

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>Department</b>	<b>FY 2022-23 Budget at 6-30-23</b>	<b>FY 23-24 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 23-24 Amended Budget</b>	<b>Increase/ Decrease from FY 2022- 23 Budget</b>	<b>% Increase (Decrease)</b>
110 General Government	\$ 39,805,324	\$ 39,805,324	\$ 1,344,416	\$ 27,456	\$ 41,177,196	\$ 1,371,872	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	72,454	5,097,836	298,884	6.2%
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	(597,571)	1,679,738.00	1,662,253	9506.5%
<b>Total Department Budgets</b>	<b>\$ 110,191,846</b>	<b>\$ 112,218,282</b>	<b>\$ 5,282,893</b>	<b>\$ (350,000)</b>	<b>\$ 117,151,175</b>	<b>\$ 6,959,329</b>	<b>6.3%</b>
<b>Cash Transfers</b>							
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	-	-			-	-	
<b>Total Transfers</b>	<b>\$ 10,109,870</b>	<b>\$ 8,105,000</b>	<b>\$ 4,700,000</b>	<b>\$ 350,000</b>	<b>\$ 13,155,000</b>	<b>\$ 3,045,130</b>	<b>30.1%</b>
<b>Total</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>	<b>\$ 9,982,893</b>	<b>\$ 0</b>	<b>\$ 130,306,175</b>	<b>\$ 10,004,459</b>	<b>8.3%</b>
<b>Total Sources Available</b>							
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%
<b>Total Available Funding</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>			<b>\$ 130,306,175</b>	<b>\$ 10,004,459</b>	<b>8.3%</b>

**Oklahoma County**  
**FY 2023-2024 General Fund Reserve**

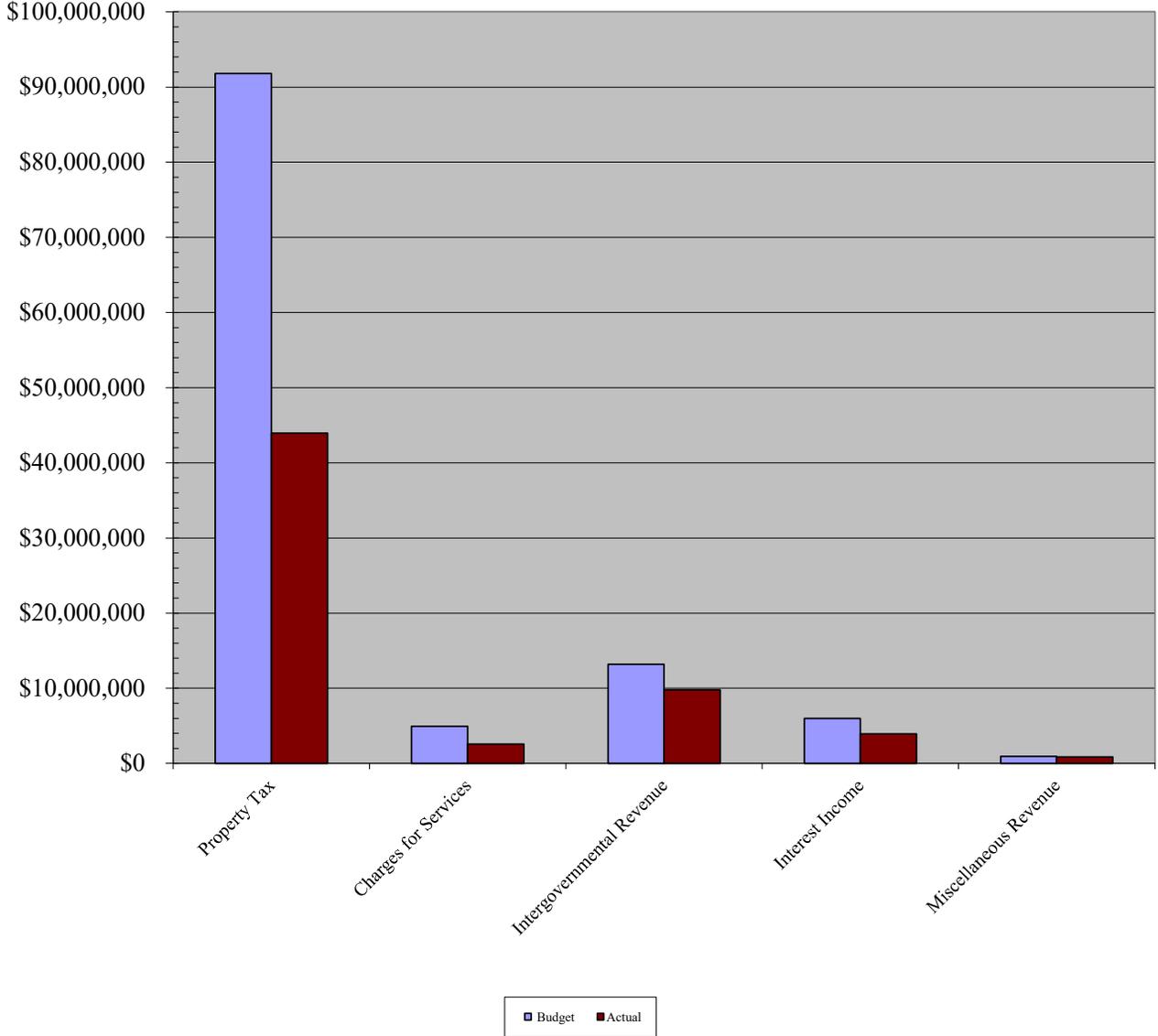
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ <b>1,040,002.00</b>	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ <b>1,237,307.00</b>	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
110 General Government	one-time supplement to the OSU Extension contract	\$ (27,456.00)	2023-5023	12/21/2023
270 MIS	Axon digital evidence service for the DA's Office	\$ (72,454.00)	2023-5094	12/21/2023
<b>Total General Fund Reserve</b>		<b>\$ <u>1,679,738.00</u></b>		

**General Fund  
FY 2023-2024  
Budget Analysis  
For the Period Ending December 31, 2023**

	<b>23-24 Amended Budget</b>	<b>23-24 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 13,437,449	\$ 13,437,449	\$ -	100.0%	
Reserved	4,146,671	4,146,671	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 17,584,120</b>	<b>\$ 17,584,120</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 91,809,934	\$ 43,954,244	\$ (47,855,691)	47.9%	62.5%
Charges for Services	4,940,498	2,553,172	(2,387,326)	51.7%	49.6%
Intergovernmental Revenue	13,179,781	9,799,121	(3,380,660)	74.3%	77.2%
Interest Income	6,000,000	3,912,675	(2,087,325)	65.2%	71.6%
Miscellaneous Revenue	938,512	852,909	(85,603)	90.9%	178.1%
<b>Total Revenue</b>	<b>\$ 116,868,726</b>	<b>\$ 61,072,121</b>	<b>\$ (55,796,605)</b>	<b>52.3%</b>	<b>64.1%</b>
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)	(7,035,000)	5,770,000		
23-24 Expenditures	\$ 117,501,175	\$ 52,751,171	\$ (64,750,004)	44.9%	45.5%
Prior Budget Year Expenditures	4,146,671	2,867,449	(1,279,222)	69.2%	76.1%
<b>Total Expenditures</b>	<b>\$ 121,647,846</b>	<b>\$ 55,618,620</b>	<b>\$ (66,029,225)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 46,023,575</b>	<b>\$ 46,023,575</b>		

\* 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 December 31, 2023**



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

	For the Month Ending December 31, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	December Actual	December Actual		
<b>Beginning Cash Balance:</b>	\$ 11,661,471	\$ 14,425,678	\$ (2,764,206)	-19.2%
<b>Revenue:</b>				
Property Tax	\$ 40,571,024	\$ 46,457,902	\$ (5,886,878)	-12.7%
Charges for Services	436,382	518,625	(82,243)	-15.9%
Intergovernmental Revenue	2,309,727	2,068,361	241,367	11.7%
Interest Income	550,147	530,985	19,163	3.6%
Miscellaneous Revenue	12,435	97,174	(84,740)	-87.2%
Total Revenue	<u>\$ 43,879,716</u>	<u>\$ 49,673,046</u>	<u>\$ (5,793,331)</u>	<u>-11.7%</u>
Temporary Cash Transfers In	-	\$ -	\$ -	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(750,000)	-	(750,000)	
23-24 Expenditures	\$ 8,761,219	\$ 9,031,108	\$ (269,889)	-3.0%
Prior Budget Year Expenditures	6,393	59,293	(52,899)	
Total Expenditures	<u>\$ 8,767,612</u>	<u>\$ 9,090,401</u>	<u>\$ (322,789)</u>	<u>-3.6%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 46,023,575</b></u>	<u><b>\$ 55,008,323</b></u>	<u><b>\$ (8,984,748)</b></u>	<u><b>-16.3%</b></u>

	For the Year to Date Period Ending December 31, 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%
	\$ 43,954,244	\$ 53,724,772	\$ (9,770,529)	-18.2%
	2,553,172	3,116,384	(563,212)	-18.1%
	9,799,121	8,986,513	812,609	9.0%
	3,912,675	2,005,289	1,907,385	95.1%
	852,909	796,115	56,794	7.1%
	<u>\$ 61,072,121</u>	<u>\$ 68,629,073</u>	<u>\$ (7,556,953)</u>	<u>-11.0%</u>
	\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
	-	-	-	
	20,954	-	20,954	
	(7,035,000)	(3,810,000)	(3,225,000)	84.6%
	\$ 52,751,171	\$ 51,857,404	\$ 893,767	1.7%
	2,867,449	4,309,001	(1,441,552)	-33.5%
	<u>\$ 55,618,620</u>	<u>\$ 56,166,405</u>	<u>\$ (547,785)</u>	<u>-1.0%</u>
	<u><b>\$ 46,023,575</b></u>	<u><b>\$ 55,008,323</b></u>	<u><b>\$ (8,984,748)</b></u>	<u><b>-16.3%</b></u>

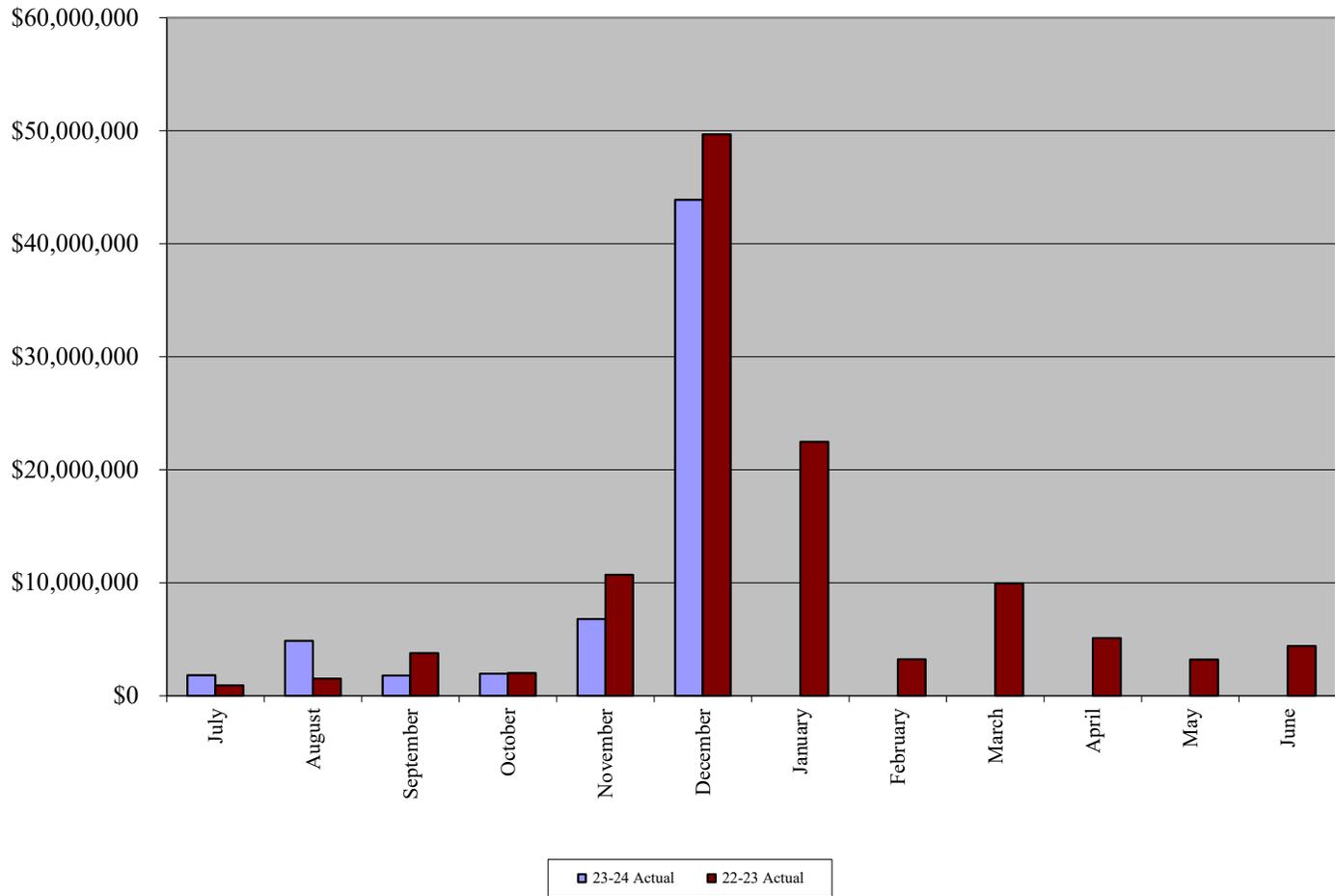
Note 1.)

**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 December Actual	22-23 December Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(750,000)	-	(750,000)
	-	-	-
	-	-	-
	-	-	-
	<u>\$ (750,000)</u>	<u>\$ -</u>	<u>\$ (750,000)</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (300,000)	\$ (560,000)
	-	-	-
	(5,595,000)	(3,400,000)	(2,195,000)
	-	-	-
	(580,000)	(110,000)	(470,000)
	-	-	-
	<u>\$ (7,035,000)</u>	<u>\$ (3,810,000)</u>	<u>\$ (3,225,000)</u>

### General Fund Actual Revenue December 31, 2023

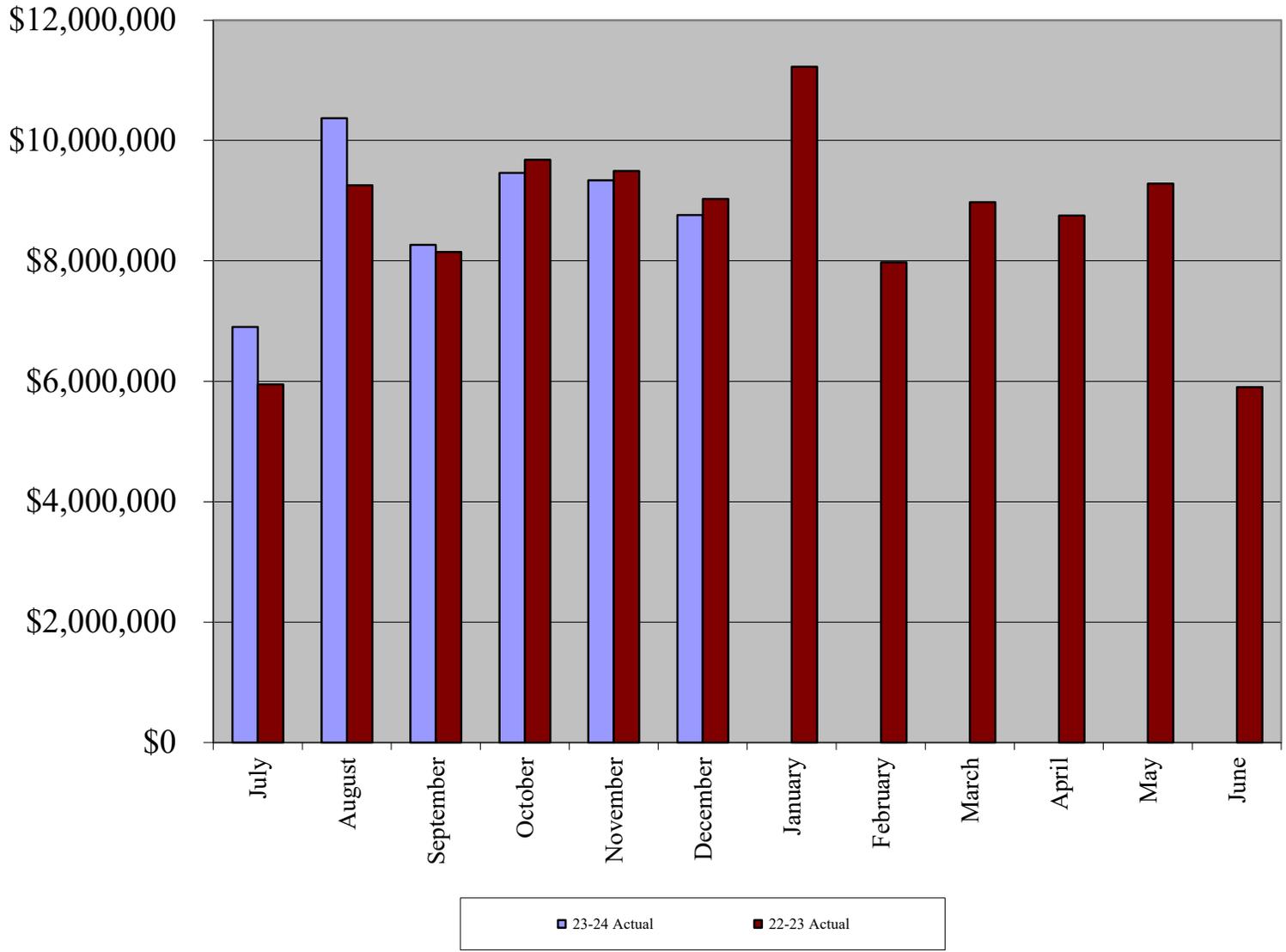


FY 2023-24 General Fund Expenditures  
Status Report

Cost Center	Department	2023-2024		2023-2024		December 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	\$ 1,371,872	\$ 41,177,196	\$ 3,117,249	\$ 20,318,375	\$ 20,858,821	\$ 34,309,480	\$ 6,867,716	49.3%	50.7%	
120	County Commissioners	533,195	135,394	668,589	57,002	328,440	340,149	329,659	338,930	49.1%	47.6%	
130	Assessor	3,733,627	208,690	3,942,317	314,570	1,669,768	2,272,549	1,799,096	2,143,221	42.4%	40.3%	
140	Assessor Revaluation	6,586,367	109,668	6,696,035	486,602	2,847,283	3,848,752	3,353,381	3,342,654	42.5%	42.2%	
150	Treasurer	1,141,899	39,411	1,181,310	82,244	465,686	715,624	561,522	619,788	39.4%	44.5%	
160	Court Clerk	11,443,746	448,392	11,892,138	958,439	5,543,883	6,348,255	5,581,018	6,311,120	46.6%	47.1%	
170	County Clerk	2,861,698	489,665	3,351,363	267,057	1,417,003	1,934,360	1,479,591	1,871,772	42.3%	46.6%	
180	Excise & Equalization Bds	44,957	2,490	47,447	135	11,551	35,896	12,363	35,084	24.3%	-2.5%	
190	County Audit	830,244	61,193	891,437	2,357	73,849	817,588	546,053	345,384	8.3%	19.3%	
200	District Attorney-State	350,000	-	350,000	-	110,794	239,206	198,995	151,005	31.7%	17.1%	
210	District Attorney-County	71,898	-	71,898	164	26,479	45,419	56,103	15,795	36.8%	29.4%	
230	Public Defender	71,863	-	71,863	2,513	19,419	52,444	22,272	49,591	27.0%	16.6%	
240	Purchasing	578,994	(456,618)	122,376	-	122,376	-	122,376	-	100.0%	41.5%	
250	Election Board	2,088,211	38,000	2,126,211	166,762	766,732	1,359,479	833,863	1,292,348	36.1%	44.0%	
260	BOCC HR/Health & SAG	834,433	(39,873)	794,560	32,558	181,019	613,541	194,319	600,241	22.8%	32.8%	
265	Employee Benefits Dept	433,733	8,360	442,093	34,818	206,176	235,917	210,525	231,568	46.6%	47.1%	
270	IT Department	4,813,952	283,884	5,097,836	325,492	2,258,672	2,839,164	3,420,322	1,677,514	44.3%	41.8%	
280	Facilities Management	2,236,924	183,447	2,420,371	174,814	842,730	1,577,641	948,793	1,471,578	34.8%	38.1%	
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	23,272	106,081	257,919	228,247	135,753	29.1%	25.0%	
300	Planning Commission	264,551	5,680	270,231	21,665	124,311	145,920	124,311	145,920	46.0%	42.7%	
301	Court Services	1,114,933	69,970	1,184,903	91,959	529,434	655,469	529,434	655,469	44.7%	46.8%	
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	1,261,279	7,427,911	7,892,875	7,496,275	7,824,511	48.5%	50.3%	
525	Juvenile Detention	8,345,339	156,885	8,502,224	703,949	4,034,620	4,467,604	4,184,322	4,317,902	47.5%	47.0%	
526	Juvenile Bureau	2,717,277	48,170	2,765,447	221,502	1,245,435	1,520,012	1,307,678	1,457,769	45.0%	43.6%	
550	Emergency Management	735,786	105,498	841,284	52,885	292,973	548,311	528,269	313,015	34.8%	32.4%	
610	Social Services	2,353,108	26,597	2,379,705	226,679	985,398	1,394,307	1,398,712	980,993	41.4%	43.6%	
710	Free Fair	67,238	5,360	72,598	542	20,462	52,136	20,462	52,136	28.2%	59.6%	
910	District 1	613,415	8,648	622,063	48,447	277,376	344,687	285,653	336,410	44.6%	34.2%	
920	District 2	357,909	7,119	365,028	6,786	71,587	293,441	79,804	285,224	19.6%	33.1%	
930	District 3	586,252	5,187	591,439	36,291	170,416	421,023	209,235	382,204	28.8%	36.7%	
940	County Engineer	584,781	11,908	596,689	43,187	254,929	341,760	271,261	325,428	42.7%	36.6%	
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	639,736	1,679,738	-	-	1,679,738	-	1,679,738			
<b>Total</b>		<b>\$ 112,218,282</b>	<b>\$ 5,282,893</b>	<b>\$ 117,501,175</b>	<b>\$ 8,761,219</b>	<b>\$ 53,101,171</b>	<b>\$ 64,400,004</b>	<b>\$ 71,243,392</b>	<b>\$ 46,257,783</b>	<b>45.2%</b>	<b>45.5%</b>	

Year elapsed = 50.0%

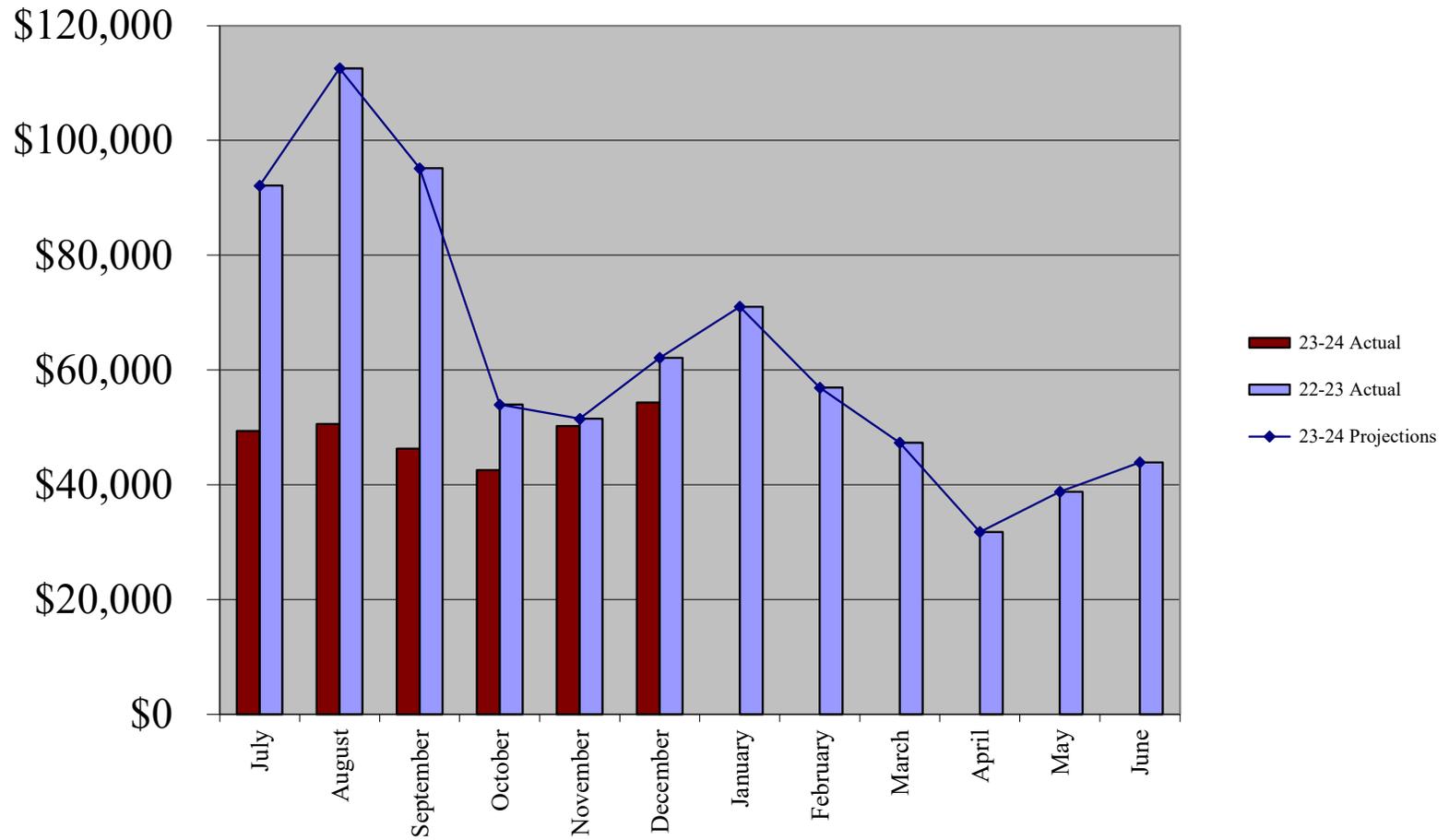
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2023-2024  
December 31, 2023**

<u>Account Description</u>	Outstanding		23-24	YTD	
	23-24 Approved Budget	Requisitions/ Encumbrances	Year to Date Actual	Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 600	\$ 600	\$ 600
52010 FICA - Retirement Board Members	392		99	99	293
52032 Retirement paid by General Fund	4,600	-		-	4,600
<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ -</b>	<b>\$ 699</b>	<b>\$ 699</b>	<b>\$ 5,493</b>
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 535,889	\$ 239,111	\$ 775,000	\$ -
54023 Electricity (OG&E)	455,000	254,974	200,026	455,000	-
54024 Sewer and Water(City of OKC)	75,000	52,661	22,339	75,000	-
54022 Natural Gas(ONG)	15,000	11,662	3,338	15,000	-
<b>Utilities Subtotal</b>	<b>\$ 1,320,000</b>	<b>\$ 855,186</b>	<b>\$ 464,814</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	1,200	400	1,600	2,400
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 4,000</b>	<b>\$ 1,200</b>	<b>\$ 400</b>	<b>\$ 1,600</b>	<b>\$ 2,400</b>
<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	-
<b>Memberships Subtotal</b>	<b>\$ 34,421</b>	<b>\$ -</b>	<b>\$ 34,421</b>	<b>\$ 34,421</b>	<b>\$ -</b>
<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	28,069	14,154	42,223	(223)
54045 Metro Parking Garage-Judges parking	1,392	2,844	696	3,540	(2,148)
54102 PBA Leases-County Departments	1,026,060	450,279	450,279	900,558	125,502
54103 Storage Court Clerk Building Lease	381,096	190,548	190,548	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	359,719	359,718	719,437	-
54451 Outside legal services	1,015,000	547,337	52,663	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	580,801	415,009	138,336	553,345	27,456
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	10,591,440	16,875,243	27,466,683	6,259,796
54455 Criminal Justice Advisory Committee	150,000	112,500	37,500	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		700	700	2,300
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	31,613	3,388	35,000	(15,000)
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	21,668	6,678	28,346	(21,697)
<b>Other Operating Subtotal</b>	<b>\$ 39,811,156</b>	<b>\$ 13,133,291</b>	<b>\$ 19,818,041</b>	<b>\$ 32,951,332</b>	<b>\$ 6,859,824</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 41,169,577</b>	<b>\$ 13,989,677</b>	<b>\$ 20,317,676</b>	<b>\$ 34,307,353</b>	<b>\$ 6,862,224</b>
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,428		1,428	-
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ -</b>
<b>Grand Total - General Government</b>	<b>\$ 41,177,196</b>	<b>\$ 13,991,105</b>	<b>\$ 20,318,375</b>	<b>\$ 34,309,480</b>	<b>\$ 6,867,716</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status**  
**FY 2023-2024**  
**December 31, 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>
<b>Resources</b>					
Beginning Cash Balance	\$ -	\$ 753,292		\$ 753,292	\$ 753,292
Transfers In	\$ 7,300,000	\$ 5,595,000	\$ 1,705,000	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	2,002,805	2,264,636	4,267,441	(657,567)
Employer Premiums	19,165,424	9,176,507	9,176,507	18,353,014	(812,410)
Stop Loss Reimb	-	89,068		89,068	89,068
Rx Rebates	3,600,000	1,053,612	2,546,388	3,600,000	-
ARPA/Cares Reimb	300,000	292,920	107,080	400,000	100,000
Refunds/Rebates/Interest	268,635	396,727	70,149	466,876	198,241
<b>Total Resources</b>	<b>\$ 35,559,067</b>	<b>\$ 19,359,932</b>	<b>\$ 13,146,143</b>	<b>\$ 35,229,691</b>	<b>\$ (329,376)</b>
<b>Expenses</b>					
Medical Claims	\$ 17,542,278	\$ 9,457,207	\$ 8,918,520	\$ 18,375,727	\$ 833,449
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	6,079,768	5,034,429	11,114,196	(118,834)
Dental Claims	1,695,157	784,695	784,695	1,569,389	(125,768)
Vision Claims	177,542	83,909	117,473	201,382	23,841
County Pharmacy	305,000	103,382	103,382	206,764	(98,236)
Employee Assistance Program	21,393	12,479	8,914	21,393	-
Medicare Supplement - TPG Group	1,431,660	852,473	608,909	1,461,381	29,721
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 17,373,912</u>	<u>\$ 15,576,321</u>	<u>\$ 32,950,233</u>	<u>\$ 544,172</u>
Administration Fees & Other	970,989	533,158	533,158	1,066,317	95,328
Life/AD&D Premiums	385,206	181,961	181,961	363,922	(21,284)
Stop Loss Premiums	1,296,812	618,847	618,847	1,237,693	(59,119)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 1,333,966</u>	<u>\$ 1,333,966</u>	<u>\$ 2,667,932</u>	<u>\$ 14,925</u>
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 18,707,878</b>	<b>\$ 16,910,287</b>	<b>\$ 35,618,165</b>	<b>\$ 559,097</b>
<b>Ending Cash Balance</b>	<b>\$ 500,000</b>	<b>\$ 652,053</b>	<b>\$ (3,764,144)</b>	<b>\$ (388,474)</b>	<b>\$ (888,474)</b>

Cash Balance-One Year Ago

\$ 1,218,668

Notes:

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

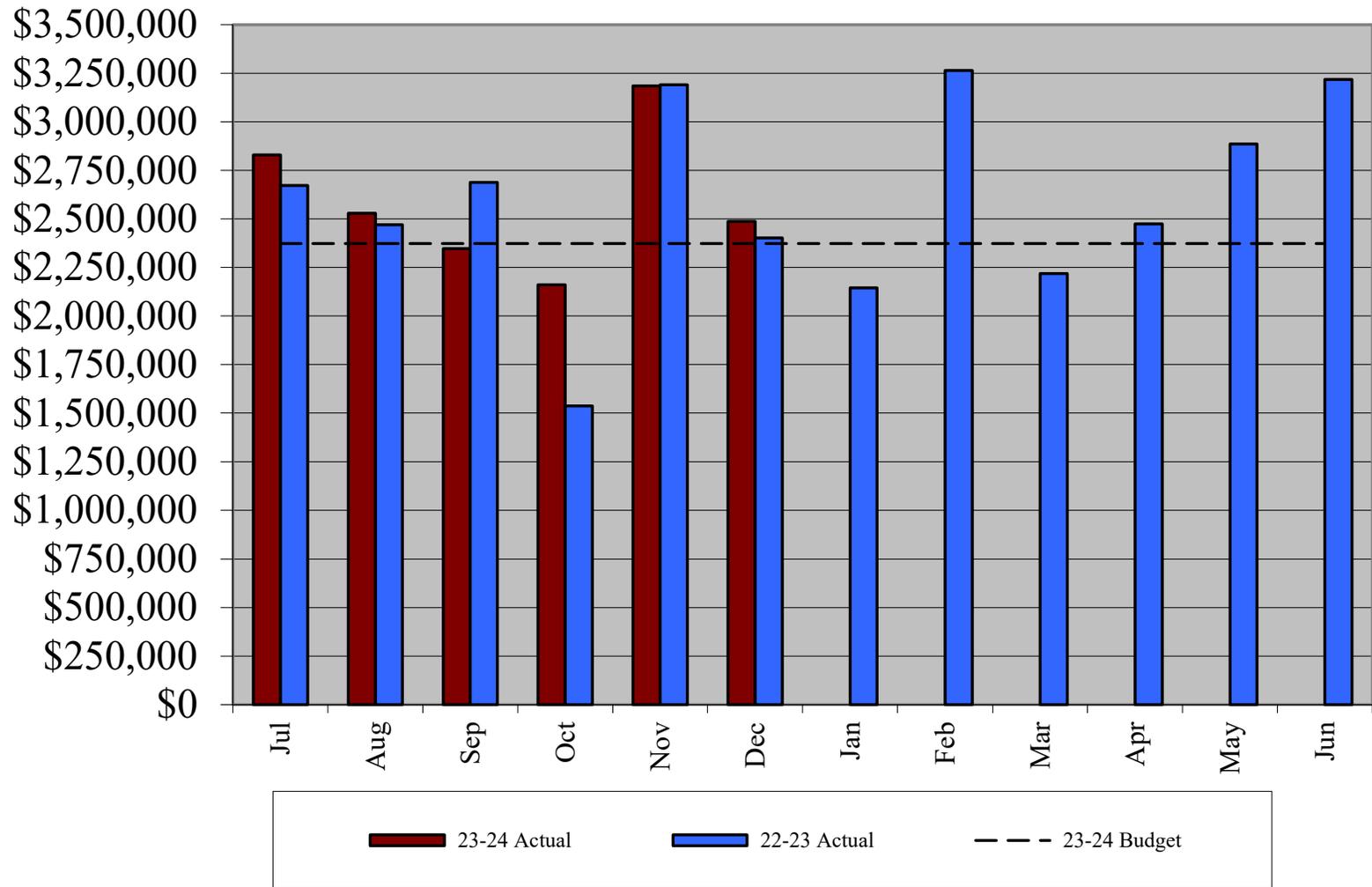
<u>Employee 2023</u>	<u>Employer 23-24</u>
\$159	\$873
\$374	\$2,011

**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.

<b>FY 23-24</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,461,857	\$ 1,802,526	\$1,576,201	\$ 1,923,313 (November)
Prescription Drug Claims	\$936,086	684,590	\$1,013,295	\$ 1,543,946 (July)
Total	<u>\$2,397,942</u>	<u>\$2,487,116</u>	<u>\$2,589,496</u>	
	<b>22/23</b>	<b>This Month</b>	<b>22/23 Avg</b>	<b>High Month</b>
<b>Prior Year 22-23 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>22/23 Avg</b>	<b>High Month</b>
Medical Claims	\$1,277,174	\$1,494,000	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$907,551	\$1,001,781	\$1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$2,401,551</u>	<u>\$2,597,009</u>	

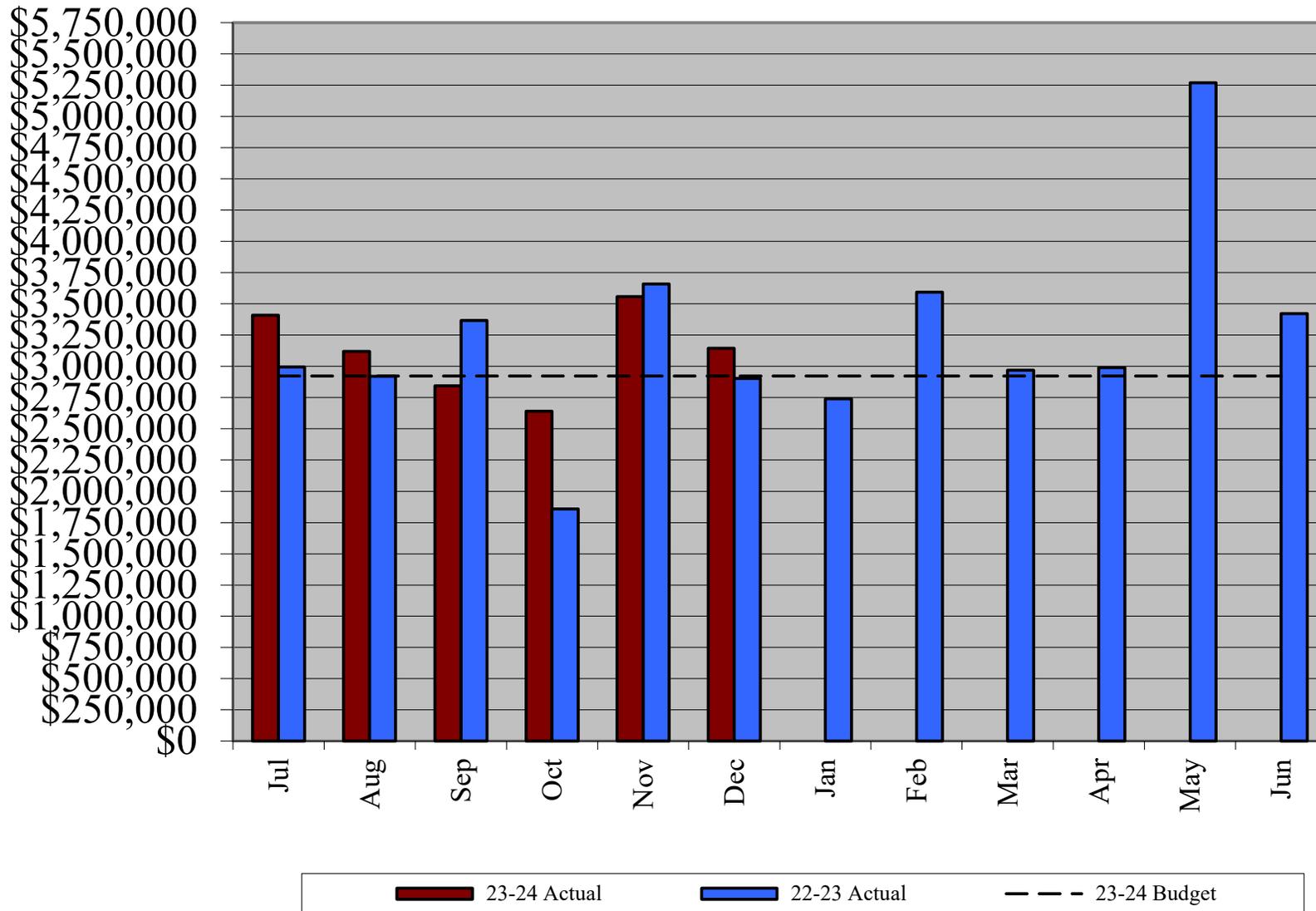
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2023-24**  
**December 31, 2023**

	<b>Annual</b>				<b>December</b>			
	<b>FY 23-24</b>	<b>FY 22-23</b>	<b>Inc (Dec)</b>	<b>%</b>	<b>FY 23-24</b>	<b>FY 22-23</b>	<b>Inc (Dec)</b>	<b>%</b>
	<b>Estimates</b>	<b>Actuals</b>			<b>YTD Actuals</b>	<b>YTD Actuals</b>		
<b>Resources</b>								
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%	\$ 5,595,000	\$ 3,400,000	\$ 2,195,000	64.6%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	9,176,507	9,006,241	170,266	2%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	2,002,805	1,991,564	11,242	0.6%
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%	1,053,612	1,640,015	(586,403)	-36%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	396,727	65,996	330,731	501.1%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	292,920	1,732,231	(1,439,310)	0.0%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 35,559,067</b>	<b>\$ 39,430,932</b>	<b>\$ (3,871,865)</b>	<b>-9.8%</b>	<b>\$ 19,359,932</b>	<b>\$ 18,916,165</b>	<b>\$ 443,767</b>	<b>2.3%</b>
<b>Expenses</b>								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 9,457,207	\$ 9,796,097	\$ (338,889)	-3.5%
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%	6,079,768	5,162,636	917,131	17.8%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	784,695	606,234	178,461	29.4%
Vision Claims	177,542	195,160	(17,618)	-9.0%	83,909	87,603	(3,694)	-4.2%
County Pharmacy	305,000	270,820	34,180	12.6%	103,382	144,077	(40,696)	-28.2%
Employee Assistance Program	21,393	19,610	1,783	9.1%	12,479	10,696	1,783	16.7%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	852,473	589,854	262,619	44.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 32,406,060</b>	<b>\$ 36,095,451</b>	<b>\$ (3,689,391)</b>	<b>-10.2%</b>	<b>\$ 17,373,912</b>	<b>\$ 16,397,197</b>	<b>\$ 976,715</b>	<b>6.0%</b>
Administration Fees & Other	970,989	971,767	(778)	-0.1%	533,158	514,376	18,782	3.7%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	181,961	185,885	(3,924)	-2.1%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	618,847	600,038	18,809	3.1%
<b>Total Admin/Premiums</b>	<b>\$ 2,653,007</b>	<b>\$ 2,582,189</b>	<b>\$ 70,818</b>	<b>2.7%</b>	<b>\$ 1,333,966</b>	<b>\$ 1,300,299</b>	<b>\$ 33,667</b>	<b>2.6%</b>
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 38,677,640</b>	<b>\$ (3,618,572)</b>	<b>-9.4%</b>	<b>\$ 18,707,878</b>	<b>\$ 17,697,497</b>	<b>\$ 1,010,381</b>	<b>5.7%</b>
<b>Ending Cash Balance</b>	<b>\$ 500,000</b>	<b>\$ 753,292</b>	<b>\$ (253,293)</b>	<b>-34%</b>	<b>\$ 652,053</b>	<b>\$ 1,218,668</b>	<b>\$ (566,614)</b>	<b>-46.5%</b>

# Total Employee Benefits Expenses



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

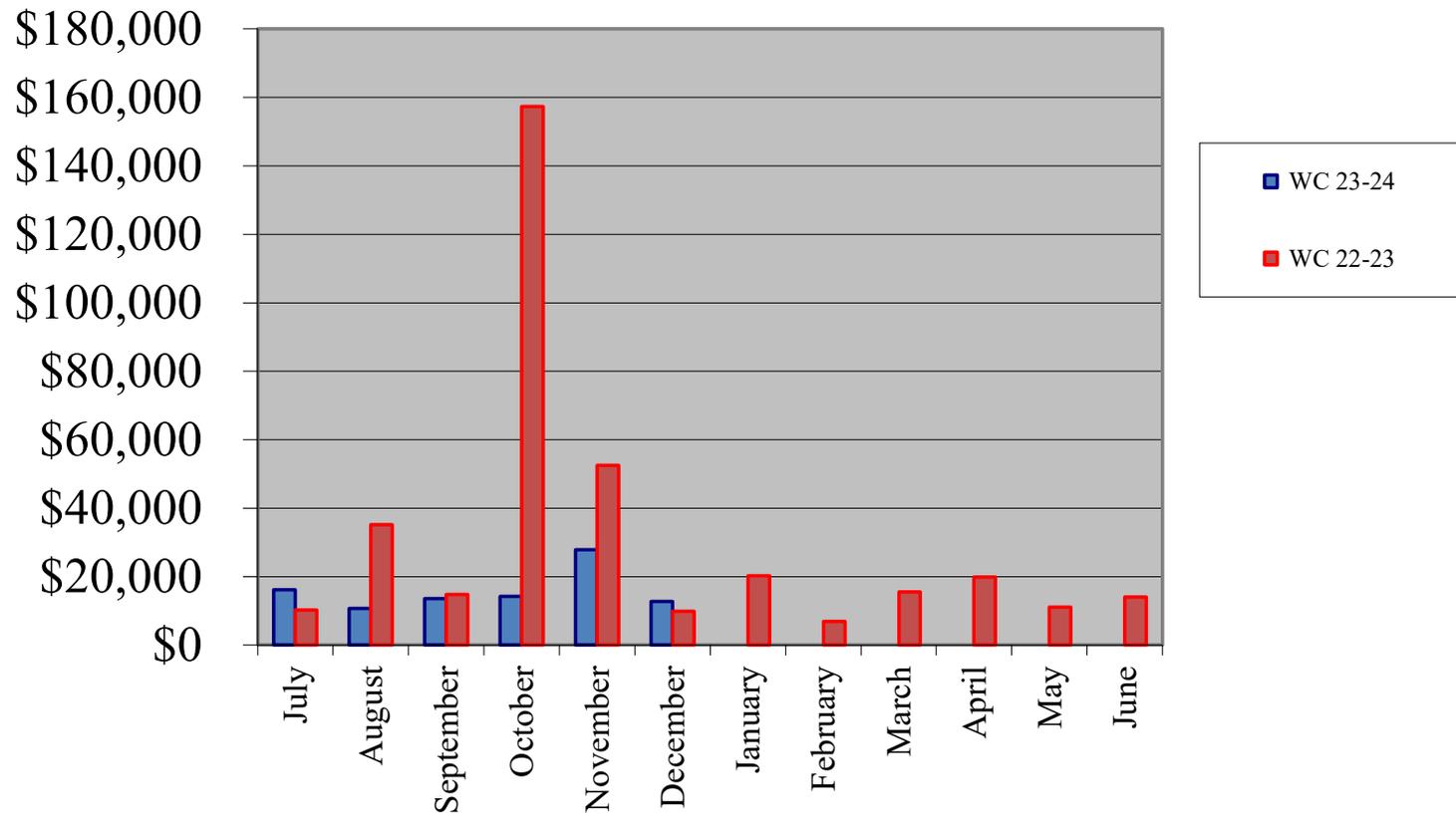
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	59,878	58,922
Transfers/Supplements	715,000	-	(715,000)
Total Sources	<b>\$ 1,001,636</b>	<b>\$ 425,010</b>	<b>\$ (576,626)</b>
Expenditures:			
Claims	\$ 350,000	\$ 95,452	(254,548)
Stop loss/Admin Fees	239,765	194,272	(45,493)
Total Expenditures	<b>\$ 589,765</b>	<b>\$ 289,724</b>	<b>\$ (300,041)</b>
<b>Ending Cash Balance</b>	<b>\$ 411,872</b>	<b>\$ 135,287</b>	<b>\$ (276,584)</b>
Cash Balance-One Year Ago		<b>\$ 115,117</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
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	<b>\$ 320,182</b>	<b>\$ 1,077,372</b>	<b>\$ 757,190</b>
Expenditures:			
Tort Claims	\$ 24,633	\$ 20,000	(4,633)
Supportive Services	192,583	128,249	(64,335)
Total Expenditures	<b>\$ 217,216</b>	<b>\$ 148,249</b>	<b>\$ (68,968)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,965</b>	<b>\$ 929,124</b>	<b>\$ 826,158</b>
Cash Balance-One Year Ago		<b>\$ 599,117</b>	

# Workers Compensation Fund Claims



**Capital Projects Budget Detail FY 2023-2024**

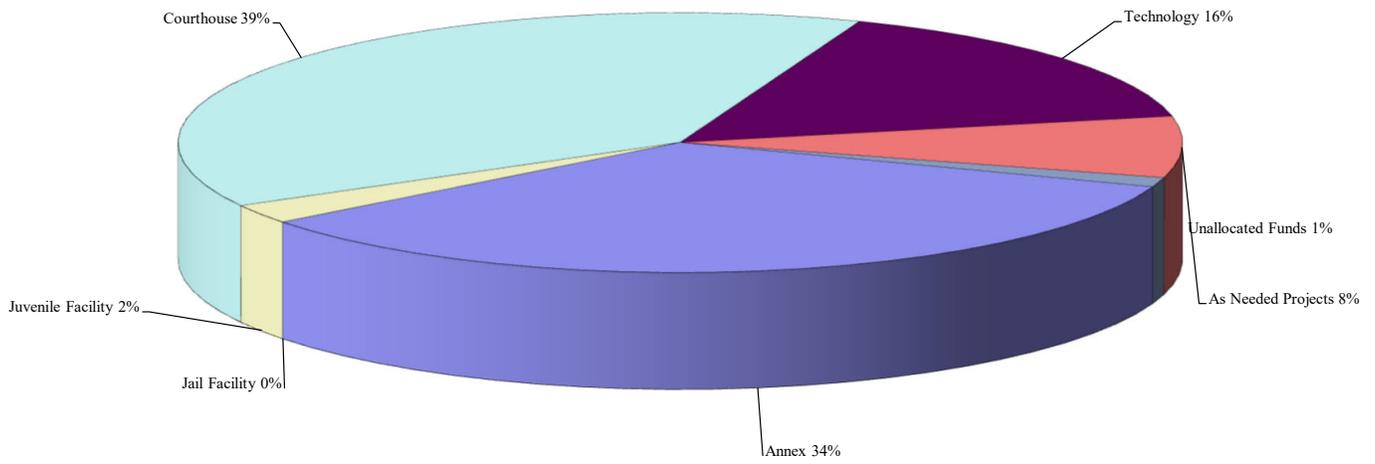
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	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	27,248	1,714	2,603,853	(599)	
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				-		
<b>Juvenile</b>								
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	-	
<b>Courthouse</b>								
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	-	28,341	28,341	6,659	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
<b>Technology</b>								
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		190,000	-	Pending
<b>Capital Projects-As Needed</b>								
		10/19/2023	360,000				360,000	Pending
<b>Capital Projects-As Needed</b>								
		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
<b>Capital Projects-As Needed</b>								
		9/17/2020	-			-	-	
<b>Capital Projects-As Needed</b>								
		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
<b>Unallocated Funds:</b>								
<b>Unallocated Funds</b>			<b>103,965</b>				103,965	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 8,832,298</b>	<b>\$ 312,681</b>	<b>\$ 578,340</b>	<b>\$ 6,579,426</b>	<b>\$ 1,940,190.63</b>	

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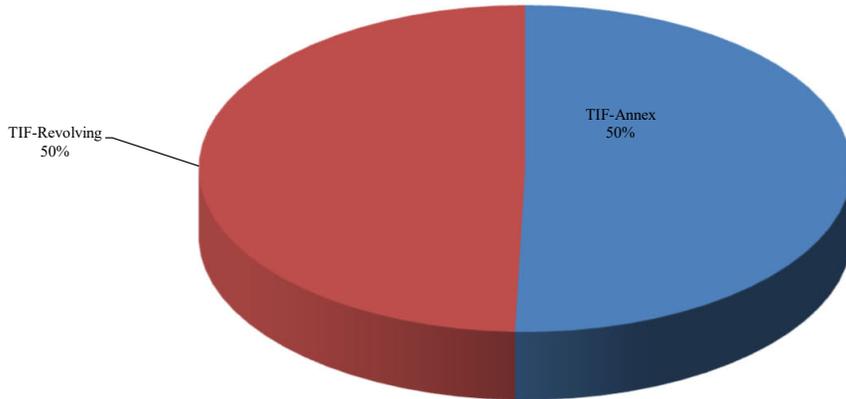
**TIF Projects:**

<b>TIF-Annex -319</b> 20103190	6/11/2013	\$	5,631,511	\$	348,155	\$	32,268	\$	5,123,628	159,728	Ongoing
<b>TIF-Revolving -323</b> 20103230	7/21/2016	\$	4,854,084	\$	142,593	\$	-	\$	3,469,531	1,241,960	Ongoing
<b>TIF-2A-324</b> 20103240	10/17/2022		1,152,304.00		0.00		0.00		0.00	1,152,304	Ongoing
<b>Total Capital Projects</b>		<b>\$</b>	<b>20,470,197</b>	<b>\$</b>	<b>803,429</b>	<b>\$</b>	<b>610,608</b>	<b>\$</b>	<b>15,172,584</b>	<b>\$</b>	<b>4,494,183</b>

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24

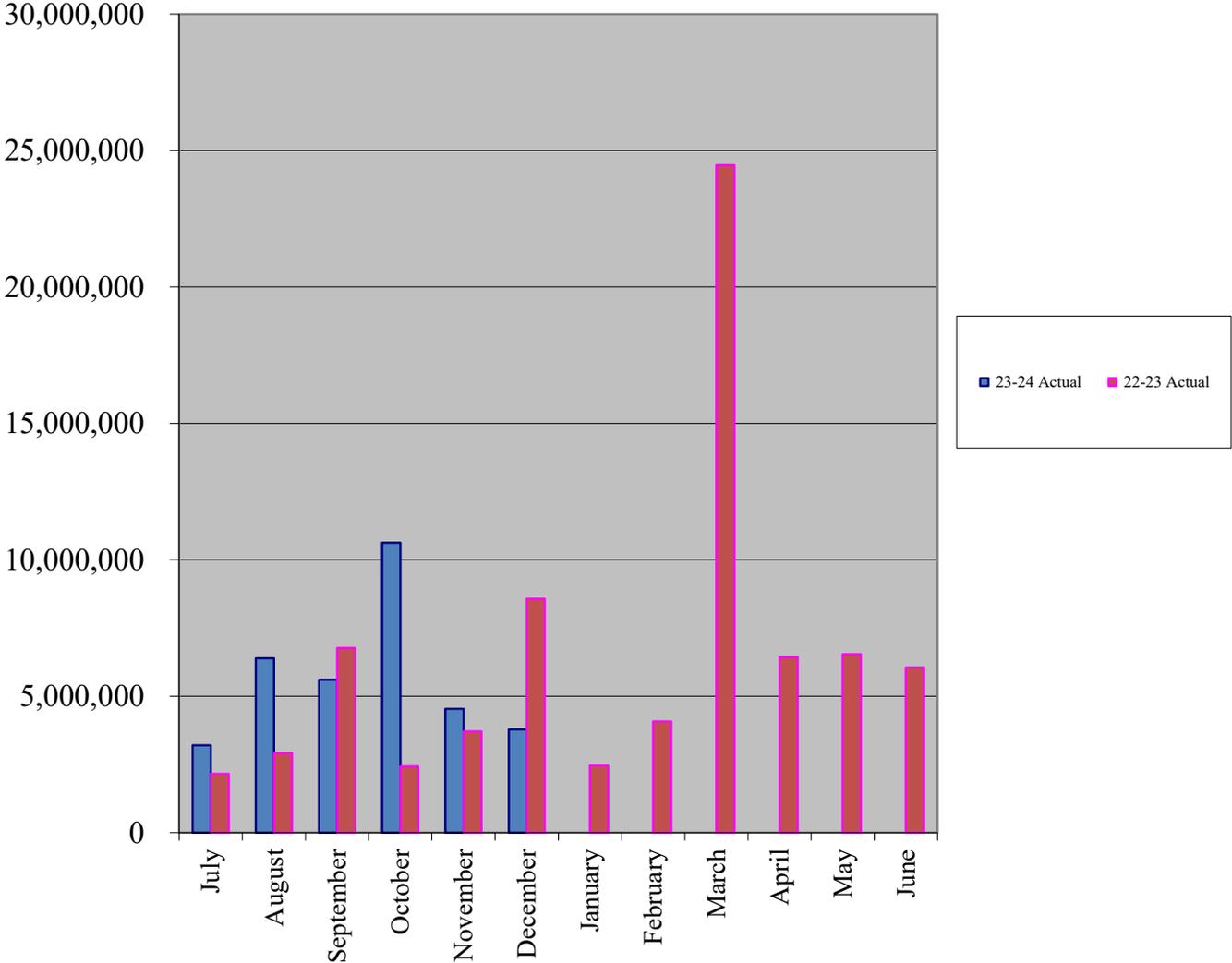


Special Revenue Funds  
Status Report

Fund	Department	2023-2024 Appropriations	December 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	\$5,441,856	\$836,746	\$3,099,205	\$6,198,410	\$2,342,651	\$3,485,326	\$1,956,529	57.0%
1110	Highway Cash-Dist #2	9,092,741	313,838	2,474,740	4,949,479	6,618,002	4,106,122	4,986,619	27.2%
1110	Highway Cash-Dist #3	5,698,160	488,450	3,896,380	7,792,761	1,801,779	4,613,228	1,084,932	68.4%
1110	Highway-Turnpike Corridor		0	0	0				
1111	CBRI Fund	4,742,314	63,948	1,076,848	2,153,696	3,665,466	2,664,437	2,077,877	22.7%
1130	Resale Property	5,628,518	442,228	2,017,333	4,034,666	3,611,185	2,802,139	2,826,379	35.8%
1140	Treasurer Mortgage Fee	451,421	16,596	27,623	55,247	423,797	125,160	326,260	6.1%
1150	County Clerk Lien Fee	792,671	24,615	205,005	410,011	587,666	342,383	450,288	25.9%
1151	UCC Central Filing Fund	690,076	56,374	338,936	677,873	351,140	390,460	299,616	49.1%
1152	Records Mgmt & Preservation	2,018,058	119,329	763,249	1,526,499	1,254,809	924,115	1,093,943	37.8%
1160	Sheriff Service Fee	5,163,906	391,141	2,242,095	4,484,190	2,921,811	2,826,068	2,337,839	43.4%
1161	Sheriff Special Revenue	1,584,042	78,091	426,330	852,661	1,157,712	771,633	812,409	26.9%
1162	Sheriff's Grant Fund	781,834	19,792	340,057	680,115	441,776	401,188	380,646	43.5%
1201	Assessor Revolving Fee	125,975	0	0	0	125,975	0	125,975	0.0%
1231	Juvenile Probation Fee	57,357	1,250	2,313	4,625	55,044	2,313	55,044	4.0%
1233	Juvenile Grant Fund	254,068	16,536	98,403	196,807	155,664	138,951	115,117	38.7%
1240	Planning Commission Fee	585,022	29,664	175,290	350,580	409,732	198,457	386,566	30.0%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	625,298	2,811	2,811	5,623	622,487	3,687	621,612	0.4%
1260	Community Service Fee	261,652	863	40,400	80,800	221,252	195,845	65,808	15.4%
1270	Community Sentencing	161,448	0	0	0	161,448	0	161,448	0.0%
1280	Drug Court Fund	212,238	25,489	140,568	281,136	71,670	146,793	65,445	66.2%
1282	Mental Health Court Fund	17,247	0	2,206	4,413	15,041	10,846	6,401	12.8%
1290	Shine Program	387,409	22,054	148,701	297,401	238,709	208,126	179,283	38.4%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	25,697	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,811	831,848	16,611,058	33,222,115	97,720,753	28,587,214	85,744,597	14.5%
<b>Total</b>		<b>\$159,140,567</b>	<b>\$3,781,663</b>	<b>\$34,142,402</b>	<b>\$68,284,803</b>	<b>\$124,998,166</b>	<b>\$52,957,339</b>	<b>\$106,183,228</b>	<b>21.5%</b>

Year elapsed = 50%

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2023-2024 Status Report**  
**For the Period Ending December 31, 2023**

**23-24**  
**YTD Actual**

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

**Revenue:**

Property Tax-Current & Prior	\$	2,983,477
Exempt Manufacturing Tax		13,481
Miscellaneous Property Tax		29,511
Interest Income		80,846
<b>Total Revenue</b>	<b>\$</b>	<b>3,107,315</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

Principal	\$	(4,250,000)
Interest		(106,250)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(4,356,250)</b>

**2014 GO Bonds- BNSF**

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

**2023 GO Bonds- Jail**

Principal	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**Total Bonds Combined**

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

**Judgments**

Principal	\$	-
Interest		-
<b>Total Judgment Payments YTD</b>	<b>\$</b>	<b>-</b>

**Total Expenditures**

**\$ (5,618,750)**

Transfer In \$ -

**Ending Cash Balance** **\$ 4,766,563**

<b>Bonds</b>			
	<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
<b>2008 GO Bonds (GM Plant)</b>			
Principal	\$ 60,670,000	\$ (60,670,000)	\$ -
Interest	20,773,436	(20,773,436)	-
<b>Total Paid YTD</b>	<b>\$ 81,443,436</b>	<b>\$ (81,443,436)</b>	<b>\$ -</b>
<b>2014 GO Bonds- BNSF</b>			
Principal	\$ 10,000,000	\$ (10,000,000)	\$ -
Interest	1,100,000	(1,100,000)	-
<b>Total Paid YTD</b>	<b>\$ 11,100,000</b>	<b>\$ (11,100,000)</b>	<b>\$ -</b>
<b>2023 GO Bonds- Jail</b>			
Principal	\$ 45,000,000	\$ -	\$ 45,000,000
Interest	10,225,000	-	10,225,000
<b>Total Paid YTD</b>	<b>\$ 55,225,000</b>	<b>\$ -</b>	<b>\$ 55,225,000</b>
<b>Total Bonds Combined</b>			
Principal	\$ 115,670,000	\$ (70,670,000)	\$ 45,000,000
Interest	32,098,436	(21,873,436)	10,225,000
<b>Total Bond Payments YTD</b>	<b>\$ 147,768,436</b>	<b>\$ (92,543,436)</b>	<b>\$ 55,225,000</b>

	<b>Principal Balance at 6-30-23</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
	\$ 3,108,333	\$ -	\$ 3,108,333
<b>Total</b>	<b>\$ 3,108,333</b>	<b>\$ -</b>	<b>\$ 3,108,333</b>

### Debt Service Fund Expenditures 10 Year History

