

Oklahoma County
Monthly Financial Report
For Period Ending December 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		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**

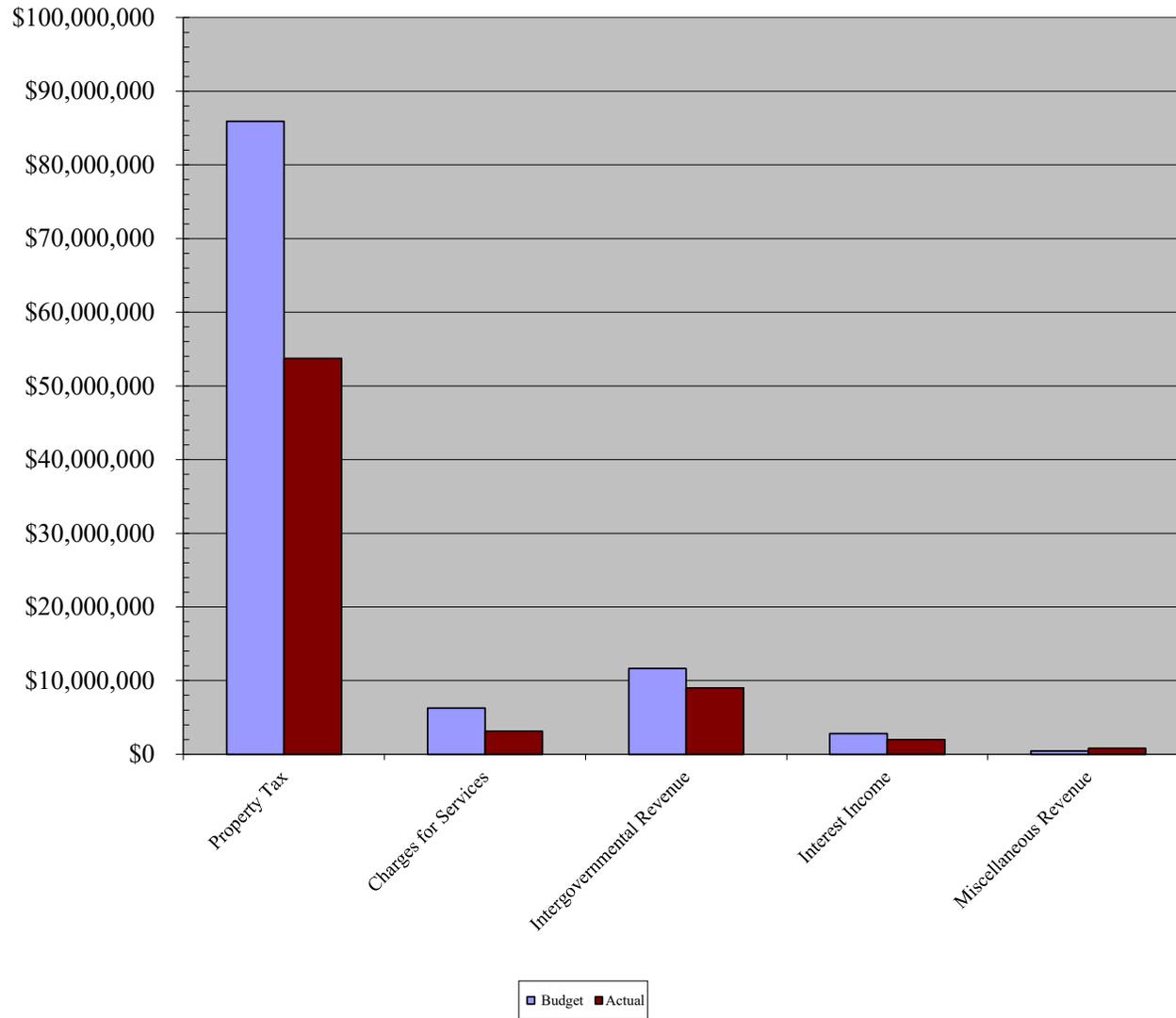
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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 December 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	\$ -		
Revenue:					
Property Tax	\$ 85,929,375	\$ 53,724,772	\$ (32,204,603)	62.5%	52.5%
Charges for Services	6,284,463	3,116,384	(3,168,079)	49.6%	85.2%
Intergovernmental Revenue	11,645,341	8,986,513	(2,658,829)	77.2%	71.5%
Interest Income	2,800,000	2,005,289	(794,711)	71.6%	9.6%
Miscellaneous Revenue	447,116	796,115	348,999	178.1%	136.5%
Total Revenue	\$ 107,106,296	\$ 68,629,073	\$ (38,477,222)	64.1%	56.7%
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	\$ 51,857,404	\$ (62,199,312)	45.5%	44.0%
Prior Budget Year Expenditures	5,660,235	4,309,001	(1,351,234)	76.1%	90.7%
Total Expenditures	\$ 119,716,951	\$ 56,166,405	\$ (63,550,546)		
Cash Balance*	\$ (0)	\$ 55,008,323	\$ 55,008,323		

* 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 December 31, 2022**



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

	For the Month Ending December 31, 2022			
	22-23 December Actual	21-22 December Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 14,425,678	\$ 7,529,028	\$ 6,896,650	91.6%
Revenue:				
Property Tax	\$ 46,457,902	\$ 38,656,519	\$ 7,801,383	20.2%
Charges for Services	518,625	507,402	11,224	2.2%
Intergovernmental Revenue	2,068,361	2,009,862	58,499	2.9%
Interest Income	530,985	1,492	529,492	35481.2%
Miscellaneous Revenue	97,174	57,746	39,429	68.3%
Total Revenue	<u>\$ 49,673,046</u>	<u>\$ 41,233,020</u>	<u>\$ 8,440,026</u>	<u>20.5%</u>
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	(1,296,000)	1,296,000	
22-23 Expenditures	\$ 9,031,108	\$ 8,273,584	\$ 757,524	9.2%
Prior Budget Year Expenditures	59,293	27,224	32,069	
Total Expenditures	<u>\$ 9,090,401</u>	<u>\$ 8,300,808</u>	<u>\$ 789,592</u>	<u>9.5%</u>
Ending Cash Balance	<u><u>\$ 55,008,323</u></u>	<u><u>\$ 39,165,239</u></u>	<u><u>\$ 15,843,084</u></u>	<u><u>40.5%</u></u>

	For the Year to Date Period Ending December 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%
	\$ 53,724,772	\$ 42,429,877	\$ 11,294,895	26.6%
	3,116,384	4,198,578	(1,082,194)	-25.8%
	8,986,513	8,799,263	187,250	2.1%
	2,005,289	9,561	1,995,728	20873.2%
	796,115	428,993	367,122	85.6%
	<u>\$ 68,629,073</u>	<u>\$ 55,866,273</u>	<u>\$ 12,762,801</u>	<u>22.8%</u>
	\$ 27,500,000	\$ 20,000,000	\$ 7,500,000	
	-	-	-	
	-	-	-	
	(3,810,000)	(3,621,000)	(189,000)	5.2%
	\$ 51,857,404	\$ 46,600,198	\$ 5,257,206	11.3%
	4,309,001	6,016,496	(1,707,496)	-28.4%
	<u>\$ 56,166,405</u>	<u>\$ 52,616,694</u>	<u>\$ 3,549,711</u>	<u>6.7%</u>
	<u><u>\$ 55,008,323</u></u>	<u><u>\$ 39,165,239</u></u>	<u><u>\$ 15,843,084</u></u>	<u><u>40.5%</u></u>

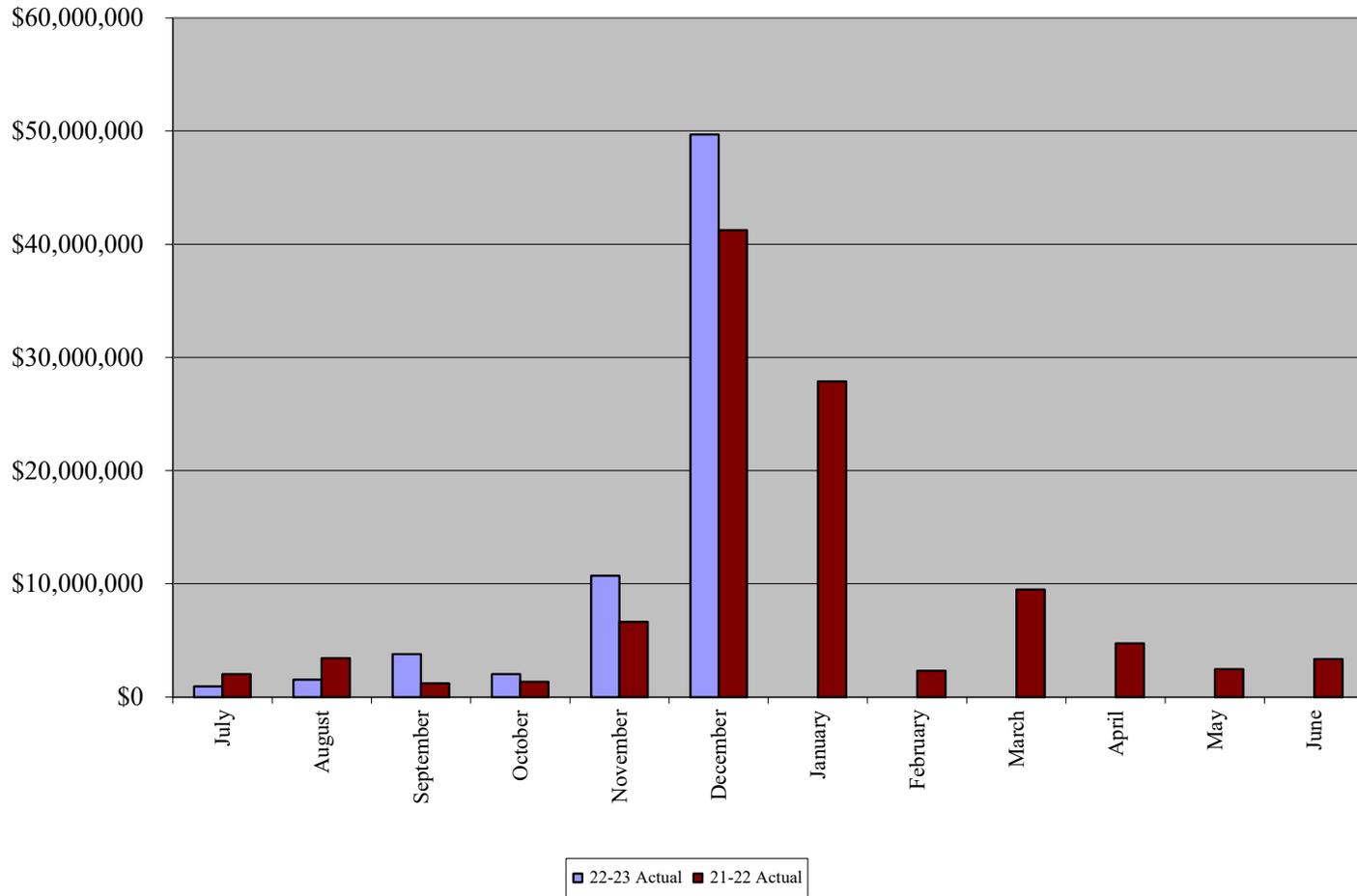
Note 1.)

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

	22-23 December Actual	21-22 December Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	(600,000)	600,000
	-	(540,000)	540,000
	-	(156,000)	156,000
	-	-	-
	<u>\$ -</u>	<u>\$ (1,296,000)</u>	<u>\$ 1,296,000</u>

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ (300,000)	\$ (300,000)	\$ -
	(3,400,000)	(2,600,000)	(800,000)
	-	(540,000)	540,000
	(110,000)	(181,000)	71,000
	-	-	-
	<u>\$ (3,810,000)</u>	<u>\$ (3,621,000)</u>	<u>\$ (189,000)</u>

General Fund Actual Revenue December 31, 2022

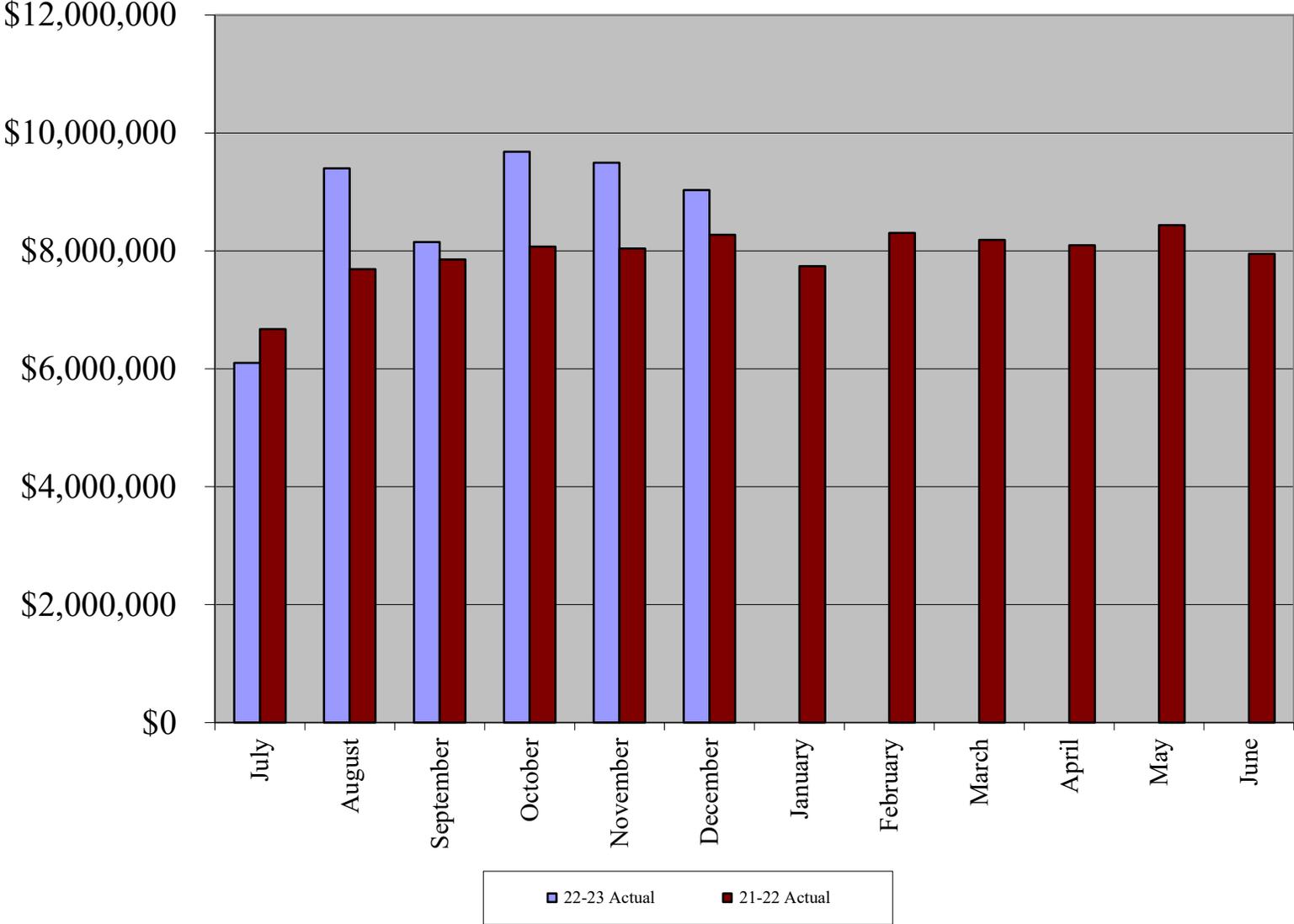


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	December 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	\$ 3,298,459	\$ 20,060,374	\$ 19,477,950	\$ 28,921,943	\$ 10,616,381	50.7%	49.0%
120	County Commissioners	513,842	-	513,842	42,763	244,361	269,481	244,361	269,481	47.6%	47.5%
130	Assessor	3,563,218	191,005	3,754,223	322,354	1,511,998	2,242,225	1,696,017	2,058,206	40.3%	43.5%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	477,419	2,820,565	3,867,498	3,285,204	3,402,859	42.2%	43.2%
150	Treasurer	1,091,111	49,621	1,140,732	101,909	507,965	632,767	608,789	531,943	44.5%	42.8%
160	Court Clerk	10,759,586	684,160	11,443,746	915,629	5,395,067	6,048,679	5,443,822	5,999,924	47.1%	44.8%
170	County Clerk	2,725,089	136,609	2,861,698	210,762	1,333,201	1,528,497	1,386,954	1,474,744	46.6%	48.7%
180	Excise & Equalization Bds	44,957	-	44,957	(6,555)	(1,103)	46,060	(511)	45,468	-2.5%	16.2%
190	County Audit	777,208	53,036	830,244	58,122	160,601	669,643	545,953	284,291	19.3%	24.4%
200	District Attorney-State	150,000	200,000	350,000	17,989	59,783	290,217	121,984	228,016	17.1%	25.5%
210	District Attorney-County	71,898	-	71,898	4,629	21,135	50,763	40,624	31,274	29.4%	32.8%
230	Public Defender	65,670	12,000	77,670	559	12,873	64,797	31,053	46,617	16.6%	30.2%
240	Purchasing	483,624	95,370	578,994	40,954	240,157	338,837	250,830	328,164	41.5%	45.6%
250	Election Board	1,876,041	118,520	1,994,561	143,198	878,032	1,116,529	917,941	1,076,620	44.0%	36.6%
260	BOCC HR/Health & SAG	830,918	52,498	883,416	47,993	289,379	594,037	304,669	578,747	32.8%	42.3%
265	Employee Benefits Dept	407,536	26,197	433,733	34,719	204,126	229,607	208,428	225,305	47.1%	46.7%
270	IT Department	4,661,794	152,158	4,813,952	529,120	2,010,444	2,803,508	3,244,149	1,569,803	41.8%	44.6%
280	Facilities Management	2,126,905	110,019	2,236,924	144,730	852,429	1,384,495	1,031,577	1,205,347	38.1%	37.5%
285	Facilities Mgmt-Custodial	313,000	-	313,000	10,429	78,368	234,632	220,050	92,950	25.0%	24.8%
300	Planning Commission	246,705	17,846	264,551	21,213	112,843	151,708	112,843	151,708	42.7%	48.1%
301	Court Services	1,047,800	67,133	1,114,933	90,854	521,638	593,295	521,638	593,295	46.8%	46.0%
518	Sheriff-Law Enforcement	13,074,192	1,330,520	14,404,712	1,272,502	7,238,672	7,166,040	7,311,457	7,093,255	50.3%	47.3%
525	Juvenile Detention	7,471,660	503,679	7,975,339	673,631	3,751,679	4,223,660	3,950,099	4,025,240	47.0%	41.0%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	211,842	1,171,884	1,515,393	1,245,747	1,441,530	43.6%	41.4%
550	Emergency Management	618,659	117,127	735,786	40,692	238,670	497,116	415,546	320,240	32.4%	34.5%
610	Social Services	2,269,811	83,297	2,353,108	193,604	1,025,543	1,327,565	1,391,934	961,174	43.6%	38.1%
710	Free Fair	67,238	-	67,238	-	40,106	27,132	44,871	22,367	59.6%	52.8%
910	District 1	596,790	18,545	615,335	40,776	210,510	404,825	274,926	340,409	34.2%	39.5%
920	District 2	334,823	35,140	369,963	17,216	122,633	247,330	130,475	239,488	33.1%	23.5%
930	District 3	570,084	16,168	586,252	32,539	214,960	371,292	223,195	363,057	36.7%	39.3%
940	County Engineer	593,713	39,849	633,562	41,057	231,612	401,950	246,591	386,971	36.6%	40.7%
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	\$ 9,031,108	\$ 51,857,404	\$ 62,199,312	\$ 64,870,059	\$ 49,186,657	45.5%	44.0%

Year elapsed = 50.0%

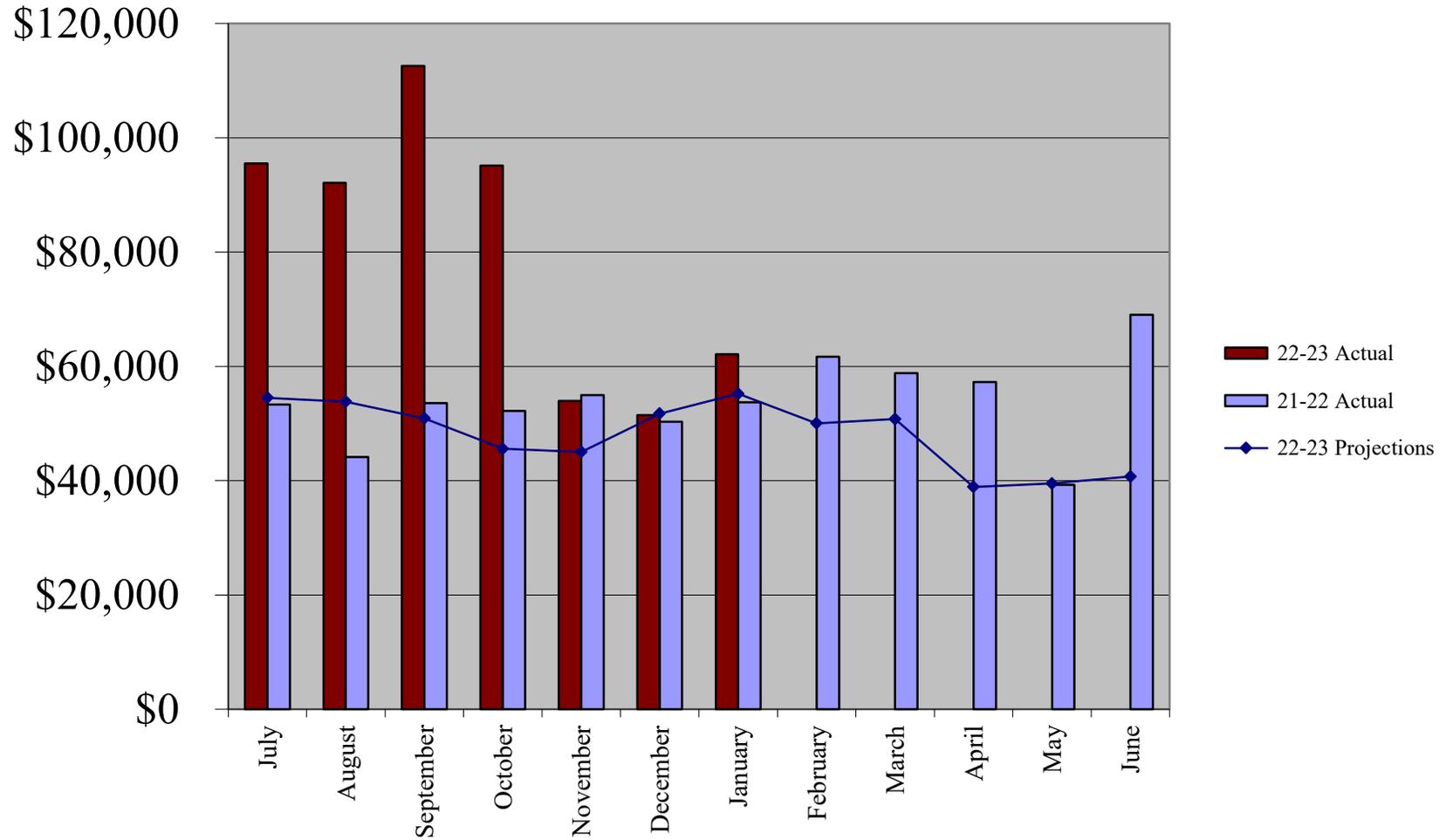
General Fund Actual Expenditures



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

<u>Account Description</u>	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	YTD Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 600	\$ 600	\$ 600
52010 FICA - Retirement Board Members	392		100	100	292
52032 Retirement paid by General Fund	4,600	3,827	-	3,827	773
Total Salaries and Benefits	\$ 6,192	\$ 3,827	\$ 700	\$ 4,526	\$ 1,666
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 244,709	\$ 405,291	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	165,205	184,795	350,000	-
54024 Sewer and Water(City of OKC)	75,000	56,735	21,065	77,800	(2,800)
54022 Natural Gas(ONG)	15,000	11,490	3,510	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 478,140	\$ 614,660	\$ 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	13,212	8,841	22,053	19,947
54045 Metro Parking Garage-Judges parking	1,380	804	576	1,380	-
54102 PBA Leases-County Departments	1,026,060	495,695	500,923	996,618	29,442
54103 Storage Court Clerk Building Lease	381,096	190,548	190,548	381,096	-
54109/540 Postage Machine and Postage	8,500	1,035	11,500	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 359,719	\$ 359,718	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	816,371	35,013	851,384	(86,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	400,000	165,658	134,342	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	5,654,332	16,767,668	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	16,139	3,861	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,350	6,922	12,702	19,624	(13,274)
Other Operating Subtotal	\$ 38,403,434	\$ 8,378,012	\$ 19,410,650	\$ 27,788,662	\$ 10,614,772
Total Maintenance and Operations - 54000	\$ 39,530,707	\$ 8,856,552	\$ 20,059,675	\$ 28,916,227	\$ 10,614,480
<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	\$ 8,861,569	\$ 20,060,374	\$ 28,921,943	\$ 10,616,381

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
December 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	1,991,564	2,261,702	4,253,265	62,718
Employer Premiums	18,922,512	9,006,241	9,085,446	18,091,687	(830,825)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	1,640,015	1,859,985	3,500,000	1,000,000
ARPA/Cares Reimb	1,008,441	1,732,231	528,137	2,260,368	1,251,926
Refunds/Rebates/Interest	427,582	65,996	361,586	427,582	-
Total Resources	\$ 31,226,285	\$ 18,916,165	\$ 11,347,148	\$ 33,013,020	\$ 1,786,734
Expenses					
Medical Claims	\$ 15,326,093	\$ 9,796,097	\$ 9,796,097	\$ 19,592,193	\$ 4,266,100
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	5,162,636	5,162,636	10,325,272	1,114,950
Dental Claims	1,435,376	606,234	848,727	1,454,961	19,585
Vision Claims	203,997	87,603	87,603	175,206	(28,791)
County Pharmacy	305,000	144,077	144,077	288,155	(16,845)
Employee Assistance Program	21,393	10,696	10,696	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	589,854	589,854	1,179,708	34,188
Total Claims	\$ 27,647,701	\$ 16,397,197	\$ 16,639,691	\$ 33,036,888	\$ 5,389,186
Administration Fees & Other	913,463	514,376	492,876	1,007,253	93,790
Life/AD&D Premiums	375,081	185,885	185,885	371,771	(3,310)
Stop Loss Premiums	1,383,107	600,038	600,038	1,200,076	(183,031)
Total Admin/Premiums	\$ 2,671,650	\$ 1,300,299	\$ 1,278,799	\$ 2,579,099	\$ (92,551)
Total Expenses	\$ 30,319,352	\$ 17,697,497	\$ 17,918,490	\$ 35,615,987	\$ 5,296,635
Ending Cash Balance	\$ 906,935	\$ 1,218,668	\$ (6,571,342)	\$ (2,602,967)	\$ (3,509,901)

Cash Balance-One Year Ago

\$ 1,982,862

Notes:

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

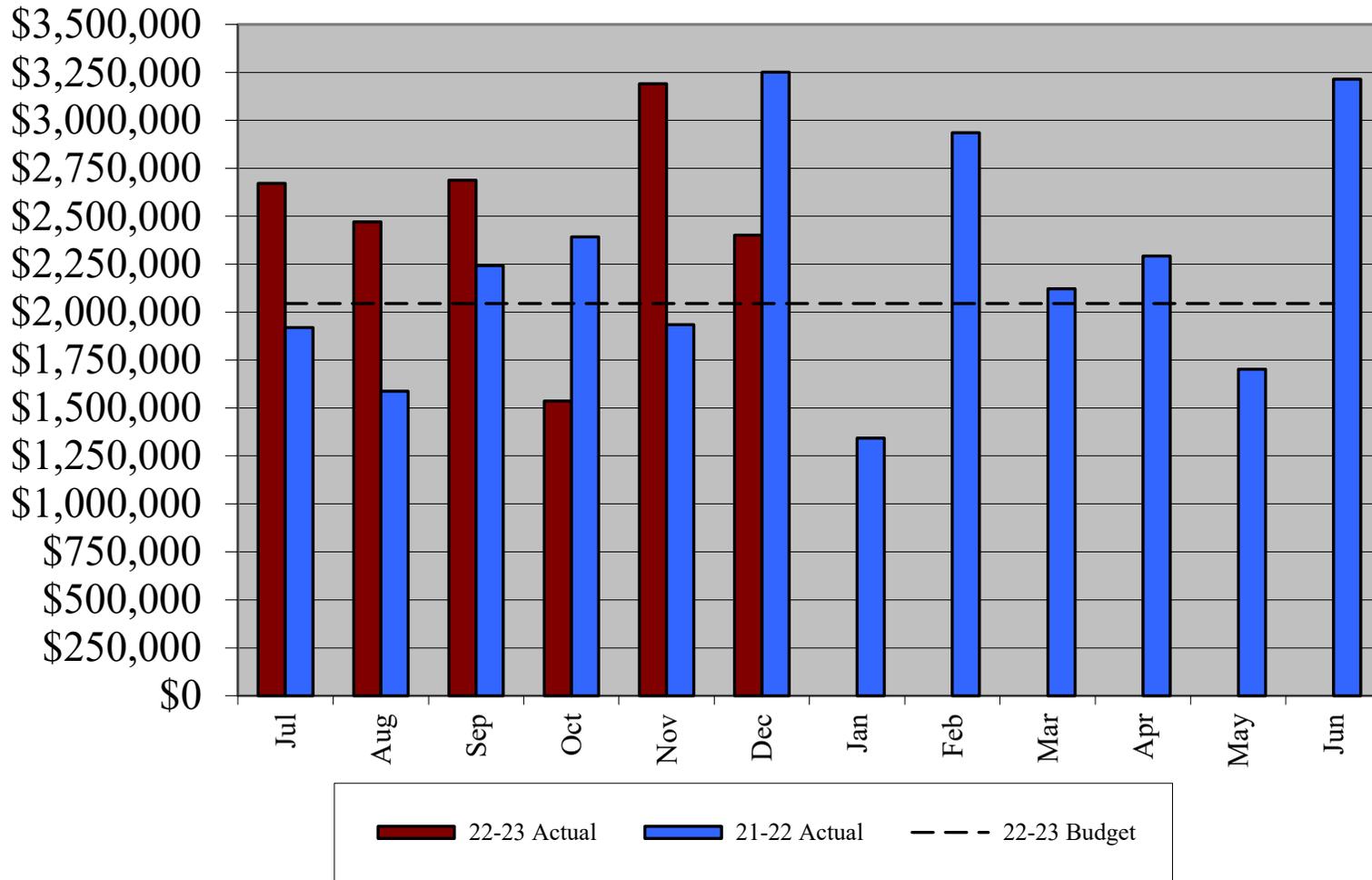
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 1,494,000	\$1,632,683	\$ 2,188,307 (July)
Prescription Drug Claims	\$767,527	907,551	\$860,439	\$ 1,392,204 (November)
Total	\$2,044,701	\$2,401,551	\$2,493,122	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$2,147,565	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$1,103,074	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$3,250,639	\$2,225,922	

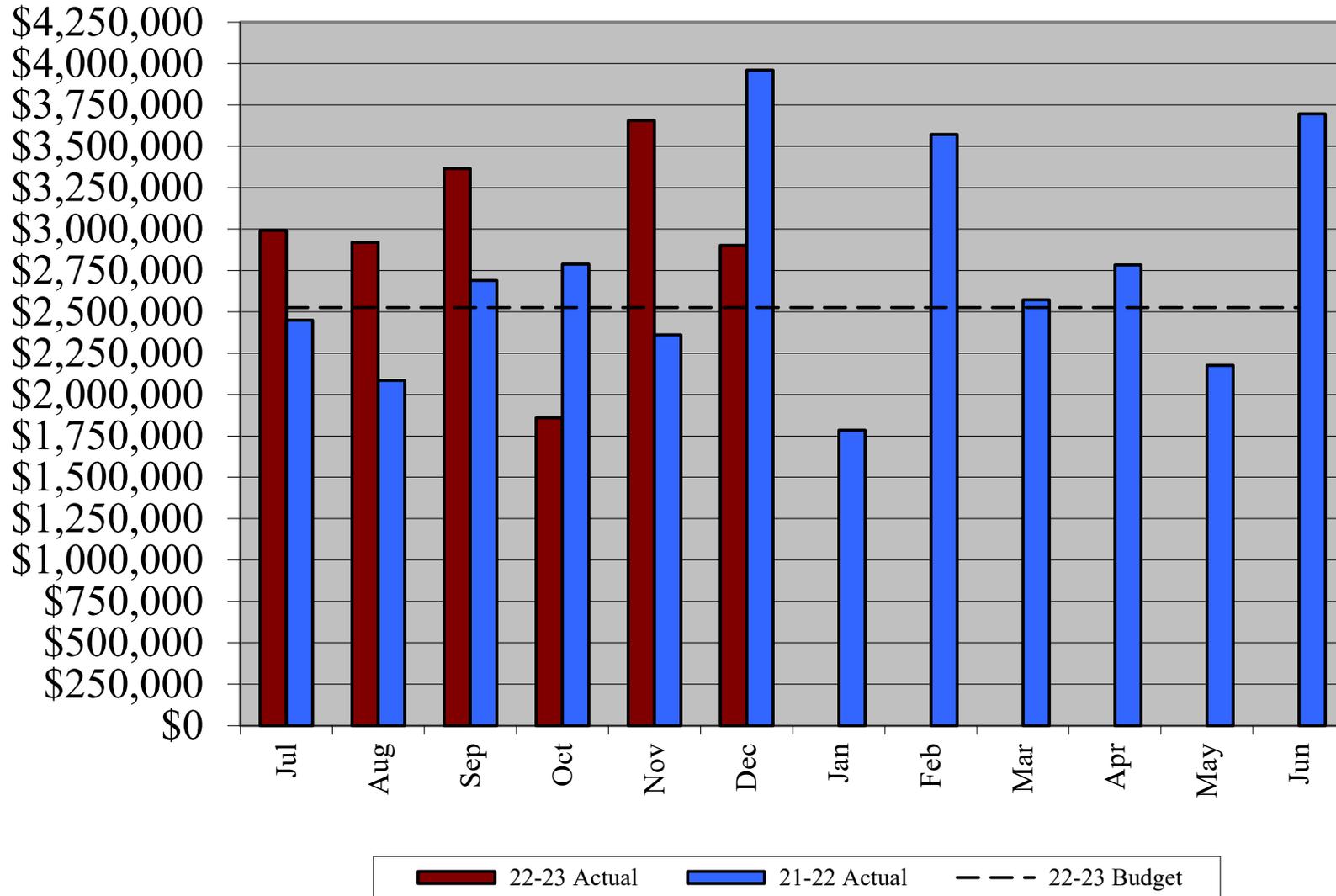
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	December		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	\$ 2,600,000	\$ 800,000	30.8%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	9,006,241	8,374,548	631,693	8%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	1,991,564	1,941,341	50,223	2.6%
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%	65,996	107,606	(41,610)	-38.7%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	1,732,231	1,065,054	667,177	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 18,916,165	\$ 18,320,246	\$ 595,919	3.3%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 9,796,097	\$ 8,624,703	\$ 1,171,394	13.6%
Medical claims covered by Stop Loss	-	518,685	(518,685)		-	417,134	(417,134)	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	5,162,636	4,493,687	668,949	14.9%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	606,234	624,328	(18,095)	-2.9%
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%	144,077	149,456	(5,378)	-3.6%
Employee Assistance Program	21,393	21,393	(0)	0.0%	10,696	10,696	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	589,854	535,773	54,081	10.1%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	296	(296)	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 16,397,197	\$ 14,954,917	\$ 1,442,280	9.6%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	514,376	545,622	(31,246)	-5.7%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	185,885	185,939	(54)	0.0%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	600,038	650,906	(50,868)	-7.8%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 1,300,299	\$ 1,382,467	\$ (82,167)	-5.9%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 17,697,497	\$ 16,337,384	\$ 1,360,113	8.3%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ 1,218,668	\$ 1,982,862	\$ (764,194)	-38.5%

Total Employee Benefits Expenses



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

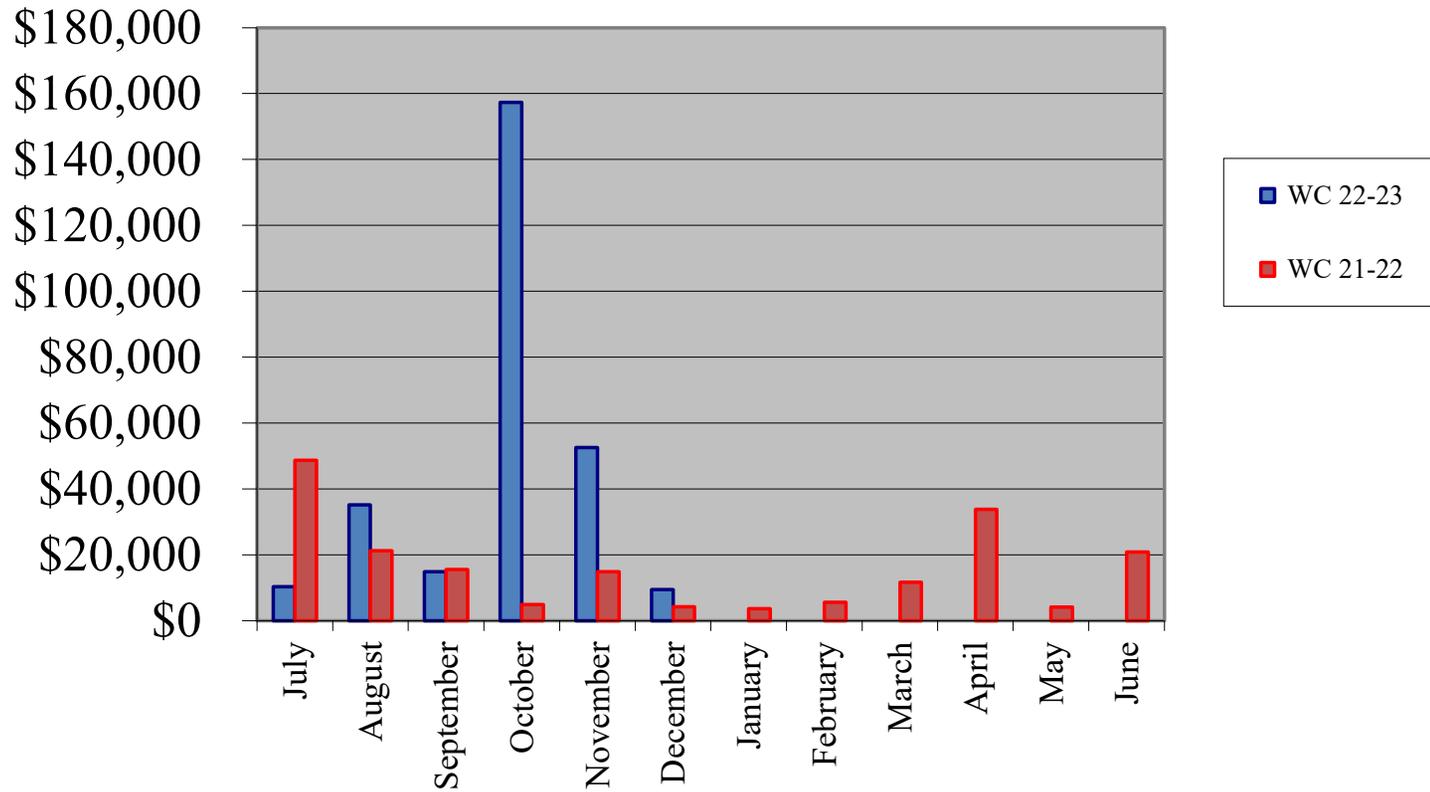
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	722.79	(36,799)
Transfers/Supplements	375,000	-	(375,000)
			-
Total Sources	\$ 1,009,642	\$ 585,638	\$ (424,004)
Expenditures:			
Claims	\$ 350,000	\$ 279,651	(70,349)
Stop loss/Admin Fees	215,002	190,346	(24,656)
Total Expenditures	\$ 565,002	\$ 469,997	\$ (95,005)
Ending Cash Balance	\$ 444,642	\$ 115,640	\$ (329,000)
Cash Balance-One Year Ago	\$ 725,079		

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	\$ 231,201		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2022-2023

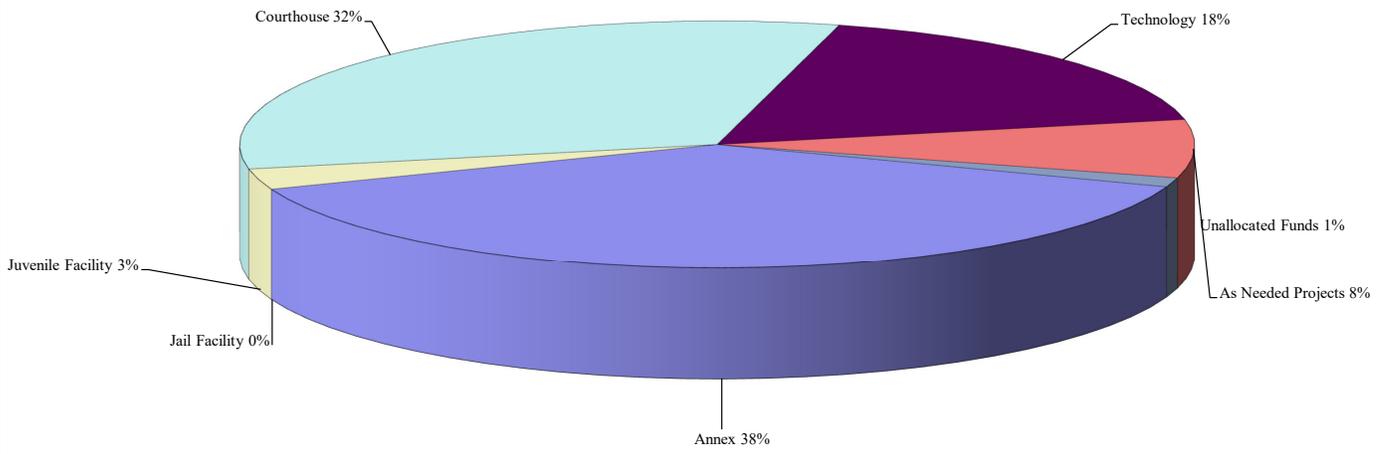
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	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	224,184	1,905,025	2,380,968	98,877	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	-			-	-	
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			95,922				95,922	
Total Ongoing Budgeted Capital Projects			\$ 7,979,129	\$ 1,708,431	\$ 2,387,346	\$ 5,113,275	\$ 1,157,423.24	

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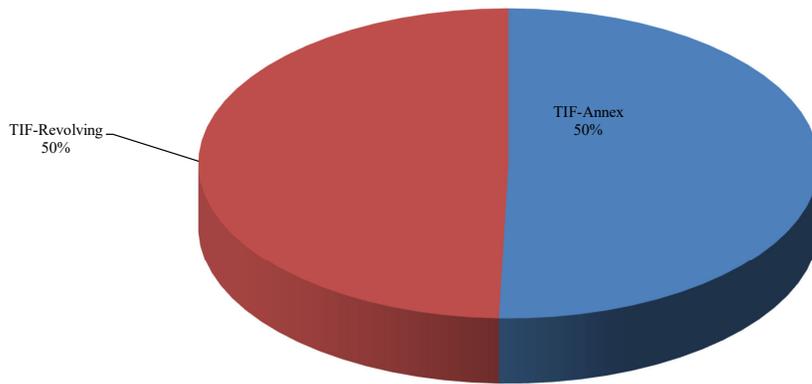
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,615,511	\$ 397,264	\$ 681,560	\$ 5,051,385	166,862	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		\$ 19,601,028	\$ 2,248,288	\$ 3,080,971	\$ 13,634,190	\$ 3,718,550	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 3,981,182
Exempt Manufacturing Tax	12,131
Miscellaneous Property Tax	801
Interest Income	10,912
Total Revenue	\$ 4,005,026

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)

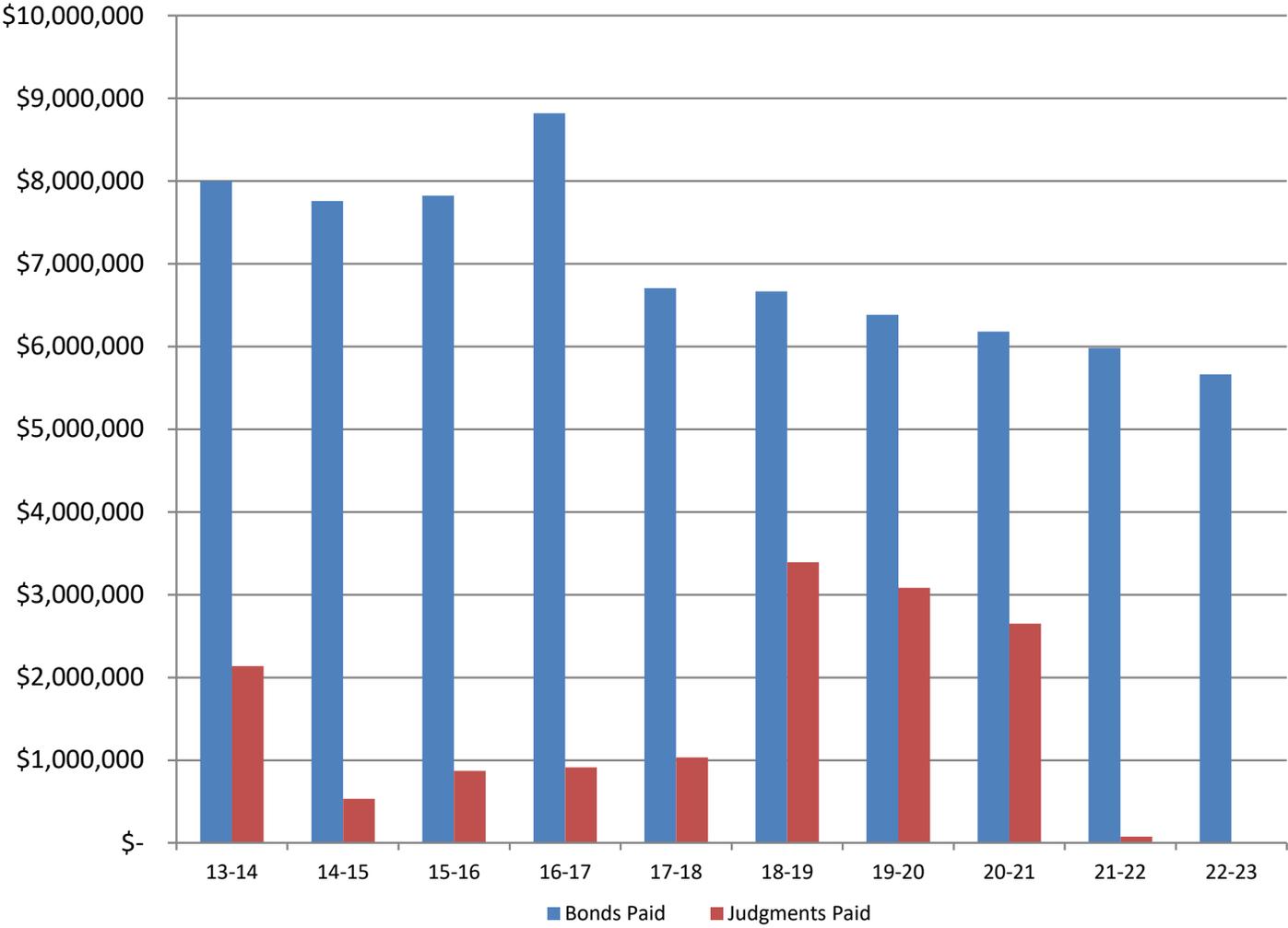
Transfer In \$ -

Ending Cash Balance **\$ 4,326,515**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (56,420,000)	\$ 4,250,000
20,773,436	(20,370,786)	402,650
\$ 81,443,436	\$ (76,790,786)	\$ 4,652,650
\$ 10,000,000	\$ (7,500,000)	\$ 2,500,000
1,100,000	(1,050,000)	50,000
\$ 11,100,000	\$ (8,550,000)	\$ 2,550,000
\$ 70,670,000	\$ (63,920,000)	\$ 6,750,000
21,873,436	(21,420,786)	452,650
\$ 92,543,436	\$ (85,340,786)	\$ 7,202,650

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

Debt Service Fund Expenditures 10 Year History

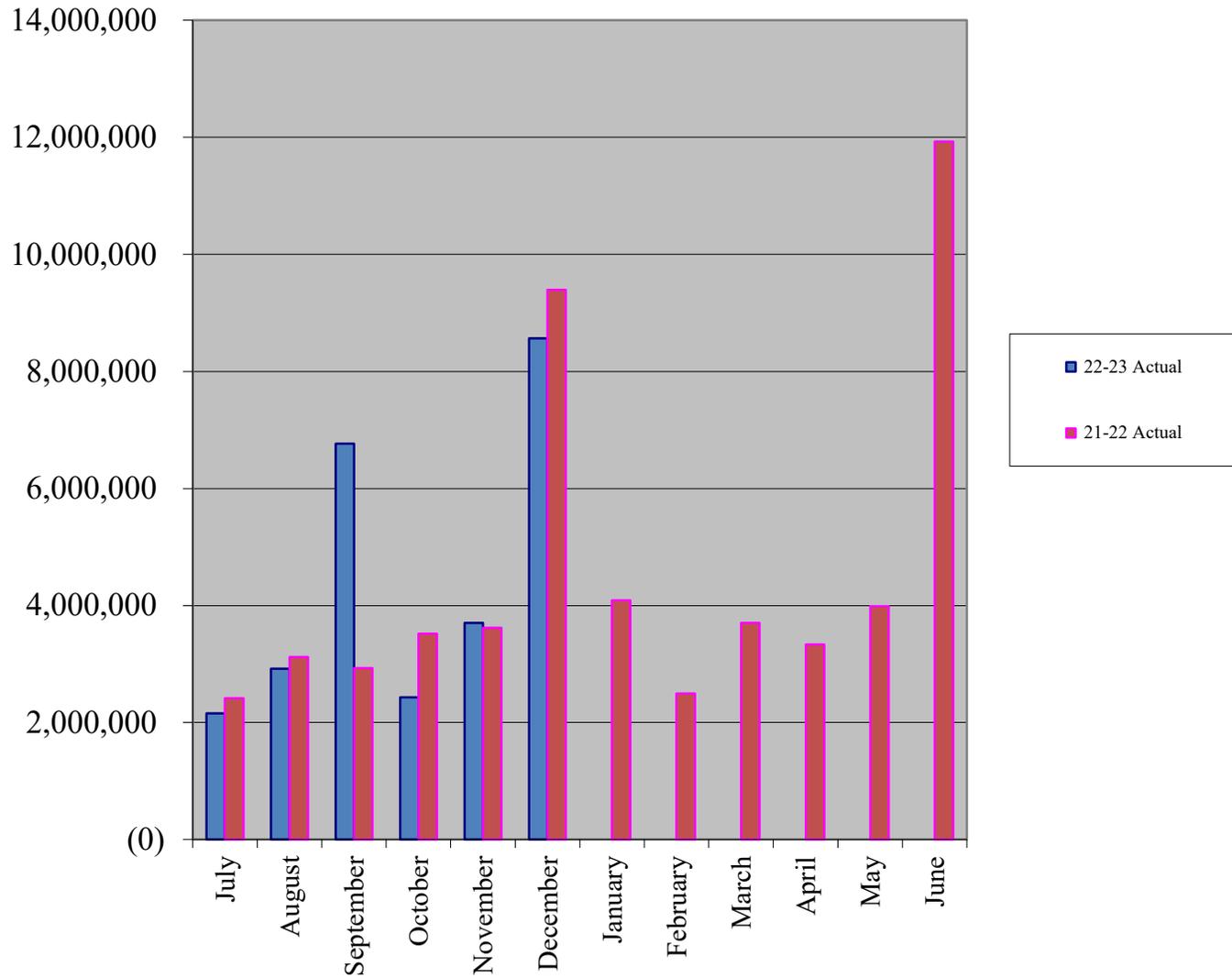


Special Revenue Funds
Status Report

Fund	Department	2022-2023 Appropriations	December 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	\$7,273,388	\$300,476	\$3,814,797	\$3,458,591	\$4,404,684	\$2,868,704	52.4%
1110	Highway Cash-Dist #2	9,390,352	322,954	3,351,746	6,038,606	5,685,570	3,704,782	35.7%
1110	Highway Cash-Dist #3	5,334,540	355,478	2,594,660	2,739,880	2,893,471	2,441,069	48.6%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	4,156,622	35,491	320,015	3,836,607	1,540,492	2,616,130	7.7%
1130	Resale Property	5,402,972	333,314	1,773,386	3,629,586	2,562,403	2,840,569	32.8%
1140	Treasurer Mortgage Fee	405,278	4,108	35,482	369,796	43,229	362,050	8.8%
1150	County Clerk Lien Fee	865,068	40,992	234,298	630,770	352,214	512,854	27.1%
1151	UCC Central Filing Fund	888,512	53,791	346,116	542,396	405,150	483,362	39.0%
1152	Records Mgmt & Preservation	1,703,414	115,144	690,501	1,012,913	710,720	992,694	40.5%
1160	Sheriff Service Fee	2,972,800	317,193	1,792,363	1,180,437	2,011,450	961,349	60.3%
1161	Sheriff Special Revenue	2,307,107	47,066	685,031	1,622,077	1,292,255	1,014,852	29.7%
1162	Sheriff's Grant Fund	717,946	19,645	252,833	465,113	296,044	421,902	35.2%
1201	Assessor Revolving Fee	107,186	0	0	107,186	0	107,186	0.0%
1231	Juvenile Probation Fee	58,869	4,150	18,144	40,726	25,944	32,926	30.8%
1233	Juvenile Grant Fund	361,016	11,341	106,886	254,130	120,967	240,049	29.6%
1240	Planning Commission Fee	604,094	29,180	179,565	424,529	203,747	400,347	29.7%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	769,868	5,432	203,776	566,092	242,916	526,952	26.5%
1260	Community Service Fee	275,884	28,726	77,086	198,798	147,605	128,279	27.9%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	233,952	17,565	100,809	133,143	109,723	124,230	43.1%
1282	Mental Health Court Fund	21,753	3,633	6,597	15,156	16,516	5,237	30.3%
1290	Shine Program	447,900	16,065	121,964	325,936	135,761	312,139	27.2%
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	6,505,105	9,410,203	144,933,003	15,522,366	138,820,840	6.1%
Total		\$199,389,954	\$8,566,851	\$26,546,636	\$172,843,318	\$39,153,606	\$160,236,348	13.3%

Year elapsed = 50%

Special Revenue Actual Expenditures



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	\$ 7.66	\$ -	\$ 3,298,351.30	\$ -	\$ 3,298,458.96
3		120	County Commissioners	30,659.37	9,883.45	2,100.00	120.00	-	42,762.82
27	2	130	Assessor	168,369.32	73,121.16	1,349.68	79,513.53	-	322,353.69
52		140	Assessor Revaluation	266,921.83	120,769.70	7,606.83	81,715.84	404.82	477,419.02
14		150	Treasurer	64,068.71	28,183.32	500.00	8,937.35	219.54	101,908.92
133	2	160	Court Clerk	622,530.52	278,214.39	558.38	14,325.68	-	915,628.97
18		170	County Clerk	149,719.06	55,364.73	-	5,678.13	-	210,761.92
		180	Excise & Equalization	(6,225.00)	(476.25)	-	146.54	-	(6,554.71)
		190	County Audit	-	-	-	57,957.53	164.41	58,121.94
		200	District Attorney-State	-	-	-	16,409.80	1,578.84	17,988.64
		210	District Attorney -County	-	-	-	4,204.53	424.30	4,628.83
		230	Public Defender	-	-	-	558.62	-	558.62
6		240	Purchasing	27,607.85	11,596.72	-	1,611.17	138.71	40,954.45
15	6	250	Election Board	77,084.10	32,754.16	569.38	31,945.72	845.12	143,198.48
5		260	BOCC HR/Health & Safety	31,203.87	14,872.60	-	1,788.20	128.19	47,992.86
3		265	Employee Benefits Dept	23,290.34	10,499.55	-	824.67	104.78	34,719.34
22		270	IT Department	125,700.07	56,505.69	-	328,393.02	18,521.35	529,120.13
19		280	Facilities Management	83,162.10	35,896.04	-	24,890.85	780.84	144,729.83
		285	Facilities-Custodial	-	-	-	10,429.45	-	10,429.45
2		300	Planning Commission	15,252.50	5,840.22	-	120.00	-	21,212.72
15		301	Court Services	59,147.26	31,527.12	-	180.00	-	90,854.38
172		518	Sheriff Law Enforcement	821,503.70	395,523.49	-	55,474.39	-	1,272,501.58
97	1	525	Juvenile Detention	423,321.33	196,985.61	821.60	40,746.53	11,755.53	673,630.60
23		526	Juvenile Bureau	130,383.15	64,276.94	1,301.42	15,516.25	364.69	211,842.45
4		550	Emergency Management	25,671.86	10,728.43	-	2,690.47	1,601.73	40,692.49
16	1	610	Social Services	75,818.68	31,394.82	21.75	85,882.70	485.68	193,603.63
		710	Free Fair	-	-	-	-	-	-
3	1	910	District 1	26,391.89	11,073.16	375.96	985.73	1,949.70	40,776.44
2	1	920	District 2	10,441.66	4,620.67	-	2,006.93	146.39	17,215.65
3		930	District 3	20,201.80	8,779.72	-	3,556.99	-	32,538.51
5		940	County Engineer	30,067.13	8,870.97	125.00	1,574.39	419.89	41,057.38
		950	Economic Development	-	-	-	-	-	-
		993	Self Insurance Supplement	-	-	-	-	-	-
659	14		Total General Fund	\$ 3,302,393.10	\$ 1,496,814.07	\$ 15,330.00	\$ 4,176,536.31	\$ 40,034.51	\$ 9,031,107.99

FT	PT	Fund	Special Revenue Funds	Salaries	Benefits	Travel	M&O	Capital	Total
25		1110	Highway Cash-District 1	\$ 120,667.37	\$ 67,956.99	\$ -	\$ 111,025.64	\$ 826.09	\$ 300,476.09
28		1110	Highway Cash-District 2	161,863.03	70,936.34	-	83,779.44	6,375.09	322,953.90
29		1110	Highway Cash-District 3	155,160.86	79,265.73	-	106,458.73	14,592.51	355,477.83
		1111	CBRI Fund	-	-	-	35,491.19	-	35,491.19
25		1130	Resale Property Fund	144,376.02	62,156.05	500.00	125,534.41	747.70	333,314.18
		1140	Treasurer Mortgage Fee Fund	-	-	-	480.40	3,627.78	4,108.18
3		1150	County Clerk Lien Fee Fund	22,031.82	10,261.84	-	1,313.60	7,385.15	40,992.41
7		1151	UCC Central Filing Fund	35,871.09	13,337.55	-	3,764.99	817.73	53,791.36
13	1	1152	Records Preservation Fund	64,313.79	27,694.96	-	13,104.88	10,030.16	115,143.79
39		1160	Sheriff Serv Fee Fund	177,909.16	77,895.16	-	61,388.53	-	317,192.85
1		1161	Sheriff Special Revenue Fund	5,397.91	1,920.56	2,709.60	30,515.85	6,522.46	47,066.38
2		1162	Sheriff Grant Fund	14,642.50	4,290.70	-	711.88	-	19,645.08
		1201	Assessor Revolving Fee Fund	-	-	-	-	-	-
		1231	Juvenile Probation Fee Fund	-	-	-	4,150.00	-	4,150.00
2		1233	Juvenile - Title IV-E	8,529.21	2,531.37	-	280.00	-	11,340.58
3	2	1240	Planning Commission Fee Fu	17,085.98	6,786.37	2,142.75	3,164.82	-	29,179.92
		1250	Local Emergency Planning Co	-	-	-	-	-	-
		1251	Emergency Mgmt Fund	-	-	-	3,828.75	1,603.73	5,432.48
		1260	Community Service Fee	-	-	-	28,476.84	249.62	28,726.46
		1270	Community Sentencing	-	-	-	-	-	-
3		1280	Drug Court Fund	11,325.00	4,797.46	-	477.46	965.30	17,565.22
		1282	Mental Health Court Fund	-	-	-	2,694.12	939.10	3,633.22
2	1	1290	SHINE Program Fund	6,590.76	2,767.56	-	6,707.07	-	16,065.39
		1300	MIS Special Revenue Fund	-	-	-	-	-	-
		1400	Special Projects Fund (CARE)	-	-	-	-	-	-
		1405	Emergency Rental Assistance	-	-	-	-	-	-
		1410	Election Bd-COVID Grant	-	-	-	-	-	-
		1415	American Rescue Plan 2021	-	-	-	2,973,293.96	3,531,810.88	6,505,104.84
182	4		Total Special Revenue Fund	\$ 945,764.50	\$ 432,598.64	\$ 5,352.35	\$ 3,596,642.56	\$ 3,586,493.30	\$ 8,566,851.35

841	18		Total	\$ 4,248,157.60	\$ 1,929,412.71	\$ 20,682.35	\$ 7,773,178.87	\$ 3,626,527.81	\$ 17,597,959.34
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Category % of Total 24.1% 11.0%**23** 0.1% 44.2% 20.6% 100.0%