

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 2023

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		12,000	77,670	15,950	25.8%
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	240,000	2,234,561	492,001	28.2%
260 BOCC HR/Health & Safety	811,822	830,918.00	52,498		883,416	71,594	8.8%
265 Employee Benefits Department	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-Main	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 Supplement	-	-	-		-	-	#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	(590,900)	2,941,783	498,614	20.4%
Total Department Budgets	\$ 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**

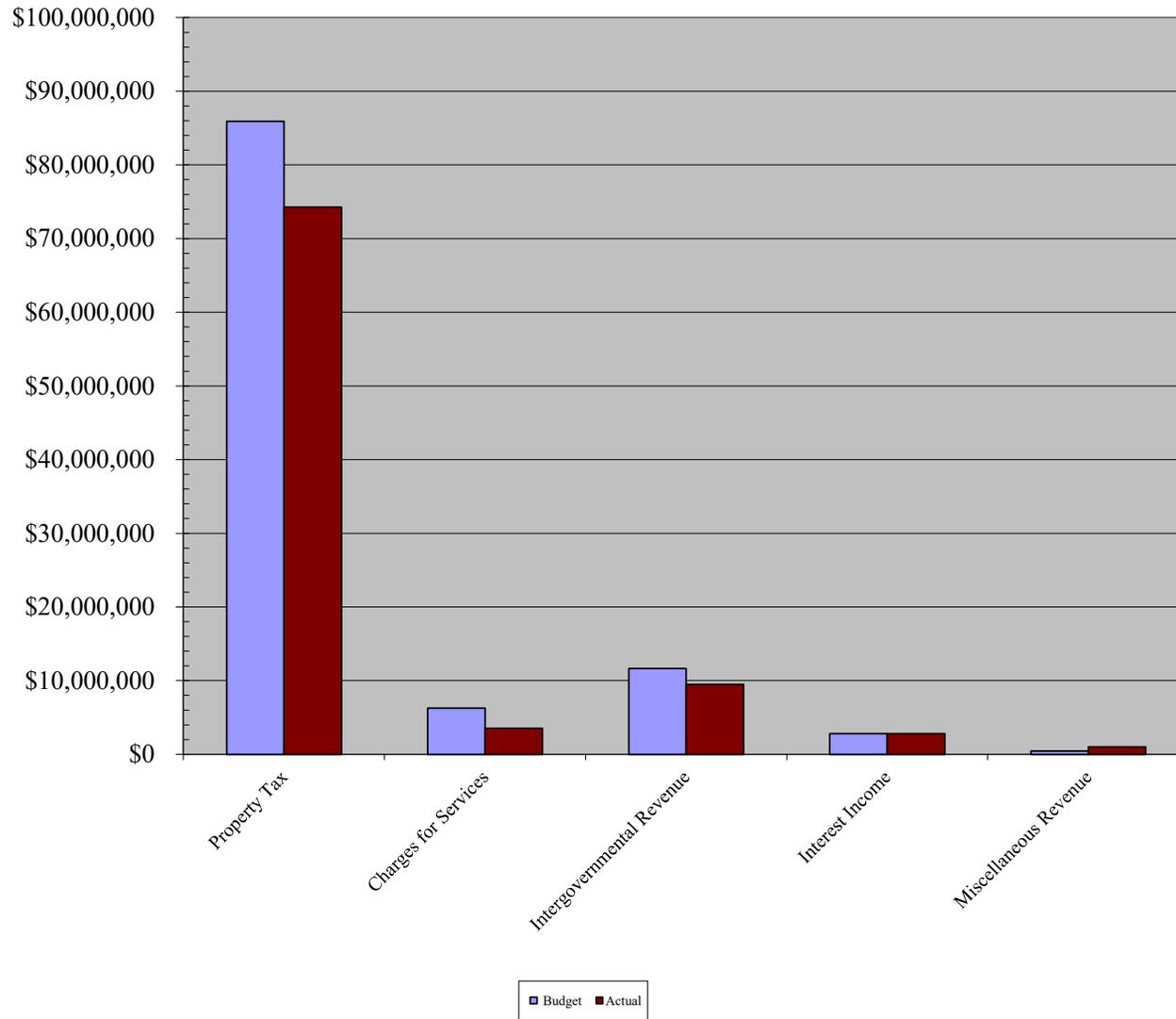
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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
230 Public Defender	Purchase of office furniture	\$ (12,000.00)	2022-4238	11/17/2022
250 Election Board	To cover the cost of a Special County Election	\$ (240,000.00)	2023-0231	1/19/2023
	Total General Fund Reserve	\$ 2,941,783.00		

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

	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	\$ -		
Revenue:					
Property Tax	\$ 85,929,375	\$ 74,282,910	\$ (11,646,466)	86.4%	85.9%
Charges for Services	6,284,463	3,528,776	(2,755,687)	56.2%	97.5%
Intergovernmental Revenue	11,645,341	9,492,774	(2,152,567)	81.5%	73.5%
Interest Income	2,800,000	2,788,469	(11,531)	99.6%	12.4%
Miscellaneous Revenue	447,116	999,715	552,599	223.6%	140.7%
Total Revenue	\$ 107,106,296	\$ 91,092,643	\$ (16,013,652)	85.0%	85.0%
Temporary Cash Transfer In	\$ -	\$ 27,500,000	\$ 27,500,000		
Temporary Cash Transfer Out	-	(27,500,000)	(27,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,245,000)	(4,245,000)	2,000,000		
22-23 Expenditures	\$ 114,056,716	\$ 63,082,104	\$ (50,974,612)	55.3%	51.3%
Prior Budget Year Expenditures	5,660,235	4,351,926	(1,308,309)	76.9%	90.7%
Total Expenditures	\$ 119,716,951	\$ 67,434,030	\$ (52,282,920)		
Cash Balance*	\$ (0)	\$ 38,269,268	\$ 38,269,268		

* 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 January 31, 2023**



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

	For the Month Ending January 31, 2023			
	22-23 January Actual	21-22 January Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 55,008,323	\$ 39,163,626	\$ 15,844,697	40.5%
Revenue:				
Property Tax	\$ 20,558,137	\$ 27,013,352	\$ (6,455,215)	-23.9%
Charges for Services	412,392	602,782	(190,390)	-31.6%
Intergovernmental Revenue	506,262	247,606	258,655	104.5%
Interest Income	783,179	2,824	780,355	27631.0%
Miscellaneous Revenue	203,600	13,376	190,224	1422.1%
Total Revenue	\$ 22,463,570	\$ 27,879,940	\$ (5,416,370)	-19.4%
Temporary Cash Transfers In			\$ -	
Temporary Cash Transfer Out	(27,500,000)	(20,000,000)	(7,500,000)	
Operating Transfers In	-	-	-	
Operating Transfers Out	(435,000)	(1,800,000)	1,365,000	
22-23 Expenditures	\$ 11,224,700	\$ 7,738,806	\$ 3,485,894	45.0%
Prior Budget Year Expenditures	42,925	-	42,925	
Total Expenditures	\$ 11,267,625	\$ 7,738,806	\$ 3,528,819	45.6%
Ending Cash Balance	\$ 38,269,268	\$ 37,504,760	\$ 764,508	2.0%

	For the Year to Date Period Ending January 31, 2023			
	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%
	\$ 74,282,910	\$ 69,443,229	\$ 4,839,680	7.0%
	3,528,776	4,801,359	(1,272,583)	-26.5%
	9,492,774	9,046,869	445,905	4.9%
	2,788,469	12,385	2,776,083	22414.1%
	999,715	442,370	557,345	126.0%
	\$ 91,092,643 #	\$ 83,746,213	\$ 7,346,431	8.8%
	\$ 27,500,000	\$ 20,000,000	\$ 7,500,000	
	(27,500,000)	(20,000,000)	(7,500,000)	
	-	-	-	
	(4,245,000)	(5,421,000)	1,176,000	-21.7%
	\$ 63,082,104	\$ 54,340,618	\$ 8,741,486	16.1%
	4,351,926	6,016,496	(1,664,570)	-27.7%
	\$ 67,434,030 #	\$ 60,357,114	\$ 7,076,916	11.7%
Ending Cash Balance	\$ 38,269,268	\$ 37,504,760	\$ 764,508	2.0%

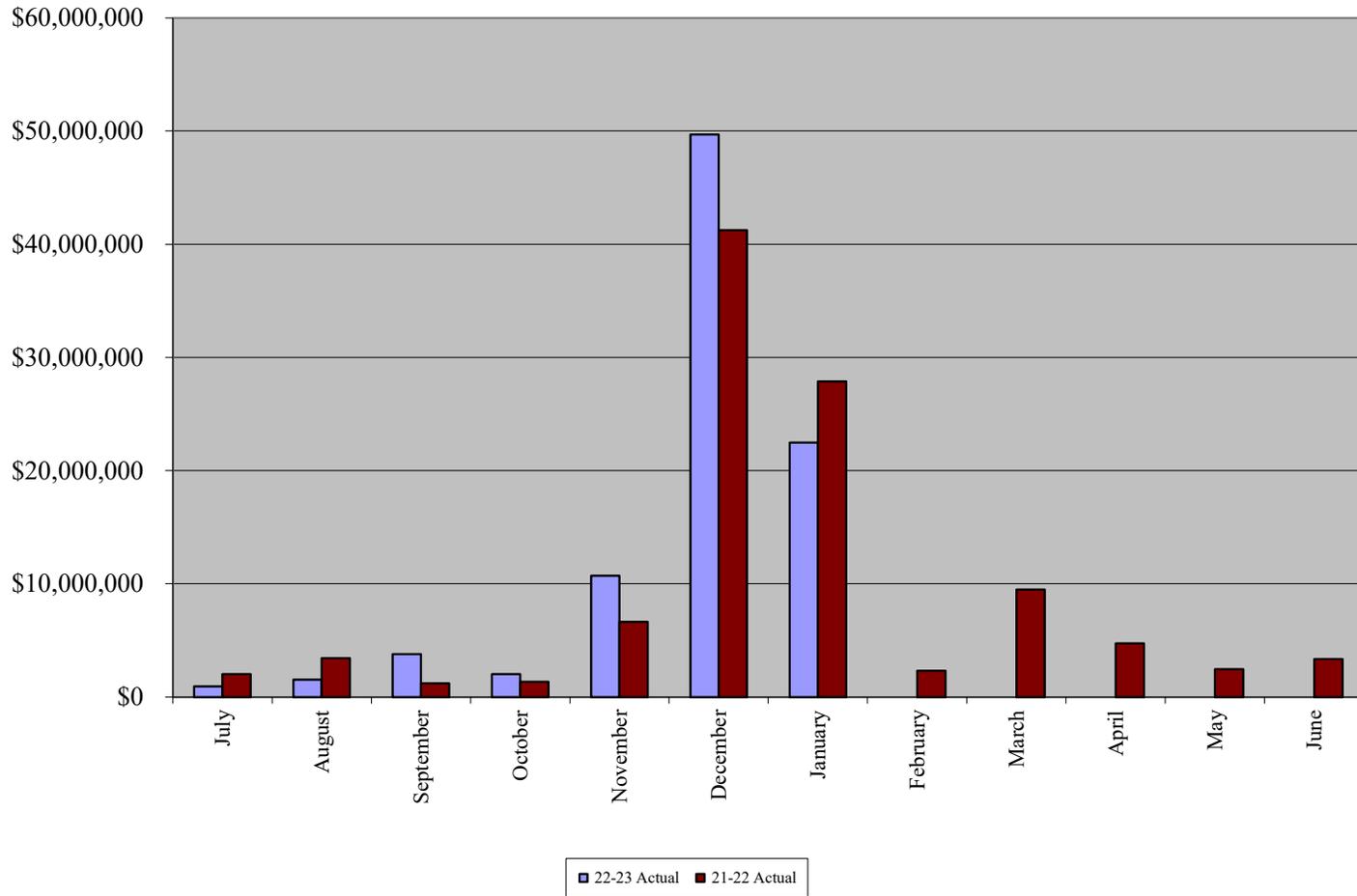
Note 1.)

Operating Transfers
2010-Capital Projects
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
5010-Defined Benefit Retirement
Total Operating Transfers

	22-23 January Actual	21-22 January Actual	Increase (Decrease)
	\$ (60,000)	-	\$ (60,000)
	-	(1,000,000)	1,000,000
	(375,000)	-	(375,000)
	-	-	-
	-	(800,000)	800,000
	\$ (435,000)	\$ (1,800,000)	\$ 1,365,000

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ (360,000)	\$ (300,000)	\$ (60,000)
	(3,400,000)	(3,600,000)	200,000
	(375,000)	(540,000)	165,000
	(110,000)	(181,000)	71,000
	-	(800,000)	800,000
	\$ (4,245,000)	\$ (5,421,000)	\$ 1,176,000

General Fund Actual Revenue January 31, 2023

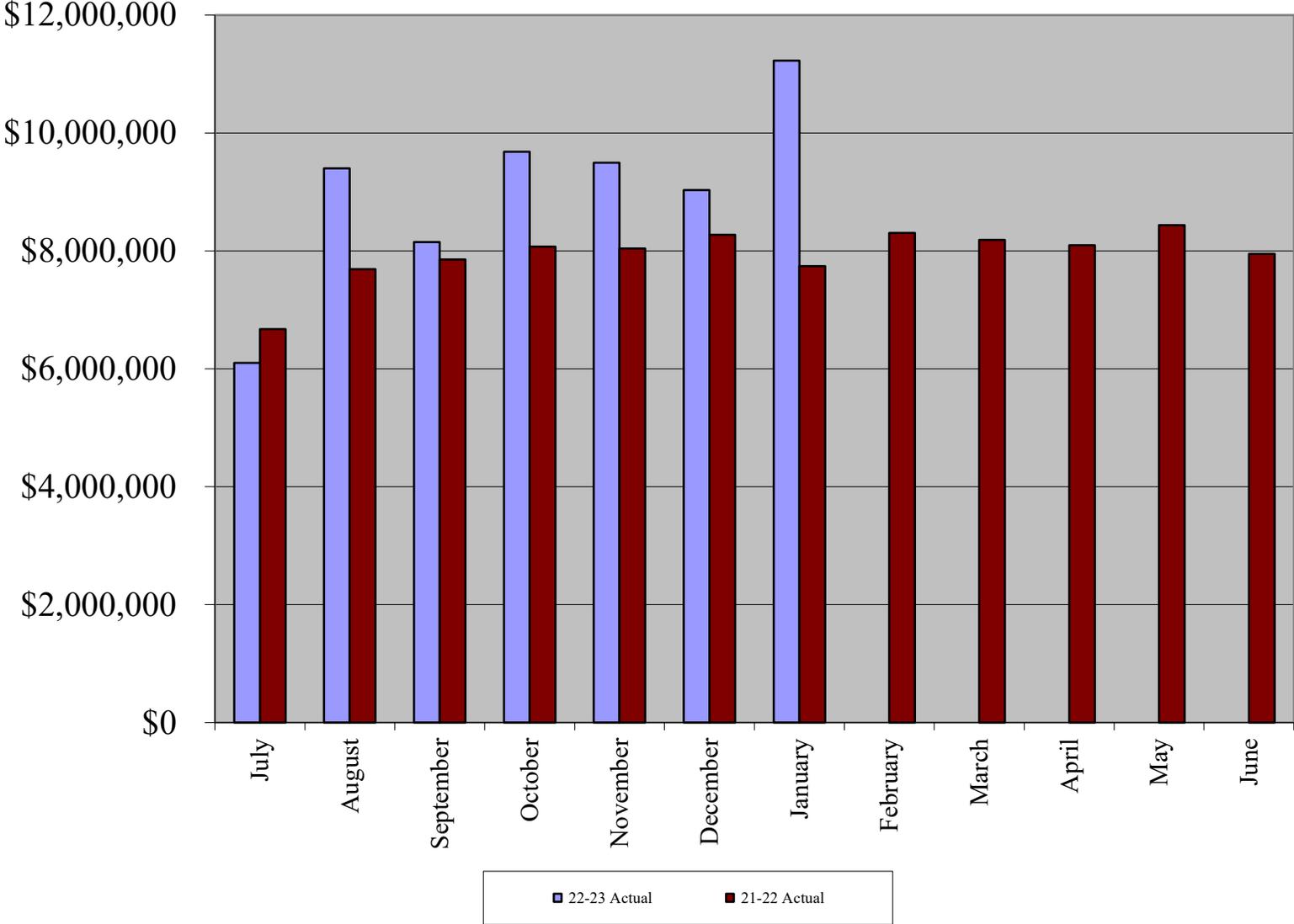


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	January 2023 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	\$ 5,721,588	\$ 25,781,962	\$ 13,756,362	\$ 28,774,044	\$ 10,764,280	65.2%	56.8%
120	County Commissioners	513,842	-	513,842	45,152	289,513	224,329	289,513	224,329	56.3%	55.9%
130	Assessor	3,563,218	191,005	3,754,223	337,497	1,849,495	1,904,728	1,960,603	1,793,620	49.3%	51.1%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	421,297	3,241,862	3,446,201	3,666,388	3,021,675	48.5%	50.3%
150	Treasurer	1,091,111	49,621	1,140,732	124,926	632,892	507,840	681,538	459,194	55.5%	49.6%
160	Court Clerk	10,759,586	684,160	11,443,746	944,468	6,339,535	5,104,211	6,367,559	5,076,187	55.4%	53.0%
170	County Clerk	2,725,089	136,609	2,861,698	250,485	1,583,686	1,278,012	1,631,381	1,230,317	55.3%	57.3%
180	Excise & Equalization Bds	44,957	-	44,957	377	(726)	-45,683	200	44,757	-1.6%	16.2%
190	County Audit	777,208	53,036	830,244	2,481	163,082	667,162	545,953	284,291	19.6%	24.4%
200	District Attorney-State	150,000	200,000	350,000	21,442	81,226	268,774	157,087	192,913	23.2%	25.5%
210	District Attorney-County	71,898	-	71,898	4,685	25,820	46,078	49,323	22,575	35.9%	32.8%
230	Public Defender	65,670	12,000	77,670	8,140	21,013	56,657	32,957	44,713	27.1%	48.0%
240	Purchasing	483,624	95,370	578,994	38,849	279,005	299,989	289,747	289,247	48.2%	53.5%
250	Election Board	1,876,041	358,520	2,234,561	113,787	991,819	1,242,742	1,105,853	1,128,708	44.4%	43.2%
260	BOCC HR/Health & SAG	830,918	52,498	883,416	51,704	341,083	542,333	357,198	526,218	38.6%	49.4%
265	Employee Benefits Dept	407,536	26,197	433,733	34,433	238,559	195,174	242,425	191,308	55.0%	54.7%
270	IT Department	4,661,794	152,158	4,813,952	234,005	2,244,448	2,569,504	3,402,310	1,411,642	46.6%	49.4%
280	Facilities Management	2,126,905	110,019	2,236,924	146,209	998,638	1,238,286	1,206,179	1,030,745	44.6%	44.1%
285	Facilities Mgmt-Custodial	313,000	-	313,000	17,131	95,499	217,501	220,186	92,814	30.5%	26.7%
300	Planning Commission	246,705	17,846	264,551	21,213	134,056	130,495	134,056	130,495	50.7%	56.5%
301	Court Services	1,047,800	67,133	1,114,933	93,071	614,709	500,224	614,709	500,224	55.1%	53.7%
518	Sheriff-Law Enforcement	13,074,192	1,330,520	14,404,712	1,288,063	8,526,735	5,877,977	8,544,658	5,860,054	59.2%	55.4%
525	Juvenile Detention	7,471,660	503,679	7,975,339	694,564	4,446,243	3,529,096	4,622,526	3,352,813	55.7%	49.1%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	211,736	1,383,620	1,303,657	1,454,287	1,232,990	51.5%	49.1%
550	Emergency Management	618,659	117,127	735,786	45,031	283,701	452,085	452,089	283,697	38.6%	41.0%
610	Social Services	2,269,811	83,297	2,353,108	179,090	1,204,633	1,148,475	1,615,236	737,872	51.2%	45.0%
710	Free Fair	67,238	-	67,238	19	40,125	27,113	52,397	14,841	59.7%	56.1%
910	District 1	596,790	18,545	615,335	43,165	253,675	361,660	359,560	255,775	41.2%	46.0%
920	District 2	334,823	35,140	369,963	23,871	146,504	223,459	154,248	215,715	39.6%	27.5%
930	District 3	570,084	16,168	586,252	62,164	277,123	309,129	289,221	297,031	47.3%	47.0%
940	County Engineer	593,713	39,849	633,562	44,058	275,671	357,891	287,182	346,380	43.5%	48.0%
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	1,084,175	2,941,783	-	-	2,941,783	-	2,941,783	0.0%	0.0%
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 11,224,700	\$ 63,082,104	\$ 50,974,612	\$ 70,057,511	\$ 43,999,205	55.3%	51.3%

Year elapsed = 58.3%

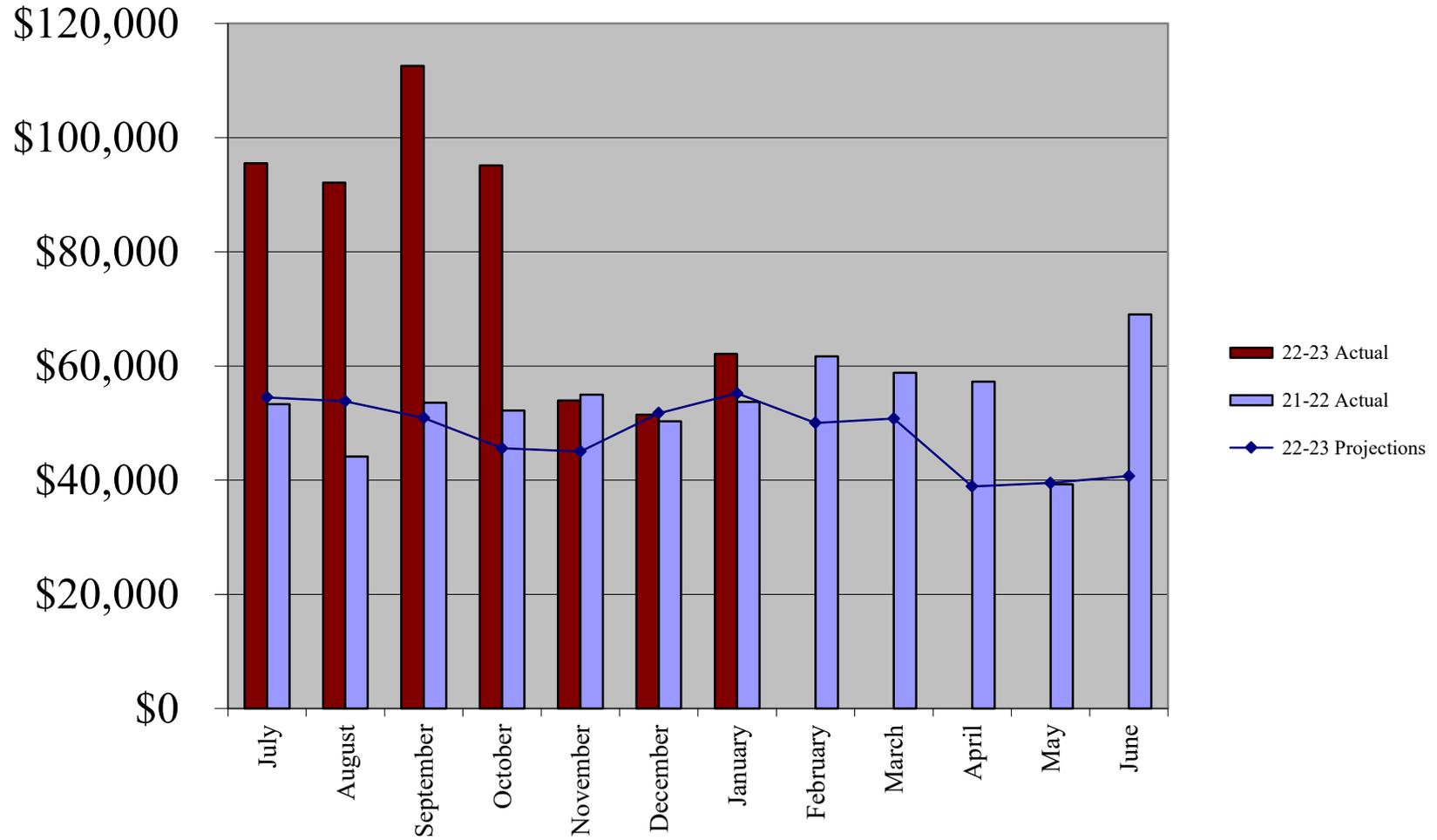
General Fund Actual Expenditures



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

<u>Account Description</u>	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 700	\$ 700	\$ 500
52010 FICA - Retirement Board Members	392		122	122	270
52032 Retirement paid by General Fund	4,600	3,827	-	3,827	773
Total Salaries and Benefits	\$ 6,192	\$ 3,827	\$ 822	\$ 4,649	\$ 1,543
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 182,586	\$ 467,414	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	121,451	228,549	350,000	-
54024 Sewer and Water(City of OKC)	75,000	52,594	25,206	77,800	(2,800)
54022 Natural Gas(ONG)	15,000	10,404	4,596	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 367,035	\$ 725,765	\$ 1,092,800	\$ (2,800)
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	400	400	800	3,200
Lease-Purchase Debt Subtotal	\$ 4,000	\$ 400	\$ 400	\$ 800	\$ 3,200
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373	\$ -	\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500	-	10,000	10,000	(500)
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)
<u>Other Operating Expenditures</u>					
54019 Liability policies on equipment and property; blank	979,344	-	963,607	963,607	15,737
54040 Publication of Commissioners Proceedings/Ads	42,000	12,132	9,921	22,053	19,947
54045 Metro Parking Garage-Judges parking	1,380	688	692	1,380	-
54102 PBA Leases-County Departments	1,026,060	326,769	566,255	893,024	133,036
54103 Storage Court Clerk Building Lease	381,096	158,790	222,306	381,096	-
54109/540 Postage Machine and Postage	8,500	-	12,535	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 299,765	\$ 419,672	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	801,780	49,604	851,384	(86,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	400,000	139,870	160,130	300,000	100,000
54455 OSU Extension Contract	553,345	415,009	138,336	553,345	-
54455 Professional Services-Other -Arbitrage	15,000	-	-	-	15,000
54455 Professional Services-Bank Fees	31,000	-	19,323	19,323	11,677
54455 Criminal Justice Authority	32,960,022	256,880	22,165,120	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	-	900	900	2,100
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	14,947	5,053	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,350	5,600	14,026	19,626	(13,276)
Other Operating Subtotal	\$ 38,403,434	\$ 2,619,631	\$ 25,021,009	\$ 27,640,640	\$ 10,762,794
Total Maintenance and Operations - 54000	\$ 39,530,707	\$ 2,987,065	\$ 25,781,140	\$ 28,768,205	\$ 10,762,502
<u>Capital Outlay</u>					
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	\$ 2,992,082	\$ 25,781,962	\$ 28,774,044	\$ 10,764,280

General Government-Vicinity Energy Actual Expenditures



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

	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	2,353,799	1,901,608	4,255,407	64,860
Employer Premiums	18,922,512	10,541,041	7,588,338	18,129,378	(793,134)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	1,640,015	1,004,985	2,645,000	145,000
ARPA/Cares Reimb	1,008,441	1,887,131	197,819	2,084,950	1,076,509
Refunds/Rebates/Interest	427,582	68,546	359,036	427,582	-
Total Resources	\$ 31,226,285	\$ 20,970,650	\$ 9,489,945	\$ 32,022,435	\$ 796,150
Expenses					
Medical Claims	\$ 15,326,093	\$ 10,897,193	\$ 7,783,709	\$ 18,680,902	\$ 3,354,808
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	6,205,981	4,432,844	10,638,825	1,428,502
Dental Claims	1,435,376	850,617	607,583	1,458,200	22,824
Vision Claims	203,997	87,603	62,574	150,177	(53,820)
County Pharmacy	305,000	173,063	123,616	296,679	(8,321)
Employee Assistance Program	21,393	12,479	8,914	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	689,754	492,681	1,182,435	36,915
Total Claims	\$ 27,647,701	\$ 18,916,690	\$ 13,511,921	\$ 32,428,611	\$ 4,780,909
Administration Fees & Other	913,463	594,432	409,237	1,003,670	90,207
Life/AD&D Premiums	375,081	222,277	158,770	381,047	5,967
Stop Loss Premiums	1,383,107	703,416	502,440	1,205,857	(177,250)
Total Admin/Premiums	\$ 2,671,650	\$ 1,520,126	\$ 1,070,447	\$ 2,590,573	\$ (81,077)
Total Expenses	\$ 30,319,352	\$ 20,436,816	\$ 14,582,368	\$ 35,019,184	\$ 4,699,832
Ending Cash Balance	\$ 906,935	\$ 533,835	\$ (5,092,423)	\$ (2,996,748)	\$ (3,903,682)

Cash Balance-One Year Ago

\$ 3,962,316

Notes:

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

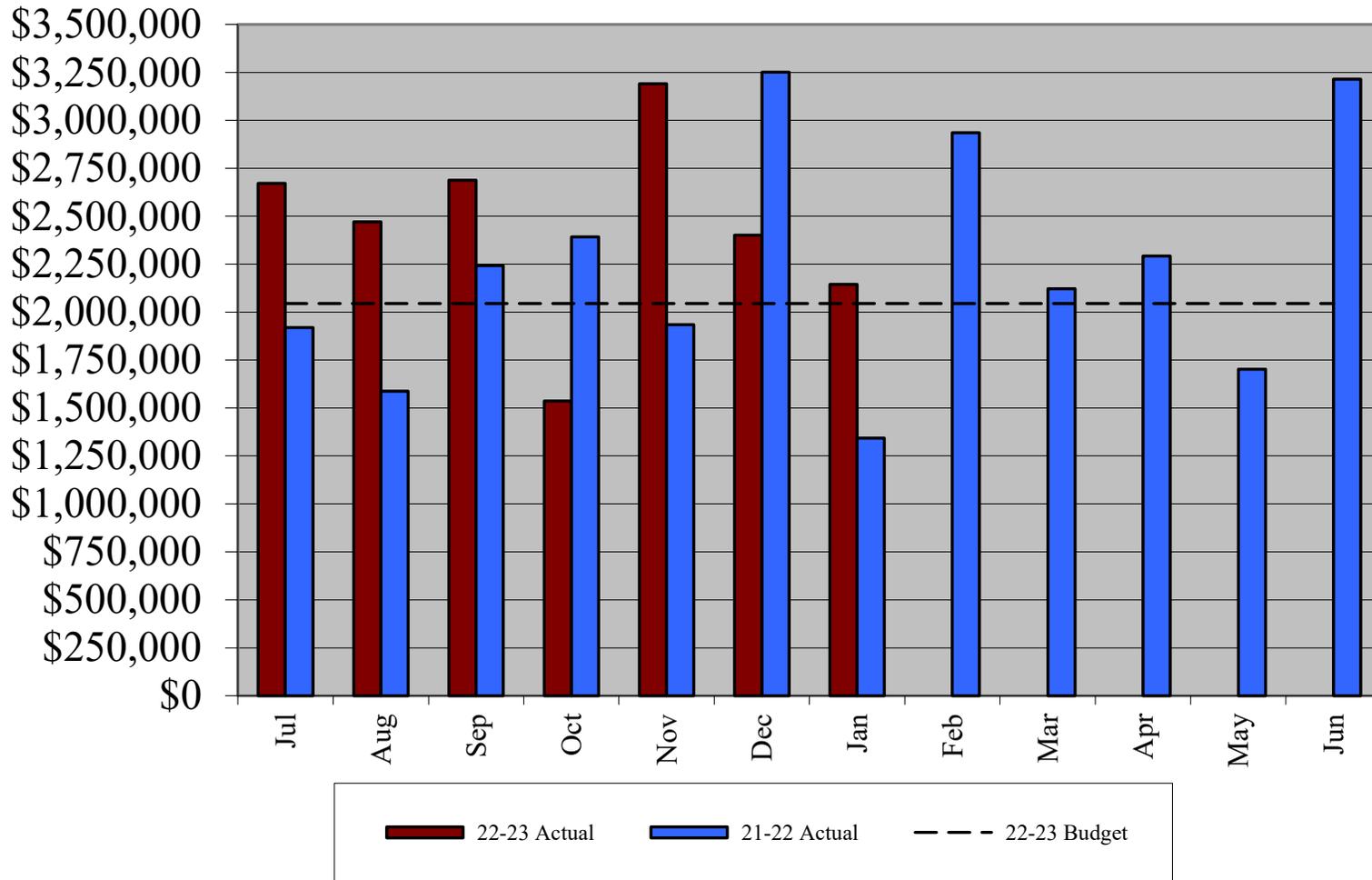
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 1,101,096	\$1,556,742	\$ 2,188,307 (July)
Prescription Drug Claims	\$767,527	1,043,345	\$886,569	\$ 1,392,204 (November)
Total	\$2,044,701	\$2,144,441	\$2,443,311	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$985,817	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$357,162	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$1,342,979	\$2,225,922	

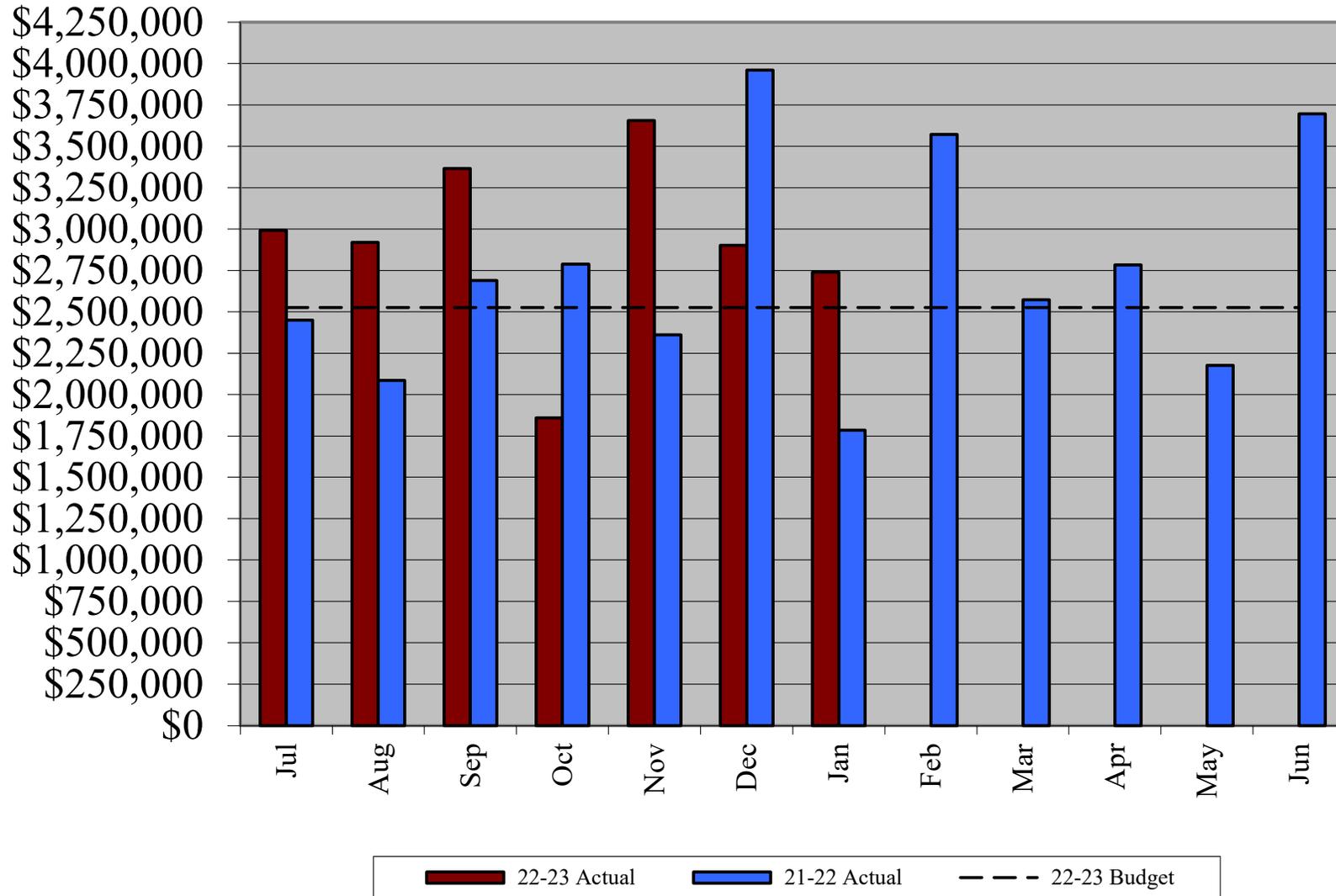
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2022-23
January 31, 2023

	Annual		Inc (Dec)	%	January		Inc (Dec)	%
	FY 22-23 Estimates	FY 21-22 Actuals			FY 22-23 YTD Actuals	FY 21-22 YTD Actuals		
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	\$ 3,600,000	\$ (200,000)	-5.6%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	10,541,041	9,811,617	729,424	7%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	2,353,799	2,300,405	53,394	2.3%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	302,915	613,503	(310,588)	
Rx Rebates	2,500,000	3,213,013	(713,013)	-22.2%	1,640,015	1,801,256	(161,240)	-9%
Refunds/Rebates/Subsidy	427,582	224,726	202,856	90.3%	68,546	115,837	(47,291)	-40.8%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	1,887,131	2,126,677	(239,546)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 20,970,650	\$ 22,186,234	\$ (1,215,583)	-5.5%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 10,897,193	\$ 9,610,520	\$ 1,286,673	13.4%
Medical claims covered by Stop Loss	-	518,685	(518,685)		-	518,685	(518,685)	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	6,205,981	4,850,849	1,355,132	27.9%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	850,617	736,321	114,296	15.5%
Vision Claims	203,997	200,983	3,014	1.5%	87,603	98,844	(11,241)	-11.4%
County Pharmacy	305,000	286,574	18,426	6.4%	173,063	172,470	593	0.3%
Employee Assistance Program	21,393	21,393	(0)	0.0%	12,479	12,479	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	689,754	629,679	60,075	9.5%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	592	(592)	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 18,916,690	\$ 16,630,439	\$ 2,286,251	13.7%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	594,432	611,114	(16,682)	-2.7%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	222,277	218,238	4,040	1.9%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	703,416	764,127	(60,711)	-7.9%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 1,520,126	\$ 1,593,479	\$ (73,353)	-4.6%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 20,436,816	\$ 18,223,917	\$ 2,212,898	12.1%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ 533,835	\$ 3,962,316	\$ (3,428,482)	-86.5%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 2023**

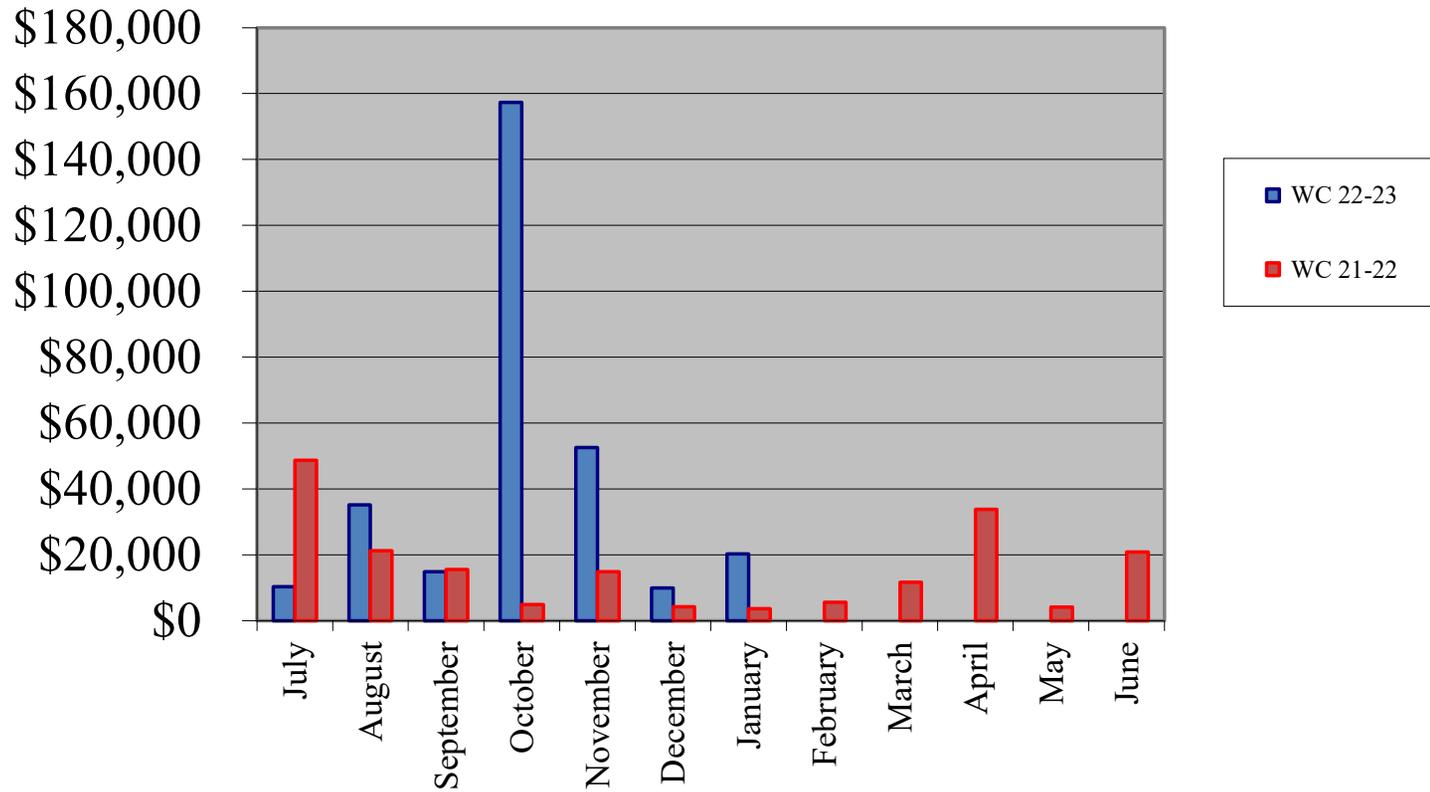
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	1,063	(36,459)
Transfers/Supplements	375,000	375,000	-
			-
Total Sources	\$ 1,009,642	\$ 960,978	\$ (48,664)
Expenditures:			
Claims	\$ 350,000	\$ 300,467	(49,533)
Stop loss/Admin Fees	215,002	209,654	(5,348)
Total Expenditures	\$ 565,002	\$ 510,121	\$ (54,881)
Ending Cash Balance	\$ 444,642	\$ 450,857	\$ 6,217
Cash Balance-One Year Ago	\$ 721,500		

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	25,084	(31,329)
Total Expenditures	\$ 89,836	\$ 25,084	\$ (64,753)
Ending Cash Balance	\$ 101,671	\$ 582,682	\$ 481,012
Cash Balance-One Year Ago	\$ 210,201		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2022-2023

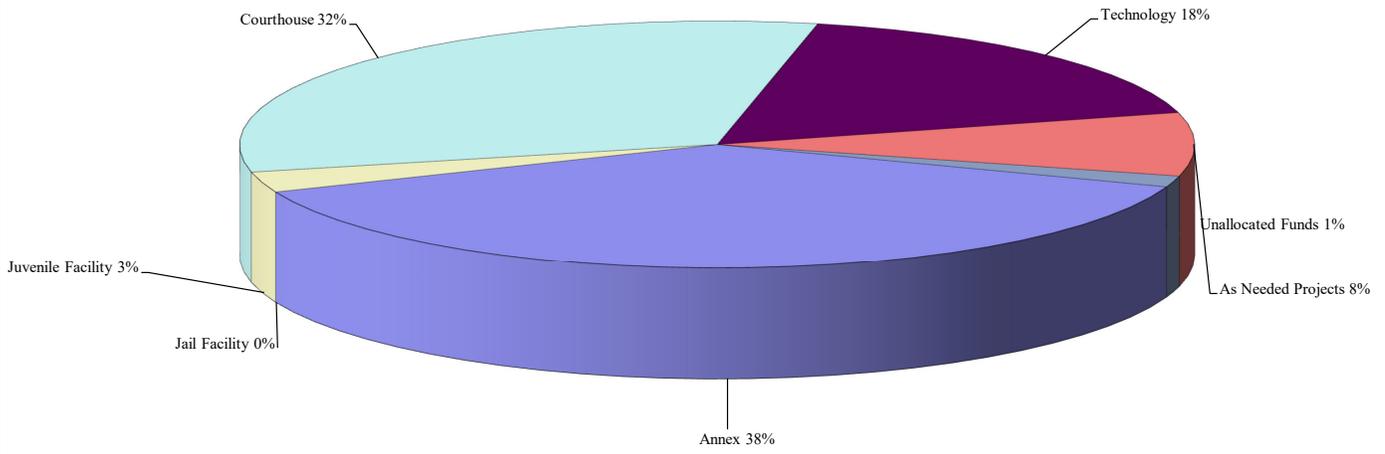
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	49,151		18,177	32,672	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	217,590	1,911,662	2,387,604	98,834	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 Remodel	C0078	9/15/2022						Pending
Annex Security West Columns		9/15/2022						
Annex Security North Curb		9/15/2022						
Department relocation support		12/15/2022						
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	7,385	11,679	65,309	27,306	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	746,492	739,242	1,303,635	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	352,241				352,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784				14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	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	6,200	2,200	2,200	16,600	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	136,095	78,905	78,905	-	Pending
Unallocated Funds:								
Unallocated Funds			116,540				116,540	
Total Ongoing Budgeted Capital Projects			\$ 8,059,747	\$ 1,257,171	\$ 2,846,034	\$ 5,571,962	\$ 1,230,613.58	

20101200
New Jail Construction-340 9/15/2022 \$ 2,000,000 2,000,000 Pending

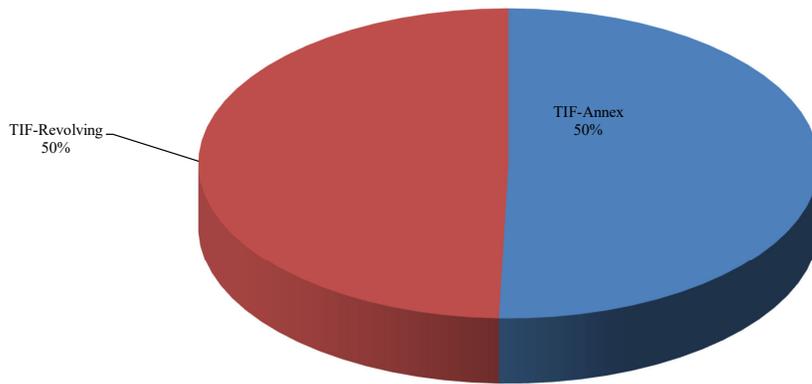
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,615,511	\$ 385,152	\$ 695,550	\$ 5,065,375	164,984	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 142,593	\$ 12,065	\$ 3,469,531	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		\$ 19,681,646	\$ 1,784,916	\$ 3,553,649	\$ 14,106,868	\$ 3,789,862	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 5,473,121
Exempt Manufacturing Tax	13,791
Miscellaneous Property Tax	36,097
Interest Income	12,488
Total Revenue	\$ 5,535,498

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$ (4,195,000)
Interest	(296,400)
Total Paid YTD	\$ (4,491,400)

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	(321,400)
Total Bond Payments YTD	\$ (5,766,400)

Judgments

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

Total Expenditures

\$ (5,766,400)

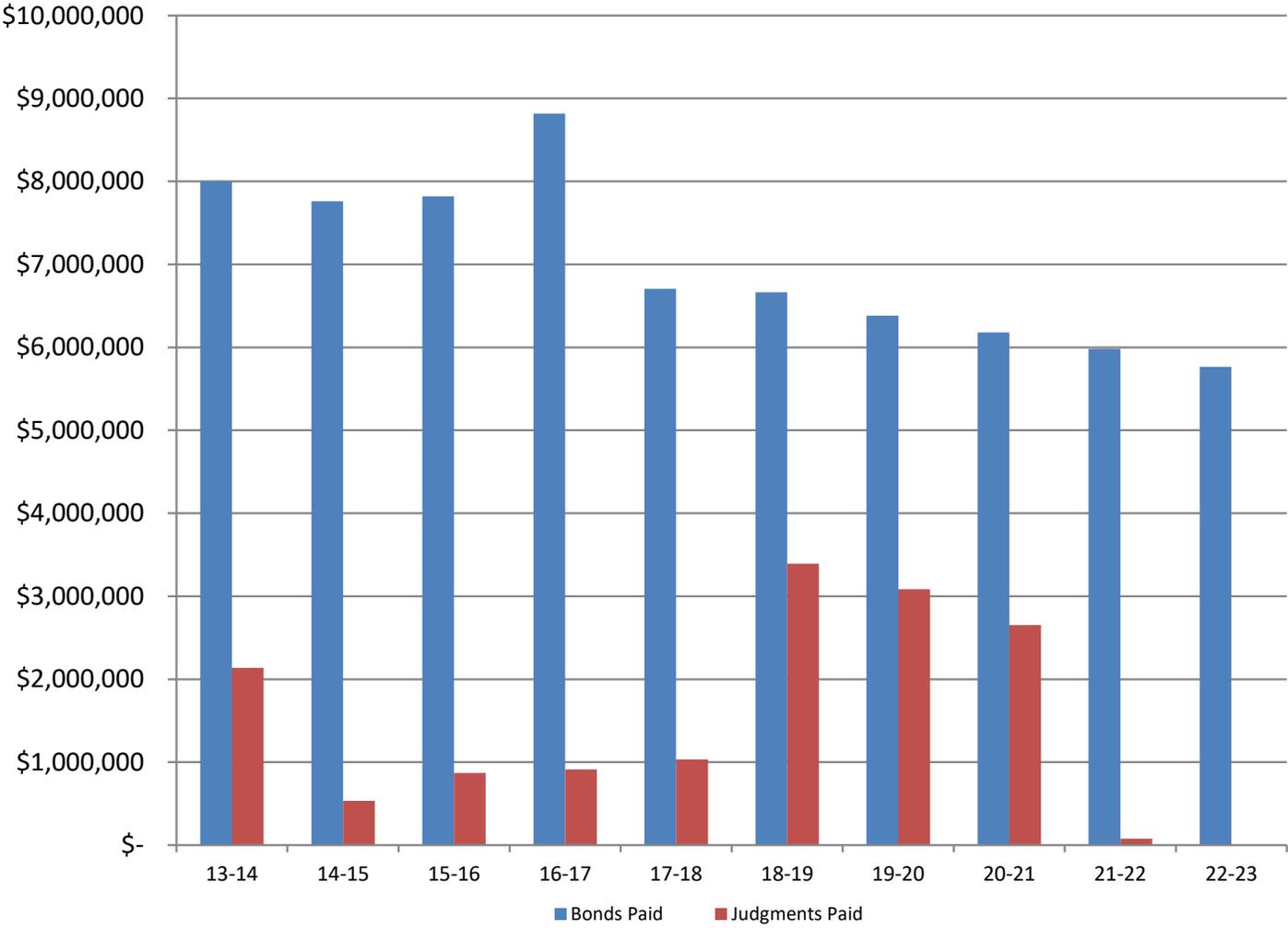
Transfer In \$ -

Ending Cash Balance **\$ 5,750,737**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (56,420,000)	\$ 4,250,000
20,773,436	(20,667,186)	106,250
\$ 81,443,436	\$ (77,087,186)	\$ 4,356,250
\$ 10,000,000	\$ (8,750,000)	\$ 1,250,000
1,100,000	(1,075,000)	25,000
\$ 11,100,000	\$ (9,825,000)	\$ 1,275,000
\$ 70,670,000	\$ (65,170,000)	\$ 5,500,000
21,873,436	(21,742,186)	131,250
\$ 92,543,436	\$ (86,912,186)	\$ 5,631,250

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	January 2023 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	\$7,712,108	\$373,477	\$4,188,273	\$3,523,835	\$4,685,608	\$3,026,500	54.3%
1110	Highway Cash-Dist #2	9,765,339	254,087	3,605,834	6,159,506	5,916,955	3,848,385	36.9%
1110	Highway Cash-Dist #3	5,718,031	296,922	2,891,582	2,826,449	3,424,011	2,294,020	50.6%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	4,223,264	16,052	336,068	3,887,197	1,963,180	2,260,085	8.0%
1130	Resale Property	5,402,972	338,255	2,111,641	3,291,331	2,787,272	2,615,699	39.1%
1140	Treasurer Mortgage Fee	414,593	573	36,056	378,538	43,693	370,901	8.7%
1150	County Clerk Lien Fee	900,063	29,257	263,555	636,508	378,263	521,800	29.3%
1151	UCC Central Filing Fund	942,478	70,853	416,969	525,509	453,779	488,698	44.2%
1152	Records Mgmt & Preservation	1,841,737	95,356	785,856	1,055,880	1,005,956	835,780	42.7%
1160	Sheriff Service Fee	5,664,147	291,515	2,083,878	3,580,269	2,357,687	3,306,460	36.8%
1161	Sheriff Special Revenue	2,327,972	106,548	791,578	1,536,394	1,321,568	1,006,404	34.0%
1162	Sheriff's Grant Fund	717,946	20,315	273,148	444,798	316,359	401,587	38.0%
1201	Assessor Revolving Fee	110,007	0	0	110,007	0	110,007	0.0%
1231	Juvenile Probation Fee	59,539	0	18,144	41,396	25,944	33,596	30.5%
1233	Juvenile Grant Fund	361,016	9,768	116,653	244,362	130,734	230,282	32.3%
1240	Planning Commission Fee	627,461	30,959	210,524	416,937	231,331	396,130	33.6%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	769,868	5,421	209,197	560,671	240,242	529,626	27.2%
1260	Community Service Fee	283,839	813	77,899	205,940	169,622	114,217	27.4%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	233,952	17,401	118,210	115,743	125,845	108,107	50.5%
1282	Mental Health Court Fund	21,753	0	6,597	15,156	16,516	5,237	30.3%
1290	Shine Program	459,533	16,519	138,483	321,050	151,773	307,759	30.1%
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	154,343,206	481,555	9,891,758	144,451,448	15,752,386	138,590,820	6.4%
Total		\$203,649,052	\$2,455,644	\$29,002,280	\$174,646,771	\$41,929,106	\$161,719,946	14.2%

Year elapsed = 58%

Special Revenue Actual Expenditures

