

Oklahoma County  
Monthly Financial Report  
For Period Ending July 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			\$ 39,805,324	\$ -	0.0%
120 Commissioners	533,195	533,195			533,195	-	0.0%
130 Assessor	3,461,671	3,733,627			3,733,627	271,956	7.9%
140 Assessor Revaluation	6,688,063	6,586,367			6,586,367	(101,696)	-1.5%
150 Treasurer	1,076,899	1,141,899			1,141,899	65,000	6.0%
160 Court Clerk	11,373,746	11,443,746			11,443,746	70,000	0.6%
170 County Clerk	2,636,698	2,861,698			2,861,698	225,000	8.5%
180 Excise and Equalization	44,957	44,957			44,957	-	0.0%
190 County Audit	830,244	830,244			830,244	-	0.0%
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			578,994	-	0.0%
250 Election Board	2,303,783	2,088,211			2,088,211	(215,572)	-9.4%
260 BOCC HR/Health & Safety	679,433	834,433			834,433	155,000	22.8%
265 Employee Benefits Department	427,763	433,733			433,733	5,970	N/A
270 IT Department	4,798,952	4,813,952			4,813,952	15,000	0.3%
280 Facilities Management-Main	2,086,924	2,236,924			2,236,924	150,000	7.2%
290 Facilities Mgmt - Custodial	313,000	313,000			313,000	-	0.0%
300 Planning Commission	264,551	264,551			264,551	-	0.0%
310 Court Services	1,114,933	1,114,933			1,114,933	-	0.0%
518 Sheriff-Law Enforcement	14,238,626	14,413,626			14,413,626	175,000	1.2%
525 Juvenile Detention	8,345,339	8,345,339			8,345,339	-	0.0%
526 Juvenile Bureau	2,717,277	2,717,277			2,717,277	-	0.0%
550 Emergency Management	705,786	735,786			735,786	30,000	4.3%
610 Social Services	2,353,108	2,353,108			2,353,108	-	0.0%
710 Free Fair	67,238	67,238			67,238	-	0.0%
910 Highway - District 1	573,335	613,415			613,415	40,080	7.0%
920 Highway - District 2	388,946	357,909			357,909	(31,037)	-8.0%
930 Highway - District 3	486,252	586,252			586,252	100,000	20.6%
940 Engineer	573,562	584,781			584,781	11,219	2.0%
950 Economic Development	200,000	250,000			250,000	50,000	25.0%
991 Employee Benefits Supplement	-	-			-	-	#DIV/0!
993 Self Insurance Supplement	-	-			-	-	#DIV/0!
995 Reserve	17,486	1,040,002		(350,000)	690,002.00	672,517	3846.1%
<b>Total Department Budgets</b>	<b>\$ 110,191,846</b>	<b>\$ 112,218,282</b>	<b>\$ -</b>	<b>\$ (350,000)</b>	<b>\$ 111,868,282</b>	<b>\$ 1,676,436</b>	<b>1.5%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 6,967,970	\$ 6,800,000			\$ 6,800,000	\$ (167,970)	-2.4%
4020 Workers Compensation	375,000	715,000			715,000	340,000	90.7%
4030 Self Insurance	406,900	230,000		350,000	580,000	173,100	42.5%
2010 Capital Projects	2,360,000	360,000			360,000	(2,000,000)	-84.7%
5010 Defined Benefit Plan	-	-			-	-	
<b>Total Transfers</b>	<b>\$ 10,109,870</b>	<b>\$ 8,105,000</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 8,455,000</b>	<b>\$ (1,654,870)</b>	<b>-16.4%</b>
<b>Total</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 120,323,282</b>	<b>\$ 21,566</b>	<b>0.0%</b>
<b>Total Sources Available</b>							
Revenue	\$ 107,106,296	\$ 110,021,109			\$ 110,021,109	\$ 2,914,813	2.7%
Fund Balance	\$ 13,195,420	\$ 10,302,173			\$ 10,302,173	\$ (2,893,247)	-21.9%
<b>Total Available Funding</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>			<b>\$ 120,323,282</b>	<b>\$ 21,566</b>	<b>0.0%</b>

Oklahoma County  
FY 2023-2024 General Fund Reserve

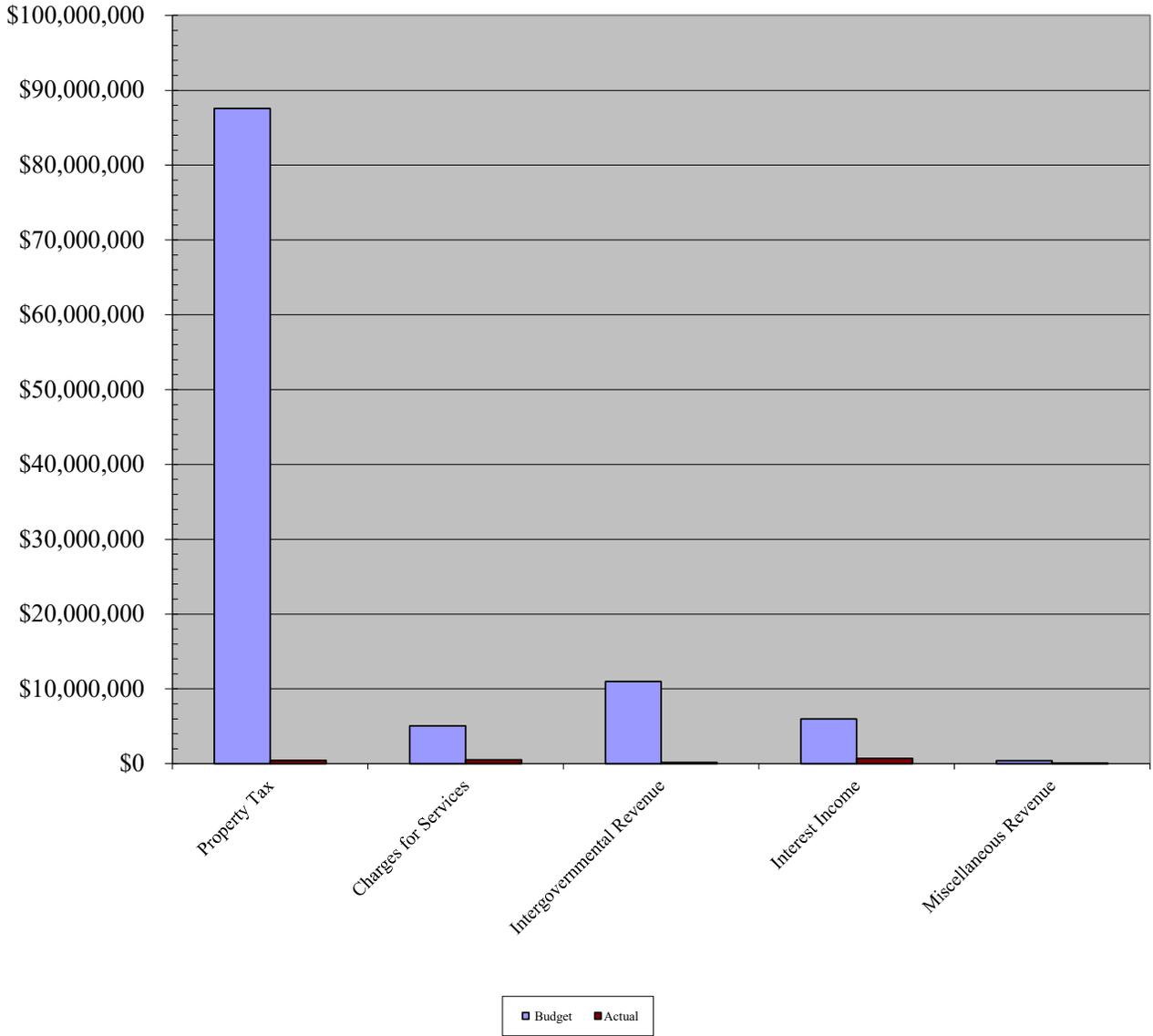
<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Resolution #</u>	<u>Date</u>
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-32222	7/20/2023
	<b>Total General Fund Reserve</b>	<b>\$ 690,002.00</b>		

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

	<b>23-24 Adopted 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	\$ 10,302,173	\$ 13,389,372	\$ 3,087,199	130.0%	111.1%
Reserved	2,275,492	4,195,705	1,920,213	100.0%	100.0%
<b>Total Estimated Cash Balance</b>	<b>\$ 12,577,665</b>	<b>\$ 17,585,077</b>	<b>\$ 5,007,412</b>		
<b>Revenue:</b>					
Property Tax	\$ 87,588,652	\$ 438,090	\$ (87,150,562)	0.5%	0.1%
Charges for Services	5,037,268	496,256	(4,541,013)	9.9%	9.8%
Intergovernmental Revenue	10,995,015	151,712	(10,843,304)	1.4%	0.7%
Interest Income	6,000,000	708,055	(5,291,945)	11.8%	113.6%
Miscellaneous Revenue	400,174	15,450	(384,724)	3.9%	4.2%
<b>Total Revenue</b>	<b>\$ 110,021,109</b>	<b>\$ 1,809,562</b>	<b>\$ (108,211,547)</b>	<b>1.6%</b>	<b>0.9%</b>
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,105,000)	(3,100,954)	5,004,046		
23-24 Expenditures	\$ 112,218,282	\$ 6,556,688	\$ (105,661,594)	5.8%	5.7%
Prior Budget Year Expenditures	2,275,492	2,283,287	7,795	100.3%	63.9%
<b>Total Expenditures</b>	<b>\$ 114,493,774</b>	<b>\$ 8,839,975</b>	<b>\$ (105,653,799)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 7,453,710</b>	<b>\$ 7,453,710</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 July 31, 2023**



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

	For the Month Ending July 31, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	July Actual	July Actual		
<b>Beginning Cash Balance:</b>	\$ 17,585,077	\$ 18,853,814	\$ (1,268,737)	-6.7%
<b>Revenue:</b>				
Property Tax	\$ 438,090	\$ 107,915	\$ 330,175	306.0%
Charges for Services	496,256	603,955	(107,700)	-17.8%
Intergovernmental Revenue	151,712	78,312	73,399	93.7%
Interest Income	708,055	113,600	594,455	523.3%
Miscellaneous Revenue	15,450	17,610	(2,160)	-12.3%
Total Revenue	<u>\$ 1,809,562</u>	<u>\$ 921,393</u>	<u>\$ 888,169</u>	<u>96.4%</u>
Temporary Cash Transfers In	-	\$ 4,000,000	\$ (4,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(3,100,954)	(1,560,000)	(1,540,954)	
23-24 Expenditures	\$ 6,556,688	\$ 6,104,531	\$ 452,157	7.4%
Prior Budget Year Expenditures	2,283,287	3,006,081	(722,795)	
Total Expenditures	<u>\$ 8,839,975</u>	<u>\$ 9,110,613</u>	<u>\$ (270,637)</u>	<u>-3.0%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 7,453,710</b></u>	<u><b>\$ 13,104,594</b></u>	<u><b>\$ (5,650,884)</b></u>	<u><b>-43.1%</b></u>

	For the Year to Date Period Ending July 31, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
<b>Beginning Cash Balance:</b>	\$ 17,585,077	\$ 18,853,814	\$ (1,268,737)	-6.7%
<b>Revenue:</b>				
Property Tax	\$ 438,090	\$ 107,915	\$ 330,175	306.0%
Charges for Services	496,256	603,955	(107,700)	-17.8%
Intergovernmental Revenue	151,712	78,312	73,399	93.7%
Interest Income	708,055	113,600	594,455	523.3%
Miscellaneous Revenue	15,450	17,610	(2,160)	-12.3%
Total Revenue	<u>\$ 1,809,562</u>	<u>\$ 921,393</u>	<u>\$ 888,169</u>	<u>96.4%</u>
Temporary Cash Transfers In	-	\$ 4,000,000	\$ (4,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(3,100,954)	(1,560,000)	(1,540,954)	98.8%
23-24 Expenditures	\$ 6,556,688	\$ 6,104,531	\$ 452,157	7.4%
Prior Budget Year Expenditures	2,283,287	3,006,081	(722,795)	-24.0%
Total Expenditures	<u>\$ 8,839,975</u>	<u>\$ 9,110,613</u>	<u>\$ (270,637)</u>	<u>-3.0%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 7,453,710</b></u>	<u><b>\$ 13,104,594</b></u>	<u><b>\$ (5,650,884)</b></u>	<u><b>-43.1%</b></u>

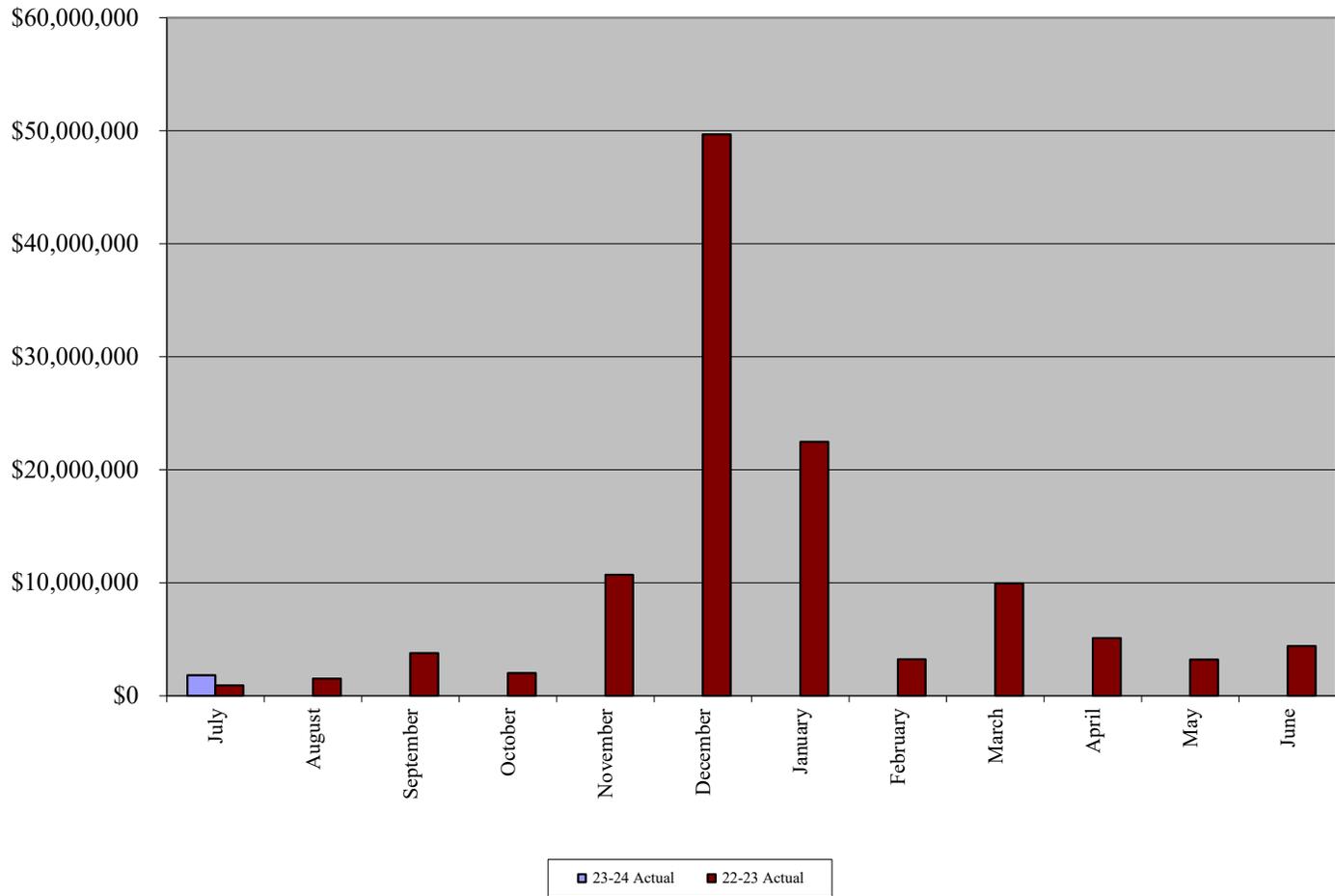
Note 1.)

**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 July Actual	22-23 July Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
2080-Capital Projects-New Jail	-	-	-
4010-Employee Benefits	(2,500,000)	(1,500,000)	(1,000,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	(580,000)	(60,000)	(520,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (3,080,000)</u>	<u>\$ (1,560,000)</u>	<u>\$ (1,520,000)</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
2010-Capital Projects	\$ -	\$ -	\$ -
2080-Capital Projects-New Jail	-	-	-
4010-Employee Benefits	(2,500,000)	(1,500,000)	(1,000,000)
4020-Workers Compensation	-	-	-
4030-Self Insurance	(580,000)	(60,000)	(520,000)
5010-Defined Benefit Retirement	-	-	-
Total Operating Transfers	<u>\$ (3,080,000)</u>	<u>\$ (1,560,000)</u>	<u>\$ (1,520,000)</u>

### General Fund Actual Revenue July 31, 2023

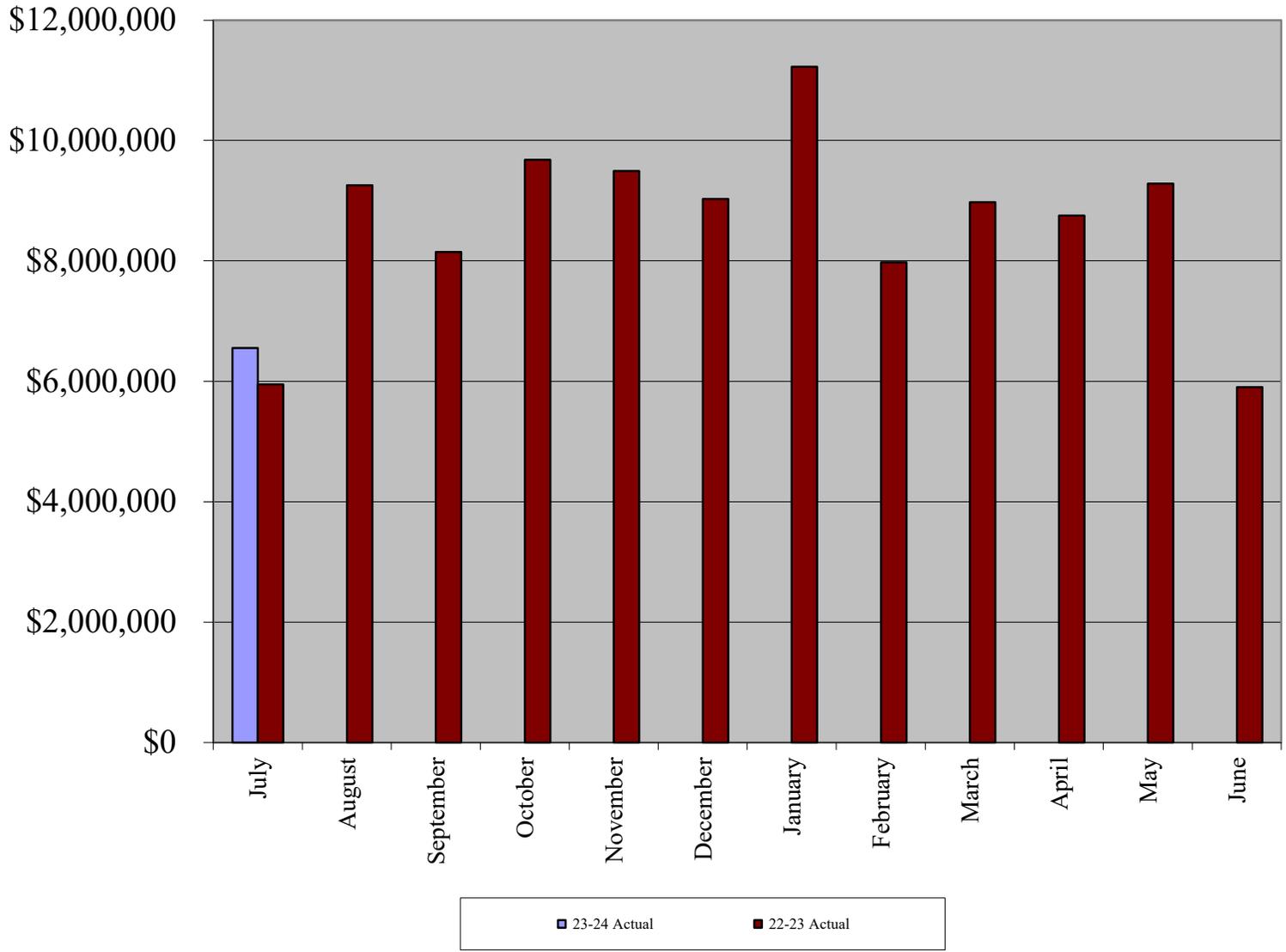


FY 2023-24 General Fund Expenditures  
Status Report

Cost Center	Department	2023-2024 Adopted Budget	Budget Amendments	2023-2024 Amended Budget	July 2023 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	23/24 % Expended	Prior Year % Expended
110	General Government	\$ 39,805,324	\$ -	\$ 39,805,324	\$ 2,888,317	\$ 2,888,317	\$ 36,917,007	\$ 39,387,912	\$ 417,412	7.3%	7.2%
120	County Commissioners	533,195	-	533,195	40,122	40,122	493,073	41,502	491,693	7.5%	5.9%
130	Assessor	3,733,627	-	3,733,627	193,852	193,852	3,539,775	458,145	3,275,482	5.2%	4.9%
140	Assessor Revaluation	6,586,367	-	6,586,367	304,766	304,766	6,281,601	988,679	5,597,688	4.6%	4.6%
150	Treasurer	1,141,899	-	1,141,899	68,408	68,408	1,073,491	175,362	966,537	6.0%	5.1%
160	Court Clerk	11,443,746	-	11,443,746	668,851	668,851	10,774,895	773,574	10,670,172	5.8%	5.8%
170	County Clerk	2,861,698	-	2,861,698	144,515	144,515	2,717,183	246,270	2,615,428	5.0%	5.6%
180	Excise & Equalization Bds	44,957	-	44,957	4,171	4,171	40,786	6,105	38,852	9.3%	4.5%
190	County Audit	830,244	-	830,244	2,346	2,346	827,898	546,053	284,191	0.3%	0.4%
200	District Attorney-State	350,000	-	350,000	12,401	12,401	337,599	73,148	276,852	3.5%	1.2%
210	District Attorney-County	71,898	-	71,898	1,545	1,545	70,353	21,460	50,438	2.1%	1.8%
230	Public Defender	71,863	-	71,863	-	-	71,863	1,177	70,686	0.0%	0.0%
240	Purchasing	578,994	-	578,994	30,767	30,767	548,227	46,634	532,360	5.3%	5.9%
250	Election Board	2,088,211	-	2,088,211	81,199	81,199	2,007,012	146,832	1,941,379	3.9%	4.5%
260	BOCC HR/Health & SAG	834,433	-	834,433	19,790	19,790	814,643	37,090	797,343	2.4%	4.5%
265	Employee Benefits Dept	433,733	-	433,733	24,678	24,678	409,055	31,811	401,922	5.7%	6.1%
270	IT Department	4,813,952	-	4,813,952	172,261	172,261	4,641,691	1,698,765	3,115,187	3.6%	2.7%
280	Facilities Management	2,236,924	-	2,236,924	95,113	95,113	2,141,811	211,903	2,025,021	4.3%	5.4%
285	Facilities Mgmt-Custodial	313,000	-	313,000	-	-	313,000	211,610	101,390	0.0%	0.0%
300	Planning Commission	264,551	-	264,551	15,131	15,131	249,420	15,131	249,420	5.7%	2.5%
301	Court Services	1,114,933	-	1,114,933	65,025	65,025	1,049,908	65,025	1,049,908	5.8%	6.1%
518	Sheriff-Law Enforcement	14,413,626	-	14,413,626	917,972	917,972	13,495,654	1,038,712	13,374,914	6.4%	5.8%
525	Juvenile Detention	8,345,339	-	8,345,339	481,372	481,372	7,863,967	701,566	7,643,773	5.8%	5.6%
526	Juvenile Bureau	2,717,277	-	2,717,277	148,334	148,334	2,568,943	245,180	2,472,097	5.5%	4.8%
550	Emergency Management	735,786	-	735,786	34,090	34,090	701,696	103,247	632,539	4.6%	4.3%
610	Social Services	2,353,108	-	2,353,108	91,847	91,847	2,261,261	592,196	1,760,912	3.9%	3.4%
710	Free Fair	67,238	-	67,238	-	-	67,238	6,751	60,487	0.0%	0.0%
910	District 1	613,415	-	613,415	4,749	4,749	608,666	35,791	577,624	0.8%	0.1%
920	District 2	357,909	-	357,909	13,488	13,488	344,421	28,322	329,587	3.8%	7.6%
930	District 3	586,252	-	586,252	439	439	585,813	15,861	570,391	0.1%	6.7%
940	County Engineer	584,781	-	584,781	31,142	31,142	553,639	48,424	536,357	5.3%	5.3%
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	-	350,000	-		
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-		
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-		
995	General Fund Reserve	1,040,002	(350,000)	690,002	-	-	690,002	-	690,002		
<b>Total</b>		<b>\$ 112,218,282</b>	<b>\$ -</b>	<b>\$ 112,218,282</b>	<b>\$ 6,906,688</b>	<b>\$ 6,906,688</b>	<b>\$ 105,311,594</b>	<b>\$ 48,600,238</b>	<b>\$ 63,618,044</b>	<b>6.2%</b>	<b>5.7%</b>

Year elapsed = 8.3%

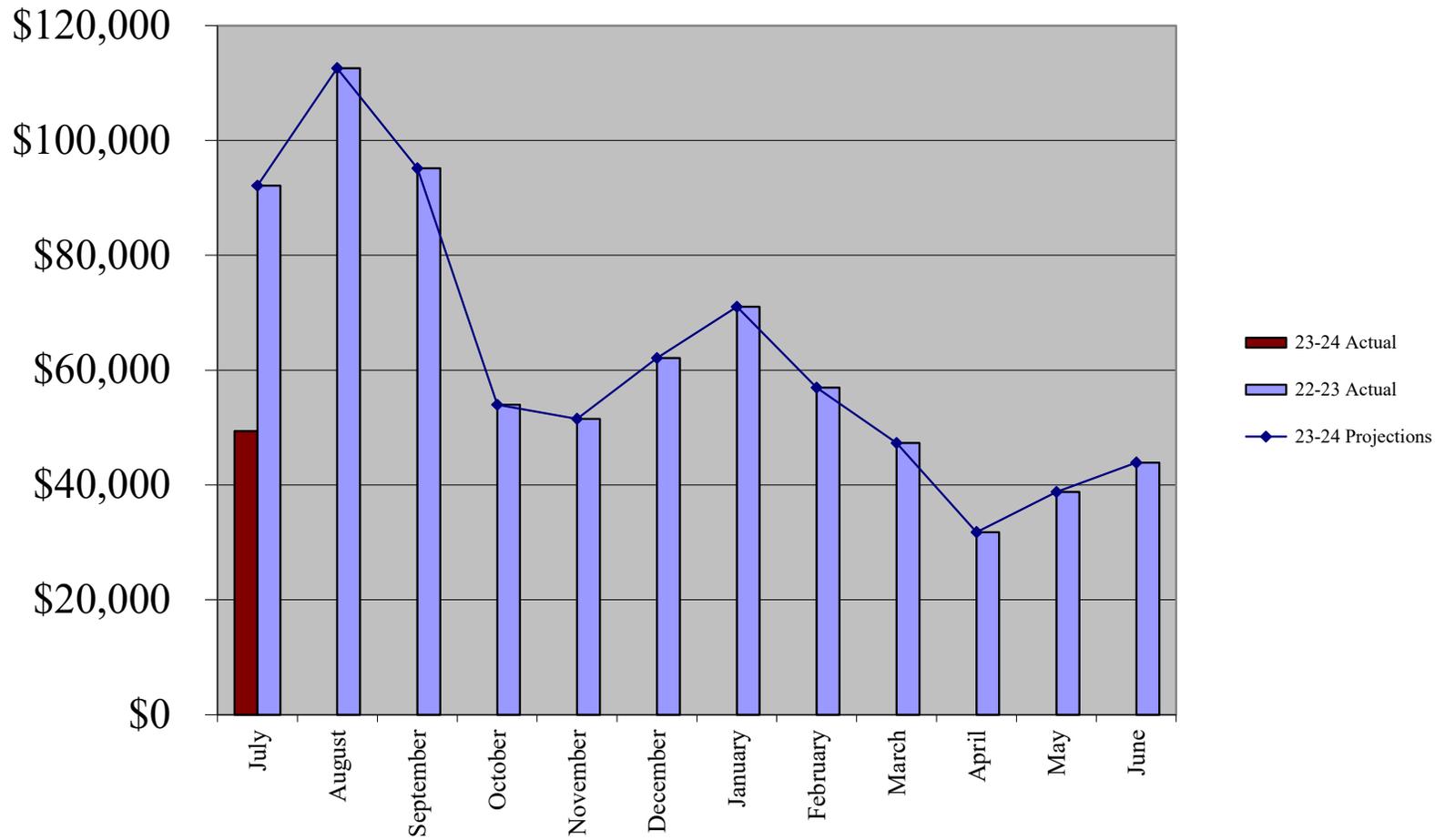
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2023-2024  
July 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		\$ 67	\$ 67	\$ 1,133
52010 FICA - Retirement Board Members	392		13	13	379
52032 Retirement paid by General Fund	4,600	4,600		4,600	-
<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ 4,600</b>	<b>\$ 79</b>	<b>\$ 4,679</b>	<b>\$ 1,513</b>
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 775,000		\$ 775,000	\$ -
54023 Electricity (OG&E)	455,000	455,000		455,000	-
54024 Sewer and Water(City of OKC)	75,000	75,000		75,000	-
54022 Natural Gas(ONG)	15,000	15,000		15,000	-
<b>Utilities Subtotal</b>	<b>\$ 1,320,000</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	800		800	3,200
<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 4,000</b>	<b>\$ 800</b>	<b>\$ -</b>	<b>\$ 800</b>	<b>\$ 3,200</b>
<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	-	7,648	7,648	(648)
54017 CODA annual membership dues	2,400		2,400	2,400	-
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 34,421</b>	<b>\$ 34,421</b>	<b>\$ (1,148)</b>
<u>Other Operating Expenditures</u>					
54019 Liability policies on equipment and property; blank	\$ 979,344	1,305,842		1,305,842	(326,498)
54040 Publication of Commissioners Proceedings/Ads	42,000	21,000		21,000	21,000
54045 Metro Parking Garage-Judges parking	1,380	1,276	116	1,392	(12)
54102 PBA Leases-County Departments	1,026,060	727,039	75,066	802,105	223,955
54103 Storage Court Clerk Building Lease	381,096	349,338	31,758	381,096	-
54109/540 Postage Machine and Postage	8,500	8,000		8,000	500
54451 District Attorney Civil Division Contract	719,437	719,437		719,437	-
54451 Outside legal services	765,000	600,000		600,000	165,000
54451 Bond Council	25,000			-	25,000
54455 BOK Management Fees	365,000	365,000		365,000	-
54455 OSU Extension Contract	553,345	553,345		553,345	-
54455 Professional Services-Other -Arbitrage	15,000			-	15,000
54455 Professional Services-Bank Fees	88,000	85,000		85,000	3,000
54455 Criminal Justice Authority	32,960,021	30,213,352	2,746,669	32,960,021	-
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			-	40,000
54455 BOCC Employee of the Month	3,000		100	100	2,900
54455 ESRI	190,000	-		-	190,000
54455 Court Services	76,000	-		-	76,000
54455 Consulting Services-Retirement Plan				-	-
54456 Downtown Business Improvement District Assessm	15,000	15,000		15,000	-
54456 Alcohol and drug screening for county employees	20,000	20,000		20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,349	28,238	108	28,346	(21,997)
<b>Other Operating Subtotal</b>	<b>\$ 38,440,432</b>	<b>\$ 35,172,767</b>	<b>\$ 2,853,817</b>	<b>\$ 38,026,584</b>	<b>\$ 413,848</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 39,797,705</b>	<b>\$ 36,493,567</b>	<b>\$ 2,888,238</b>	<b>\$ 39,381,805</b>	<b>\$ 415,900</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>\$ 39,805,324</b>	<b>\$ 36,499,595</b>	<b>\$ 2,888,317</b>	<b>\$ 39,387,912</b>	<b>\$ 417,412</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status  
FY 2023-2024  
July 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	\$ 6,800,000	\$ 2,500,000	\$ 4,300,000	\$ 6,800,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	375,234	3,904,190	4,279,425	(645,584)
Employer Premiums	19,165,424	1,555,517	17,609,907	19,165,424	-
Stop Loss Reimb	-	51,854		51,854	51,854
Rx Rebates	3,600,000	420	3,600,000	3,600,420	420
ARPA/Cares Reimb	300,000	18,448	281,552	300,000	-
Refunds/Rebates/Interest	268,635	34,084	374,922	409,006	140,371
<b>Total Resources</b>	<b>\$ 35,059,067</b>	<b>\$ 5,288,848</b>	<b>\$ 25,814,097</b>	<b>\$ 35,359,420</b>	<b>\$ 300,353</b>
<b>Expenses</b>					
Medical Claims	\$ 17,542,278	\$ 1,284,999	\$ 14,134,993	\$ 15,419,993	\$ (2,122,286)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	1,543,946	8,491,705	10,035,652	(1,197,379)
Dental Claims	1,695,157	111,946	1,231,411	1,343,357	(351,800)
Vision Claims	177,542	-	177,542	177,542	-
County Pharmacy	305,000	18,088	198,963	217,050	(87,950)
Employee Assistance Program	21,393	3,565	17,827	21,393	-
Medicare Supplement - TPG Group	1,431,660	242,173	1,210,865	1,453,038	21,378
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 3,204,718</u>	<u>\$ 25,463,306</u>	<u>\$ 28,668,024</u>	<u>\$ (3,738,036)</u>
Administration Fees & Other	970,989	69,751	767,264	837,015	(133,974)
Life/AD&D Premiums	385,206	30,991	340,900	371,891	(13,314)
Stop Loss Premiums	1,296,812	103,546	1,139,005	1,242,550	(54,262)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 204,288</u>	<u>\$ 2,247,169</u>	<u>\$ 2,451,457</u>	<u>\$ (201,550)</u>
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 3,409,006</b>	<b>\$ 27,710,475</b>	<b>\$ 31,119,482</b>	<b>\$ (3,939,586)</b>
<b>Ending Cash Balance</b>	<b>\$ 0</b>	<b>\$ 1,879,842</b>	<b>\$ (1,896,378)</b>	<b>\$ 4,239,938</b>	<b>\$ 4,239,939</b>

Cash Balance-One Year Ago \$ 1,142,323

Notes:

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

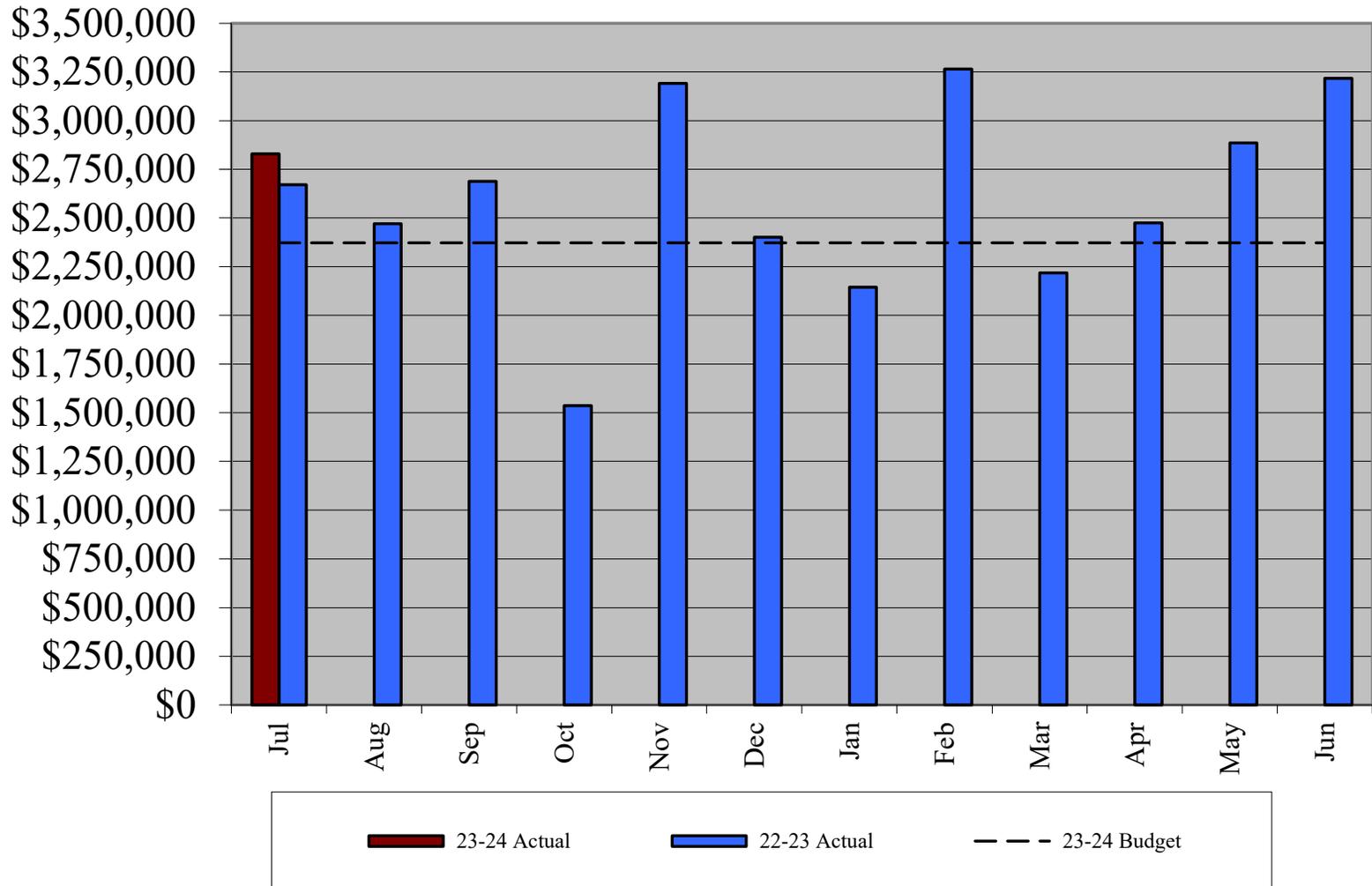
	<u>Employee 2023</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

**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	\$ 1,284,999	\$ 1,284,999	\$ 1,284,999 (July)
Prescription Drug Claims	\$936,086	1,543,946	\$1,543,946	\$ 1,543,946 (July)
Total	\$2,397,942	\$2,828,946	\$2,828,946	
	<b>22/23</b>			<b>22/23</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	\$2,188,307	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$483,197	\$1,001,781	\$1,392,204 (November)
Total	\$2,044,701	\$2,671,504	\$2,597,009	

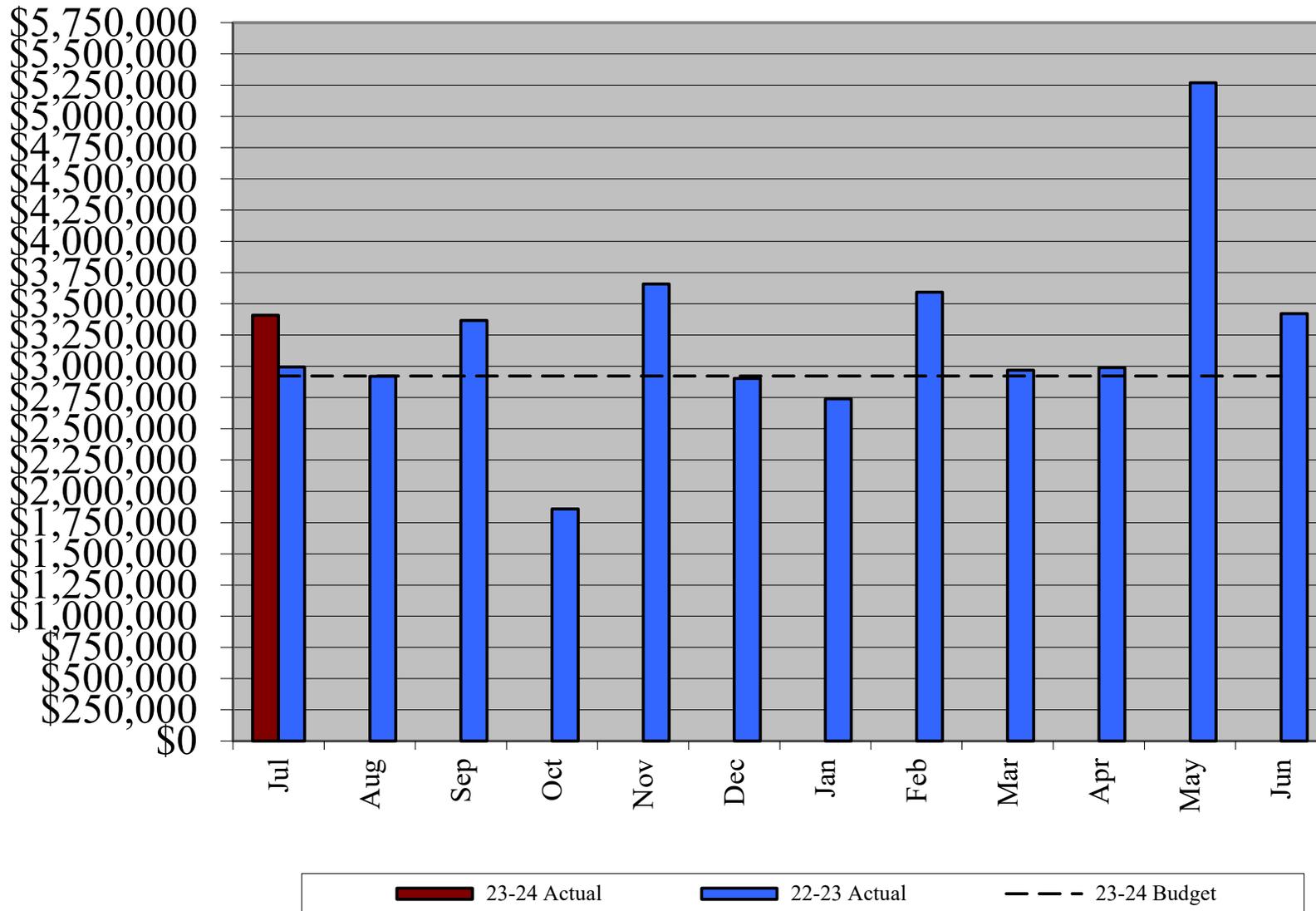
# Medical & Prescription Claims



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

	Annual		Annual		July		July	
	FY 23-24	FY 22-23	FY 23-24	FY 22-23	FY 23-24	FY 22-23	FY 23-24	FY 22-23
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ -	\$ 777,203	\$ (777,203)	-100.0%	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%
Transfers In	\$ 6,800,000	\$ 7,925,000	\$ (1,125,000)	-14.2%	\$ 2,500,000	\$ 1,500,000	\$ 1,000,000	66.7%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	1,555,517	1,435,036	120,481	8%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	375,234	362,501	12,734	3.5%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	51,854	56,773	(4,920)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	420	1,440	(1,020)	-71%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	34,084	1,811	32,273	1781.8%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	18,448	-	18,448	0.0%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 35,059,067</b>	<b>\$ 39,430,932</b>	<b>\$ (4,371,865)</b>	<b>-11.1%</b>	<b>\$ 5,288,848</b>	<b>\$ 4,134,764</b>	<b>\$ 1,154,084</b>	<b>27.9%</b>
<b>Expenses</b>								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 1,284,999	\$ 2,188,307	\$ (903,307)	-41.3%
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%	1,543,946	483,197	1,060,749	219.5%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	111,946	-	111,946	#DIV/0!
Vision Claims	177,542	195,160	(17,618)	-9.0%	-	-	-	#DIV/0!
County Pharmacy	305,000	270,820	34,180	12.6%	18,088	26,096	(8,009)	-30.7%
Employee Assistance Program	21,393	19,610	1,783	9.1%	3,565	1,783	1,783	100.0%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	242,173	96,792	145,381	150.2%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	<b>\$ 32,406,060</b>	<b>\$ 36,095,451</b>	<b>\$ (3,689,391)</b>	<b>-10.2%</b>	<b>\$ 3,204,718</b>	<b>\$ 2,796,175</b>	<b>\$ 408,543</b>	<b>14.6%</b>
Administration Fees & Other	970,989	971,767	(778)	-0.1%	69,751	66,966	2,785	4.2%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	30,991	30,238	753	2.5%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	103,546	99,062	4,484	4.5%
Total Admin/Premiums	<b>\$ 2,653,007</b>	<b>\$ 2,582,189</b>	<b>\$ 70,818</b>	<b>2.7%</b>	<b>\$ 204,288</b>	<b>\$ 196,266</b>	<b>\$ 8,022</b>	<b>4.1%</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>\$ 3,409,006</b>	<b>\$ 2,992,441</b>	<b>\$ 416,565</b>	<b>13.9%</b>
<b>Ending Cash Balance</b>	<b>\$ 0</b>	<b>\$ 753,292</b>	<b>\$ (753,293)</b>	<b>-100%</b>	<b>\$ 1,879,842</b>	<b>\$ 1,142,323</b>	<b>\$ 737,519</b>	<b>64.6%</b>

# Total Employee Benefits Expenses



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

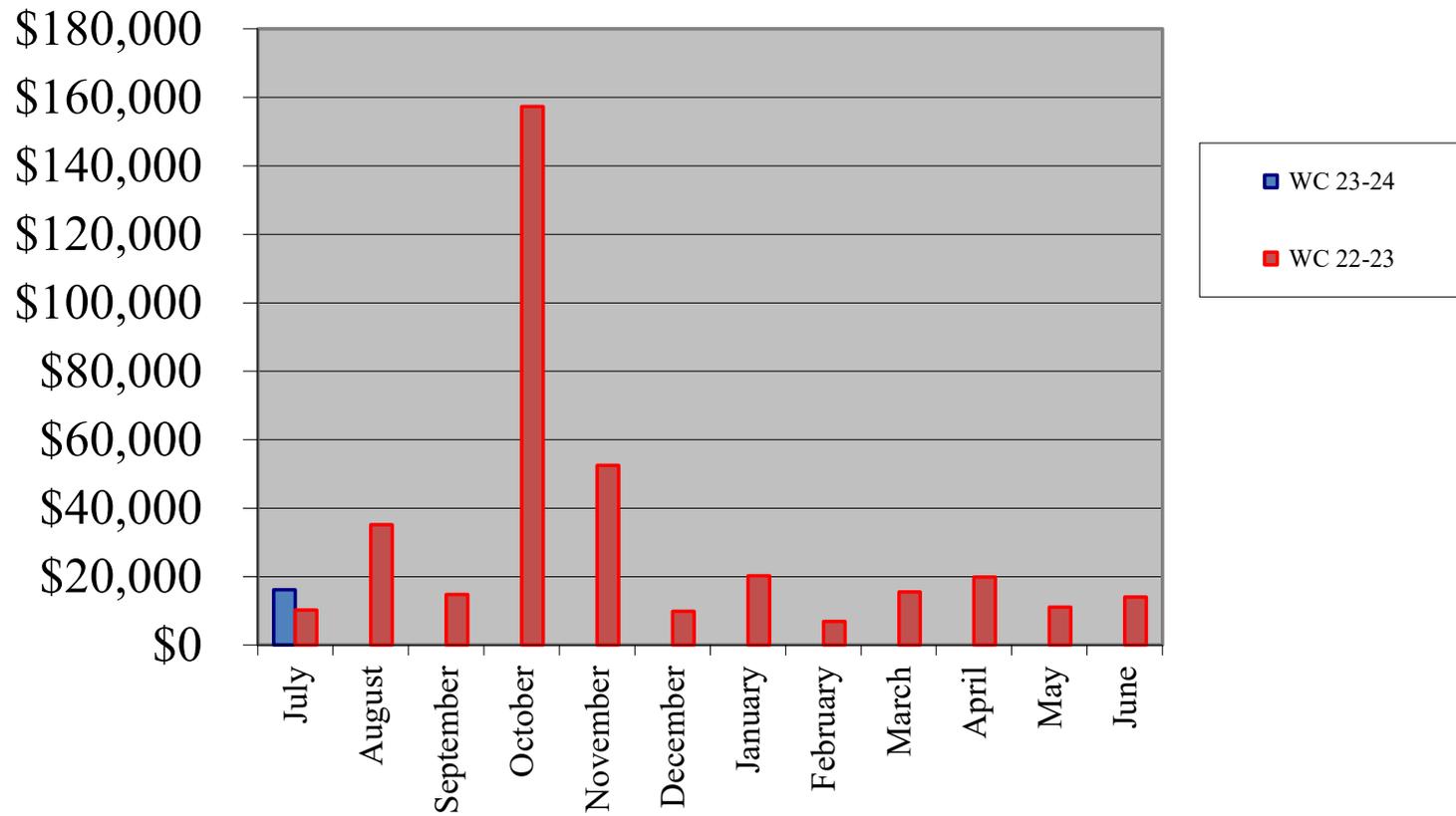
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	57	(899)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	<b>\$ 1,001,636</b>	<b>\$ 365,189</b>	<b>\$ (636,447)</b>
Expenditures:			
Claims	\$ 350,000	\$ 16,246	(333,754)
Stop loss/Admin Fees	239,765	6,775	(232,990)
Total Expenditures	<b>\$ 589,765</b>	<b>\$ 23,021</b>	<b>\$ (566,744)</b>
<b>Ending Cash Balance</b>	<b>\$ 411,872</b>	<b>\$ 342,168</b>	<b>\$ (69,703)</b>
Cash Balance-One Year Ago		<b>\$ 364,925</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		\$ (24,633)
Supportive Services	192,583	17,250	(175,333)
Total Expenditures	<b>\$ 217,216</b>	<b>\$ 17,250</b>	<b>\$ (199,966)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,965</b>	<b>\$ 1,060,122</b>	<b>\$ 957,157</b>
Cash Balance-One Year Ago		<b>\$ 259,577</b>	

# Workers Compensation Fund Claims



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

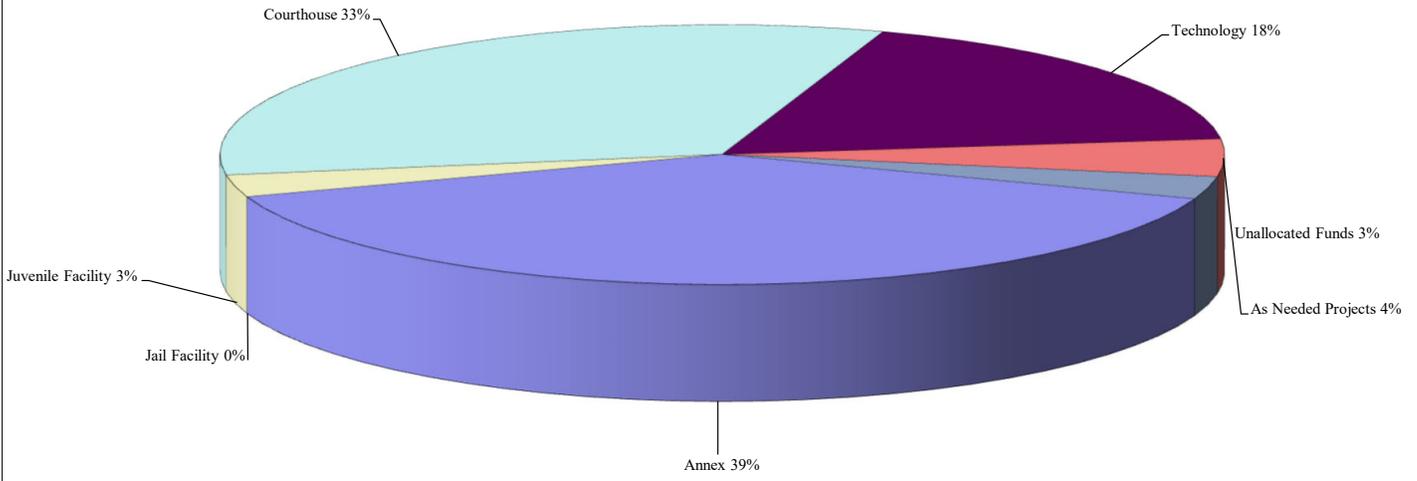
<b>Ongoing Projects:</b>	<b>Project #</b>	<b>Date Approved by BB</b>	<b>Adopted Budget</b>	<b>Outstanding Encumbrances</b>	<b>Actual FY 23-24 Expense</b>	<b>Project Expense To Date</b>	<b>Available</b>	<b>Project Status</b>
<b>Facilities</b>								
<b>Annex</b>								
Control Valve Upgrade for CHW 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		24,335	32,672	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,707,854	28,363		2,602,138	77,353	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	28,000	119		23,171	4,710	Pending
County Clerk Book Project-1st Floor		9/15/2022				-		
Annex Third Floor Purchasing Remodel	C0078	9/15/2022				-		Pending
Annex Security West Columns		9/15/2022				-		
Annex Security North Curb		9/15/2022				-		
Department relocation support		12/15/2022				-		
<b>Juvenile</b>								
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		22,424	2,325	Pending
<b>Courthouse</b>								
Carpet	C0047	6/20/2019	100,000	7,587	1,594	75,063	17,350	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		1,417,846	177,130	Pending
Courthouse 11th floor stairwell	C0073	8/19/2021	64,000	55,100	2,400	8,900	-	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
<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>		10/17/2022	52,241			-	52,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
<b>Capital Projects-As Needed</b>		9/17/2020	-			-	-	Pending
<b>Capital Projects-As Needed</b>		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	-		6,700	18,300	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	54,535	-	160,465	-	Pending
<b>Unallocated Funds:</b>								
<b>Unallocated Funds</b>			<b>221,300</b>				221,300	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 7,868,333</b>	<b>\$ 857,618</b>	<b>\$ 3,994</b>	<b>\$ 6,005,080</b>	<b>\$ 1,005,635.69</b>	

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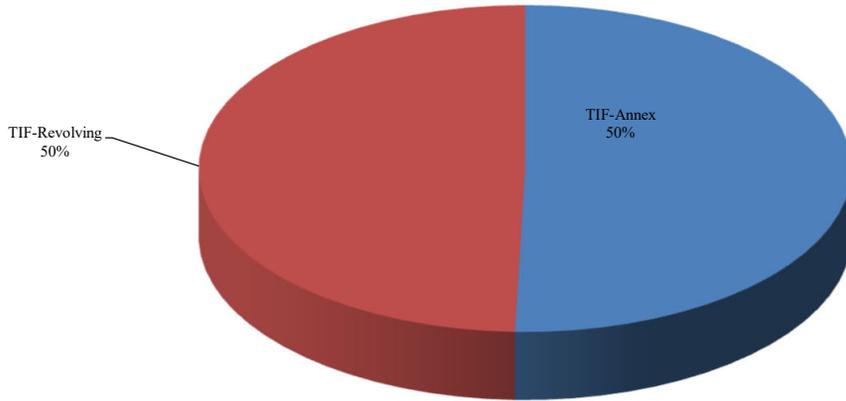
**TIF Projects:**

<b>TIF-Annex -319</b>	6/11/2013	\$ 5,631,511	\$ 373,257	\$ 646	\$ 5,092,006	166,248	Ongoing
20103190							
<b>TIF-Revolving -323</b>	7/21/2016	\$ 4,854,084	\$ 142,593	\$ -	\$ 3,469,531	1,241,960	Ongoing
20103230							
<b>TIF-2A-324</b>	10/17/2022	1,152,304.00	0.00	0.00	0.00	1,152,304	Ongoing
20103240							
<b>Total Capital Projects</b>		<b>\$ 19,506,232</b>	<b>\$ 1,373,468</b>	<b>\$ 4,640</b>	<b>\$ 14,566,616</b>	<b>\$ 3,566,148</b>	

**Capital Projects Budget FY 23-24**



**TIF Budgets FY 23-24**

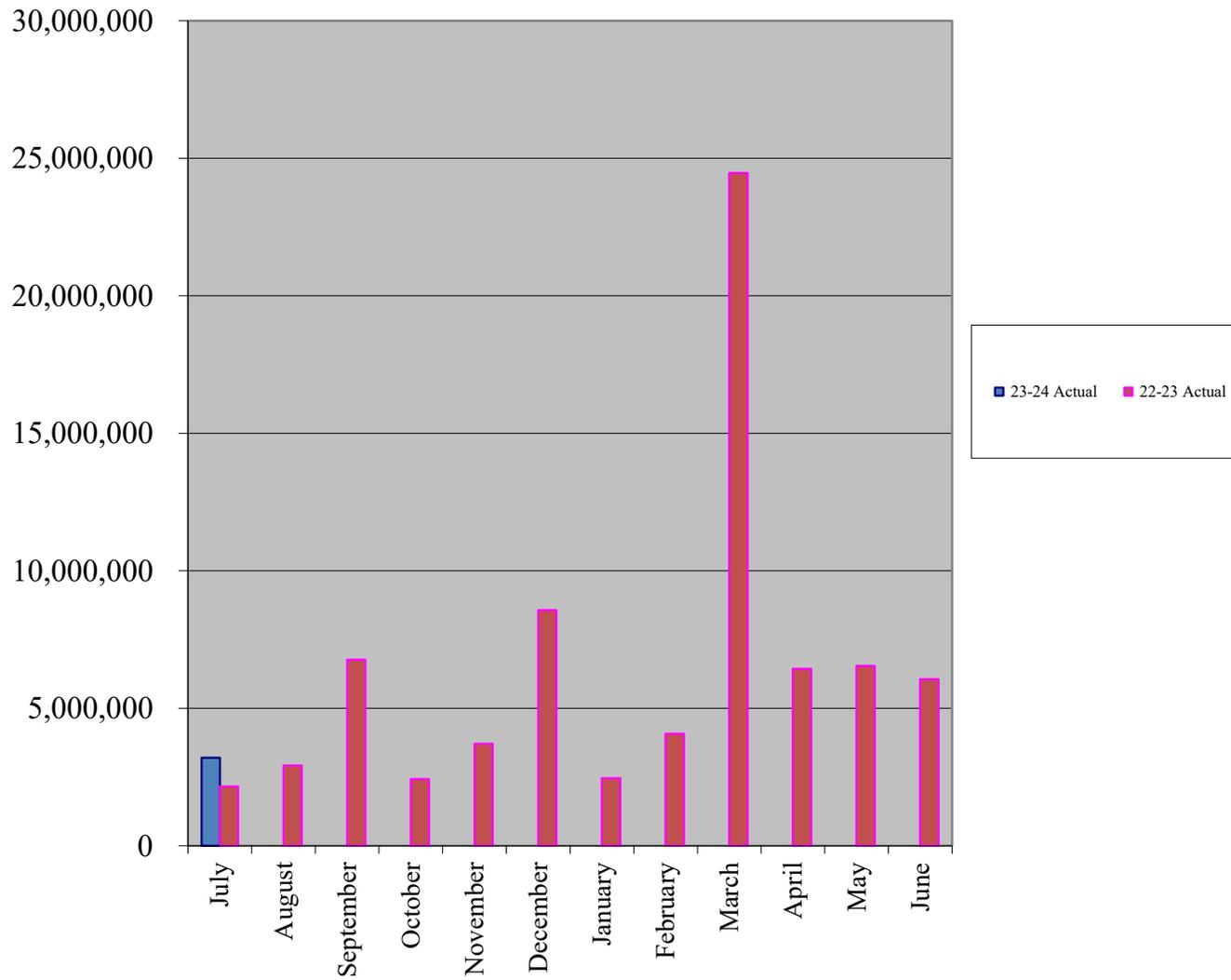


Special Revenue Funds  
Status Report

Fund	Department	2023-2024 Appropriations	July 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	\$1,818,379	\$443,190	\$443,190	\$5,318,282	\$1,375,189	\$710,139	\$1,108,240	24.4%
1110	Highway Cash-Dist #2	3,461,590	228,728	228,728	2,744,731	3,232,863	895,630	2,565,960	6.6%
1110	Highway Cash-Dist #3	2,398,677	337,382	337,382	4,048,579	2,061,296	641,243	1,757,434	14.1%
1110	Highway-Turnpike Corridor		0	0	0				
1111	CBRI Fund	2,726,684	952,953	952,953	11,435,433	1,773,731	952,953	1,773,731	34.9%
1130	Resale Property	5,610,632	325,397	325,397	3,904,768	5,285,235	1,537,693	4,072,939	5.8%
1140	Treasurer Mortgage Fee	277,595	162	162	1,950	277,433	7,950	269,645	0.1%
1150	County Clerk Lien Fee	413,676	81,415	81,415	976,979	332,261	123,625	290,051	19.7%
1151	UCC Central Filing Fund	337,009	41,074	41,074	492,885	295,935	54,805	282,203	12.2%
1152	Records Mgmt & Preservation	1,147,306	84,007	84,007	1,008,079	1,063,300	181,907	965,400	7.3%
1160	Sheriff Service Fee	2,937,892	251,382	251,382	3,016,587	2,686,509	460,443	2,477,448	8.6%
1161	Sheriff Special Revenue	1,176,661	105,542	105,542	1,266,499	1,071,120	309,473	867,189	9.0%
1162	Sheriff's Grant Fund	366,615	43,285	43,285	519,415	323,330	50,355	316,260	11.8%
1201	Assessor Revolving Fee	119,945	0	0	0	119,945	0	119,945	0.0%
1231	Juvenile Probation Fee	38,237	0	0	0	38,237	0	38,237	0.0%
1233	Juvenile Grant Fund	239,416	13,423	13,423	161,070	225,993	56,003	183,413	5.6%
1240	Planning Commission Fee	420,536	22,448	22,448	269,379	398,088	52,197	368,339	5.3%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	563,298	0	0	0	563,298	0	563,298	0.0%
1260	Community Service Fee	135,454	7,415	7,415	88,982	128,038	101,195	34,258	5.5%
1270	Community Sentencing	161,448	0	0	0	161,448	0	161,448	0.0%
1280	Drug Court Fund	33,647	16,179	16,179	194,149	17,468	16,534	17,113	48.1%
1282	Mental Health Court Fund	4,780	370	370	4,444	4,410	370	4,410	7.7%
1290	Shine Program	291,322	15,386	15,386	184,632	275,936	45,243	246,079	5.3%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	#DIV/0!
1410	Election Bd-CTCI-Covid 19	25,827	0	0	0	25,827	0	25,827	0.0%
1415	American Rescue Plan 2021	101,391,487	235,738	235,738	2,828,856	101,155,750	4,536,294	96,855,194	0.2%
<b>Total</b>		<b>\$126,107,730</b>	<b>\$3,205,475</b>	<b>\$3,205,475</b>	<b>\$38,465,697</b>	<b>\$122,902,255</b>	<b>\$10,734,051</b>	<b>\$115,373,679</b>	<b>2.5%</b>

Year elapsed = 8%

# Special Revenue Actual Expenditures



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

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

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

**Revenue:**

Property Tax-Current & Prior	\$	25,931
Exempt Manufacturing Tax		5,467
Miscellaneous Property Tax		14
Interest Income		29,386
<b>Total Revenue</b>	<b>\$</b>	<b>60,798</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	\$	-
Interest		-
<b>Total Paid YTD</b>	<b>\$</b>	<b>-</b>

**Total Bonds Combined**

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

**Judgments**

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

**Total Expenditures**

**\$ (4,356,250)**

Transfer In \$ -

**Ending Cash Balance** **\$ 2,982,545**

<b>Bonds</b>		
<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
\$ 60,670,000	\$ (60,670,000)	\$ -
20,773,436	(20,773,436)	-
\$ 81,443,436	\$ (81,443,436)	\$ -
\$ 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	\$ (69,420,000)	\$ 1,250,000
21,873,436	(21,860,936)	12,500
<b>\$ 92,543,436</b>	<b>\$ (91,280,936)</b>	<b>\$ 1,262,500</b>

<b>Principal Balance at 6-30-23</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
\$ 1,260,333	\$ (793,667)	\$ 466,667
<b>\$ 1,260,333</b>	<b>\$ (793,667)</b>	<b>\$ 466,667</b>

### Debt Service Fund Expenditures 10 Year History

