

Oklahoma County
Monthly Financial Report
For Period Ending April 30, 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	(2,848,198)	684,486	(1,758,683)	-72.0%
Total Department Budgets	\$ 105,997,326	\$ 107,002,440	\$ 7,054,276	\$ (2,321,900)	\$ 111,734,816	\$ 5,737,490	5.4%
Cash Transfers							
4010 Employee Benefits	\$ 3,600,000	\$ 3,400,000		\$ 2,025,000	\$ 5,425,000	\$ 1,825,000	50.7%
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	\$ 2,321,900	\$ 8,566,900	\$ 3,145,900	58.0%
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

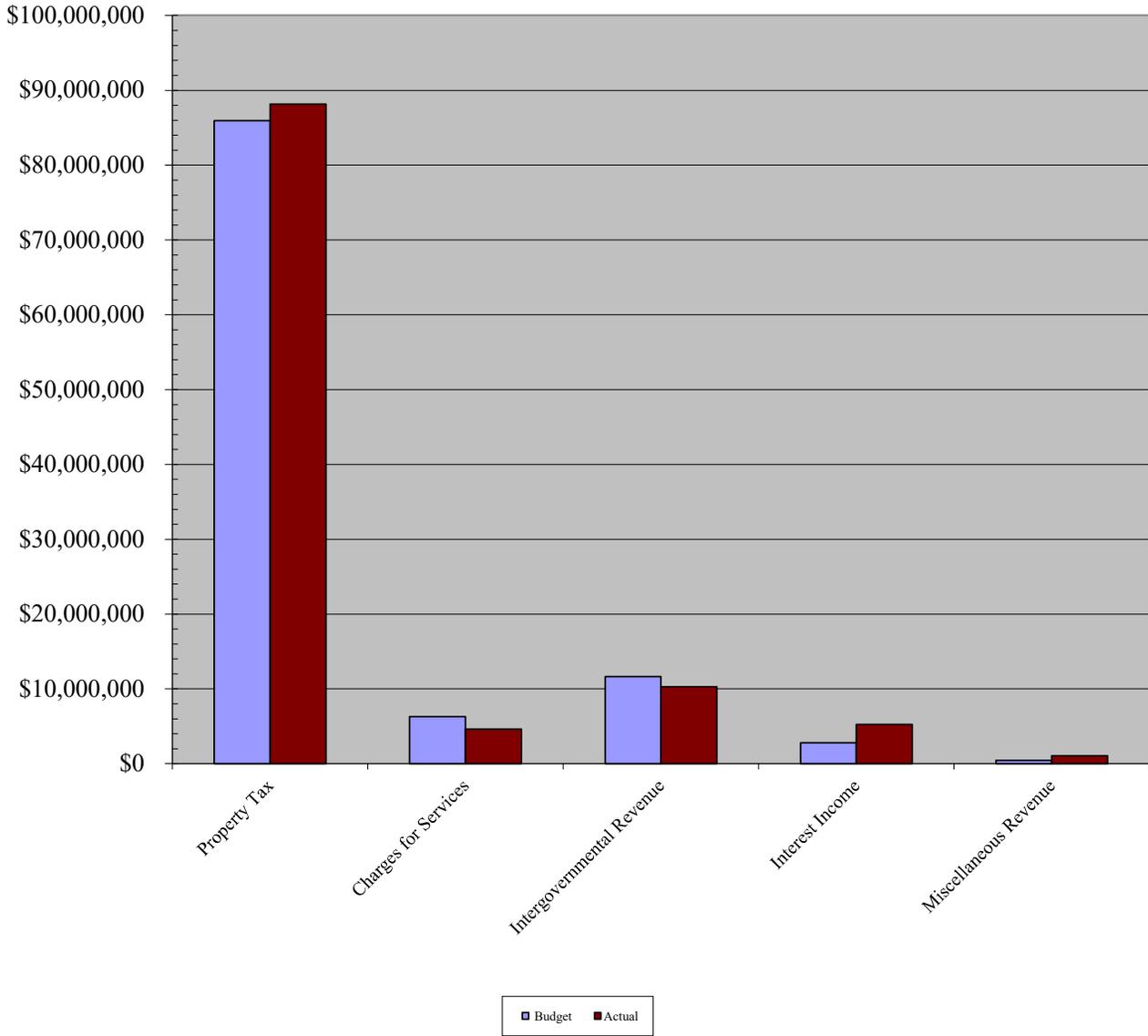
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,857,608.00	Adopted Budget	6/9/2022
993 Self Insurance	Fund depositions and expert witness costs	\$ (153,500.00)	2022-3027	7/16/2022
110 General Government	Outside legal contracts	\$ (40,000.00)	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
Total General Fund Reserve		\$ 684,485.50		

**General Fund
FY 2022-2023
Budget Analysis
For the Period Ending April 30, 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	\$ 88,172,266	\$ 2,242,891	102.6%	102.8%
Charges for Services	6,284,463	4,626,937	(1,657,527)	73.6%	133.8%
Intergovernmental Revenue	11,645,341	10,267,937	(1,377,404)	88.2%	81.7%
Interest Income	2,800,000	5,233,222	2,433,222	186.9%	26.5%
Miscellaneous Revenue	447,116	1,062,499	615,383	237.6%	164.7%
Total Revenue	<u>\$ 107,106,296</u>	<u>\$ 109,362,862</u>	<u>\$ 2,256,566</u>	102.1%	101.8%
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)	(5,901,900)	343,100		
22-23 Expenditures	\$ 114,056,716	\$ 88,481,697	\$ (25,575,019)	77.6%	74.5%
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>\$ 92,881,258</u>	<u>\$ (26,835,693)</u>		
Cash Balance*	<u>(0)</u>	<u>\$ 29,435,358</u>	<u>\$ 29,435,359</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 April 30, 2023**



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

	For the Month Ending April 30, 2023			
	22-23	21-22	Increase (Decrease)	% Increase (Decrease)
	April Actual	April Actual		
Beginning Cash Balance:	\$ 33,623,670	\$ 32,783,059	\$ 840,611	2.6%
Revenue:				
Property Tax	\$ 3,615,708	\$ 3,789,670	\$ (173,962)	-4.6%
Charges for Services	429,213	553,409	(124,196)	-22.4%
Intergovernmental Revenue	259,333	366,598	(107,265)	-29.3%
Interest Income	778,084	8,724	769,360	8818.9%
Miscellaneous Revenue	13,767	24,519	(10,752)	-43.9%
Total Revenue	\$ 5,096,105	\$ 4,742,920	\$ 353,185	7.4%
Temporary Cash Transfers In	-	-	-	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(500,000)	-	(500,000)	
22-23 Expenditures	\$ 8,749,416	\$ 8,093,622	\$ 655,794	8.1%
Prior Budget Year Expenditures	35,000	-	35,000	
Total Expenditures	\$ 8,784,416	\$ 8,093,622	\$ 690,794	8.5%
Ending Cash Balance	\$ 29,435,358	\$ 29,432,356	\$ 3,002	0.0%

	For the Year to Date Period Ending April 30, 2023			
	22-23	21-22	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 18,855,655	\$ 19,536,661	\$ (681,006)	-3.5%
	\$ 88,172,266	\$ 83,097,055	\$ 5,075,211	6.1%
	4,626,937	6,591,537	(1,964,600)	-29.8%
	10,267,937	10,058,779	209,158	2.1%
	5,233,222	26,483	5,206,740	19661.0%
	1,062,499	517,860	544,639	105.2%
	\$ 109,362,862	\$ 100,291,714	\$ 9,071,148	9.0%
	\$ 27,500,000	\$ 20,000,000	\$ 7,500,000	
	(27,500,000)	(20,000,000)	(7,500,000)	
	-	-	-	
	(5,901,900)	(5,421,000)	(480,900)	8.9%
	\$ 88,481,697	\$ 78,924,964	\$ 9,556,733	12.1%
	4,399,561	6,050,054	(1,650,494)	-27.3%
	\$ 92,881,258	\$ 84,975,018	\$ 7,906,239	9.3%
Ending Cash Balance	\$ 29,435,358	\$ 29,432,356	\$ 3,002	0.0%

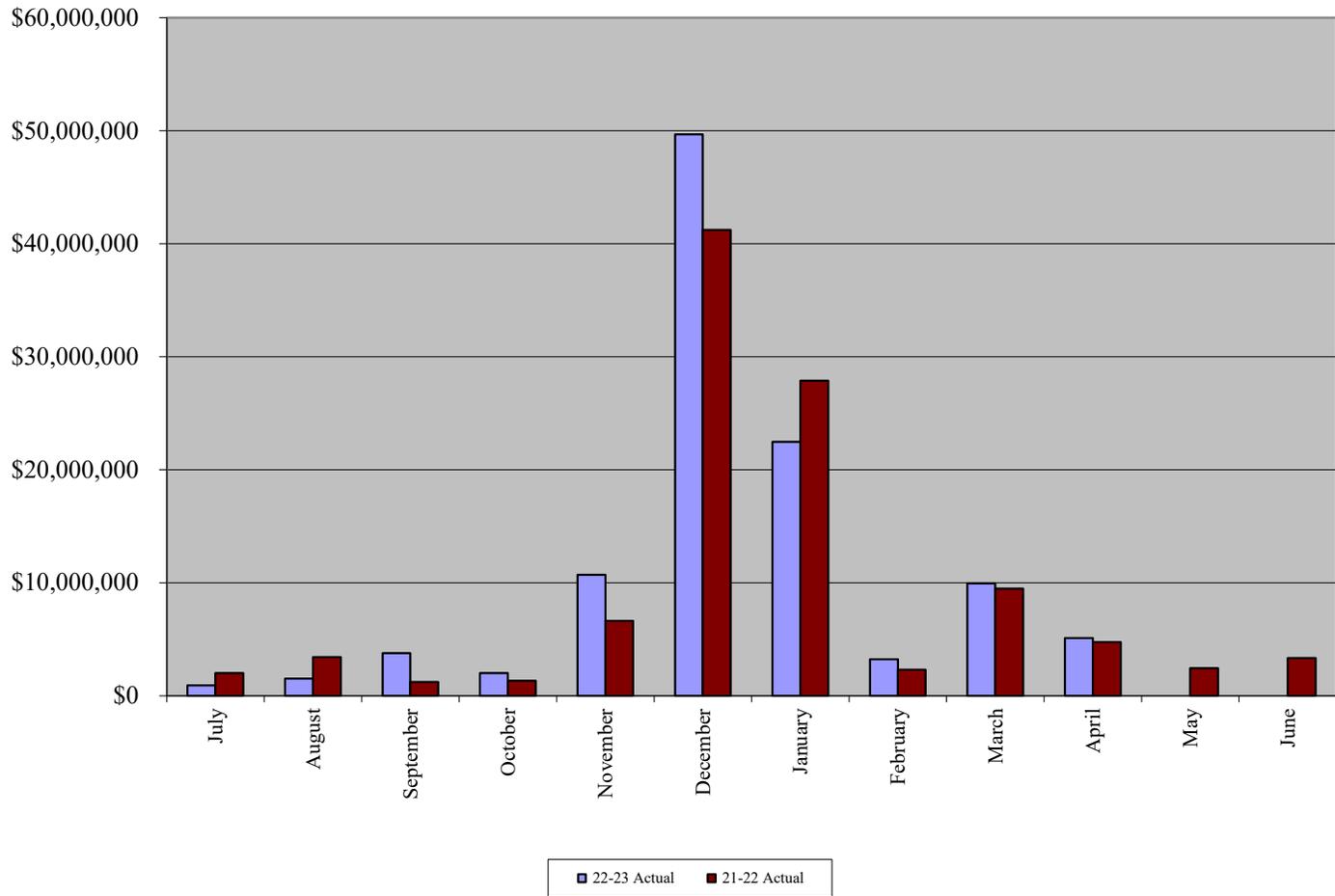
Note 1.)

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

	22-23 April Actual	21-22 April Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	(500,000)	-	(500,000)
	-	-	-
	-	-	-
	-	-	-
	\$ (500,000)	\$ -	\$ (500,000)

	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)
	\$ (360,000)	\$ (300,000)	\$ (60,000)
	(4,760,000)	(3,600,000)	(1,160,000)
	(375,000)	(540,000)	165,000
	(406,900)	(181,000)	(225,900)
	-	(800,000)	800,000
	\$ (5,901,900)	\$ (5,421,000)	\$ (480,900)

General Fund Actual Revenue April 30, 2023

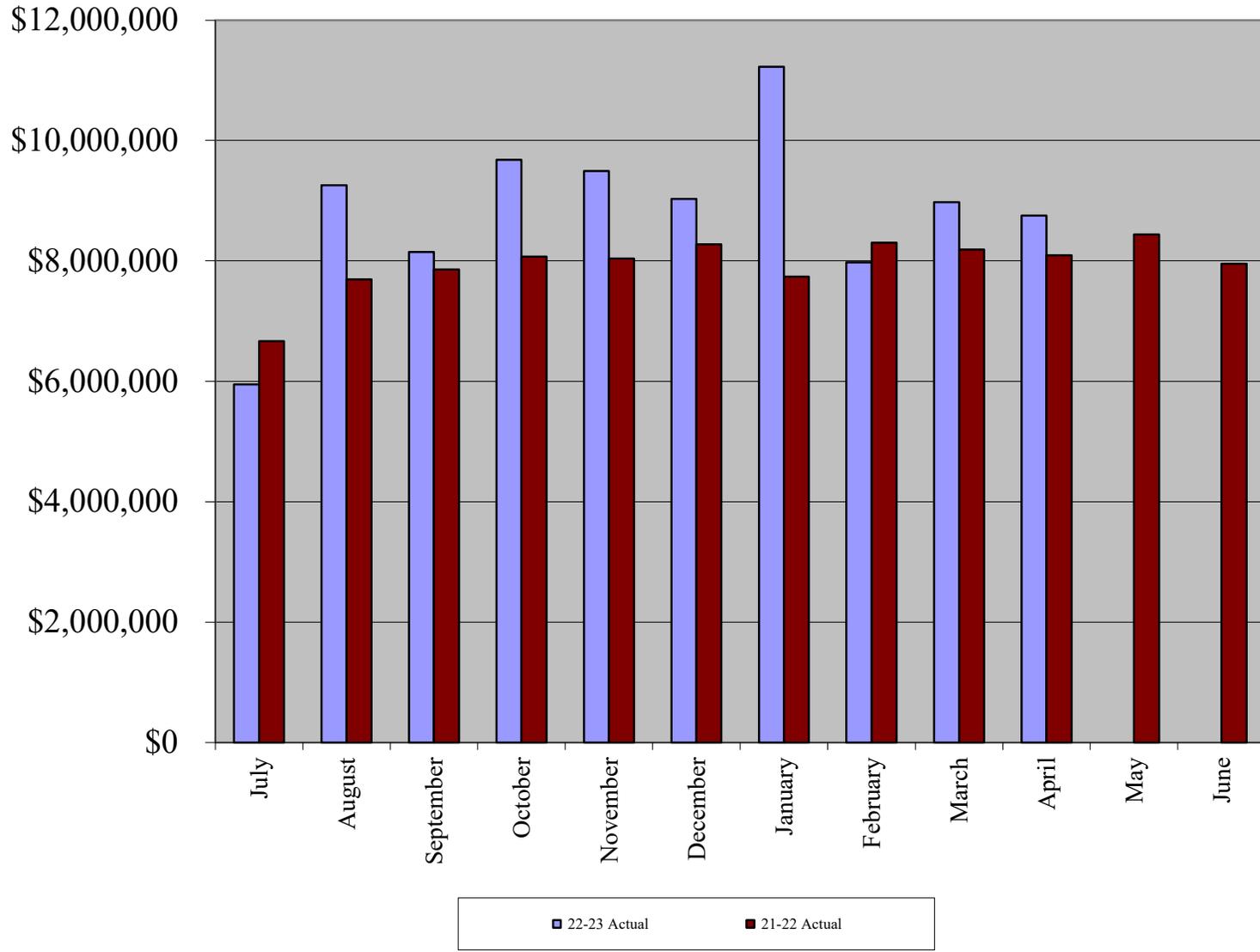


FY 2022-23 General Fund Expenditures
Status Report

Cost Center	Department	2022-2023 Adopted Budget	Budget Amendments	2022-2023 Amended Budget	April 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	\$ 2,988,207	\$ 35,052,298	\$ 4,486,026	\$ 39,440,962	\$ 97,362	88.7%	80.6%
120	County Commissioners	513,842	19,353	533,195	45,972	427,429	105,766	427,429	105,766	80.2%	80.8%
130	Assessor	3,563,218	198,453	3,761,671	249,100	2,611,342	1,150,329	2,699,397	1,062,274	69.4%	73.9%
140	Assessor Revaluation	6,344,734	343,329	6,688,063	451,386	4,579,559	2,108,504	4,992,612	1,695,451	68.5%	72.1%
150	Treasurer	1,091,111	50,788	1,141,899	61,620	875,496	266,403	920,365	221,534	76.7%	73.7%
160	Court Clerk	10,759,586	684,160	11,443,746	939,219	9,143,295	2,300,451	9,166,271	2,277,475	79.9%	77.7%
170	County Clerk	2,725,089	136,609	2,861,698	282,636	2,289,858	571,840	2,326,154	535,544	80.0%	80.6%
180	Excise & Equalization Bds	44,957	-	44,957	6,190	10,507	34,450	12,174	32,783	23.4%	23.2%
190	County Audit	777,208	53,036	830,244	45,985	327,292	502,952	546,053	284,191	39.4%	52.6%
200	District Attorney-State	150,000	200,000	350,000	16,260	161,689	188,311	211,743	138,257	46.2%	42.9%
210	District Attorney-County	71,898	-	71,898	5,586	45,962	25,936	61,105	10,793	63.9%	61.7%
230	Public Defender	65,670	18,194	83,864	3,221	43,206	40,657	56,304	27,560	51.5%	64.8%
240	Purchasing	483,624	95,370	578,994	44,169	406,322	172,672	415,650	163,344	70.2%	77.9%
250	Election Board	1,876,041	547,742	2,423,783	330,878	1,796,010	627,773	1,848,670	575,113	74.1%	65.5%
260	BOCC HR/Health & SAG	830,918	3,515	834,433	45,219	485,039	349,394	496,506	337,927	58.1%	69.8%
265	Employee Benefits Dept	407,536	26,197	433,733	34,631	342,303	91,430	344,835	88,898	78.9%	79.1%
270	IT Department	4,661,794	152,158	4,813,952	331,016	3,465,238	1,348,714	4,052,096	761,856	72.0%	66.1%
280	Facilities Management	2,126,905	110,019	2,236,924	137,461	1,457,943	778,981	1,611,760	625,164	65.2%	64.3%
285	Facilities Mgmt-Custodial	313,000	-	313,000	7,006	158,318	154,682	229,752	83,248	50.6%	54.7%
300	Planning Commission	246,705	17,846	264,551	21,213	197,694	66,857	197,694	66,857	74.7%	81.4%
301	Court Services	1,047,800	67,133	1,114,933	93,071	893,923	221,010	893,923	221,010	80.2%	77.3%
518	Sheriff-Law Enforcement	13,074,192	1,339,434	14,413,626	1,221,212	11,436,447	2,977,179	11,449,847	2,963,779	79.3%	80.3%
525	Juvenile Detention	7,471,660	503,679	7,975,339	700,248	6,527,340	1,447,999	6,665,079	1,310,260	81.8%	74.3%
526	Juvenile Bureau	2,536,214	151,063	2,687,277	217,349	2,022,434	664,843	2,067,349	619,928	75.3%	72.1%
550	Emergency Management	618,659	117,127	735,786	45,921	407,706	328,080	562,504	173,282	55.4%	67.9%
610	Social Services	2,269,811	83,297	2,353,108	154,966	1,710,183	642,925	1,938,683	414,425	72.7%	67.1%
710	Free Fair	67,238	-	67,238	558	48,299	18,939	49,425	17,813	71.8%	67.4%
910	District 1	596,790	18,545	615,335	46,774	392,188	223,147	513,146	102,189	63.7%	65.9%
920	District 2	334,823	84,123	418,946	46,478	274,021	144,925	283,640	135,306	65.4%	67.5%
930	District 3	570,084	16,168	586,252	33,644	389,185	197,067	399,742	186,510	66.4%	77.0%
940	County Engineer	593,713	39,849	633,562	42,221	403,171	230,391	414,941	218,621	63.6%	71.6%
950	Economic Development	200,000	-	200,000	100,000	100,000	100,000	200,000	-	50.0%	50.0%
991	Employee Benefits Supple	-	2,025,000	2,025,000	500,000	1,360,000	665,000	2,025,000	-		
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	(1,173,123)	684,486	-	-	684,486	-	684,486		
Total		\$ 107,002,440	\$ 7,054,276	\$ 114,056,716	\$ 9,249,416	\$ 90,138,597	\$ 23,918,119	\$ 97,817,710	\$ 16,239,007	79.0%	74.5%

Year elapsed = 83.3%

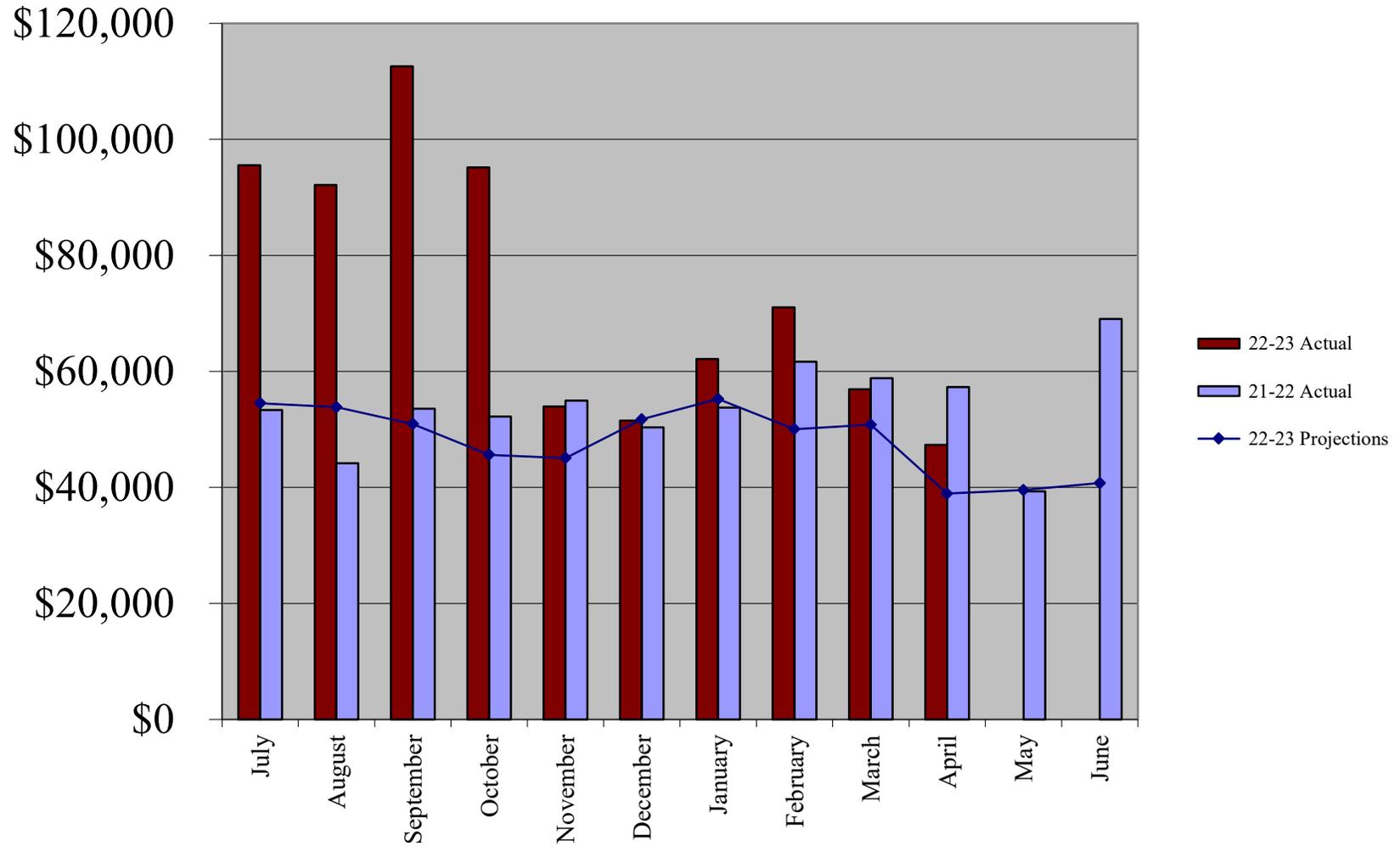
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2022-2023
April 30, 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		\$ 1,000	\$ 1,000	\$ 200
52010 FICA - Retirement Board Members	392		203	203	189
52032 Retirement paid by General Fund	4,600	-	-	-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 1,203	\$ 1,203	\$ 4,989
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 650,000	\$ 7,294	\$ 642,706	\$ 650,000	\$ -
54023 Electricity (OG&E)	350,000	7,613	342,387	350,000	-
54024 Sewer and Water(City of OKC)	75,000	24,847	37,953	62,800	12,200
54022 Natural Gas(ONG)	15,000	7,974	13,026	21,000	(6,000)
Utilities Subtotal	\$ 1,090,000	\$ 47,727	\$ 1,036,073	\$ 1,083,800	\$ 6,200
<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; blanke	979,344	-	963,607	963,607	15,737
54040 Publication of Commissioners Proceedings/Ads	42,000	30,299	16,806	47,104	(5,104)
54045 Metro Parking Garage-Judges parking	1,380	232	1,156	1,388	(8)
54102 PBA Leases-County Departments	1,026,060	129,858	766,781	896,639	129,421
54103 Storage Court Clerk Building Lease	381,096	31,758	349,338	381,096	-
54109/540 Postage Machine and Postage	8,500	-	12,535	12,535	(4,035)
54451 District Attorney Civil Division Contract	\$ 719,437	\$ 119,906	\$ 599,531	\$ 719,437	\$ -
54451 Outside legal services	\$ 765,000	779,858	94,526	874,384	(109,384)
54451 Bond Council	25,000	25,000	-	25,000	-
54455 BOK Management Fees	400,000	130,026	238,622	368,648	31,352
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	32,960,021	2,698,727	30,261,297	32,960,024	(3)
54455 Criminal Justice Advisory Committee	150,000	75,000	75,000	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	-	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.	6,348	16,474	23,982	40,456	(34,108)
Other Operating Subtotal	\$ 38,403,431	\$ 4,339,309	\$ 33,980,457	\$ 38,319,766	\$ 83,665
Total Maintenance and Operations - 54000	\$ 39,530,704	\$ 4,387,236	\$ 35,051,095	\$ 39,438,331	\$ 92,373
<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	\$ 39,538,324	\$ 4,388,664	\$ 35,052,298	\$ 39,440,962	\$ 97,362

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2022-2023
April 30, 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	\$ 4,760,000	\$ 665,000	\$ 5,425,000	\$ 2,025,000
Employee/Retiree/Cobra Premiums	4,190,547	3,461,464	822,844	4,284,308	93,760
Employer Premiums	18,922,512	15,235,933	3,066,866	18,302,799	(619,713)
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	2,314,644	85,000	2,399,644	1,391,202
Refunds/Rebates/Interest	427,582	278,528	149,054	427,582	-
Total Resources	\$ 31,226,285	\$ 29,635,834	\$ 4,554,710	\$ 35,224,598	\$ 3,998,312
Expenses					
Medical Claims	\$ 15,326,093	\$ 15,468,883	\$ 3,093,777	\$ 18,562,660	\$ 3,236,567
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	9,591,894	1,918,379	11,510,273	2,299,950
Dental Claims	1,435,376	1,386,362	277,272	1,663,635	228,259
Vision Claims	203,997	143,488	47,829	191,317	(12,680)
County Pharmacy	305,000	229,415	45,883	275,298	(29,702)
Employee Assistance Program	21,393	17,827	3,565	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	989,454	197,891	1,187,345	41,825
Total Claims	\$ 27,647,701	\$ 27,827,324	\$ 5,584,596	\$ 33,411,920	\$ 5,764,219
Administration Fees & Other	913,463	823,699	160,440	984,139	70,676
Life/AD&D Premiums	375,081	321,463	64,293	385,756	10,675
Stop Loss Premiums	1,383,107	1,013,785	202,757	1,216,542	(166,565)
Total Admin/Premiums	\$ 2,671,650	\$ 2,158,947	\$ 427,489	\$ 2,586,437	\$ (85,214)
Total Expenses	\$ 30,319,352	\$ 29,986,271	\$ 6,012,086	\$ 35,998,357	\$ 5,679,005
Ending Cash Balance	\$ 906,935	\$ (350,437)	\$ (1,457,376)	\$ (773,759)	\$ (1,680,693)

Cash Balance-One Year Ago

\$ 1,865,126

Notes:

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

2. Premiums:

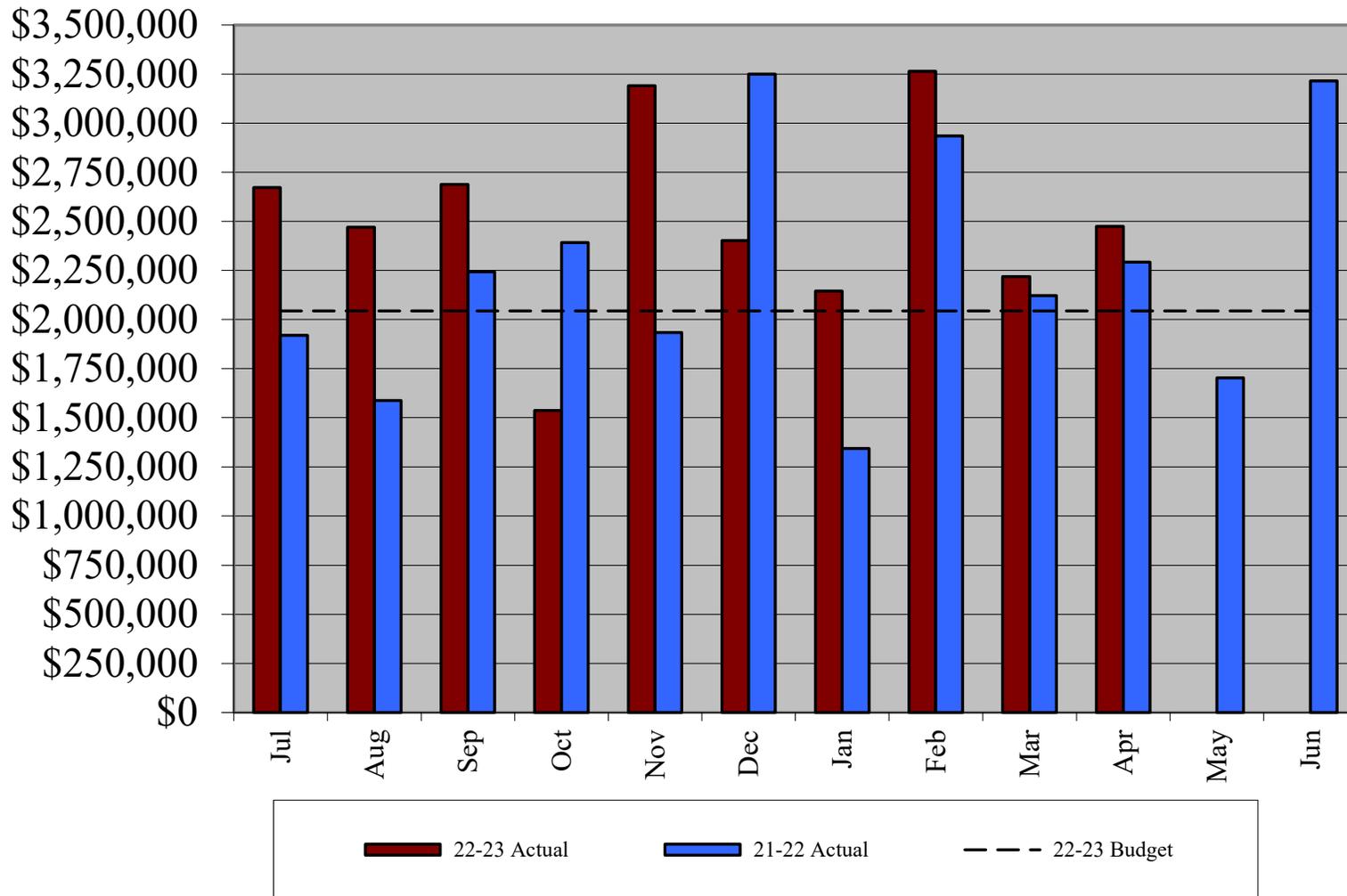
Employee 2022	Employer 22-23
\$159	\$872
\$374	\$2,011

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	\$ 1,321,439	\$1,546,888	\$ 2,188,307 (July)
Prescription Drug Claims	\$767,527	1,153,257	\$959,189	\$ 1,392,204 (November)
Total	\$2,044,701	\$2,474,696	\$2,506,078	
Prior Year 21-22 Comparison				
	21/22 Monthly Budget	This Month	21/22 Avg	21/22 High Month
Medical Claims	\$1,283,731	\$1,880,245	\$1,473,445	\$1,939,532 (December)
Prescription Drug Claims	\$574,900	\$411,970	\$752,477	\$1,503,358 (June)
Total	\$1,858,631	\$2,292,215	\$2,225,922	

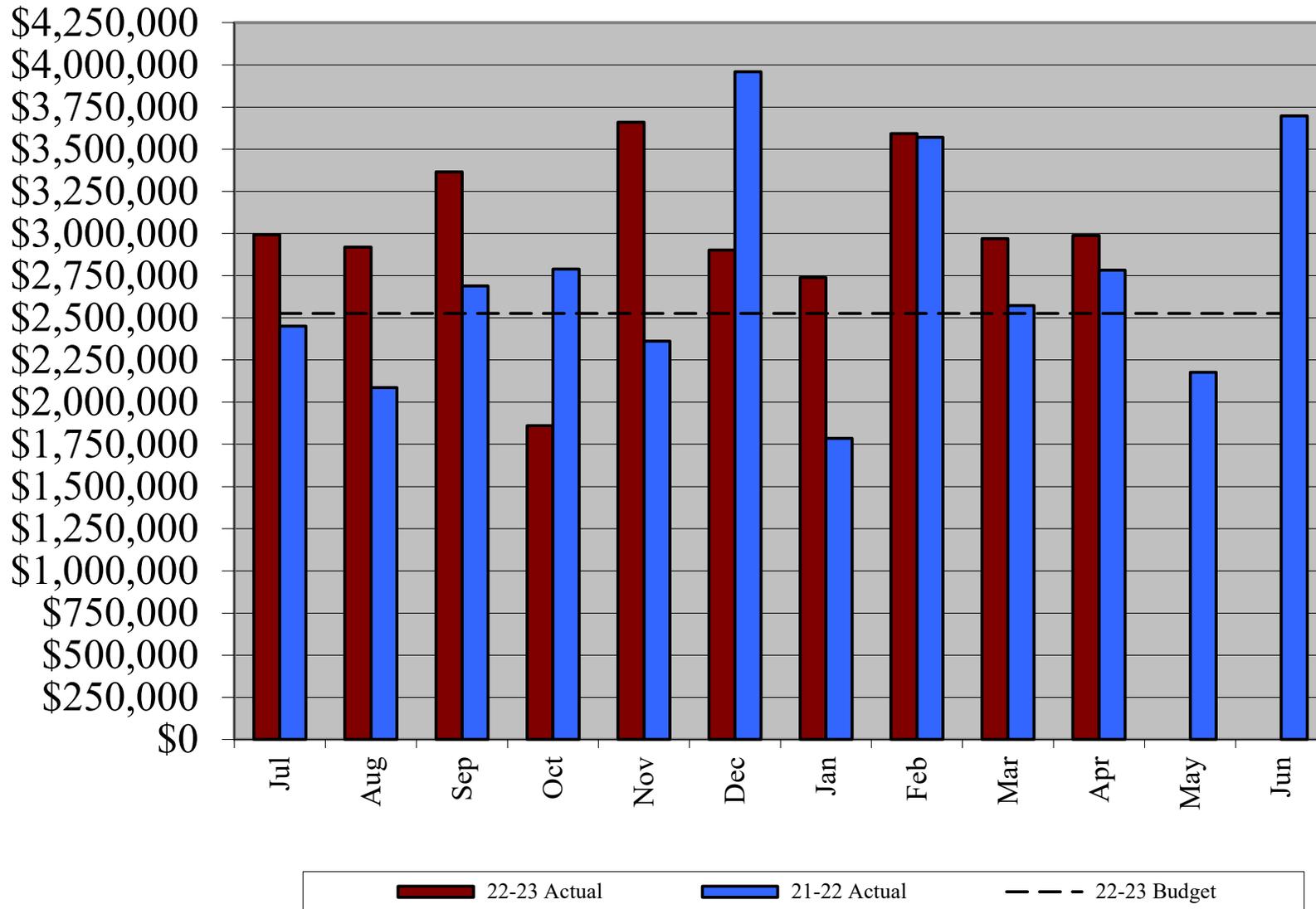
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2022-23
April 30, 2023

	Annual				April			
	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%	\$ 4,760,000	\$ 3,600,000	\$ 1,160,000	32.2%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	15,235,933	14,191,928	1,044,005	7%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	3,461,464	3,396,873	64,591	1.9%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	302,915	788,054	(485,139)	
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%	278,528	213,973	64,555	30.2%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	2,314,644	2,655,755	(341,112)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 31,226,286	\$ 33,802,253	\$ (2,575,968)	-7.6%	\$ 29,635,834	\$ 29,032,881	\$ 602,953	2.1%
Expenses								
Medical Claims	\$ 15,326,093	\$ 17,681,337	\$ (2,355,244)	-13.3%	\$ 15,468,883	\$ 14,681,888	\$ 786,995	5.4%
Medical claims covered by Stop Los	-	518,685	(518,685)		-	518,685	(518,685)	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	9,591,894	7,127,767	2,464,127	34.6%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	1,386,362	1,148,649	237,713	20.7%
Vision Claims	203,997	200,983	3,014	1.5%	143,488	168,048	(24,560)	-14.6%
County Pharmacy	305,000	286,574	18,426	6.4%	229,415	239,613	(10,198)	-4.3%
Employee Assistance Program	21,393	21,393	(0)	0.0%	17,827	17,827	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	989,454	1,010,853	(21,399)	-2.1%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	592	(592)	0%
Total Claims	\$ 27,647,701	\$ 30,356,116	\$ (2,708,415)	-8.9%	\$ 27,827,324	\$ 24,913,923	\$ 2,913,401	11.7%
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	823,699	845,667	(21,968)	-2.6%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	321,463	312,612	8,851	2.8%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	1,013,785	1,095,552	(81,767)	-7.5%
Total Admin/Premiums	\$ 2,671,650	\$ 2,668,934	\$ 2,716	0.1%	\$ 2,158,947	\$ 2,253,831	\$ (94,884)	-4.2%
Total Expenses	\$ 30,319,352	\$ 33,025,050	\$ (2,705,698)	-8.2%	\$ 29,986,271	\$ 27,167,754	\$ 2,818,517	10.4%
Ending Cash Balance	\$ 906,935	\$ 777,203	\$ 129,731	17%	\$ (350,437)	\$ 1,865,126	\$ (2,215,564)	-118.8%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
April 30, 2023

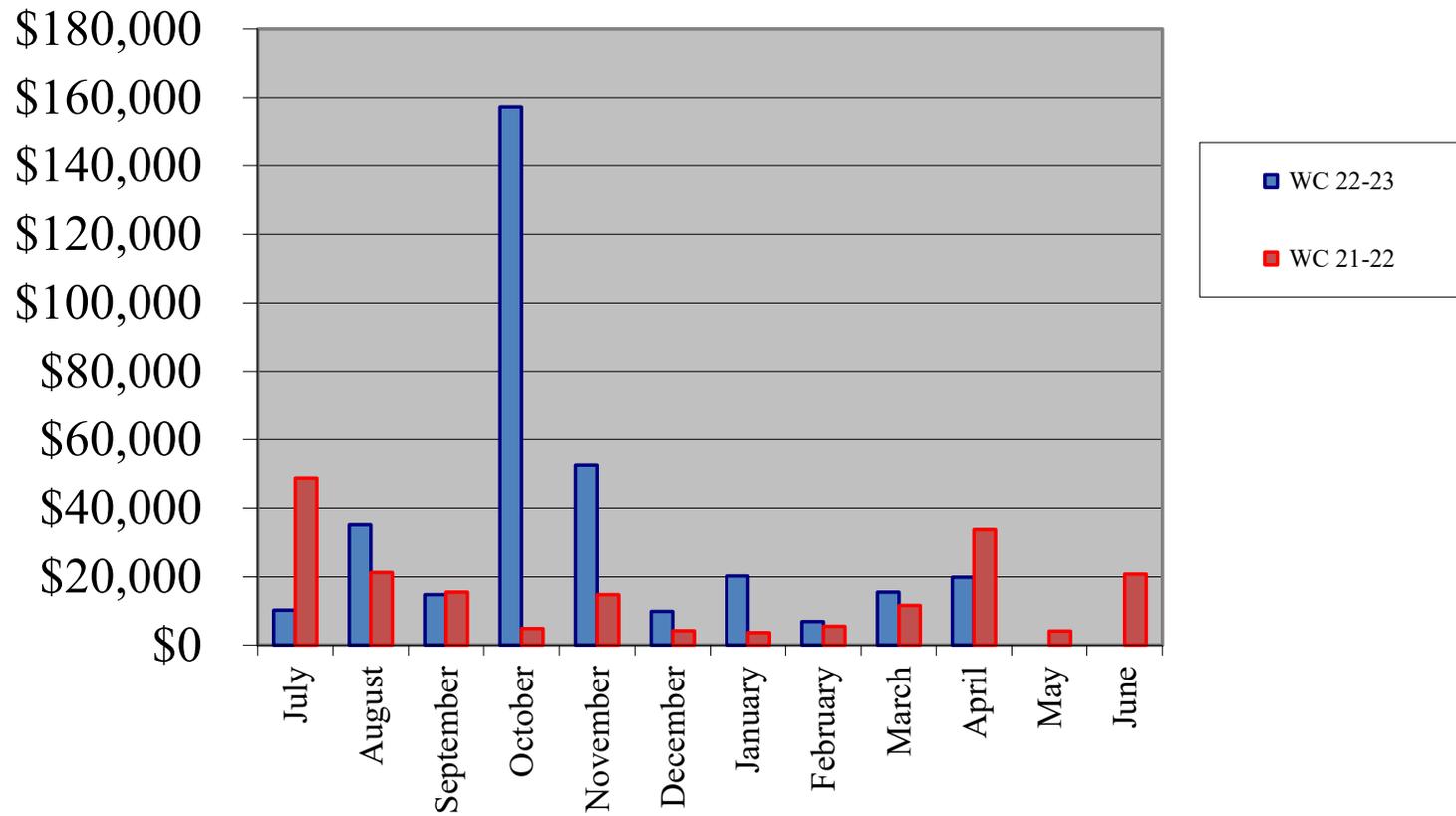
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 597,120	\$ 584,915	\$ (12,205)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	37,522	1,114	(36,408)
Transfers/Supplements	375,000	375,000	-
Total Sources	\$ 1,009,642	\$ 961,029	\$ (48,613)
Expenditures:			
Claims	\$ 350,000	\$ 342,888	(7,112)
Stop loss/Admin Fees	215,002	217,988	2,986
Total Expenditures	\$ 565,002	\$ 560,876	\$ (4,126)
Ending Cash Balance	\$ 444,642	\$ 400,153	\$ (44,487)
Cash Balance-One Year Ago	\$ 617,939		

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	82,203	25,790
Total Expenditures	\$ 89,836	\$ 82,203	\$ (7,634)
Ending Cash Balance	\$ 101,671	\$ 525,563	\$ 423,893
Cash Balance-One Year Ago	\$ 201,476		

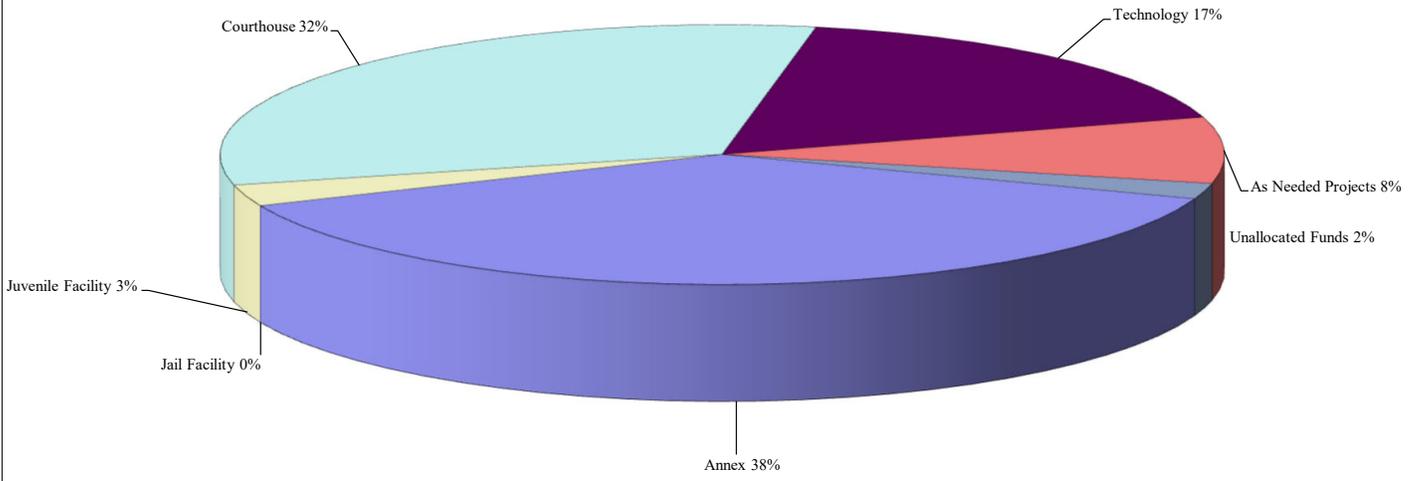
Workers Compensation Fund Claims



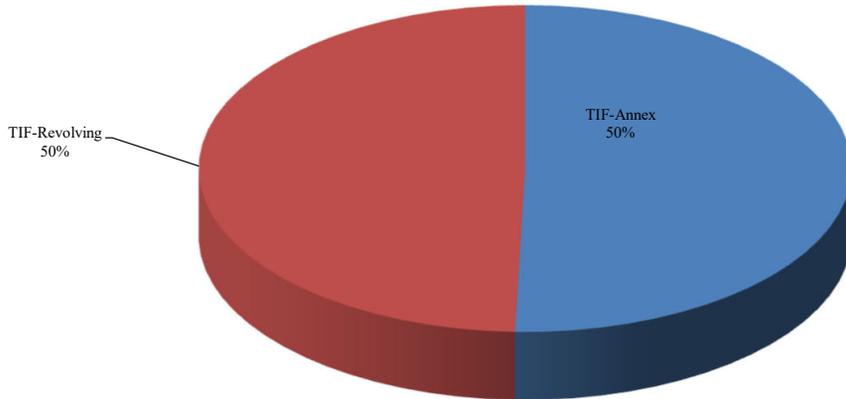
Capital Projects Budget Detail FY 2022-2023

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	2,704,028	84,204	2,070,355	2,546,298	73,527	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	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		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	4,500	2,200	2,200	18,300	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	54,535	160,465	160,465	-	Pending
Unallocated Funds:								
Unallocated Funds			158,541				158,541	
Total Ongoing Budgeted Capital Projects			\$ 8,101,748	\$ 912,771	\$ 3,214,641	\$ 5,940,570	\$ 1,248,406.69	
20101200								
New Jail Construction-340		9/15/2022	\$ 2,000,000				2,000,000	Pending
TIF Projects:								
TIF-Annex -319		6/11/2013	\$ 5,631,511	\$ 373,257	\$ 716,774	\$ 5,086,599	171,656	Ongoing
20103190								
TIF-Revolving -323		7/21/2016	\$ 4,854,084	\$ 142,593	\$ 12,065	\$ 3,469,531	1,241,960	Ongoing
20103230								
TIF-2A-324		10/17/2022	1,152,304.00	0.00	0.00	0.00	1,152,304	Ongoing
20103240								
Total Capital Projects			\$ 19,739,647	\$ 1,428,621	\$ 3,943,480	\$ 14,496,699	\$ 3,814,326	

Capital Projects Budget FY 22-23



TIF Budgets FY 22-23



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

**22-23
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$ 6,504,535
Exempt Manufacturing Tax	17,050
Miscellaneous Property Tax	37,474
Interest Income	39,574
Total Revenue	\$ 6,598,634

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)

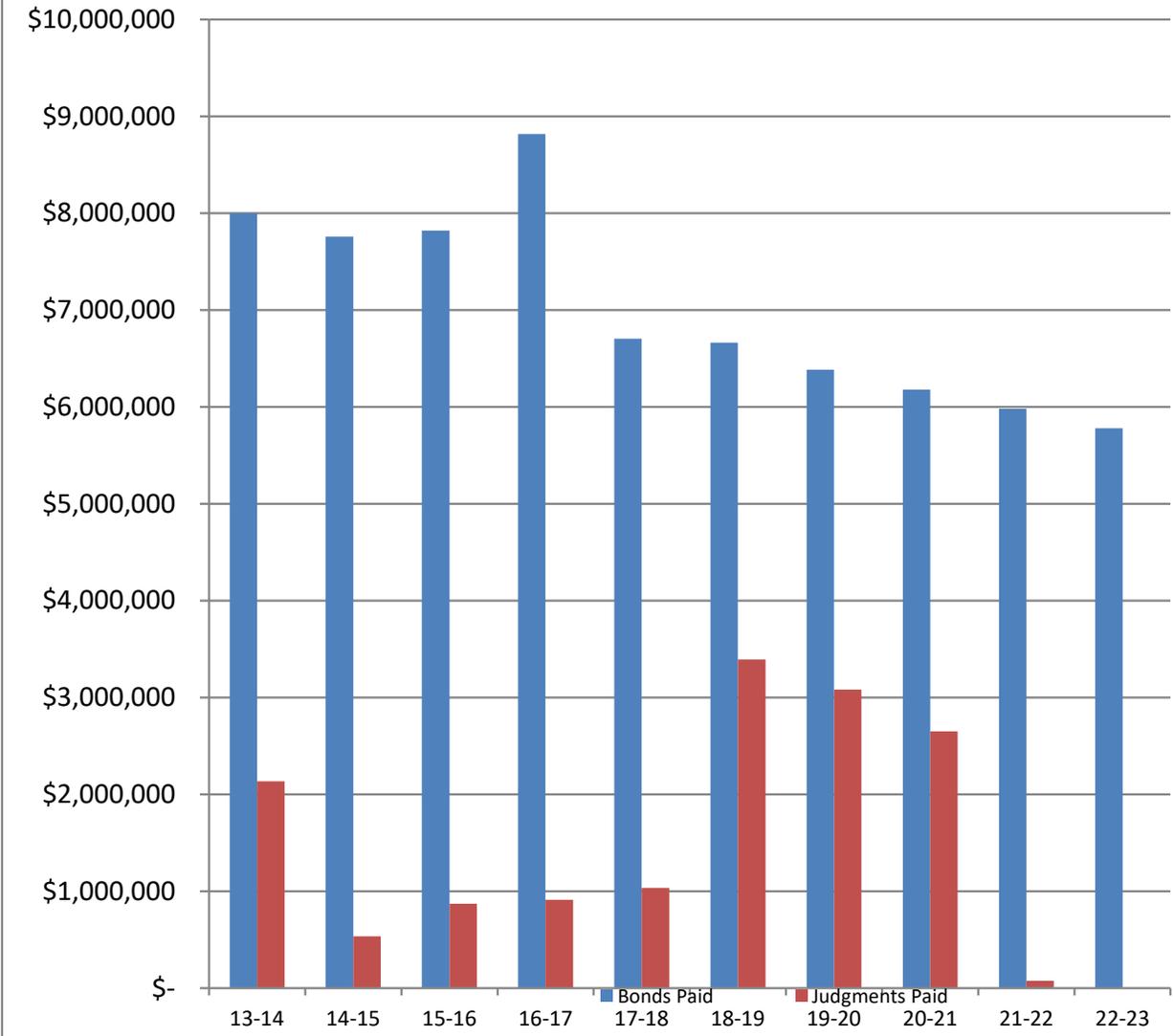
Transfer In \$ -

Ending Cash Balance **\$ 6,801,373**

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	April 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	\$8,996,739	\$589,963	\$5,576,584	\$6,691,901	\$3,420,155	\$6,953,341	\$2,043,398	62.0%
1110	Highway Cash-Dist #2	10,779,261	477,950	4,681,273	5,617,527	6,097,988	7,113,314	3,665,946	43.4%
1110	Highway Cash-Dist #3	7,117,783	335,266	4,552,608	5,463,129	2,565,175	5,322,274	1,795,508	64.0%
1110	Highway-Turnpike Corridor				0				
1111	CBRI Fund	4,588,084	5,847	435,177	522,213	4,152,907	1,963,180	2,624,904	9.5%
1130	Resale Property	5,402,972	334,898	3,156,138	3,787,365	2,246,834	3,686,590	1,716,382	58.4%
1140	Treasurer Mortgage Fee	441,198	23,219	63,020	75,624	378,178	68,537	372,661	14.3%
1150	County Clerk Lien Fee	1,002,761	43,540	387,236	464,683	615,525	512,193	490,568	38.6%
1151	UCC Central Filing Fund	1,105,244	53,323	580,398	696,478	524,846	605,535	499,709	52.5%
1152	Records Mgmt & Preservation	2,224,512	76,044	1,211,917	1,454,301	1,012,594	1,250,460	974,052	54.5%
1160	Sheriff Service Fee	6,723,042	403,664	4,023,111	4,827,733	2,699,931	4,262,234	2,460,808	59.8%
1161	Sheriff Special Revenue	2,693,181	133,971	1,161,849	1,394,218	1,531,332	1,458,806	1,234,375	43.1%
1162	Sheriff's Grant Fund	775,758	20,022	335,321	402,385	440,436	378,988	396,769	43.2%
1201	Assessor Revolving Fee	114,954	0	0	0	114,954	0	114,954	0.0%
1231	Juvenile Probation Fee	62,728	0	18,144	21,773	44,585	25,394	37,335	28.9%
1233	Juvenile Grant Fund	476,917	35,907	186,067	223,281	290,850	186,067	290,850	39.0%
1240	Planning Commission Fee	718,271	29,084	302,061	362,473	416,210	322,968	395,303	42.1%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	784,868	0	213,833	256,600	571,035	241,757	543,111	27.2%
1260	Community Service Fee	308,980	10,249	151,673	182,007	157,307	193,655	115,325	49.1%
1270	Community Sentencing	261,448	100,000	100,000	120,000	161,448	100,000	161,448	38.2%
1280	Drug Court Fund	233,952	16,234	167,888	201,466	66,064	174,213	59,740	71.8%
1282	Mental Health Court Fund	21,753	608	7,206	8,647	14,547	16,516	5,237	33.1%
1290	Shine Program	492,299	18,127	203,549	244,259	288,750	214,599	277,700	41.3%
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	399,061	0	332,551	0	100.0%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	#DIV/0!
1410	Election Bd-CTCI-Covid 19	123,655	0	97,829	117,394	25,827	97,829	25,827	79.1%
1415	American Rescue Plan 2021	154,343,206	3,730,141	36,021,703	43,226,043	118,321,503	52,485,126	101,858,080	23.3%
Total		\$210,156,688	\$6,438,059	\$63,967,134	\$76,760,561	\$146,189,554	\$87,966,126	\$122,190,562	30.4%

Year elapsed = 83%

Special Revenue Actual Expenditures

