

Oklahoma County
Monthly Financial Report
For Period Ending May 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	\$ 309,000	\$ 39,805,324	\$ 1,247,616	3.2%
120 Commissioners	510,986	513,842		19,353	533,195	22,209	4.3%
130 Assessor	3,460,534	3,563,218	191,005	(292,552)	3,461,671	1,137	0.0%
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	(63,833)	1,076,899	(14,265)	-1.3%
160 Court Clerk	10,380,771	10,759,586	684,160	(70,000)	11,373,746	992,975	9.6%
170 County Clerk	2,690,566	2,725,089	136,609	(225,000)	2,636,698	(53,868)	-2.0%
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	309,222	2,303,783	561,223	32.2%
260 BOCC HR/Health & Safety	811,822	830,918	52,498	(203,983)	679,433	(132,389)	-16.3%
265 Employee Benefits Department	402,930	407,536	26,197	(5,970)	427,763	24,833	N/A
270 IT Department	5,096,807	4,661,794	152,158	(15,000)	4,798,952	(297,855)	-5.8%
280 Facilities Management-Main	2,111,223	2,126,905	110,019	(150,000)	2,086,924	(24,299)	-1.2%
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	(166,086)	14,238,626	1,389,574	10.8%
525 Juvenile Detention	6,833,918	7,471,660	503,679	370,000	8,345,339	1,511,421	22.1%
526 Juvenile Bureau	2,496,859	2,536,214	151,063	30,000	2,717,277	220,418	8.8%
550 Emergency Management	638,346	618,659	117,127	(30,000)	705,786	67,440	10.6%
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	(42,000)	573,335	(17,055)	-2.9%
920 Highway - District 2	311,517	334,823	35,140	18,983	388,946	77,429	24.9%
930 Highway - District 3	519,624	570,084	16,168	(100,000)	486,252	(33,372)	-6.4%
940 Engineer	594,529	593,713	39,849	(60,000)	573,562	(20,967)	-3.5%
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	(3,515,198)	17,485.50	(2,425,683)	-99.3%
Total Department Budgets	\$ 105,997,326	\$ 107,002,440	\$ 7,054,276	\$ (3,864,870)	\$ 110,191,846	\$ 4,194,520	4.0%
Cash Transfers							
4010 Employee Benefits	\$ 3,600,000	\$ 3,400,000		\$ 3,567,970	\$ 6,967,970	\$ 3,367,970	93.6%
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	\$ 3,864,870	\$ 10,109,870	\$ 4,688,870	86.5%
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

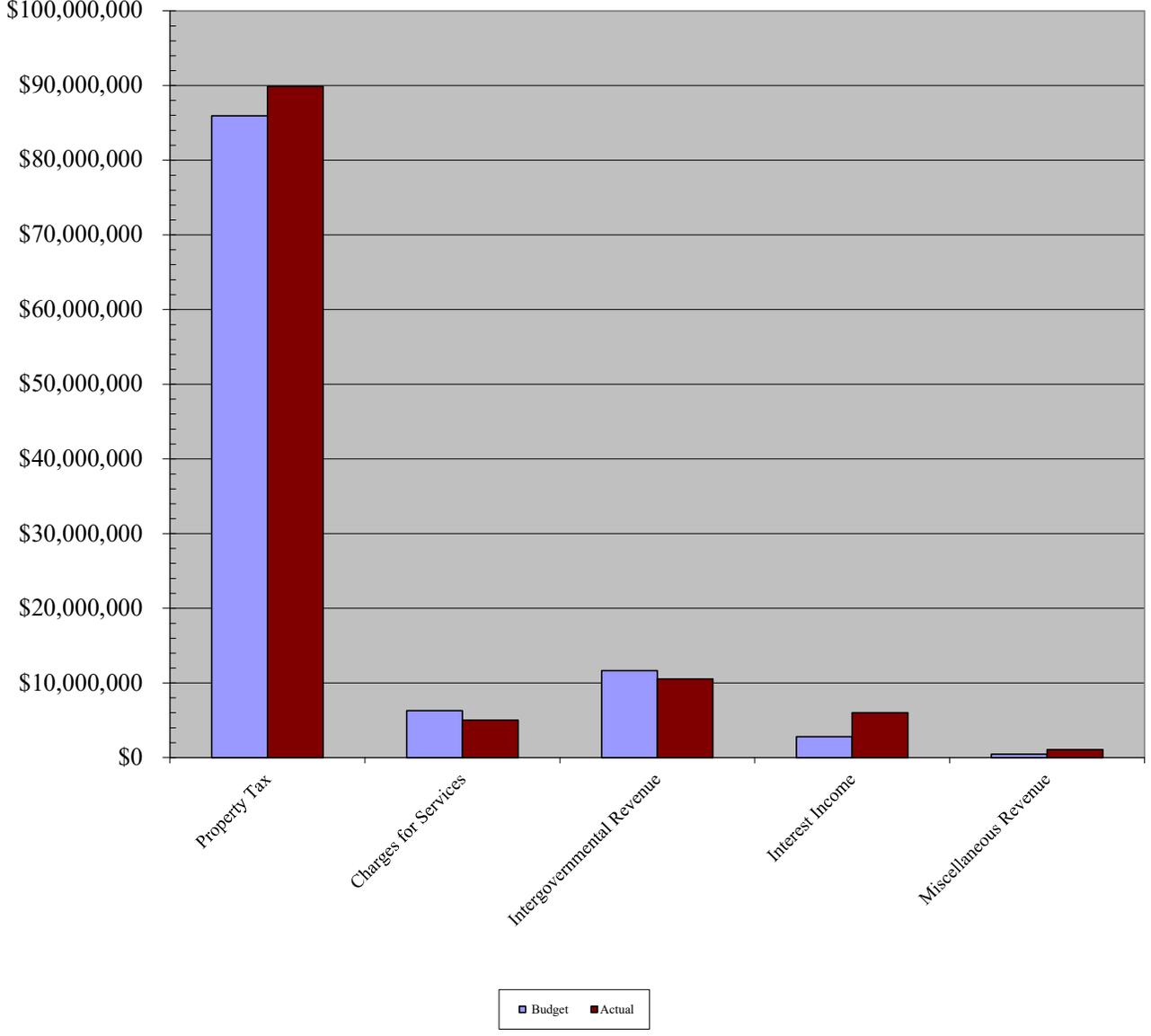
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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
991 Employee Benefits Supplement	Transfer to Employee Benefits	\$ (500,000.00)	2023-1311	4/6/2023
991 Employee Benefits Supplement	Transfer to Employee Benefits	\$ (665,000.00)	2023-1495	4/20/2023
526 Juvenile Bureau	Transfer to cover the increase in operational costs	\$ (30,000.00)	2023-1750	5/4/2023
525 Juvenile Detention	Transfer to cover the increase in operational costs	\$ (70,000.00)	2023-1750	5/4/2023
525 Juvenile Detention	Transfer to cover the cost of salaries	\$ (300,000.00)	2023-1749	5/4/2023
110 General Government	Fund Court Services GPS Indigent Fund	\$ (15,000.00)	2023-1994	5/18/2023
110 General Government	Transfer to cover increased utilities and professional services	\$ (252,000.00)	2023-1996	5/18/2023
Total General Fund Reserve		\$ 17,485.50		

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending May 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	\$ 89,903,252	\$ 3,973,877	104.6%	104.8%
Charges for Services	6,284,463	5,019,476	(1,264,987)	79.9%	145.1%
Intergovernmental Revenue	11,645,341	10,532,012	(1,113,329)	90.4%	83.6%
Interest Income	2,800,000	6,032,231	3,232,231	215.4%	44.6%
Miscellaneous Revenue	447,116	1,080,056	632,940	241.6%	171.1%
Total Revenue	<u>\$ 107,106,296</u>	<u>\$ 112,567,028</u>	<u>\$ 5,460,732</u>	105.1%	104.3%
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)	(10,109,870)	(3,864,870)		
22-23 Expenditures	\$ 114,056,716	\$ 97,765,098	\$ (16,291,618)	85.7%	82.4%
Prior Budget Year Expenditures	5,660,235	4,399,561	(1,260,674)	77.7%	91.2%
Total Expenditures	<u>\$ 119,716,951</u>	<u>\$ 102,164,659</u>	<u>\$ (17,552,292)</u>		
Cash Balance*	<u>(0)</u>	<u>\$ 19,148,153</u>	<u>\$ 19,148,153</u>		

* 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 May 31, 2023**



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

	For the Month Ending May 31, 2023				For the Year to Date Period Ending May 31, 2023			
	22-23	21-22	Increase (Decrease)	% Increase (Decrease)	22-23	21-22	Increase (Decrease)	% Increase (Decrease)
	May Actual	May Actual			Year to Date Actual	Year to Date Actual		
Beginning Cash Balance:	\$ 29,435,358	\$ 29,432,356	\$ 3,002	0.0%	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
Revenue:								
Property Tax	\$ 1,730,986	\$ 1,635,011	\$ 95,976	5.9%	\$ 89,903,252	\$ 84,732,066	\$ 5,171,187	6.1%
Charges for Services	392,539	557,233	(164,693)	-29.6%	5,019,476	7,148,769	(2,129,294)	-29.8%
Intergovernmental Revenue	264,075	226,812	37,263	16.4%	10,532,012	10,285,591	246,421	2.4%
Interest Income	799,008	18,123	780,885	4308.7%	6,032,231	44,606	5,987,625	13423.4%
Miscellaneous Revenue	17,557	20,066	(2,509)	-12.5%	1,080,056	537,926	542,130	100.8%
Total Revenue	\$ 3,204,166	\$ 2,457,244	\$ 746,922	30.4%	\$ 112,567,028	\$ 102,748,958	\$ 9,818,070	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	(4,207,970)	-	(4,207,970)		(10,109,870)	(5,421,000)	(4,688,870)	86.5%
22-23 Expenditures	\$ 9,283,401	\$ 8,437,440	\$ 845,961	10.0%	\$ 97,765,098	\$ 87,362,405	\$ 10,402,694	11.9%
Prior Budget Year Expenditures	-	-	-		4,399,561	6,050,054	(1,650,494)	-27.3%
Total Expenditures	\$ 9,283,401	\$ 8,437,440	\$ 845,961	10.0%	\$ 102,164,659	\$ 93,412,458	\$ 8,752,200	9.4%
Ending Cash Balance	\$ 19,148,153	\$ 23,452,160	\$ (4,304,007)	-18.4%	\$ 19,148,153	\$ 23,452,161	\$ (4,304,007)	-18.4%

Note 1.)

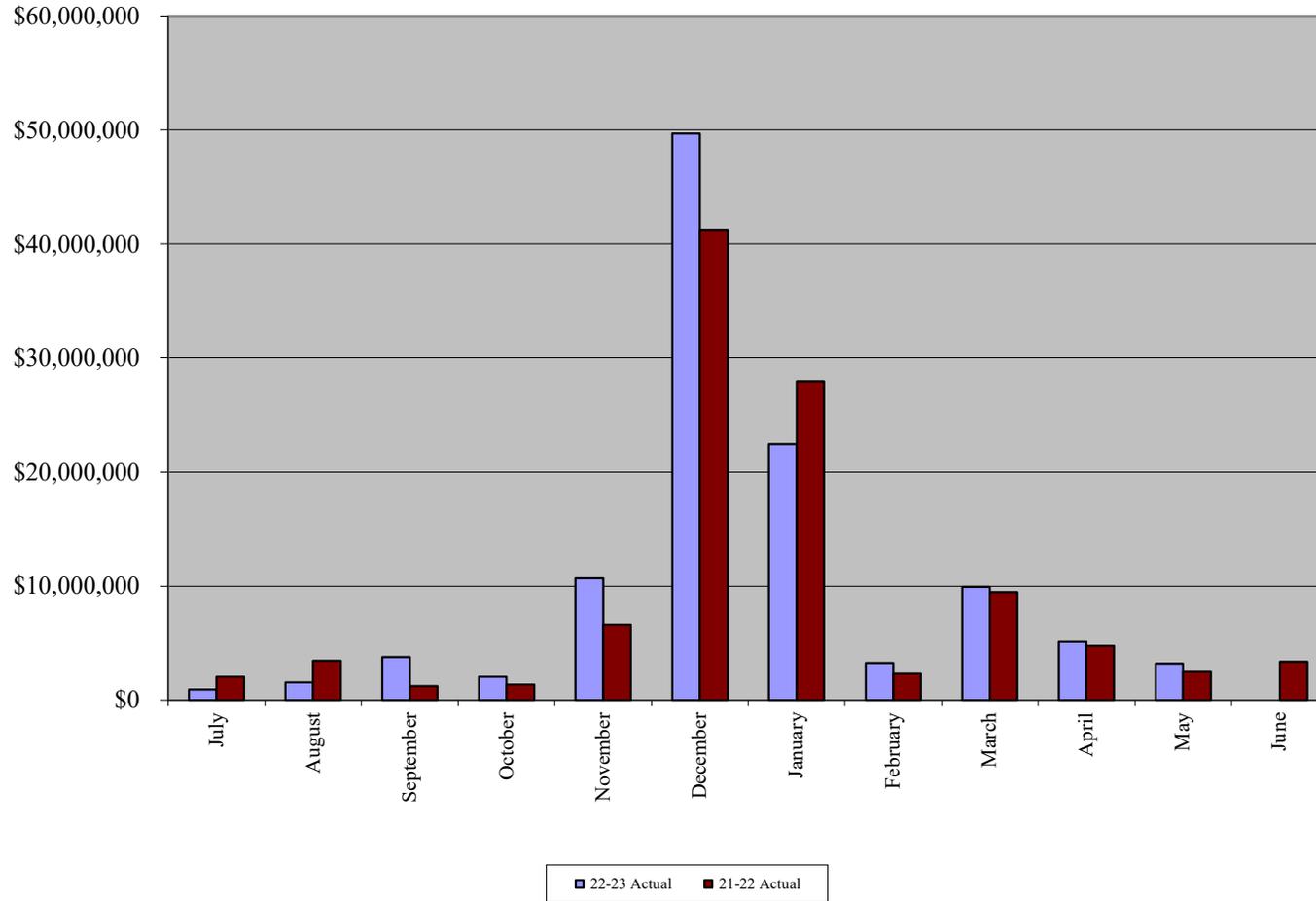
Operating Transfers

2010-Capital Projects
2080-Capital Projects-New Jail
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
5010-Defined Benefit Retirement
Total Operating Transfers

	22-23 May Actual	21-22 May Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
2080-Capital Projects-New Jail	(2,000,000)	-	(2,000,000)
4010-Employee Benefits	(2,207,970)	-	(2,207,970)
4020-Workers Compensation	-	-	-
4030-Self Insurance	-	-	-
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	\$ (4,207,970)	\$ -	\$ (4,207,970)

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
2010-Capital Projects	\$ (360,000)	\$ (300,000)	\$ (60,000)
2080-Capital Projects-New Jail	(2,000,000)	-	(2,000,000)
4010-Employee Benefits	(6,967,970)	(3,600,000)	(3,367,970)
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	\$ (10,109,870)	\$ (5,421,000)	\$ (4,688,870)

General Fund Actual Revenue May 31, 2023

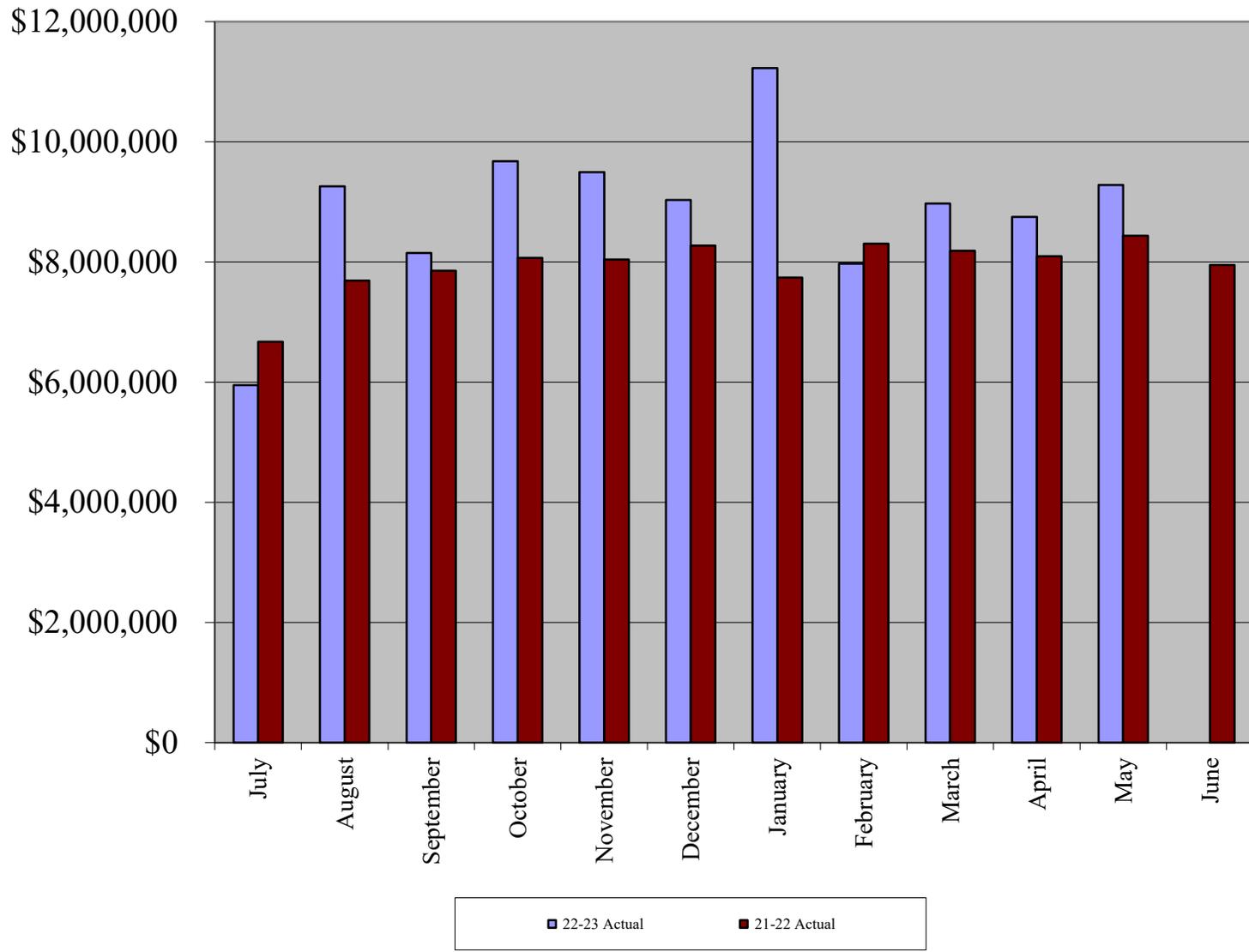


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	May 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	\$ 1,095,312	\$ 39,805,324	\$ 3,369,265	\$ 38,421,562	\$ 1,383,762	\$ 39,618,028	\$ 187,296	96.5%	89.0%
120	County Commissioners	513,842	19,353	533,195	45,972	473,401	59,794	473,401	59,794	88.8%	89.2%
130	Assessor	3,563,218	(101,547)	3,461,671	342,009	2,953,351	508,320	3,088,463	373,208	85.3%	82.5%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	749,327	5,328,886	1,359,177	5,672,555	1,015,508	79.7%	79.8%
150	Treasurer	1,091,111	(14,212)	1,076,899	62,654	938,150	138,749	981,820	95,079	87.1%	80.6%
160	Court Clerk	10,759,586	614,160	11,373,746	931,774	10,075,068	1,298,678	10,110,049	1,263,697	88.6%	85.8%
170	County Clerk	2,725,089	(88,391)	2,636,698	232,150	2,522,009	114,689	2,548,246	88,452	95.7%	88.1%
180	Excise & Equalization Bds	44,957	-	44,957	9,108	19,615	25,342	20,208	24,749	43.6%	36.7%
190	County Audit	777,208	53,036	830,244	3,630	330,922	499,322	546,053	284,191	39.9%	52.9%
200	District Attorney-State	150,000	200,000	350,000	26,556	188,246	161,754	224,665	125,335	53.8%	48.5%
210	District Attorney-County	71,898	-	71,898	11,766	57,728	14,170	65,705	6,193	80.3%	69.4%
230	Public Defender	65,670	18,194	83,864	8,361	51,567	32,297	57,891	25,972	61.5%	73.5%
240	Purchasing	483,624	95,370	578,994	45,917	452,239	126,755	458,401	120,593	78.1%	85.9%
250	Election Board	1,876,041	427,742	2,303,783	143,228	1,939,238	364,545	1,994,587	309,196	84.2%	77.8%
260	BOCC HR/Health & SAG	830,918	(151,485)	679,433	49,918	534,957	144,476	554,438	124,995	78.7%	76.7%
265	Employee Benefits Dept	407,536	20,227	427,763	34,308	376,610	51,153	378,977	48,786	88.0%	87.1%
270	IT Department	4,661,794	137,158	4,798,952	327,048	3,792,287	1,006,665	4,256,711	542,241	79.0%	71.3%
280	Facilities Management	2,126,905	(39,981)	2,086,924	156,861	1,614,804	472,120	1,757,954	328,970	77.4%	70.3%
285	Facilities Mgmt-Custodial	313,000	-	313,000	41,977	200,295	112,705	230,460	82,540	64.0%	64.3%
300	Planning Commission	246,705	17,846	264,551	21,213	218,907	45,644	218,907	45,644	82.7%	89.6%
301	Court Services	1,047,800	67,133	1,114,933	93,338	987,260	127,673	987,260	127,673	88.5%	85.5%
518	Sheriff-Law Enforcement	13,074,192	1,164,434	14,238,626	1,262,417	12,698,864	1,539,762	12,707,531	1,531,095	89.2%	88.6%
525	Juvenile Detention	7,471,660	873,679	8,345,339	723,383	7,250,723	1,094,616	7,361,530	983,809	86.9%	82.8%
526	Juvenile Bureau	2,536,214	181,063	2,717,277	230,535	2,252,969	464,308	2,277,383	439,894	82.9%	79.5%
550	Emergency Management	618,659	87,127	705,786	40,224	447,930	257,856	602,829	102,957	63.5%	74.1%
610	Social Services	2,269,811	83,297	2,353,108	211,024	1,921,207	431,901	2,086,379	266,729	81.6%	74.2%
710	Free Fair	67,238	-	67,238	14,547	62,846	4,392	63,972	3,266	93.5%	97.6%
910	District 1	596,790	(23,455)	573,335	8,073	400,260	173,075	550,368	22,967	69.8%	68.6%
920	District 2	334,823	54,123	388,946	36,966	310,987	77,959	315,005	73,941	80.0%	78.8%
930	District 3	570,084	(83,832)	486,252	4,914	394,099	92,153	461,250	25,002	81.0%	85.0%
940	County Engineer	593,713	(20,151)	573,562	44,940	448,111	125,451	458,908	114,654	78.1%	79.0%
950	Economic Development	200,000	-	200,000	-	100,000	100,000	200,000	-	50.0%	50.0%
991	Employee Benefits Supple	-	3,567,970	3,567,970	2,207,970	3,567,970	-	3,567,970	-		
993	Self Insurance Supplement	-	296,900	296,900	-	296,900	-	296,900	-		
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-		
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-		
995	General Fund Reserve	1,857,608	(1,840,123)	17,486	-	-	17,486	-	17,486		
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 11,491,371	\$ 101,629,968	\$ 12,426,748	\$ 105,194,806	\$ 8,861,910	89.1%	82.4%

Year elapsed = 91.7%

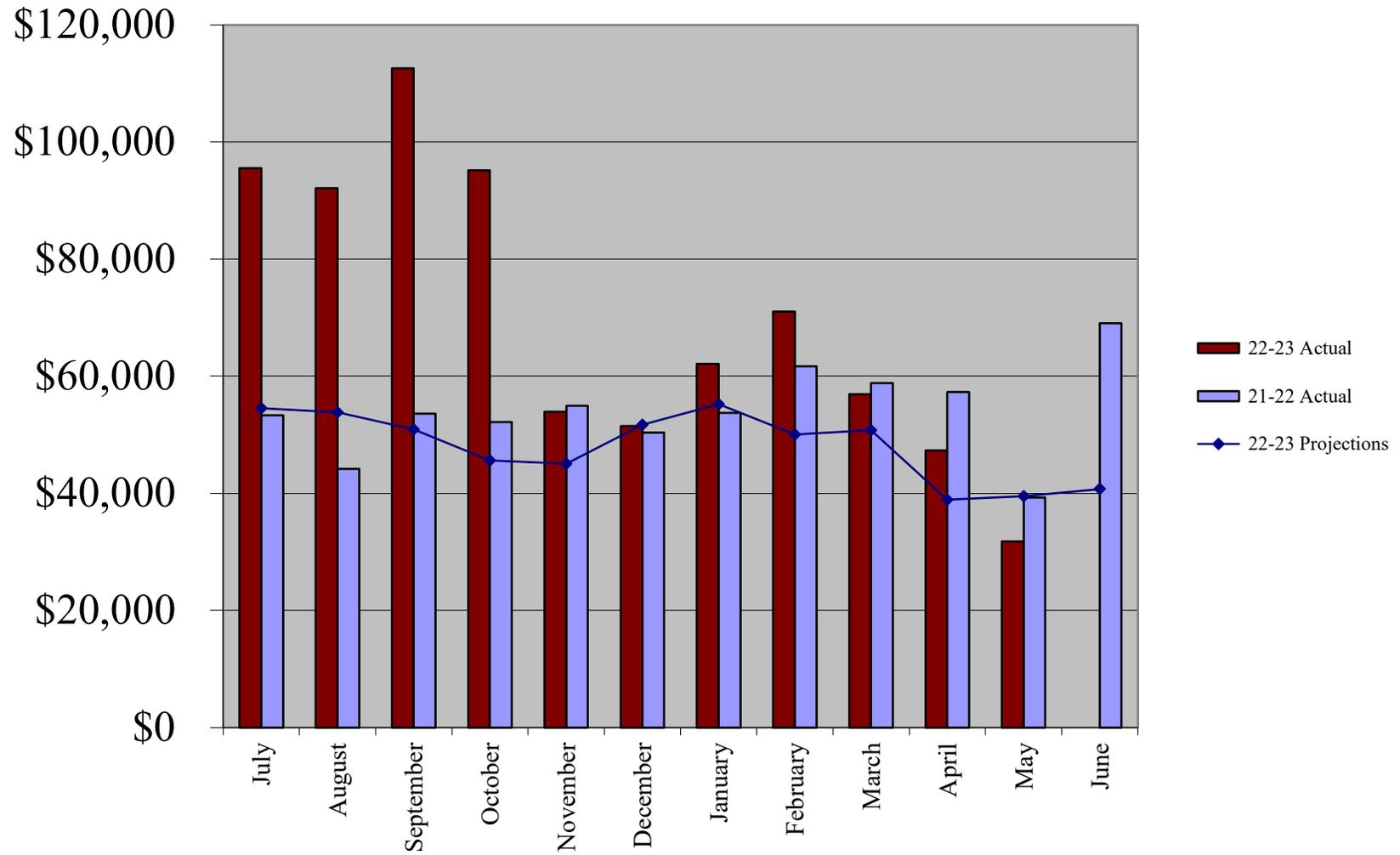
General Fund Actual Expenditures



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

<u>Account Description</u>	YTD				
	22-23 Approved Budget	Outstanding Requisitions/ Encumbrances	22-23 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 1,100	\$ 1,100	\$ 100
52010 FICA - Retirement Board Members	392		241	241	151
52032 Retirement paid by General Fund	4,600	-	-	-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 1,341	\$ 1,341	\$ 4,851
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 70,008	\$ 674,492	\$ 744,500	\$ 30,500
54023 Electricity (OG&E)	455,000	32,425	379,277	411,702	43,298
54024 Sewer and Water(City of OKC)	75,000	18,147	44,653	62,800	12,200
54022 Natural Gas(ONG)	15,000	5,439	15,561	21,000	(6,000)
Utilities Subtotal	\$ 1,320,000	\$ 126,019	\$ 1,113,983	\$ 1,240,002	\$ 79,998
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	200	600	800	3,200
Lease-Purchase Debt Subtotal	\$ 4,000	\$ 200	\$ 600	\$ 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	24,656	22,449	47,104	(5,104)
54045 Metro Parking Garage-Judges parking	1,380	-	1,388	1,388	(8)
54102 PBA Leases-County Departments	1,026,060	-	900,465	900,465	125,595
54103 Storage Court Clerk Building Lease	381,096	-	381,096	381,096	-
54109/540 Postage Machine and Postage	8,500	-	12,535	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ -	\$ 719,437	\$ 719,437	\$ 0
54451 Outside legal services	\$ 765,000	761,614	112,770	874,384	(109,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	365,000	8,960	291,040	300,000	65,000
54455 OSU Extension Contract	553,345	138,336	415,009	553,345	-
54455 Professional Services-Other -Arbitrage	15,000	-	-	-	15,000
54455 Professional Services-Bank Fees	88,000	35,000	52,971	87,971	29
54455 Criminal Justice Authority	32,960,022	2	32,960,022	32,960,024	(2)
54455 Criminal Justice Advisory Committee	150,000	37,500	112,500	150,000	-
54455 MGT of America-Consulting	8,500	9,200	-	9,200	(700)
54455 ODOT Rodent Damage Control Program	2,400	2,400	-	2,400	-
54455 Tuition Reimbursement	40,000	1,500	3,340	4,840	35,160
54455 BOCC Employee of the Month	3,000	-	2,050	2,050	950
54455 ESRI	190,000	-	190,000	190,000	-
54455 Court Services	76,000	-	76,000	76,000	-
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	12,902	7,098	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,348	13,176	27,280	40,456	(34,108)
Other Operating Subtotal	\$ 38,440,432	\$ 1,070,246	\$ 37,270,245	\$ 38,340,492	\$ 99,940
Total Maintenance and Operations - 54000	\$ 39,797,705	\$ 1,196,465	\$ 38,418,793	\$ 39,615,259	\$ 182,446
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	-	1,428	1,428	-
Total Capital Outlay - 55000	\$ 1,428	\$ -	\$ 1,428	\$ 1,428	\$ -
Grand Total - General Government	\$ 39,805,324	\$ 1,196,465	\$ 38,421,562	\$ 39,618,028	\$ 187,296

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
May 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	\$ 7,925,000	\$ -	\$ 7,925,000	\$ 4,525,000
Employee/Retiree/Cobra Premiums	4,190,547	3,841,857	460,901	4,302,758	112,210
Employer Premiums	18,922,512	16,804,890	1,536,985	18,341,875	(580,637)
Stop Loss Reimb	-	2,036,683		2,036,683	2,036,683
Rx Rebates	2,500,000	2,505,147	894,741	3,399,888	899,888
ARPA/Cares Reimb	1,008,441	2,359,949	74,933	2,434,882	1,426,441
Refunds/Rebates/Interest	427,582	280,509	25,501	306,009	(121,573)
Total Resources	\$ 31,226,285	\$ 36,531,238	\$ 1,997,886	\$ 39,524,298	\$ 8,298,013
Expenses					
Medical Claims	\$ 15,326,093	\$ 17,776,888	\$ 1,616,081	\$ 19,392,969	\$ 4,066,876
Medical Claims covered by Stop Loss	-	1,687,269	-	1,687,269	1,687,269
Prescription Drug Claims	9,210,323	10,169,677	1,849,032	12,018,709	2,808,387
Dental Claims	1,435,376	1,541,232	140,112	1,681,344	245,968
Vision Claims	203,997	157,408	31,482	188,890	(15,108)
County Pharmacy	305,000	252,525	22,957	275,482	(29,518)
Employee Assistance Program	21,393	19,610	1,783	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	1,090,242	99,113	1,189,355	43,835
Total Claims	\$ 27,647,701	\$ 32,694,852	\$ 3,760,559	\$ 36,455,411	\$ 8,807,709
Administration Fees & Other	913,463	950,129	84,421	1,034,550	121,087
Life/AD&D Premiums	375,081	388,284	35,299	423,583	48,502
Stop Loss Premiums	1,383,107	1,222,138	111,103	1,333,241	(49,865)
Total Admin/Premiums	\$ 2,671,650	\$ 2,560,551	\$ 230,823	\$ 2,791,374	\$ 119,724
Total Expenses	\$ 30,319,352	\$ 35,255,403	\$ 3,991,382	\$ 39,246,785	\$ 8,927,433
Ending Cash Balance	\$ 906,935	\$ 1,275,835	\$ (1,993,496)	\$ 277,513	\$ (629,420)

Cash Balance-One Year Ago

\$ 1,632,277

Notes:

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

2. Premiums:

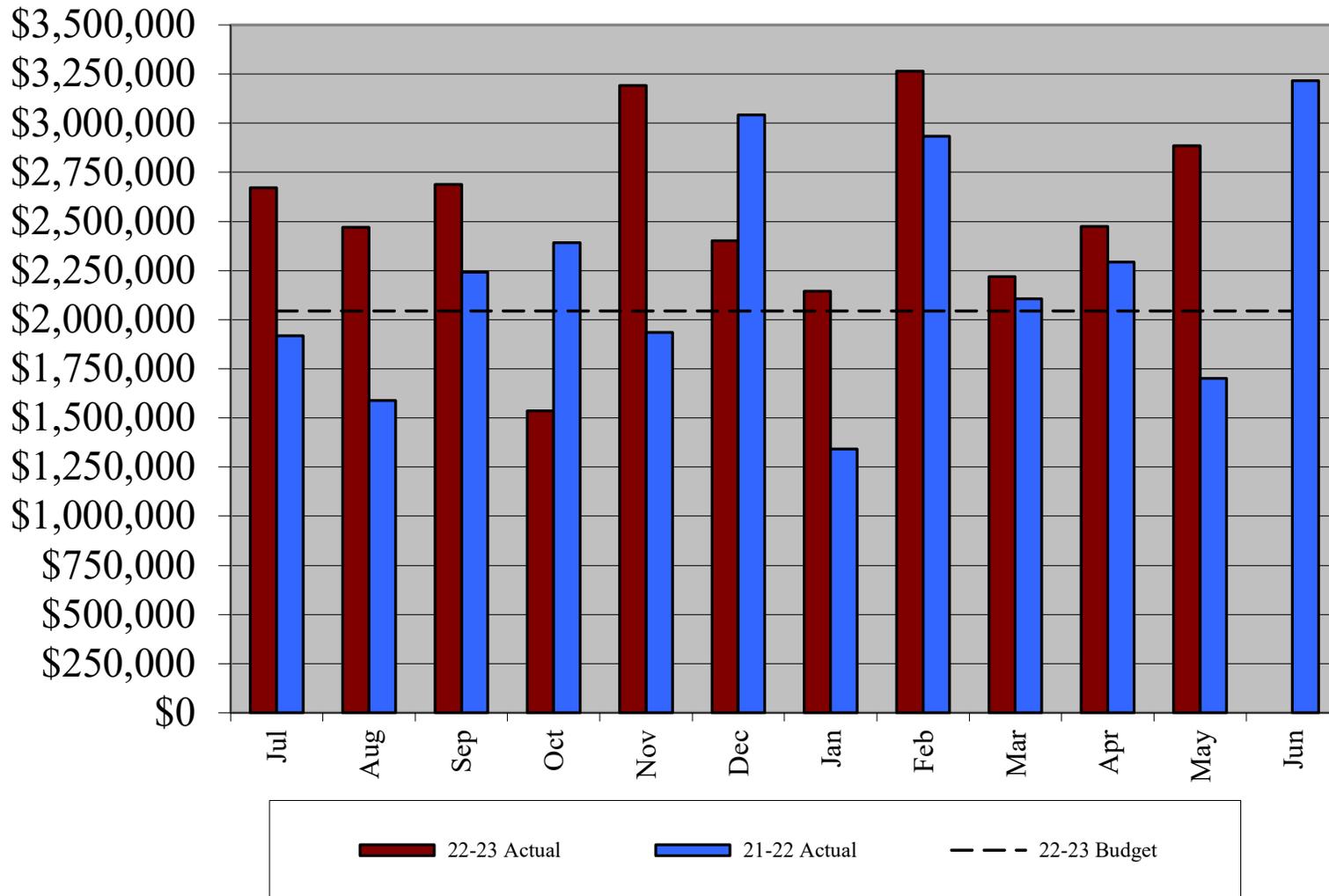
	<u>Employee 2022</u>	<u>Employer 22-23</u>
	\$159	\$872
	\$374	\$2,011

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	\$ 2,308,005	\$1,616,081	\$ 2,308,005 (May)
Prescription Drug Claims	\$767,527	577,783	\$924,516	\$ 1,392,204 (November)
Total	\$2,044,701	\$2,885,788	\$2,540,597	
	21/22			21/22
Prior Year 21-22 Comparison	Monthly Budget	This Month	21/22 Avg	High Month
Medical Claims	\$1,283,731	\$1,303,809	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$398,603	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$1,702,411	\$2,225,922	

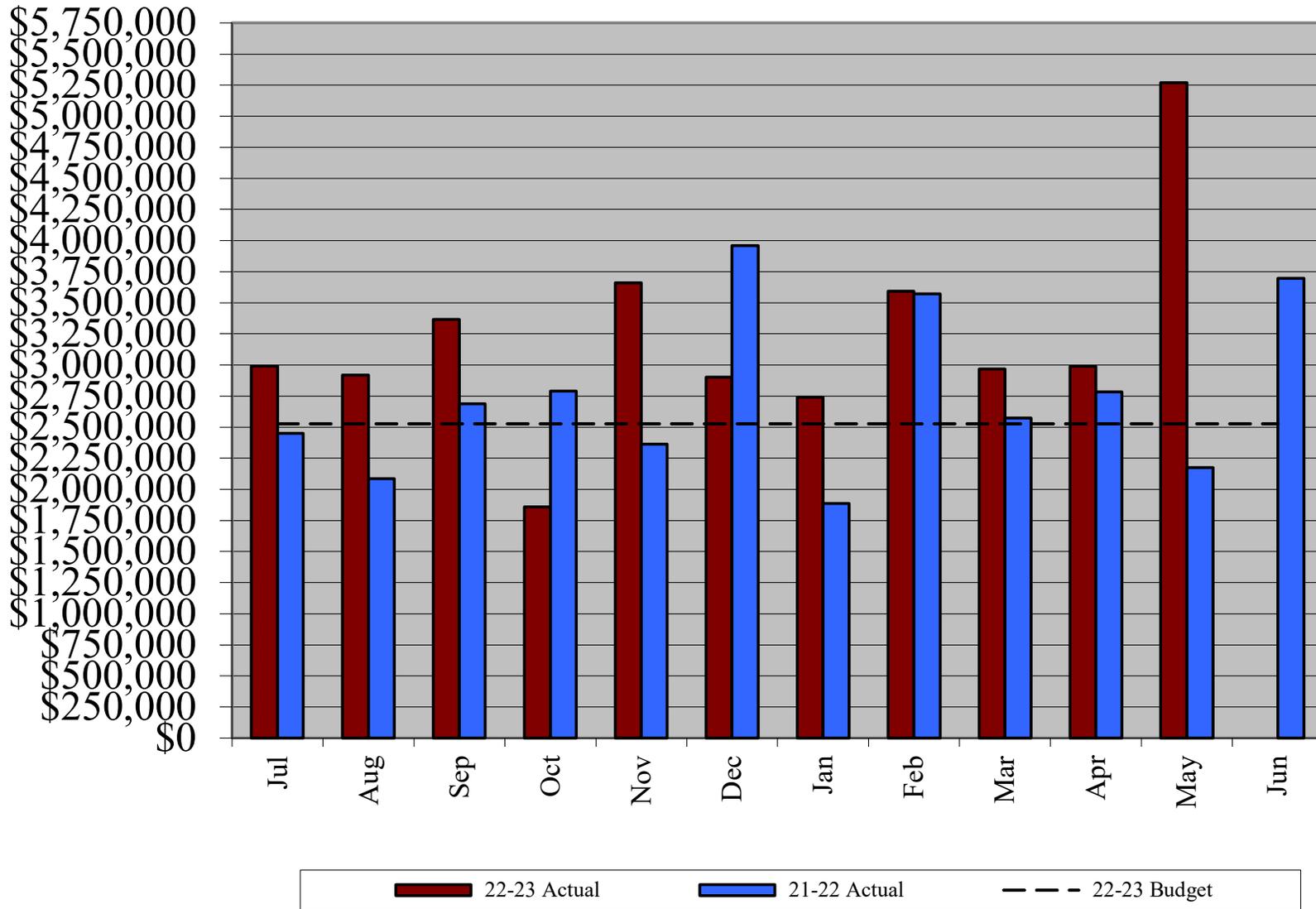
Medical & Prescription Claims



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

	Annual				May			
	FY 22-23 Estimates	FY 21-22 Actuals	Inc (Dec)	%	FY 22-23 YTD Actuals	FY 21-22 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%	\$ 777,203	\$ 1,816,938	\$ (1,039,735)	-57.2%
Transfers In	\$ 3,400,000	\$ 3,600,000	\$ (200,000)	-5.6%	\$ 7,925,000	\$ 3,600,000	\$ 4,325,000	120.1%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	16,804,890	15,651,560	1,153,330	7%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	3,841,857	3,766,952	74,905	2.0%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	2,036,683	883,321	1,153,362	
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%	280,509	216,490	64,019	29.6%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	2,359,949	2,655,755	(295,807)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 36,531,238	\$ 30,960,375	\$ 5,570,862	18.0%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 17,776,888	\$ 15,969,463	\$ 1,807,425	11.3%
Medical claims covered by Stop Los	-	518,685	(518,685)		1,687,269	518,685	1,168,584	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	10,169,677	7,526,370	2,643,307	35.1%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	1,541,232	1,289,308	251,924	19.5%
Vision Claims	203,997	200,983	3,014	1.5%	157,408	186,069	(28,661)	-15.4%
County Pharmacy	305,000	286,574	18,426	6.4%	252,525	263,078	(10,553)	-4.0%
Employee Assistance Program	21,393	21,393	(0)	0.0%	19,610	19,610	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	1,090,242	1,105,869	(15,627)	-1.4%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	592	(592)	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 32,694,852	\$ 26,879,044	\$ 5,815,807	21.6%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	950,129	898,245	51,884	5.8%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	388,284	343,681	44,603	13.0%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	1,222,138	1,207,128	15,010	1.2%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 2,560,551	\$ 2,449,054	\$ 111,497	4.6%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 35,255,403	\$ 29,328,099	\$ 5,927,304	20.2%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ 1,275,835	\$ 1,632,277	\$ (356,442)	-21.8%

Total Employee Benefits Expenses



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

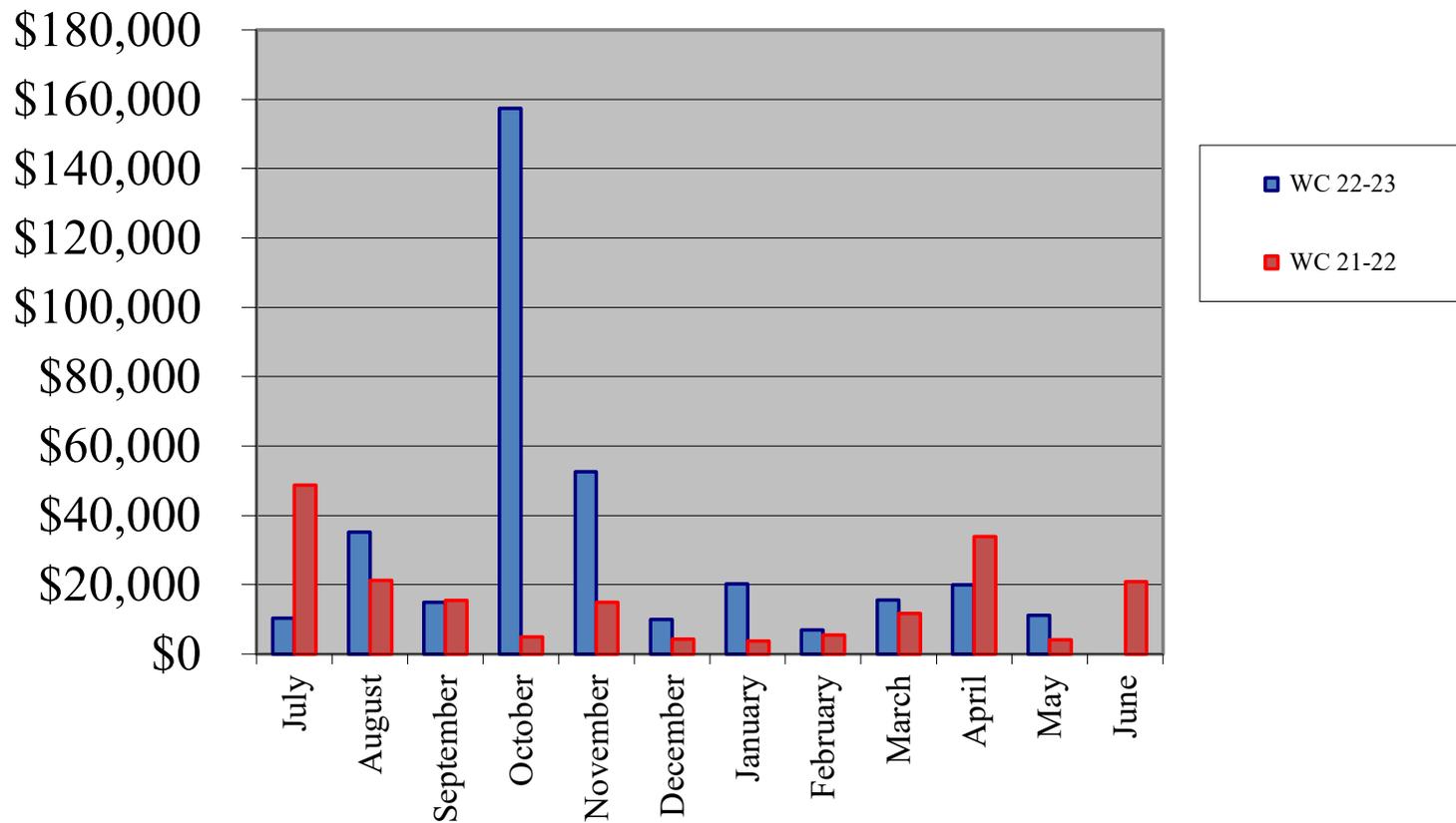
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	1,114	(36,408)
Transfers/Supplements	375,000	375,000	-
Total Sources	\$ 1,009,642	\$ 961,029	\$ (48,613)
Expenditures:			
Claims	\$ 350,000	\$ 354,025	4,025
Stop loss/Admin Fees	215,002	224,056	9,054
Total Expenditures	\$ 565,002	\$ 578,081	\$ 13,079
Ending Cash Balance	\$ 444,642	\$ 382,948	\$ (61,692)
Cash Balance-One Year Ago		\$ 614,081	

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	98,992	42,579
Total Expenditures	\$ 89,836	\$ 98,992	\$ 9,155
Ending Cash Balance	\$ 101,671	\$ 508,774	\$ 407,104
Cash Balance-One Year Ago		\$ 201,476	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2022-2023

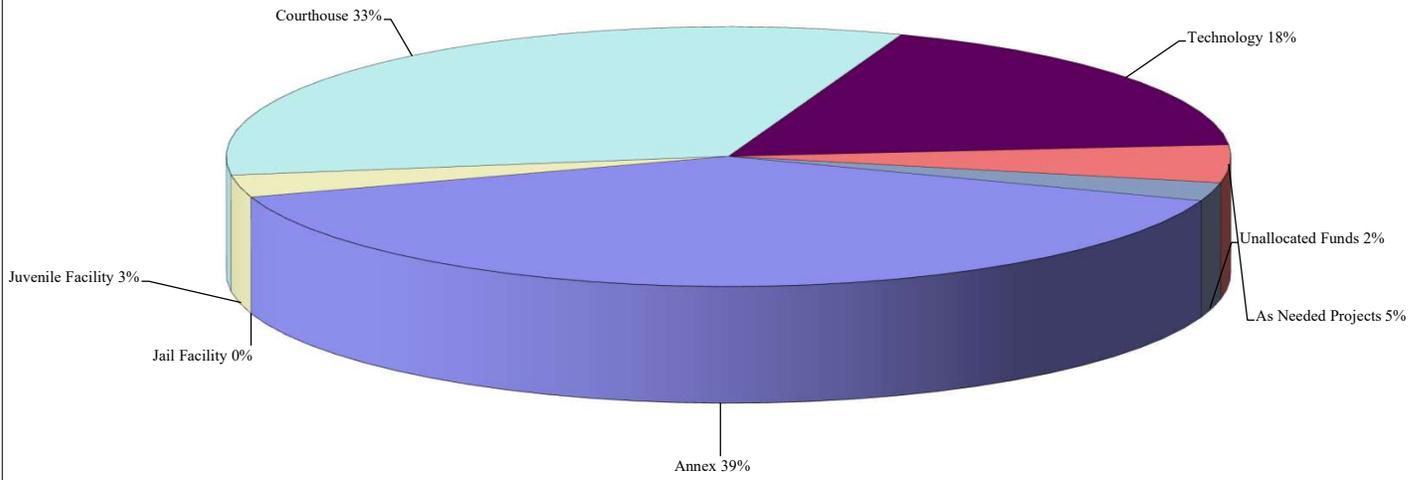
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	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	2,707,854	32,353	2,122,206	2,598,149	77,353	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	1,769	19,664	73,294	24,937	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	632,281	853,453	1,417,846	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								
Annex Perimeter Lighting Repair		10/17/2022	52,241				52,241	Pending
		12/16/2021	14,784				14,784	Pending
Capital Projects-As Needed								
		9/17/2020	-			-	-	Pending
Capital Projects-As Needed								
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	-	6,700	6,700	18,300	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	54,535	160,465	160,465	-	Pending
Unallocated Funds:								
Unallocated Funds			179,122				179,122	
Total Ongoing Budgeted Capital Projects			\$ 7,826,156	\$ 858,189	\$ 3,270,992	\$ 5,996,921	\$ 971,045.40	

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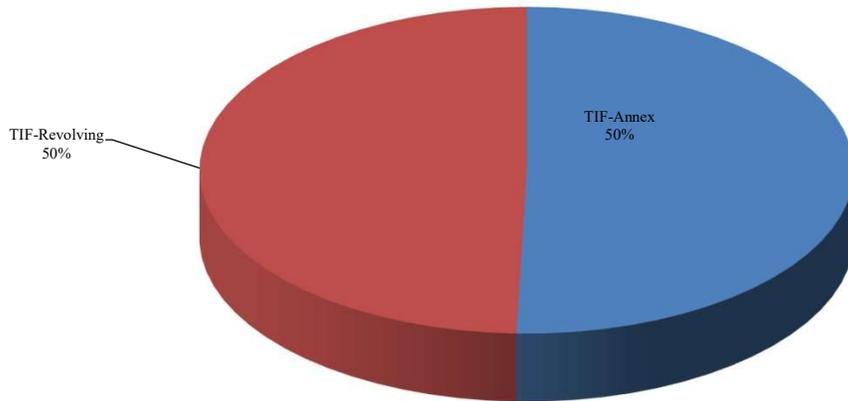
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,631,511	\$ 373,257	\$ 720,889	\$ 5,090,714	167,540	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		\$ 19,464,054	\$ 1,374,039	\$ 4,003,946	\$ 14,557,166	\$ 3,532,850	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

22-23
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 6,549,967
Exempt Manufacturing Tax	21,190
Miscellaneous Property Tax	37,477
Interest Income	58,149
Total Revenue	\$ 6,666,783

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	\$ (793,667)
Interest	(195,785)
Total Judgment Payments YTD	\$ (989,451)

Total Expenditures **\$ (6,768,351)**

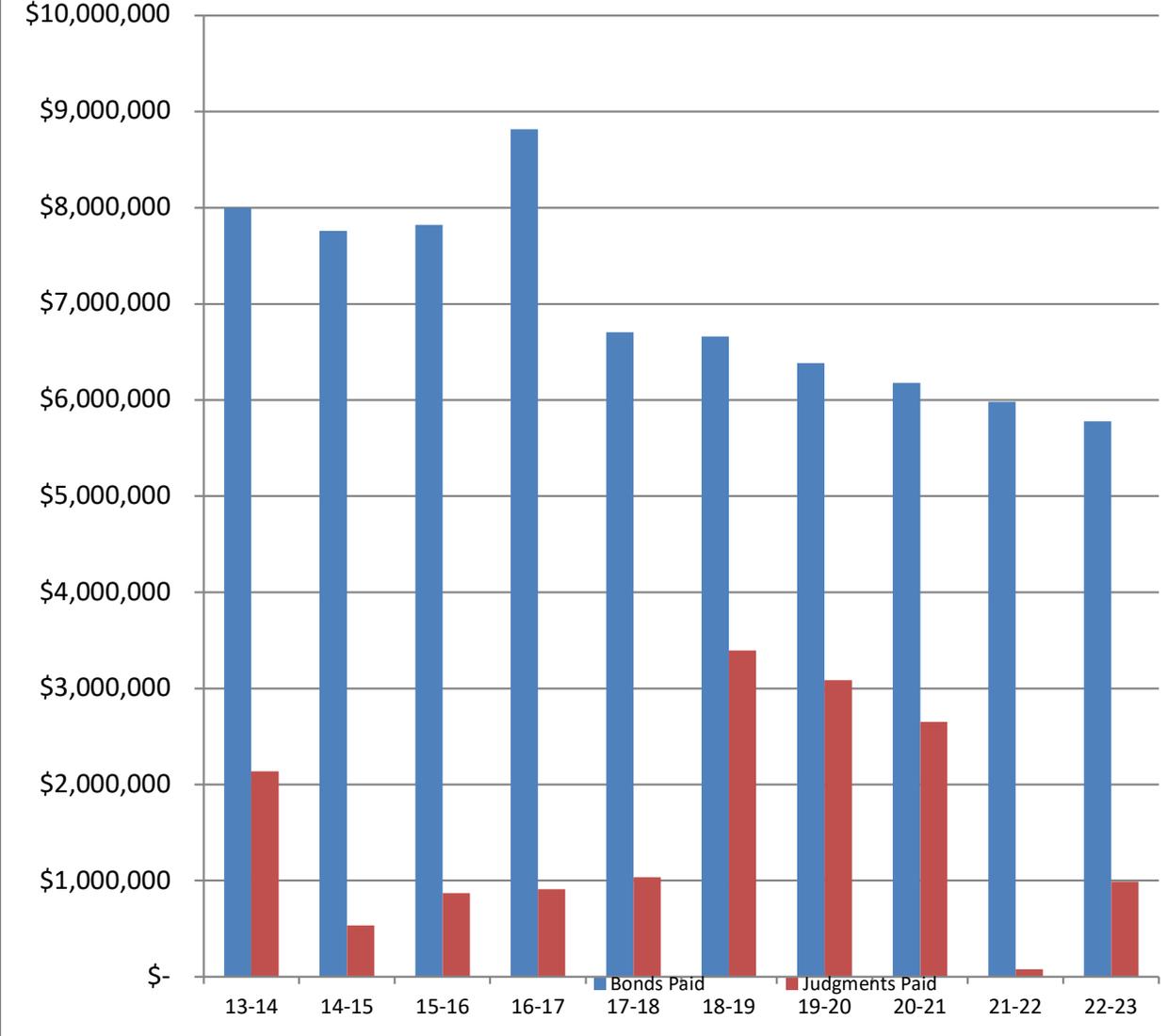
Transfer In \$ 1,340,276

Ending Cash Balance **\$ 7,220,347**

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	\$ (793,667)	\$ 466,667
\$ 1,260,333	\$ (793,667)	\$ 466,667

Debt Service Fund Expenditures 10 Year History



Special Revenue Funds
Status Report

Fund	Department	2022-2023 Appropriations	May 2023 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	22/23 Funds Available	22/23 % Expended
1110	Highway Cash-Dist #1	\$9,366,831	\$820,379	\$6,396,963	\$6,978,505	\$2,969,868	\$7,666,038	\$1,700,792	68.3%
1110	Highway Cash-Dist #2	11,026,153	661,946	5,343,219	5,828,966	5,682,934	7,614,832	3,411,321	48.5%
1110	Highway Cash-Dist #3	7,935,836	955,725	5,508,332	6,009,090	2,427,503	6,188,597	1,747,239	69.4%
1110	Highway-Turnpike Corridor				0				
1111	CBRI Fund	4,704,970	21,549	456,726	498,246	4,248,245	1,963,205	2,741,766	9.7%
1130	Resale Property	5,402,972	299,576	3,455,714	3,769,869	1,947,258	3,922,186	1,480,785	64.0%
1140	Treasurer Mortgage Fee	450,913	982	64,002	69,821	386,911	75,569	375,344	14.2%
1150	County Clerk Lien Fee	1,037,122	44,681	431,917	471,182	605,205	599,345	437,777	41.6%
1151	UCC Central Filing Fund	1,169,023	56,058	636,456	694,316	532,567	654,364	514,659	54.4%
1152	Records Mgmt & Preservation	2,378,264	88,730	1,300,647	1,418,888	1,077,617	1,327,912	1,050,352	54.7%
1160	Sheriff Service Fee	7,101,000	400,354	4,423,465	4,825,599	2,677,534	4,657,367	2,443,632	62.3%
1161	Sheriff Special Revenue	2,774,876	106,320	1,268,169	1,383,457	1,506,708	1,499,004	1,275,873	45.7%
1162	Sheriff's Grant Fund	775,758	21,114	356,435	388,838	419,323	433,331	342,426	45.9%
1201	Assessor Revolving Fee	116,690	0	0	0	116,690	0	116,690	0.0%
1231	Juvenile Probation Fee	64,643	0	18,144	19,793	46,500	25,394	39,250	28.1%
1233	Juvenile Grant Fund	476,917	16,204	202,271	220,659	274,646	202,271	274,646	42.4%
1240	Planning Commission Fee	756,947	33,645	335,705	366,224	421,241	349,363	407,584	44.3%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	784,868	2,835	216,668	236,365	568,200	244,592	540,276	27.6%
1260	Community Service Fee	315,502	10,447	162,119	176,858	153,382	193,679	121,823	51.4%
1270	Community Sentencing	261,448	0	100,000	109,091	161,448	100,000	161,448	38.2%
1280	Drug Court Fund	233,952	16,122	184,011	200,739	49,942	190,335	43,617	78.7%
1282	Mental Health Court Fund	21,753	300	7,506	8,188	14,247	16,516	5,237	34.5%
1290	Shine Program	492,299	21,227	224,776	245,210	267,523	233,189	259,111	45.7%
1300	MIS Special Revenue	20,954	0	0	0	20,954	0	20,954	0.0%
1400	Special Projects Fund (CARES)	332,551	0	332,551	362,782	0	332,551	0	100.0%
1405	Emergency Rental Assist	1,739,575	0	0	0	1,739,575	0	1,739,575	0.0%
1410	Election Bd-CTCI-Covid 19	123,655	0	97,829	106,722	25,827	97,829	25,827	79.1%
1415	American Rescue Plan 2021	154,343,206	2,964,367	38,985,520	42,529,658	115,357,686	52,321,749	102,021,457	25.3%
Total		\$214,218,295	\$6,542,560	\$70,509,144	\$76,919,067	\$143,709,151	\$90,909,218	\$123,309,077	32.9%

Year elapsed = 92%

Special Revenue Actual Expenditures

