

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

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

Prepared by the Office of the Oklahoma County Clerk

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2021-22 Budget at 6-30-22	FY 22-23 Adopted Budget	Supplement	Budget Amendments	FY 22-23 Amended Budget	Increase/ Decrease from FY 2021- 22 Budget	% Increase (Decrease)
110 General Government	\$ 38,557,708	\$ 38,710,012	\$ 786,312	\$ 42,000	\$ 39,538,324	\$ 980,616	2.5%
120 Commissioners	510,986	513,842		19,353	533,195	22,209	4.3%
130 Assessor	3,460,534	3,563,218	191,005	7,448	3,761,671	301,137	8.7%
140 Assessor Revaluation	5,881,173	6,344,734	343,329		6,688,063	806,890	13.7%
150 Treasurer	1,091,164	1,091,111	49,621	1,167	1,141,899	50,735	4.6%
160 Court Clerk	10,380,771	10,759,586	684,160		11,443,746	1,062,975	10.2%
170 County Clerk	2,690,566	2,725,089	136,609		2,861,698	171,132	6.4%
180 Excise and Equalization	42,576	44,957			44,957	2,381	5.6%
190 County Audit	777,208	777,208	53,036		830,244	53,036	6.8%
200 District Attorney - State	150,000	150,000	200,000		350,000	200,000	133.3%
210 District Attorney - County	71,898	71,898			71,898	-	0.0%
230 Public Defender	61,720	65,670		18,194	83,864	22,144	35.9%
240 Purchasing	475,325	483,624	95,370		578,994	103,669	21.8%
250 Election Board	1,742,560	1,876,041	118,520	429,222	2,423,783	681,223	39.1%
260 BOCC HR/Health & Safety	811,822	830,918	52,498	(48,983)	834,433	22,611	2.8%
265 Employee Benefits Department	402,930	407,536	26,197		433,733	30,803	N/A
270 IT Department	5,096,807	4,661,794	152,158		4,813,952	(282,855)	-5.5%
280 Facilities Management-Main	2,111,223	2,126,905	110,019		2,236,924	125,701	6.0%
290 Facilities Mgmt - Custodial	313,000	313,000	-		313,000	-	0.0%
300 Planning Commission	322,368	246,705	17,846		264,551	(57,817)	-17.9%
310 Court Services	1,020,761	1,047,800	67,133		1,114,933	94,172	9.2%
518 Sheriff-Law Enforcement	12,849,052	13,074,192	1,330,520	8,914	14,413,626	1,564,574	12.2%
525 Juvenile Detention	6,833,918	7,471,660	503,679		7,975,339	1,141,421	16.7%
526 Juvenile Bureau	2,496,859	2,536,214	151,063		2,687,277	190,418	7.6%
550 Emergency Management	638,346	618,659	117,127		735,786	97,440	15.3%
610 Social Services	2,479,585	2,269,811	83,297		2,353,108	(126,477)	-5.1%
710 Free Fair	67,238	67,238	-		67,238	-	0.0%
910 Highway - District 1	590,390	596,790	18,545		615,335	24,945	4.2%
920 Highway - District 2	311,517	334,823	35,140	48,983	418,946	107,429	34.5%
930 Highway - District 3	519,624	570,084	16,168		586,252	66,628	12.8%
940 Engineer	594,529	593,713	39,849		633,562	39,033	6.6%
950 Economic Development	200,000	200,000	-		200,000	-	0.0%
991 Employee Benefits Supplement	-	-	-	-	-	-	#DIV/0!
993 Self Insurance Supplement	-	-	-	-	-	-	#DIV/0!
995 Reserve	2,443,169	1,857,608	1,675,075	(1,683,198)	1,849,486	(593,683)	-24.3%
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

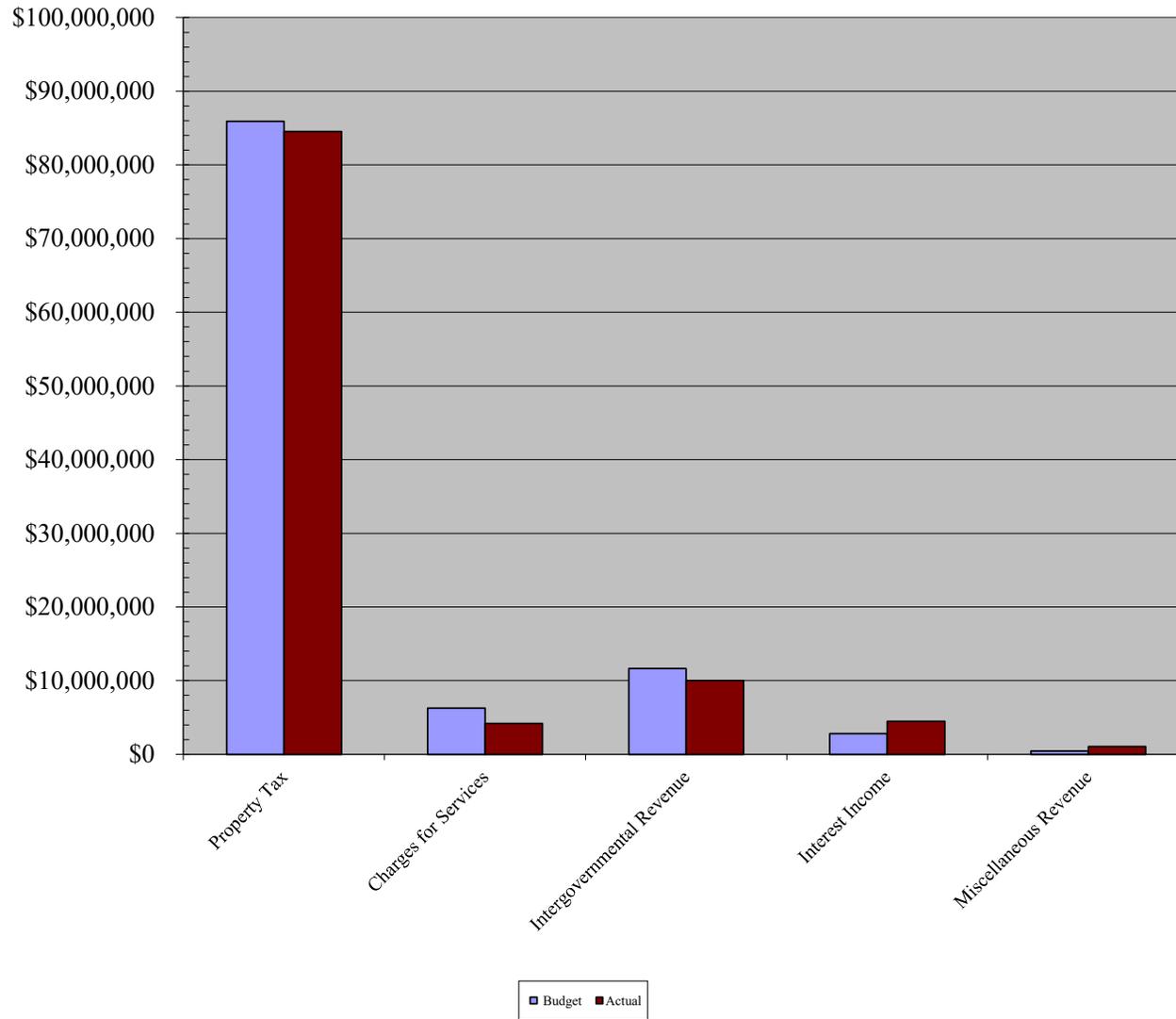
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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
250 Election Board	To cover the cost of a Special County Election	\$ (189,222.00)	2023-0880	3/16/2023
Total General Fund Reserve		\$ <u>1,849,485.50</u>		

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

	22-23 Adopted Budget	22-23 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	Prior Year to Date Actual % of Budget
Beginning Cash Balances:					
Unreserved	\$ 13,195,420	\$ 13,195,420	\$ -	100.0%	
Reserved	5,660,235	5,660,235	-	100.0%	
Total Estimated Cash Balance	\$ 18,855,655	\$ 18,855,655	\$ -		
Revenue:					
Property Tax	\$ 85,929,375	\$ 84,556,558	\$ (1,372,817)	98.4%	98.1%
Charges for Services	6,284,463	4,197,723	(2,086,740)	66.8%	122.6%
Intergovernmental Revenue	11,645,341	10,008,604	(1,636,737)	85.9%	78.7%
Interest Income	2,800,000	4,455,139	1,655,139	159.1%	17.8%
Miscellaneous Revenue	447,116	1,048,733	601,616	234.6%	156.9%
Total Revenue	\$ 107,106,296	\$ 104,266,757	\$ (2,839,539)	97.3%	97.0%
Temporary Cash Transfer In	\$ -	\$ 27,500,000	\$ 27,500,000		
Temporary Cash Transfer Out	-	(27,500,000)	(27,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,245,000)	(5,401,900)	843,100		
22-23 Expenditures	\$ 114,056,716	\$ 79,732,680	\$ (34,324,036)	69.9%	66.8%
Prior Budget Year Expenditures	5,660,235	4,364,561	(1,295,674)	77.1%	91.2%
Total Expenditures	\$ 119,716,951	\$ 84,097,240	\$ (35,619,710)		
Cash Balance*	\$ (0)	\$ 33,623,272	\$ 33,623,272		

* 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 March 31, 2023**



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

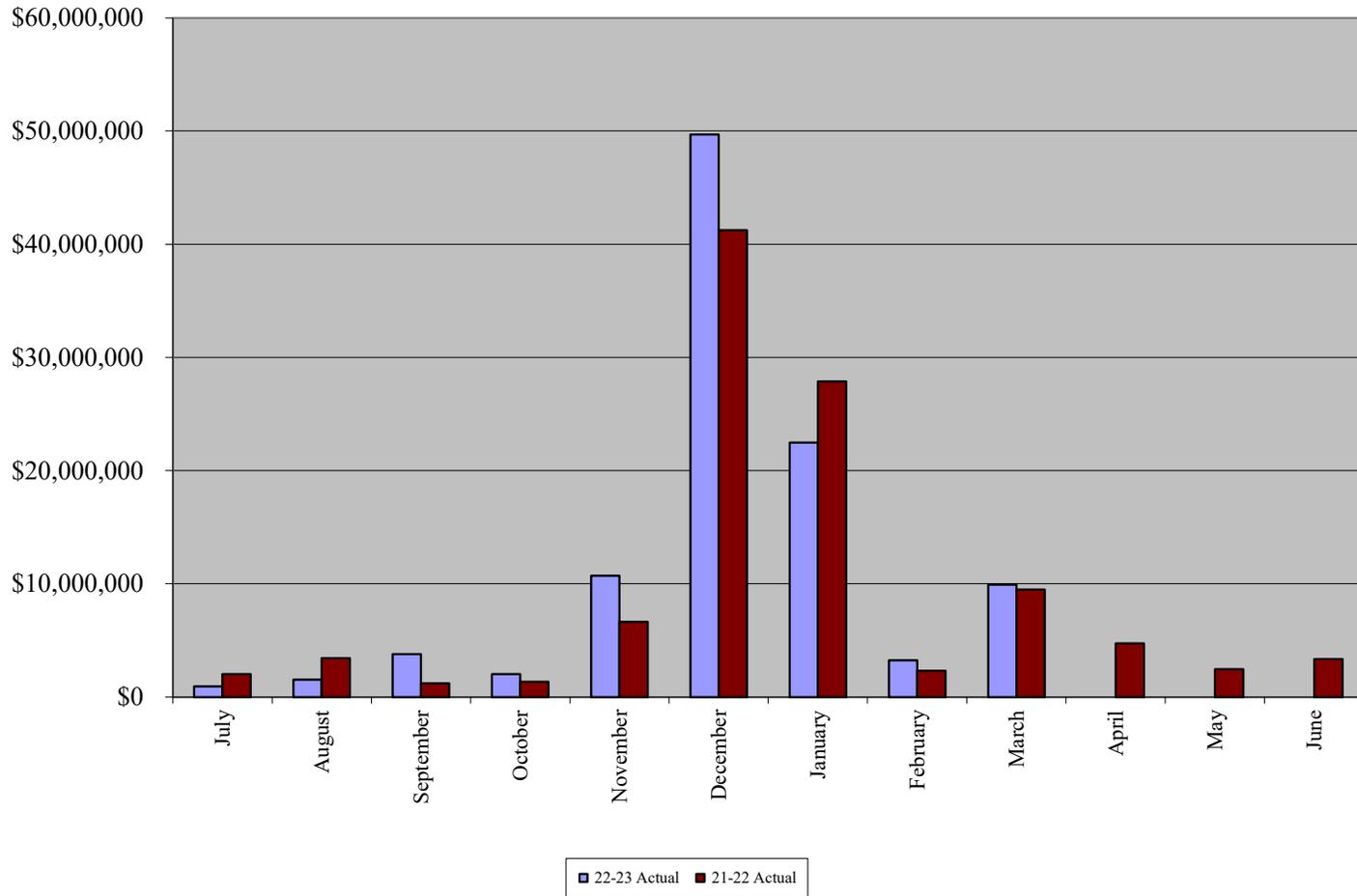
	For the Month Ending March 31, 2023				For the Year to Date Period Ending March 31, 2023			
	22-23 March Actual	21-22 March Actual	Increase (Decrease)	% Increase (Decrease)	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 32,667,660	\$ 31,483,015	\$ 1,184,645	3.8%	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
Revenue:								
Property Tax	\$ 8,653,142	\$ 8,378,820	\$ 274,322	3.3%	\$ 84,556,558	\$ 79,307,385	\$ 5,249,173	6.6%
Charges for Services	312,715	746,294	(433,579)	-58.1%	4,197,723	6,038,128	(1,840,404)	-30.5%
Intergovernmental Revenue	272,684	346,231	(73,547)	-21.2%	10,008,604	9,692,181	316,424	3.3%
Interest Income	666,122	1,637	664,486	40602.1%	4,455,139	17,759	4,437,380	24987.3%
Miscellaneous Revenue	30,021	14,942	15,080	100.9%	1,048,733	493,341	555,391	112.6%
Total Revenue	<u>\$ 9,934,685</u>	<u>\$ 9,487,924</u>	<u>\$ 446,761</u>	<u>4.7%</u>	<u>\$ 104,266,757</u>	<u># \$ 95,548,794</u>	<u>\$ 8,717,963</u>	<u>9.1%</u>
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	-	-	-		(5,401,900)	(5,421,000)	19,100	-0.4%
22-23 Expenditures	\$ 8,974,128	\$ 8,187,880	\$ 786,248	9.6%	\$ 79,732,680	\$ 70,831,342	\$ 8,901,338	12.6%
Prior Budget Year Expenditures	4,946	-	4,946		4,364,561	6,050,054	(1,685,494)	-27.9%
Total Expenditures	<u>\$ 8,979,073</u>	<u>\$ 8,187,880</u>	<u>\$ 791,193</u>	<u>9.7%</u>	<u>\$ 84,097,240</u>	<u># \$ 76,881,396</u>	<u>\$ 7,215,844</u>	<u>9.4%</u>
Ending Cash Balance	<u><u>\$ 33,623,272</u></u>	<u><u>\$ 32,783,059</u></u>	<u><u>\$ 840,213</u></u>	<u><u>2.6%</u></u>	<u><u>\$ 33,623,272</u></u>	<u><u>\$ 32,783,059</u></u>	<u><u>\$ 840,213</u></u>	<u><u>2.6%</u></u>

Note 1.)

	22-23 March Actual	21-22 March 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)
	\$ (360,000)	\$ (300,000)	\$ (60,000)
	(4,260,000)	(3,600,000)	(660,000)
	(375,000)	(540,000)	165,000
	(406,900)	(181,000)	(225,900)
	-	(800,000)	800,000
	<u>\$ (5,401,900)</u>	<u>\$ (5,421,000)</u>	<u>\$ 19,100</u>

General Fund Actual Revenue March 31, 2023

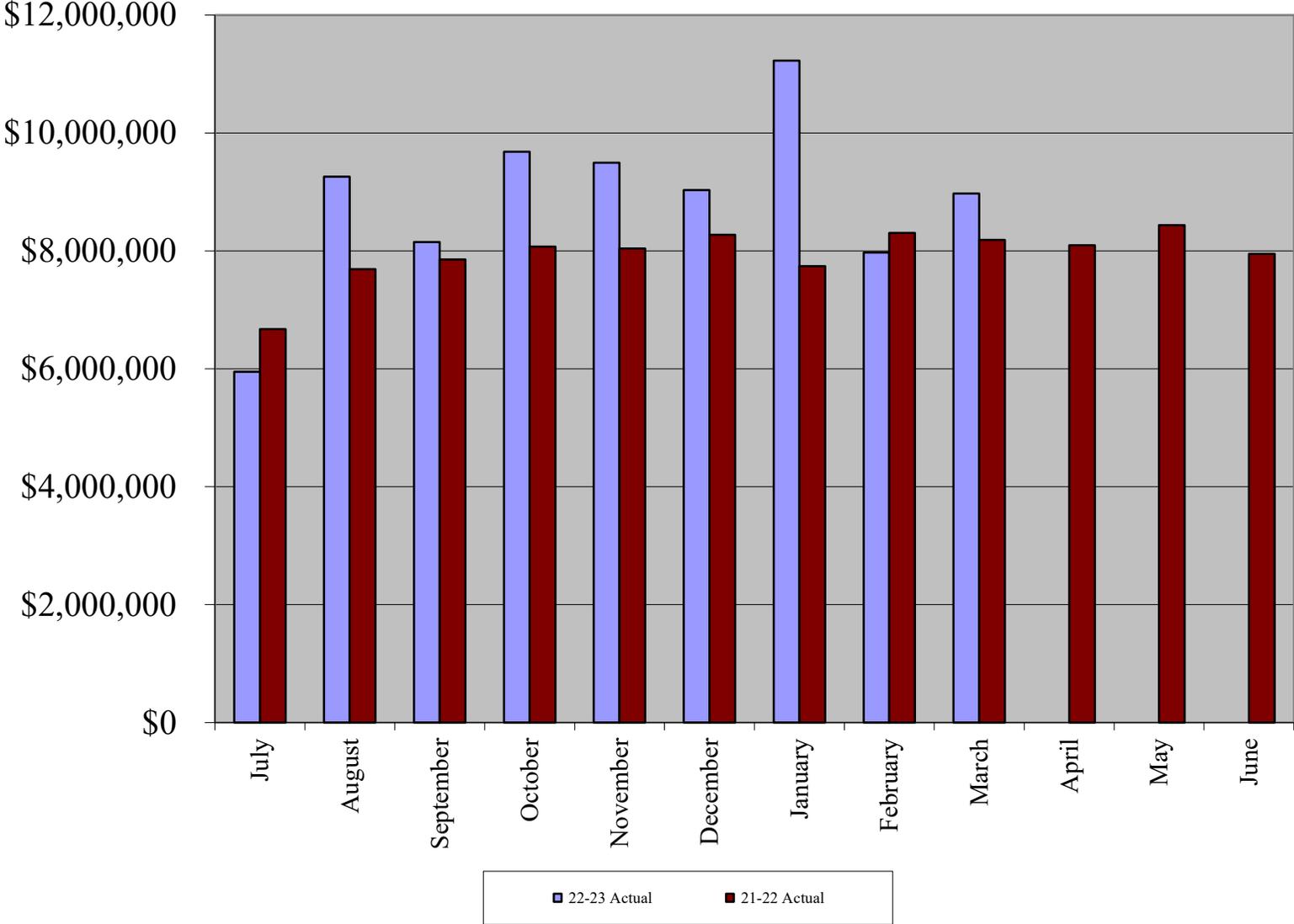


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	March 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	\$ 3,044,064	\$ 32,064,091	\$ 7,474,233	\$ 39,347,140	\$ 191,184	81.1%	72.9%
120	County Commissioners	513,842	19,353	533,195	45,972	381,457	151,738	381,457	151,738	71.5%	72.5%
130	Assessor	3,563,218	198,453	3,761,671	241,505	2,362,242	1,399,429	2,440,981	1,320,690	62.8%	66.4%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	416,884	4,128,173	2,559,890	4,519,207	2,168,856	61.7%	64.8%
150	Treasurer	1,091,111	50,788	1,141,899	90,637	813,876	328,023	859,952	281,947	71.3%	66.1%
160	Court Clerk	10,759,586	684,160	11,443,746	946,958	8,204,076	3,239,670	8,256,150	3,187,596	71.7%	69.1%
170	County Clerk	2,725,089	136,609	2,861,698	221,517	2,007,222	854,476	2,055,717	805,981	70.1%	72.5%
180	Excise & Equalization Bds	44,957	-	44,957	4,640	4,317	40,640	4,909	40,048	9.6%	19.7%
190	County Audit	777,208	53,036	830,244	118,225	281,307	548,937	545,953	284,291	33.9%	41.3%
200	District Attorney-State	150,000	200,000	350,000	20,550	145,429	204,571	206,331	143,669	41.6%	39.2%
210	District Attorney-County	71,898	-	71,898	5,033	40,376	31,522	57,245	14,653	56.2%	61.7%
230	Public Defender	65,670	18,194	83,864	16,188	39,985	43,879	49,415	34,449	47.7%	58.4%
240	Purchasing	483,624	95,370	578,994	40,518	362,153	216,841	372,299	206,695	62.5%	69.9%
250	Election Board	1,876,041	547,742	2,423,783	245,949	1,465,133	958,650	1,617,859	805,924	60.4%	60.3%
260	BOCC HR/Health & SAG	830,918	3,515	834,433	48,797	439,820	394,613	447,944	386,489	52.7%	63.3%
265	Employee Benefits Dept	407,536	26,197	433,733	34,663	307,671	126,062	310,847	122,886	70.9%	71.1%
270	IT Department	4,661,794	152,158	4,813,952	625,781	3,134,222	1,679,730	3,780,308	1,033,644	65.1%	58.0%
280	Facilities Management	2,126,905	110,019	2,236,924	171,630	1,320,483	916,441	1,481,887	755,037	59.0%	57.7%
285	Facilities Mgmt-Custodial	313,000	-	313,000	19,618	151,313	161,687	229,688	83,312	48.3%	47.4%
300	Planning Commission	246,705	17,846	264,551	21,213	176,481	88,070	176,481	88,070	66.7%	73.2%
301	Court Services	1,047,800	67,133	1,114,933	93,071	800,851	314,082	800,851	314,082	71.8%	69.4%
518	Sheriff-Law Enforcement	13,074,192	1,339,434	14,413,626	1,213,250	10,215,235	4,198,391	10,234,141	4,179,485	70.9%	72.1%
525	Juvenile Detention	7,471,660	503,679	7,975,339	685,143	5,827,092	2,148,247	5,994,727	1,980,612	73.1%	65.5%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	210,729	1,805,086	882,191	1,853,749	833,528	67.2%	64.2%
550	Emergency Management	618,659	117,127	735,786	38,698	362,183	373,603	526,126	209,660	49.2%	61.1%
610	Social Services	2,269,811	83,297	2,353,108	180,939	1,555,217	797,891	1,832,060	521,048	66.1%	60.5%
710	Free Fair	67,238	-	67,238	7,616	47,741	19,498	55,003	12,235	71.0%	60.7%
910	District 1	596,790	18,545	615,335	45,156	345,414	269,921	468,529	146,806	56.1%	61.7%
920	District 2	334,823	84,123	418,946	47,191	227,543	191,403	234,787	184,159	54.3%	55.3%
930	District 3	570,084	16,168	586,252	29,508	355,541	230,711	367,868	218,384	60.6%	70.0%
940	County Engineer	593,713	39,849	633,562	42,488	360,950	272,612	373,163	260,399	57.0%	64.1%
950	Economic Development	200,000	-	200,000	-	-	200,000	200,000	-	0.0%	50.0%
991	Employee Benefits Supple	-	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	(8,123)	1,849,486	-	-	1,849,486	-	1,849,486	-	-
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 8,974,128	\$ 80,889,580	\$ 33,167,136	\$ 91,239,674	\$ 22,817,042	70.9%	66.8%

Year elapsed = 75.0%

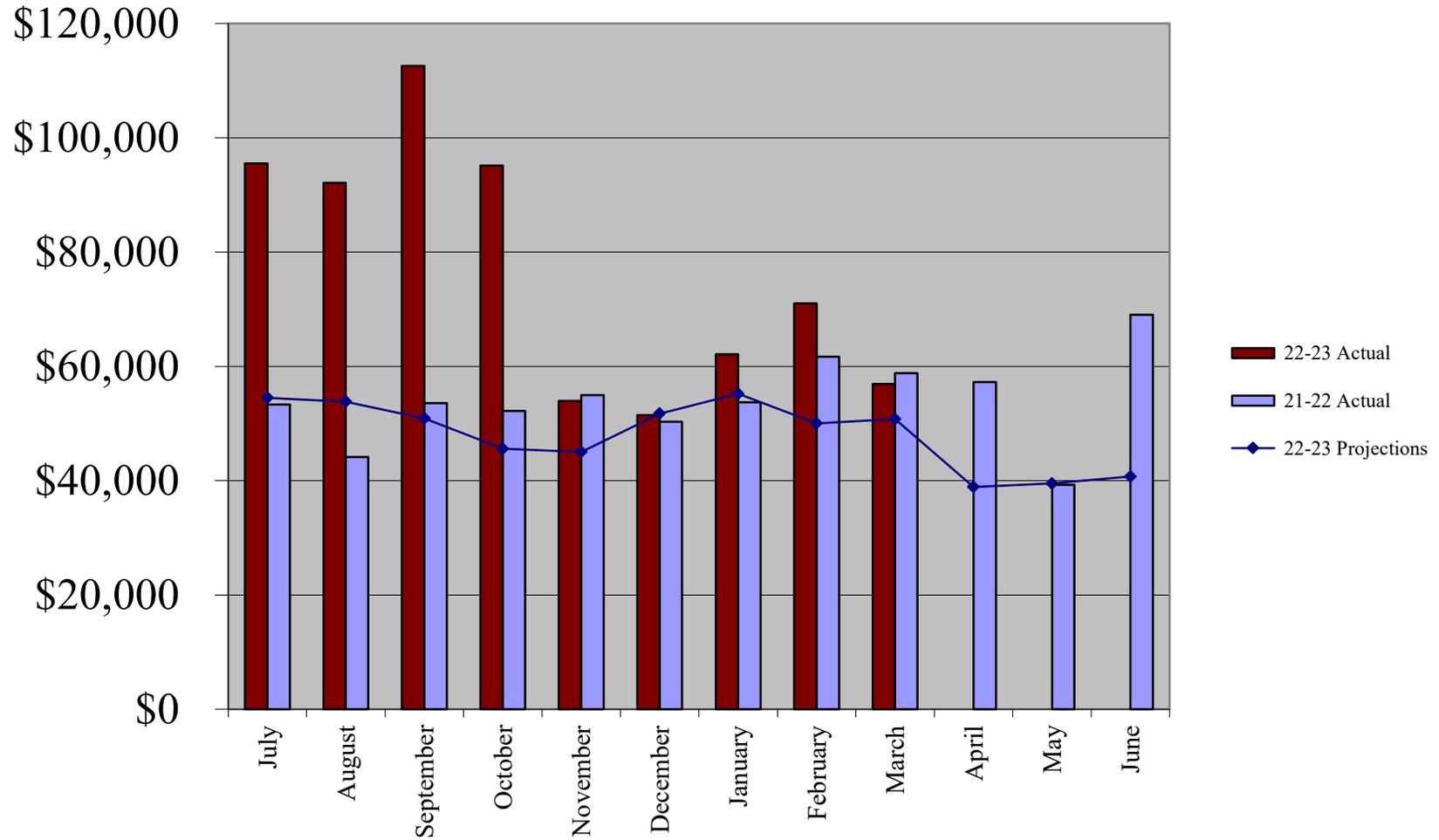
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2022-2023
March 31, 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		\$ 900	\$ 900	\$ 300
52010 FICA - Retirement Board Members	392		195	195	197
52032 Retirement paid by General Fund	4,600	-	-	-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 1,095	\$ 1,095	\$ 5,097
Utilities					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 54,619	\$ 595,381	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	43,501	306,499	350,000	-
54024 Sewer and Water(City of OKC)	75,000	44,089	33,711	77,800	(2,800)
54022 Natural Gas(ONG)	15,000	3,253	11,747	15,000	-
Utilities Subtotal	\$ 1,090,000	\$ 145,462	\$ 947,338	\$ 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	12,954	14,151	27,104	14,896
54045 Metro Parking Garage-Judges parking	1,380	340	1,040	1,380	-
54102 PBA Leases-County Departments	1,026,060	193,085	699,939	893,024	133,036
54103 Storage Court Clerk Building Lease	381,096	63,516	317,580	381,096	-
54109/540 Postage Machine and Postage	8,500	-	12,535	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 179,859	\$ 539,578	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	792,021	82,363	874,384	(109,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	400,000	87,834	212,166	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	5,397,453	27,562,571	32,960,024	(2)
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	-	1,650	1,650	1,350
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	13,898	6,102	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,350	6,165	23,286	29,451	(23,101)
Other Operating Subtotal	\$ 38,403,434	\$ 7,136,197	\$ 31,081,093	\$ 38,217,290	\$ 186,144
Total Maintenance and Operations - 54000	\$ 39,530,707	\$ 7,281,859	\$ 32,062,996	\$ 39,344,855	\$ 185,852
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	\$ 7,283,049	\$ 32,064,091	\$ 39,347,140	\$ 191,184

General Government-Vicinity Energy Actual Expenditures



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

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 777,203	\$ 777,203		\$ 777,203	\$ (0)
Transfers In	\$ 3,400,000	\$ 4,260,000	\$ 500,000	\$ 4,760,000	\$ 1,360,000
Employee/Retiree/Cobra Premiums	4,190,547	3,100,881	1,187,198	4,288,079	97,532
Employer Premiums	18,922,512	13,684,588	4,593,582	18,278,170	(644,342)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	2,505,147	800,000	3,305,147	805,147
ARPA/Cares Reimb	1,008,441	2,196,859	300,000	2,496,859	1,488,418
Refunds/Rebates/Interest	427,582	74,218	353,364	427,582	-
Total Resources	\$ 31,226,285	\$ 26,901,811	\$ 6,280,780	\$ 34,635,956	\$ 3,409,670
Expenses					
Medical Claims	\$ 15,326,093	\$ 14,147,444	\$ 4,715,815	\$ 18,863,259	\$ 3,537,165
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	8,438,637	2,812,879	11,251,516	2,041,194
Dental Claims	1,435,376	1,214,622	404,874	1,619,496	184,121
Vision Claims	203,997	127,213	63,606	190,819	(13,178)
County Pharmacy	305,000	211,262	70,421	281,683	(23,317)
Employee Assistance Program	21,393	16,044	5,348	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	890,442	296,814	1,187,256	41,736
Total Claims	\$ 27,647,701	\$ 25,045,665	\$ 8,369,757	\$ 33,415,422	\$ 5,767,721
Administration Fees & Other	913,463	751,602	243,367	994,970	81,507
Life/AD&D Premiums	375,081	288,904	96,301	385,206	10,125
Stop Loss Premiums	1,383,107	911,882	303,961	1,215,842	(167,265)
Total Admin/Premiums	\$ 2,671,650	\$ 1,952,388	\$ 643,629	\$ 2,596,018	\$ (75,633)
Total Expenses	\$ 30,319,352	\$ 26,998,053	\$ 9,013,387	\$ 36,011,440	\$ 5,692,088
Ending Cash Balance	\$ 906,935	\$ (96,242)	\$ (2,732,607)	\$ (1,375,484)	\$ (2,282,418)

Cash Balance-One Year Ago

\$ 2,466,454

Notes:

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

2. Premiums:

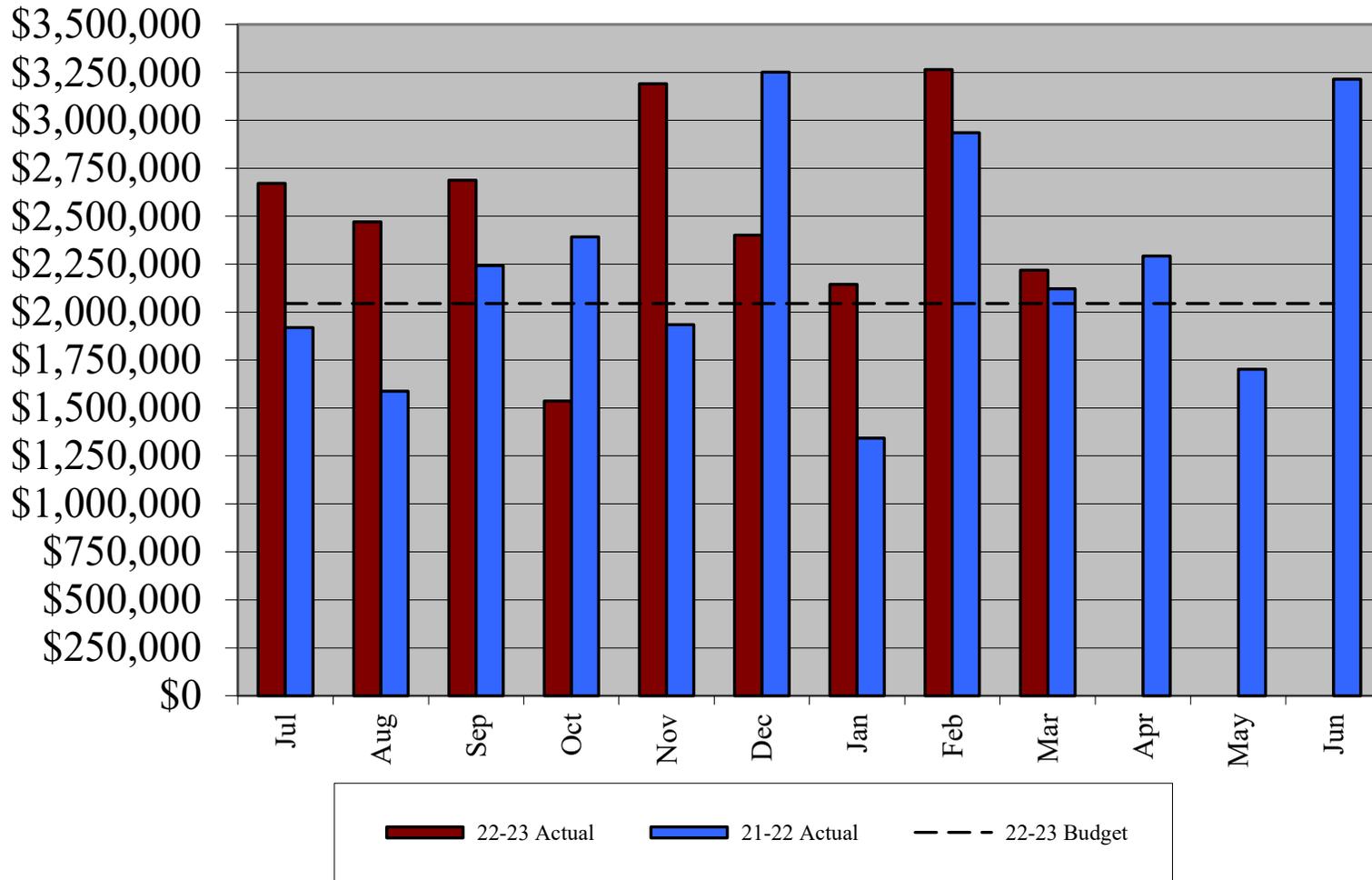
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 1,149,796	\$1,571,938	\$ 2,188,307 (July)
Prescription Drug Claims	\$767,527	1,068,707	\$937,626	\$ 1,392,204 (November)
Total	\$2,044,701	\$2,218,503	\$2,509,565	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$1,350,320	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$770,944	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$2,121,264	\$2,225,922	

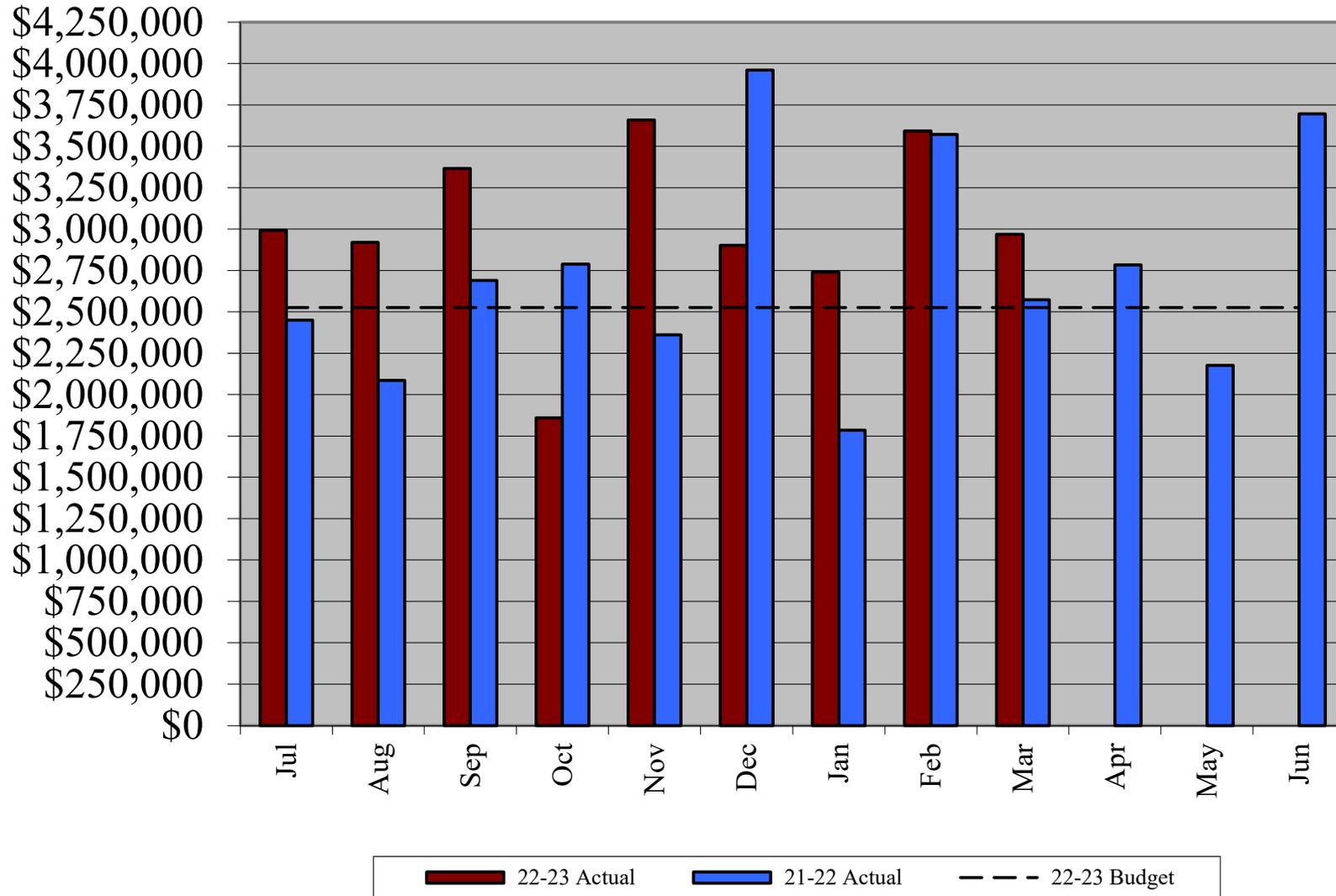
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	March		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%	13,684,588	12,744,163	940,425	7%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	3,100,881	3,039,143	61,738	2.0%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	302,915	615,273	(312,358)	
Rx Rebates	2,500,000	3,213,013	(713,013)	-22.2%	2,505,147	2,369,359	135,788	6%
Refunds/Rebates/Subsidy	427,582	224,726	202,856	90.3%	74,218	211,098	(136,880)	-64.8%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	2,196,859	2,454,859	(258,001)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 26,901,811	\$ 26,850,833	\$ 50,978	0.2%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 14,147,444	\$ 12,801,644	\$ 1,345,800	10.5%
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%	8,438,637	6,715,797	1,722,841	25.7%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	1,214,622	1,012,443	202,179	20.0%
Vision Claims	203,997	200,983	3,014	1.5%	127,213	150,471	(23,259)	-15.5%
County Pharmacy	305,000	286,574	18,426	6.4%	211,262	220,850	(9,588)	-4.3%
Employee Assistance Program	21,393	21,393	(0)	0.0%	16,044	16,044	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	890,442	914,949	(24,507)	-2.7%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	592	(592)	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 25,045,665	\$ 22,351,476	\$ 2,694,189	12.1%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	751,602	764,244	(12,642)	-1.7%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	288,904	281,767	7,138	2.5%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	911,882	986,893	(75,011)	-7.6%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 1,952,388	\$ 2,032,903	\$ (80,515)	-4.0%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 26,998,053	\$ 24,384,380	\$ 2,613,673	10.7%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ (96,242)	\$ 2,466,454	\$ (2,562,695)	-103.9%

Total Employee Benefits Expenses



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

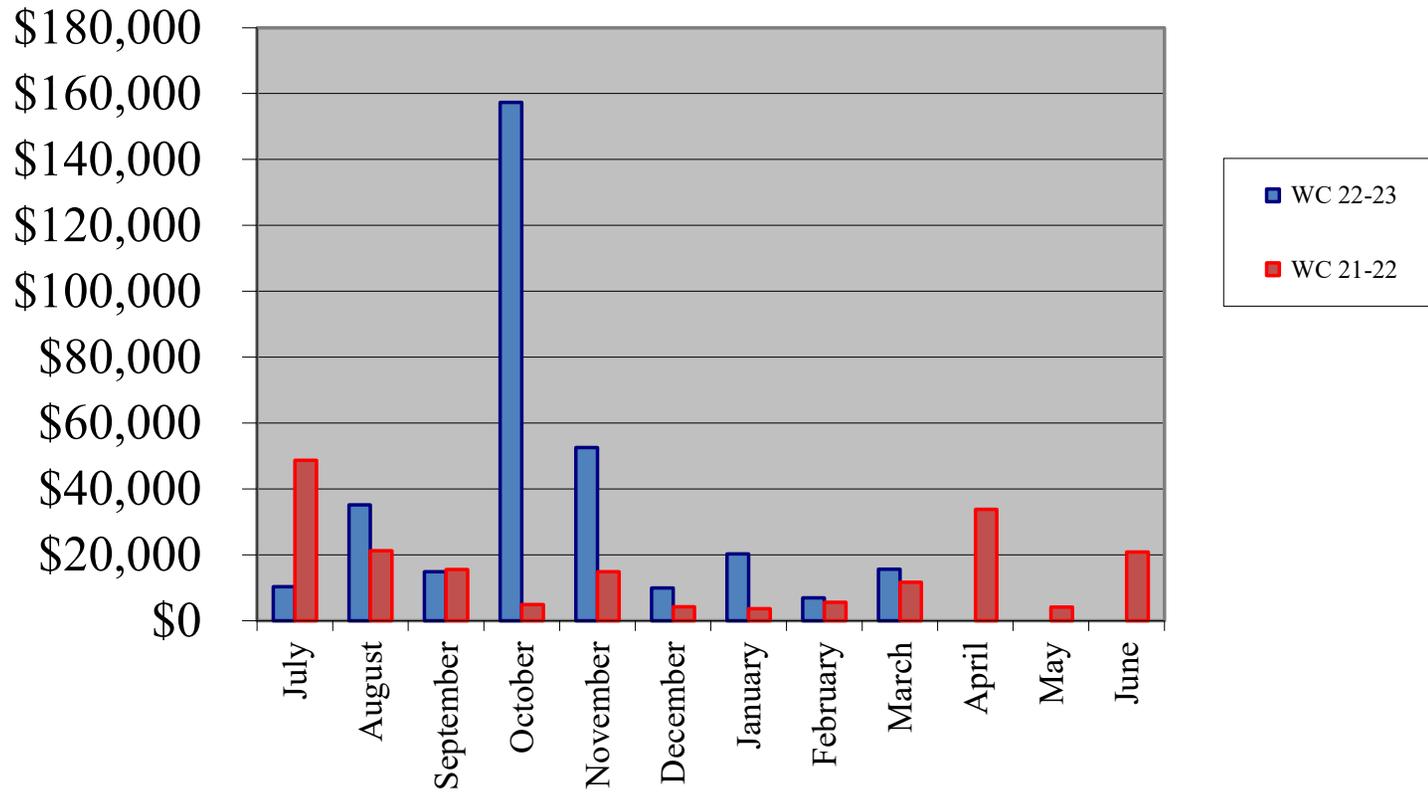
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	1,114	(36,408)
Transfers/Supplements	375,000	375,000	-
			-
Total Sources	\$ 1,009,642	\$ 961,029	\$ (48,613)
Expenditures:			
Claims	\$ 350,000	\$ 323,018	(26,982)
Stop loss/Admin Fees	215,002	217,988	2,986
Total Expenditures	\$ 565,002	\$ 541,006	\$ (23,996)
Ending Cash Balance	\$ 444,642	\$ 420,023	\$ (24,617)
Cash Balance-One Year Ago	\$ 666,729		

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	73,105	16,692
Total Expenditures	\$ 89,836	\$ 73,105	\$ (16,732)
Ending Cash Balance	\$ 101,671	\$ 534,661	\$ 432,991
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	88,156	2,065,960	2,541,903	73,969	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	-	19,664	73,294	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	697,509	788,225	1,352,618	177,130	Pending
Courthouse 11th floor stairwell	C0073	8/19/2021	64,000	57,500		6,500	-	Pending
Courthouse 11th floor Egress		9/15/2022						
Social Services Flood Damage		7/1/2021	27,146			-	27,146	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		1,114,321	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000	87,500	190,000	-	Pending
Capital Projects-As Needed		10/17/2022	352,241				352,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784				14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	Pending
Capital Projects-As Needed		9/16/2021	-			-	-	
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	25,000	6,200	2,200	2,200	16,600	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	60,305	154,695	154,695	-	Pending
Unallocated Funds:								
Unallocated Funds			140,150				140,150	
Total Ongoing Budgeted Capital Projects			\$ 8,083,357	\$ 989,421	\$ 3,139,249	\$ 5,865,177	\$ 1,228,759.13	

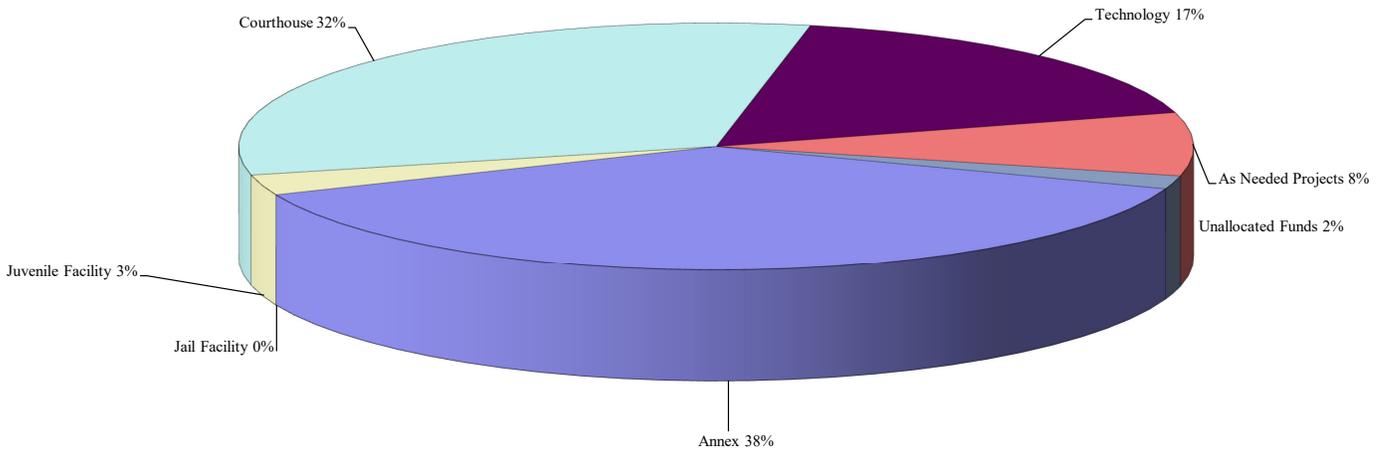
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New Jail Construction-340	9/15/2022	\$	2,000,000				2,000,000	Pending
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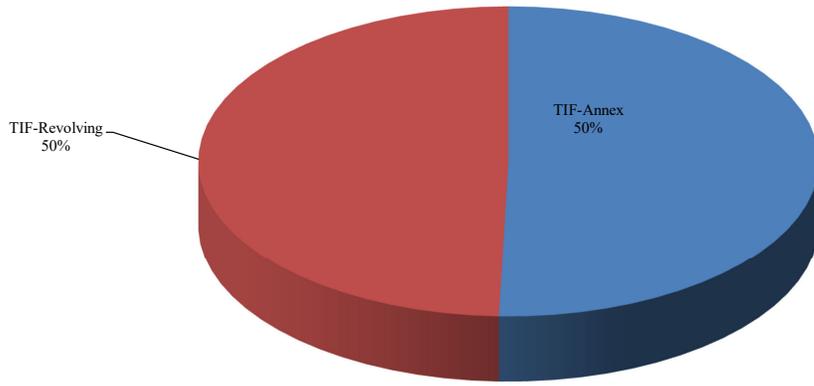
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	376,857	\$	710,115	\$	5,079,940	174,714	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		\$	19,721,256	\$	1,508,871	\$	3,861,429	\$	14,414,648	\$	3,797,737

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

**22-23
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 6,234,754
Exempt Manufacturing Tax	17,050
Miscellaneous Property Tax	37,461
Interest Income	24,555
Total Revenue	\$ 6,313,820

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)

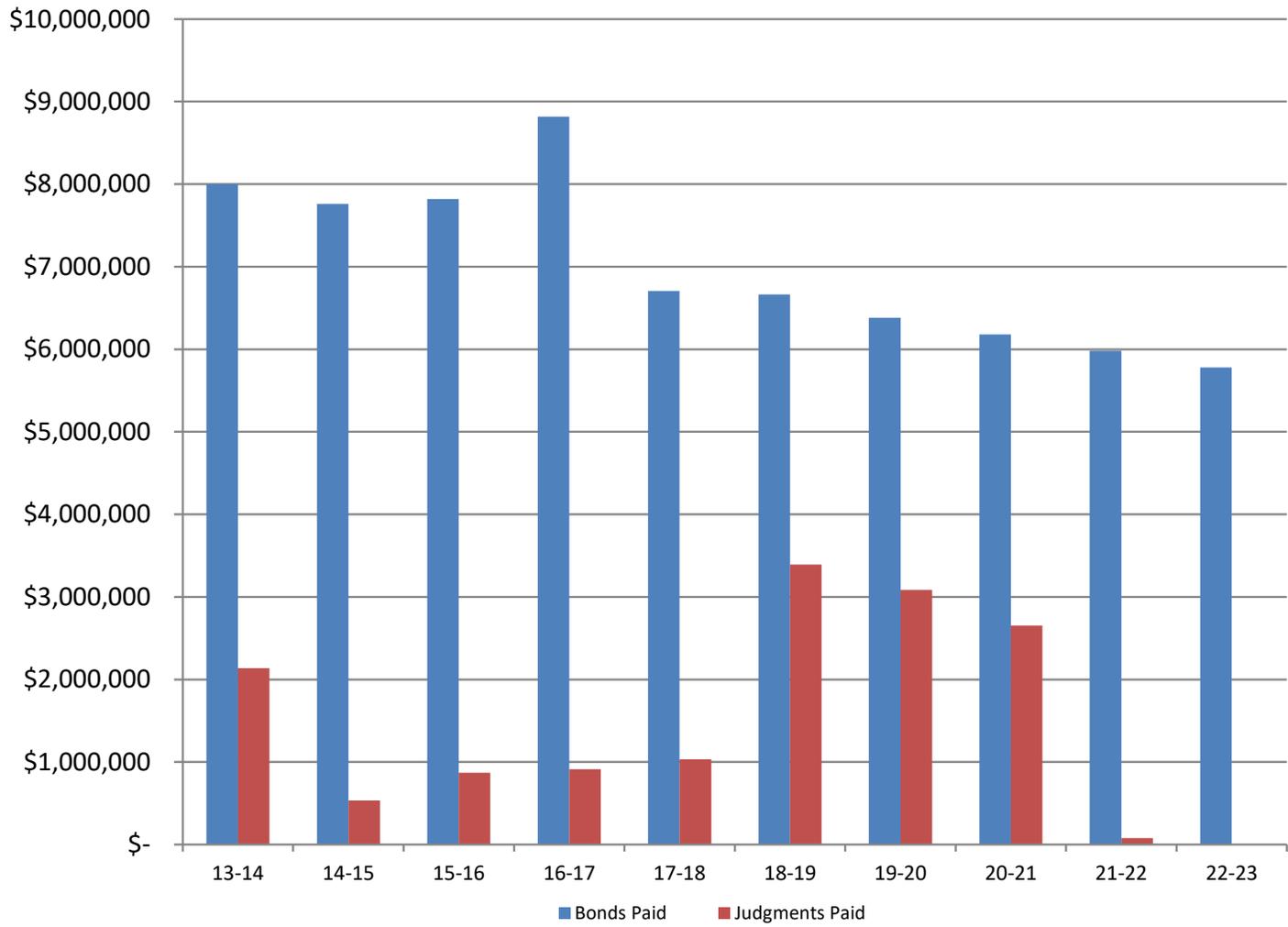
Transfer In \$ -

Ending Cash Balance **\$ 6,516,559**

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	March 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	\$8,567,299	\$282,502	\$4,986,621	\$3,580,678	\$5,760,695	\$2,806,604	58.2%
1110	Highway Cash-Dist #2	10,469,637	274,234	4,203,322	6,266,315	6,924,648	3,544,989	40.1%
1110	Highway Cash-Dist #3	6,626,335	855,894	4,217,342	2,408,993	4,521,946	2,104,388	63.6%
1110	Highway-Turnpike Corridor							
1111	CBRI Fund	4,510,563	78,957	429,330	4,081,233	1,963,180	2,547,383	9.5%
1130	Resale Property	5,402,972	219,286	2,821,240	2,581,732	3,447,548	1,955,424	52.2%
1140	Treasurer Mortgage Fee	430,783	1,013	39,801	390,982	45,898	384,886	9.2%
1150	County Clerk Lien Fee	975,361	53,459	343,696	631,665	495,715	479,645	35.2%
1151	UCC Central Filing Fund	1,052,600	61,477	527,076	525,524	554,476	498,124	50.1%
1152	Records Mgmt & Preservation	2,105,790	96,811	1,135,873	969,917	1,174,904	930,887	53.9%
1160	Sheriff Service Fee	6,325,739	403,447	3,619,447	2,706,292	3,935,566	2,390,173	57.2%
1161	Sheriff Special Revenue	2,370,490	114,581	1,027,878	1,342,613	1,428,734	941,757	43.4%
1162	Sheriff's Grant Fund	717,946	21,310	315,299	402,647	360,153	357,793	43.9%
1201	Assessor Revolving Fee	113,113	0	0	113,113	0	113,113	0.0%
1231	Juvenile Probation Fee	61,428	0	18,144	43,285	25,394	36,035	29.5%
1233	Juvenile Grant Fund	361,016	17,303	150,160	210,856	169,863	191,152	41.6%
1240	Planning Commission Fee	687,785	32,877	272,976	414,808	295,054	392,731	39.7%
1250	Local Emergency Planning Com	9,618	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	784,868	1,515	213,833	571,035	241,757	543,111	27.2%
1260	Community Service Fee	301,547	59,591	141,423	160,123	193,439	108,108	46.9%
1270	Community Sentencing	261,448	0	0	261,448	100,000	161,448	0.0%
1280	Drug Court Fund	233,952	16,122	151,654	82,298	158,090	75,862	64.8%
1282	Mental Health Court Fund	21,753	0	6,597	15,156	16,516	5,237	30.3%
1290	Shine Program	483,065	20,238	185,422	297,643	197,224	285,841	38.4%
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	21,843,832	32,291,562	122,051,644	43,506,658	110,836,548	20.9%
Total		\$207,695,474	\$24,454,451	\$57,529,075	\$150,166,399	\$75,947,836	\$131,747,638	27.7%

Year elapsed = 75%

Special Revenue Actual Expenditures

