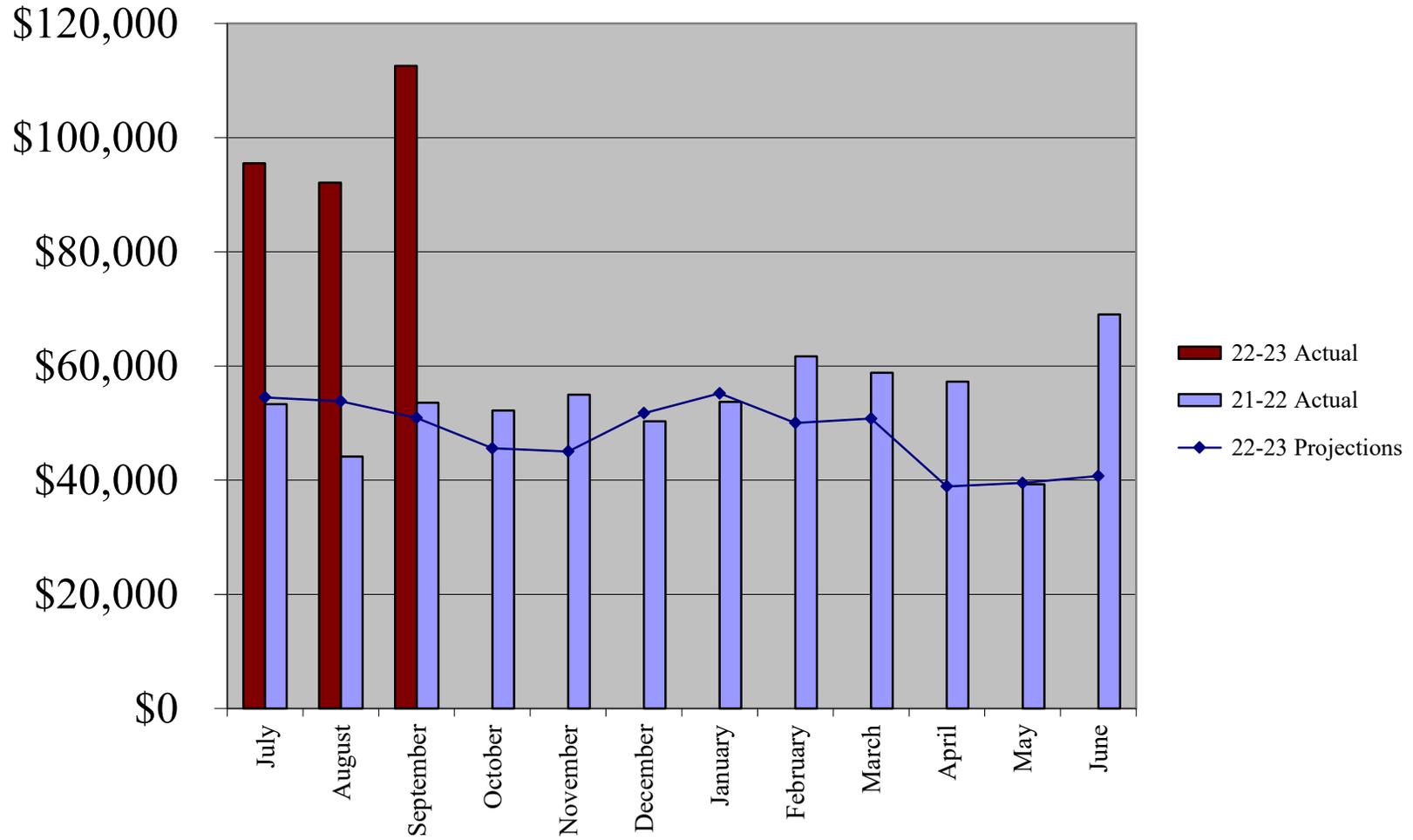


■ 22-23 Actual ■ 21-22 Actual

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

Account Description	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits					
51002 Retirement Board Members	\$ 1,200		\$ 300	\$ 300	\$ 900
52010 FICA - Retirement Board Members	392		38	38	354
52032 Retirement paid by General Fund	4,600	3,827	-	3,827	773
Total Salaries and Benefits	\$ 6,192	\$ 3,827	\$ 338	\$ 4,165	\$ 2,027
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 445,305	\$ 204,695	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	276,555	73,445	350,000	-
54024 Sewer and Water(City of OKC)	75,000	69,965	8,247	78,212	(3,212)
54022 Natural Gas(ONG)	15,000	14,182	818	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 806,007	\$ 287,205	\$ 1,093,212	\$ (3,212)
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	\$ 539,578	\$ 179,859	\$ 719,437	\$ -
54451 Outside legal services	\$ 640,000	411,576	4,659	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	18,303	3,750	22,053	19,947
54102 PBA Leases-County Departments	1,026,060	711,622	284,996	996,618	29,442
54103 Storage Court Clerk Building Lease	381,096	285,822	95,274	381,096	-
54109/540 Postage Machine and Postage	8,500	-	6,500	6,500	2,000
54455 BOK Management Fees	400,000	245,867	54,133	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	14,325,822	8,096,178	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	-	3,340	3,340	36,660
54455 BOCC Employee of the Month	3,000		200	200	2,800
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	18,305	1,695	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	1,035	345	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	4,350	1,892	7,923	9,815	(5,465)
Other Operating Subtotal	\$ 37,615,122	\$ 17,535,733	\$ 9,662,504	\$ 27,198,236	\$ 10,416,886
Total Maintenance and Operations - 54000	\$ 38,742,394	\$ 18,342,140	\$ 9,984,073	\$ 28,326,213	\$ 10,416,182
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	\$ 18,347,157	\$ 9,984,411	\$ 28,331,568	\$ 10,418,447

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
September 30, 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	1,112,870	3,111,227	4,224,097	33,549
Employer Premiums	18,922,512	4,475,187	13,680,680	18,155,866	(766,646)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	748,506	1,751,494	2,500,000	-
ARPA/Cares Reimb	-	1,028,909		1,028,909	1,028,909
Refunds/Rebates/Interest	377,877	32,368	345,509	377,877	-
Total Resources	\$ 30,604,144	\$ 11,177,957	\$ 17,491,906	\$ 30,766,867	\$ 162,723
Expenses					
Medical Claims	\$ 14,701,431	\$ 5,073,939	\$ 15,221,816	\$ 20,295,754	\$ 5,594,323
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,133,484	2,369,829	7,109,486	9,479,314	345,831
Dental Claims	1,370,174	351,155	1,053,465	1,404,620	34,446
Vision Claims	203,638	31,561	94,683	126,244	(77,394)
County Pharmacy	305,000	79,150	237,451	316,602	11,602
Employee Assistance Program	21,393	1,783	19,610	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	290,598	871,794	1,162,392	16,872
Total Claims	\$ 26,880,639	\$ 8,198,014	\$ 24,608,304	\$ 32,806,318	\$ 5,925,679
Administration Fees & Other	924,858	297,160	826,980	1,124,140	199,283
Life/AD&D Premiums	375,689	92,265	276,795	369,060	(6,629)
Stop Loss Premiums	1,383,107	303,592	910,776	1,214,369	(168,738)
Total Admin/Premiums	\$ 2,683,653	\$ 693,017	\$ 2,014,552	\$ 2,707,569	\$ 23,915
Total Expenses	\$ 29,564,292	\$ 8,891,031	\$ 26,622,856	\$ 35,513,887	\$ 5,949,594
Ending Cash Balance	\$ 1,039,853	\$ 2,286,926	\$ (9,130,948)	\$ (4,747,019)	\$ (5,786,871)

Cash Balance-One Year Ago

\$ 2,152,213

Notes:

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

2. Premiums:

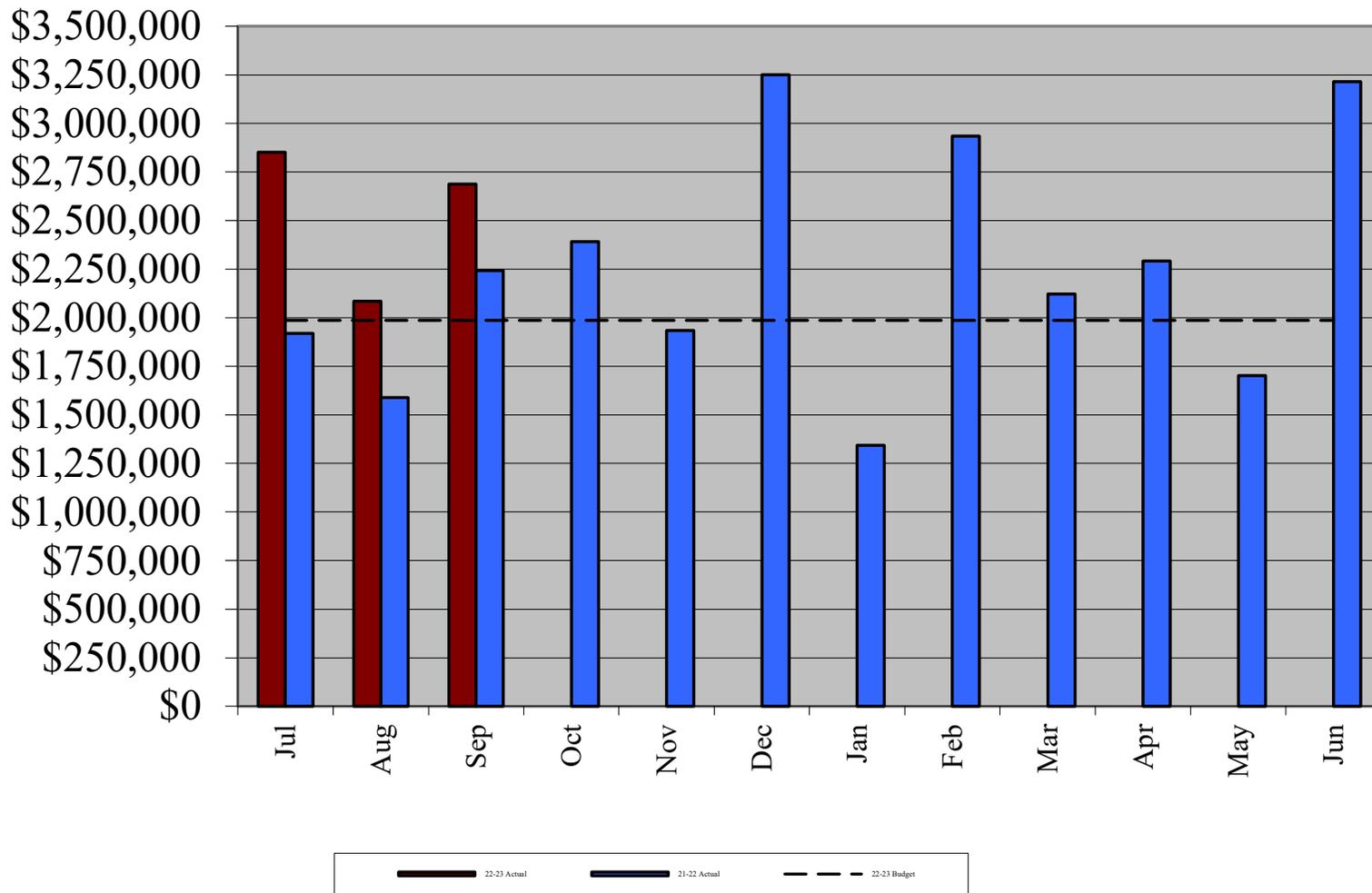
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 1,693,546	\$1,691,313	\$ 2,188,307 (July)
Prescription Drug Claims	\$761,124	994,363	\$789,943	\$ 994,363 (September)
Total	\$1,986,243	\$2,687,908	\$2,481,256	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$1,634,985	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$607,827	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$2,242,812	\$2,225,922	

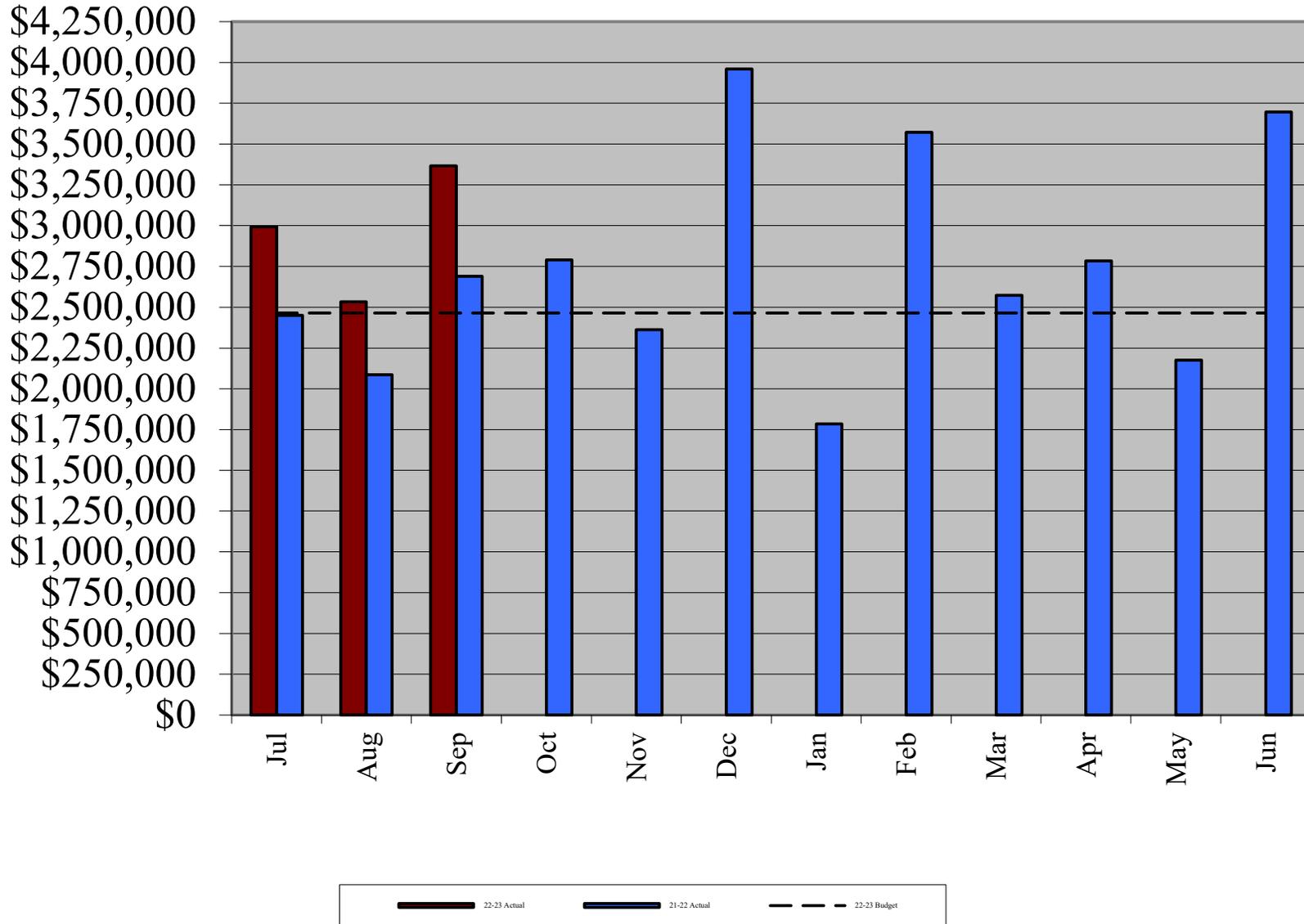
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2022-23
September 30, 2022

	Annual		Annual		September		September	
	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)	%
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	\$ 1,000,000	\$ 1,700,000	170.0%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	4,475,187	4,091,112	384,075	9%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	1,112,870	1,070,419	42,451	4.0%
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%	748,506	1,220,182	(471,676)	-39%
Refunds/Rebates/Subsidy	377,877	224,726	153,151	68.2%	32,368	89,939	(57,571)	-64.0%
Cares Reimbursements	-	2,655,755	(2,655,755)	-100.0%	1,028,909	-	1,028,909	#DIV/0!
Interest Income	-	-	-	-	-	-	-	-
Total Resources	\$ 30,604,145	\$ 33,802,253	\$ (3,198,109)	-9.5%	\$ 11,177,957	\$ 9,378,308	\$ 1,799,649	19.2%
Expenses								
Medical Claims	\$ 14,701,431	\$ 17,681,337	\$ (2,979,906)	-16.9%	\$ 5,073,939	\$ 3,792,170	\$ 1,281,768	33.8%
Medical claims covered by Stop Loss	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,133,484	9,029,728	103,756	1.1%	2,369,829	1,957,598	412,230	21.1%
Dental Claims	1,370,174	1,414,163	(43,989)	-3.1%	351,155	296,713	54,442	18.3%
Vision Claims	203,638	200,983	2,655	1.3%	31,561	57,017	(25,456)	-44.6%
County Pharmacy	305,000	286,574	18,426	6.4%	79,150	78,221	930	1.2%
Employee Assistance Program	21,393	21,393	(0)	0.0%	1,783	5,348	(3,565)	-66.7%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	290,598	356,748	(66,150)	-18.5%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	-	-	0%
Total Claims	\$ 26,880,639	\$ 30,356,116	\$ (3,475,477)	-11.4%	\$ 8,198,014	\$ 6,543,816	\$ 1,654,198	25.3%
Administration Fees & Other	924,858	975,676	(50,818)	-5.2%	297,160	267,580	29,580	11.1%
Life/AD&D Premiums	375,689	375,081	608	0.2%	92,265	90,680	1,585	1.7%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	303,592	324,020	(20,428)	-6.3%
Total Admin/Premiums	\$ 2,683,653	\$ 2,668,934	\$ 14,719	0.6%	\$ 693,017	\$ 682,280	\$ 10,737	1.6%
Total Expenses	\$ 29,564,292	\$ 33,025,050	\$ (3,460,758)	-10.5%	\$ 8,891,031	\$ 7,226,096	\$ 1,664,935	23.0%
Ending Cash Balance	\$ 1,039,853	\$ 777,203	\$ 262,649	34%	\$ 2,286,926	\$ 2,152,213	\$ 134,714	6.3%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
September 30, 2022

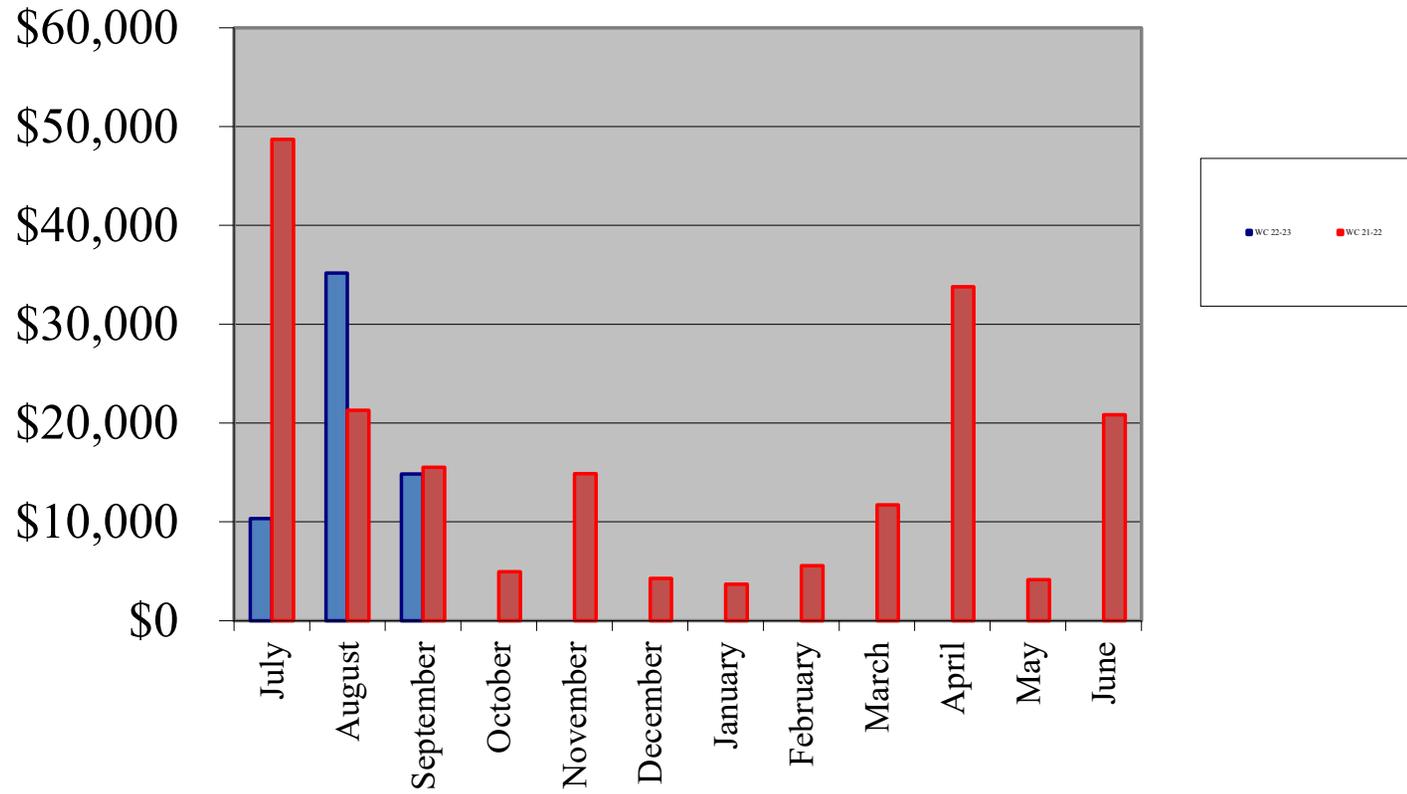
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	490.66	(37,031)
Transfers/Supplements	375,000	-	(375,000)
			-
Total Sources	\$ 1,009,642	\$ 585,406	\$ (424,236)
Expenditures:			
Claims	\$ 350,000	\$ 60,364	(289,636)
Stop loss/Admin Fees	215,002	169,747	(45,255)
Total Expenditures	\$ 565,002	\$ 230,110	\$ (334,892)
Ending Cash Balance	\$ 444,642	\$ 355,295	\$ (89,345)
Cash Balance-One Year Ago	\$ 195,145		

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	356,900	296,900
Reimbursement			-
Total Sources	\$ 191,507	\$ 557,766	\$ 366,259
Expenditures:			
Tort Claims	\$ 33,424		\$ (33,424)
Supportive Services	56,413	5,278	(51,135)
Total Expenditures	\$ 89,836	\$ 5,278	\$ (84,559)
Ending Cash Balance	\$ 101,671	\$ 552,488	\$ 450,818
Cash Balance-One Year Ago	\$ 81,400		

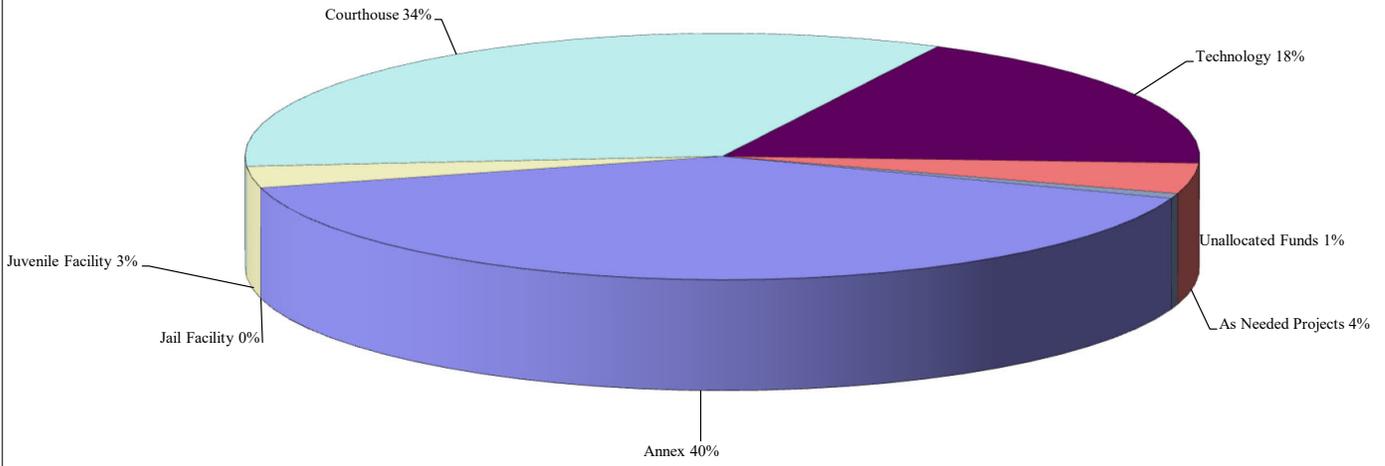
Workers Compensation Fund Claims



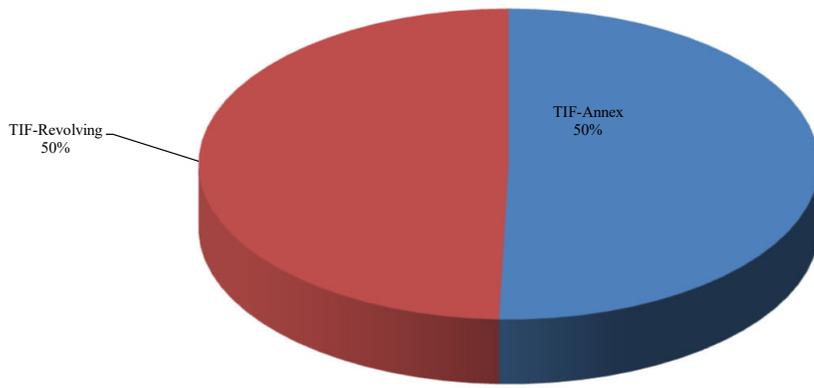
Capital Projects Budget Detail FY 2022-2023

Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
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	1,403,817	690,779	1,166,722	133,489	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 Project		9/15/2022						
Annex Security West Columns		9/15/2022						
Annex Security North Curb		9/15/2022						
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	1,116,112	369,622	934,015	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
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	2,200	22,800	Pending
Unallocated Funds:								
Unallocated Funds			49,642				49,642	
Total Ongoing Budgeted Capital Projects			\$ 7,632,849	\$ 2,668,308	\$ 1,164,947	\$ 3,890,876	\$ 1,073,665	
New Jail Construction-340		9/15/2022	\$ 2,000,000				2,000,000	Pending
TIF Projects:								
TIF-Annex -319		6/11/2013	\$ 6,532,831	\$ 776,052	\$ 337,751	\$ 4,707,576	1,049,203	Ongoing
TIF-Revolving -323		7/21/2016	\$ 5,089,068	\$ 141,958	\$ -	\$ 3,457,466	1,489,644	Ongoing
TIF-2A-324		10/17/2022						Ongoing
Total Capital Projects			\$ 19,254,748	\$ 3,586,319	\$ 1,502,698	\$ 12,055,918	\$ 3,612,512	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	67,017
Exempt Manufacturing Tax		8,327
Miscellaneous Property Tax		364
Interest Income		8,450
Total Revenue	\$	84,158

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	\$	(1,250,000)
Interest		(25,000)
Total Paid YTD	\$	(1,275,000)

Total Bonds Combined

Principal	\$	(5,445,000)
Interest		(215,150)
Total Bond Payments YTD	\$	(5,660,150)

Judgments

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

Total Expenditures

\$ (5,660,150)

Transfer In

\$ -

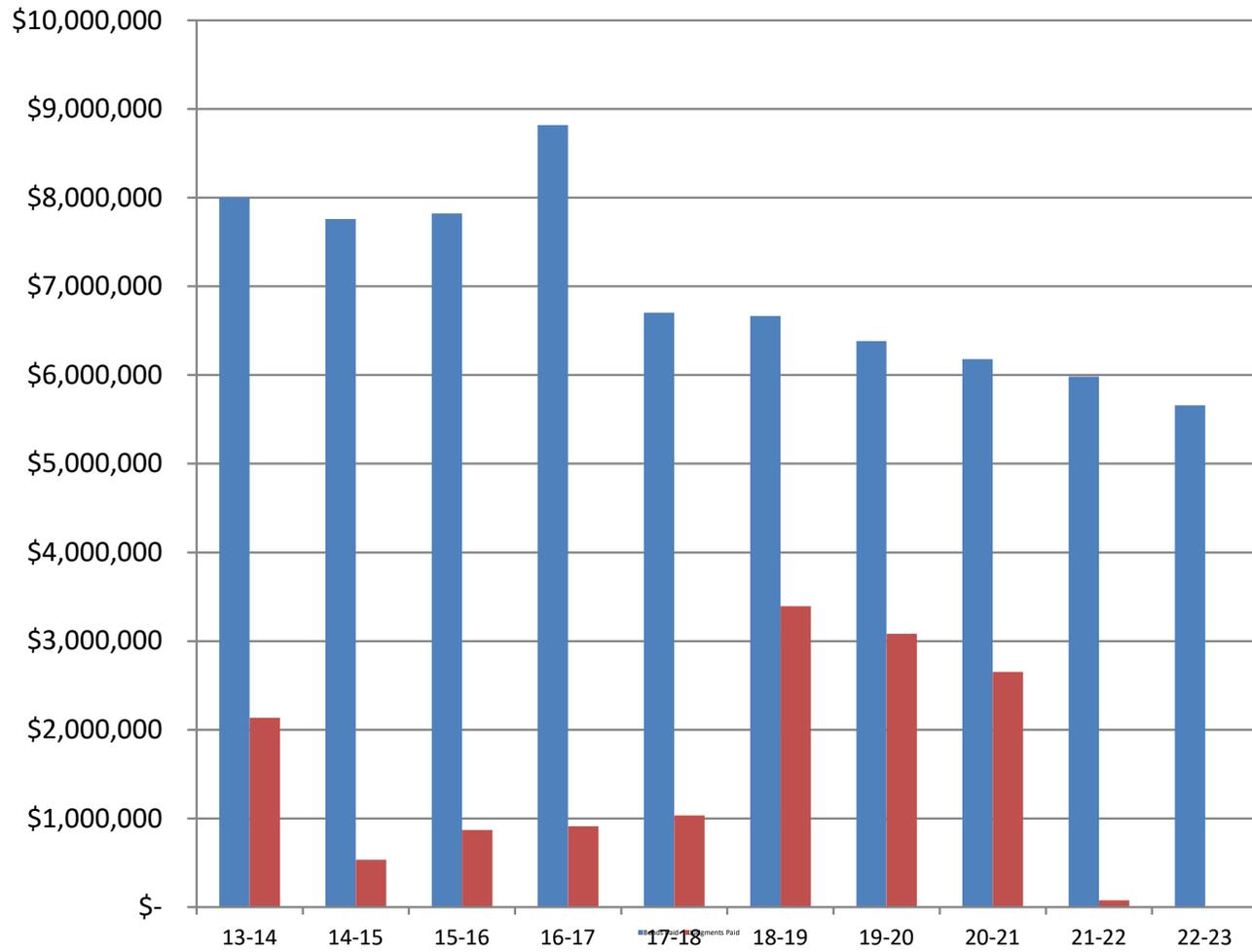
Ending Cash Balance

\$ 405,648

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

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

Debt Service Fund Expenditures 10 Year History

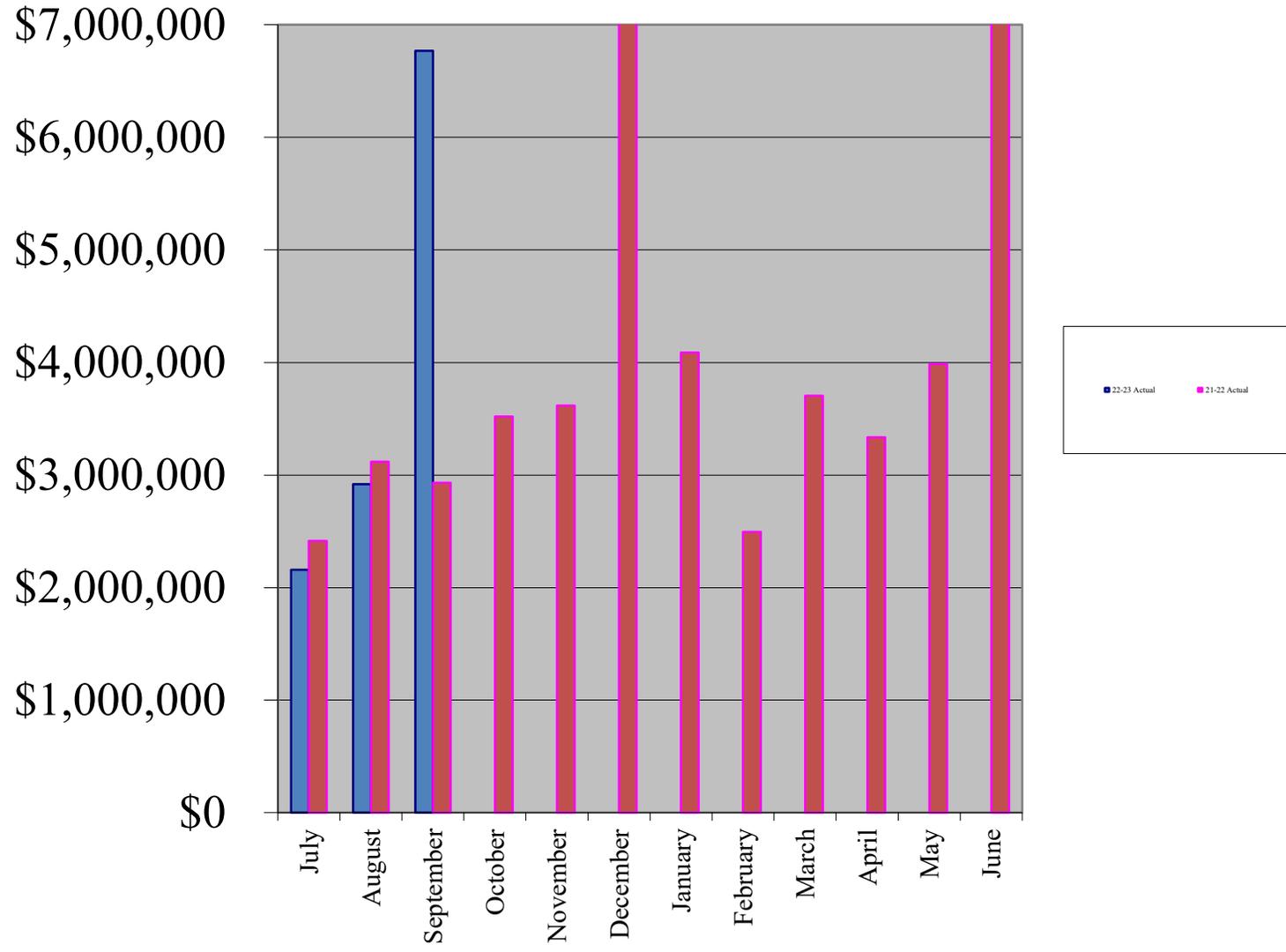


Special Revenue Funds
Status Report

Fund	Department	2022-2023 Appropriations	September 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	\$4,667,731	\$2,032,696	\$2,780,419	\$1,887,312	\$3,498,661	\$1,169,070	59.6%
1110	Highway Cash-Dist #2	7,173,073	833,548	1,635,264	5,537,809	4,679,074	2,494,000	22.8%
1110	Highway Cash-Dist #3	2,969,742	619,531	1,455,111	1,514,631	1,878,943	1,090,799	49.0%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	3,701,222	14,023	268,433	3,432,789	1,396,092	2,305,130	7.3%
1130	Resale Property	5,402,972	428,981	909,590	4,493,382	1,854,791	3,548,180	16.8%
1140	Treasurer Mortgage Fee	367,459	575	27,892	339,567	36,938	330,521	7.6%
1150	County Clerk Lien Fee	716,164	47,886	104,898	611,266	194,320	521,844	14.6%
1151	UCC Central Filing Fund	691,751	58,194	153,061	538,690	188,513	503,238	22.1%
1152	Records Mgmt & Preservation	1,177,100	106,167	344,869	832,231	396,140	780,960	29.3%
1160	Sheriff Service Fee	1,193,675	270,766	768,530	425,145	1,022,193	171,483	64.4%
1161	Sheriff Special Revenue	2,106,976	22,930	187,008	1,919,968	1,124,377	982,599	8.9%
1162	Sheriff's Grant Fund	476,586	146,246	186,334	290,252	229,545	247,040	39.1%
1201	Assessor Revolving Fee	103,458	0	0	103,458	0	103,458	0.0%
1231	Juvenile Probation Fee	35,154	1,813	8,288	26,866	22,475	12,679	23.6%
1233	Juvenile Grant Fund	353,063	9,076	59,832	293,231	82,921	270,143	16.9%
1240	Planning Commission Fee	485,711	28,979	84,328	401,383	123,934	361,777	17.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	712,395	48,987	198,343	514,052	215,835	496,560	27.8%
1260	Community Service Fee	189,408	15,023	31,528	157,880	84,846	104,563	16.6%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	224,164	16,282	49,794	174,370	52,607	171,557	22.2%
1282	Mental Health Court Fund	21,377	0	2,693	18,684	3,753	17,625	12.6%
1290	Shine Program	403,061	21,456	57,771	345,290	69,446	333,615	14.3%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Special Projects Fund (CARES)	332,551	20,468	332,551	0	332,551	0	100.0%
1405	Emergency Rental Assist	0	0	0	0	0	0	#DIV/0!
1410	Election Bd-CTCI-Covid 19	123,655	80,000	97,829	25,827	97,829	25,827	79.1%
1415	American Rescue Plan 2021	154,327,406	1,943,913	2,101,913	152,225,493	6,189,424	148,137,982	1.4%
Total		\$188,247,874	\$6,767,539	\$11,846,277	\$176,401,597	\$23,775,206	\$164,472,668	6.3%

Year elapsed = 25%

Special Revenue Actual Expenditures



FY 22-23
General and Special Revenue Funds
for the month of August 2022

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 22.96	\$ -	\$ 3,228,964.86	\$ -	\$ 3,229,087.82
3		120	County Commissioners	30,659.37	9,883.45	2,100.00	120.00	-	42,762.82
26	2	130	Assessor	157,141.61	71,294.25	4,315.78	5,381.07	998.10	239,130.81
53		140	Assessor Revaluation	249,935.84	114,331.48	3,351.41	18,869.24	672.99	387,160.96
13		150	Treasurer	46,924.97	14,410.92	500.00	7,483.18	219.54	69,538.61
138	1	160	Court Clerk	585,601.69	269,065.83	500.00	15,119.99	-	870,287.51
19		170	County Clerk	150,891.63	57,668.92	4,099.02	20,826.86	13,527.24	247,013.67
		180	Excise & Equalization	600.00	45.90	389.21	-	-	1,035.11
		190	County Audit	-	-	-	6,435.03	132.52	6,567.55
		200	District Attorney-State	-	-	-	7,105.58	10,839.12	17,944.70
		210	District Attorney -County	-	-	-	9,215.75	848.60	10,064.35
		230	Public Defender	-	-	-	2,141.14	-	2,141.14
5		240	Purchasing	23,859.00	13,442.62	149.00	2,261.20	138.71	39,850.53
15	16	250	Election Board	87,979.99	32,220.36	1,881.66	20,856.23	422.56	143,360.80
6		260	BOCC HR/Health & Safety	30,948.45	16,804.84	125.63	1,245.64	128.19	49,252.75
3		265	Employee Benefits Dept	21,465.74	10,141.00	-	385.56	209.56	32,201.86
23		270	IT Department	122,962.16	53,983.54	-	1,656.00	-	178,601.70
18		280	Facilities Management	71,553.41	36,793.47	-	22,873.34	-	131,220.22
		285	Facilities-Custodial	-	-	-	16,838.54	-	16,838.54
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
173		518	Sheriff Law Enforcement	697,247.87	360,454.57	-	85,698.78	-	1,143,401.22
105	1	525	Juvenile Detention	397,071.27	180,391.12	-	42,235.53	677.27	620,375.19
25		526	Juvenile Bureau	125,354.58	58,300.00	797.92	16,706.44	364.69	201,523.63
4		550	Emergency Management	23,660.71	10,333.25	518.00	2,909.88	-	37,421.84
16	2	610	Social Services	72,727.26	30,650.70	508.44	87,141.58	143.85	191,171.83
		710	Free Fair	3,944.50	301.77	-	1,155.58	-	5,401.85
3	1	910	District 1	25,431.61	10,854.75	-	751.90	198.26	37,236.52
2		920	District 2	7,301.06	4,277.33	-	635.05	146.39	12,359.83
3		930	District 3	19,400.01	8,622.19	144.69	16,515.87	-	44,682.76
4		940	County Engineer	24,025.00	8,163.72	350.00	2,725.36	419.89	35,683.97
		950	Economic Development	-	-	-	-	-	-
		993	Self Insurance Supplement	-	-	-	500.00	-	500.00
674	23		Total General Fund	\$ 3,045,201.33	\$ 1,408,621.39	\$ 19,730.76	\$ 3,644,555.18	\$ 30,087.48	\$ 8,148,696.14

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
26		1110	Highway Cash-District 1	\$ 113,927.97	\$ 66,604.12	\$ -	\$ 1,851,982.08	\$ 182.13	\$ 2,032,696.30
30		1110	Highway Cash-District 2	128,380.37	65,756.23	-	633,782.81	5,628.11	833,547.52
31		1110	Highway Cash-District 3	145,596.52	77,386.40	50.00	385,508.78	10,989.16	619,530.86
		1111	CBRI Fund	-	-	-	14,023.00	-	14,023.00
26		1130	Resale Property Fund	153,682.82	63,571.44	-	210,979.30	747.70	428,981.26
		1140	Treasurer Mortgage Fee Fund	-	-	-	447.44	127.50	574.94
3		1150	County Clerk Lien Fee Fund	20,645.62	9,989.45	-	11,122.70	6,128.42	47,886.19
8		1151	UCC Central Filing Fund	37,283.38	14,475.02	-	4,799.98	1,635.46	58,193.84
13	1	1152	Records Preservation Fund	59,190.42	26,682.83	-	19,805.05	488.48	106,166.78
36		1160	Sheriff Serv Fee Fund	135,731.96	69,915.00	-	65,119.34	-	270,766.30
1		1161	Sheriff Special Revenue Fund	4,537.24	1,751.44	1,814.26	14,826.63	-	22,929.57
2		1162	Sheriff Grant Fund	14,296.20	4,066.06	681.04	127,202.40	-	146,245.70
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	1,812.50	-	1,812.50
2		1233	Juvenile - Title IV-E	6,800.00	2,196.03	-	80.00	-	9,076.03
3	1	1240	Planning Commission Fee Fu	16,145.51	7,627.26	2,995.95	1,317.64	892.49	28,978.85
		1250	Local Emergency Planning Co	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	635.00	48,352.34	48,987.34
		1260	Community Service Fee	-	-	-	15,023.03	-	15,023.03
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	11,325.00	4,797.46	-	159.99	-	16,282.45
		1282	Mental Health Court Fund	-	-	-	-	-	-
3	1	1290	SHINE Program Fund	7,564.97	2,976.25	-	10,914.70	-	21,455.92
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
		1400	Special Projects Fund (CARE)	-	-	-	20,467.57	-	20,467.57
		1405	Emergency Rental Assistance	-	-	-	-	-	-
		1410	Election Bd-COVID Grant	-	-	-	80,000.00	-	80,000.00
		1415	American Rescue Plan 2021	-	-	-	1,943,913.26	-	1,943,913.26
187	3		Total Special Revenue Fund	\$ 855,107.98	\$ 417,794.99	\$ 5,541.25	\$ 5,413,923.20	\$ 75,171.79	\$ 6,767,539.21

861	26		Total	\$ 3,900,309.31	\$ 1,826,416.38	\$ 25,272.01	\$ 9,058,478.38	\$ 105,259.27	\$ 14,916,235.35
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Category % of Total	26.1%	12.2%	0.2%	60.7%	0.7%	100.0%
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