

Oklahoma County
Monthly Financial Report
For Period Ending November 30, 2022

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

Prepared by the Office of the Oklahoma County Clerk

**Oklahoma County
FY 2022-2023 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2021-22 Budget at 6-30-22	FY 22-23 Adopted Budget	Supplement	Budget Amendments	FY 22-23 Amended Budget	Increase/ Decrease from FY 2021-22 Budget	% Increase (Decrease)
110 General Government	\$ 38,557,708	\$ 38,710,012	\$ 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		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	(350,900)	3,181,783	738,614	30.2%
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**

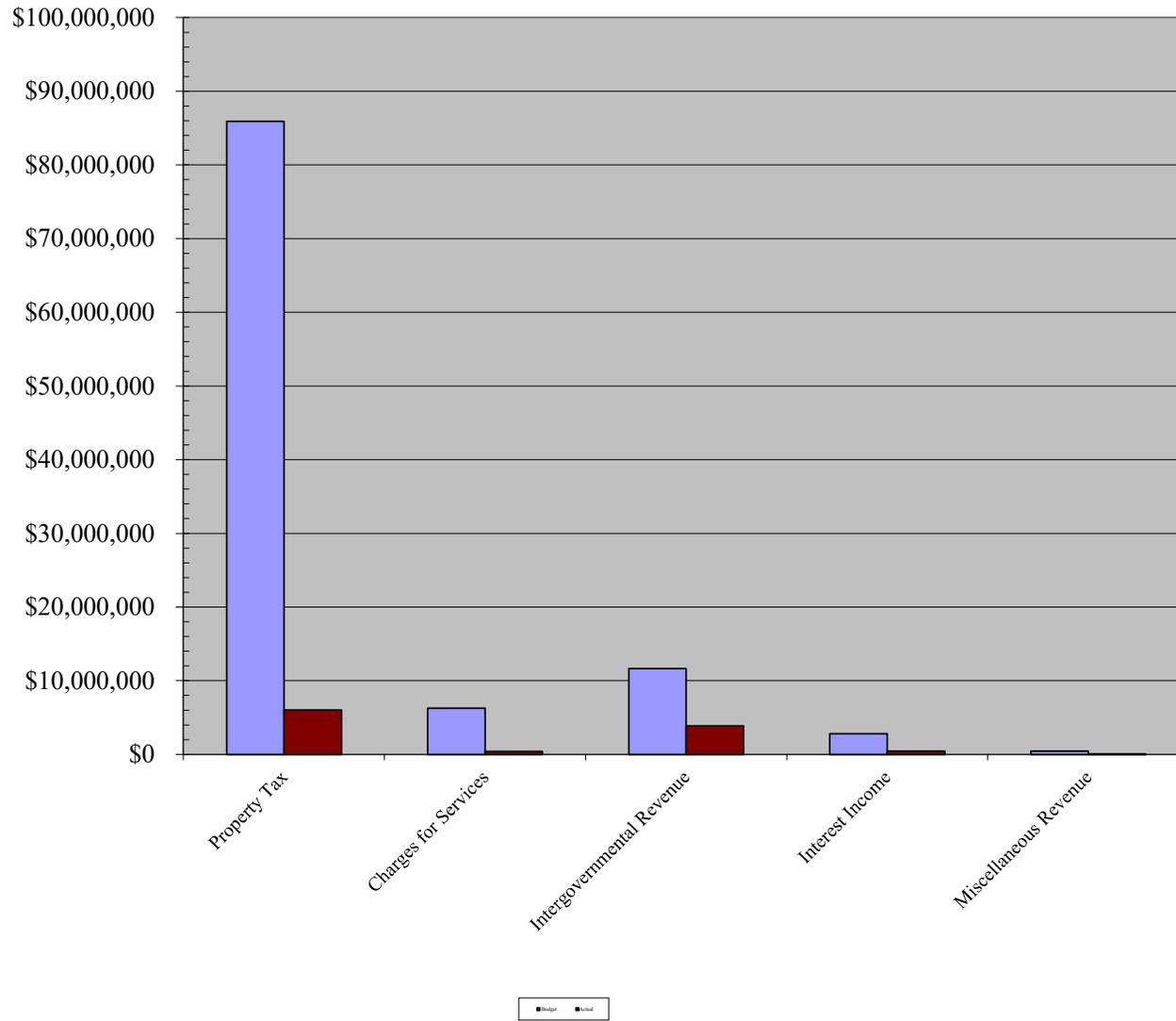
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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
230 Public Defender	Purchase of office furniture	\$ (12,000.00)	2022-4238	11/17/2022
Total General Fund Reserve		<u>\$ 3,181,783.00</u>		

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending November 30, 2022**

	22-23 Adopted Budget	22-23 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 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	\$ 7,266,871	\$ (78,662,504)	8.5%	1.3%
Charges for Services	6,284,463	2,597,759	(3,686,704)	41.3%	52.0%
Intergovernmental Revenue	11,645,341	6,918,152	(4,727,189)	59.4%	22.5%
Interest Income	2,800,000	1,474,305	(1,325,695)	52.7%	4.9%
Miscellaneous Revenue	447,116	698,941	251,825	156.3%	84.3%
Total Revenue	\$ 107,106,296	\$ 18,956,027	\$ (88,150,269)	17.7%	6.8%
Temporary Cash Transfer In	\$ -	\$ 27,500,000	\$ 27,500,000		
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	\$ 42,826,811	\$ (71,229,905)	37.5%	21.0%
Prior Budget Year Expenditures	5,660,235	4,249,708	(1,410,527)	75.1%	89.5%
Total Expenditures	\$ 119,716,951	\$ 47,076,519	\$ (72,640,431)		
Cash Balance*	\$ (0)	\$ 14,425,163	\$ 14,425,163		

* 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 November 30, 2022



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

	For the Month Ending November 30, 2022			
	22-23 November Actual	21-22 November Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 8,307,325	\$ 1,951,960	\$ 6,355,365	325.6%
Revenue:				
Property Tax	\$ 6,014,439	\$ 2,474,840	\$ 3,539,599	143.0%
Charges for Services	390,416	560,174	(169,758)	-30.3%
Intergovernmental Revenue	3,843,697	3,523,665	320,032	9.1%
Interest Income	435,207	1,568	433,640	27661.1%
Miscellaneous Revenue	28,627	71,633	(43,006)	-60.0%
Total Revenue	<u>\$ 10,712,386</u>	<u>\$ 6,631,879</u>	<u>\$ 4,080,506</u>	<u>61.5%</u>
Temporary Cash Transfers In	5,000,000	\$ 7,000,000	\$ (2,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
22-23 Expenditures	\$ 9,495,213	\$ 8,038,984	\$ 1,456,229	18.1%
Prior Budget Year Expenditures	99,335	15,828	83,507	
Total Expenditures	<u>\$ 9,594,548</u>	<u>\$ 8,054,811</u>	<u>\$ 1,539,736</u>	<u>19.1%</u>
Ending Cash Balance	<u><u>\$ 14,425,163</u></u>	<u><u>\$ 7,529,028</u></u>	<u><u>\$ 6,896,135</u></u>	<u><u>91.6%</u></u>

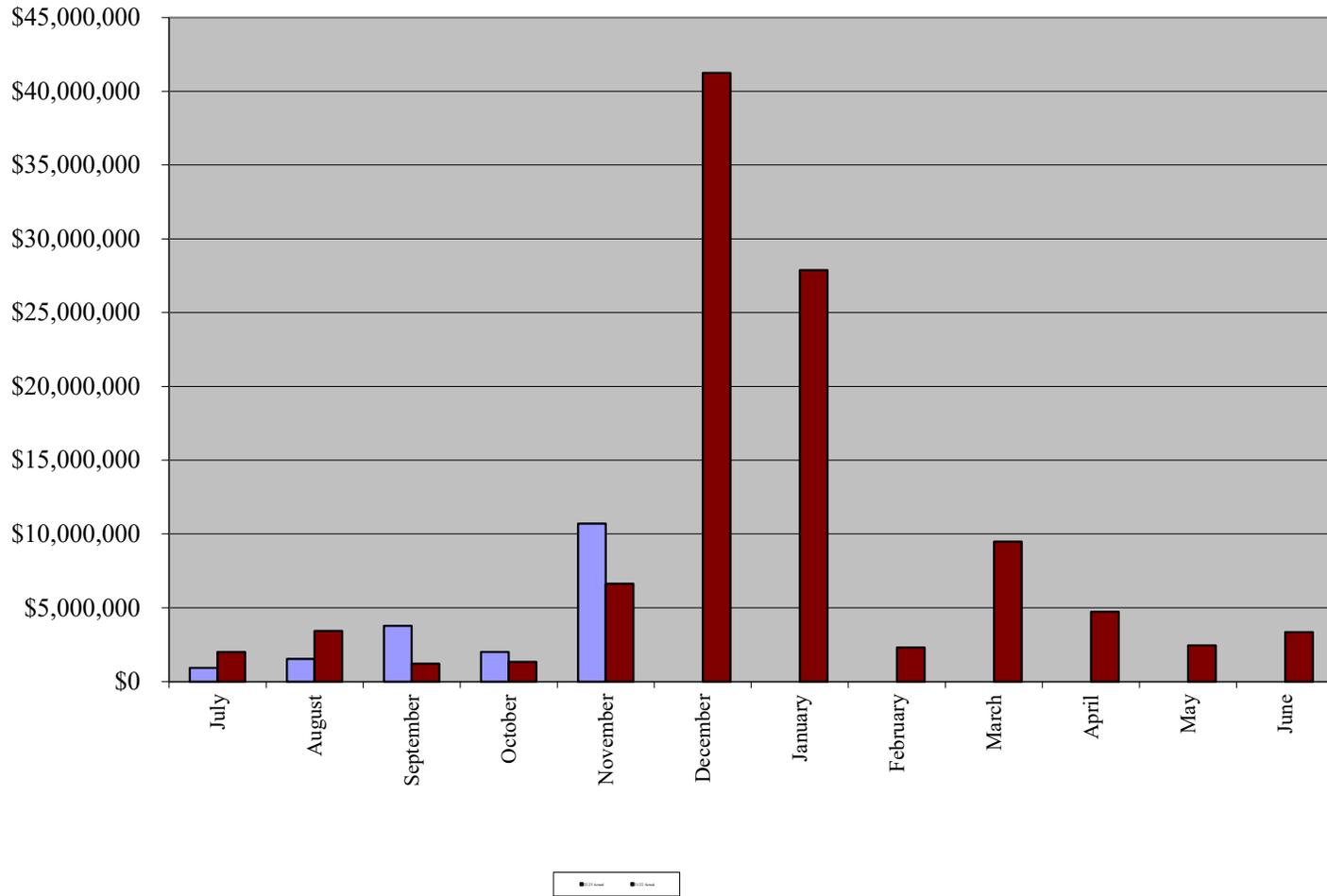
	For the Year to Date Period Ending November 30, 2022			
	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
	\$ 7,266,871	\$ 3,773,358	\$ 3,493,512	92.6%
	2,597,759	3,691,176	(1,093,417)	-29.6%
	6,918,152	6,789,401	128,751	1.9%
	1,474,305	8,069	1,466,236	18171.5%
	698,941	371,248	327,693	88.3%
	<u>\$ 18,956,027</u>	<u>\$ 14,633,252</u>	<u>\$ 4,322,775</u>	<u>29.5%</u>
	\$ 27,500,000	\$ 20,000,000	\$ 7,500,000	
	-	-	-	
	-	-	-	
	(3,810,000)	(2,325,000)	(1,485,000)	63.9%
	\$ 42,826,811	\$ 38,326,613	\$ 4,500,198	11.7%
	4,249,708	5,989,272	(1,739,564)	-29.0%
	<u>\$ 47,076,519</u>	<u>\$ 44,315,886</u>	<u>\$ 2,760,634</u>	<u>6.2%</u>
	<u><u>\$ 14,425,163</u></u>	<u><u>\$ 7,529,028</u></u>	<u><u>\$ 6,896,135</u></u>	<u><u>91.6%</u></u>

Note 1.)

	22-23 November Actual	21-22 November Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	-	-	-
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ (300,000)	\$ (300,000)	\$ -
	(3,400,000)	(2,000,000)	(1,400,000)
	-	-	-
	(110,000)	(25,000)	(85,000)
	-	-	-
	<u>\$ (3,810,000)</u>	<u>\$ (2,325,000)</u>	<u>\$ (1,485,000)</u>

General Fund Actual Revenue November 30, 2022

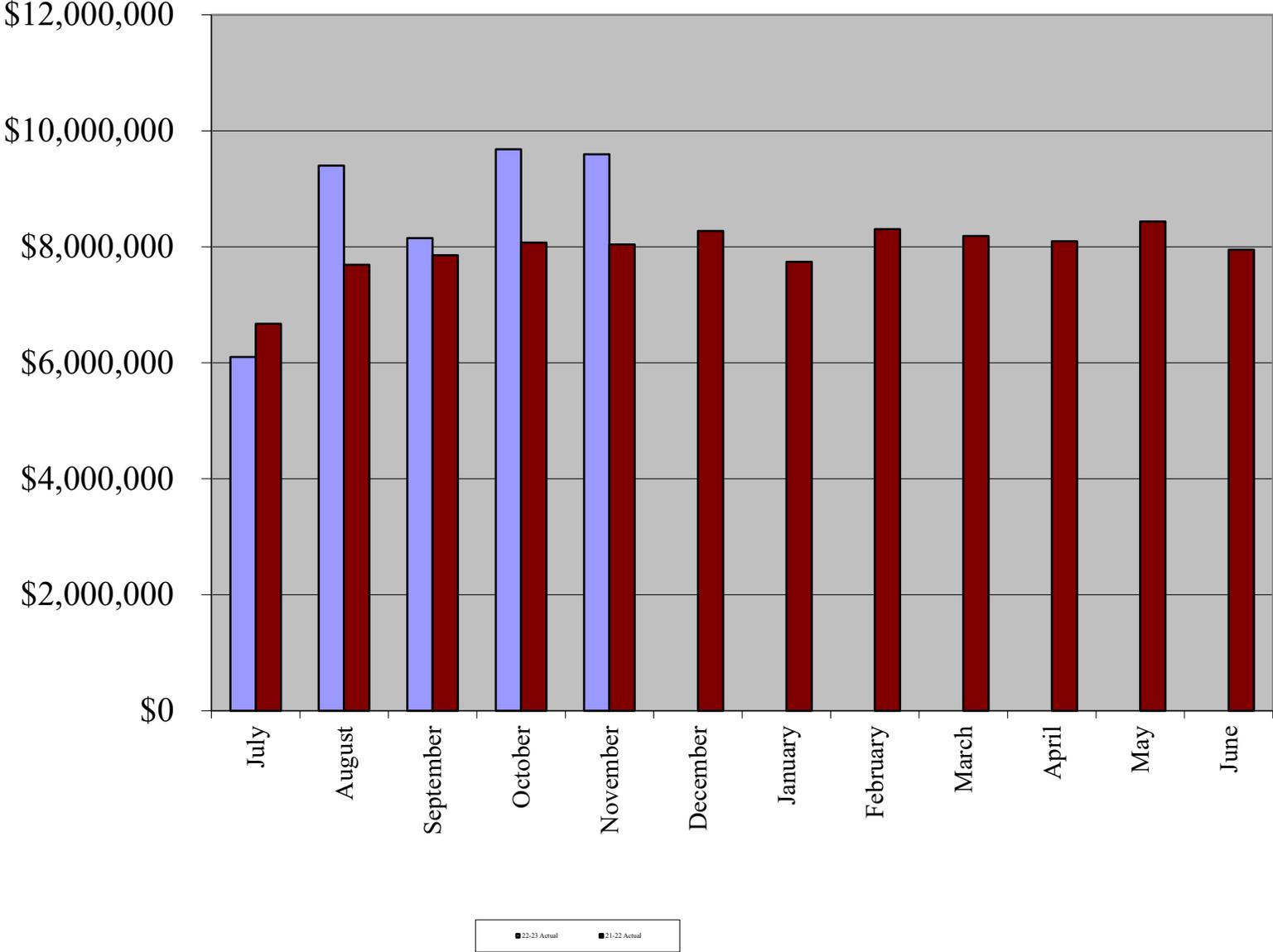


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	November 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	\$ 3,740,186	\$ 16,761,915	\$ 22,776,409	\$ 28,865,725	\$ 10,672,599	42.4%	32.9%
120	County Commissioners	513,842	-	513,842	42,775	201,599	312,243	201,599	312,243	39.2%	30.9%
130	Assessor	3,563,218	191,005	3,754,223	254,672	1,189,644	2,564,579	1,440,050	2,314,173	31.7%	27.2%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	437,317	2,343,146	4,344,917	2,863,717	3,824,346	35.0%	29.1%
150	Treasurer	1,091,111	49,621	1,140,732	89,519	406,057	734,675	505,997	634,735	35.6%	26.8%
160	Court Clerk	10,759,586	684,160	11,443,746	1,049,409	4,479,473	6,964,273	4,540,935	6,902,811	39.1%	29.0%
170	County Clerk	2,725,089	136,609	2,861,698	259,248	1,122,439	1,739,259	1,175,052	1,686,646	39.2%	31.4%
180	Excise & Equalization Bds	44,957	-	44,957	242	5,452	39,506	6,151	38,806	12.1%	13.7%
190	County Audit	777,208	53,036	830,244	80,658	102,479	727,765	545,953	284,291	12.3%	8.8%
200	District Attorney-State	150,000	200,000	350,000	-	41,795	308,205	102,339	247,661	11.9%	9.9%
210	District Attorney-County	71,898	-	71,898	-	16,506	55,392	40,624	31,274	23.0%	15.5%
230	Public Defender	65,670	12,000	77,670	7,355	12,314	65,356	28,180	49,490	15.9%	15.8%
240	Purchasing	483,624	95,370	578,994	44,441	199,202	379,792	211,750	367,244	34.4%	30.2%
250	Election Board	1,876,041	118,520	1,994,561	200,763	734,833	1,259,728	801,509	1,193,052	36.8%	23.0%
260	BOCC HR/Health & SAG	830,918	52,498	883,416	49,585	241,386	642,030	258,170	625,246	27.3%	28.3%
265	Employee Benefits Dept	407,536	26,197	433,733	39,075	169,407	264,326	174,458	259,275	39.1%	29.7%
270	IT Department	4,661,794	152,158	4,813,952	325,316	1,481,324	3,332,628	3,003,379	1,810,573	30.8%	25.3%
280	Facilities Management	2,126,905	110,019	2,236,924	143,858	707,700	1,529,225	903,029	1,333,895	31.6%	24.0%
285	Facilities Mgmt-Custodial	313,000	-	313,000	34,114	67,938	245,062	217,590	95,410	21.7%	12.1%
300	Planning Commission	246,705	17,846	264,551	21,559	91,630	172,921	91,630	172,921	34.6%	31.3%
301	Court Services	1,047,800	67,133	1,114,933	91,070	430,784	684,149	430,784	684,149	38.6%	29.6%
518	Sheriff-Law Enforcement	13,074,192	1,330,520	14,404,712	1,323,765	5,966,171	8,438,541	6,047,307	8,357,406	41.4%	30.3%
525	Juvenile Detention	7,471,660	503,679	7,975,339	673,711	3,078,048	4,897,291	3,290,038	4,685,301	38.6%	25.9%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	209,534	960,521	1,726,756	1,040,400	1,646,877	35.7%	26.9%
550	Emergency Management	618,659	117,127	735,786	40,472	197,977	537,809	378,626	357,160	26.9%	22.7%
610	Social Services	2,269,811	83,297	2,353,108	179,569	831,939	1,521,169	1,287,066	1,066,042	35.4%	24.0%
710	Free Fair	67,238	-	67,238	10,946	40,106	27,132	40,400	26,838	59.6%	29.1%
910	District 1	596,790	18,545	615,335	49,612	169,734	445,601	236,335	379,000	27.6%	24.1%
920	District 2	334,823	35,140	369,963	16,842	105,418	264,545	114,384	255,579	28.5%	16.3%
930	District 3	570,084	16,168	586,252	34,349	182,421	403,831	193,216	393,036	31.1%	25.5%
940	County Engineer	593,713	39,849	633,562	45,248	190,555	443,007	207,336	426,226	30.1%	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	1,324,175	3,181,783	-	-	3,181,783	-	3,181,783	0.0%	0.0%
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 9,495,213	\$ 42,826,811	\$ 71,229,905	\$ 59,740,630	\$ 54,316,086	37.5%	28.6%

Year elapsed = 41.7%

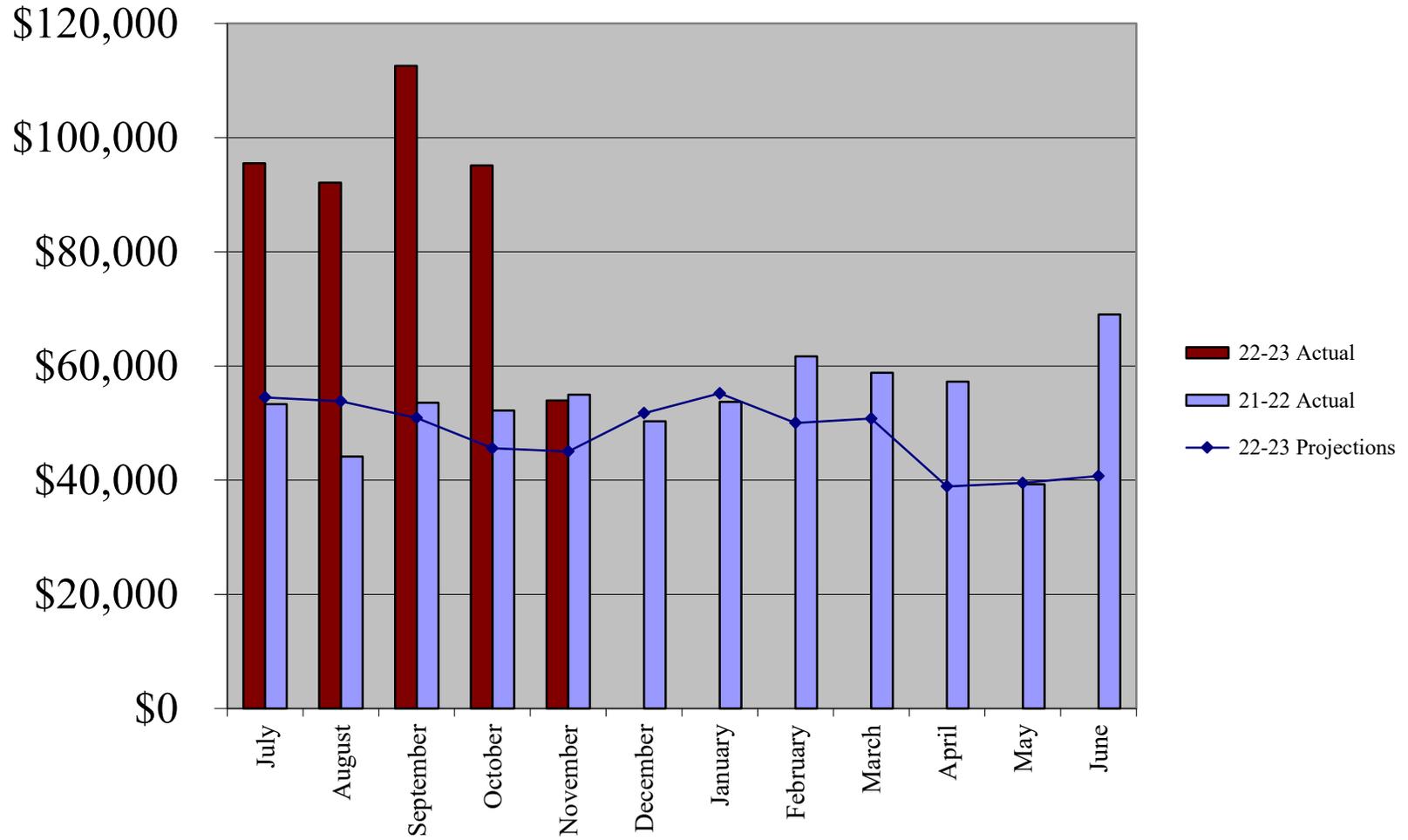
General Fund Actual Expenditures



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

Account Description	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits					
51002 Retirement Board Members	\$ 1,200		\$ 500	\$ 500	\$ 700
52010 FICA - Retirement Board Members	392		92	92	300
52032 Retirement paid by General Fund	4,600	3,827	-	3,827	773
Total Salaries and Benefits	\$ 6,192	\$ 3,827	\$ 592	\$ 4,418	\$ 1,774
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 296,210	\$ 353,790	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	195,126	154,874	350,000	-
54024 Sewer and Water(City of OKC)	75,000	60,833	16,967	77,800	(2,800)
54022 Natural Gas(ONG)	15,000	12,945	2,055	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 565,115	\$ 527,685	\$ 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					
54019 Liability policies on equipment and property; blank	979,344	-	963,607	963,607	15,737
54040 Publication of Commissioners Proceedings/Ads	42,000	15,131	6,922	22,053	19,947
54045 Metro Parking Garage-Judges parking	1,380	920	460	1,380	-
54102 PBA Leases-County Departments	1,026,060	581,034	415,584	996,618	29,442
54103 Storage Court Clerk Building Lease	381,096	222,306	158,790	381,096	-
54109/540 Postage Machine and Postage	8,500	-	11,500	11,500	(3,000)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 419,672	\$ 299,765	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	778,514	22,870	801,384	(36,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	400,000	190,812	109,188	300,000	100,000
54455 OSU Extension Contract	553,345	470,176	138,336	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	8,647,829	13,774,171	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	-	700	700	2,300
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	16,820	3,180	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,350	2,665	11,884	14,549	(8,199)
Other Operating Subtotal	\$ 38,403,434	\$ 11,533,278	\$ 16,199,273	\$ 27,732,552	\$ 10,670,882
Total Maintenance and Operations - 54000	\$ 39,530,707	\$ 12,098,793	\$ 16,761,323	\$ 28,860,117	\$ 10,670,590
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	\$ 12,103,810	\$ 16,761,915	\$ 28,865,725	\$ 10,672,599

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
November 30, 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	1,812,157	2,331,296	4,143,453	(47,094)
Employer Premiums	18,922,512	7,488,560	10,593,667	18,082,227	(840,285)
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	1,358,094	374,137	1,732,231	723,790
Refunds/Rebates/Interest	427,582	61,178	366,404	427,582	-
Total Resources	\$ 31,226,285	\$ 15,948,612	\$ 12,924,963	\$ 31,365,611	\$ 139,325
Expenses					
Medical Claims	\$ 15,326,093	\$ 8,302,096	\$ 11,622,935	\$ 19,925,031	\$ 4,598,938
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	4,255,085	5,957,119	10,212,204	1,001,881
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	119,460	167,245	286,705	(18,295)
Employee Assistance Program	21,393	8,914	12,479	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	489,954	685,936	1,175,890	30,370
Total Claims	<u>\$ 27,647,701</u>	<u>\$ 13,688,162</u>	<u>\$ 19,513,247</u>	<u>\$ 33,201,409</u>	<u>\$ 5,553,708</u>
Administration Fees & Other	913,463	454,826	606,656	1,061,481	148,018
Life/AD&D Premiums	375,081	152,874	214,023	366,896	(8,184)
Stop Loss Premiums	1,383,107	500,377	700,528	1,200,906	(182,201)
Total Admin/Premiums	<u>\$ 2,671,650</u>	<u>\$ 1,108,076</u>	<u>\$ 1,521,207</u>	<u>\$ 2,629,284</u>	<u>\$ (42,367)</u>
Total Expenses	\$ 30,319,352	\$ 14,796,238	\$ 21,034,454	\$ 35,830,693	\$ 5,511,341
Ending Cash Balance	\$ 906,935	\$ 1,152,374	\$ (8,109,491)	\$ (4,465,082)	\$ (5,372,015)

Cash Balance-One Year Ago

\$ 2,163,625

Notes:

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

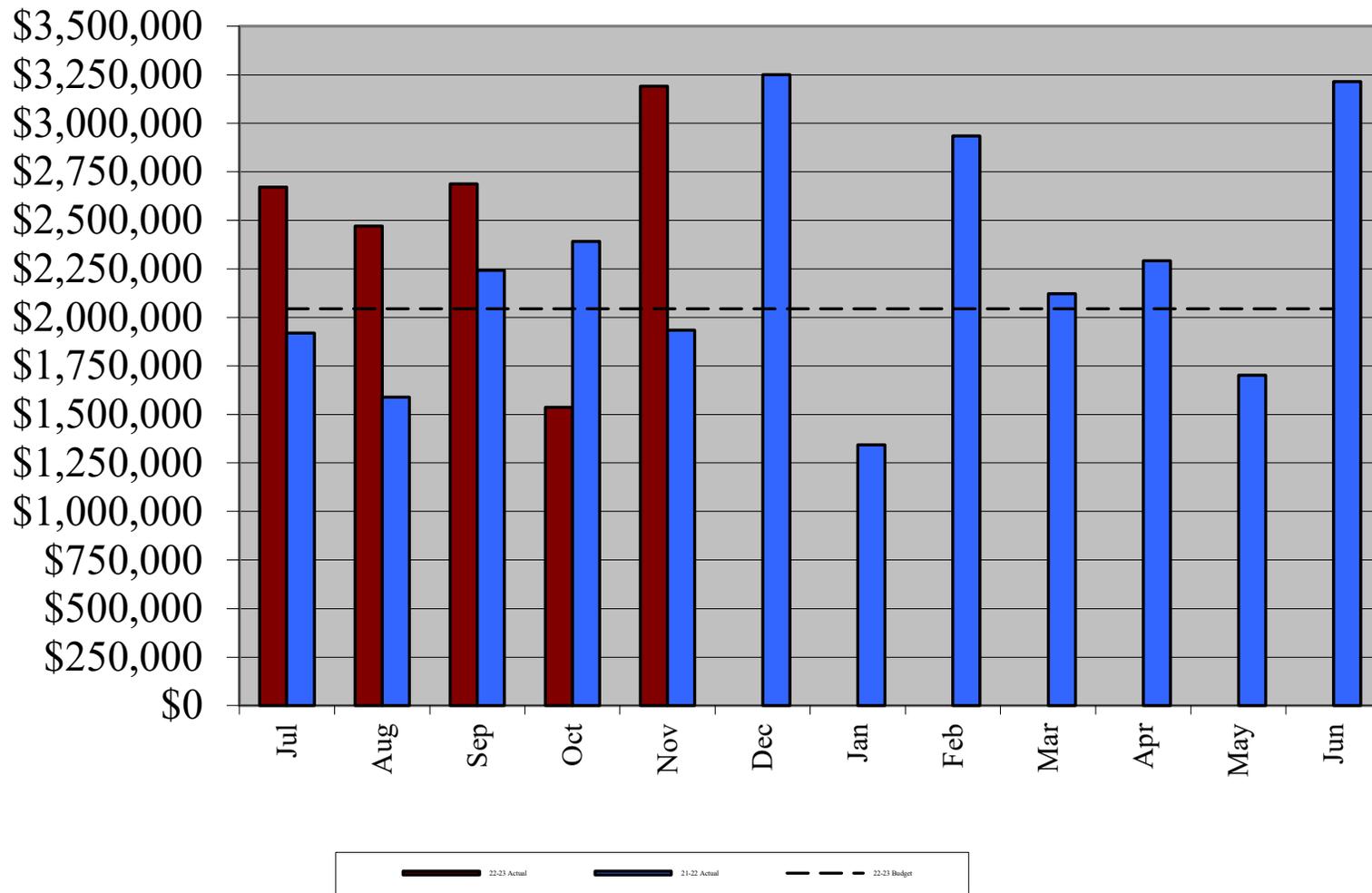
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 1,798,903	\$1,660,419	\$ 2,188,307 (July)
Prescription Drug Claims	<u>\$767,527</u>	<u>1,392,204</u>	<u>\$851,017</u>	\$ 1,392,204 (November)
Total	\$2,044,701	\$3,191,107	\$2,511,436	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$1,281,797	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	<u>\$574,900</u>	<u>\$652,613</u>	<u>\$752,477</u>	\$1,503,358 (June)
Total	\$1,858,631	\$1,934,410	\$2,225,922	

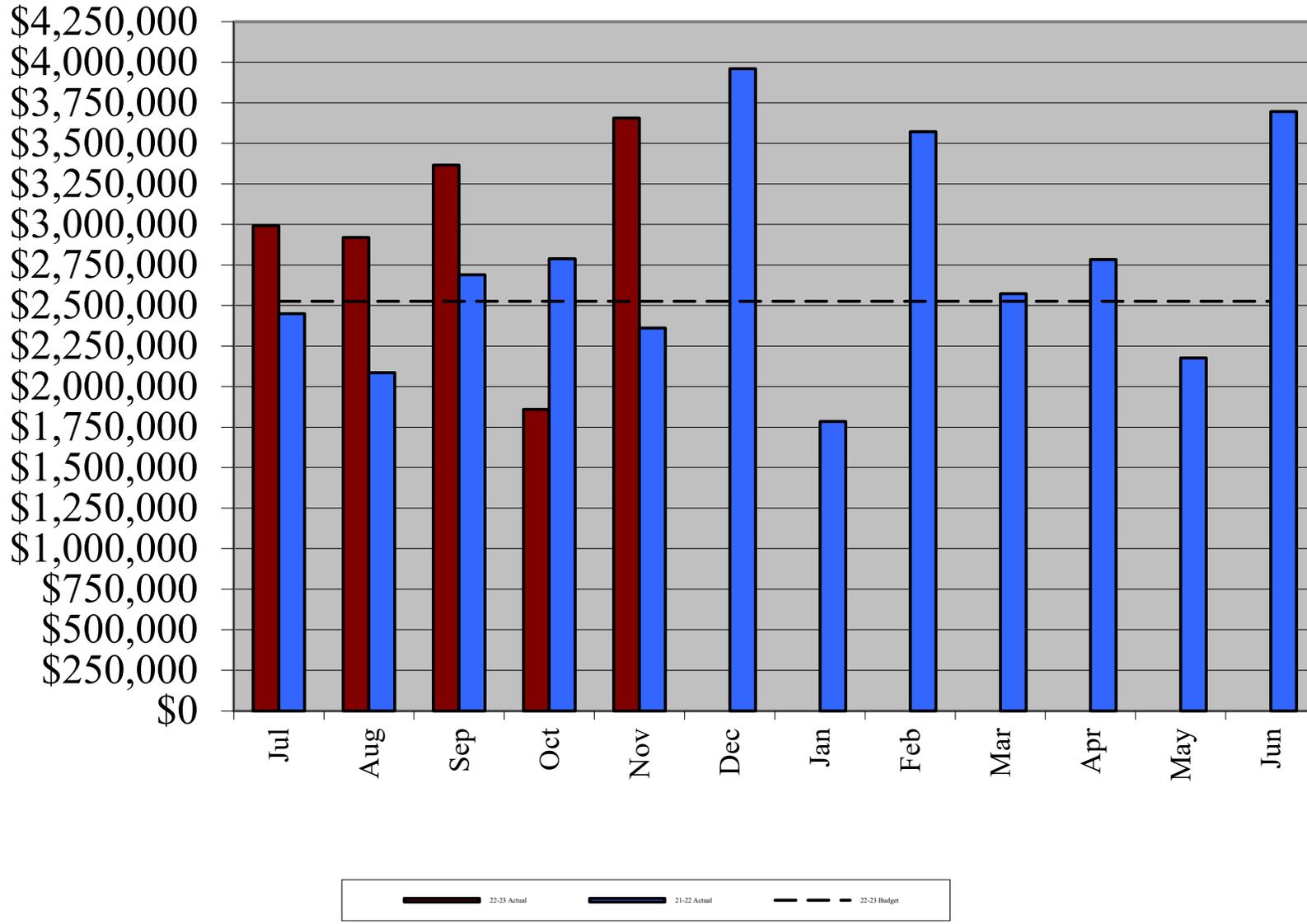
Medical & Prescription Claims



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

	Annual				November			
	FY 22-23 Estimates	FY 21-22 Actuals	Inc (Dec)	%	FY 22-23 YTD Actuals	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%	7,488,560	6,936,309	552,251	8%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	1,812,157	1,764,756	47,401	2.7%
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%	61,178	713,207	(652,029)	-91.4%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	1,358,094	-	1,358,094	0.0%
Interest Income	-	-	-	-	-	-	-	-
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 15,948,612	\$ 14,541,110	\$ 1,407,502	9.7%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 8,302,096	\$ 6,685,171	\$ 1,616,926	24.2%
Medical claims covered by Stop Loss	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	4,255,085	3,390,614	864,471	25.5%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	470,423	527,948	(57,525)	-10.9%
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%	119,460	124,140	(4,680)	-3.8%
Employee Assistance Program	21,393	21,393	(0)	0.0%	8,914	8,914	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	489,954	445,718	44,236	9.9%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	-	-	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 13,688,162	\$ 11,254,105	\$ 2,434,057	21.6%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	454,826	427,821	27,004	6.3%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	152,874	154,328	(1,454)	-0.9%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	500,377	541,231	(40,853)	-7.5%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 1,108,076	\$ 1,123,380	\$ (15,303)	-1.4%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 14,796,238	\$ 12,377,485	\$ 2,418,753	19.5%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ 1,152,374	\$ 2,163,625	\$ (1,011,251)	-46.7%

Total Employee Benefits Expenses



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

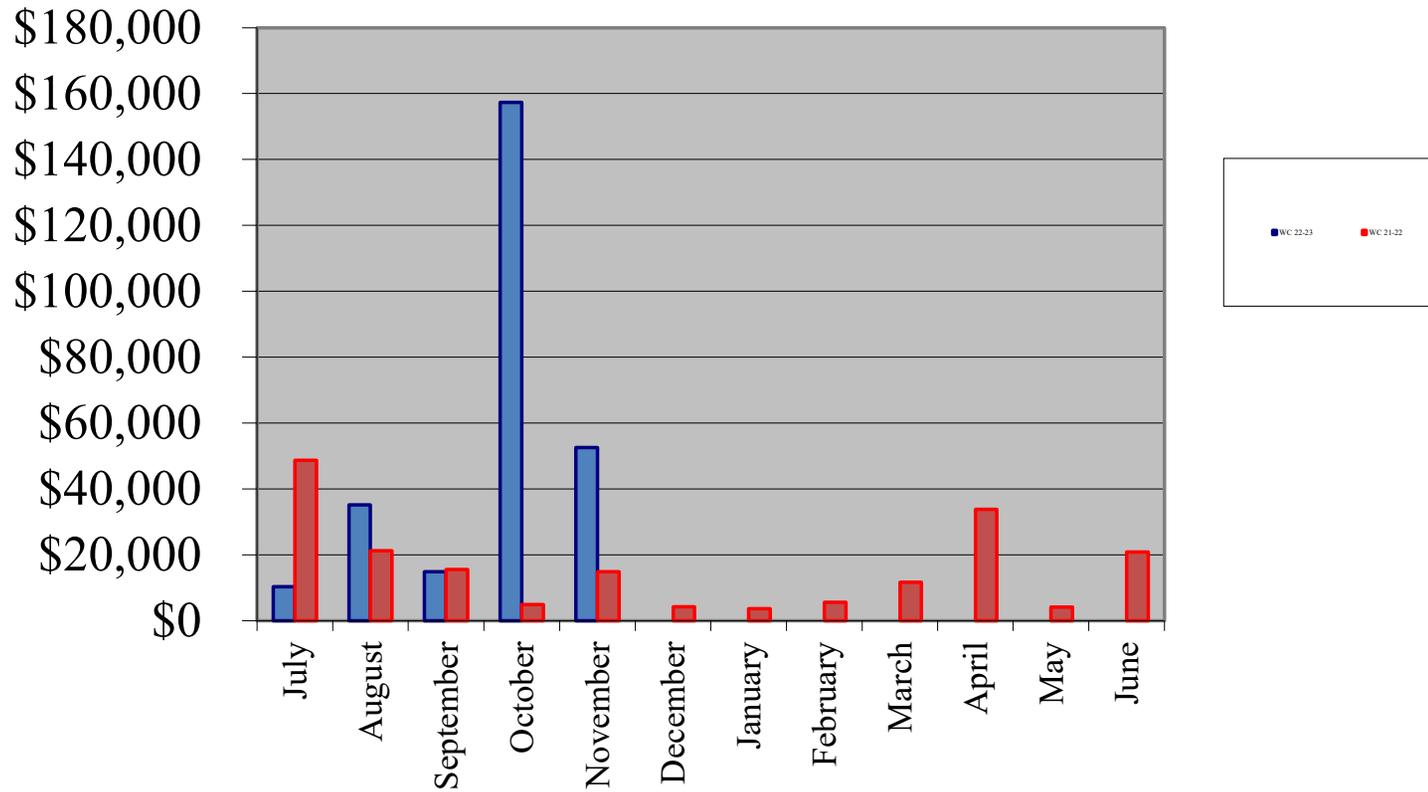
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	722.79	(36,799)
Transfers/Supplements	375,000	-	(375,000)
			-
Total Sources	\$ 1,009,642	\$ 585,638	\$ (424,004)
Expenditures:			
Claims	\$ 350,000	\$ 270,230	(79,770)
Stop loss/Admin Fees	215,002	186,180	(28,822)
Total Expenditures	\$ 565,002	\$ 456,410	\$ (108,592)
Ending Cash Balance	\$ 444,642	\$ 129,228	\$ (315,412)
Cash Balance-One Year Ago	\$ 189,297		

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	8,650	(47,763)
Total Expenditures	\$ 89,836	\$ 8,650	\$ (81,187)
Ending Cash Balance	\$ 101,671	\$ 599,117	\$ 497,447
Cash Balance-One Year Ago	\$ 81,400		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2022-2023

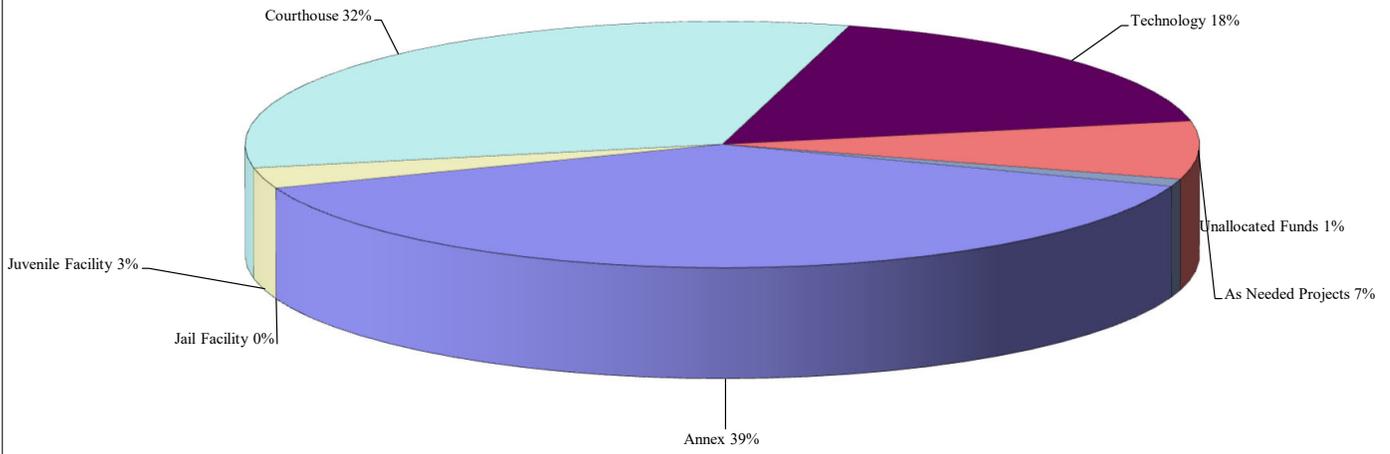
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	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	445,757	1,617,645	2,093,587	164,684	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	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	1,107,959	377,775	942,168	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	292,241				292,241	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	-			-	-	Pending
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	215,000			-	Pending
Unallocated Funds:								
Unallocated Funds			77,616				77,616	
Total Ongoing Budgeted Capital Projects			\$ 7,960,823	\$ 1,930,005	\$ 2,099,965	\$ 4,825,894	\$ 1,204,923.64	

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

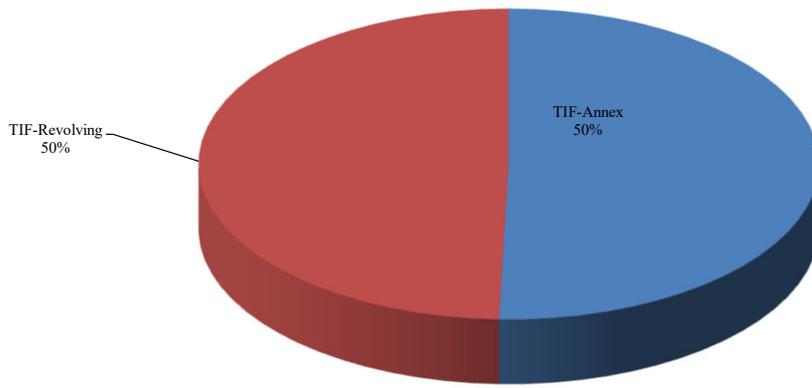
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,615,511	\$ 568,158	\$ 506,985	\$ 4,876,810	170,543	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 145,133	\$ 9,525	\$ 3,466,991	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		\$ 19,582,722	\$ 2,643,296	\$ 2,616,475	\$ 13,169,695	\$ 3,769,731	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 525,650
Exempt Manufacturing Tax	12,131
Miscellaneous Property Tax	458
Interest Income	9,931
Total Revenue	\$ 548,170

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)

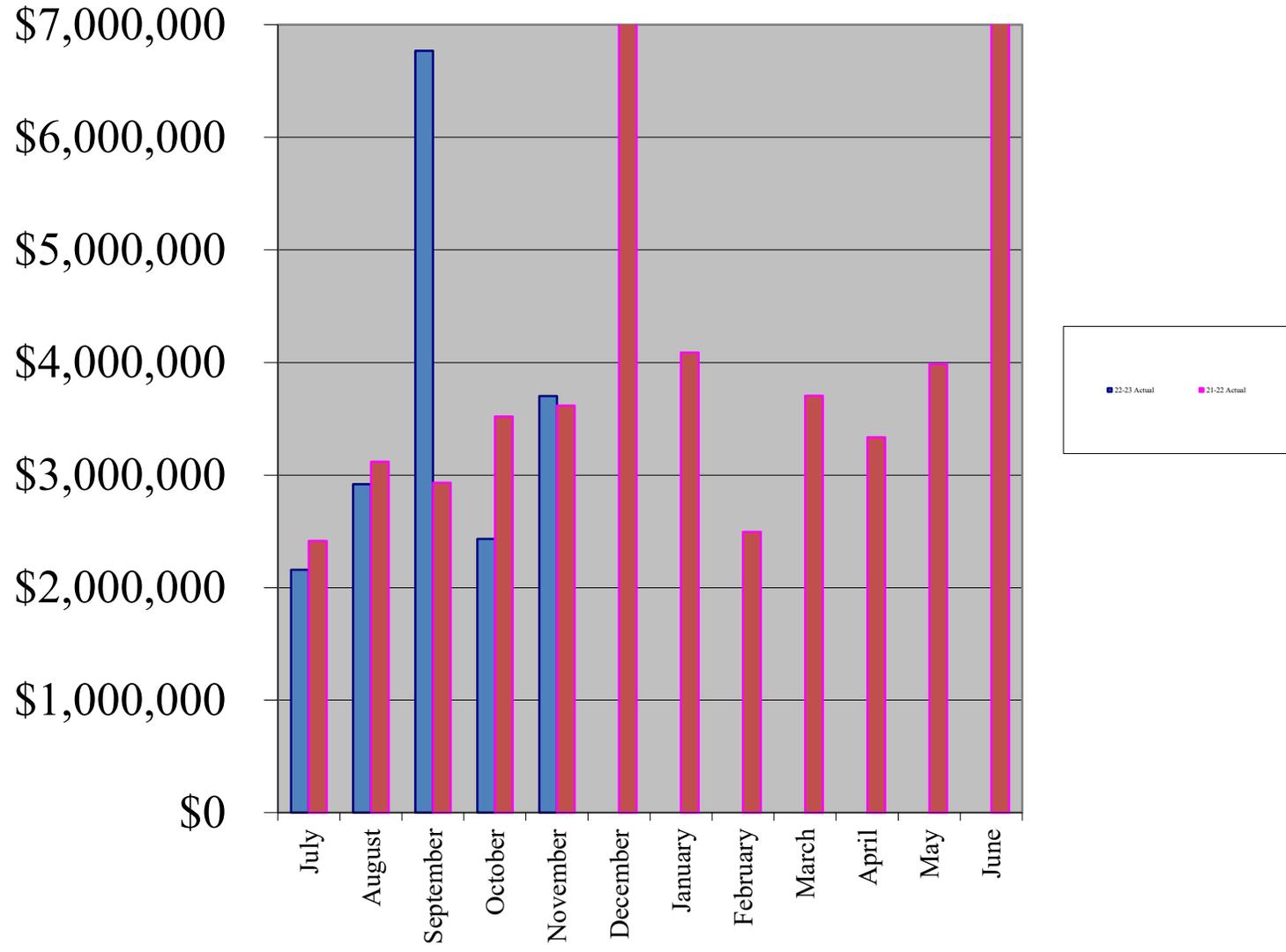
Transfer In \$ -

Ending Cash Balance **\$ 869,660**

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 Actual Expenditures

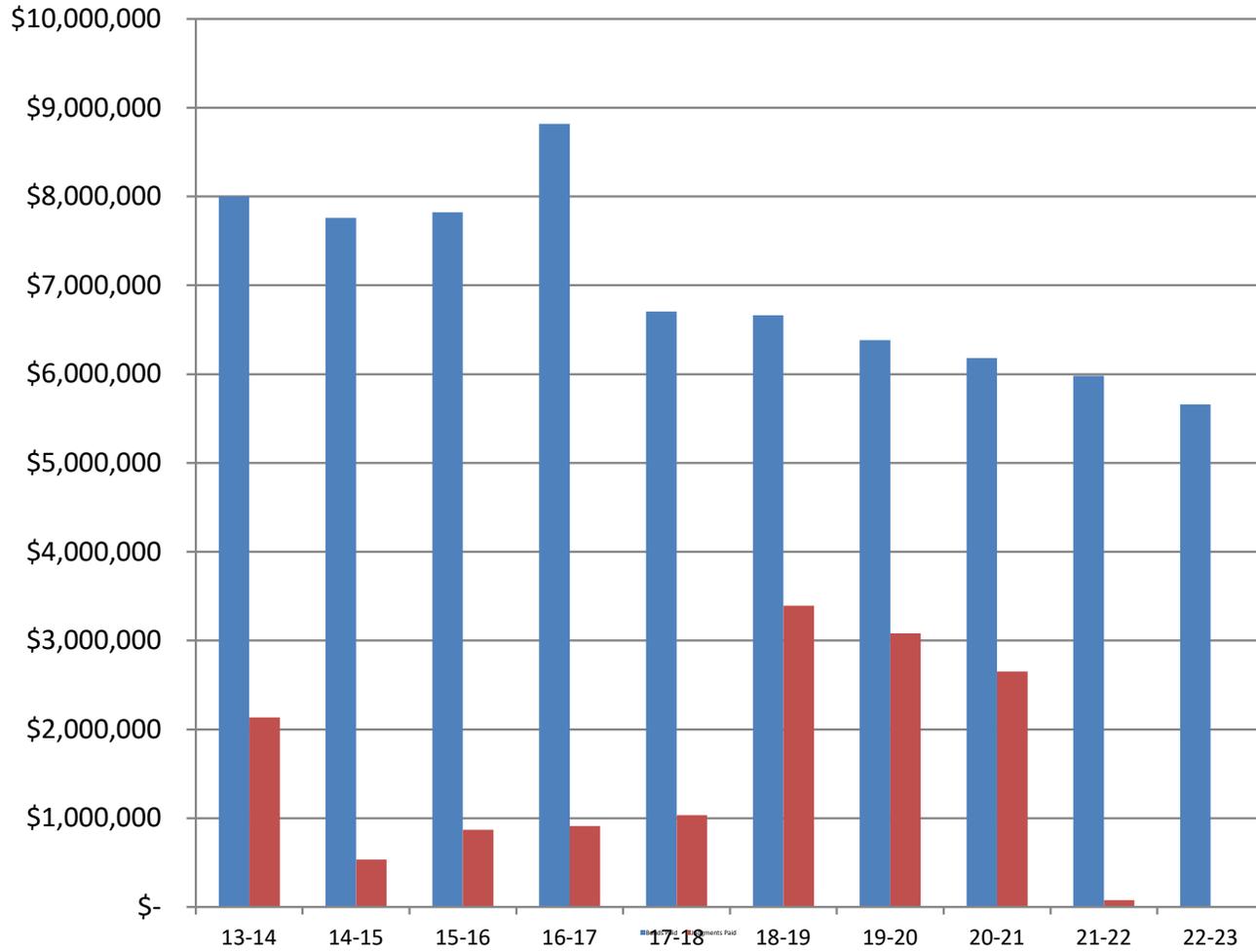


Special Revenue Funds
Status Report

Fund	Department	2022-2023 Appropriations	November 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	\$6,522,437	\$367,342	\$3,514,321	\$3,008,116	\$4,078,276	\$2,444,161	53.9%
1110	Highway Cash-Dist #2	8,989,541	1,014,420	3,028,792	5,960,748	5,384,204	3,605,337	33.7%
1110	Highway Cash-Dist #3	4,881,561	390,145	2,239,182	2,642,379	2,609,560	2,272,001	45.9%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	4,055,939	13,135	284,524	3,771,415	1,540,492	2,515,447	7.0%
1130	Resale Property	5,402,972	261,864	1,440,071	3,962,900	2,354,821	3,048,151	26.7%
1140	Treasurer Mortgage Fee	395,318	1,185	31,374	363,944	43,229	352,090	7.9%
1150	County Clerk Lien Fee	826,074	52,811	193,306	632,769	318,787	507,287	23.4%
1151	UCC Central Filing Fund	833,879	70,891	292,325	541,554	354,911	478,968	35.1%
1152	Records Mgmt & Preservation	1,511,508	117,781	575,357	936,151	603,821	907,687	38.1%
1160	Sheriff Service Fee	2,583,390	305,860	1,475,170	1,108,220	1,694,595	888,794	57.1%
1161	Sheriff Special Revenue	2,284,618	351,974	637,964	1,646,653	1,290,844	993,774	27.9%
1162	Sheriff's Grant Fund	660,716	17,816	233,188	427,529	277,216	383,500	35.3%
1201	Assessor Revolving Fee	107,186	0	0	107,186	0	107,186	0.0%
1231	Juvenile Probation Fee	57,591	4,206	17,394	40,198	25,944	31,648	30.2%
1233	Juvenile Grant Fund	361,016	15,094	95,545	265,471	109,826	251,190	26.5%
1240	Planning Commission Fee	581,793	32,094	150,385	431,408	176,450	405,343	25.8%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	754,868	0	198,343	556,525	236,615	518,253	26.3%
1260	Community Service Fee	268,452	3,080	48,359	220,092	107,605	160,847	18.0%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	233,952	17,328	83,244	150,709	93,179	140,774	35.6%
1282	Mental Health Court Fund	21,753	271	2,964	18,789	16,516	5,237	13.6%
1290	Shine Program	432,196	21,355	105,899	326,298	117,342	314,855	24.5%
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	645,185	2,905,098	151,438,108	14,322,778	140,020,428	1.9%
Total		\$196,858,192	\$3,703,837	\$17,983,185	\$178,875,007	\$36,187,387	\$160,670,805	9.1%

Year elapsed = 42%

Debt Service Fund Expenditures 10 Year History



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

Employees

FT	PT	Dept	General Fund	Salaries	Benefits	Travel	M&O	Capital	Total
		110	General Government	\$ 100.00	\$ 30.61	\$ -	\$ 3,740,055.82	\$ -	\$ 3,740,186.43
3		120	County Commissioners	30,659.37	9,895.62	2,100.00	120.00	-	42,774.99
27	2	130	Assessor	175,087.02	73,229.28	1,699.16	4,418.62	238.22	254,672.30
51		140	Assessor Revaluation	280,854.87	126,548.55	16,113.70	13,395.13	404.82	437,317.07
13		150	Treasurer	63,276.46	18,511.46	500.00	7,011.20	219.54	89,518.66
135	2	160	Court Clerk	729,947.63	290,734.90	1,250.00	27,476.66	-	1,049,409.19
19		170	County Clerk	188,748.75	62,263.34	-	8,236.12	-	259,248.21
		180	Excise & Equalization	225.00	17.22	-	-	-	242.22
		190	County Audit	-	-	-	80,361.03	296.93	80,657.96
		200	District Attorney-State	-	-	-	-	-	-
		210	District Attorney -County	-	-	-	-	-	-
		230	Public Defender	-	-	-	7,354.50	-	7,354.50
6		240	Purchasing	28,983.22	14,204.59	390.00	724.92	138.71	44,441.44
15	16	250	Election Board	153,618.73	38,524.18	102.50	8,095.47	422.56	200,763.44
5		260	BOCC HR/Health & Safety	32,453.87	15,094.83	-	1,908.43	128.19	49,585.32
3		265	Employee Benefits Dept	27,455.34	10,904.01	-	611.36	104.78	39,075.49
22		270	IT Department	125,366.73	59,655.29	-	133,842.23	6,451.99	325,316.24
19		280	Facilities Management	87,334.15	35,656.35	-	18,552.79	2,315.02	143,858.31
		285	Facilities-Custodial	-	-	-	34,114.44	-	34,114.44
2		300	Planning Commission	15,581.50	5,857.03	-	120.00	-	21,558.53
15		301	Court Services	59,147.26	31,743.18	-	180.00	-	91,070.44
173		518	Sheriff Law Enforcement	819,534.44	397,506.13	-	106,723.95	-	1,323,764.52
102	1	525	Juvenile Detention	429,854.23	190,757.46	-	52,513.28	585.62	673,710.59
24		526	Juvenile Bureau	130,934.33	63,647.13	480.00	14,062.77	410.16	209,534.39
4		550	Emergency Management	25,671.86	10,809.97	-	3,990.12	-	40,471.95
16	2	610	Social Services	84,259.93	32,403.41	-	62,905.59	-	179,568.93
		710	Free Fair	-	-	-	10,946.29	-	10,946.29
3	1	910	District 1	26,899.26	11,197.81	-	11,317.06	198.26	49,612.39
2	1	920	District 2	10,126.66	4,580.11	-	1,988.84	146.39	16,842.00
3		930	District 3	20,701.80	8,846.58	572.88	4,227.68	-	34,348.94
5		940	County Engineer	31,067.13	8,996.14	80.00	2,757.71	2,346.88	45,247.86
		950	Economic Development	-	-	-	-	-	-
		993	Self Insurance Supplement	-	-	-	-	-	-
667	25		Total General Fund	\$ 3,577,889.54	\$ 1,521,615.18	\$ 23,288.24	\$ 4,358,012.01	\$ 14,408.07	\$ 9,495,213.04

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
25		1110	Highway Cash-District 1	\$ 120,667.37	\$ 68,328.94	\$ 65.31	\$ 178,098.33	\$ 182.13	\$ 367,342.08
27		1110	Highway Cash-District 2	143,889.89	65,561.35	-	799,340.92	5,628.11	1,014,420.27
29		1110	Highway Cash-District 3	163,498.48	80,697.12	-	135,821.66	10,127.94	390,145.20
		1111	CBRI Fund	-	-	-	13,134.67	-	13,134.67
25		1130	Resale Property Fund	152,584.60	65,502.57	4,242.39	24,759.45	14,775.22	261,864.23
		1140	Treasurer Mortgage Fee Fund	-	-	-	614.08	570.60	1,184.68
3		1150	County Clerk Lien Fee Fund	23,331.82	10,387.12	-	2,910.93	16,180.80	52,810.67
8		1151	UCC Central Filing Fund	46,027.98	15,682.19	-	8,362.92	817.73	70,890.82
13	1	1152	Records Preservation Fund	72,698.78	28,484.57	-	14,644.00	1,953.92	117,781.27
37		1160	Sheriff Serv Fee Fund	169,094.03	74,128.93	-	62,637.13	-	305,860.09
1		1161	Sheriff Special Revenue Fund	5,397.91	1,920.56	8,865.26	242,961.91	92,828.62	351,974.26
2		1162	Sheriff Grant Fund	13,578.17	4,237.87	-	-	-	17,816.04
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,206.25	-	4,206.25
3		1233	Juvenile - Title IV-E	11,067.00	3,906.51	-	120.00	-	15,093.51
3	3	1240	Planning Commission Fee Fu	19,453.22	6,979.63	3,906.98	1,753.78	-	32,093.61
		1250	Local Emergency Planning Co	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	-	-	-
		1260	Community Service Fee	-	-	-	2,331.46	748.86	3,080.32
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	11,325.00	4,821.80	-	1,181.13	-	17,327.93
		1282	Mental Health Court Fund	-	-	-	270.90	-	270.90
2	2	1290	SHINE Program Fund	7,743.95	3,071.88	-	10,539.01	-	21,354.84
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
		1400	Special Projects Fund (CARE)	-	-	-	-	-	-
		1405	Emergency Rental Assistance	-	-	-	-	-	-
		1410	Election Bd-COVID Grant	-	-	-	-	-	-
		1415	American Rescue Plan 2021	-	-	-	645,185.00	-	645,185.00
181	6		Total Special Revenue Fund	\$ 960,358.20	\$ 433,711.04	\$ 17,079.94	\$ 2,148,873.53	\$ 143,813.93	\$ 3,703,836.64

848	31		Total	\$ 4,538,247.74	\$ 1,955,326.22	\$ 40,368.18	\$ 6,506,885.54	\$ 158,222.00	\$ 13,199,049.68
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Category % of Total 34.4% 14.8%**23** 0.3% 49.3% 1.2% 100.0%