

Oklahoma County  
Monthly Financial Report  
For Period Ending December 31, 2021

General Fund Budget Analysis  
Employee Benefits Fund Status  
Worker's Comp & Self Insurance Funds-Financial Summary  
Capital Projects Status Report  
Special Revenue Funds Report  
Debt Service Fund Report

Prepared by the Office of David B. Hooten, Oklahoma County Clerk

**Oklahoma County  
FY 2021-2022 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Department</b>	<b>FY 2020-21 Budget at 6-30-21</b>	<b>FY 21-22 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 21-22 Amended Budget</b>	<b>Increase/ Decrease from FY 2020- 21 Budget</b>	<b>% Increase (Decrease)</b>
110 General Government	\$ 39,791,934	\$ 38,507,408	\$ 300		\$ 38,507,708	\$ (1,284,226)	-3.2%
120 Commissioners	476,166	510,986	-		510,986	34,820	7.3%
130 Assessor	3,240,059	3,415,843	44,691		3,460,534	220,475	6.8%
140 Assessor Revaluation	5,522,620	5,804,267	76,906		5,881,173	358,553	6.5%
150 Treasurer	953,546	1,003,986	87,178		1,091,164	137,618	14.4%
160 Court Clerk	9,307,151	9,872,728	149,093	358,950	10,380,771	1,073,620	11.5%
170 County Clerk	2,611,251	2,659,016	31,550		2,690,566	79,315	3.0%
180 Excise and Equalization	42,576	42,576	-		42,576	-	0.0%
190 County Audit	758,498	758,498	18,710		777,208	18,710	2.5%
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	61,720			61,720	-	0.0%
240 Purchasing	455,283	468,552	6,773		475,325	20,042	4.4%
250 Election Board	1,870,381	1,716,306	26,254		1,742,560	(127,821)	-6.8%
260 BOCC HR/Health & Safety	747,909	799,721	12,101		811,822	63,913	8.5%
265 Employee Benefits Departm	363,191	370,289	32,641		402,930	39,739	N/A
270 IT Department	4,374,566	4,389,700	33,628	103,479	4,526,807	152,241	3.5%
280 Facilities Management-Mai	1,851,959	2,085,820	25,403		2,111,223	259,264	14.0%
290 Facilities Mgmt - Custodial	295,850	313,000	-		313,000	17,150	5.8%
300 Planning Commission	304,289	317,338	5,030		322,368	18,079	5.9%
310 Court Services	940,496	1,005,275	15,486		1,020,761	80,265	8.5%
518 Sheriff-Law Enforcement	11,720,243	12,478,980	370,072		12,849,052	1,128,809	9.6%
525 Juvenile Detention	5,831,939	6,002,505	89,546	699,617	6,791,668	959,730	16.5%
526 Juvenile Bureau	2,314,356	2,422,658	34,202	17,249	2,474,109	159,753	6.9%
550 Emergency Management	629,061	631,666	6,680		638,346	9,285	1.5%
610 Social Services	2,412,356	2,457,723	21,862		2,479,585	67,229	2.8%
710 Free Fair	62,245	67,238			67,238	4,993	8.0%
910 Highway - District 1	550,823	586,112	4,278		590,390	39,567	7.2%
920 Highway - District 2	952,771	255,584	55,933		311,517	(641,254)	-67.3%
930 Highway - District 3	1,170,592	513,018	6,606		519,624	(650,968)	-55.6%
940 Engineer	565,489	585,224	9,305		594,529	29,040	5.1%
950 Economic Development	200,000	200,000			200,000	-	0.0%
995 Reserve	1,831,527	1,158,332	3,149,133	(1,179,296)	<b>3,128,169</b>	1,296,642	70.8%
<b>Total Department Budget</b>	<b>\$ 103,307,143</b>	<b>\$ 101,683,967</b>	<b>\$ 4,313,359</b>	<b>\$ 0</b>	<b>\$ 105,997,326</b>	<b>\$ 2,690,183</b>	<b>2.6%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 5,800,000	\$ 2,600,000	\$ 1,000,000		\$ 3,600,000	\$ (2,200,000)	-37.9%
4020 Workers Compensation	810,000	540,000			540,000	(270,000)	-33.3%
4030 Self Insurance	60,000	181,000			181,000	121,000	201.7%
2010 Capital Projects	2,000,000	-	300,000		300,000	(1,700,000)	-85.0%
5010 Defined Benefit Plan	800,000	800,000			800,000	-	
<b>Total Transfers</b>	<b>\$ 9,470,000</b>	<b>\$ 4,121,000</b>	<b>\$ 1,300,000</b>	<b>\$ -</b>	<b>\$ 5,421,000</b>	<b>\$ (4,049,000)</b>	<b>-42.8%</b>
<b>Total</b>	<b>\$ 112,777,143</b>	<b>\$ 105,804,967</b>	<b>\$ 5,613,359</b>	<b>\$ 0</b>	<b>\$ 111,418,326</b>	<b>\$ (1,358,816)</b>	<b>-1.2%</b>
<b>Total Sources Available</b>							
Revenue	\$ 93,798,815	\$ 94,146,194			\$ 98,517,940	\$ 4,719,125	5.0%
Fund Balance	\$ 18,978,327	\$ 11,658,772			\$ 12,900,386	\$ (6,077,941)	-32.0%
<b>Total Available Funding</b>	<b>\$ 112,777,142</b>	<b>\$ 105,804,967</b>			<b>\$ 111,418,326</b>	<b>\$ (1,358,816)</b>	<b>-1.2%</b>

**Oklahoma County  
FY 2021-2022 General Fund Reserve**

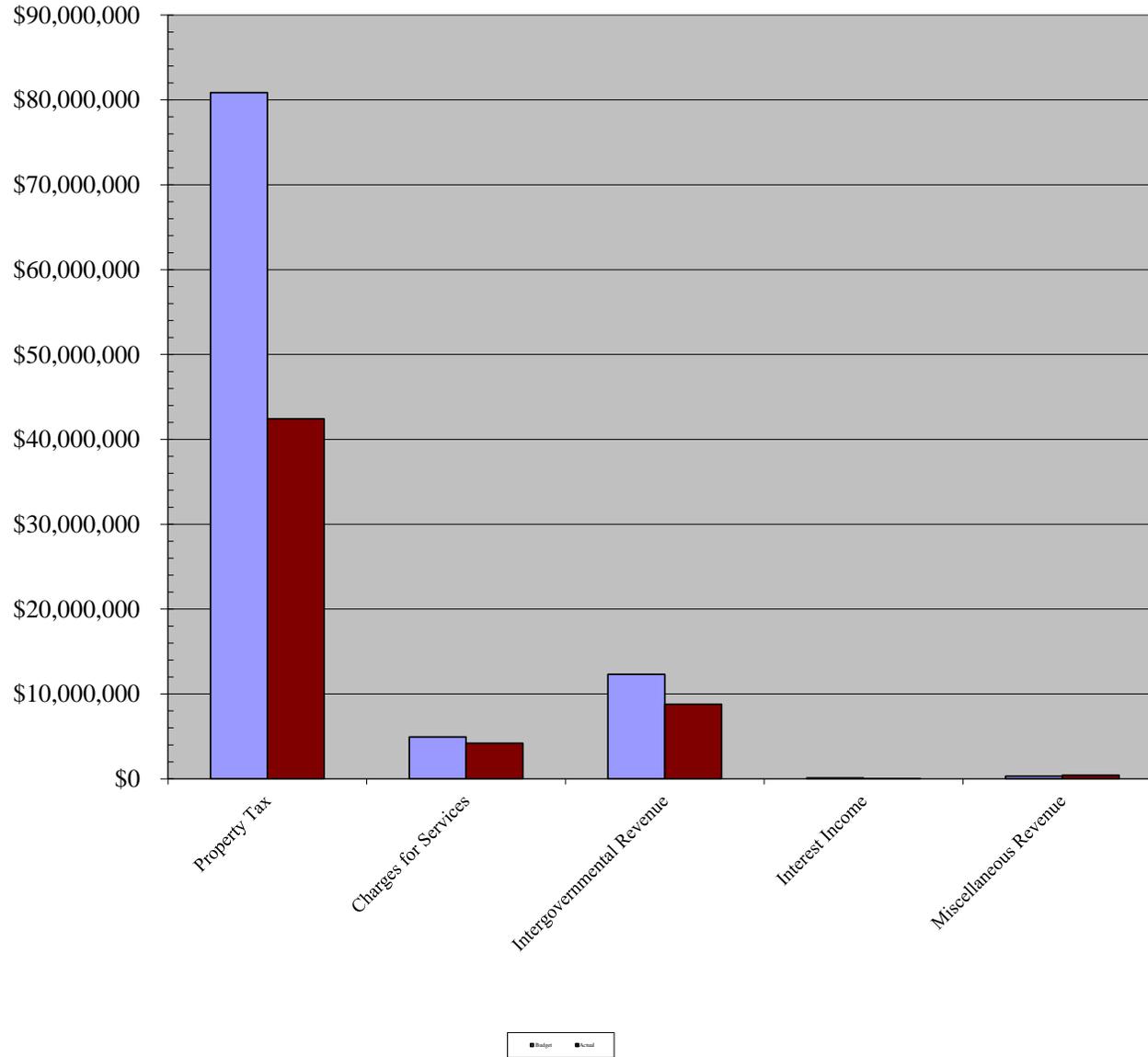
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balanace	\$ 1,158,332.00	Adopted Budg	6/10/2021
270 IT Department	Hire a full time web designer	\$ (103,479.40)	2021-9223	8/19/2021
995 General Fund Reserve	Supplemental Budget-Approved 9-16-2021	\$ 3,149,134.00	Supplement	9/16/2021
526 Juvenile Bureau	Fund 35% of Intake Specialist	\$ (17,249.41)	2021-9552	9/16/2021
525 Juvenile Detention	Fund 65% of Intake Specialist	\$ (32,034.60)	2021-9553	9/16/2021
525 Juvenile Detention	Purchase iTouch fingerprinting system	\$ (24,320.00)	2021-9558	9/16/2021
160 Court Clerk	Pay parity	\$ (358,950.00)	2021-9657	9/29/2021
525 Juvenile Detention	Hire 15 detention officers - HB 2311	\$ (643,262.76)	2021-9671	9/29/2021
<b>Total General Fund Reserve</b>		<b>\$ 3,128,169.83</b>		

**General Fund  
FY 2021-2022  
Budget Analysis  
For the Period Ending December 31, 2021**

	<b>21-22 Supplemental Budget</b>	<b>21-22 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 12,900,386	\$ 12,900,386	\$ -	100.0%	
Reserved	6,636,275	6,636,275	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 19,536,661</b>	<b>\$ 19,536,661</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 80,867,015	\$ 42,429,877	\$ (38,437,138)	52.5%	69.7%
Charges for Services	4,926,317	4,198,578	(727,739)	85.2%	67.2%
Intergovernmental Revenue	12,310,277	8,799,263	(3,511,014)	71.5%	63.0%
Interest Income	100,000	9,561	(90,439)	9.6%	27.5%
Miscellaneous Revenue	314,332	428,993	114,662	136.5%	113.2%
Total Revenue	<u>\$ 98,517,940</u>	<u>\$ 55,866,273</u>	<u>\$ (42,651,668)</u>	56.7%	68.9%
Temporary Cash Transfer In	\$ -	\$ 20,000,000	\$ 20,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(5,421,000)	(3,621,000)	1,800,000		
21-22 Expenditures	\$ 105,997,326	\$ 46,600,198	\$ (59,397,128)	44.0%	44.0%
Prior Budget Year Expenditures	6,636,275	6,016,496	(619,779)	90.7%	74.9%
Total Expenditures	<u>\$ 112,633,601</u>	<u>\$ 52,616,694</u>	<u>\$ (60,016,907)</u>		
<b>Cash Balance*</b>	<b><u><u>\$ 0</u></u></b>	<b><u><u>\$ 39,165,239</u></u></b>	<b><u><u>\$ 39,165,239</u></u></b>		

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

**21-22 General Fund Budget to Actual Revenue  
at December 31, 2021**



**General Fund  
FY 2021-2022  
Actual Comparison**

	<b>For the Month Ending December 31, 2021</b>			
	<b>21-22 December Actual</b>	<b>20-21 December Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>Beginning Cash Balance:</b>	\$ 7,529,028	\$ 11,563,112	\$ (4,034,084)	-34.9%
<b>Revenue:</b>				
Property Tax	\$ 38,656,519	\$ 51,340,915	\$ (12,684,396)	-24.7%
Charges for Services	507,402	476,772	30,630	6.4%
Intergovernmental Revenue	2,009,862	1,229,455	780,407	63.5%
Interest Income	1,492	9,309	(7,817)	-84.0%
Miscellaneous Revenue	57,746	24,460	33,286	136.1%
Total Revenue	<u>\$ 41,233,020</u>	<u>\$ 53,080,910</u>	<u>\$ (11,847,891)</u>	<u>-22.3%</u>
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,296,000)	(1,100,000)	(196,000)	
21-22 Expenditures	\$ 8,273,584	\$ 7,671,301	\$ 602,283	7.9%
Prior Budget Year Expenditures	27,224	600	26,624	
Total Expenditures	<u>\$ 8,300,808</u>	<u>\$ 7,671,901</u>	<u>\$ 628,907</u>	<u>8.2%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 39,165,239</b></u>	<u><b>\$ 55,872,121</b></u>	<u><b>\$ (16,706,882)</b></u>	<u><b>-29.9%</b></u>

	<b>For the Year to Date Period Ending December 31, 2021</b>			
	<b>21-22 Year to Date Actual</b>	<b>20-21 Year to Date Actual</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
	\$ 19,536,661	\$ 25,171,616	\$ (5,634,955)	-22.4%
	\$ 42,429,877	\$ 54,696,049	\$ (12,266,172)	-22.4%
	4,198,578	3,076,603	1,121,975	36.5%
	8,799,263	6,404,032	2,395,231	37.4%
	9,561	54,950	(45,389)	-82.6%
	428,993	374,253	54,740	14.6%
	<u>\$ 55,866,273</u>	<u>\$ 64,605,886</u>	<u>\$ (8,739,614)</u>	<u>-13.5%</u>
	\$ 20,000,000	\$ 19,500,000	\$ 500,000	
	-	-	-	
	-	-	-	
	(3,621,000)	(3,360,000)	(261,000)	7.8%
	\$ 46,600,198	\$ 45,409,443	\$ 1,190,755	2.6%
	6,016,496	4,635,939	1,380,557	29.8%
	<u>\$ 52,616,694</u>	<u>\$ 50,045,382</u>	<u>\$ 2,571,312</u>	<u>5.1%</u>
	<u><b>\$ 39,165,239</b></u>	<u><b>\$ 55,872,121</b></u>	<u><b>\$ (16,706,882)</b></u>	<u><b>-29.9%</b></u>

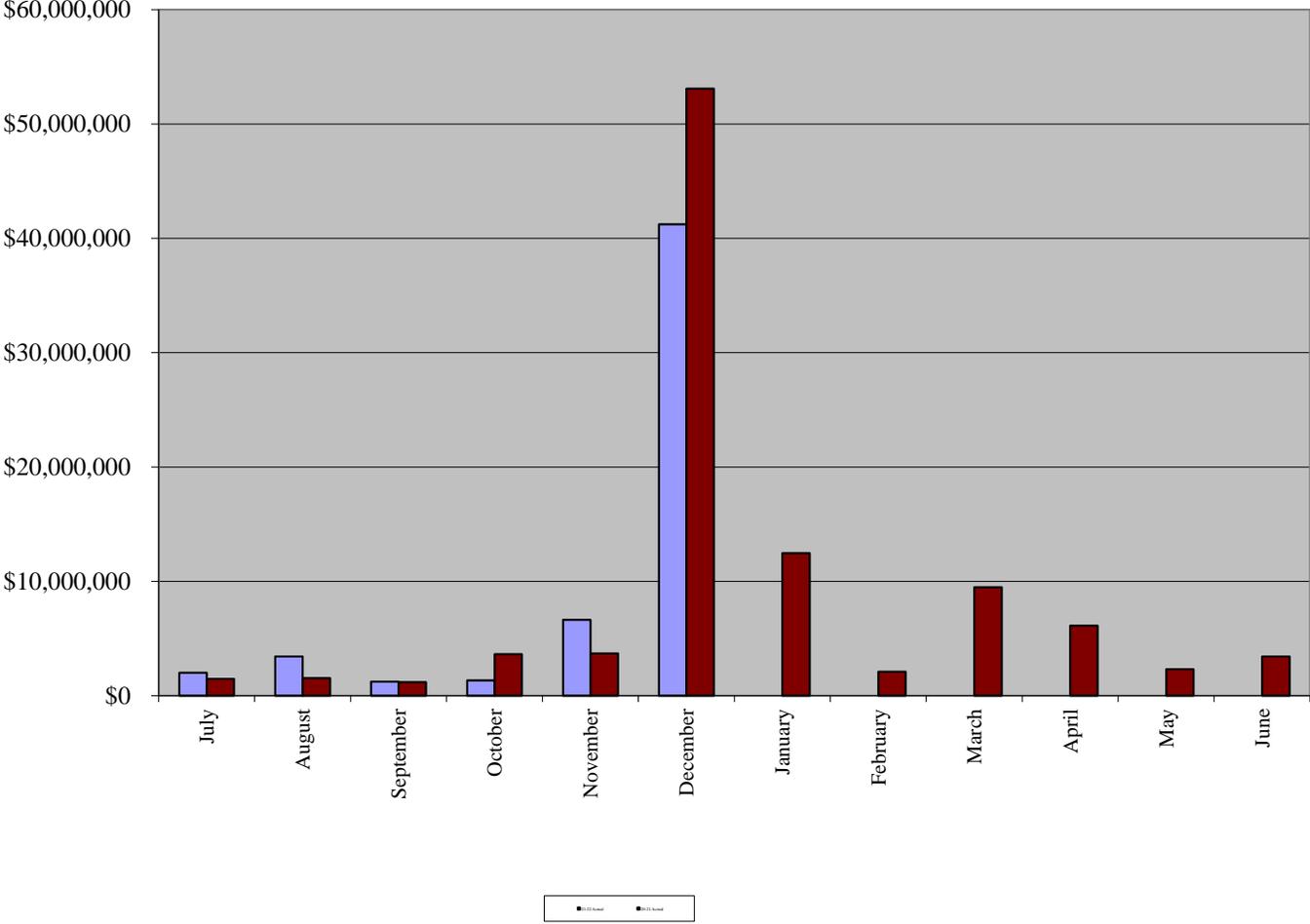
Note 1.)

**Operating Transfers**

	<b>21-22 December Actual</b>	<b>20-21 December Actual</b>	<b>Increase (Decrease)</b>
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(600,000)	(1,000,000)	400,000
4020-Workers Compensation	(540,000)	(100,000)	(440,000)
4030-Self Insurance	(156,000)	-	(156,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (1,296,000)</u>	<u>\$ (1,100,000)</u>	<u>\$ (196,000)</u>

	<b>21-22 Year to Date Actual</b>	<b>20-21 Year to Date Actual</b>	<b>Increase (Decrease)</b>
	\$ (300,000)	\$ -	\$ (300,000)
	(2,600,000)	(3,000,000)	400,000
	(540,000)	(300,000)	(240,000)
	(181,000)	(60,000)	(121,000)
	-	-	-
	<u>\$ (3,621,000)</u>	<u>\$ (3,360,000)</u>	<u>\$ (261,000)</u>

### General Fund Actual Revenue December 31, 2021

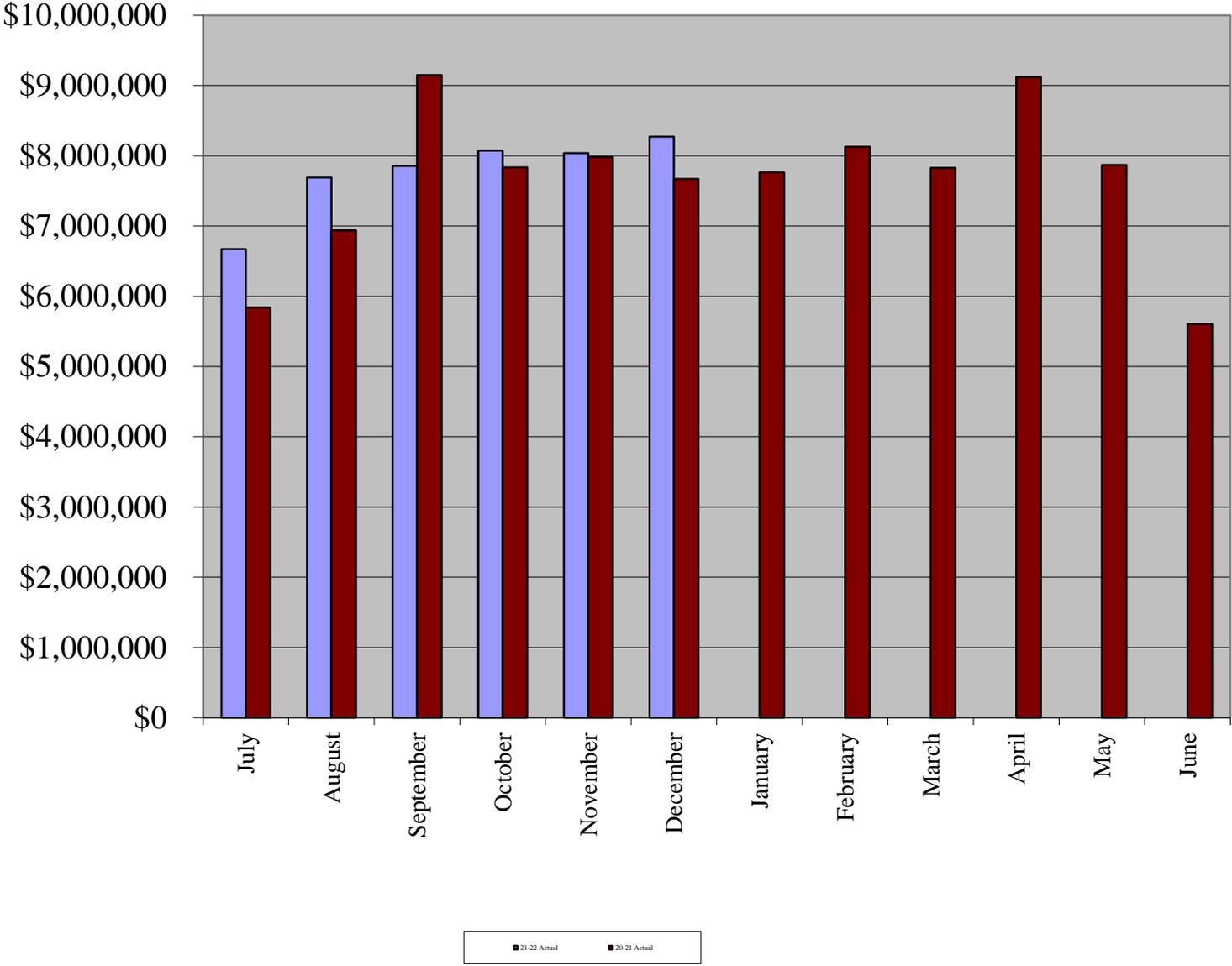


FY 2021-22 General Fund Expenditures  
Status Report

Cost Center	Department	2021-2022 Adopted Budget	Budget Amendments	2021-2022 Amended Budget	December 2021 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	21/22 % Expended	Prior Year % Expended
110	General Government	\$ 38,507,408	\$ 300	\$ 38,507,708	\$ 3,199,523	\$ 18,870,845	\$ 19,636,863	\$ 30,403,124	\$ 8,104,584	49.0%	48.9%
120	County Commissioners	510,986	-	510,986	42,525	242,962	268,024	242,962	268,024	47.5%	47.6%
130	Assessor	3,415,843	44,691	3,460,534	249,035	1,504,555	1,955,979	1,613,277	1,847,257	43.5%	44.1%
140	Assessor Revaluation	5,804,267	76,906	5,881,173	395,511	2,538,395	3,342,778	2,981,104	2,900,069	43.2%	38.7%
150	Treasurer	1,003,986	87,178	1,091,164	99,773	467,011	624,153	523,830	567,334	42.8%	39.6%
160	Court Clerk	9,872,728	508,042	10,380,770	817,517	4,655,019	5,725,751	4,700,392	5,680,378	44.8%	46.3%
170	County Clerk	2,659,016	31,549	2,690,565	233,380	1,310,731	1,379,835	1,355,028	1,335,537	48.7%	45.2%
180	Excise & Equalization Bds	42,576	-	42,576	282	6,906	35,670	7,255	35,321	16.2%	10.3%
190	County Audit	758,498	18,710	777,208	121,698	189,948	587,260	545,721	231,487	24.4%	5.2%
200	District Attorney-State	150,000	-	150,000	14,571	38,215	111,785	68,297	81,703	25.5%	28.6%
210	District Attorney-County	71,898	-	71,898	7,827	23,572	48,326	60,387	11,511	32.8%	39.0%
230	Public Defender	61,720	-	61,720	4,031	18,612	43,108	42,101	19,619	30.2%	38.0%
240	Purchasing	468,552	6,772	475,324	37,088	216,834	258,490	229,925	245,399	45.6%	43.2%
250	Election Board	1,716,306	26,254	1,742,560	112,558	637,745	1,104,815	693,602	1,048,958	36.6%	960.5%
260	BOCC HR/Health & Safety	799,721	12,101	811,822	57,543	343,689	468,133	357,363	454,459	42.3%	45.7%
265	Employee Benefits Dept	370,289	32,641	402,930	32,241	188,050	214,880	192,301	210,629	46.7%	45.1%
270	IT Department	4,389,700	137,107	4,526,807	458,582	2,021,178	2,505,630	2,782,876	1,743,931	44.6%	43.9%
280	Facilities Management	2,085,820	25,403	2,111,223	145,360	790,817	1,320,406	900,090	1,211,133	37.5%	37.0%
285	Facilities Mgmt-Custodial	313,000	-	313,000	22,743	77,737	235,263	219,615	93,385	24.8%	24.6%
300	Planning Commission	317,338	5,030	322,368	27,232	155,136	167,232	155,994	166,374	48.1%	
301	Court Services	1,005,275	15,486	1,020,761	84,759	469,947	550,814	469,947	550,814	46.0%	47.6%
518	Sheriff-Law Enforcement	12,478,980	-	12,849,052	1,074,962	6,071,443	6,777,609	6,129,846	6,719,206	47.3%	49.5%
525	Juvenile Detention	6,002,505	789,163	6,791,668	500,935	2,783,133	4,008,535	2,971,500	3,820,168	41.0%	43.9%
526	Juvenile Bureau	2,422,658	51,451	2,474,109	181,400	1,024,357	1,449,752	1,067,907	1,406,203	41.4%	42.3%
550	Emergency Management	631,666	6,680	638,346	37,877	220,309	418,037	369,633	268,713	34.5%	32.4%
610	Social Services	2,457,723	21,862	2,479,585	179,553	945,041	1,534,544	1,346,563	1,133,022	38.1%	31.1%
710	Free Fair	67,238	-	67,238	-	35,490	31,748	42,599	24,639	52.8%	37.1%
910	District 1	586,112	4,278	590,390	46,027	233,216	357,174	329,748	260,642	39.5%	42.4%
920	District 2	255,584	55,933	311,517	11,265	73,258	238,259	84,735	226,782	23.5%	21.8%
930	District 3	513,018	6,606	519,624	34,394	204,234	315,390	229,005	290,619	39.3%	28.2%
940	County Engineer	585,224	9,305	594,529	43,393	241,815	352,714	261,392	333,137	40.7%	41.3%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	0	0.0%	0.0%
991	Employee Benefits Supplemental	-	-	-	-	-	-	-	0		
992	Worker's Compensation Supplemental	-	-	-	-	-	-	-	0		
994	Capital Projects Supplemental	-	-	-	-	-	-	-	0		
990	Defined Benefit Supplemental	-	-	-	-	-	-	-	0		
995	General Fund Reserve	1,158,332	1,969,838	3,128,170	-	-	3,128,170	-	3,128,170		
<b>Total</b>		<b>\$ 101,683,967</b>	<b>\$ 3,943,287</b>	<b>\$ 105,997,326</b>	<b>\$ 8,273,584</b>	<b>\$ 46,600,198</b>	<b>\$ 59,397,128</b>	<b>\$ 61,578,120</b>	<b>\$ 44,419,206</b>	<b>44.0%</b>	<b>44.0%</b>

Year elapsed = 50.0%

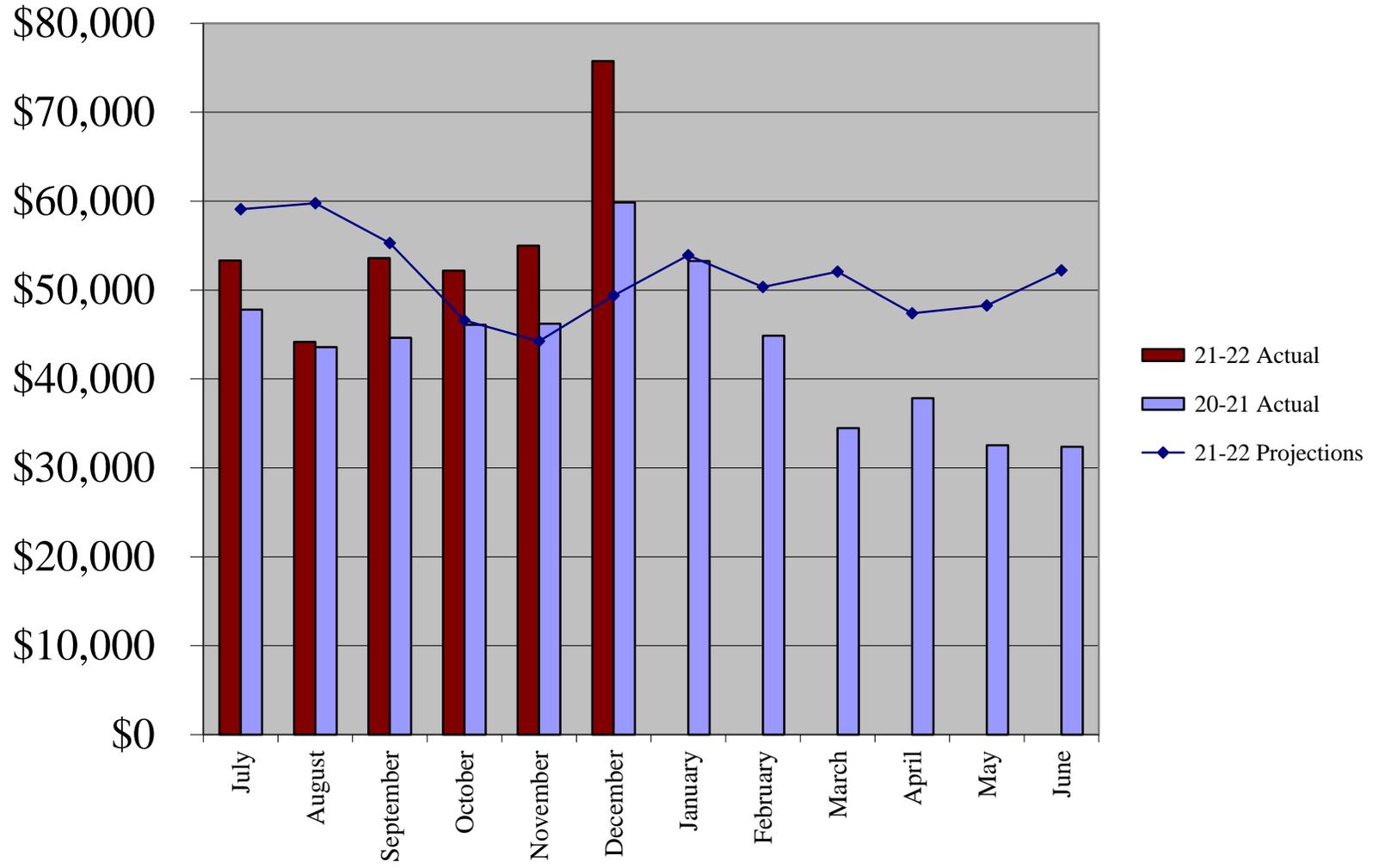
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2021-2022  
December 31, 2021**

<u>Account Description</u>	YTD Expenditures				
	21-22 Approved Budget	Outstanding Requisitions/ Encumbrances	21-22 Year to Date Actual	21-22 Requisitions & Encumbrances	Funds Available
<b>Salaries and Benefits</b>					
51002 Retirement Board Members	\$ 1,200		\$ 600	\$ 600	\$ 600
52010 FICA - Retirement Board Members	392		138	138	254
52032 Retirement paid by General Fund	4,600	1,531	2,296	3,827	773
<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ 1,531</b>	<b>\$ 3,034</b>	<b>\$ 4,564</b>	<b>\$ 1,628</b>
<b>Utilities</b>					
54026 Heating and Cooling (Vicinity)	\$ 618,545	\$ 363,271	\$ 255,274	\$ 618,545	\$ -
54023 Electricity (OG&E)	500,000	369,210	125,790	495,000	5,000
54024 Sewer and Water(City of OKC)	200,000	173,078	26,922	200,000	-
54022 Natural Gas(ONG)	50,000	48,063	1,937	50,000	-
<b>Utilities Subtotal</b>	<b>\$ 1,368,545</b>	<b>\$ 953,622</b>	<b>\$ 409,923</b>	<b>\$ 1,363,545</b>	<b>\$ 5,000</b>
<b>Lease-Purchase Debt</b>					
54455 Bond Administrative Fees	4,000	400	400	800	3,200
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 4,000</b>	<b>\$ 400</b>	<b>\$ 400</b>	<b>\$ 800</b>	<b>\$ 3,200</b>
<b>Memberships</b>					
54017 NACO annual membership dues	\$ 14,373		\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500	9,500		9,500	-
54017 ACOG & COMEA annual membership dues	7,000		7,250	7,250	(250)
54017 CODA annual membership dues	2,400		2,400	2,400	-
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ 9,500</b>	<b>\$ 24,023</b>	<b>\$ 33,523</b>	<b>\$ (250)</b>
<b>Other Operating Expenditures</b>					
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 359,719	\$ 359,718	\$ 719,437	\$ -
54451 Outside legal services	600,000	552,494	34,506	587,000	13,000
54451 Bond Council		25,000		25,000	(25,000)
54019 Liability policies on equipment and property; blank	784,275		751,950	751,950	32,325
54040 Publication of Commissioners Proceedings/Ads	42,000	19,715	11,234	30,950	11,051
54102 PBA Leases-County Departments	958,934	470,741	488,193	958,934	-
54103 Storage Court Clerk Building Lease	358,440	179,220	179,220	358,440	-
54109/540 Postage Machine and Postage	8,500	265	8,235	8,500	-
54455 Investrust Management Fees	425,000	287,958	162,042	450,000	(25,000)
54455 OSU Extension Contract	553,345	415,009	138,336	553,345	-
54455 Professional Services-Bank Fees	-		8,257	8,257	(8,257)
54455 Criminal Justice Authority	32,384,710	8,096,176	16,192,356	24,288,532	8,096,178
54455 Criminal Justice Advisory Committee	150,000	112,500	71,250	183,750	(33,750)
54455 MGT of America-Consulting	8,500	8,500		8,500	-
54455 ODOT Rodent Damage Control Program	2,400	2,400		2,400	-
54455 Tuition Reimbursement	40,000			-	40,000
54455 BOCC Employee of the Month	3,000		1,200	1,200	1,800
54455 Shine Program				-	-
54455 Consulting Services-Retirement Plan		18,155	4,345	22,500	(22,500)
54456 Downtown Business Improvement District Assessm	15,000		16,527	16,527	(1,527)
54456 Alcohol and drug screening for county employees	20,000	17,047	2,953	20,000	-
54045 Metro Parking Garage-Judges parking	1,380	690	690	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.)	4,350	448	2,452	2,900	1,450
<b>Other Operating Subtotal</b>	<b>\$ 37,094,271</b>	<b>\$ 10,566,036</b>	<b>\$ 18,433,465</b>	<b>\$ 28,999,502</b>	<b>\$ 8,094,769</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 38,500,089</b>	<b>\$ 11,529,558</b>	<b>\$ 18,867,811</b>	<b>\$ 30,397,370</b>	<b>\$ 8,102,719</b>
<b>Capital Outlay</b>					
55390 Copier Lease	1,428	1,190		1,190	238
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 238</b>
<b>Grand Total - General Government</b>	<b>\$ 38,507,708</b>	<b>\$ 11,532,279</b>	<b>\$ 18,870,845</b>	<b>\$ 30,403,124</b>	<b>\$ 8,104,585</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status  
FY 2021-2022  
December 31, 2021**

	<b>Revised Budget Estimates</b>	<b>Year to Date Actual</b>	<b>Projection based on Actuals</b>	<b>Estimated Annual</b>	<b>Budget vs. Actual</b>
<b>Resources</b>					
Beginning Cash Balance	\$ 1,816,938	\$ 1,816,938		\$ 1,816,938	\$ -
Transfers In	\$ 3,600,000	\$ 2,600,000	\$ 1,000,000	\$ 3,600,000	\$ -
Employee/Retiree/Cobra Premiums	4,024,611	1,941,341	2,207,700	4,149,040	124,429
Employer Premiums	17,173,212	8,374,548	8,527,640	16,902,188	(271,024)
Stop Loss Reimb	-	613,503		613,503	613,503
Rx Rebates	1,500,000	1,801,256	1,162,000	2,963,256	1,463,256
Cares Reimb	326,994	1,065,054	1,389,805	2,454,859	2,127,866
Refunds/Rebates/Interest	364,256	107,606	107,606	215,211	(149,044)
<b>Total Resources</b>	<b>\$ 28,806,011</b>	<b>\$ 18,320,246</b>	<b>\$ 11,735,340</b>	<b>\$ 32,714,996</b>	<b>\$ 3,908,985</b>
<b>Expenses</b>					
Medical Claims	\$ 15,404,776	\$ 8,415,602	\$ 8,415,602	\$ 16,831,205	\$ 1,426,428
Medical Claims covered by Stop Loss	-	417,134	-	417,134	417,134
Prescription Drug Claims	6,898,795	4,493,687	4,493,687	8,987,374	2,088,580
Dental Claims	1,493,988	624,328	624,328	1,248,657	(245,332)
Vision Claims	177,896	98,844	98,844	197,688	19,792
County Pharmacy	305,000	149,456	149,456	298,911	(6,089)
Employee Assistance Program	21,393	10,696	10,696	21,393	-
Medicare Supplement - Phys. Mutual	1,046,808	535,773	535,773	1,071,546	24,738
<b>Total Claims</b>	<b>\$ 25,348,656</b>	<b>\$ 14,745,520</b>	<b>\$ 14,328,387</b>	<b>\$ 29,073,907</b>	<b>\$ 3,725,252</b>
Administration Fees & Other	895,352	545,918	395,082	941,000	45,648
Life/AD&D Premiums	357,948	185,939	185,939	371,878	13,930
Stop Loss Premiums	1,165,329	650,906	650,906	1,301,812	136,483
<b>Total Admin/Premiums</b>	<b>\$ 2,418,629</b>	<b>\$ 1,382,763</b>	<b>\$ 1,231,927</b>	<b>\$ 2,614,690</b>	<b>\$ 196,061</b>
<b>Total Expenses</b>	<b>\$ 27,767,284</b>	<b>\$ 16,128,283</b>	<b>\$ 15,560,314</b>	<b>\$ 31,688,597</b>	<b>\$ 3,921,313</b>
<b>Ending Cash Balance</b>	<b>\$ 1,038,728</b>	<b>\$ 2,191,962</b>	<b>\$ (3,824,973)</b>	<b>\$ 1,026,400</b>	<b>\$ (12,327)</b>

Cash Balance-One Year Ago \$ 1,800,648

**Notes:**

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

2. Premiums:

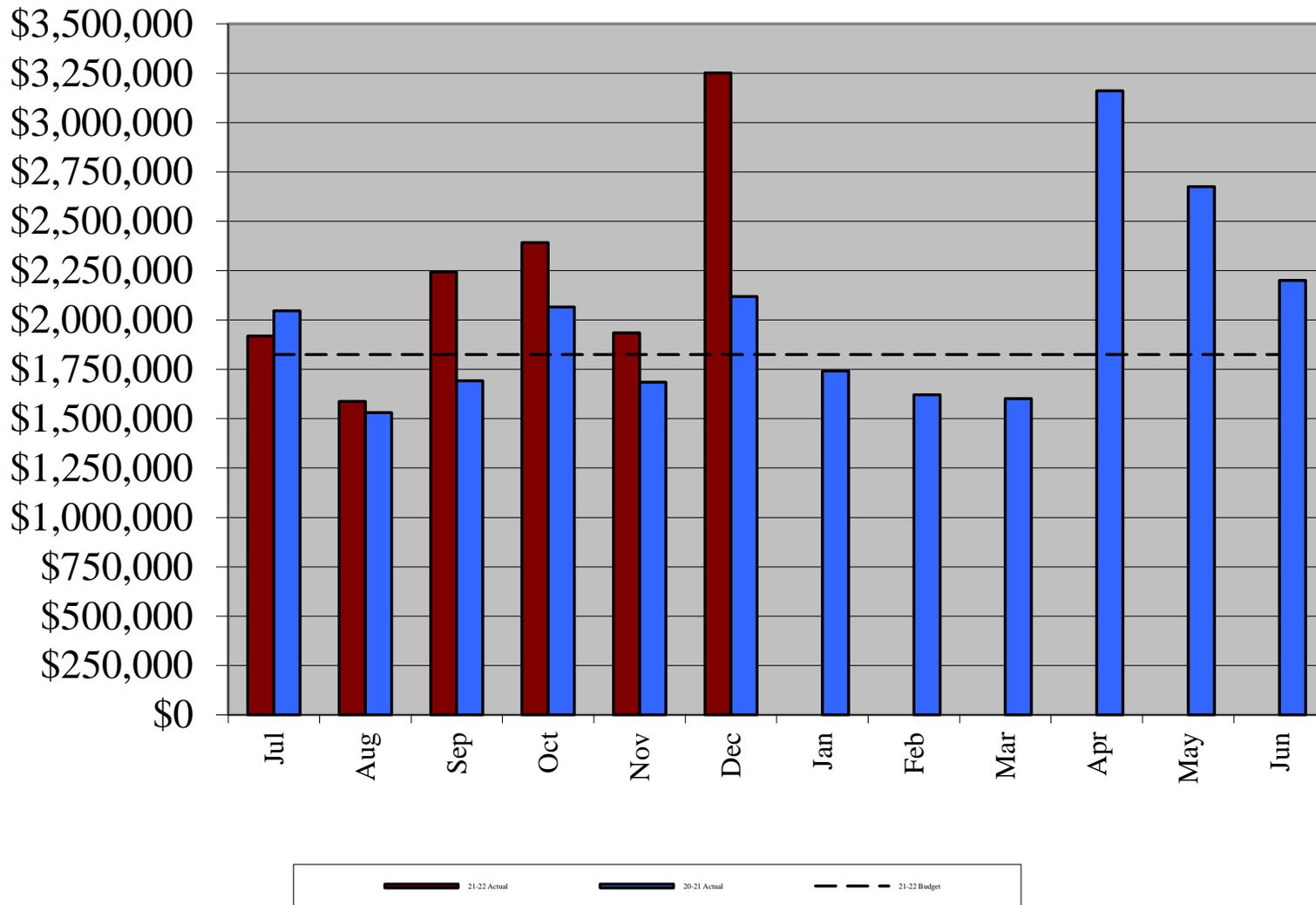
	<u>Employee 2021</u>	<u>Employer 21-22</u>
	\$159	\$817
	\$374	\$1,883

**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.

<b>FY 21-22</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,283,731	\$ 2,147,565	\$1,683,120	\$ 2,147,565 (December)
Prescription Drug Claims	\$574,900	1,103,074	\$898,737	\$ 1,103,074 (December)
<b>Total</b>	<b>\$1,858,631</b>	<b>\$3,250,639</b>	<b>\$2,581,858</b>	
	<b>20/21</b>			<b>20/21</b>
<b>Prior Year 20-21 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>20/21 Avg</b>	<b>High Month</b>
Medical Claims	\$1,232,235	\$1,299,430	\$1,395,127	\$2,147,992 (April)
Prescription Drug Claims	\$523,132	\$820,117	\$563,627	\$695,760 (April)
<b>Total</b>	<b>\$1,755,367</b>	<b>\$2,119,547</b>	<b>\$1,958,754</b>	

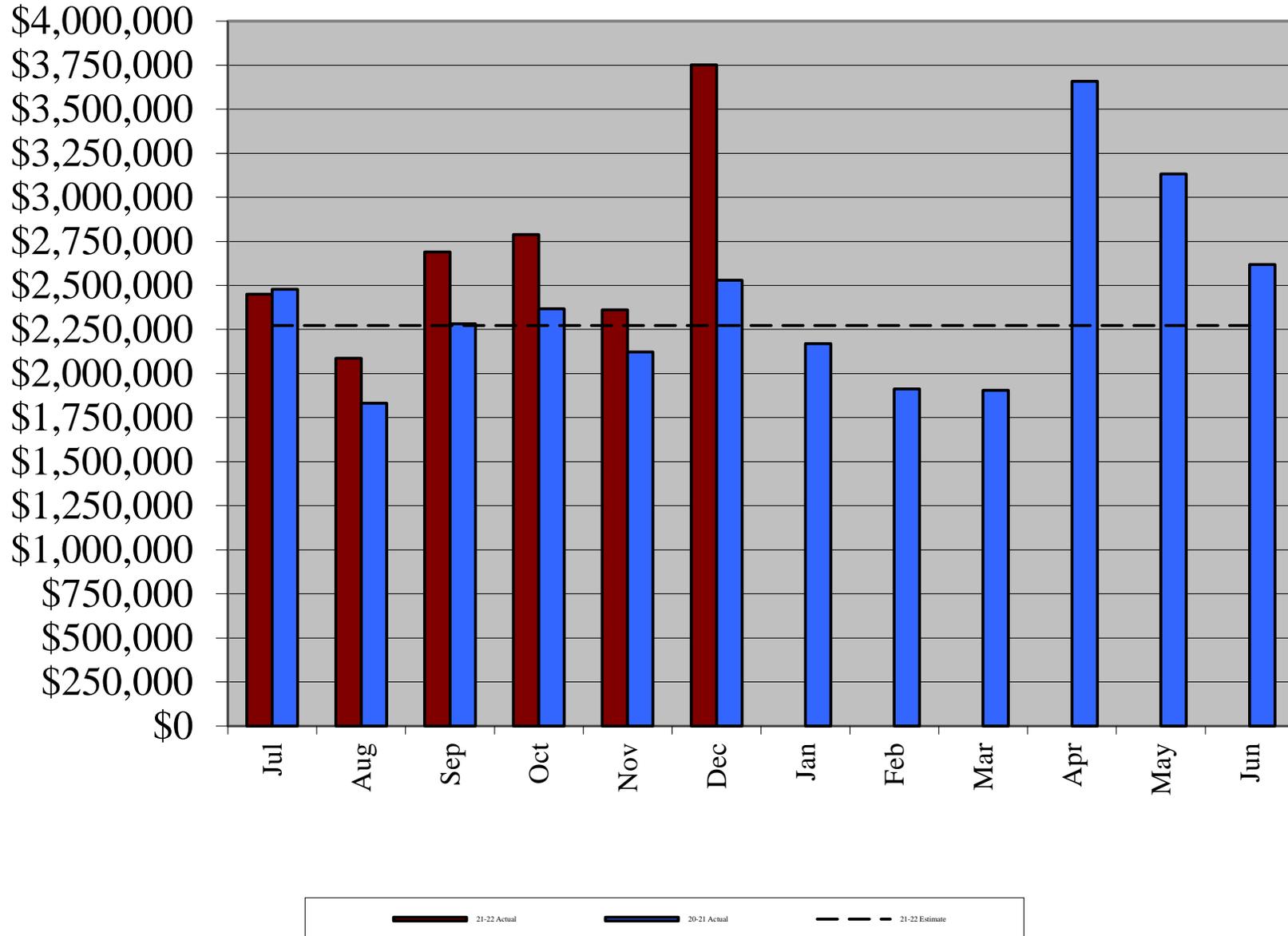
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2021-22**  
**December 31, 2021**

	Annual				December			
	FY 21-22 Estimates	FY 20-21 Actuals	Inc (Dec)	%	FY 21-22 YTD Actuals	FY 20-21 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 1,816,938	\$ 1,417,164	\$ 399,774	28.2%	\$ 1,816,938	\$ 1,417,164	\$ 399,774	28.2%
Transfers In	\$ 3,600,000	\$ 5,800,000	\$ (2,200,000)	-37.9%	\$ 2,600,000	\$ 3,000,000	\$ (400,000)	-13.3%
Employer Premiums	17,173,212	15,307,586	1,865,626	12.2%	8,374,548	7,617,583	756,965	10%
Employee/Retiree/Cobra Premiums	4,024,611	4,051,735	(27,124)	-0.7%	1,941,341	1,899,313	42,028	2.2%
Stop Loss Reimb	-	466,815	(466,815)	-100.0%	613,503	-	613,503	
Rx Rebates	1,500,000	1,434,785	65,215	4.5%	1,801,256	764,637	1,036,619	136%
Refunds/Rebates/Subsidy	364,256	388,367	(24,112)	-6.2%	107,606	159,273	(51,667)	-32.4%
Cares Reimbursements	326,994	1,959,388	(1,632,394)	-83.3%	1,065,054	555,278	509,776	91.8%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 28,806,012</b>	<b>\$ 30,825,840</b>	<b>\$ (2,019,829)</b>	<b>-6.6%</b>	<b>\$ 18,320,246</b>	<b>\$ 15,413,248</b>	<b>\$ 2,906,998</b>	<b>18.9%</b>
<b>Expenses</b>								
Medical Claims	\$ 15,404,776	\$ 16,741,527	\$ (1,336,751)	-8.0%	\$ 8,415,602	\$ 7,733,414	\$ 682,188	8.8%
Medical claims covered by Stop Loss	-	317,114	(317,114)		417,134	-	417,134	
Prescription Drug Claims	6,898,795	6,763,524	135,271	2.0%	4,493,687	3,404,579	1,089,108	32.0%
Dental Claims	1,493,988	1,464,694	29,294	2.0%	624,328	691,064	(66,736)	-9.7%
Vision Claims	177,896	175,267	2,629	1.5%	98,844	88,755	10,089	11.4%
County Pharmacy	305,000	254,176	50,824	20.0%	149,456	103,787	45,669	44.0%
Employee Assistance Program	21,393	21,165	228	1.1%	10,696	8,686	2,010	23.1%
Medicare Supplement	1,046,808	940,560	106,248	11.3%	535,773	416,955	118,818	28.5%
Misc Refunds/Reimb/Flex Acct	-	1,766	(1,766)		296	-	296	0%
<b>Total Claims</b>	<b>\$ 25,348,656</b>	<b>\$ 26,679,793</b>	<b>\$ (1,331,137)</b>	<b>-5.0%</b>	<b>\$ 14,745,817</b>	<b>\$ 12,447,240</b>	<b>\$ 2,298,577</b>	<b>18.5%</b>
Administration Fees & Other	895,352	839,773	55,579	6.6%	545,622	430,799	114,823	26.7%
Life/AD&D Premiums	357,948	357,948	0	0.0%	185,939	177,942	7,997	4.5%
Stop Loss Premiums	1,165,329	1,131,387	33,942	3.0%	650,906	556,618	94,288	16.9%
<b>Total Admin/Premiums</b>	<b>\$ 2,418,629</b>	<b>\$ 2,329,108</b>	<b>\$ 89,521</b>	<b>3.8%</b>	<b>\$ 1,382,467</b>	<b>\$ 1,165,359</b>	<b>\$ 217,108</b>	<b>18.6%</b>
<b>Total Expenses</b>	<b>\$ 27,767,284</b>	<b>\$ 29,008,902</b>	<b>\$ (1,241,617)</b>	<b>-4.3%</b>	<b>\$ 16,128,283</b>	<b>\$ 13,612,600</b>	<b>\$ 2,515,684</b>	<b>18.5%</b>
<b>Ending Cash Balance</b>	<b>\$ 1,038,728</b>	<b>\$ 1,816,938</b>	<b>\$ (778,212)</b>	<b>-43%</b>	<b>\$ 2,191,962</b>	<b>\$ 1,800,648</b>	<b>\$ 391,313</b>	<b>21.7%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds  
Financial Summary  
December 31, 2021**

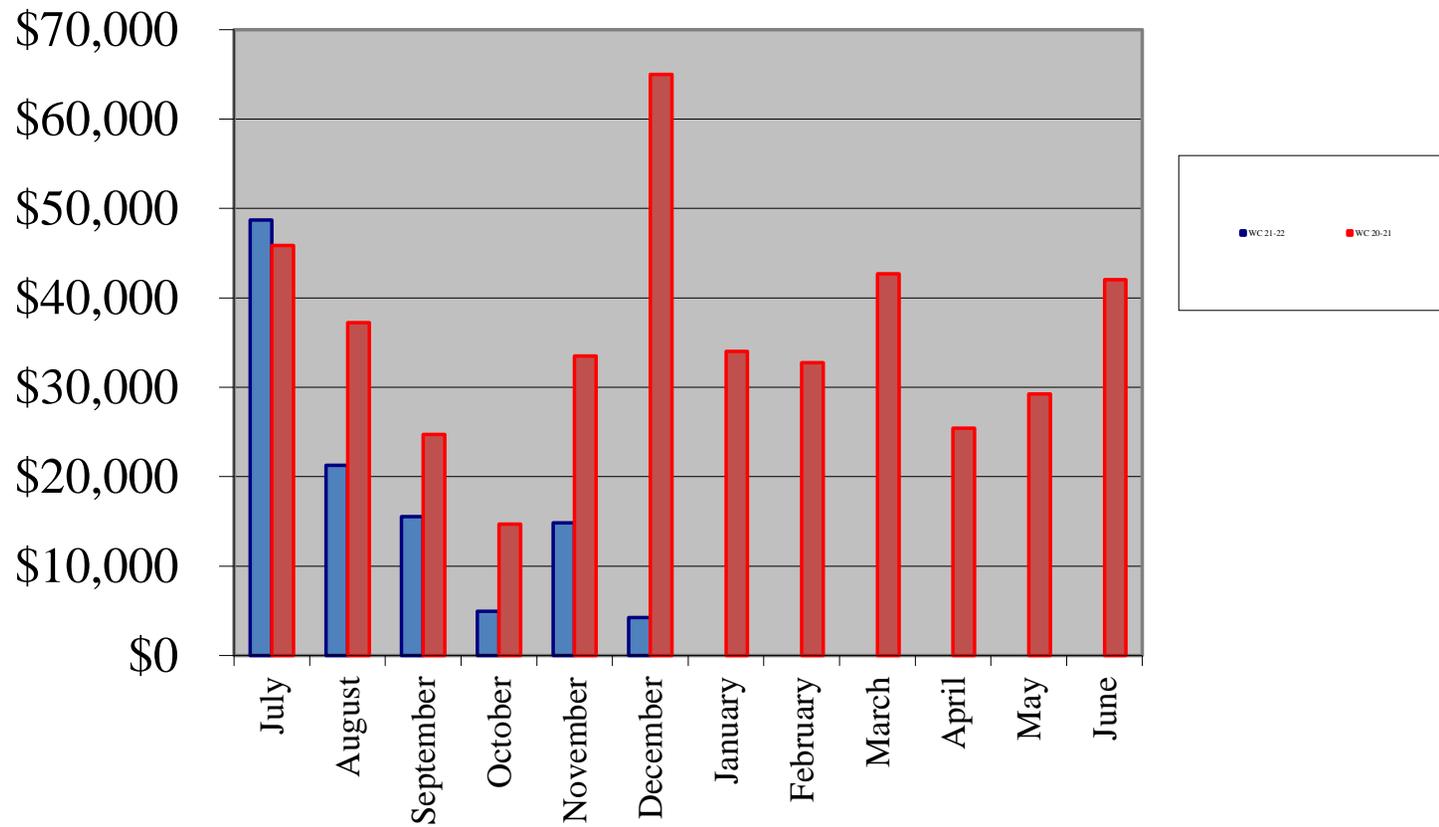
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 415,373	\$ 396,486	\$ (18,887)
Sources:			
Interest Income	-	0	0
Reimbursed Premiums	45,124	41,578.21	(3,546)
Transfers/Supplements	540,000	540,000	-
<b>Total Sources</b>	<b>\$ 1,000,497</b>	<b>\$ 978,065</b>	<b>\$ (22,432)</b>
Expenditures:			
Claims	\$ 350,000	\$ 109,586	(240,414)
Stop loss/Admin Fees	244,906	143,400	(101,506)
<b>Total Expenditures</b>	<b>\$ 594,906</b>	<b>\$ 252,986</b>	<b>\$ (341,920)</b>
<b>Ending Cash Balance</b>	<b>\$ 405,592</b>	<b>\$ 725,079</b>	<b>\$ 319,488</b>
Cash Balance-One Year Ago		<b>\$ 152,108</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 4,253	\$ 58,946	\$ 54,693
Sources:			
Interest Income	-	-	-
Transfers/Supplements	181,000	181,000	-
Reimbursement		1,200	1,200
<b>Total Sources</b>	<b>\$ 185,253</b>	<b>\$ 241,146</b>	<b>\$ 55,893</b>
Expenditures:			
Tort Claims	\$ 23,362	\$ 9,946	\$ (13,416)
Supportive Services	61,733	-	(61,733)
<b>Total Expenditures</b>	<b>\$ 85,094</b>	<b>\$ 9,946</b>	<b>\$ (75,149)</b>
<b>Ending Cash Balance</b>	<b>\$ 100,159</b>	<b>\$ 231,201</b>	<b>\$ 131,043</b>
Cash Balance-One Year Ago		<b>\$ 95,508</b>	

# Workers Compensation Fund Claims



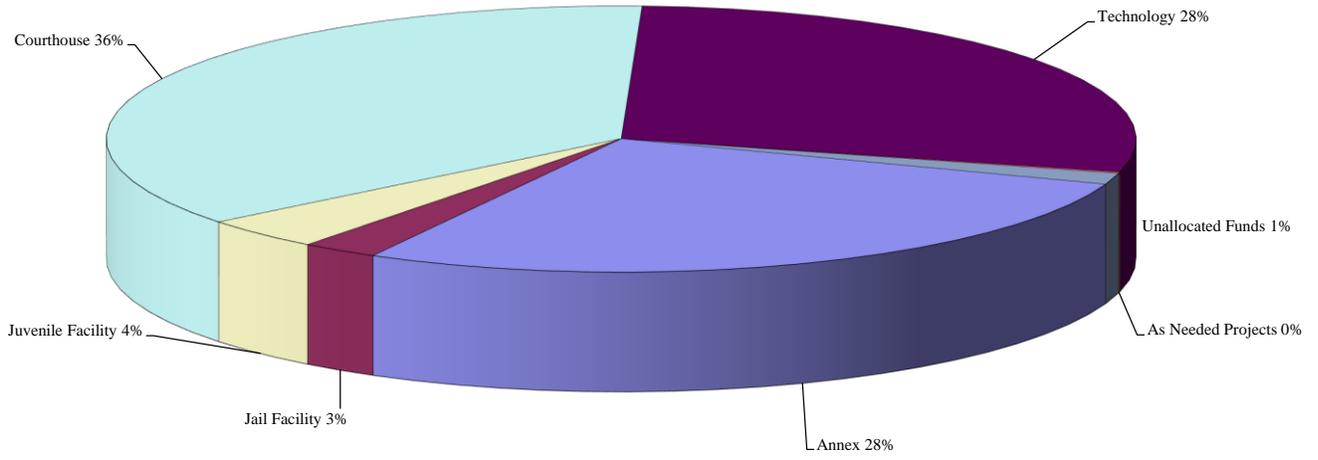
**Capital Projects Budget Detail FY 2021-2022**

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 21-22 Expense	Project Expense To Date	Available	Project Status
<b>Facilities</b>								
<b>Annex</b>								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		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	1,004,028	49,100	33,808	80,783	874,145	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	10,000	119	8,783	8,783	1,098	Pending
<b>Jail Facility</b>								
Jail Mold Remediation	C0024	12/21/2017	26,301	26,301		-	-	Pending
Jail Ventilation Repair	C0050	11/21/2019	30,035			30,035	-	Complete
Jail-Steam Pipe repair	C0058	2/20/2020	27,500			27,500	-	Complete
<b>Juvenile</b>								
Juvenile Referee Courtroom	C0045	12/19/2019	6,329			5,725	604	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	4,855	45,290	46,695	11,830	Pending
Chiller project	C0067	2/18/2021	121,362	-	120,958	120,958	404	Pending
<b>Courthouse</b>								
Carpet	C0047	6/20/2019	100,000	11,128	3,716	53,629	35,243	Pending
OG&E Vault	C0044	11/21/2019	39,020			39,020	-	Complete
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator		9/17/2020	2,227,257	2,050,127		-	177,130	Pending
Courthouse 11th floor stairwell		8/19/2021	64,000	57,500	6,500	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
<b>Technology</b>								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	30,222		1,097,766	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	166,250	38,750	38,750	-	Pending
<b>Capital Projects-As Needed</b>								
Capital Projects-As Needed		9/17/2020	7,025			-	7,025	Pending
Capital Projects-As Needed		9/16/2021	240,000				240,000	
Courthouse Roof repairs		9/29/2021	60,000	54,452		-	5,548	
<b>Unallocated Funds:</b>								
Unallocated Funds			43,108				43,108	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 6,006,170</b>	<b>\$ 2,494,071</b>	<b>\$ 257,806</b>	<b>\$ 1,708,050</b>	<b>\$ 1,804,049</b>	

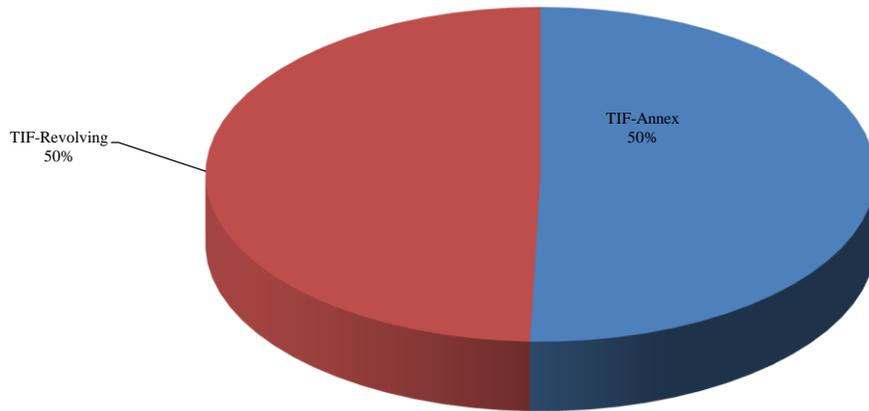
**TIF Projects:**

<b>TIF-Annex -319</b>	6/11/2013	\$ 5,839,742	\$ 1,257,386	\$ 580,711	\$ 4,091,329	491,026	Ongoing
<b>TIF-Revolving -323</b>	7/21/2016	\$ 5,089,068	\$ 147,448	\$ 54,508	\$ 3,451,976	1,489,644	Ongoing
<b>Total Capital Projects</b>		<b>\$ 16,934,979</b>	<b>\$ 3,898,906</b>	<b>\$ 893,024</b>	<b>\$ 9,251,355</b>	<b>\$ 3,784,719</b>	

**Capital Projects Budget FY 20-21**



**TIF Budgets FY 21-22**



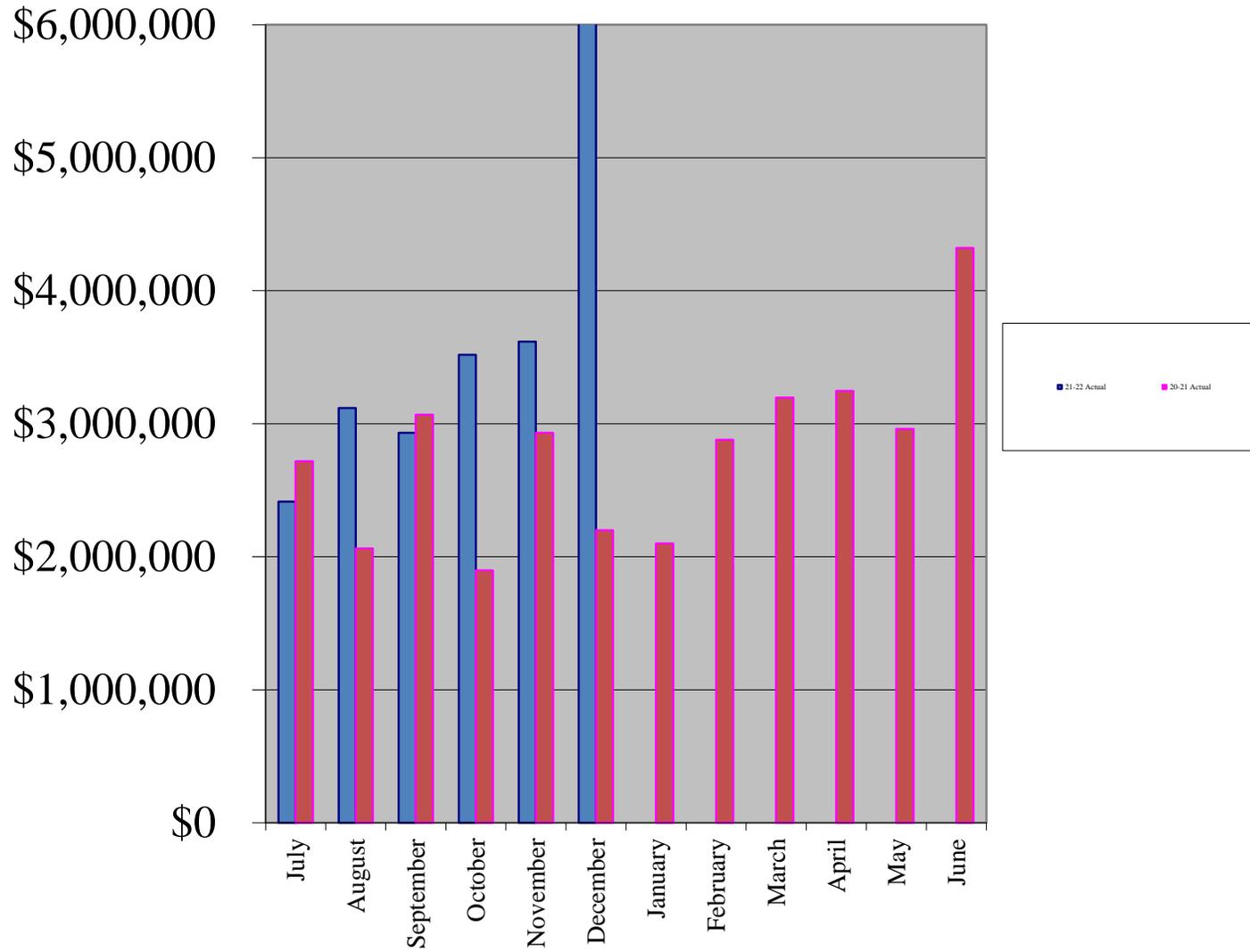
Special Revenue Funds  
Status Report

Fund	Department	2021-2022 Appropriations	December 2021 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Encumbrances	21/22 Funds Available	21/22 % Expended
1110	Highway Cash-Dist #1	\$6,120,168	\$833,592	\$3,286,142	\$2,834,026	\$3,734,997	\$2,385,171	53.7%
1110	Highway Cash-Dist #2	12,953,724	785,636	5,050,803	7,902,921	8,787,072	4,166,652	39.0%
1110	Highway Cash-Dist #3	4,703,962	433,113	2,751,240	1,952,722	3,486,438	1,217,524	58.5%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	3,251,306	2,100	180,987	3,070,320	1,172,530	2,078,776	5.6%
1130	Resale Property	5,303,506	320,888	1,741,578	3,561,927	2,567,958	2,735,547	32.8%
1140	Treasurer Mortgage Fee	367,468	8,772	78,158	289,310	89,270	278,198	21.3%
1150	County Clerk Lien Fee	605,036	22,559	137,056	467,980	164,952	440,083	22.7%
1151	UCC Central Filing Fund	1,119,813	57,407	505,885	613,927	535,830	583,983	45.2%
1152	Records Mgmt & Preservation	1,990,148	156,675	1,187,226	802,921	1,234,187	755,961	59.7%
1160	Sheriff Service Fee	2,130,674	291,403	1,766,033	364,640	1,941,071	189,602	82.9%
1161	Sheriff Special Revenue	2,343,408	32,299	259,706	2,083,702	1,150,105	1,193,303	11.1%
1162	Sheriff's Grant Fund	701,140	20,915	171,580	529,560	355,792	345,348	24.5%
1201	Assessor Revolving Fee	95,496	335	6,443	89,053	6,443	89,053	6.7%
1231	Juvenile Probation Fee	87,614	5,500	24,731	62,883	67,100	20,514	28.2%
1233	Juvenile Grant Fund	352,728	12,815	104,849	247,880	104,849	247,880	29.7%
1240	Planning Commission Fee	471,464	20,545	127,348	344,117	150,031	321,433	27.0%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	747,587	3,644	38,742	708,845	251,746	495,841	5.2%
1260	Community Service Fee	196,435	29,431	67,265	129,170	120,806	75,629	34.2%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	286,172	15,281	156,432	129,740	164,356	121,816	54.7%
1282	Mental Health Court Fund	97,900	8,682	81,929	15,971	97,900	0	83.7%
1290	Shine Program	507,811	34,048	121,965	385,846	126,792	381,019	24.0%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Speical Projects Fund (CARES)	7,098,623	1,003,342	1,856,165	5,242,457	6,551,745	546,877	26.1%
1405	Emergency Rental Assist	5,296,771	5,296,771	5,296,771	0	5,296,771	0	100.0%
1410	Election Bd-CTCI-Covid 19	123,655	0	0	123,655	0	123,655	0.0%
<b>Total</b>		<b>\$57,244,629</b>	<b>\$9,395,752</b>	<b>\$24,999,034</b>	<b>\$32,245,595</b>	<b>\$38,158,743</b>	<b>\$19,085,886</b>	<b>43.7%</b>

57,244,629

Year elapsed = 50%

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2021-2022 Status Report**  
**For the Period Ending December 31, 2021**

**21-22**  
**YTD Actual**

**Beginning Cash Balance** **\$6,696,023**

**Revenue:**

Property Tax-Current & Prior	\$ 2,651,321
Exempt Manufacturing Tax	22,403
Miscellaneous Property Tax	30,218
Interest Income	438
<b>Total Revenue</b>	<b>\$ 2,704,380</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$ (4,205,000)
Interest	(274,250)
<b>Total Paid YTD</b>	<b>\$ (4,479,250)</b>

**2014 GO Bonds- BNSF**

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

**Total Bonds Combined**

Principal	\$ (5,455,000)
Interest	(311,750)
<b>Total Bond Payments YTD</b>	<b>\$ (5,766,750)</b>

**Judgments**

Principal	\$ -
Interest	-
<b>Total Judgment Payments YTD</b>	<b>\$ -</b>

**Total Expenditures**

**\$ (5,766,750)**

Transfer In \$ -

**Ending Cash Balance** **\$ 3,633,652**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 60,670,000	\$ (52,225,000)	\$ 8,445,000
20,773,436	(20,180,636)	592,800
<b>\$ 81,443,436</b>	<b>\$ (72,405,636)</b>	<b>\$ 9,037,800</b>
\$ 10,000,000	\$ (7,500,000)	\$ 2,500,000
1,100,000	(1,025,000)	75,000
<b>\$ 11,100,000</b>	<b>\$ (8,525,000)</b>	<b>\$ 2,575,000</b>
\$ 70,670,000	\$ (59,725,000)	\$ 10,945,000
21,873,436	(21,205,636)	667,800
<b>\$ 92,543,436</b>	<b>\$ (80,930,636)</b>	<b>\$ 11,612,800</b>

<b>Principal Balance at 6-30-21</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 85,500	\$ -	\$ 85,500
<b>\$ 85,500</b>	<b>\$ -</b>	<b>\$ 85,500</b>

### Debt Service Fund Expenditures 10 Year History

