

Oklahoma County
Monthly Financial Report
For Period Ending January 31, 2024

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	\$ 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%
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
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
Total General Fund Reserve		\$ 1,679,738.00		

**General Fund
FY 2023-2024
Budget Analysis
For the Period Ending December 31, 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	\$ 78,780,446	\$ (13,029,489)	107.1%	62.5%
Charges for Services	4,940,498	2,928,825	(2,011,673)	87.3%	49.6%
Intergovernmental Revenue	13,179,781	11,318,578	(1,861,203)	99.6%	77.2%
Interest Income	6,000,000	5,075,364	(924,636)	241.9%	71.6%
Miscellaneous Revenue	938,512	315,786	(622,726)	246.3%	178.1%
Total Revenue	<u>\$ 116,868,726</u>	<u>\$ 98,418,999</u>	<u>\$ (18,449,727)</u>	109.2%	64.1%
Temporary Cash Transfer In	\$ -	\$ 30,000,000	\$ 30,000,000		
Temporary Cash Transfer Out	-	(30,000,000)	(30,000,000)		
Operating Transfers In	-	20,954	20,954		
Operating Transfers Out	(12,805,000)	(13,155,000)	(350,000)		
23-24 Expenditures	\$ 117,501,175	\$ 62,391,126	\$ (55,110,048)	55.3%	45.5%
Prior Budget Year Expenditures	4,146,671	2,870,978	(1,275,693)	76.9%	76.1%
Total Expenditures	<u>\$ 121,647,846</u>	<u>\$ 65,262,104</u>	<u>\$ (56,385,741)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 37,606,969</u>	<u>\$ 37,606,969</u>		

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

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

	For the Month Ending January 31, 2024				For the Year to Date Period Ending January 31, 2024			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	January Actual	January Actual			Year to Date Actual	Year to Date Actual		
Beginning Cash Balance:	\$ 46,023,485	\$ 55,008,323	\$ (8,984,838)	-16.3%	\$ 17,584,120	\$ 18,855,655	\$ (1,271,535)	-6.7%
Revenue:								
Property Tax	\$ 34,826,202	\$ 20,558,137	\$ 14,268,065	69.4%	\$ 78,780,446	\$ 92,011,158	\$ (13,230,712)	-14.4%
Charges for Services	375,653	412,392	(36,739)	-8.9%	2,928,825	5,489,442	(2,560,617)	-46.6%
Intergovernmental Revenue	971,000	506,262	464,738	91.8%	11,318,578	11,593,066	(274,488)	-2.4%
Interest Income	1,162,689	783,179	379,510	48.5%	5,075,364	6,774,162	(1,698,798)	-25.1%
Miscellaneous Revenue	11,424	203,600	(192,176)	-94.4%	315,786	1,101,289	(785,503)	-71.3%
Total Revenue	\$ 37,346,968	\$ 22,463,570	\$ 14,883,398	66.3%	\$ 98,418,999	\$ 116,969,118	\$ (18,550,119)	-15.9%
Temporary Cash Transfers In			\$ -		\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
Temporary Cash Transfer Out	(30,000,000)		(30,000,000)		(30,000,000)	(27,500,000)	(2,500,000)	
Operating Transfers In	-	-	-		20,954	-	20,954	
Operating Transfers Out	(6,120,000)	(435,000)	(5,685,000)		(13,155,000)	(4,245,000)	(8,910,000)	209.9%
23-24 Expenditures	\$ 9,639,955	\$ 11,224,700	\$ (1,584,745)	-14.1%	\$ 62,391,126	\$ 63,082,104	\$ (690,978)	-1.1%
Prior Budget Year Expenditures	3,529	42,925	(39,397)		2,870,978	4,351,926	(1,480,948)	-34.0%
Total Expenditures	\$ 9,643,484	\$ 11,267,625	\$ (1,624,141)	-14.4%	\$ 65,262,104	\$ 67,434,030	\$ (2,171,926)	-3.2%
Ending Cash Balance	\$ 37,606,969	\$ 38,269,268	\$ (662,299)	-1.7%	\$ 37,606,969	\$ 64,145,742	\$ (26,538,773)	-41.4%

Note 1.)

	23-24 January Actual	22-23 January Actual	Increase (Decrease)
Operating Transfers			
2010-Capital Projects	\$ -	\$ -	\$ -
2080-Capital Projects-New Jail	(3,500,000)		(3,500,000)
4010-Employee Benefits	(1,705,000)		(1,705,000)
4020-Workers Compensation	(715,000)		(715,000)
4030-Self Insurance	(200,000)		(200,000)
5010-Defined Benefit Retirement	-		-
Total Operating Transfers	\$ (6,120,000)	\$ -	\$ (6,120,000)

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (300,000)	\$ (560,000)
	(3,500,000)		(3,500,000)
	(7,300,000)	(3,400,000)	(3,900,000)
	(715,000)		(715,000)
	(780,000)	(110,000)	(670,000)
	-		-
	-		-
	\$ (13,155,000)	\$ (3,810,000)	\$ (9,345,000)

FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2023-2024 Adopted Budget	Budget Amendments	2023-2024 Amended Budget	January 2024 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	\$ 1,371,872	\$ 41,177,196	\$ 3,327,658	\$ 23,646,033	\$ 17,531,163	\$ 34,310,410	\$ 6,866,786	57.4%	50.7%
120	County Commissioners	533,195	135,394	668,589	58,378	386,818	281,771	387,805	280,784	57.9%	47.6%
130	Assessor	3,733,627	208,690	3,942,317	287,638	1,957,406	1,984,911	2,071,627	1,870,690	49.7%	40.3%
140	Assessor Revaluation	6,586,367	109,668	6,696,035	474,059	3,321,342	3,374,693	3,773,446	2,922,589	49.6%	42.2%
150	Treasurer	1,141,899	39,411	1,181,310	97,556	563,242	618,068	634,206	547,104	47.7%	44.5%
160	Court Clerk	11,443,746	448,392	11,892,138	973,708	6,517,592	5,374,546	6,534,402	5,357,736	54.8%	47.1%
170	County Clerk	2,861,698	489,665	3,351,363	320,180	1,737,184	1,614,180	1,791,575	1,559,788	51.8%	46.6%
180	Excise & Equalization Bds	44,957	2,490	47,447	861	12,412	35,035	12,993	34,454	26.2%	-2.5%
190	County Audit	830,244	61,193	891,437	48,731	122,580	768,857	546,053	345,384	13.8%	19.3%
200	District Attorney-State	350,000	-	350,000	43,022	153,817	196,183	208,342	141,658	43.9%	17.1%
210	District Attorney-County	71,898	-	71,898	17,341	43,820	28,078	60,003	11,895	60.9%	29.4%
230	Public Defender	71,863	-	71,863	8,500	27,919	43,944	30,600	41,263	38.9%	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	146,075	912,807	1,213,404	990,317	1,135,894	42.9%	44.0%
260	BOCC HR/Health & SAG	834,433	(39,873)	794,560	33,358	214,377	580,183	225,853	568,707	27.0%	32.8%
265	Employee Benefits Dept	433,733	8,360	442,093	34,699	240,875	201,218	244,893	197,200	54.5%	47.1%
270	IT Department	4,813,952	283,884	5,097,836	737,518	2,996,191	2,101,645	3,629,382	1,468,454	58.8%	41.8%
280	Facilities Management	2,236,924	183,447	2,420,371	152,689	995,419	1,424,952	1,087,185	1,333,186	41.1%	38.1%
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	21,971	128,052	235,948	237,027	126,973	35.2%	25.0%
300	Planning Commission	264,551	5,680	270,231	21,665	145,976	124,255	145,976	124,255	54.0%	42.7%
301	Court Services	1,114,933	69,970	1,184,903	91,959	621,393	563,510	621,393	563,510	52.4%	46.8%
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	1,280,917	8,708,828	6,611,958	8,730,417	6,590,369	56.8%	50.3%
525	Juvenile Detention	8,345,339	156,885	8,502,224	717,045	4,751,664	3,750,560	4,875,330	3,626,894	55.9%	47.0%
526	Juvenile Bureau	2,717,277	48,170	2,765,447	227,909	1,473,344	1,292,103	1,527,604	1,237,843	53.3%	43.6%
550	Emergency Management	735,786	105,498	841,284	50,122	343,094	498,190	573,439	267,845	40.8%	32.4%
610	Social Services	2,353,108	26,597	2,379,705	179,206	1,164,605	1,215,100	1,510,191	869,514	48.9%	43.6%
710	Free Fair	67,238	5,360	72,598	-	20,462	52,136	26,916	45,682	28.2%	59.6%
910	District 1	613,415	8,648	622,063	47,734	325,111	296,952	363,244	258,819	52.3%	34.2%
920	District 2	357,909	7,119	365,028	24,682	96,269	268,759	103,698	261,330	26.4%	33.1%
930	District 3	586,252	5,187	591,439	42,991	213,407	378,032	241,765	349,674	36.1%	36.7%
940	County Engineer	584,781	11,908	596,689	46,782	301,711	294,978	315,445	281,244	50.6%	36.6%
950	Economic Development	250,000	-	250,000	125,000	125,000	125,000	250,000	-	50.0%	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	-	-
Total		\$ 112,218,282	\$ 5,282,893	\$ 117,501,175	\$ 9,639,955	\$ 62,741,126	\$ 54,760,049	\$ 76,533,913	\$ 40,967,262	53.4%	45.5%

Year elapsed = 58.3%

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

Account	Description	YTD				
		23-24 Approved Budget	Outstanding Requisitions/ Encumbrances	23-24 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>						
	51002 Retirement Board Members	\$ 1,200		\$ 700	\$ 700	\$ 500
	52010 FICA - Retirement Board Members	392		107	107	285
	52032 Retirement paid by General Fund	4,600	-		-	4,600
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 807	\$ 807	\$ 5,385
<u>Utilities</u>						
	54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 481,556	\$ 293,444	\$ 775,000	\$ -
	54023 Electricity (OG&E)	455,000	224,925	230,075	455,000	-
	54024 Sewer and Water(City of OKC)	75,000	45,738	29,262	75,000	-
	54022 Natural Gas(ONG)	15,000	10,348	4,652	15,000	-
	Utilities Subtotal	\$ 1,320,000	\$ 762,567	\$ 557,433	\$ 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	25,760	16,463	42,223	(223)
	54045 Metro Parking Garage-Judges parking	1,392	1,916	1,624	3,540	(2,148)
	54048 Metro Parking Transponder			60		
	54102 PBA Leases-County Departments	1,026,060	318,694	581,864	900,558	125,502
	54103 Storage Court Clerk Building Lease	381,096	190,548	190,548	381,096	-
	54109/54011 Postage Machine and Postage	8,500	-	8,000	8,000	500
	54451 District Attorney Civil Division Contract	719,437	299,765	419,672	719,437	-
	54451 Outside legal services	1,015,000	514,698	85,302	600,000	415,000
	54451 Bond Council	25,000			-	25,000
	54455 BOK Management Fees	450,000	317,131	132,869	450,000	-
	54455 OSU Extension Contract	580,801	276,673	276,673	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	7,780,900	19,685,784	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		1,700	1,700	1,300
	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	31,209	3,792	35,000	(15,000)
	Misc. (Judges cell, oil list, shipping, Emp Bene etc	6,649	21,127	7,219	28,346	(21,697)
	Other Operating Subtotal	\$ 39,811,156	\$ 9,899,420	\$ 23,052,972	\$ 32,952,332	\$ 6,858,824
	Total Maintenance and Operations - 54000	\$ 41,169,577	\$ 10,663,187	\$ 23,645,226	\$ 34,308,353	\$ 6,861,224
<u>Capital Outlay</u>						
	55390 Copier Lease	1,428	1,190		1,190	238
	Total Capital Outlay - 55000	\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238
	Grand Total - General Government	\$ 41,177,196	\$ 10,664,377	\$ 23,646,033	\$ 34,310,350	\$ 6,866,846

Employee Benefits Fund Status
FY 2023-2024
January 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>
Resources					
Beginning Cash Balance	\$ -	\$ 753,292		\$ 753,292	\$ 753,292
Transfers In	\$ 7,300,000	\$ 7,300,000	\$ -	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	2,371,189	2,684,499	5,055,688	130,679
Employer Premiums	19,165,424	10,697,934	10,697,934	21,395,868	2,230,444
Stop Loss Reimb	-	89,068		89,068	89,068
Rx Rebates	3,600,000	1,925,813	1,674,187	3,600,000	-
ARPA/Cares Reimb	300,000	366,632	33,368	400,000	100,000
Refunds/Rebates/Interest	268,635	409,349	82,771	492,121	223,486
Total Resources	\$ 35,559,067	\$ 23,913,277	\$ 13,382,433	\$ 39,086,036	\$ 3,526,969
Expenses					
Medical Claims	\$ 17,542,278	\$ 11,052,365	\$ 8,918,520	\$ 19,970,885	\$ 2,428,606
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	7,347,114	3,767,083	11,114,196	(118,834)
Dental Claims	1,695,157	784,695	784,695	1,569,389	(125,768)
Vision Claims	177,542	116,074	162,504	278,578	101,037
County Pharmacy	305,000	117,361	117,361	234,722	(70,278)
Employee Assistance Program	21,393	14,262	7,131	21,393	-
Medicare Supplement - TPG Group	1,431,660	976,523	697,516	1,674,039	242,379
Total Claims	\$ 32,406,060	\$ 20,408,393	\$ 14,454,810	\$ 34,863,203	\$ 2,457,143
Administration Fees & Other	970,989	608,159	608,159	1,216,317	245,328
Life/AD&D Premiums	385,206	213,467	213,467	426,935	41,729
Stop Loss Premiums	1,296,812	724,097	724,097	1,448,193	151,381
Total Admin/Premiums	\$ 2,653,007	\$ 1,545,723	\$ 1,545,723	\$ 3,091,446	\$ 438,439
Total Expenses	\$ 35,059,067	\$ 21,954,116	\$ 16,000,533	\$ 37,954,649	\$ 2,895,581
Ending Cash Balance	\$ 500,000	\$ 1,959,160	\$ (2,618,100)	\$ 1,131,387	\$ 631,387

Cash Balance-One Year Ago

\$ 533,835

Notes:

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

2. Premiums:

<u>Employee 2024</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	\$ 1,595,158	\$1,578,909	\$ 1,923,313 (November)
Prescription Drug Claims	\$936,086	1,267,346	\$1,049,588	\$ 1,543,946 (July)
Total	\$2,397,942	\$2,862,504	\$2,628,497	
22/23				
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,101,096	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	1,043,344.95	\$1,001,781	\$1,392,204 (November)
Total	\$2,044,701	\$2,144,441	\$2,597,009	

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

	Annual				January			
	FY 23-24 Estimates	FY 22-23 Actuals	Inc (Dec)	%	FY 23-24 YTD Actuals	FY 22-23 YTD Actuals	Inc (Dec)	%
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%	\$ 7,300,000	\$ 3,400,000	\$ 3,900,000	114.7%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	10,697,934	10,541,041	156,893	1%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	2,371,189	2,353,799	17,390	0.7%
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%	1,925,813	1,640,015	285,797	17%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	409,349	68,546	340,803	497.2%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	366,632	1,887,131	(1,520,499)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 35,559,067	\$ 39,430,932	\$ (3,871,865)	-9.8%	\$ 23,913,277	\$ 20,970,650	\$ 2,942,626	14.0%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 11,052,365	\$ 10,897,193	\$ 155,172	1.4%
Medical claims covered by Stop Los	-	1,687,269	(1,687,269)		-	-	-	
Prescription Drug Claims	11,233,031	12,021,376	(788,346)	-6.6%	7,347,114	6,205,981	1,141,133	18.4%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	784,695	850,617	(65,922)	-7.7%
Vision Claims	177,542	195,160	(17,618)	-9.0%	116,074	87,603	28,471	32.5%
County Pharmacy	305,000	270,820	34,180	12.6%	117,361	173,063	(55,702)	-32.2%
Employee Assistance Program	21,393	19,610	1,783	9.1%	14,262	12,479	1,783	14.3%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	976,523	689,754	286,769	41.6%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 20,408,393	\$ 18,916,690	\$ 1,491,704	7.9%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	608,159	594,432	13,727	2.3%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	213,467	222,277	(8,810)	-4.0%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	724,097	703,416	20,680	2.9%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 1,545,723	\$ 1,520,126	\$ 25,597	1.7%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 21,954,116	\$ 20,436,816	\$ 1,517,301	7.4%
Ending Cash Balance	\$ 500,000	\$ 753,292	\$ (253,293)	-34%	\$ 1,959,160	\$ 533,835	\$ 1,425,326	267.0%

**Worker's Compensation and Self Insurance Funds
Financial Summary
January 31, 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	792,393	791,437
Transfers/Supplements	715,000	-	(715,000)
			-
Total Sources	\$ 1,001,636	\$ 1,157,526	\$ 155,890
Expenditures:			
Claims	\$ 350,000	\$ 115,120	(234,880)
Stop loss/Admin Fees	239,765	202,024	(37,741)
Total Expenditures	\$ 589,765	\$ 317,144	\$ (272,621)
Ending Cash Balance	\$ 411,872	\$ 840,381	\$ 428,510
Cash Balance-One Year Ago		\$ 115,117	

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	780,000	550,000
Reimbursement			-
Total Sources	\$ 320,182	\$ 1,277,372	\$ 957,190
Expenditures:			
Tort Claims	\$ 24,633	\$ 21,500	\$ (3,133)
Supportive Services	192,583	128,249	(64,335)
Total Expenditures	\$ 217,216	\$ 149,749	\$ (67,468)
Ending Cash Balance	\$ 102,965	\$ 1,127,624	\$ 1,024,658
Cash Balance-One Year Ago		\$ 599,117	

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	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				-		
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	17,100	40,400	46,900	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
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		1,114,321	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
Capital Projects-As Needed		10/19/2023	360,000				290,000	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
Detention Center Heat & Air	C0081	11/15/2023	-	70,000			-	
Unallocated Funds:								
Unallocated Funds			123,811				123,811	
Total Ongoing Budgeted Capital Projects			\$ 8,852,144	\$ 370,431	\$ 590,590	\$ 6,591,676	\$ 1,890,036.54	

20101200

TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	348,155	\$	35,940	\$	5,127,301	156,055	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		\$	20,490,043	\$	861,179	\$	626,531	\$	15,188,507	\$	4,440,356

Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	January 2024 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	\$5,919,295	\$259,774	\$3,358,344	\$5,757,160	\$2,560,952	\$4,026,177	\$1,893,118	56.7%
1110	Highway Cash-Dist #2	9,718,796	172,914	2,647,653	\$4,538,834	7,071,142	4,158,375	5,560,420	27.2%
1110	Highway Cash-Dist #3	6,917,772	851,253	4,747,633	\$8,138,800	2,170,138	5,018,962	1,898,810	68.6%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	4,828,809	30,050	1,106,898	\$1,897,539	3,721,911	2,664,437	2,164,371	22.9%
1130	Resale Property	5,628,518	481,592	2,498,925	\$4,283,871	3,129,593	3,173,500	2,455,018	44.4%
1140	Treasurer Mortgage Fee	460,096	0	27,623	\$47,354	432,472	125,160	334,935	6.0%
1150	County Clerk Lien Fee	822,531	16,653	221,659	\$379,986	600,872	437,176	385,355	26.9%
1151	UCC Central Filing Fund	744,561	57,372	396,308	\$679,385	348,253	446,827	297,733	53.2%
1152	Records Mgmt & Preservation	2,145,181	119,068	882,318	\$1,512,545	1,262,864	1,042,695	1,102,486	41.1%
1160	Sheriff Service Fee	5,540,007	415,721	2,657,815	\$4,556,255	2,882,192	3,285,872	2,254,136	48.0%
1161	Sheriff Special Revenue	1,710,673	45,823	472,153	\$809,405	1,238,520	771,696	938,977	27.6%
1162	Sheriff's Grant Fund	788,904	18,220	358,277	\$614,190	430,626	422,586	366,318	45.4%
1201	Assessor Revolving Fee	127,345	0	0	\$0	127,345	0	127,345	0.0%
1231	Juvenile Probation Fee	58,252	0	2,313	\$3,964	55,939	2,313	55,939	4.0%
1233	Juvenile Grant Fund	406,248	67,213	165,617	\$283,914	240,631	167,634	238,614	40.8%
1240	Planning Commission Fee	605,293	31,827	207,117	\$355,057	398,177	225,750	379,544	34.2%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	625,298	875	3,687	\$6,320	621,612	3,687	621,612	0.6%
1260	Community Service Fee	266,465	28,790	69,190	\$118,612	197,275	200,787	65,678	26.0%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	212,238	25,223	165,791	\$284,213	46,448	171,254	40,984	78.1%
1282	Mental Health Court Fund	17,247	0	2,206	\$3,782	15,041	10,846	6,401	12.8%
1290	Shine Program	402,012	54,497	203,198	\$348,339	198,814	223,751	178,261	50.5%
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	\$22,026	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,811	673,093	17,186,052	\$29,461,803	97,145,759	29,062,299	85,269,512	15.0%
Total		\$162,474,243	\$3,349,956	\$37,393,623	\$64,103,354	\$125,080,620	\$55,654,632	\$106,819,611	23.0%

Year elapsed = 58%

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	\$ 5,373,317
Exempt Manufacturing Tax	13,481
Miscellaneous Property Tax	29,518
Interest Income	89,064
Total Revenue	\$ 5,505,380

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)

2023 GO Bonds- Jail

Principal	\$ -
Interest	-
Total Paid YTD	\$ -

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 **\$ 7,164,627**

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)	\$ -
\$ 45,000,000	\$ -	\$ 45,000,000
10,225,000	-	10,225,000
\$ 55,225,000	\$ -	\$ 55,225,000
\$ 115,670,000	\$ (70,670,000)	\$ 45,000,000
32,098,436	(21,873,436)	10,225,000
\$ 147,768,436	\$ (92,543,436)	\$ 55,225,000

Principal Balance at 6-30-23	Payments YTD	Principal Balance
\$ 3,108,333	\$ -	\$ 3,108,333
\$ 3,108,333	\$ -	\$ 3,108,333

