

Oklahoma County Monthly Financial Report For Period Ending October 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	\$ 786,312	\$ 42,000	\$ 39,538,324	\$ 980,616	2.5%
120 Commissioners	510,986	513,842.00			513,842	2,856	0.6%
130 Assessor	3,460,534	3,563,218.00	191,005		3,754,223	293,689	8.5%
140 Assessor Revaluation	5,881,173	6,344,734.00	343,329		6,688,063	806,890	13.7%
150 Treasurer	1,091,164	1,091,111.00	49,621		1,140,732	49,568	4.5%
160 Court Clerk	10,380,771	10,759,586.00	684,160		11,443,746	1,062,975	10.2%
170 County Clerk	2,690,566	2,725,089.00	136,609		2,861,698	171,132	6.4%
180 Excise and Equalization	42,576	44,957.00			44,957	2,381	5.6%
190 County Audit	777,208	777,208.00	53,036		830,244	53,036	6.8%
200 District Attorney - State	150,000	150,000.00	200,000		350,000	200,000	133.3%
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	95,370		578,994	103,669	21.8%
250 Election Board	1,742,560	1,876,041.00	118,520		1,994,561	252,001	14.5%
260 BOCC HR/Health & Safety	811,822	830,918.00	52,498		883,416	71,594	8.8%
265 Employee Benefits Departm	402,930	407,536.00	26,197		433,733	30,803	N/A
270 IT Department	5,096,807	4,661,794.00	152,158		4,813,952	(282,855)	-5.5%
280 Facilities Management-Mair	2,111,223	2,126,905.00	110,019		2,236,924	125,701	6.0%
290 Facilities Mgmt - Custodial	313,000	313,000.00	-		313,000	-	0.0%
300 Planning Commission	322,368	246,705.00	17,846		264,551	(57,817)	-17.9%
310 Court Services	1,020,761	1,047,800.00	67,133		1,114,933	94,172	9.2%
518 Sheriff-Law Enforcement	12,849,052	13,074,192.00	1,330,520		14,404,712	1,555,660	12.1%
525 Juvenile Detention	6,833,918	7,471,660.00	503,679		7,975,339	1,141,421	16.7%
526 Juvenile Bureau	2,496,859	2,536,214.00	151,063		2,687,277	190,418	7.6%
550 Emergency Management	638,346	618,659.00	117,127		735,786	97,440	15.3%
610 Social Services	2,479,585	2,269,811.00	83,297		2,353,108	(126,477)	-5.1%
710 Free Fair	67,238	67,238.00	-		67,238	-	0.0%
910 Highway - District 1	590,390	596,790.00	18,545		615,335	24,945	4.2%
920 Highway - District 2	311,517	334,823.00	35,140		369,963	58,446	18.8%
930 Highway - District 3	519,624	570,084.00	16,168		586,252	66,628	12.8%
940 Engineer	594,529	593,713.00	39,849		633,562	39,033	6.6%
950 Economic Development	200,000	200,000.00	-		200,000	-	0.0%
9991 Employee Benefits Supplem	-	-	-		-	-	#DIV/0!
993 Self Insurance Supplement	-	-	-	296,900	296,900	296,900	#DIV/0!
995 Reserve	2,443,169	1,857,608.00	1,675,075	(338,900)	3,193,783	750,614	30.7%
Total Department Budget:	\$ 105,997,326	\$ 107,002,440	\$ 7,054,276	\$ 0	\$ 114,056,716	\$ 8,059,390	7.6%
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	50,000		110,000	(71,000)	-39.2%
2010 Capital Projects	300,000	60,000	2,300,000		2,360,000	2,060,000	686.7%
5010 Defined Benefit Plan	800,000	800,000	(800,000)		-	(800,000)	
Total Transfers	\$ 5,421,000	\$ 4,695,000	\$ 1,550,000	\$ -	\$ 6,245,000	\$ 824,000	15.2%
Total	\$ 111,418,326	\$ 111,697,440	\$ 8,604,276	\$ 0	\$ 120,301,716	\$ 8,883,390	8.0%
Total Sources Available							
Revenue	\$ 98,517,940	\$ 99,901,401			\$ 107,106,296	\$ 8,588,356	8.7%
Fund Balance	\$ 12,900,386	\$ 11,796,039			\$ 13,195,420	\$ 295,034	2.3%
Total Available Funding	\$ 111,418,326	\$ 111,697,440			\$ 120,301,716	\$ 8,883,390	8.0%

Oklahoma County
FY 2022-2023 General Fund Reserve

Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 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
995 General Fund Reserve	Supplemental Budget-Approved 9-15-2022	\$ 1,675,075.00	Supplement	9/15/2022
110 General Government	Fund DA Civil Fee Voucher account #8203	\$ (2,000.00)	2022-4011	10/20/2022

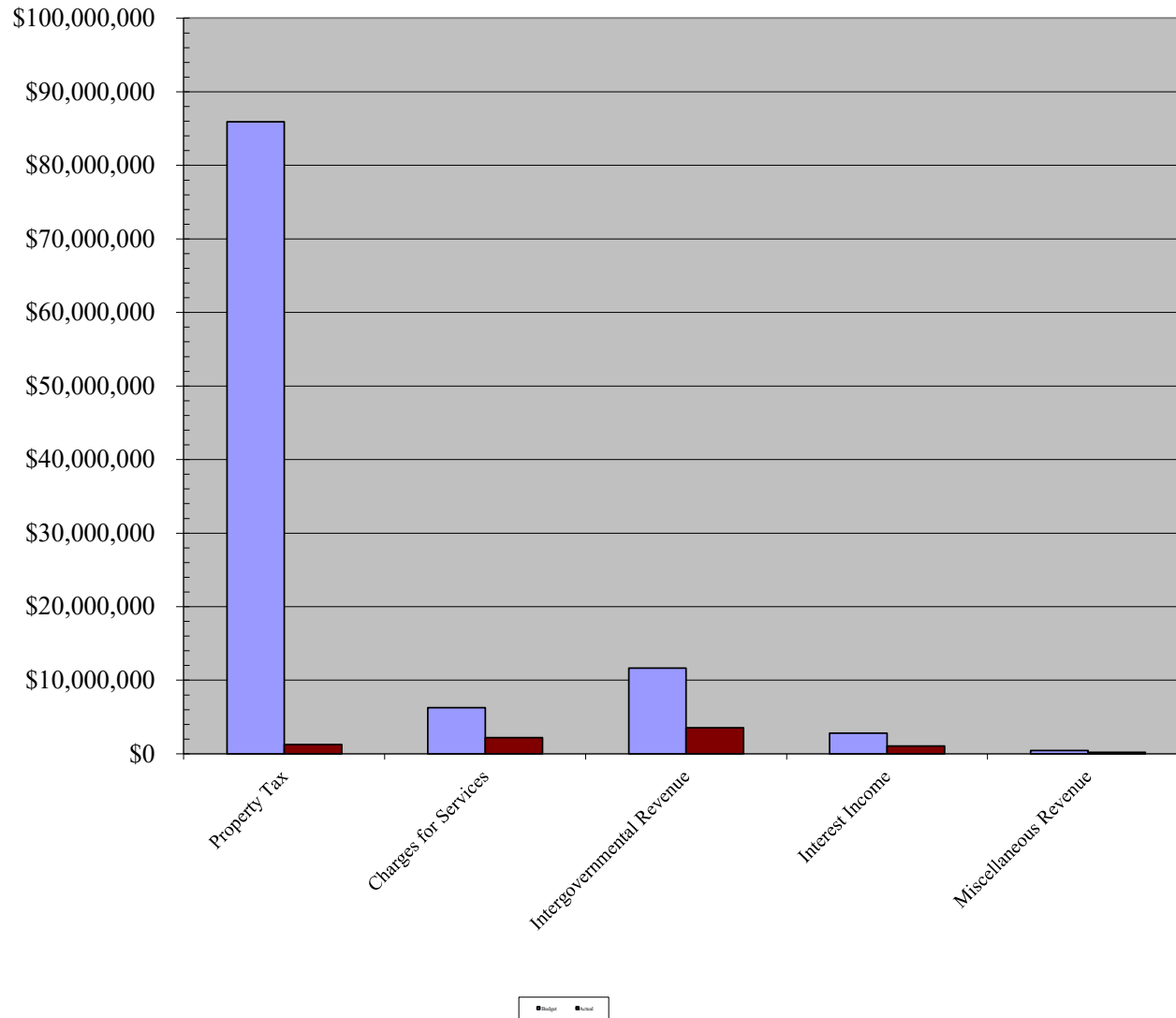
Total General Fund Reserve	\$ 3,193,783.00
-----------------------------------	------------------------

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending October 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	\$ 13,195,420	\$ 13,195,420	\$ -	100.0%	
Reserved	5,660,235	5,660,235	-	100.0%	
Total Estimated Cash Balance	\$ 18,855,655	\$ 18,855,655	\$ -		
<u>Revenue:</u>					
Property Tax	\$ 85,929,375	\$ 1,252,432	\$ (84,676,943)	1.5%	1.3%
Charges for Services	6,284,463	2,207,343	(4,077,120)	35.1%	52.0%
Intergovernmental Revenue	11,645,341	3,529,270	(8,116,071)	30.3%	22.5%
Interest Income	2,800,000	1,039,097	(1,760,903)	37.1%	4.9%
Miscellaneous Revenue	447,116	215,499	(231,617)	48.2%	84.3%
Total Revenue	\$ 107,106,296	\$ 8,243,641	\$ (98,862,655)	7.7%	6.8%
Temporary Cash Transfer In	\$ -	\$ 22,500,000	\$ 22,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,245,000)	(3,810,000)	2,435,000		
22-23 Expenditures	\$ 114,056,716	\$ 33,331,598	\$ (80,725,118)	29.2%	21.0%
Prior Budget Year Expenditures	5,660,235	4,150,373	(1,509,861)	73.3%	89.5%
Total Expenditures	\$ 119,716,951	\$ 37,481,971	\$ (82,234,979)		
Cash Balance*	\$ (0)	\$ 8,307,325	\$ 8,307,325		

* 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 October 31, 2022**



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

	For the Month Ending October 31, 2022			
	22-23 October Actual	21-22 October Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 12,351,940	\$ 8,940,582	\$ 3,411,359	38.2%
Revenue:				
Property Tax	\$ 207,447	\$ 178,730	\$ 28,717	16.1%
Charges for Services	499,810	600,783	(100,973)	-16.8%
Intergovernmental Revenue	925,063	253,498	671,565	264.9%
Interest Income	354,758	1,913	352,845	18447.4%
Miscellaneous Revenue	24,301	182,262	(157,961)	-86.7%
Total Revenue	\$ 2,011,378	\$ 1,217,185	\$ 794,193	65.2%
Temporary Cash Transfers In	5,000,000	\$ 9,000,000	\$ (4,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,050,000)	(1,000,000)	(50,000)	
22-23 Expenditures	\$ 9,680,535	\$ 7,854,809	\$ 1,825,726	23.2%
Prior Budget Year Expenditures	325,459	282,658	42,801	
Total Expenditures	\$ 10,005,994	\$ 8,137,467	\$ 1,868,527	23.0%
Ending Cash Balance	\$ 8,307,325	\$ 10,020,300	\$ (1,712,976)	-17.1%

	For the Year to Date Period Ending October 31, 2022			
	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
	\$ 1,252,432	\$ 1,060,264	\$ 192,168	18.1%
	2,207,343	2,559,635	(352,292)	-13.8%
	3,529,270	2,772,998	756,273	27.3%
	1,039,097	4,909	1,034,188	21065.9%
	215,499	265,015	(49,516)	-18.7%
	\$ 8,243,641	\$ 6,662,820	\$ 1,580,821	23.7%
	\$ 22,500,000	\$ 13,000,000	\$ 9,500,000	
	-	-	-	
	-	-	-	
	(3,810,000)	(1,025,000)	(2,785,000)	271.7%
	\$ 33,331,598	\$ 22,216,662	\$ 11,114,936	50.0%
	4,150,373	5,937,519	(1,787,146)	-30.1%
	\$ 37,481,971	\$ 28,154,181	\$ 9,327,790	33.1%
	\$ 8,307,325	\$ 10,020,300	\$ (1,712,976)	-17.1%

Note 1.)

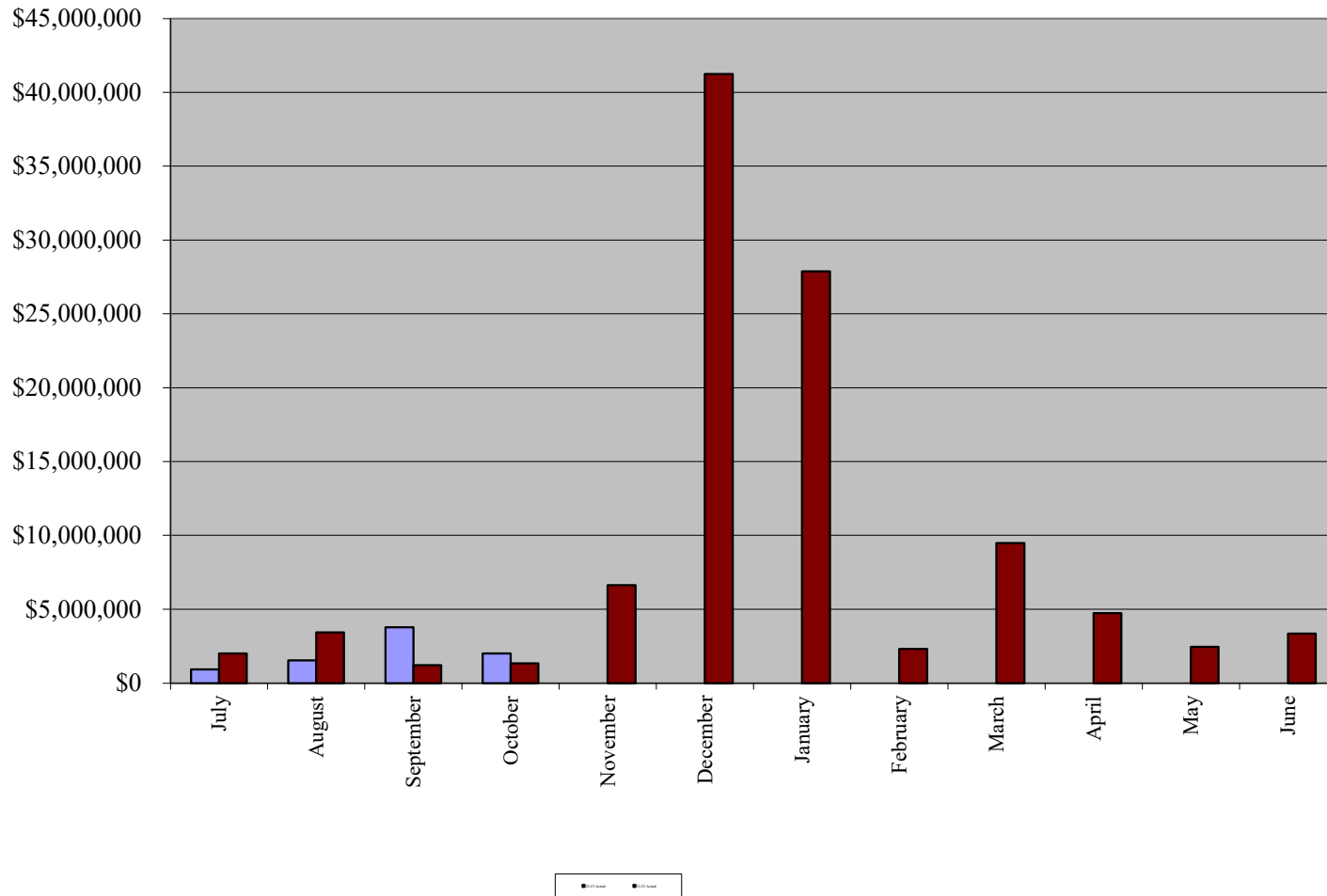
Operating Transfers

2010-Capital Projects	\$ (300,000)	\$ -	\$ (300,000)
4010-Employee Benefits	(700,000)	(1,000,000)	300,000
4020-Workers Compensation	-	-	-
4030-Self Insurance	(50,000)	-	(50,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (1,050,000)	\$ (1,000,000)	\$ (50,000)

	22-23 October Actual	21-22 October Actual	Increase (Decrease)
	\$ (300,000)	\$ -	\$ (300,000)
	(700,000)	(1,000,000)	300,000
	-	-	-
	(50,000)	-	(50,000)
	-	-	-
	\$ (1,050,000)	\$ (1,000,000)	\$ (50,000)

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ (300,000)	\$ -	\$ (300,000)
	(3,400,000)	(1,000,000)	(2,400,000)
	-	-	-
	(110,000)	(25,000)	(85,000)
	-	-	-
	\$ (3,810,000)	\$ (1,025,000)	\$ (2,785,000)

General Fund Actual Revenue October 31, 2022

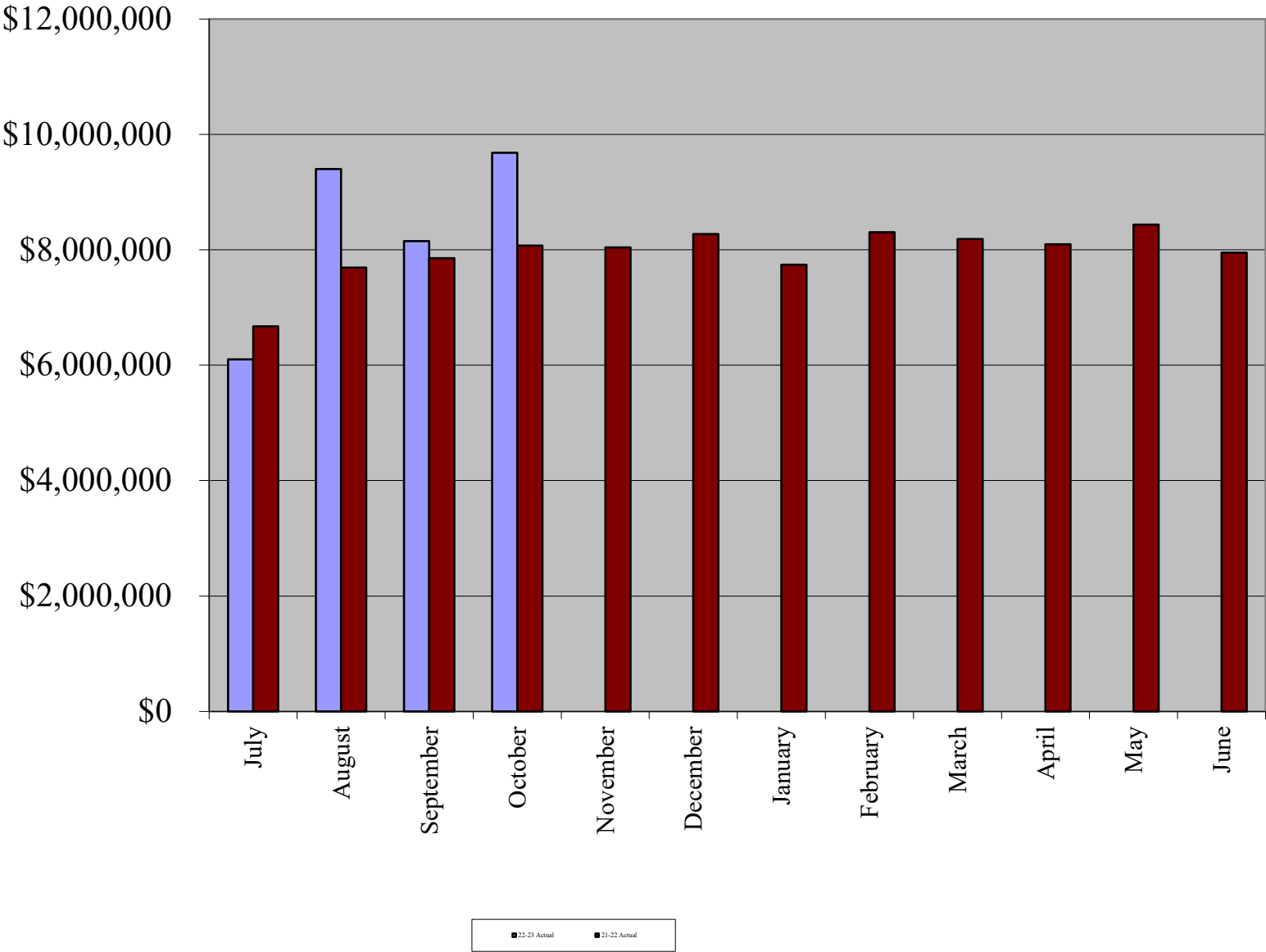


**FY 2022-23 General Fund Expenditures
Status Report**

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	October 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	\$ 828,312	\$ 39,538,324	\$ 3,037,317	\$ 13,021,729	\$ 26,516,595	\$ 28,859,295	\$ 10,679,030	32.9%	32.9%
120	County Commissioners	513,842	-	513,842	42,763	158,824	355,018	158,824	355,018	30.9%	30.9%
130	Assessor	3,563,218	191,005	3,754,223	287,481	934,972	2,819,251	1,186,999	2,567,224	24.9%	27.2%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	650,900	1,905,828	4,782,235	2,437,567	4,250,496	28.5%	29.1%
150	Treasurer	1,091,111	49,621	1,140,732	85,592	316,538	824,194	413,669	727,063	27.7%	26.8%
160	Court Clerk	10,759,586	684,160	11,443,746	1,077,876	3,430,064	8,013,682	3,505,887	7,937,859	30.0%	29.0%
170	County Clerk	2,725,089	136,609	2,861,698	248,311	863,191	1,998,507	922,358	1,939,340	30.2%	31.4%
180	Excise & Equalization Bds	44,957	-	44,957	1,405	5,209	39,748	5,868	39,089	11.6%	13.7%
190	County Audit	777,208	53,036	830,244	12,060	21,821	808,423	545,953	284,291	2.6%	8.8%
200	District Attorney-State	150,000	200,000	350,000	21,424	41,795	308,205	89,725	260,275	11.9%	9.9%
210	District Attorney-County	71,898	-	71,898	5,122	16,506	55,392	31,235	40,663	23.0%	15.5%
230	Public Defender	65,670	-	65,670	2,099	4,960	60,710	17,937	47,733	7.6%	15.8%
240	Purchasing	483,624	95,370	578,994	47,350	154,761	424,233	167,849	411,145	26.7%	30.2%
250	Election Board	1,876,041	118,520	1,994,561	169,758	534,070	1,460,491	611,166	1,383,395	26.8%	23.0%
260	BOCC HR/Health & SAG	830,918	52,498	883,416	55,057	191,800	691,616	208,041	675,375	21.7%	28.3%
265	Employee Benefits Dept	407,536	26,197	433,733	40,900	130,332	303,401	135,647	298,086	30.0%	29.7%
270	IT Department	4,661,794	152,158	4,813,952	536,440	1,156,008	3,657,944	2,813,018	2,000,934	24.0%	25.3%
280	Facilities Management	2,126,905	110,019	2,236,924	161,040	563,841	1,673,083	751,406	1,485,518	25.2%	24.0%
285	Facilities Mgmt-Custodial	313,000	-	313,000	16,923	33,824	279,176	207,062	105,938	10.8%	12.1%
300	Planning Commission	246,705	17,846	264,551	24,778	70,072	194,479	70,072	194,479	26.5%	31.3%
301	Court Services	1,047,800	67,133	1,114,933	105,610	339,713	775,220	339,713	775,220	30.5%	29.6%
518	Sheriff-Law Enforcement	13,074,192	1,330,520	14,404,712	1,632,003	4,642,406	9,762,306	4,765,606	9,639,106	32.2%	30.3%
525	Juvenile Detention	7,471,660	503,679	7,975,339	745,264	2,404,338	5,571,001	2,600,850	5,374,489	30.1%	25.9%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	247,671	750,987	1,936,290	834,925	1,852,352	27.9%	26.9%
550	Emergency Management	618,659	117,127	735,786	52,441	157,505	578,281	276,773	459,013	21.4%	22.7%
610	Social Services	2,269,811	83,297	2,353,108	208,851	652,370	1,700,738	1,163,916	1,189,192	27.7%	24.0%
710	Free Fair	67,238	-	67,238	23,758	29,160	38,078	40,320	26,918	43.4%	29.1%
910	District 1	596,790	18,545	615,335	43,337	120,121	495,214	138,307	477,028	19.5%	24.1%
920	District 2	334,823	35,140	369,963	15,715	88,576	281,387	99,589	270,374	23.9%	16.3%
930	District 3	570,084	16,168	586,252	36,724	148,072	438,180	163,153	423,099	25.3%	25.5%
940	County Engineer	593,713	39,849	633,562	44,564	145,307	488,255	166,922	466,640	22.9%	26.0%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	-	0.0%	0.0%
991	Employee Benefits Supple	-	-	-	-	-	-	-	-	-	-
993	Self Insurance Supplement	-	296,900	296,900	-	296,900	-	296,900	-	100.0%	0.0%
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-	-	-
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-	-	-
995	General Fund Reserve	1,857,608	1,336,175	3,193,783	-	-	3,193,783	-	3,193,783	0.0%	0.0%
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 9,680,535	\$ 33,331,598	\$ 80,725,118	\$ 54,226,551	\$ 59,830,165	29.2%	28.6%

Year elapsed = 33.3%

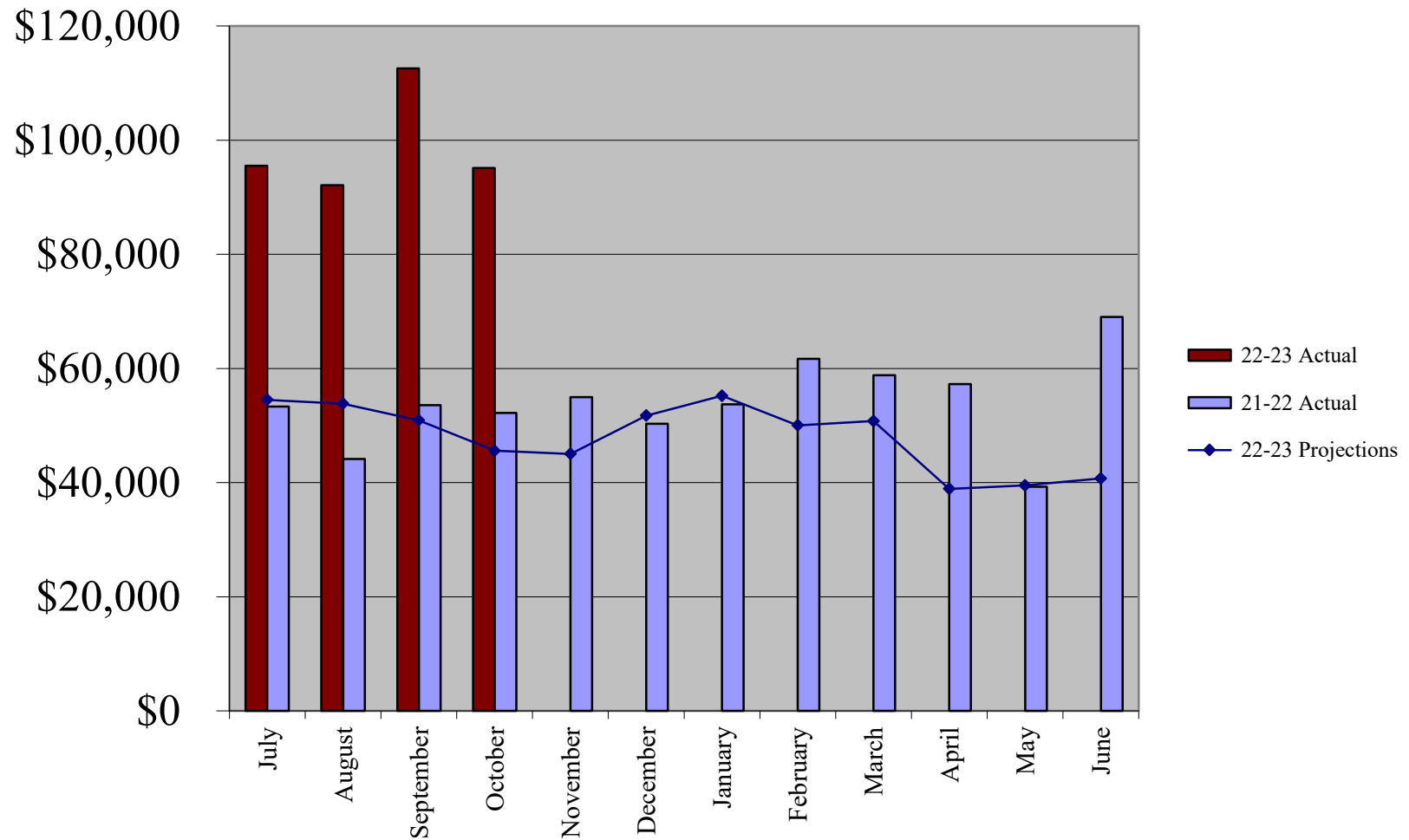
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2022-2023
October 31, 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		\$ 400	\$ 400	\$ 800
52010 FICA - Retirement Board Members	392		61	61	331
52032 Retirement paid by General Fund	4,600	3,827	-	3,827	773
Total Salaries and Benefits	\$ 6,192	\$ 3,827	\$ 461	\$ 4,288	\$ 1,904
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	7,835	77,800	(2,800)
54022 Natural Gas(ONG)	15,000	14,182	818	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 806,007	\$ 286,793	\$ 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	\$ 539,578	\$ 179,859	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	796,725	4,659	801,384	(36,384)
54451 Bond Council	25,000	25,000		25,000	-
54019 Liability policies on equipment and property; blank	979,344	-	963,607	963,607	15,737
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	254,064	127,032	381,096	-
54109/540 Postage Machine and Postage	8,500	-	6,500	6,500	2,000
54455 BOK Management Fees	400,000	217,784	82,216	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	8,786		8,786	22,214
54455 Criminal Justice Authority	32,960,022	11,389,448	11,032,552	22,422,000	10,538,022
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		400	400	2,600
54455 ESRI	190,000	190,000		190,000	-
54455 Court Services	61,000	61,000		61,000	-
54455 Consulting Services-Retirement Plan				-	-
54456 Downtown Business Improvement District Assessm	15,000	19,190		19,190	(4,190)
54456 Alcohol and drug screening for county employees	20,000	17,534	2,770	20,304	(304)
54045 Metro Parking Garage-Judges parking	1,380	1,035	345	1,380	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,350	5,161	8,084	13,245	(6,895)
Other Operating Subtotal	\$ 38,403,434	\$ 15,026,142	\$ 12,700,110	\$ 27,726,252	\$ 10,677,182
Total Maintenance and Operations - 54000	\$ 39,530,707	\$ 15,832,549	\$ 13,021,268	\$ 28,853,817	\$ 10,676,890
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	\$ 39,538,324	\$ 15,837,566	\$ 13,021,729	\$ 28,859,295	\$ 10,679,030

General Government-Vicinity Energy Actual Expenditures



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

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 777,203	\$ 777,203		\$ 777,203	\$ (0)
Transfers In	\$ 3,400,000	\$ 3,400,000	\$ -	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,190,547	1,465,415	2,716,850	4,182,264	(8,283)
Employer Premiums	18,922,512	5,984,811	12,132,733	18,117,544	(804,968)
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	1,008,441	1,028,909		1,028,909	20,468
Refunds/Rebates/Interest	427,582	47,148	380,434	427,582	-
Total Resources	\$ 31,226,285	\$ 13,754,906	\$ 14,849,583	\$ 30,736,417	\$ (489,868)
Expenses					
Medical Claims	\$ 15,326,093	\$ 6,503,193	\$ 13,006,387	\$ 19,509,580	\$ 4,183,486
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	2,862,881	5,725,762	8,588,643	(621,679)
Dental Claims	1,435,376	470,423	940,846	1,411,268	(24,107)
Vision Claims	203,997	42,230	126,689	168,918	(35,079)
County Pharmacy	305,000	79,150	237,451	316,602	11,602
Employee Assistance Program	21,393	7,131	14,262	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	290,598	871,794	1,162,392	16,872
Total Claims	<u>\$ 27,647,701</u>	<u>\$ 10,255,606</u>	<u>\$ 20,923,190</u>	<u>\$ 31,178,796</u>	<u>\$ 3,531,095</u>
Administration Fees & Other	913,463	357,233	671,465	1,028,698	115,235
Life/AD&D Premiums	375,081	122,282	244,563	366,845	(8,236)
Stop Loss Premiums	1,383,107	401,376	802,752	1,204,129	(178,978)
Total Admin/Premiums	<u>\$ 2,671,650</u>	<u>\$ 880,891</u>	<u>\$ 1,718,781</u>	<u>\$ 2,599,672</u>	<u>\$ (71,978)</u>
Total Expenses	\$ 30,319,352	\$ 11,136,497	\$ 22,641,971	\$ 33,778,468	\$ 3,459,116
Ending Cash Balance	\$ 906,935	\$ 2,618,410	\$ (7,792,387)	\$ (3,042,049)	\$ (3,948,983)

Cash Balance-One Year Ago

\$ 2,138,497

Notes:

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

2. Premiums:

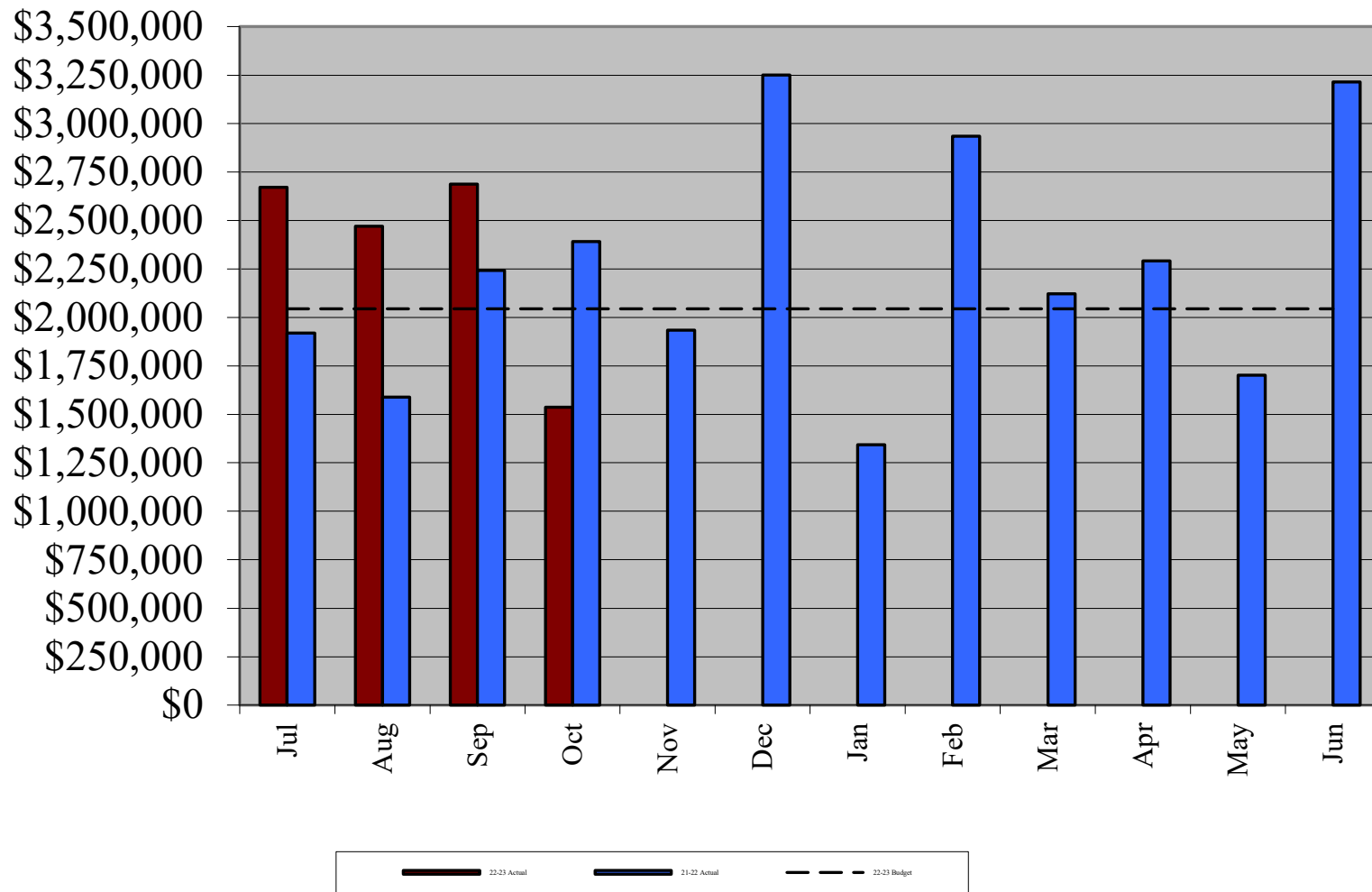
<u>Employee 2022</u>	<u>Employer 22-23</u>
\$159	\$872
\$374	\$2,011

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	\$1,277,174	\$ 1,043,107	\$1,625,798	\$ 2,188,307 (July)
Prescription Drug Claims	\$767,527	493,053	\$715,720	\$ 994,363 (September)
Total	\$2,044,701	\$1,536,160	\$2,341,519	
Prior Year 21-22 Comparison				
	21/22 Monthly Budget	This Month	21/22 Avg	21/22 High Month
Medical Claims	\$1,283,731	\$1,611,204	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$780,402	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$2,391,606	\$2,225,922	

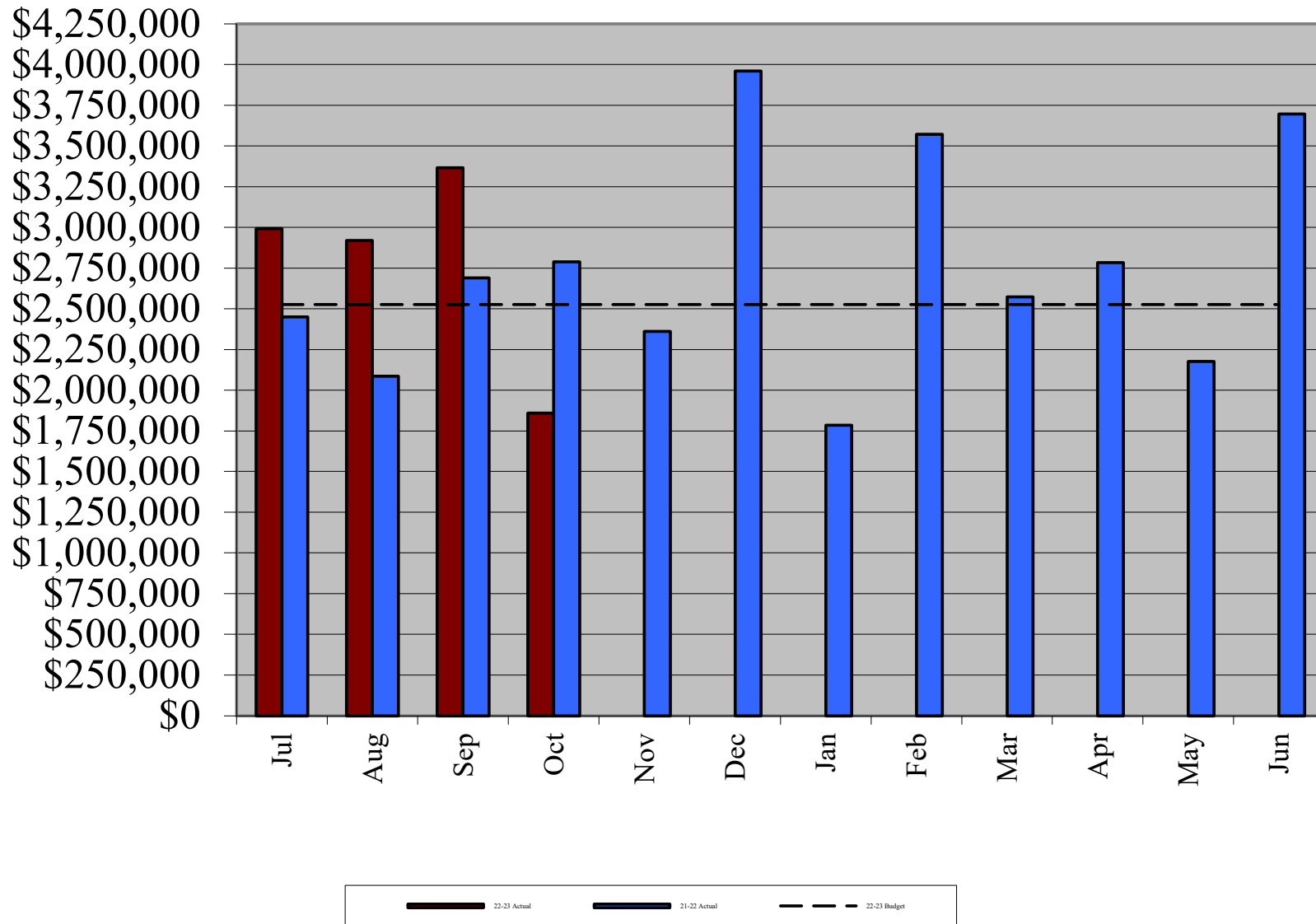
Medical & Prescription Claims



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

	Annual FY 22-23 Estimates	Annual FY 21-22 Actuals	Inc (Dec)	%	October FY 22-23 YTD Actuals	October FY 21-22 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%
Transfers In	\$ 3,400,000	\$ 3,600,000	\$ (200,000)	-5.6%	\$ 3,400,000	\$ 2,000,000	\$ 1,400,000	70.0%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	5,984,811	5,511,656	473,155	9%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	1,465,415	1,419,910	45,505	3.2%
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	427,582	224,726	202,856	90.3%	47,148	95,603	(48,455)	-50.7%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	1,028,909		1,028,909	#DIV/0!
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 13,754,906	\$ 12,154,008	\$ 1,600,899	13.2%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 6,503,193	\$ 5,403,374	\$ 1,099,819	20.4%
Medical claims covered by Stop Loss	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	2,862,881	2,738,000	124,881	4.6%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	470,423	418,148	52,275	12.5%
Vision Claims	203,997	200,983	3,014	1.5%	42,230	71,601	(29,371)	-41.0%
County Pharmacy	305,000	286,574	18,426	6.4%	79,150	98,853	(19,703)	-19.9%
Employee Assistance Program	21,393	21,393	(0)	0.0%	7,131	7,131	-	0.0%
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	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 10,255,606	\$ 9,093,855	\$ 1,161,751	12.8%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	357,233	366,814	(9,581)	-2.6%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	122,282	122,889	(608)	-0.5%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	401,376	431,953	(30,577)	-7.1%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 880,891	\$ 921,656	\$ (40,765)	-4.4%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 11,136,497	\$ 10,015,511	\$ 1,120,986	11.2%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ 2,618,410	\$ 2,138,497	\$ 479,913	22.4%

Total Employee Benefits Expenses



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

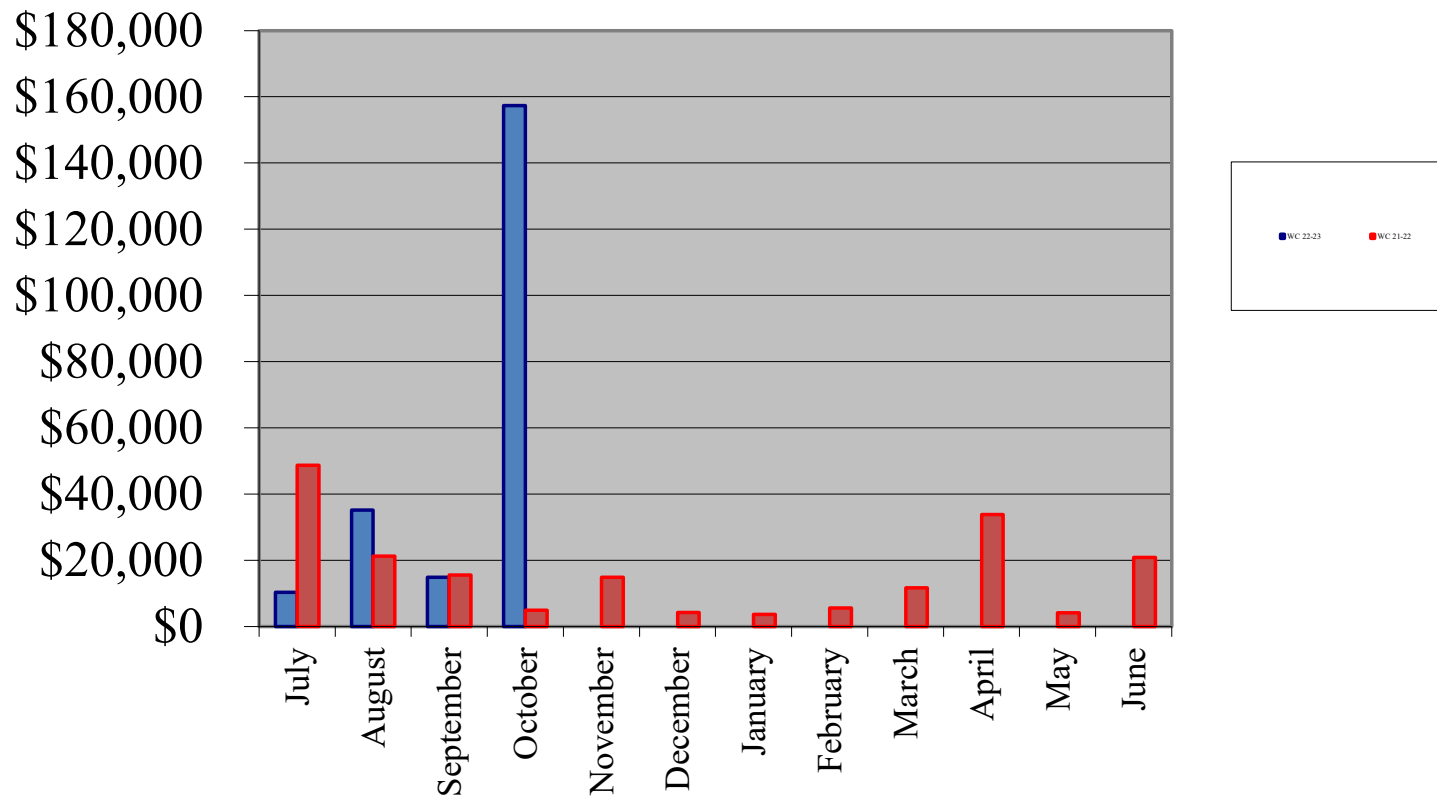
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	490.66	(37,031)
Transfers/Supplements	375,000	-	(375,000)
			-
Total Sources	\$ 1,009,642	\$ 585,406	\$ (424,236)
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	\$ 377,816	\$ (66,824)
Cash Balance-One Year Ago	\$ 204,161		

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	406,900	346,900
Reimbursement			-
Total Sources	\$ 191,507	\$ 607,766	\$ 416,259
Expenditures:			
Tort Claims	\$ 33,424		\$ (33,424)
Supportive Services	56,413	5,896	(50,517)
Total Expenditures	\$ 89,836	\$ 5,896	\$ (83,941)
Ending Cash Balance	\$ 101,671	\$ 601,870	\$ 500,200
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	1,371,301	690,779	1,166,722	166,005	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	11,679		53,629	34,691	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		10/17/2022	300,000				300,000	Pending
Capital Projects-As Needed		9/17/2020	7,025			-	7,025	Pending
Capital Projects-As Needed		9/16/2021	-				-	
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
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000				215,000	Pending
Unallocated Funds:								
Unallocated Funds			63,041				63,041	
Total Ongoing Budgeted Capital Projects			\$ 7,946,248	\$ 2,636,344	\$ 1,164,947	\$ 3,890,876	\$ 1,419,027.86	

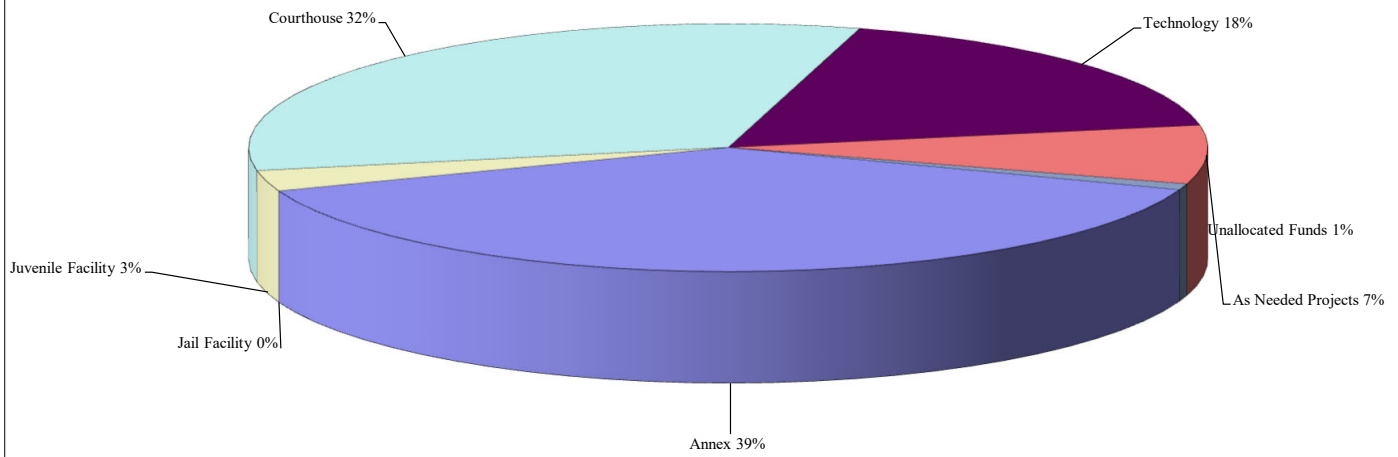
20101200

New Jail Construction-340	9/15/2022	\$	2,000,000				2,000,000	Pending
----------------------------------	-----------	----	-----------	--	--	--	-----------	---------

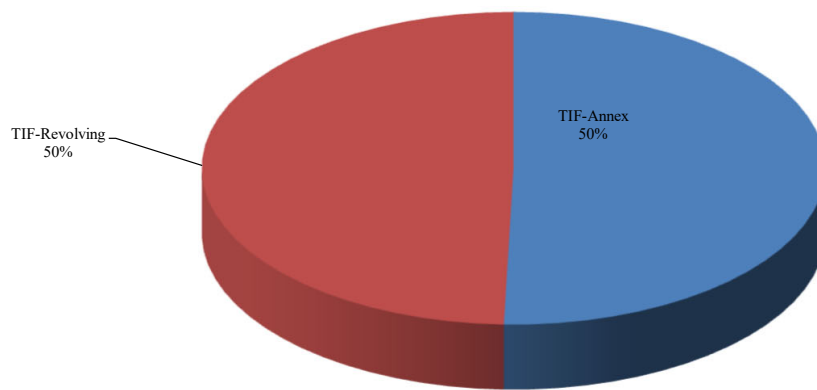
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,615,511	\$	794,052	\$	340,096	\$	4,709,920	111,538	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$	4,854,084	\$	154,658	\$	-	\$	3,457,466	1,241,960	Ongoing
TIF-2A-324 20103240	10/17/2022		1,152,304.00		0.00		0.00		0.00	1,152,304	Ongoing
Total Capital Projects		\$	19,568,147	\$	3,585,054	\$	1,505,042	\$	12,058,262	\$	3,924,830

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 79,924
Exempt Manufacturing Tax	10,415
Miscellaneous Property Tax	365
Interest Income	9,103
Total Revenue	\$ 99,808

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	\$ -

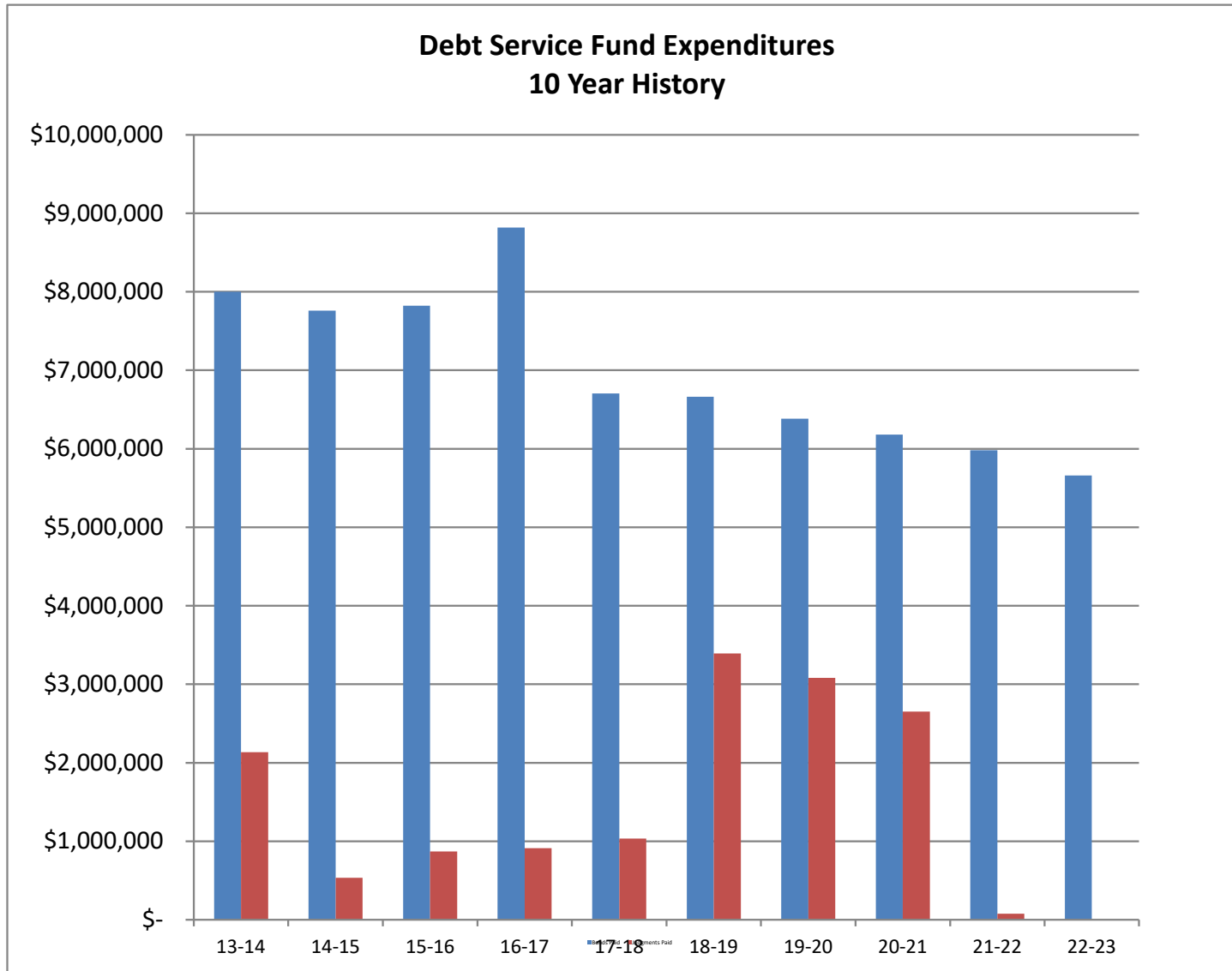
Total Expenditures **\$ (5,660,150)**

Transfer In \$ -

Ending Cash Balance **\$ 421,297**

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

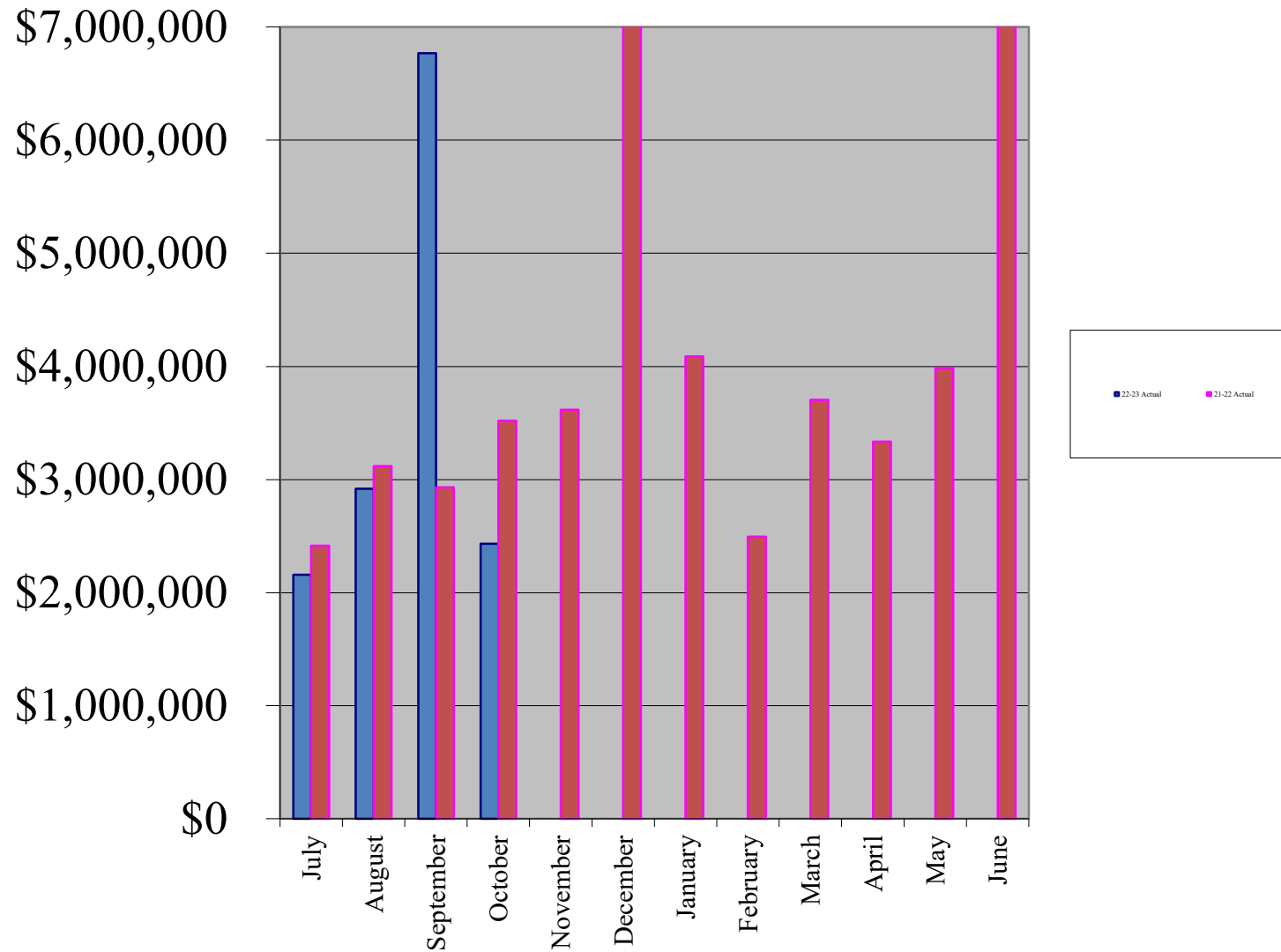


Special Revenue Funds
Status Report

Fund	Department	2022-2023 Appropriations	October 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	\$5,359,612	\$366,560	\$3,146,978	\$2,212,633	\$3,778,706	\$1,580,906	58.7%
1110	Highway Cash-Dist #2	7,593,942	379,108	2,014,372	5,579,570	5,164,439	2,429,503	26.5%
1110	Highway Cash-Dist #3	3,399,207	393,926	1,849,037	1,550,170	2,290,501	1,108,707	54.4%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	3,817,119	2,956	271,389	3,545,730	1,414,492	2,402,627	7.1%
1130	Resale Property	5,402,972	268,617	1,178,207	4,224,764	2,113,822	3,289,150	21.8%
1140	Treasurer Mortgage Fee	379,799	2,297	30,189	349,609	39,728	340,071	7.9%
1150	County Clerk Lien Fee	764,673	35,597	140,495	624,178	239,382	525,291	18.4%
1151	UCC Central Filing Fund	756,374	68,373	221,434	534,940	284,200	472,174	29.3%
1152	Records Mgmt & Preservation	1,344,988	112,707	457,576	887,412	501,367	843,621	34.0%
1160	Sheriff Service Fee	2,266,724	400,780	1,169,310	1,097,414	1,396,530	870,194	51.6%
1161	Sheriff Special Revenue	2,121,107	98,982	285,990	1,835,117	1,181,174	939,933	13.5%
1162	Sheriff's Grant Fund	610,520	29,038	215,372	395,148	258,583	351,937	35.3%
1201	Assessor Revolving Fee	104,624	0	0	104,624	0	104,624	0.0%
1231	Juvenile Probation Fee	35,969	4,900	13,188	22,781	22,475	13,494	36.7%
1233	Juvenile Grant Fund	353,063	20,619	80,452	272,612	94,532	258,531	22.8%
1240	Planning Commission Fee	542,597	33,963	118,292	424,305	157,792	384,804	21.8%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	733,395	0	198,343	535,052	221,191	512,204	27.0%
1260	Community Service Fee	197,318	13,751	45,279	152,039	84,846	112,473	22.9%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	224,164	16,122	65,916	158,248	73,729	150,435	29.4%
1282	Mental Health Court Fund	21,377	0	2,693	18,684	8,753	12,625	12.6%
1290	Shine Program	409,983	26,773	84,544	325,439	95,192	314,791	20.6%
1300	MIS Special Revenue	20,954	0	0	20,954	0	20,954	0.0%
1400	Special Projects Fund (CARES)	332,551	0	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	0	97,829	25,827	97,829	25,827	79.1%
1415	American Rescue Plan 2021	154,327,406	158,000	2,259,913	152,067,493	7,693,539	146,633,867	1.5%
Total		\$191,515,160	\$2,433,071	\$14,279,348	\$177,235,812	\$27,545,353	\$163,969,807	7.5%

Year elapsed = 33%

Special Revenue Actual Expenditures



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

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 22.96	\$ -	\$ 3,037,194.47	\$ -	\$ 3,037,317.43
3		120	County Commissioners	30,659.40	9,883.48	2,100.00	120.00	-	42,762.88
26	2	130	Assessor	191,251.25	74,609.94	15,815.98	4,806.11	998.10	287,481.38
53		140	Assessor Revaluation	320,668.49	132,624.27	16,307.28	180,490.14	809.64	650,899.82
13		150	Treasurer	66,974.49	16,879.06	500.00	1,019.25	219.54	85,592.34
138	1	160	Court Clerk	767,999.18	307,301.84	535.00	2,040.18	-	1,077,876.20
19		170	County Clerk	182,347.25	63,849.97	590.00	1,057.60	466.56	248,311.38
		180	Excise & Equalization	825.00	63.12	-	516.60	-	1,404.72
		190	County Audit	-	-	-	11,927.84	132.52	12,060.36
		200	District Attorney-State	-	-	-	18,818.36	2,605.97	21,424.33
		210	District Attorney-County	-	-	-	4,369.69	752.30	5,121.99
		230	Public Defender	-	-	-	2,098.72	-	2,098.72
5		240	Purchasing	31,295.01	14,903.79	-	1,012.22	138.71	47,349.73
15	16	250	Election Board	114,235.65	36,616.80	4,691.76	14,213.30	-	169,757.51
6		260	BOCC HR/Health & Safety	37,722.56	16,153.55	-	1,052.45	128.19	55,056.75
3		265	Employee Benefits Dept	28,155.84	11,455.60	-	1,183.52	104.78	40,899.74
23		270	IT Department	151,340.93	65,352.19	-	303,438.80	16,307.96	536,439.88
18		280	Facilities Management	96,055.59	38,009.07	-	15,516.60	11,459.13	161,040.39
		285	Facilities-Custodial	-	-	-	16,923.42	-	16,923.42
2		300	Planning Commission	18,232.12	6,425.72	-	120.00	-	24,777.84
15		301	Court Services	71,503.59	33,926.49	-	180.00	-	105,610.08
173		518	Sheriff Law Enforcement	1,149,556.50	447,137.93	-	35,308.27	-	1,632,002.70
105	1	525	Juvenile Detention	498,330.45	198,373.14	-	47,825.33	735.53	745,264.45
25		526	Juvenile Bureau	163,759.30	68,544.42	-	15,051.66	315.34	247,670.72
4		550	Emergency Management	31,034.89	11,782.26	-	9,624.27	-	52,441.42
16	2	610	Social Services	95,524.00	35,141.86	33.75	77,809.30	341.83	208,850.74
		710	Free Fair	-	-	-	23,757.70	-	23,757.70
3	1	910	District 1	30,237.54	11,754.13	-	553.23	792.26	43,337.16
2		920	District 2	9,549.45	4,719.14	-	1,300.06	146.39	15,715.04
3		930	District 3	22,339.11	9,199.72	356.58	4,828.68	-	36,724.09
4		940	County Engineer	31,512.69	9,635.03	1,029.76	1,546.80	839.78	44,564.06
		950	Economic Development	-	-	-	-	-	-
		993	Self Insurance Supplement	-	-	-	-	-	-
674	23		Total General Fund	\$ 4,141,210.28	\$ 1,624,365.48	\$ 41,960.11	\$ 3,835,704.57	\$ 37,294.53	\$ 9,680,534.97

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
26		1110	Highway Cash-District 1	\$ 148,945.93	\$ 73,481.63	\$ -	\$ 143,949.93	\$ 182.13	\$ 366,559.62
30		1110	Highway Cash-District 2	167,159.54	73,123.15	-	127,477.80	11,347.61	379,108.10
31		1110	Highway Cash-District 3	187,694.94	85,658.70	256.96	110,511.41	9,803.71	393,925.72
		1111	CBRI Fund	-	-	-	2,956.25	-	2,956.25
26		1130	Resale Property Fund	170,852.55	66,759.43	-	23,868.73	7,136.46	268,617.17
		1140	Treasurer Mortgage Fee Fund	-	-	1,716.34	453.47	127.50	2,297.31
3		1150	County Clerk Lien Fee Fund	23,894.98	10,627.96	-	669.36	405.00	35,597.30
8		1151	UCC Central Filing Fund	48,507.15	16,680.46	-	2,367.72	817.73	68,373.06
13	1	1152	Records Preservation Fund	75,463.41	29,763.46	-	7,480.00	-	112,706.87
36		1160	Sheriff Serv Fee Fund	256,355.39	94,239.36	150.00	50,035.22	-	400,779.97
1		1161	Sheriff Special Revenue Fund	7,693.00	2,371.55	90.00	59,047.36	29,780.00	98,981.91
2		1162	Sheriff Grant Fund	23,538.46	5,499.56	-	-	-	29,038.02
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,900.00	-	4,900.00
2		1233	Juvenile - Title IV-E	8,919.34	2,612.49	-	9,087.64	-	20,619.47
3	1	1240	Planning Commission Fee Fund	20,674.07	8,462.11	3,421.89	1,405.32	-	33,963.39
		1250	Local Emergency Planning Com	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	-	-
		1260	Community Service Fee	-	-	-	11,283.08	2,467.98	13,751.06
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	11,325.00	4,797.46	-	-	-	16,122.46
		1282	Mental Health Court Fund	-	-	-	-	-	-
3	1	1290	SHINE Program Fund	11,054.73	3,454.48	-	12,263.93	-	26,773.14
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
		1400	Special Projects Fund (CARE)	-	-	-	-	-	-
		1405	Emergency Rental Assistance	-	-	-	-	-	-
		1410	Election Bd-COVID Grant	-	-	-	-	-	-
		1415	American Rescue Plan 2021	-	-	-	158,000.00	-	158,000.00
187	3		Total Special Revenue Fund	\$ 1,162,078.49	\$ 477,531.80	\$ 5,635.19	\$ 725,757.22	\$ 62,068.12	\$ 2,433,070.82

861	26	Total	\$ 5,303,288.77	\$ 2,101,897.28	\$ 47,595.30	\$ 4,561,461.79	\$ 99,362.65	\$ 12,113,605.79
-----	----	--------------	------------------------	------------------------	---------------------	------------------------	---------------------	-------------------------

Category % of Total 43.8% 17.4%**23** 0.4% 37.7% 0.8% 100.0%