

Oklahoma County
Monthly Financial Report
For Period Ending November 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 2023-2024 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2022-23 Budget at 6-30-23	FY 23-24 Adopted Budget	Supplement	Budget Amendments	FY 23-24 Amended Budget	Increase/ Decrease from FY 2022- 23 Budget	% Increase (Decrease)
110 General Government	\$ 39,805,324	\$ 39,805,324	\$ 1,344,416		\$ 41,149,740	\$ 1,344,416	3.4%
120 Commissioners	533,195	533,195	135,394		668,589	135,394	25.4%
130 Assessor	3,461,671	3,733,627	61,029	147,661	3,942,317	480,646	13.9%
140 Assessor Revaluation	6,688,063	6,586,367	109,668		6,696,035	7,972	0.1%
150 Treasurer	1,076,899	1,141,899	39,411		1,181,310	104,411	9.7%
160 Court Clerk	11,373,746	11,443,746	448,392		11,892,138	518,392	4.6%
170 County Clerk	2,636,698	2,861,698		489,665	3,351,363	714,665	27.1%
180 Excise and Equalization	44,957	44,957	2,490		47,447	2,490	5.5%
190 County Audit	830,244	830,244	61,193		891,437	61,193	7.4%
200 District Attorney - State	350,000	350,000			350,000	-	0.0%
210 District Attorney - County	71,898	71,898			71,898	-	0.0%
230 Public Defender	83,864	71,863			71,863	(12,001)	-14.3%
240 Purchasing	578,994	578,994	33,047	(489,665)	122,376	(456,618)	-78.9%
250 Election Board	2,303,783	2,088,211	38,000		2,126,211	(177,572)	-7.7%
260 BOCC HR/Health & Safety	679,433	834,433	(39,873)		794,560	115,127	16.9%
265 Employee Benefits Department	427,763	433,733	8,360		442,093	14,330	N/A
270 IT Department	4,798,952	4,813,952	211,430		5,025,382	226,430	4.7%
280 Facilities Management-Main	2,086,924	2,236,924	183,447		2,420,371	333,447	16.0%
290 Facilities Mgmt - Custodial	313,000	313,000	51,000		364,000	51,000	16.3%
300 Planning Commission	264,551	264,551	5,680		270,231	5,680	2.1%
310 Court Services	1,114,933	1,114,933	69,970		1,184,903	69,970	6.3%
518 Sheriff-Law Enforcement	14,238,626	14,413,626	907,160		15,320,786	1,082,160	7.6%
525 Juvenile Detention	8,345,339	8,345,339	156,885		8,502,224	156,885	1.9%
526 Juvenile Bureau	2,717,277	2,717,277	48,170		2,765,447	48,170	1.8%
550 Emergency Management	705,786	735,786	105,498		841,284	135,498	19.2%
610 Social Services	2,353,108	2,353,108	26,597		2,379,705	26,597	1.1%
710 Free Fair	67,238	67,238	5,360		72,598	5,360	8.0%
910 Highway - District 1	573,335	613,415	8,648		622,063	48,728	8.5%
920 Highway - District 2	388,946	357,909	7,119		365,028	(23,918)	-6.1%
930 Highway - District 3	486,252	586,252	5,187		591,439	105,187	21.6%
940 Engineer	573,562	584,781	11,908		596,689	23,127	4.0%
950 Economic Development	200,000	250,000			250,000	50,000	25.0%
991 Employee Benefits Supplement	-	-			-	-	
993 Self Insurance Supplement	-	-			-	-	#DIV/0!
995 Reserve	17,486	1,040,002	1,237,307	(497,661)	1,779,648.00	1,762,163	10077.9%
Total Department Budgets	\$ 110,191,846	\$ 112,218,282	\$ 5,282,893	\$ (350,000)	\$ 117,151,175	\$ 6,959,329	6.3%
Cash Transfers							
4010 Employee Benefits	\$ 6,967,970	\$ 6,800,000	\$ 500,000		\$ 7,300,000	\$ 332,030	4.8%
4020 Workers Compensation	375,000	715,000			715,000	340,000	90.7%
4030 Self Insurance	406,900	230,000	200,000	350,000	780,000	373,100	91.7%
2010 Capital Projects	360,000	360,000	500,000		860,000	500,000	138.9%
2080 Capital Projects-New Jail	2,000,000	-	3,500,000		3,500,000	1,500,000	75.0%
5010 Defined Benefit Plan	-	-			-	-	
Total Transfers	\$ 10,109,870	\$ 8,105,000	\$ 4,700,000	\$ 350,000	\$ 13,155,000	\$ 3,045,130	30.1%
Total	\$ 120,301,716	\$ 120,323,282	\$ 9,982,893	\$ 0	\$ 130,306,175	\$ 10,004,459	8.3%
Total Sources Available							
Revenue	\$ 107,106,296	\$ 110,021,109			\$ 116,868,726	\$ 9,762,430	9.1%
Fund Balance	\$ 13,195,420	\$ 10,302,173			\$ 13,437,449	\$ 242,029	1.8%
Total Available Funding	\$ 120,301,716	\$ 120,323,282			\$ 130,306,175	\$ 10,004,459	8.3%

Oklahoma County
FY 2023-2024 General Fund Reserve

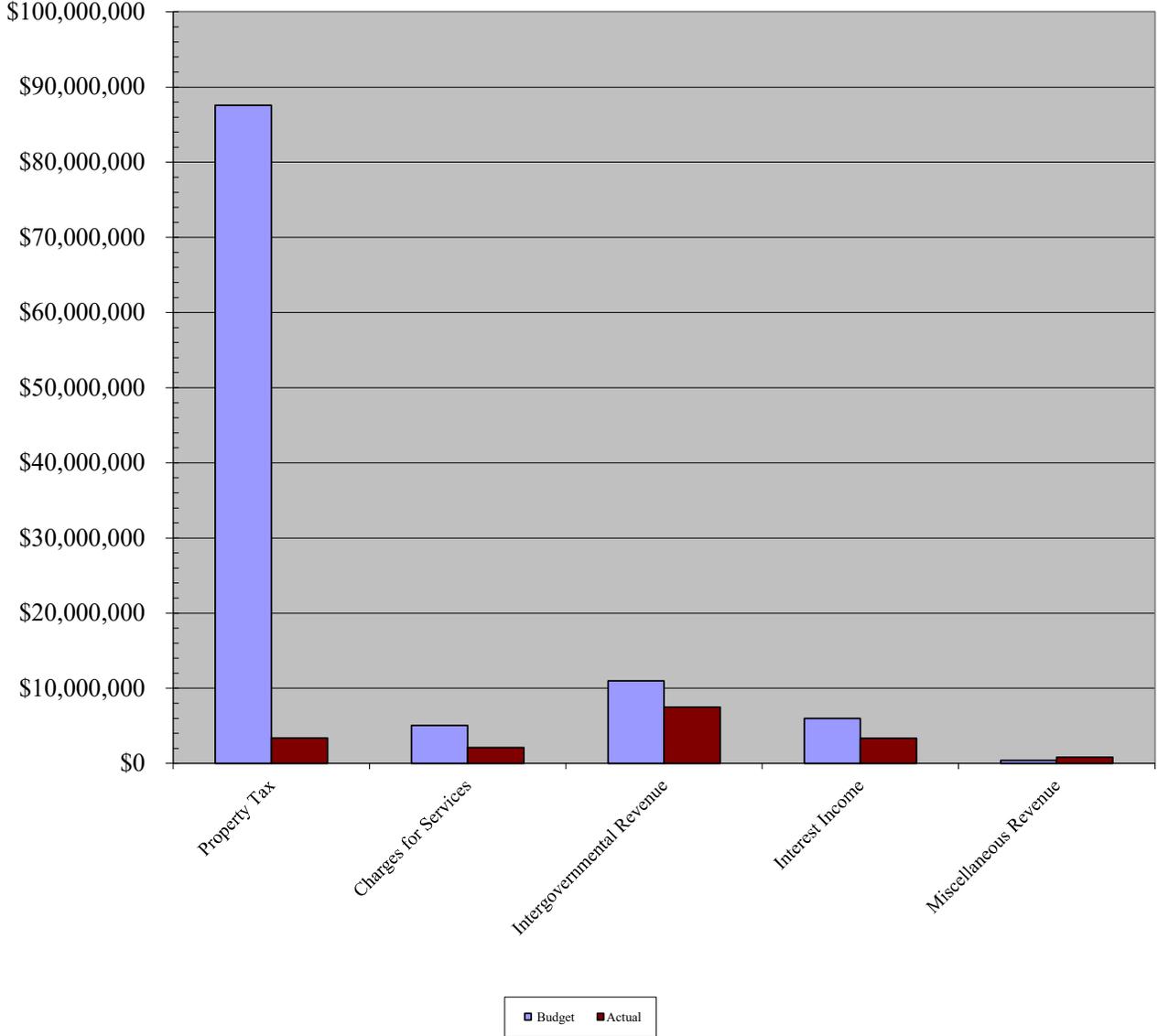
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ 1,237,307.00	Supplement	9/27/2023
130 Assessor	Expansion of the Assessor's GIS ESRI program to all departments	\$ (147,661.00)	2023-4697	11/16/2023
Total General Fund Reserve		\$ <u>1,779,648.00</u>		

**General Fund
FY 2023-2024
Budget Analysis
For the Period Ending November 30, 2023**

	23-24 Amended Budget	23-24 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	\$ 13,437,449	\$ 13,437,449	\$ -	100.0%	
Reserved	4,146,671	4,146,671	-	100.0%	
Total Estimated Cash Balance	\$ 17,584,120	\$ 17,584,120	\$ -		
Revenue:					
Property Tax	\$ 91,809,934	\$ 3,383,220	\$ (88,426,715)	3.7%	8.5%
Charges for Services	4,940,498	2,116,789	(2,823,709)	42.8%	41.3%
Intergovernmental Revenue	13,179,781	7,489,394	(5,690,387)	56.8%	59.4%
Interest Income	6,000,000	3,362,527	(2,637,473)	56.0%	52.7%
Miscellaneous Revenue	938,512	840,475	(98,037)	89.6%	156.3%
Total Revenue	\$ 116,868,726	\$ 17,192,405	\$ (99,676,321)	14.7%	17.7%
Temporary Cash Transfer In	\$ -	\$ 30,000,000	\$ 30,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	20,954	20,954		
Operating Transfers Out	(12,805,000)	(6,285,000)	6,520,000		
23-24 Expenditures	\$ 117,501,175	\$ 43,989,952	\$ (73,511,222)	37.4%	37.5%
Prior Budget Year Expenditures	4,146,671	2,861,056	(1,285,615)	69.0%	75.1%
Total Expenditures	\$ 121,647,846	\$ 46,851,008	\$ (74,796,837)		
Cash Balance*	\$ 0	\$ 11,661,471	\$ 11,661,471		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

**23-24 General Fund Budget to Actual Revenue
at November 30, 2023**



**General Fund
FY 2023-2024
Actual Comparison**

	For the Month Ending November 30, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	November Actual	November Actual		
Beginning Cash Balance:	\$ 7,599,142	\$ 8,307,325	\$ (708,183)	-8.5%
Revenue:				
Property Tax	\$ 1,839,633	\$ 6,014,439	\$ (4,174,806)	-69.4%
Charges for Services	347,814	390,416	(42,601)	-10.9%
Intergovernmental Revenue	3,981,376	3,843,697	137,680	3.6%
Interest Income	596,013	435,207	160,805	36.9%
Miscellaneous Revenue	26,208	28,627	(2,419)	-8.5%
Total Revenue	<u>\$ 6,791,045</u>	<u>\$ 10,712,386</u>	<u>\$ (3,921,341)</u>	<u>-36.6%</u>
Temporary Cash Transfers In	8,000,000	\$ 5,000,000	\$ 3,000,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,345,000)	-	(1,345,000)	
23-24 Expenditures	\$ 9,338,380	\$ 9,495,213	\$ (156,833)	-1.7%
Prior Budget Year Expenditures	45,335	99,335	(53,999)	
Total Expenditures	<u>\$ 9,383,715</u>	<u>\$ 9,594,548</u>	<u>\$ (210,833)</u>	<u>-2.2%</u>
Ending Cash Balance	<u>\$ 11,661,471</u>	<u>\$ 14,425,163</u>	<u>\$ (2,763,691)</u>	<u>-19.2%</u>

	For the Year to Date Period Ending November 30, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 17,584,120	\$ 18,855,655	\$ (1,271,535)	-6.7%
	\$ 3,383,220	\$ 7,266,871	\$ (3,883,651)	-53.4%
	2,116,789	2,597,759	(480,969)	-18.5%
	7,489,394	6,918,152	571,242	8.3%
	3,362,527	1,474,305	1,888,223	128.1%
	840,475	698,941	141,534	20.2%
	<u>\$ 17,192,405</u>	<u>\$ 18,956,027</u>	<u>\$ (1,763,622)</u>	<u>-9.3%</u>
	\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
	-	-	-	
	20,954	-	20,954	
	(6,285,000)	(3,810,000)	(2,475,000)	65.0%
	\$ 43,989,952	\$ 42,826,811	\$ 1,163,141	2.7%
	2,861,056	4,249,708	(1,388,652)	-32.7%
	<u>\$ 46,851,008</u>	<u>\$ 47,076,519</u>	<u>\$ (225,511)</u>	<u>-0.5%</u>
	<u>\$ 11,661,471</u>	<u>\$ 14,425,163</u>	<u>\$ (2,763,691)</u>	<u>-19.2%</u>

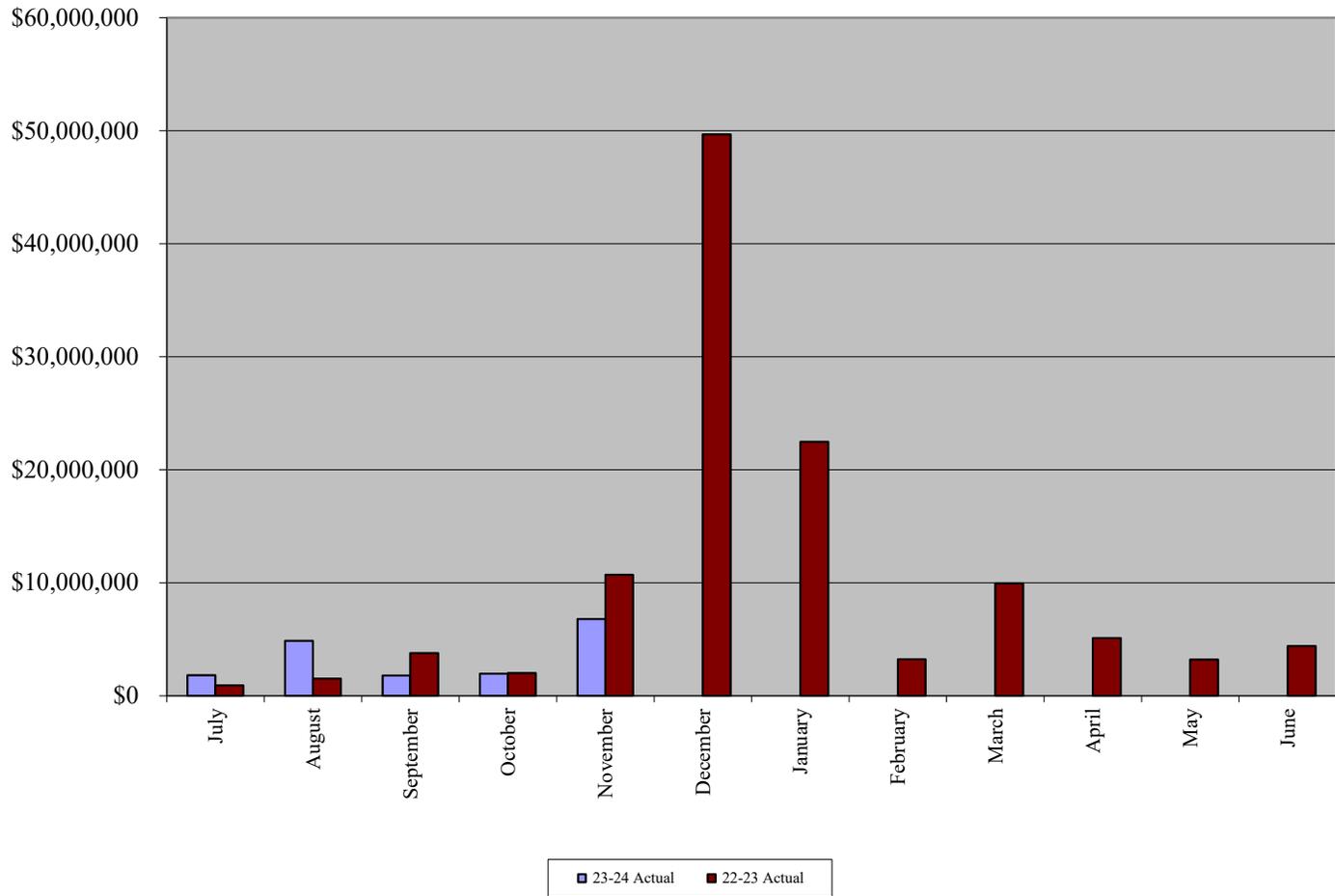
Note 1.)

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

	23-24 November Actual	22-23 November Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(1,345,000)	-	(1,345,000)
	-	-	-
	-	-	-
	-	-	-
	<u>\$ (1,345,000)</u>	<u>\$ -</u>	<u>\$ (1,345,000)</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (300,000)	\$ (560,000)
	-	-	-
	(4,845,000)	(3,400,000)	(1,445,000)
	-	-	-
	(580,000)	(110,000)	(470,000)
	-	-	-
	<u>\$ (6,285,000)</u>	<u>\$ (3,810,000)</u>	<u>\$ (2,475,000)</u>

General Fund Actual Revenue November 30, 2023

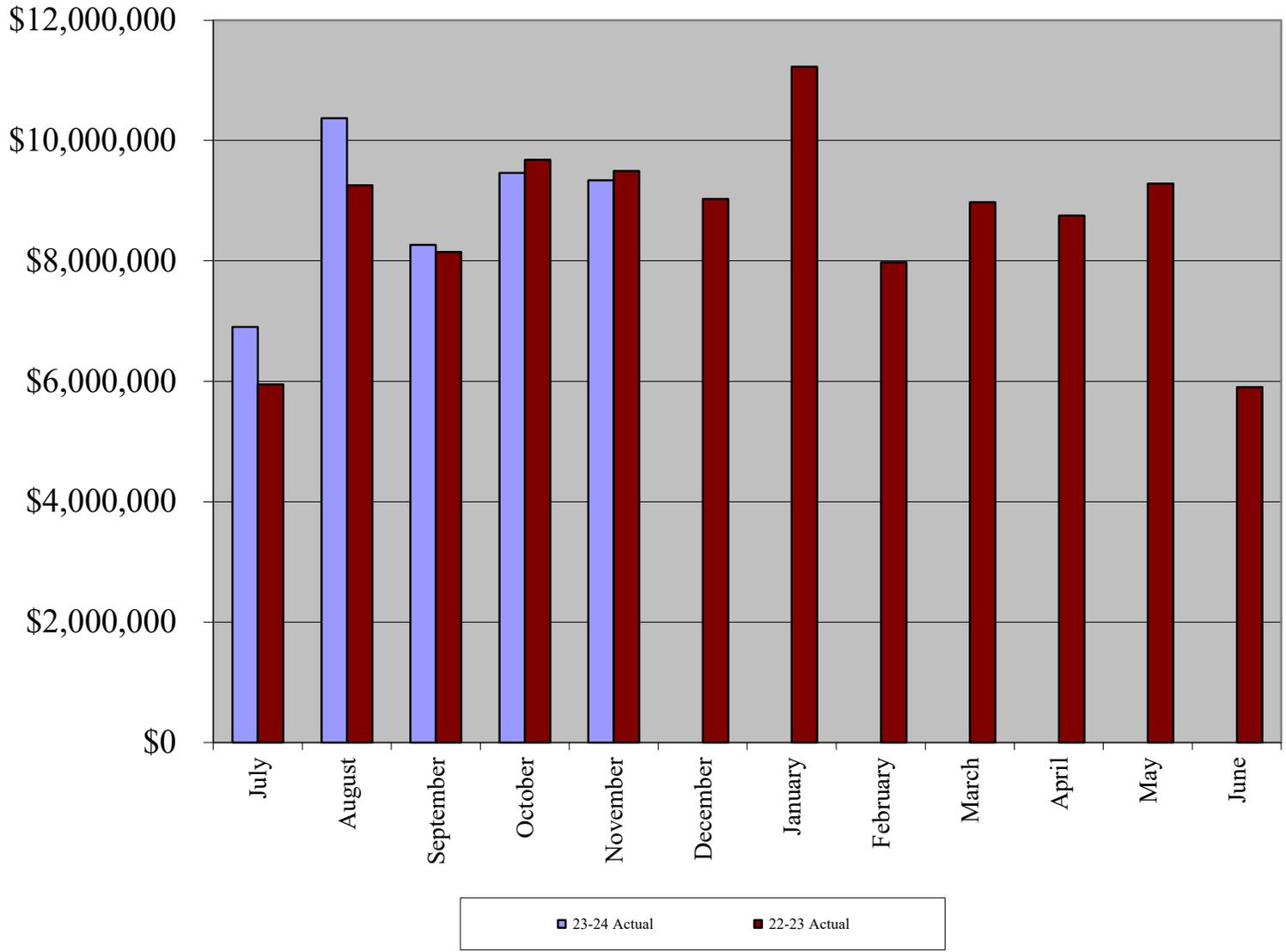


FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2023-2024		2023-2024		November 2023	Year to Date	Budget to	YTD Expenditures +	Funds Available	23/24 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered				
110	General Government	\$ 39,805,324	\$ 1,344,416	\$ 41,149,740	\$ 3,281,831	\$ 17,201,126	\$ 23,948,614	\$ 37,742,518	\$ 3,407,222	41.8%	42.4%	
120	County Commissioners	533,195	135,394	668,589	57,063	271,438	397,151	272,470	396,119	40.6%	39.2%	
130	Assessor	3,733,627	208,690	3,942,317	278,170	1,355,198	2,587,119	1,509,153	2,433,164	34.4%	31.7%	
140	Assessor Revaluation	6,586,367	109,668	6,696,035	467,180	2,360,681	4,335,354	2,861,264	3,834,771	35.3%	35.0%	
150	Treasurer	1,141,899	39,411	1,181,310	89,369	383,442	797,868	481,222	700,088	32.5%	35.6%	
160	Court Clerk	11,443,746	448,392	11,892,138	1,069,825	4,585,444	7,306,694	4,650,477	7,241,661	38.6%	39.1%	
170	County Clerk	2,861,698	489,665	3,351,363	306,482	1,149,946	2,201,417	1,248,329	2,103,034	34.3%	39.2%	
180	Excise & Equalization Bds	44,957	2,490	47,447	1,427	11,417	36,030	12,617	34,830	24.1%	12.1%	
190	County Audit	830,244	61,193	891,437	37,624	71,492	819,945	583,677	307,760	8.0%	12.3%	
200	District Attorney-State	350,000	-	350,000	26,813	110,794	239,206	183,616	166,384	31.7%	11.9%	
210	District Attorney-County	71,898	-	71,898	4,832	26,315	45,583	54,502	17,396	36.6%	23.0%	
230	Public Defender	71,863	-	71,863	8,352	16,906	54,957	20,405	51,458	23.5%	15.9%	
240	Purchasing	578,994	(456,618)	122,376	-	122,376	-	122,376	-	100.0%	34.4%	
250	Election Board	2,088,211	38,000	2,126,211	142,481	599,970	1,526,241	649,608	1,476,603	28.2%	36.8%	
260	BOCC HR/Health & SAG	834,433	(39,873)	794,560	34,922	148,461	646,099	164,899	629,661	18.7%	27.3%	
265	Employee Benefits Dept	433,733	8,360	442,093	40,808	171,358	270,735	176,429	265,664	38.8%	39.1%	
270	IT Department	4,813,952	211,430	5,025,382	508,144	1,933,180	3,092,202	3,339,370	1,686,012	38.5%	30.8%	
280	Facilities Management	2,236,924	183,447	2,420,371	142,822	667,916	1,752,455	800,181	1,620,190	27.6%	31.6%	
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	21,113	82,810	281,190	240,773	123,227	22.7%	21.7%	
300	Planning Commission	264,551	5,680	270,231	22,216	102,645	167,586	102,645	167,586	38.0%	34.6%	
301	Court Services	1,114,933	69,970	1,184,903	92,220	437,475	747,428	437,475	747,428	36.9%	38.6%	
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	1,324,052	6,166,632	9,154,154	6,290,328	9,030,458	40.3%	41.4%	
525	Juvenile Detention	8,345,339	156,885	8,502,224	748,535	3,330,671	5,171,553	3,533,505	4,968,719	39.2%	38.6%	
526	Juvenile Bureau	2,717,277	48,170	2,765,447	230,226	1,023,933	1,741,514	1,109,303	1,656,144	37.0%	35.7%	
550	Emergency Management	735,786	105,498	841,284	51,609	240,088	601,196	419,297	421,987	28.5%	26.9%	
610	Social Services	2,353,108	26,597	2,379,705	159,085	758,719	1,620,986	1,194,988	1,184,717	31.9%	35.4%	
710	Free Fair	67,238	5,360	72,598	9,332	19,921	52,677	29,253	43,345	27.4%	59.6%	
910	District 1	613,415	8,648	622,063	74,493	228,930	393,133	265,511	356,552	36.8%	27.6%	
920	District 2	357,909	7,119	365,028	23,161	64,801	300,227	76,503	288,525	17.8%	28.5%	
930	District 3	586,252	5,187	591,439	38,512	134,125	457,314	173,596	417,843	22.7%	31.1%	
940	County Engineer	584,781	11,908	596,689	45,681	211,742	384,947	229,283	367,406	35.5%	30.1%	
950	Economic Development	250,000	-	250,000	-	-	250,000	250,000	-	0.0%	0.0%	
991	Employee Benefits Supple	-	-	-	-	-	-	-	-	-	-	
993	Self Insurance Supplement	-	350,000	350,000	-	350,000	-	350,000	-	100.0%	100.0%	
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-	-	-	
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-	-	-	
995	General Fund Reserve	1,040,002	739,646	1,779,648	-	-	1,779,648	-	1,779,648	-	0.0%	
Total		\$ 112,218,282	\$ 5,282,893	\$ 117,501,175	\$ 9,338,380	\$ 44,339,952	\$ 73,161,223	\$ 69,575,571	\$ 47,925,604	37.7%	37.5%	

Year elapsed = 41.7%

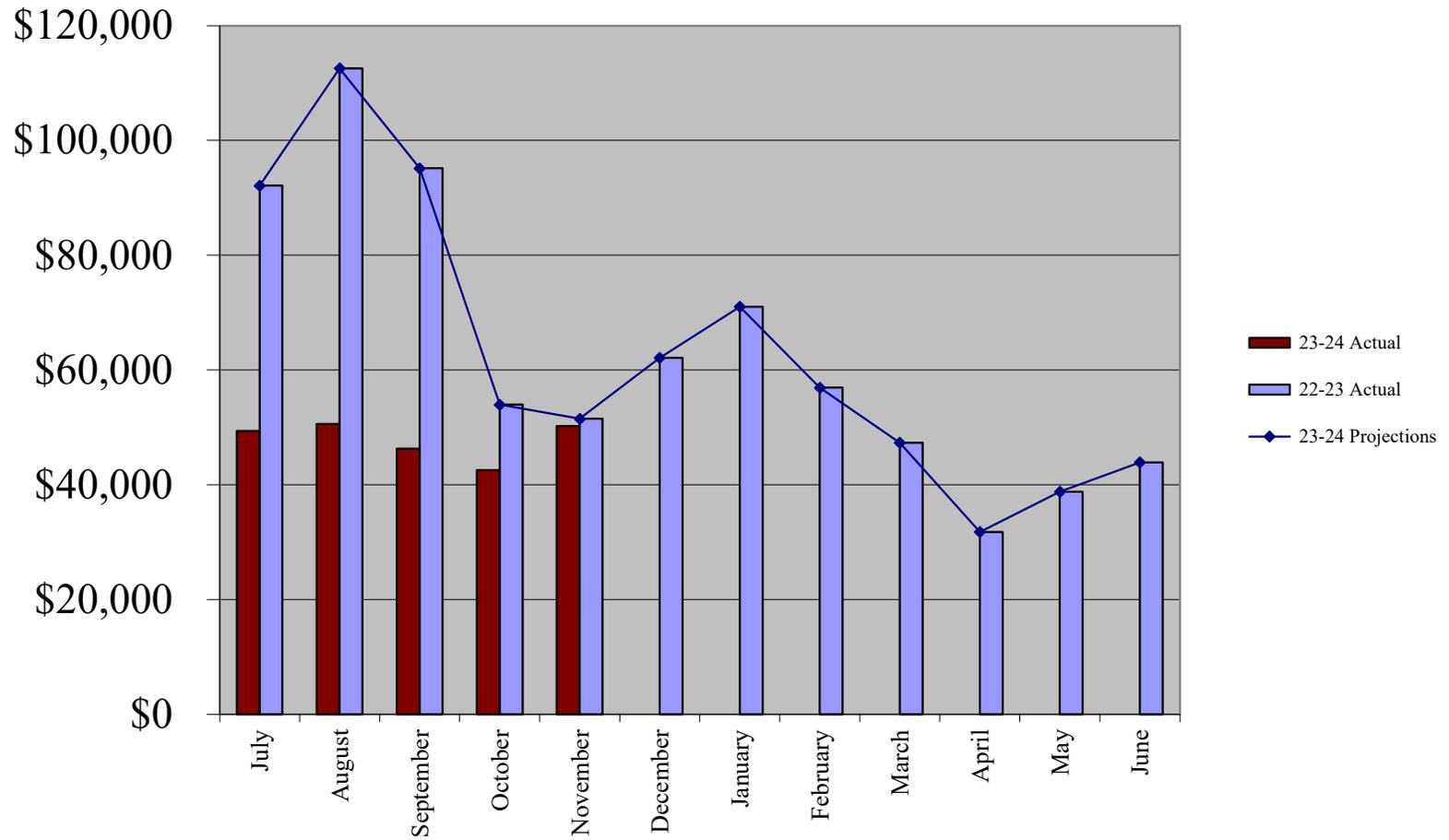
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2023-2024
November 30, 2023**

<u>Account Description</u>	Outstanding		YTD		Funds Available
	23-24 Approved Budget	Requisitions/ Encumbrances	23-24 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
<u>Salaries and Benefits</u>	-				
51002 Retirement Board Members	\$ 1,200		\$ 500	\$ 500	\$ 700
52010 FICA - Retirement Board Members	392		61	61	331
52032 Retirement paid by General Fund	4,600	-		-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 561	\$ 561	\$ 5,631
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 586,145	\$ 188,855	\$ 775,000	\$ -
54023 Electricity (OG&E)	455,000	280,854	174,146	455,000	-
54024 Sewer and Water(City of OKC)	75,000	55,355	19,645	75,000	-
54022 Natural Gas(ONG)	15,000	12,654	2,346	15,000	-
Utilities Subtotal	\$ 1,320,000	\$ 935,008	\$ 384,992	\$ 1,320,000	\$ -
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	1,200	400	1,600	2,400
Lease-Purchase Debt Subtotal	\$ 4,000	\$ 1,200	\$ 400	\$ 1,600	\$ 2,400
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373	\$ -	\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	10,000	-	10,000	10,000	-
54017 ACOG & COMEA annual membership dues	7,648	-	7,648	7,648	-
54017 CODA annual membership dues	2,400		2,400	2,400	-
Memberships Subtotal	\$ 34,421	\$ -	\$ 34,421	\$ 34,421	\$ -
<u>Other Operating Expenditures</u>					
54019 Liability policies on equipment and property; blank	\$ 1,305,842	-	1,305,842	1,305,842	-
54040 Publication of Commissioners Proceedings/Ads	42,000	10,451	10,772	21,223	20,777
54045 Metro Parking Garage-Judges parking	1,392	812	580	1,392	-
54102 PBA Leases-County Departments	1,026,060	525,325	375,233	900,558	125,502
54103 Storage Court Clerk Building Lease	381,096	222,306	158,790	381,096	-
54109/540 Postage Machine and Postage	8,500	4,000	4,000	8,000	500
54451 District Attorney Civil Division Contract	719,437	419,672	299,765	719,437	-
54451 Outside legal services	1,015,000	561,449	38,551	600,000	415,000
54451 Bond Council	25,000			-	25,000
54455 BOK Management Fees	450,000	369,766	80,234	450,000	-
54455 OSU Extension Contract	553,345	415,009	138,336	553,345	-
54455 Professional Services-Other -Arbitrage	15,000		7,800	7,800	7,200
54455 Professional Services-Bank Fees	3,000			-	3,000
54455 Criminal Justice Authority	33,726,479	13,401,981	14,064,703	27,466,683	6,259,796
54455 Criminal Justice Advisory Committee	150,000	150,000		150,000	-
54455 MGT of America-Consulting	8,500	8,500		8,500	-
54455 ODOT Rodent Damage Control Program	2,400	2,400		2,400	-
54455 Tuition Reimbursement	40,000	-	1,214	1,214	38,786
54455 BOCC Employee of the Month	3,000		300	300	2,700
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	-	20,648	20,648	(5,648)
54456 Alcohol and drug screening for county employees	20,000	18,152	1,848	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	22,210	6,136	28,346	(21,697)
Other Operating Subtotal	\$ 39,783,700	\$ 16,132,032	\$ 16,780,751	\$ 32,912,784	\$ 6,870,916
Total Maintenance and Operations - 54000	\$ 41,142,121	\$ 17,068,240	\$ 17,200,565	\$ 34,268,805	\$ 6,873,316
<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	\$ 41,149,740	\$ 17,069,668	\$ 17,201,126	\$ 34,270,794	\$ 6,878,946

General Government-Vicinity Energy Actual Expenditures



Employee Benefits Fund Status
FY 2023-2024
November 30, 2023

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ -	\$ 753,292		\$ 753,292	\$ 753,292
Transfers In	\$ 7,300,000	\$ 4,845,000	\$ 2,455,000	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	1,793,558	2,289,511	4,083,069	(841,940)
Employer Premiums	19,165,424	7,661,721	10,726,409	18,388,130	(777,293)
Stop Loss Reimb	-	89,068		89,068	89,068
Rx Rebates	3,600,000	1,042,312	2,557,688	3,600,000	-
ARPA/Cares Reimb	300,000	149,251	250,749	400,000	100,000
Refunds/Rebates/Interest	268,635	54,405	402,745	457,149	188,514
Total Resources	\$ 35,559,067	\$ 16,388,606	\$ 15,470,920	\$ 35,070,708	\$ (488,359)
Expenses					
Medical Claims	\$ 17,542,278	\$ 7,654,681	\$ 10,716,554	\$ 18,371,235	\$ 828,957
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	5,395,178	5,510,777	10,905,955	(327,076)
Dental Claims	1,695,157	502,161	1,004,323	1,506,484	(188,673)
Vision Claims	177,542	66,818	133,635	200,453	22,911
County Pharmacy	305,000	87,812	122,937	210,750	(94,250)
Employee Assistance Program	21,393	10,696	10,696	21,393	-
Medicare Supplement - TPG Group	1,431,660	730,093	730,093	1,460,185	28,525
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 14,447,439</u>	<u>\$ 18,229,015</u>	<u>\$ 32,676,454</u>	<u>\$ 270,394</u>
Administration Fees & Other	970,989	451,385	511,832	963,217	(7,772)
Life/AD&D Premiums	385,206	149,550	209,370	358,920	(26,286)
Stop Loss Premiums	1,296,812	516,085	722,519	1,238,603	(58,209)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 1,117,020</u>	<u>\$ 1,443,720</u>	<u>\$ 2,560,740</u>	<u>\$ (92,267)</u>
Total Expenses	\$ 35,059,067	\$ 15,564,459	\$ 19,672,735	\$ 35,237,194	\$ 178,127
Ending Cash Balance	\$ 500,000	\$ 824,148	\$ (4,201,815)	\$ (166,486)	\$ (666,486)

Cash Balance-One Year Ago

\$ 1,152,374

Notes:

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

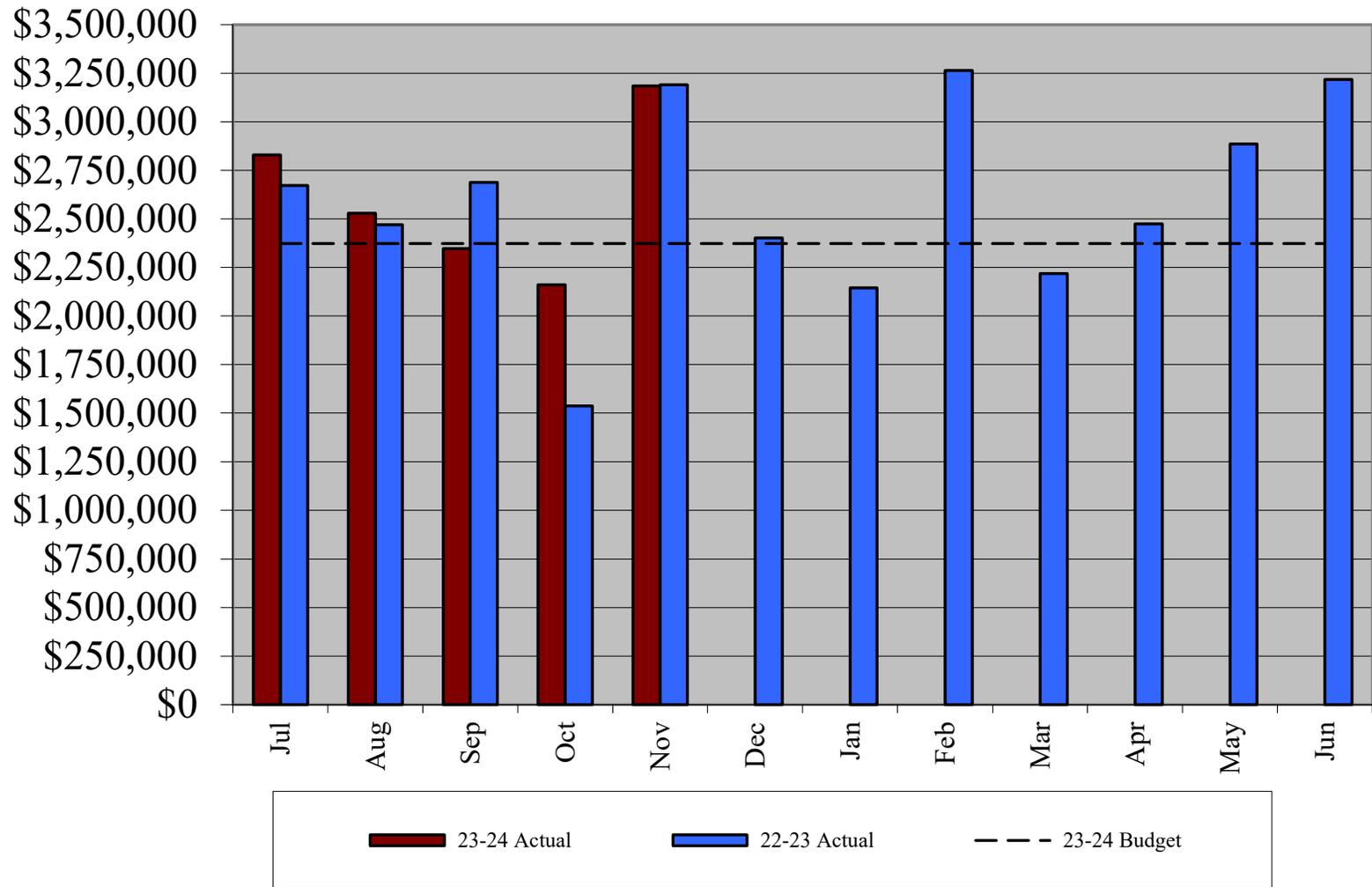
<u>Employee 2023</u>	<u>Employer 23-24</u>
\$159	\$873
\$374	\$2,011

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 23-24	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,461,857	\$ 1,923,313	\$1,530,936	\$ 1,923,313 (November)
Prescription Drug Claims	\$936,086	1,261,034	\$1,079,036	\$ 1,543,946 (July)
Total	<u>\$2,397,942</u>	<u>\$3,184,347</u>	<u>\$2,609,972</u>	
	22/23	This Month	22/23 Avg	High Month
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,798,903	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$1,392,204	\$1,001,781	\$1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$3,191,107</u>	<u>\$2,597,009</u>	

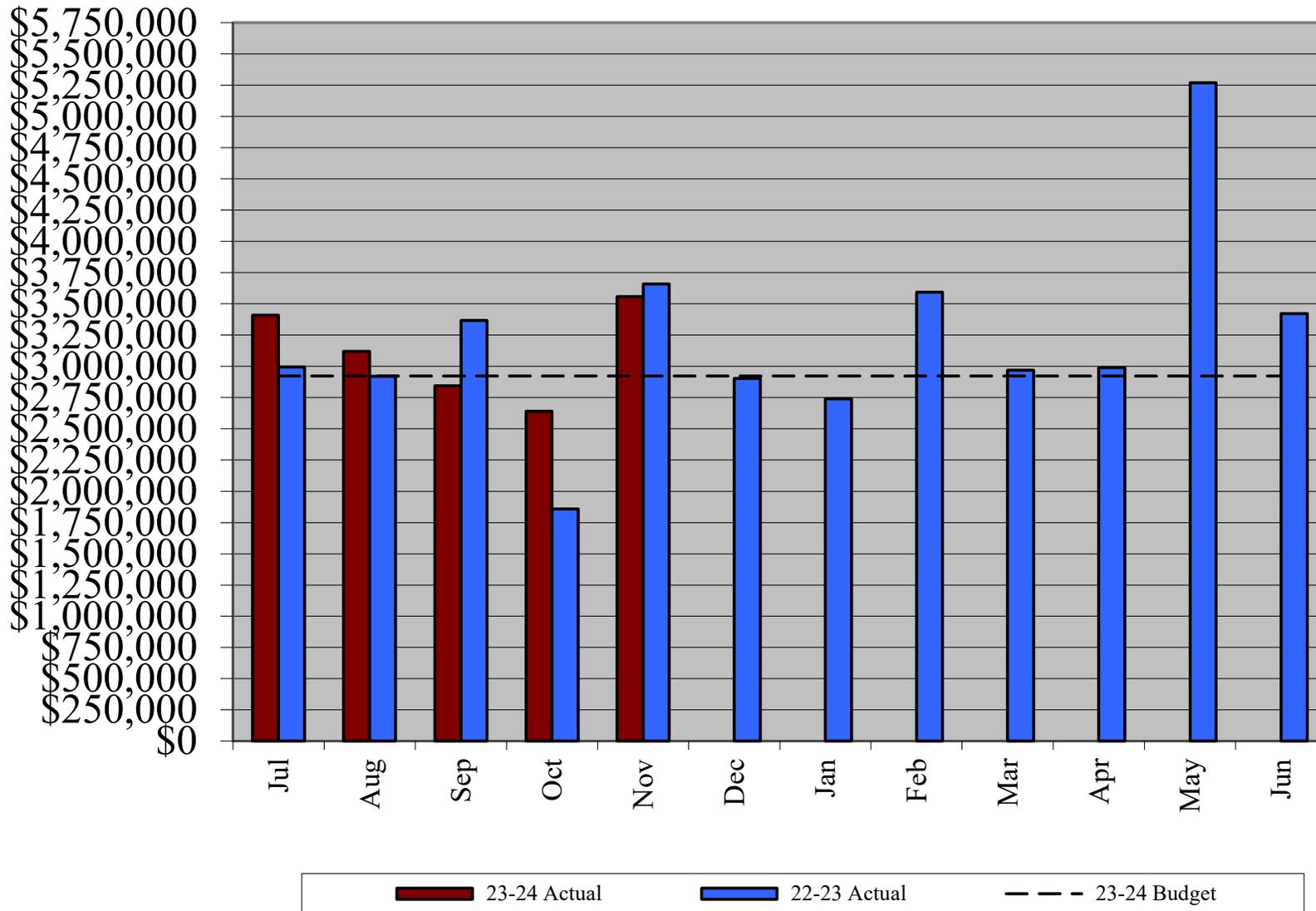
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2023-24
November 30, 2023

	Annual				November			
	FY 23-24	FY 22-23	Inc (Dec)	%	FY 23-24	FY 22-23	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ -	\$ 777,203	\$ (777,203)	-100.0%	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%
Transfers In	\$ 7,300,000	\$ 7,925,000	\$ (625,000)	-7.9%	\$ 4,845,000	\$ 3,400,000	\$ 1,445,000	42.5%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	7,661,721	7,488,560	173,161	2%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	1,793,558	1,812,157	(18,599)	-1.0%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	89,068	302,915	(213,848)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	1,042,312	748,506	293,806	39%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	54,405	61,178	(6,773)	-11.1%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	149,251	1,358,094	(1,208,842)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 35,559,067	\$ 39,430,932	\$ (3,871,865)	-9.8%	\$ 16,388,606	\$ 15,948,612	\$ 439,995	2.8%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 7,654,681	\$ 8,302,096	\$ (647,415)	-7.8%
Medical claims covered by Stop Lo	-	1,687,269	(1,687,269)		-	-	-	
Prescription Drug Claims	11,233,031	12,021,376	(788,346)	-6.6%	5,395,178	4,255,085	1,140,093	26.8%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	502,161	470,423	31,739	6.7%
Vision Claims	177,542	195,160	(17,618)	-9.0%	66,818	42,230	24,588	58.2%
County Pharmacy	305,000	270,820	34,180	12.6%	87,812	119,460	(31,648)	-26.5%
Employee Assistance Program	21,393	19,610	1,783	9.1%	10,696	8,914	1,783	20.0%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	730,093	489,954	240,139	49.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 14,447,439	\$ 13,688,162	\$ 759,277	5.5%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	451,385	454,826	(3,440)	-0.8%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	149,550	152,874	(3,324)	-2.2%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	516,085	500,377	15,707	3.1%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 1,117,020	\$ 1,108,076	\$ 8,943	0.8%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 15,564,459	\$ 14,796,238	\$ 768,221	5.2%
Ending Cash Balance	\$ 500,000	\$ 753,292	\$ (253,293)	-34%	\$ 824,148	\$ 1,152,374	\$ (328,226)	-28.5%

Total Employee Benefits Expenses



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

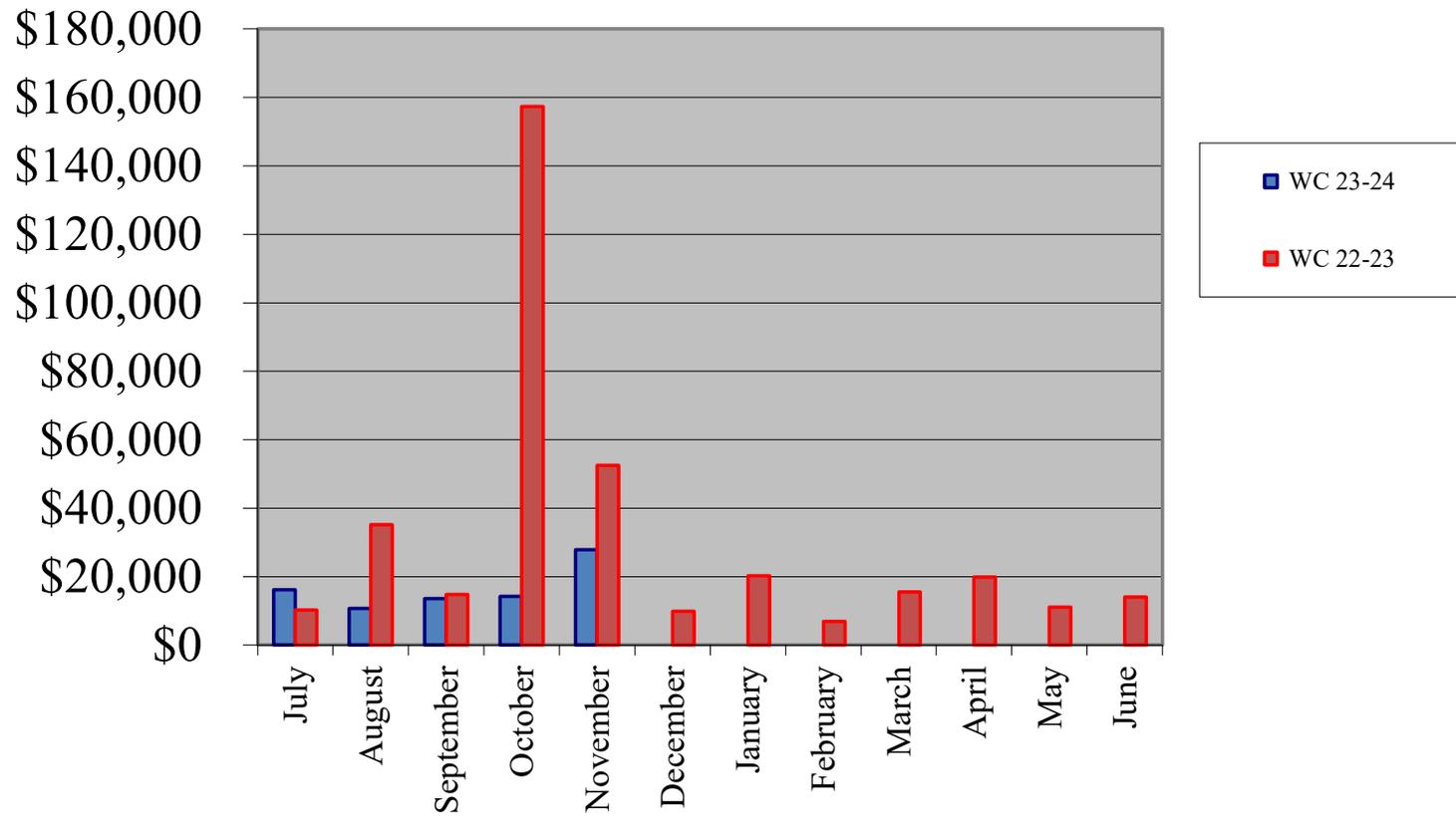
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	26,247	25,291
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,001,636	\$ 391,380	\$ (610,256)
Expenditures:			
Claims	\$ 350,000	\$ 82,665	(267,335)
Stop loss/Admin Fees	239,765	190,105	(49,660)
Total Expenditures	\$ 589,765	\$ 272,771	\$ (316,994)
Ending Cash Balance	\$ 411,872	\$ 118,609	\$ (293,262)
Cash Balance-One Year Ago		\$ 129,228	

Note:

1. Work Comp- Stop Loss coverage = \$500,000 Specific Deductible

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 90,182	\$ 497,372	\$ 407,190
Sources:			
Interest Income	-	-	-
Transfers/Supplements	230,000	580,000	350,000
Reimbursement			-
Total Sources	\$ 320,182	\$ 1,077,372	\$ 757,190
Expenditures:			
Tort Claims	\$ 24,633	\$ 20,000	(4,633)
Supportive Services	192,583	49,790	(142,793)
Total Expenditures	\$ 217,216	\$ 69,790	\$ (147,426)
Ending Cash Balance	\$ 102,965	\$ 1,007,582	\$ 904,617
Cash Balance-One Year Ago		\$ 599,117	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

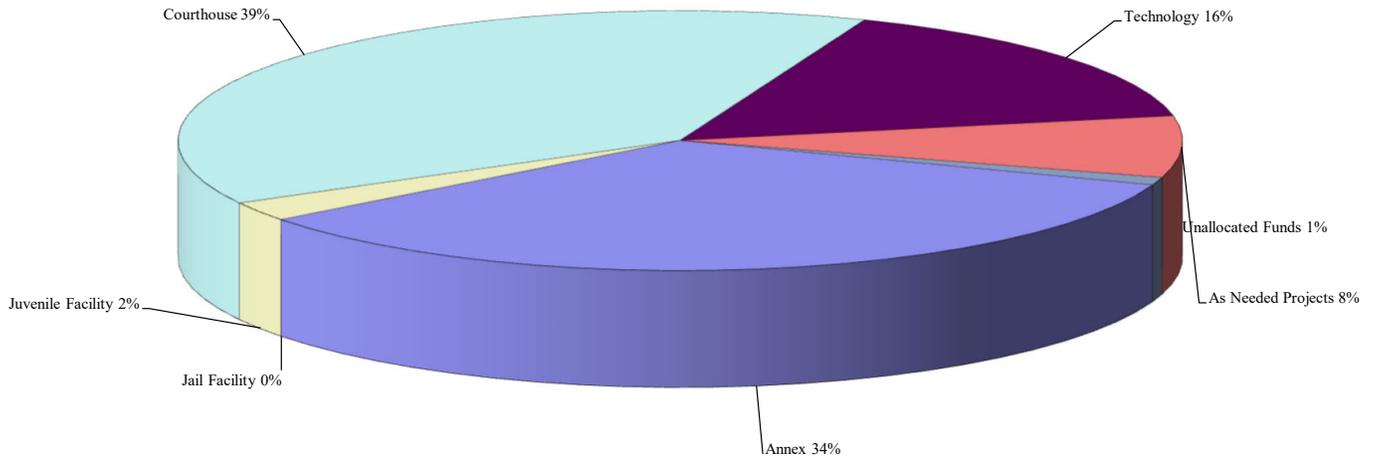
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993	522	24,857	32,150	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,630,501	28,363		2,602,138	-	
Sub-Flooring Annex Restrooms	C0070	6/17/2021	23,290	119		23,171	-	
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	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380	-	4,855	51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958	-		120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
Courthouse								
Carpet	C0047	6/20/2019	100,000	-	9,129	82,597	17,403	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	181,187	451,094	1,868,940	177,130	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	396,995	29,350	28,150	34,650	332,995	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000	25,419	3,420	3,420	6,161	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000				500,000	Pending
							-	
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	205,000,000	15,000		190,000	-	Pending
Capital Projects-As Needed		10/19/2023	360,000				360,000	Pending
Capital Projects-As Needed		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	
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	6,700	-		6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	-	54,535	215,000	-	Pending
Unallocated Funds:								
Unallocated Funds			83,776				83,776	
Total Ongoing Budgeted Capital Projects			\$ 8,812,109	\$ 339,215	\$ 551,705	\$ 6,552,790	\$ 1,920,104.38	

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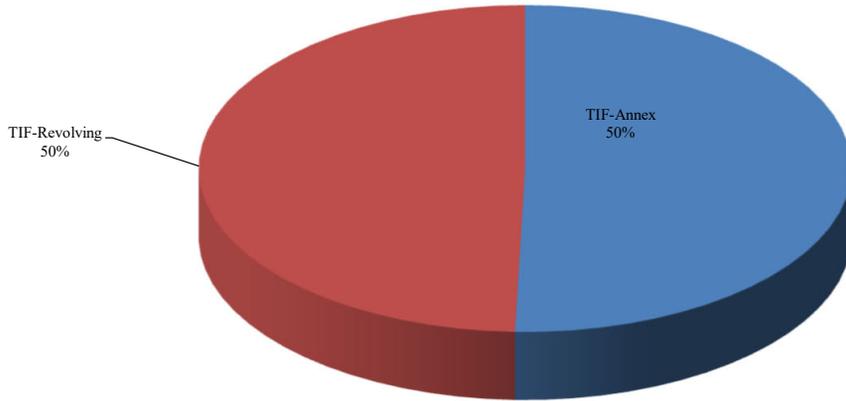
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,631,511	\$ 348,155	\$ 28,651	\$ 5,120,012	163,345	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 142,593	\$ -	\$ 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		\$ 20,450,008	\$ 829,963	\$ 580,356	\$ 15,142,332	\$ 4,477,713	

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24

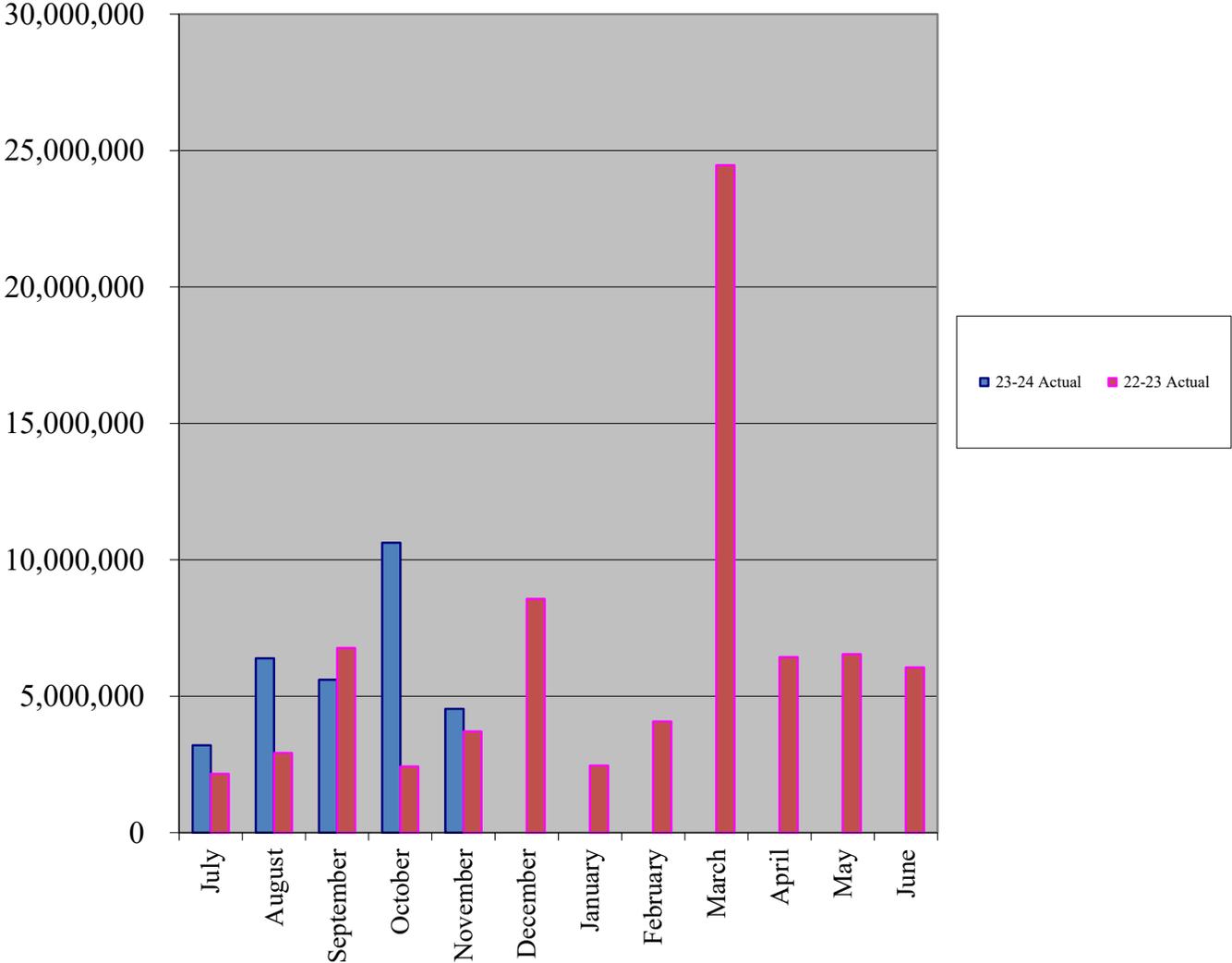


Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	November 2023 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	23/24 Funds Available	23/24 % Expended
1110	Highway Cash-Dist #1	\$5,032,395	\$501,466	\$2,262,458	\$5,429,900	\$2,769,936	\$3,239,053	\$1,793,342	45.0%
1110	Highway Cash-Dist #2	8,834,676	969,354	2,160,902	5,186,164	6,673,774	3,847,090	4,987,586	24.5%
1110	Highway Cash-Dist #3	5,235,562	812,764	3,407,930	8,179,032	1,827,632	4,163,230	1,072,332	65.1%
1110	Highway-Turnpike Corridor		0	0	0				
1111	CBRI Fund	4,667,521	6,755	1,012,900	2,430,960	3,654,621	2,664,437	2,003,084	21.7%
1130	Resale Property	5,628,518	279,179	1,575,105	3,780,252	4,053,413	2,548,100	3,080,418	28.0%
1140	Treasurer Mortgage Fee	443,711	0	11,027	26,465	432,684	125,816	317,895	2.5%
1150	County Clerk Lien Fee	756,340	36,186	180,390	432,937	575,950	325,782	430,558	23.9%
1151	UCC Central Filing Fund	635,009	68,196	282,562	678,149	352,447	334,086	300,924	44.5%
1152	Records Mgmt & Preservation	1,824,578	148,361	643,920	1,545,409	1,180,657	805,275	1,019,303	35.3%
1160	Sheriff Service Fee	4,696,581	403,870	1,850,953	4,442,288	2,845,628	2,386,126	2,310,455	39.4%
1161	Sheriff Special Revenue	1,523,197	55,507	348,240	835,776	1,174,958	761,504	761,694	22.9%
1162	Sheriff's Grant Fund	737,342	17,036	320,265	768,636	417,077	364,707	372,635	43.4%
1201	Assessor Revolving Fee	124,872	0	0	0	124,872	0	124,872	0.0%
1231	Juvenile Probation Fee	55,472	0	1,063	2,550	54,409	2,313	53,159	1.9%
1233	Juvenile Grant Fund	254,068	16,565	81,868	196,482	172,200	122,364	131,703	32.2%
1240	Planning Commission Fee	569,841	32,096	145,626	349,504	424,215	168,790	401,051	25.6%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	625,298	0	0	0	625,298	3,687	621,612	0.0%
1260	Community Service Fee	258,111	7,096	39,537	94,888	218,575	195,845	62,267	15.3%
1270	Community Sentencing	161,448	0	0	0	161,448	0	161,448	0.0%
1280	Drug Court Fund	212,238	25,545	115,080	276,191	97,159	121,567	90,672	54.2%
1282	Mental Health Court Fund	17,247	752	2,206	5,295	15,041	10,846	6,401	12.8%
1290	Shine Program	371,047	23,856	126,647	303,953	244,400	150,386	220,661	34.1%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	30,836	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,811	1,127,932	15,779,210	37,870,104	98,552,601	28,670,355	85,661,456	13.8%
Total		\$157,032,330	\$4,532,515	\$30,360,738	\$72,865,772	\$126,671,591	\$51,024,207	\$106,008,123	19.3%

Year elapsed = 42%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2023-2024 Status Report
For the Period Ending November 30, 2023

23-24
YTD Actual

Beginning Cash Balance **\$7,277,997**

Revenue:

Property Tax-Current & Prior	\$	228,542
Exempt Manufacturing Tax		13,481
Miscellaneous Property Tax		472
Interest Income		73,208
Total Revenue	\$	315,704

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$	(4,250,000)
Interest		(106,250)
Total Paid YTD	\$	(4,356,250)

2014 GO Bonds- BNSF

Principal	\$	(1,250,000)
Interest		(12,500)
Total Paid YTD	\$	(1,262,500)

Total Bonds Combined

Principal	\$	(5,500,000)
Interest		(118,750)
Total Bond Payments YTD	\$	(5,618,750)

Judgments

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

Total Expenditures

\$ (5,618,750)

Transfer In \$ -

Ending Cash Balance **\$ 1,974,951**

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (60,670,000)	\$ -
20,773,436	(20,773,436)	-
\$ 81,443,436	\$ (81,443,436)	\$ -
\$ 10,000,000	\$ (10,000,000)	\$ -
1,100,000	(1,100,000)	-
\$ 11,100,000	\$ (11,100,000)	\$ -
\$ 70,670,000	\$ (70,670,000)	\$ -
21,873,436	(21,873,436)	-
\$ 92,543,436	\$ (92,543,436)	\$ -

Principal Balance at 6-30-23	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

