

Oklahoma County
Monthly Financial Report
For Period Ending February 28, 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		19,353	533,195	22,209	4.3%
130 Assessor	3,460,534	3,563,218.00	191,005	7,448	3,761,671	301,137	8.7%
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	1,167	1,141,899	50,735	4.6%
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		18,194	83,864	22,144	35.9%
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	(48,983)	834,433	22,611	2.8%
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	8,914	14,413,626	1,564,574	12.2%
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	48,983	418,946	107,429	34.5%
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%
991 Employee Benefits Supplement	-	-	-	-	-	-	#DIV/0!
993 Self Insurance Supplement	-	-	-	-	-	-	#DIV/0!
995 Reserve	2,443,169	1,857,608.00	1,675,075	(1,493,976)	2,038,708	(404,461)	-16.6%
Total Department Budgets	\$ 105,997,326	\$ 107,002,440	\$ 7,054,276	\$ (1,156,900)	\$ 112,899,816	\$ 6,902,490	6.5%
Cash Transfers							
4010 Employee Benefits	\$ 3,600,000	\$ 3,400,000		\$ 860,000	\$ 4,260,000	\$ 660,000	18.3%
4020 Workers Compensation	540,000	375,000			375,000	(165,000)	-30.6%
4030 Self Insurance	181,000	60,000	50,000	296,900	406,900	225,900	124.8%
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	\$ 1,156,900	\$ 7,401,900	\$ 1,980,900	36.5%
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

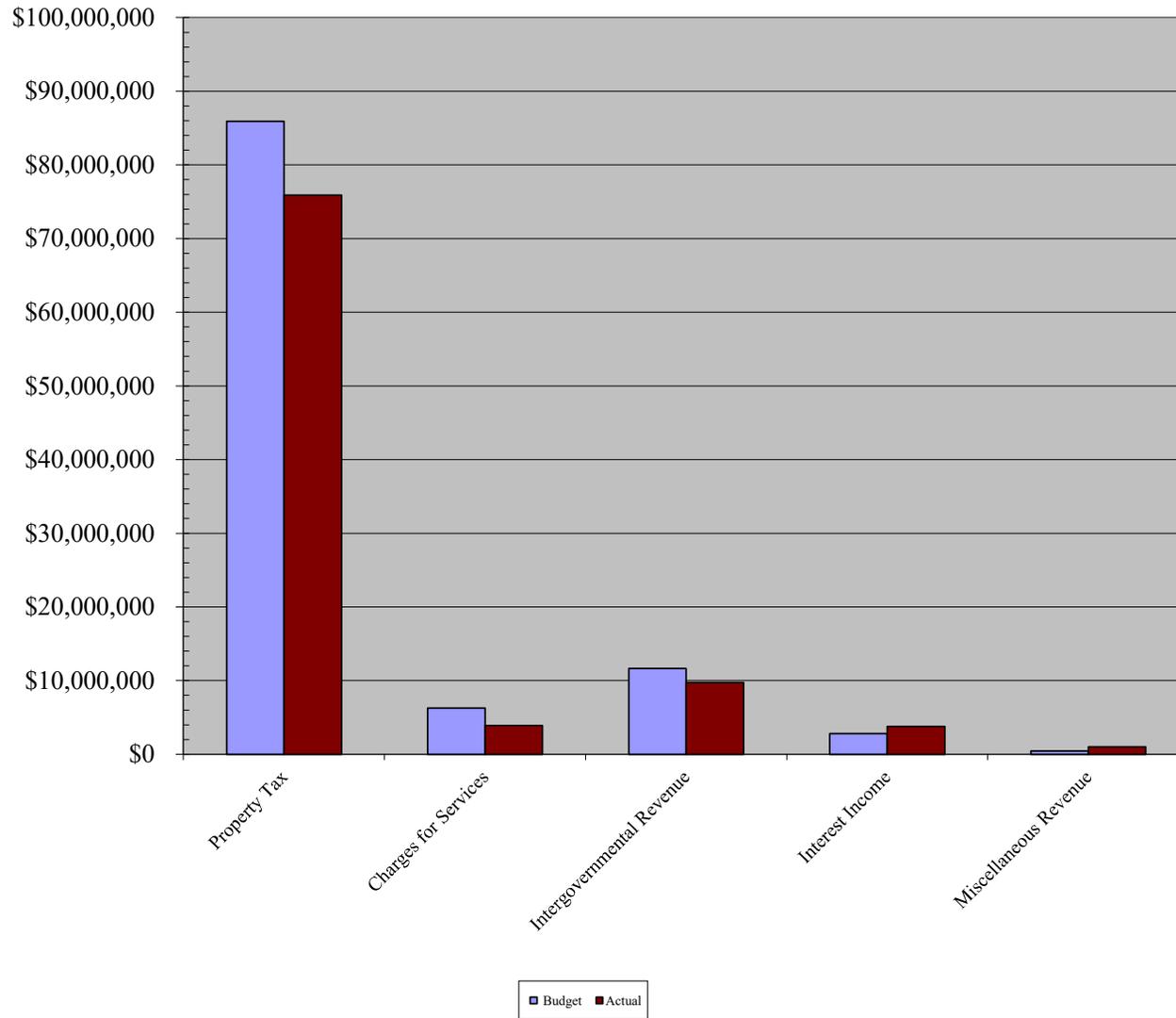
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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
230 Public Defender	To refund moving expenses	\$ (6,193.50)	2023-0550	2/16/2023
- multiple	Elected Officials' Salary & Benefits increase	\$ (36,882.00)	2023-0551	2/16/2023
991 Employee Benefits Supplement	Transfer to Employee Benefits	\$ (860,000.00)	2023-0552	2/16/2023
Total General Fund Reserve		<u>\$ 2,038,707.50</u>		

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending February 28, 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	\$ 75,903,416	\$ (10,025,959)	88.3%	87.7%
Charges for Services	6,284,463	3,885,008	(2,399,455)	61.8%	107.4%
Intergovernmental Revenue	11,645,341	9,735,921	(1,909,421)	83.6%	75.9%
Interest Income	2,800,000	3,789,016	989,016	135.3%	16.1%
Miscellaneous Revenue	447,116	1,018,711	571,595	227.8%	152.2%
Total Revenue	\$ 107,106,296	\$ 94,332,072	\$ (12,774,224)	88.1%	87.4%
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)	(5,401,900)	843,100		
22-23 Expenditures	\$ 114,056,716	\$ 70,758,552	\$ (43,298,164)	62.0%	59.1%
Prior Budget Year Expenditures	5,660,235	4,359,615	(1,300,620)	77.0%	91.2%
Total Expenditures	\$ 119,716,951	\$ 75,118,167	\$ (44,598,783)		
Cash Balance*	\$ (0)	\$ 32,667,660	\$ 32,667,660		

* 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 February 28, 2023



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

	For the Month Ending February 28, 2023				For the Year to Date Period Ending February 28, 2023			
	22-23 February Actual	21-22 February Actual	Increase (Decrease)	% Increase (Decrease)	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 38,269,268	\$ 37,504,760	\$ 764,508	2.0%	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
Revenue:								
Property Tax	\$ 1,620,506	\$ 1,485,336	\$ 135,170	9.1%	\$ 75,903,416	\$ 70,928,565	\$ 4,974,850	7.0%
Charges for Services	356,232	490,475	(134,242)	-27.4%	3,885,008	5,291,834	(1,406,825)	-26.6%
Intergovernmental Revenue	243,146	299,080	(55,934)	-18.7%	9,735,921	9,345,950	389,971	4.2%
Interest Income	1,000,548	3,737	996,811	26677.1%	3,789,016	16,122	3,772,895	23402.2%
Miscellaneous Revenue	18,996	36,030	(17,034)	-47.3%	1,018,711	478,400	540,312	112.9%
Total Revenue	\$ 3,239,429	\$ 2,314,657	\$ 924,771	40.0%	\$ 94,332,072	# \$ 86,060,870	\$ 8,271,202	9.6%
Temporary Cash Transfers In	-	\$ -	\$ -		\$ 27,500,000	\$ 20,000,000	\$ 7,500,000	
Temporary Cash Transfer Out	-	-	-		(27,500,000)	(20,000,000)	(7,500,000)	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(860,000)	-	(860,000)		(5,401,900)	(5,421,000)	19,100	-0.4%
22-23 Expenditures	\$ 7,973,348	\$ 8,303,198	\$ (329,850)	-4.0%	\$ 70,758,552	\$ 62,643,816	\$ 8,114,736	13.0%
Prior Budget Year Expenditures	7,689	33,558	(25,869)		4,359,615	6,050,054	(1,690,439)	-27.9%
Total Expenditures	\$ 7,981,037	\$ 8,336,756	\$ (355,719)	-4.3%	\$ 75,118,167	# \$ 68,693,870	\$ 6,424,297	9.4%
Ending Cash Balance	\$ 32,667,660	\$ 31,482,661	\$ 1,184,998	3.8%	\$ 32,667,660	\$ 31,482,661	\$ 1,184,999	3.8%

Note 1.)

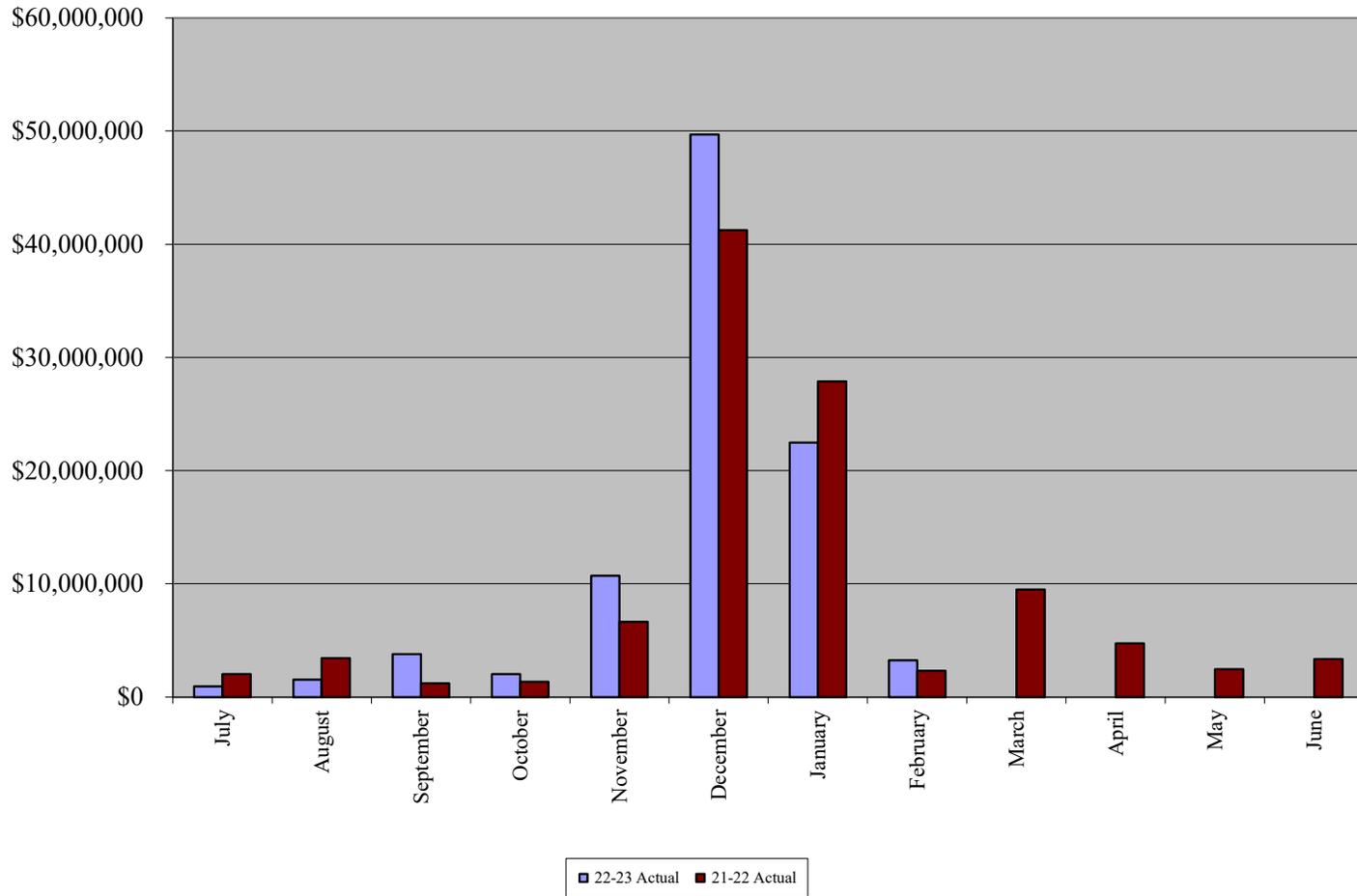
Operating Transfers

2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(860,000)	-	(860,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (860,000)	\$ -	\$ (860,000)

	22-23 February Actual	21-22 February Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
4010-Employee Benefits	(860,000)	-	(860,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (860,000)	\$ -	\$ (860,000)

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
2010-Capital Projects	\$ (360,000)	\$ (300,000)	\$ (60,000)
4010-Employee Benefits	(4,260,000)	(3,600,000)	(660,000)
4020-Workers Compensation	(375,000)	(540,000)	165,000
4030-Self Insurance	(406,900)	(181,000)	(225,900)
5010-Defined Benefit Retirement	-	(800,000)	800,000
Total Operating Transfers	\$ (5,401,900)	\$ (5,421,000)	\$ 19,100

General Fund Actual Revenue February 28, 2023

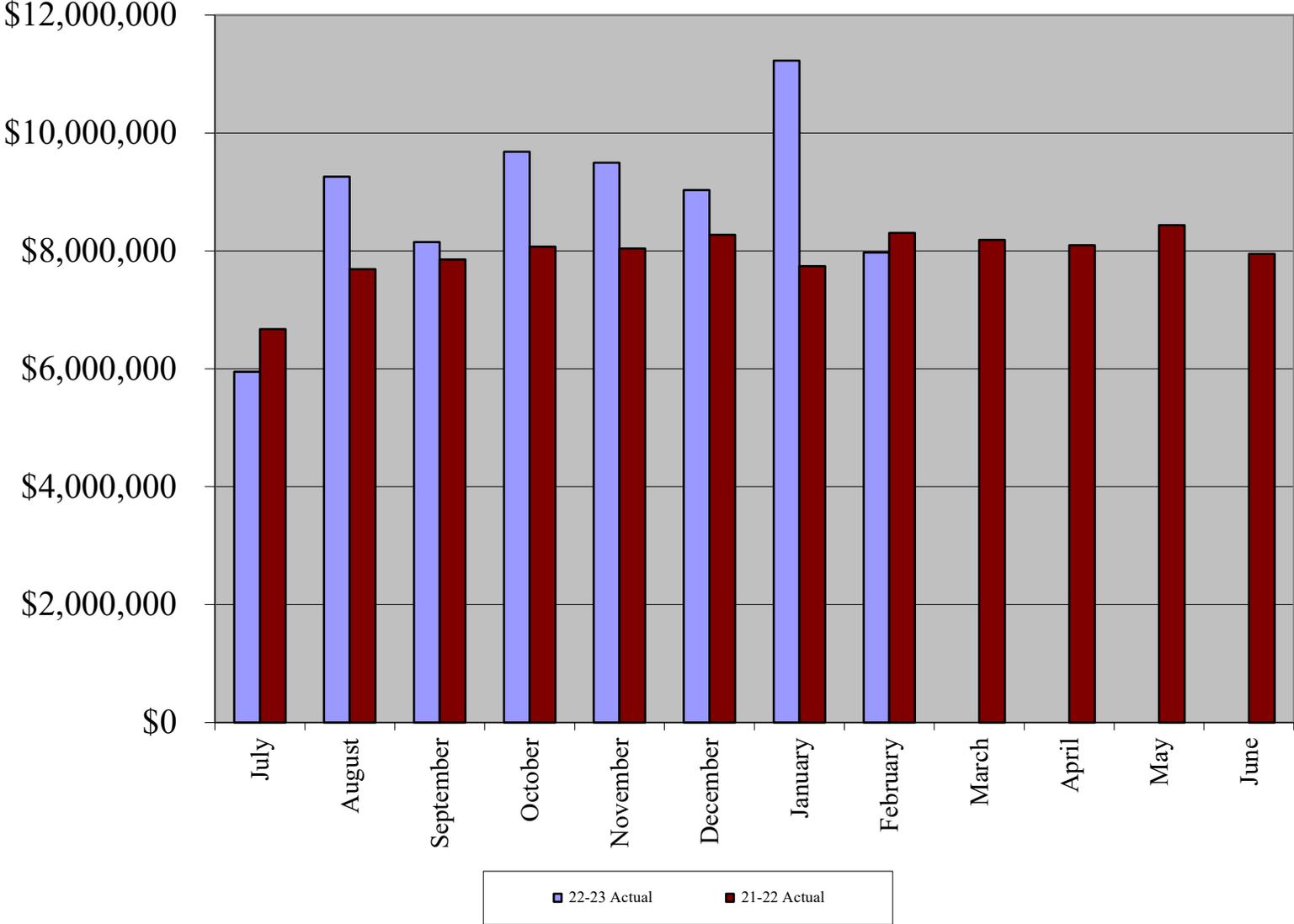


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	February 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	\$ 3,238,065	\$ 29,020,027	\$ 10,518,297	\$ 33,927,226	\$ 5,611,098	73.4%	64.9%
120	County Commissioners	513,842	19,353	533,195	45,972	335,485	197,710	335,485	197,710	62.9%	64.2%
130	Assessor	3,563,218	198,453	3,761,671	271,243	2,120,737	1,640,934	2,201,156	1,560,515	56.4%	59.0%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	469,427	3,711,289	2,976,774	4,063,914	2,624,149	55.5%	58.3%
150	Treasurer	1,091,111	50,788	1,141,899	90,347	723,239	418,660	770,519	371,380	63.3%	57.0%
160	Court Clerk	10,759,586	684,160	11,443,746	917,583	7,257,117	4,186,629	7,298,747	4,144,999	63.4%	61.0%
170	County Clerk	2,725,089	136,609	2,861,698	202,019	1,785,705	1,075,993	1,831,236	1,030,462	62.4%	64.9%
180	Excise & Equalization Bds	44,957	-	44,957	404	(323)	45,280	603	44,354	-0.7%	16.4%
190	County Audit	777,208	53,036	830,244	-	163,082	667,162	545,953	284,291	19.6%	34.4%
200	District Attorney-State	150,000	200,000	350,000	43,653	124,879	225,121	196,808	153,192	35.7%	34.3%
210	District Attorney-County	71,898	-	71,898	9,524	35,344	36,554	55,995	15,903	49.2%	55.5%
230	Public Defender	65,670	18,194	83,864	2,785	23,797	60,066	48,078	35,785	28.4%	58.4%
240	Purchasing	483,624	95,370	578,994	42,629	321,635	257,359	328,975	250,019	55.6%	61.9%
250	Election Board	1,876,041	358,520	2,234,561	227,365	1,219,183	1,015,378	1,377,502	857,059	54.6%	51.7%
260	BOCC HR/Health & SAG	830,918	3,515	834,433	49,940	391,023	443,410	404,191	430,242	46.9%	56.9%
265	Employee Benefits Dept	407,536	26,197	433,733	34,450	273,009	160,724	276,831	156,902	62.9%	62.6%
270	IT Department	4,661,794	152,158	4,813,952	263,993	2,508,442	2,305,510	3,590,402	1,223,550	52.1%	55.5%
280	Facilities Management	2,126,905	110,019	2,236,924	150,214	1,148,852	1,088,072	1,342,184	894,740	51.4%	51.0%
285	Facilities Mgmt-Custodial	313,000	-	313,000	36,195	131,694	181,306	223,678	89,322	42.1%	39.5%
300	Planning Commission	246,705	17,846	264,551	21,213	155,268	109,283	155,268	109,283	58.7%	64.8%
301	Court Services	1,047,800	67,133	1,114,933	93,071	707,780	407,153	707,780	407,153	63.5%	61.6%
518	Sheriff-Law Enforcement	13,074,192	1,339,434	14,413,626	475,250	9,001,985	5,411,641	9,019,908	5,393,718	62.5%	63.8%
525	Juvenile Detention	7,471,660	503,679	7,975,339	695,706	5,141,950	2,833,390	5,306,833	2,668,506	64.5%	57.7%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	210,737	1,594,357	1,092,920	1,650,854	1,036,423	59.3%	57.2%
550	Emergency Management	618,659	117,127	735,786	39,785	323,486	412,300	489,072	246,714	44.0%	47.0%
610	Social Services	2,269,811	83,297	2,353,108	169,645	1,374,278	978,830	1,725,268	627,840	58.4%	53.0%
710	Free Fair	67,238	-	67,238	-	40,125	27,113	52,605	14,633	59.7%	56.1%
910	District 1	596,790	18,545	615,335	46,583	300,258	315,077	421,478	193,857	48.8%	52.2%
920	District 2	334,823	84,123	418,946	33,849	180,353	238,593	187,040	231,906	43.0%	43.0%
930	District 3	570,084	16,168	586,252	48,909	326,033	260,219	336,642	249,610	55.6%	54.1%
940	County Engineer	593,713	39,849	633,562	42,792	318,462	315,100	328,932	304,630	50.3%	55.9%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	-	0.0%	0.0%
991	Employee Benefits Supple	-	860,000	860,000	860,000	860,000	-	860,000	-	-	-
993	Self Insurance Suppleme	-	296,900	296,900	-	296,900	-	296,900	-	-	-
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-	-	-
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-	-	-
995	General Fund Reserve	1,857,608	181,100	2,038,708	-	-	2,038,708	-	2,038,708	-	-
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 8,833,348	\$ 71,915,452	\$ 42,141,264	\$ 80,558,067	\$ 33,498,649	63.1%	59.1%

Year elapsed = 66.7%

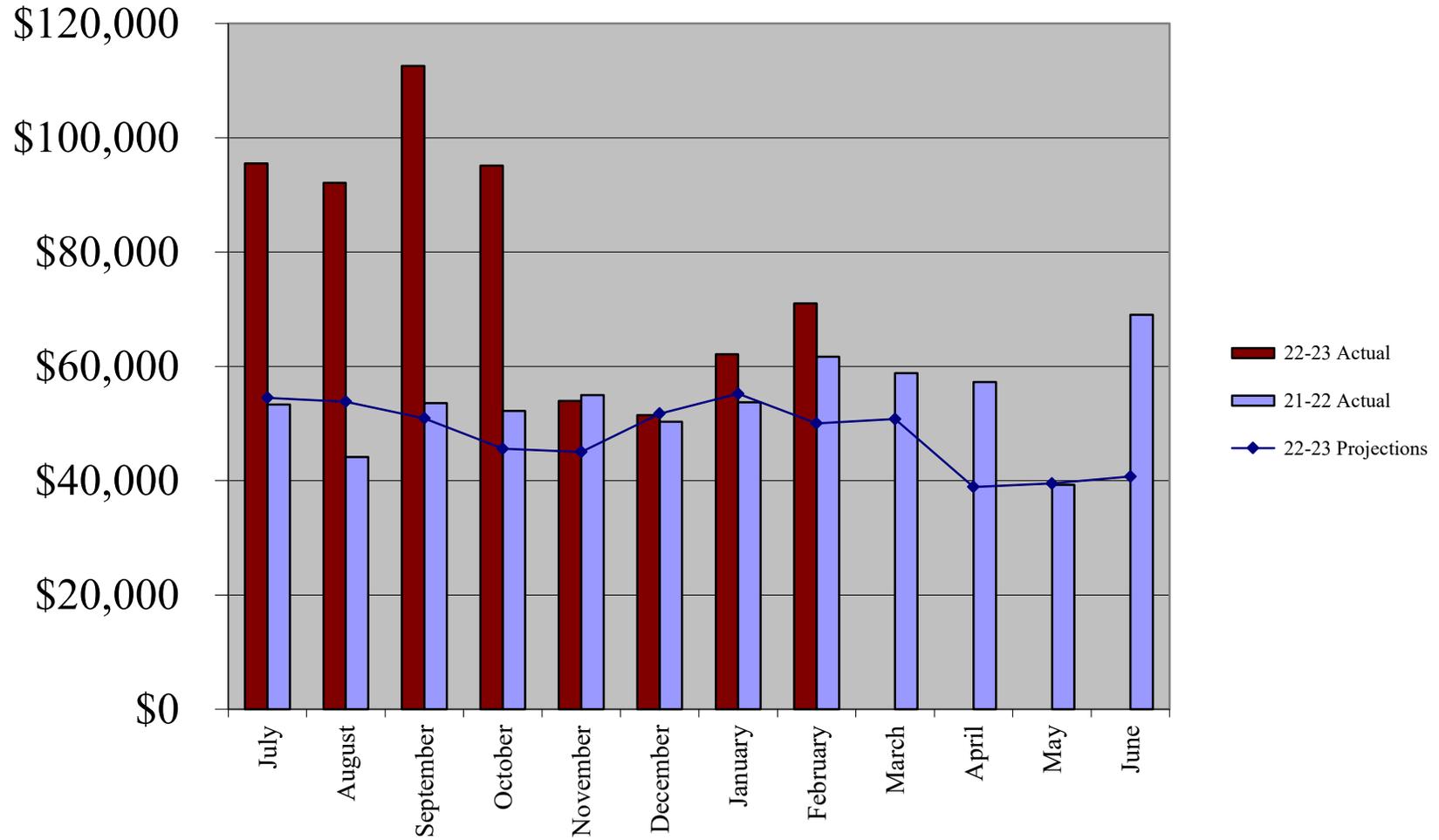
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2022-2023
February 28, 2023**

<u>Account Description</u>	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	YTD Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits					
51002 Retirement Board Members	\$ 1,200		\$ 800	\$ 800	\$ 400
52010 FICA - Retirement Board Members	392		138	138	254
52032 Retirement paid by General Fund	4,600	-	-	-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 938	\$ 938	\$ 5,254
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 111,552	\$ 538,448	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	79,910	270,090	350,000	-
54024 Sewer and Water(City of OKC)	75,000	48,559	29,241	77,800	(2,800)
54022 Natural Gas(ONG)	15,000	6,072	8,928	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 246,093	\$ 846,707	\$ 1,092,800	\$ (2,800)
Lease-Purchase Debt					
54455 Bond Administrative Fees	4,000	200	600	800	3,200
Lease-Purchase Debt Subtotal	\$ 4,000	\$ 200	\$ 600	\$ 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	12,695	11,754	24,449	17,551
54045 Metro Parking Garage-Judges parking	1,380	456	924	1,380	-
54102 PBA Leases-County Departments	1,026,060	261,437	631,587	893,024	133,036
54103 Storage Court Clerk Building Lease	381,096	127,032	254,064	381,096	-
54109/540 Postage Machine and Postage	8,500	-	12,535	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 239,812	\$ 479,625	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	796,045	68,339	864,384	(99,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	400,000	114,033	185,967	300,000	100,000
54455 OSU Extension Contract	553,345	276,673	276,673	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	2,698,726	24,863,846	27,562,572	5,397,450
54455 Criminal Justice Advisory Committee	150,000	75,000	75,000	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	-	1,000	1,000	2,000
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	5,460	14,991	20,451	(14,101)
Other Operating Subtotal	\$ 38,403,434	\$ 4,659,716	\$ 28,137,817	\$ 32,797,533	\$ 5,605,901
Total Maintenance and Operations - 54000	\$ 39,530,707	\$ 4,906,009	\$ 29,019,089	\$ 33,925,098	\$ 5,605,609
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	\$ 4,907,199	\$ 29,020,027	\$ 33,927,226	\$ 5,611,098

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
February 28, 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	\$ 4,260,000	\$ (860,000)	\$ 3,400,000	\$ -
Employee/Retiree/Cobra Premiums	4,190,547	2,731,339	1,548,292	4,279,631	89,084
Employer Premiums	18,922,512	12,116,800	6,103,865	18,220,665	(701,847)
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	2,084,950		2,084,950	1,076,509
Refunds/Rebates/Interest	427,582	72,087	355,495	427,582	-
Total Resources	\$ 31,226,285	\$ 23,985,310	\$ 6,792,157	\$ 32,137,947	\$ 911,661
Expenses					
Medical Claims	\$ 15,326,093	\$ 12,997,648	\$ 6,498,824	\$ 19,496,472	\$ 4,170,378
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	7,369,930	3,684,965	11,054,895	1,844,573
Dental Claims	1,435,376	850,617	607,583	1,458,200	22,824
Vision Claims	203,997	105,581	52,791	158,372	(45,626)
County Pharmacy	305,000	173,063	123,616	296,679	(8,321)
Employee Assistance Program	21,393	14,262	7,131	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	790,986	395,493	1,186,479	40,959
Total Claims	<u>\$ 27,647,701</u>	<u>\$ 22,302,086</u>	<u>\$ 11,370,403</u>	<u>\$ 33,672,489</u>	<u>\$ 6,024,788</u>
Administration Fees & Other	913,463	660,963	319,731	980,694	67,231
Life/AD&D Premiums	375,081	256,502	128,251	384,754	9,673
Stop Loss Premiums	1,383,107	809,955	404,977	1,214,932	(168,175)
Total Admin/Premiums	<u>\$ 2,671,650</u>	<u>\$ 1,727,420</u>	<u>\$ 852,960</u>	<u>\$ 2,580,380</u>	<u>\$ (91,270)</u>
Total Expenses	\$ 30,319,352	\$ 24,029,506	\$ 12,223,363	\$ 36,252,869	\$ 5,933,517
Ending Cash Balance	\$ 906,935	\$ (44,196)	\$ (5,431,206)	\$ (4,114,923)	\$ (5,021,856)

Cash Balance-One Year Ago

\$ 2,280,501

Notes:

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

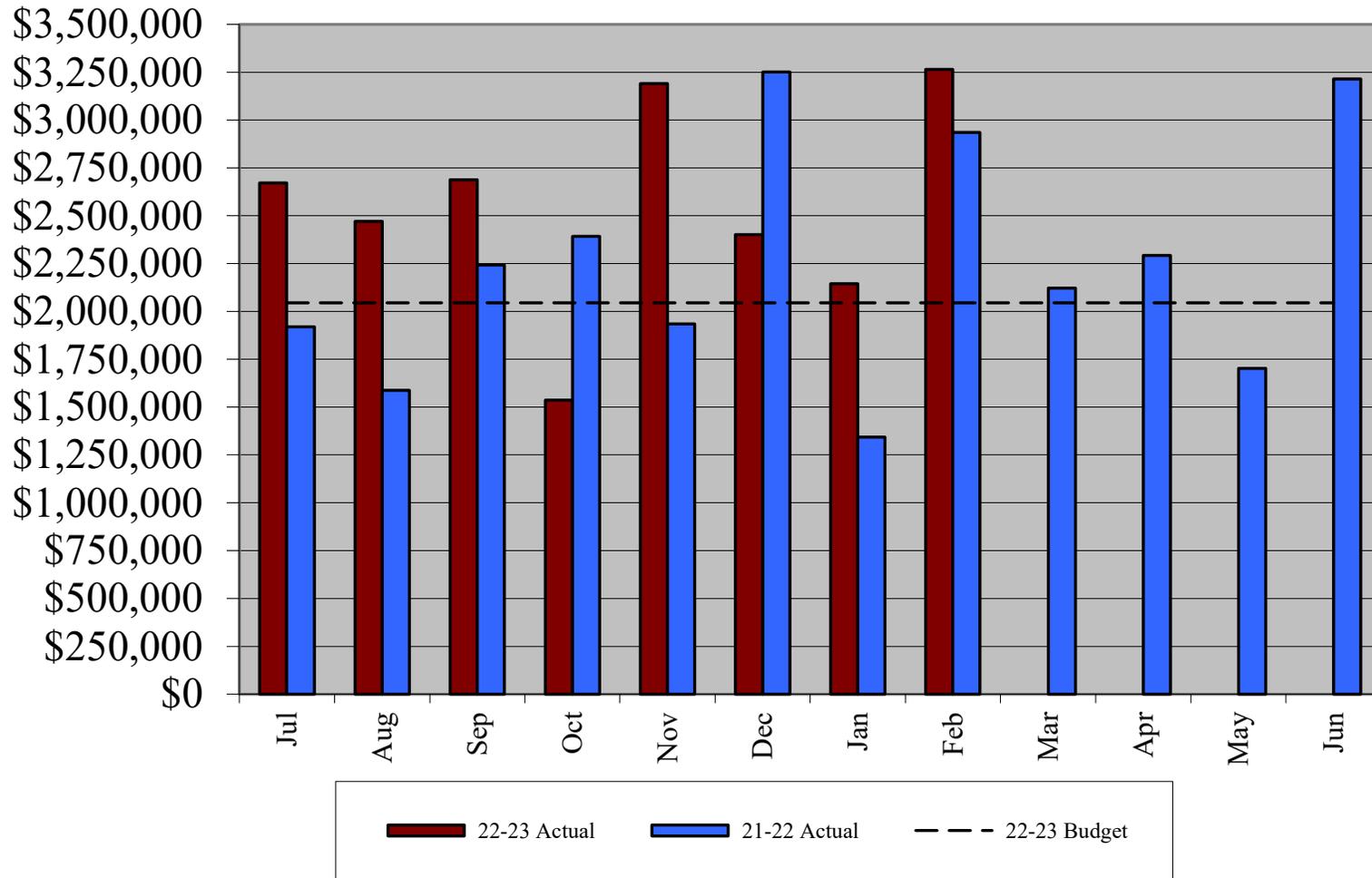
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 2,100,455	\$1,624,706	\$ 2,188,307 (July)
Prescription Drug Claims	\$767,527	1,163,949	\$921,241	\$ 1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$3,264,404</u>	<u>\$2,545,947</u>	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$1,840,804	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$1,094,004	\$752,477	\$1,503,358 (June)
Total	<u>\$1,858,631</u>	<u>\$2,934,808</u>	<u>\$2,225,922</u>	

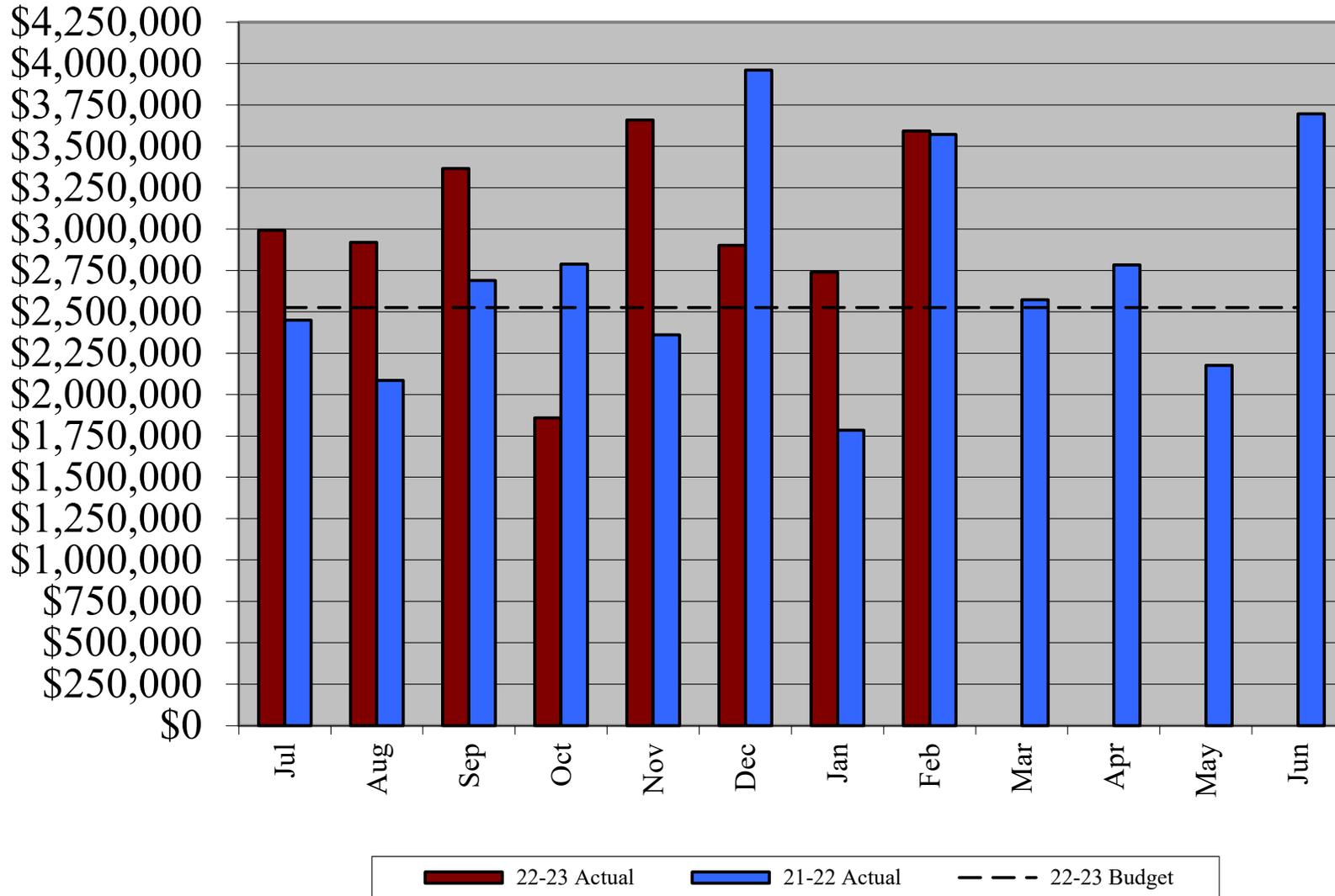
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2022-23
February 28, 2023

	Annual		Inc (Dec)	%	February		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%	\$ 4,260,000	\$ 3,600,000	\$ 660,000	18.3%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	12,116,800	11,266,716	850,084	8%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	2,731,339	2,658,069	73,270	2.8%
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%	72,087	192,636	(120,548)	-62.6%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	2,084,950	2,126,677	(41,727)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 23,985,310	\$ 24,075,795	\$ (90,485)	-0.4%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 12,997,648	\$ 11,451,324	\$ 1,546,324	13.5%
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%	7,369,930	5,944,853	1,425,077	24.0%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	850,617	887,908	(37,291)	-4.2%
Vision Claims	203,997	200,983	3,014	1.5%	105,581	137,583	(32,002)	-23.3%
County Pharmacy	305,000	286,574	18,426	6.4%	173,063	198,919	(25,856)	-13.0%
Employee Assistance Program	21,393	21,393	(0)	0.0%	14,262	14,262	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	790,986	819,933	(28,947)	-3.5%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	592	(592)	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 22,302,086	\$ 19,974,059	\$ 2,328,028	11.7%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	660,963	694,903	(33,940)	-4.9%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	256,502	250,175	6,328	2.5%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	809,955	876,158	(66,204)	-7.6%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 1,727,420	\$ 1,821,236	\$ (93,816)	-5.2%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 24,029,506	\$ 21,795,295	\$ 2,234,211	10.3%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ (44,196)	\$ 2,280,501	\$ (2,324,696)	-101.9%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
February 28, 2023

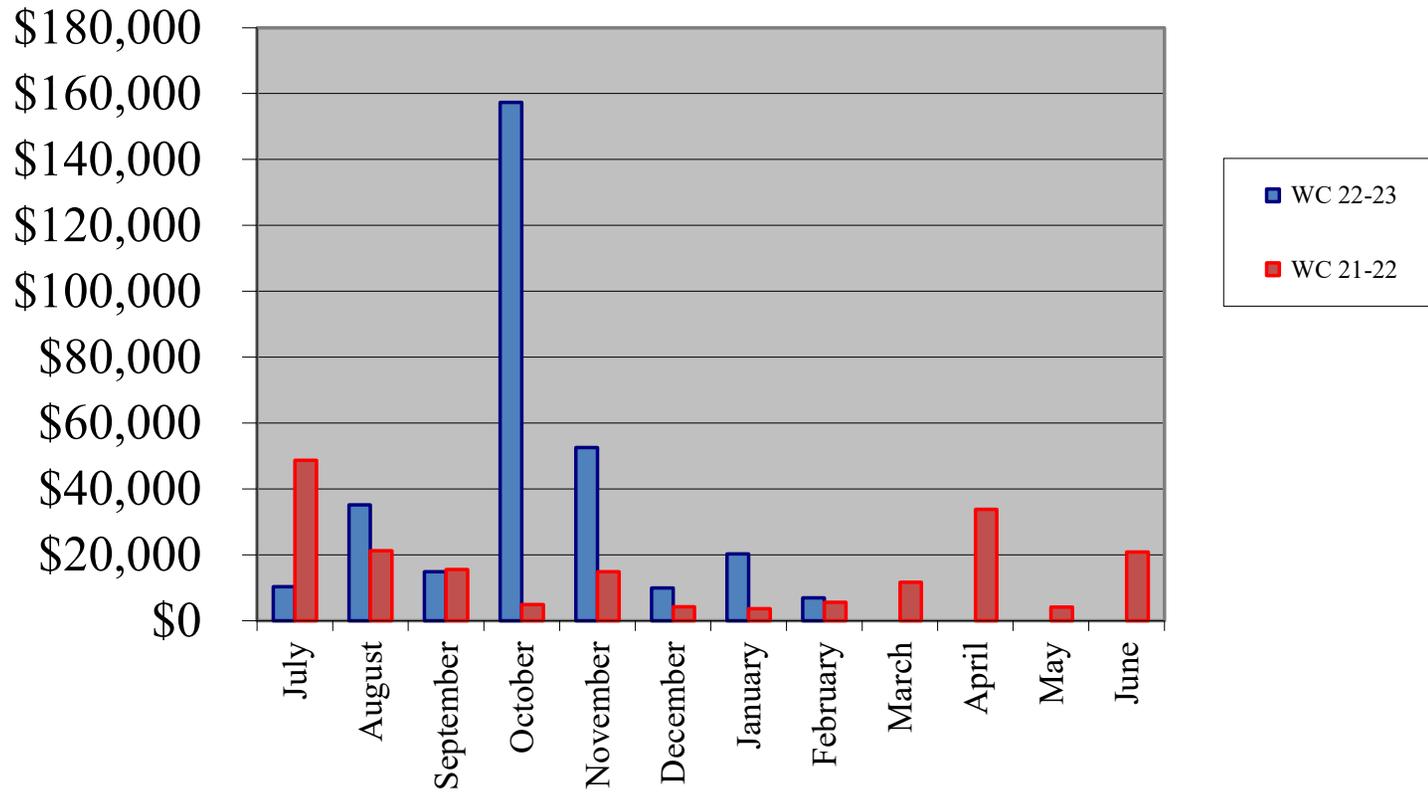
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	1,063	(36,459)
Transfers/Supplements	375,000	375,000	-
			-
Total Sources	\$ 1,009,642	\$ 960,978	\$ (48,664)
Expenditures:			
Claims	\$ 350,000	\$ 307,419	(42,581)
Stop loss/Admin Fees	215,002	213,821	(1,181)
Total Expenditures	\$ 565,002	\$ 521,240	\$ (43,762)
Ending Cash Balance	\$ 444,642	\$ 439,737	\$ (4,903)
Cash Balance-One Year Ago	\$ 682,605		

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	32,002	(24,411)
Total Expenditures	\$ 89,836	\$ 32,002	\$ (57,835)
Ending Cash Balance	\$ 101,671	\$ 575,764	\$ 474,094
Cash Balance-One Year Ago	\$ 210,201		

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2022-2023

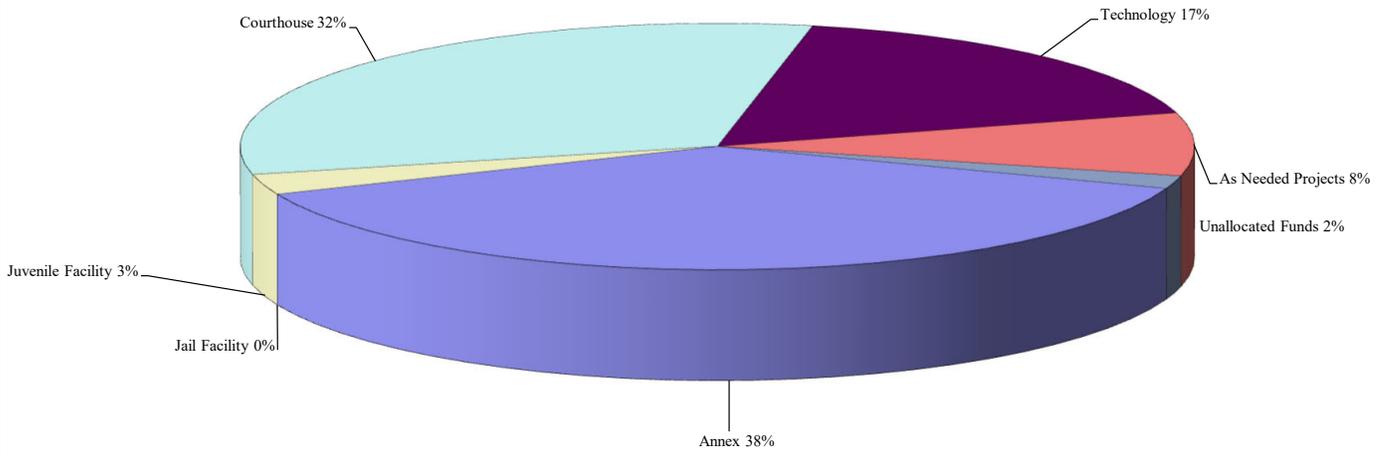
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993	6,158	24,335	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	86,803	2,064,639	2,540,581	76,644	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	7,985	11,679	65,309	26,706	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	713,879	771,855	1,336,248	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	-			-	-	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	86,430	128,570	128,570	-	Pending
Unallocated Funds:								
Unallocated Funds			136,401				136,401	
Total Ongoing Budgeted Capital Projects			\$ 8,079,608	\$ 1,038,548	\$ 3,087,447	\$ 5,813,376	\$ 1,227,684.23	

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

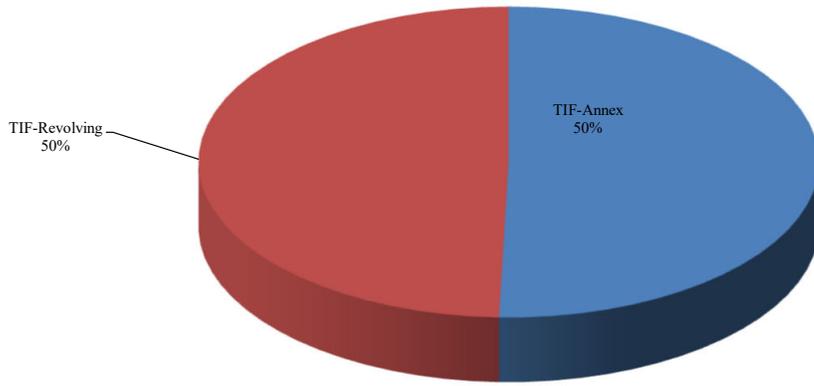
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,615,511	\$ 377,757	\$ 705,017	\$ 5,074,842	162,912	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		\$ 19,701,507	\$ 1,558,898	\$ 3,804,530	\$ 14,357,749	\$ 3,784,860	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



Debt Service Fund
FY 2022-2023 Status Report
For the Period Ending February 28, 2023

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 5,590,553
Exempt Manufacturing Tax	17,050
Miscellaneous Property Tax	36,110
Interest Income	18,646
Total Revenue	\$ 5,662,360

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	(37,500)
Total Paid YTD	\$ (1,287,500)

Total Bonds Combined

Principal	\$ (5,445,000)
Interest	(333,900)
Total Bond Payments YTD	\$ (5,778,900)

Judgments

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

Total Expenditures

\$ (5,778,900)

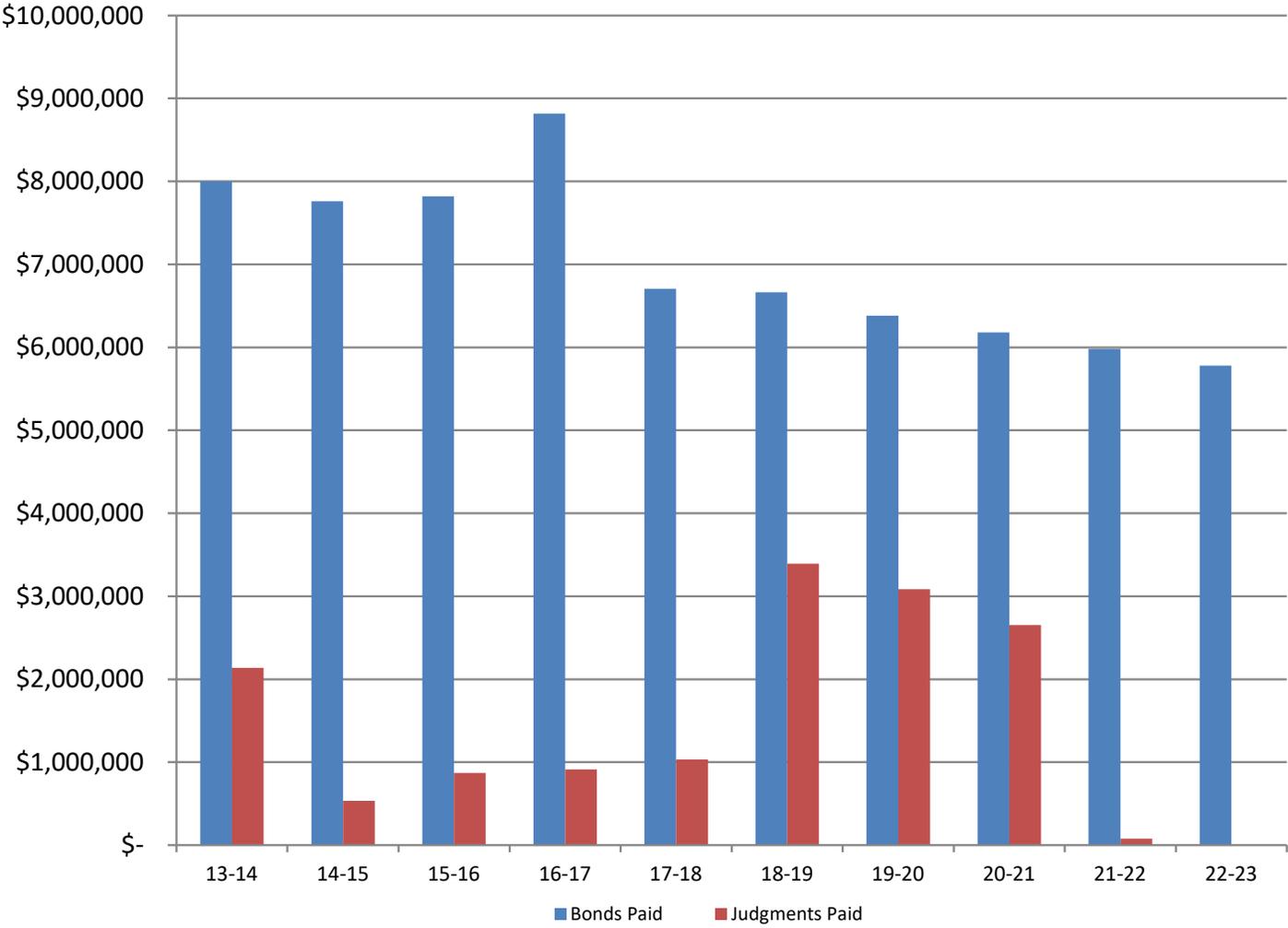
Transfer In \$ -

Ending Cash Balance **\$ 5,865,099**

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	(1,087,500)	12,500
\$ 11,100,000	\$ (9,837,500)	\$ 1,262,500
\$ 70,670,000	\$ (65,170,000)	\$ 5,500,000
21,873,436	(21,754,686)	118,750
\$ 92,543,436	\$ (86,924,686)	\$ 5,618,750

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	February 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	\$8,200,834	\$516,066	\$4,704,339	\$3,496,496	\$5,083,618	\$3,117,217	57.4%
1110	Highway Cash-Dist #2	10,186,650	323,255	3,929,089	6,257,562	6,168,939	4,017,711	38.6%
1110	Highway Cash-Dist #3	6,121,199	469,866	3,361,448	2,759,751	4,152,827	1,968,372	54.9%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	4,399,445	14,305	350,373	4,049,072	1,963,180	2,436,265	8.0%
1130	Resale Property	5,402,972	490,313	2,601,953	2,801,018	3,158,203	2,244,769	48.2%
1140	Treasurer Mortgage Fee	423,078	2,732	38,788	384,290	43,693	379,386	9.2%
1150	County Clerk Lien Fee	937,963	26,682	290,237	647,726	465,360	472,603	30.9%
1151	UCC Central Filing Fund	995,115	48,630	465,598	529,517	503,808	491,307	46.8%
1152	Records Mgmt & Preservation	1,974,172	253,205	1,039,062	935,110	1,098,251	875,921	52.6%
1160	Sheriff Service Fee	5,982,450	1,132,121	3,215,999	2,766,451	3,530,734	2,451,716	53.8%
1161	Sheriff Special Revenue	2,357,568	121,719	913,297	1,444,271	1,350,288	1,007,280	38.7%
1162	Sheriff's Grant Fund	717,946	20,841	293,989	423,957	338,554	379,392	40.9%
1201	Assessor Revolving Fee	110,007	0	0	110,007	0	110,007	0.0%
1231	Juvenile Probation Fee	60,538	0	18,144	42,395	25,944	34,595	30.0%
1233	Juvenile Grant Fund	361,016	16,204	132,857	228,158	147,167	213,849	36.8%
1240	Planning Commission Fee	659,571	29,575	240,099	419,472	264,029	395,541	36.4%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	769,868	3,121	212,318	557,550	241,757	528,111	27.6%
1260	Community Service Fee	295,022	3,933	81,832	213,190	173,439	121,583	27.7%
1270	Community Sentencing	261,448	0	0	261,448	0	261,448	0.0%
1280	Drug Court Fund	233,952	17,322	135,532	98,421	141,968	91,985	57.9%
1282	Mental Health Court Fund	21,753	0	6,597	15,156	16,516	5,237	30.3%
1290	Shine Program	468,688	26,701	165,184	303,504	175,019	293,669	35.2%
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	555,972	10,447,730	143,895,476	26,677,752	127,665,454	6.8%
Total		\$205,771,240	\$4,072,564	\$33,074,844	\$172,696,396	\$56,151,424	\$149,619,817	16.1%

Year elapsed = 67%

Special Revenue Actual Expenditures

