

Oklahoma County
Monthly Financial Report
For Period Ending October 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)
Department	FY 2022-23 Budget at 6-30-23	FY 23-24 Adopted Budget	Supplement	Budget Amendments	FY 23-24 Amended Budget	Increase/ Decrease from FY 2022- 23 Budget	% Increase (Decrease)
110 General Government	\$ 39,805,324	\$ 39,805,324	\$ 1,344,416		\$ 41,149,740	\$ 1,344,416	3.4%
120 Commissioners	533,195	533,195	135,394		668,589	135,394	25.4%
130 Assessor	3,461,671	3,733,627	61,029		3,794,656	332,985	9.6%
140 Assessor Revaluation	6,688,063	6,586,367	109,668		6,696,035	7,972	0.1%
150 Treasurer	1,076,899	1,141,899	39,411		1,181,310	104,411	9.7%
160 Court Clerk	11,373,746	11,443,746	448,392		11,892,138	518,392	4.6%
170 County Clerk	2,636,698	2,861,698		489,665	3,351,363	714,665	27.1%
180 Excise and Equalization	44,957	44,957	2,490		47,447	2,490	5.5%
190 County Audit	830,244	830,244	61,193		891,437	61,193	7.4%
200 District Attorney - State	350,000	350,000			350,000	-	0.0%
210 District Attorney - County	71,898	71,898			71,898	-	0.0%
230 Public Defender	83,864	71,863			71,863	(12,001)	-14.3%
240 Purchasing	578,994	578,994	33,047	(489,665)	122,376	(456,618)	-78.9%
250 Election Board	2,303,783	2,088,211	38,000		2,126,211	(177,572)	-7.7%
260 BOCC HR/Health & Safety	679,433	834,433	(39,873)		794,560	115,127	16.9%
265 Employee Benefits Department	427,763	433,733	8,360		442,093	14,330	N/A
270 IT Department	4,798,952	4,813,952	211,430		5,025,382	226,430	4.7%
280 Facilities Management-Main	2,086,924	2,236,924	183,447		2,420,371	333,447	16.0%
290 Facilities Mgmt - Custodial	313,000	313,000	51,000		364,000	51,000	16.3%
300 Planning Commission	264,551	264,551	5,680		270,231	5,680	2.1%
310 Court Services	1,114,933	1,114,933	69,970		1,184,903	69,970	6.3%
518 Sheriff-Law Enforcement	14,238,626	14,413,626	907,160		15,320,786	1,082,160	7.6%
525 Juvenile Detention	8,345,339	8,345,339	156,885		8,502,224	156,885	1.9%
526 Juvenile Bureau	2,717,277	2,717,277	48,170		2,765,447	48,170	1.8%
550 Emergency Management	705,786	735,786	105,498		841,284	135,498	19.2%
610 Social Services	2,353,108	2,353,108	26,597		2,379,705	26,597	1.1%
710 Free Fair	67,238	67,238	5,360		72,598	5,360	8.0%
910 Highway - District 1	573,335	613,415	8,648		622,063	48,728	8.5%
920 Highway - District 2	388,946	357,909	7,119		365,028	(23,918)	-6.1%
930 Highway - District 3	486,252	586,252	5,187		591,439	105,187	21.6%
940 Engineer	573,562	584,781	11,908		596,689	23,127	4.0%
950 Economic Development	200,000	250,000			250,000	50,000	25.0%
991 Employee Benefits Supplement	-	-			-	-	
993 Self Insurance Supplement	-	-			-	-	
995 Reserve	17,486	1,040,002	1,237,307	(350,000)	1,927,309.00	1,909,824	10922.3%
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

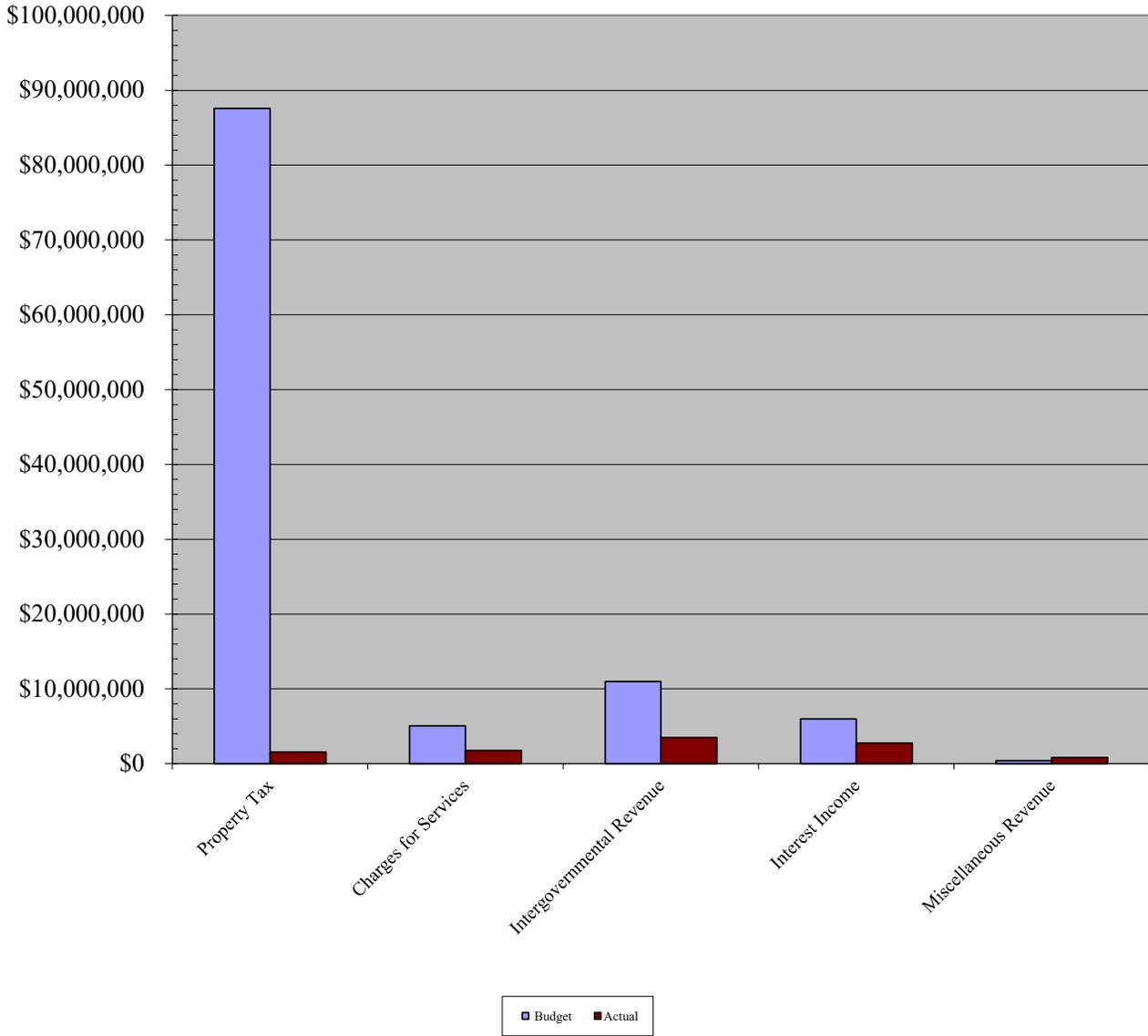
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ 1,237,307.00	Supplement	9/27/2023
Total General Fund Reserve		<u>\$ 1,927,309.00</u>		

**General Fund
FY 2023-2024
Budget Analysis
For the Period Ending October 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	\$ 1,543,586	\$ (90,266,348)	1.7%	1.5%
Charges for Services	4,940,498	1,768,975	(3,171,523)	35.8%	35.1%
Intergovernmental Revenue	13,179,781	3,508,018	(9,671,764)	26.6%	30.3%
Interest Income	6,000,000	2,766,515	(3,233,485)	46.1%	37.1%
Miscellaneous Revenue	938,512	814,267	(124,245)	86.8%	48.2%
Total Revenue	\$ 116,868,726	\$ 10,401,361	\$ (106,467,365)	8.9%	7.7%
Temporary Cash Transfer In	\$ -	\$ 22,000,000	\$ 22,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	20,954	20,954		
Operating Transfers Out	(12,805,000)	(4,940,000)	7,865,000		
23-24 Expenditures	\$ 117,501,175	\$ 34,654,173	\$ (82,847,002)	29.5%	29.2%
Prior Budget Year Expenditures	4,146,671	2,815,720	(1,330,951)	67.9%	73.3%
Total Expenditures	\$ 121,647,846	\$ 37,469,893	\$ (84,177,953)		
Cash Balance*	\$ 0	\$ 7,596,542	\$ 7,596,542		

* 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 October 31, 2023**



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

	For the Month Ending October 31, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	October Actual	October Actual		
Beginning Cash Balance:	\$ 14,004,016	\$ 12,351,940	\$ 1,652,076	13.4%
Revenue:				
Property Tax	\$ 310,781	\$ 207,447	\$ 103,334	49.8%
Charges for Services	377,366	499,810	(122,444)	-24.5%
Intergovernmental Revenue	552,809	925,063	(372,254)	-40.2%
Interest Income	669,199	354,758	314,442	88.6%
Miscellaneous Revenue	32,450	24,301	8,149	33.5%
Total Revenue	<u>\$ 1,942,605</u>	<u>\$ 2,011,378</u>	<u>\$ (68,773)</u>	<u>-3.4%</u>
Temporary Cash Transfers In	3,000,000	\$ 5,000,000	\$ (2,000,000)	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(1,860,000)	(1,050,000)	(810,000)	
23-24 Expenditures	\$ 9,462,161	\$ 9,680,535	\$ (218,374)	-2.3%
Prior Budget Year Expenditures	27,917	325,459	(297,542)	
Total Expenditures	<u>\$ 9,490,078</u>	<u>\$ 10,005,994</u>	<u>\$ (515,915)</u>	<u>-5.2%</u>
Ending Cash Balance	<u>\$ 7,596,542</u>	<u>\$ 8,307,325</u>	<u>\$ (710,783)</u>	<u>-8.6%</u>

	For the Year to Date Period Ending October 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%
	\$ 1,543,586	\$ 1,252,432	\$ 291,155	23.2%
	1,768,975	2,207,343	(438,368)	-19.9%
	3,508,018	3,529,270	(21,253)	-0.6%
	2,766,515	1,039,097	1,727,417	166.2%
	814,267	215,499	598,768	277.9%
	<u>\$ 10,401,361</u>	<u>\$ 8,243,641</u>	<u>\$ 2,157,719</u>	<u>26.2%</u>
	\$ 22,000,000	\$ 22,500,000	\$ (500,000)	
	-	-	-	
	20,954	-	20,954	
	(4,940,000)	(3,810,000)	(1,130,000)	29.7%
	\$ 34,654,173	\$ 33,331,598	\$ 1,322,575	4.0%
	2,815,720	4,150,373	(1,334,653)	-32.2%
	<u>\$ 37,469,893</u>	<u>\$ 37,481,971</u>	<u>\$ (12,078)</u>	<u>0.0%</u>
	<u>\$ 7,596,542</u>	<u>\$ 8,307,325</u>	<u>\$ (710,783)</u>	<u>-8.6%</u>

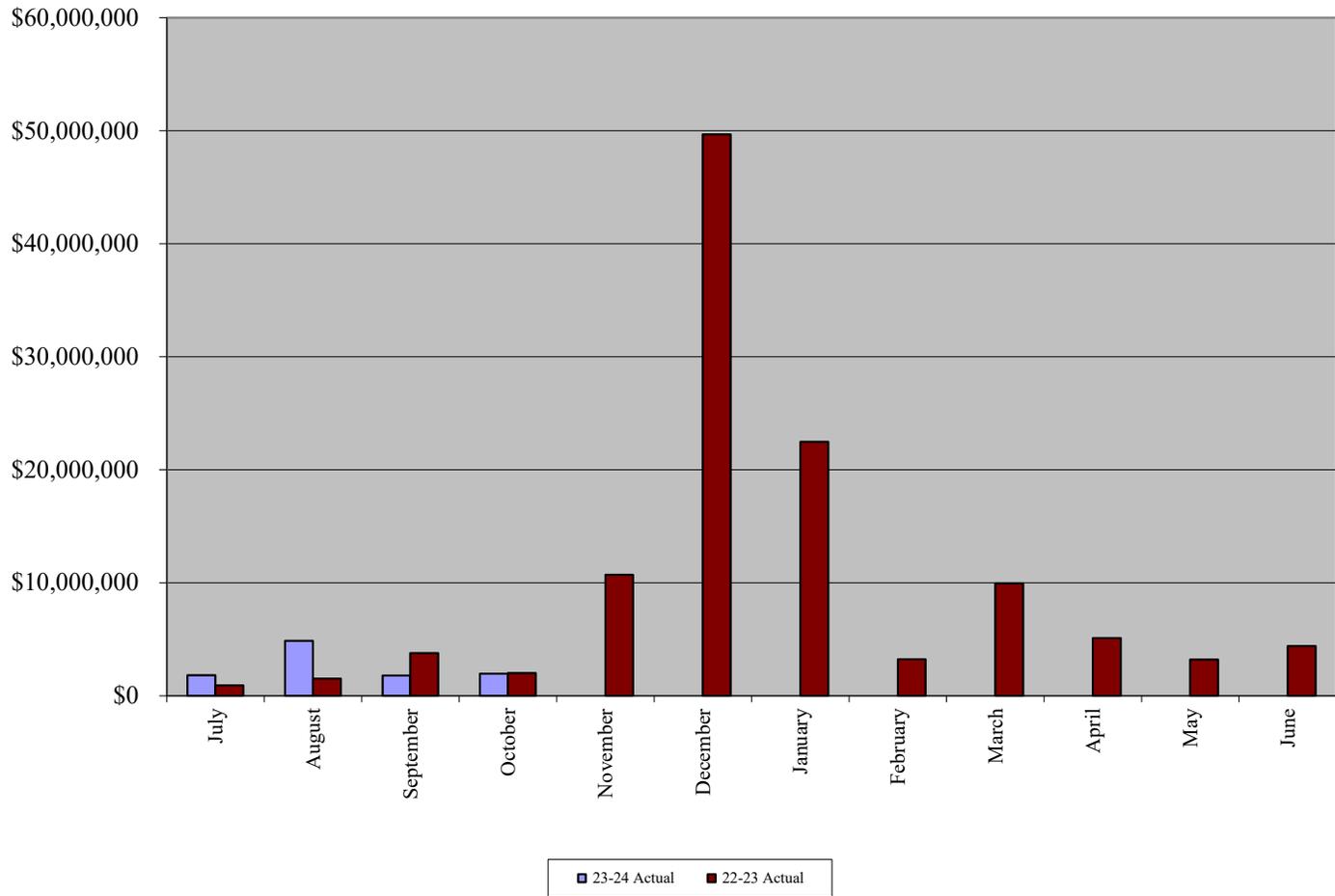
Note 1.)

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 October Actual	22-23 October Actual	Increase (Decrease)
	\$ (860,000)	\$ (300,000)	\$ (560,000)
	-	-	-
	(1,000,000)	(700,000)	(300,000)
	-	-	-
	-	(50,000)	50,000
	-	-	-
	<u>\$ (1,860,000)</u>	<u>\$ (1,050,000)</u>	<u>\$ (810,000)</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (300,000)	\$ (560,000)
	-	-	-
	(3,500,000)	(3,400,000)	(100,000)
	-	-	-
	(580,000)	(110,000)	(470,000)
	-	-	-
	<u>\$ (4,940,000)</u>	<u>\$ (3,810,000)</u>	<u>\$ (1,130,000)</u>

General Fund Actual Revenue October 31, 2023

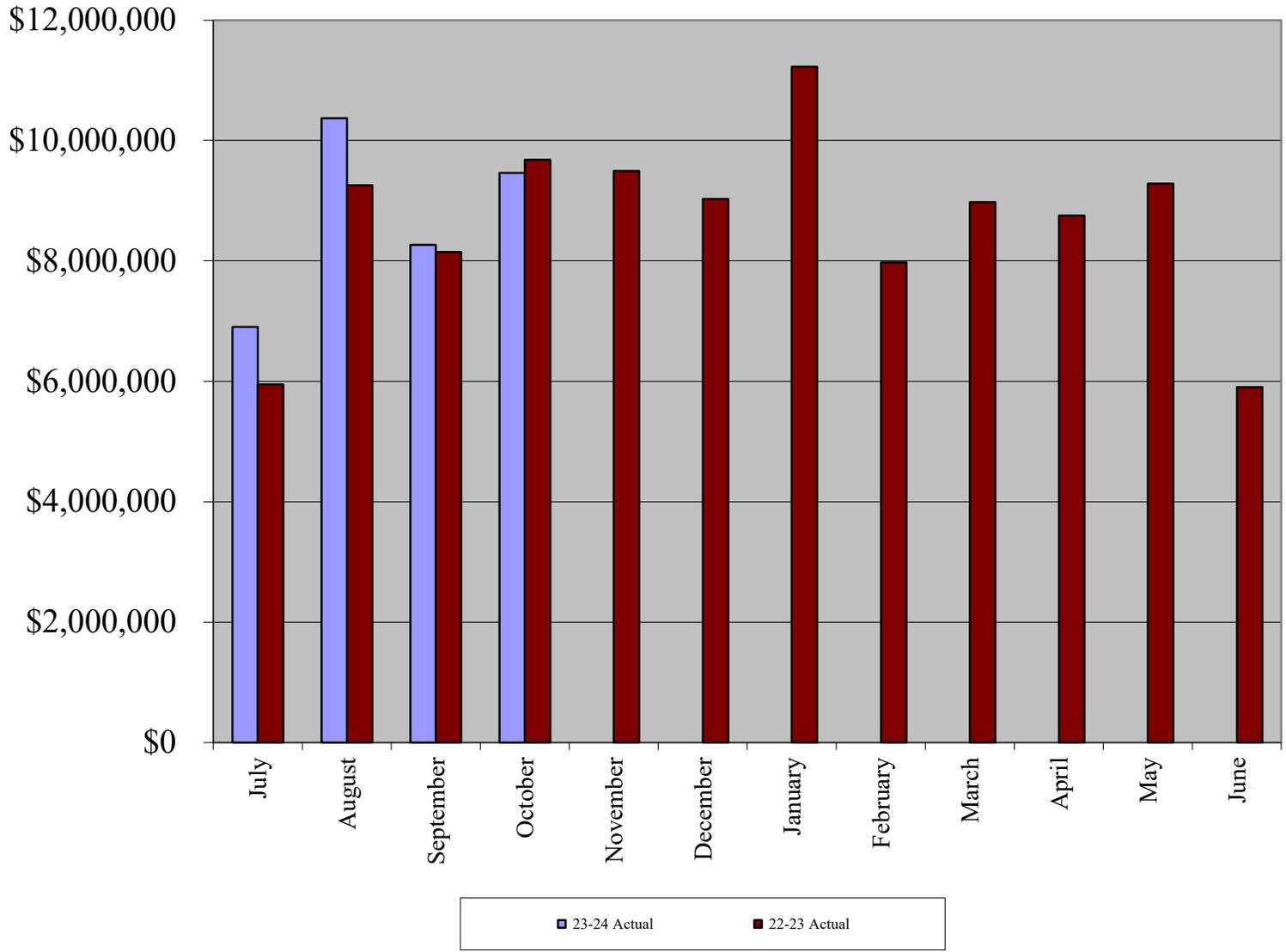


FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2023-2024		2023-2024		October 2023 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	23/24 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments	Amended Budget								
110	General Government	\$ 39,805,324	\$ 1,344,416	\$ 41,149,740	\$ 3,513,513	\$ 13,919,295	\$ 27,230,445	\$ 34,460,686	\$ 6,689,054	33.8%	32.9%	
120	County Commissioners	533,195	135,394	668,589	62,397	214,374	454,215	215,406	453,183	32.1%	30.9%	
130	Assessor	3,733,627	61,029	3,794,656	316,550	1,077,028	2,717,628	1,230,983	2,563,673	28.4%	24.9%	
140	Assessor Revaluation	6,586,367	109,668	6,696,035	583,072	1,893,501	4,802,534	2,394,084	4,301,951	28.3%	28.5%	
150	Treasurer	1,141,899	39,411	1,181,310	77,131	294,074	887,236	391,853	789,457	24.9%	27.7%	
160	Court Clerk	11,443,746	448,392	11,892,138	998,837	3,515,619	8,376,519	3,580,651	8,311,487	29.6%	30.0%	
170	County Clerk	2,861,698	489,665	3,351,363	263,976	843,464	2,507,899	941,847	2,409,516	25.2%	30.2%	
180	Excise & Equalization Bds	44,957	2,490	47,447	1,749	9,990	37,457	11,190	36,257	21.1%	11.6%	
190	County Audit	830,244	61,193	891,437	4,347	33,868	857,569	546,053	345,384	3.8%	2.6%	
200	District Attorney-State	350,000	-	350,000	17,476	83,982	266,018	156,803	193,197	24.0%	11.9%	
210	District Attorney-County	71,898	-	71,898	4,501	21,483	50,415	49,670	22,228	29.9%	23.0%	
230	Public Defender	71,863	-	71,863	4,820	8,554	63,309	12,053	59,810	11.9%	7.6%	
240	Purchasing	578,994	(456,618)	122,376	779	122,376	-	122,376	-	100.0%	26.7%	
250	Election Board	2,088,211	38,000	2,126,211	126,146	457,489	1,668,722	507,127	1,619,084	21.5%	26.8%	
260	BOCC HR/Health & SAG	834,433	(39,873)	794,560	29,369	113,539	681,021	129,977	664,583	14.3%	21.7%	
265	Employee Benefits Dept	433,733	8,360	442,093	36,702	130,550	311,543	135,621	306,472	29.5%	30.0%	
270	IT Department	4,813,952	211,430	5,025,382	408,145	1,425,036	3,600,346	2,831,226	2,194,156	28.4%	24.0%	
280	Facilities Management	2,236,924	183,447	2,420,371	143,348	527,694	1,892,677	659,959	1,760,412	21.8%	25.2%	
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	20,825	61,696	302,304	219,660	144,340	16.9%	10.8%	
300	Planning Commission	264,551	5,680	270,231	22,871	80,429	189,802	80,429	189,802	29.8%	26.5%	
301	Court Services	1,114,933	69,970	1,184,903	95,624	345,256	839,647	345,256	839,647	29.1%	30.5%	
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	1,418,581	4,842,581	10,478,205	4,966,276	10,354,510	31.6%	32.2%	
525	Juvenile Detention	8,345,339	156,885	8,502,224	707,107	2,582,135	5,920,089	2,784,970	5,717,254	30.4%	30.1%	
526	Juvenile Bureau	2,717,277	48,170	2,765,447	226,119	793,708	1,971,739	879,078	1,886,369	28.7%	27.9%	
550	Emergency Management	735,786	105,498	841,284	55,140	188,479	652,805	367,688	473,596	22.4%	21.4%	
610	Social Services	2,353,108	26,597	2,379,705	175,631	599,634	1,780,071	1,035,903	1,343,802	25.2%	27.7%	
710	Free Fair	67,238	5,360	72,598	1,400	10,589	62,009	19,921	52,677	14.6%	43.4%	
910	District 1	613,415	8,648	622,063	54,174	154,436	467,627	191,018	431,045	24.8%	19.5%	
920	District 2	357,909	7,119	365,028	10,376	41,640	323,388	53,342	311,686	11.4%	23.9%	
930	District 3	586,252	5,187	591,439	34,610	95,613	495,826	135,084	456,355	16.2%	25.3%	
940	County Engineer	584,781	11,908	596,689	46,844	166,061	430,628	183,602	413,087	27.8%	22.9%	
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	887,307	1,927,309	-	-	1,927,309	-	1,927,309	-	0.0%	
Total		\$ 112,218,282	\$ 5,282,893	\$ 117,501,175	\$ 9,462,161	\$ 35,004,173	\$ 82,497,002	\$ 60,239,792	\$ 57,261,383	29.8%	29.2%	

Year elapsed = 33.3%

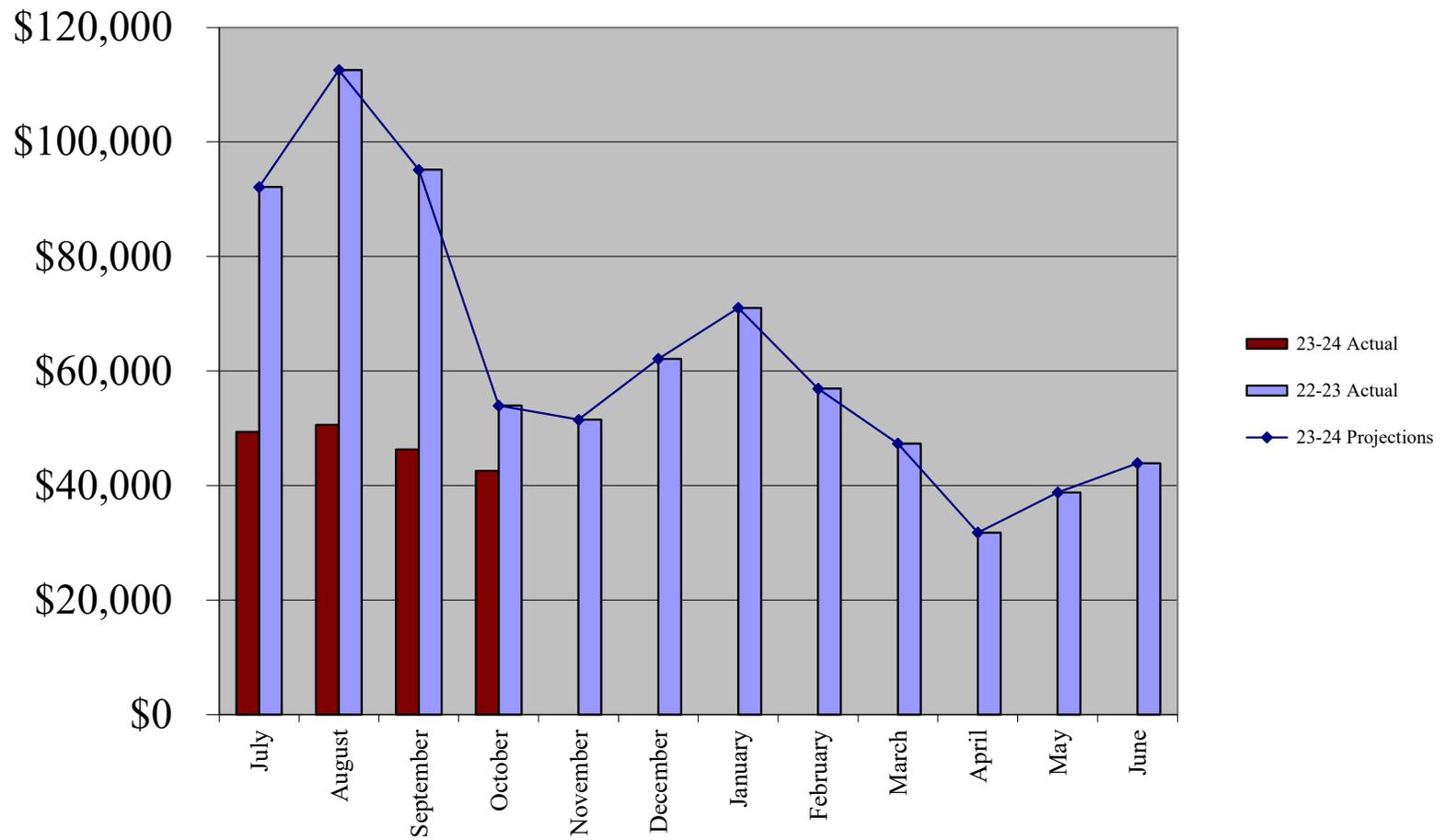
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2023-2024
October 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		\$ 400	\$ 400	\$ 800
52010 FICA - Retirement Board Members	392		54	54	338
52032 Retirement paid by General Fund	4,600	-		-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 454	\$ 454	\$ 5,738
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 628,721	\$ 146,279	\$ 775,000	\$ -
54023 Electricity (OG&E)	455,000	321,828	133,172	455,000	-
54024 Sewer and Water(City of OKC)	75,000	61,104	13,896	75,000	-
54022 Natural Gas(ONG)	15,000	13,185	1,815	15,000	-
Utilities Subtotal	\$ 1,320,000	\$ 1,024,837	\$ 295,163	\$ 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	13,266	7,957	21,223	20,777
54045 Metro Parking Garage-Judges parking	1,392	928	464	1,392	-
54102 PBA Leases-County Departments	1,026,060	600,372	300,186	900,558	125,502
54103 Storage Court Clerk Building Lease	381,096	254,064	127,032	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	479,625	239,812	719,437	-
54451 Outside legal services	1,015,000	586,235	13,765	600,000	415,000
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		7,800	7,800	7,200
54455 Professional Services-Bank Fees	88,000	31,317	53,683	85,000	3,000
54455 Criminal Justice Authority	33,726,479	16,212,521	11,254,162	27,466,683	6,259,796
54455 Criminal Justice Advisory Committee	150,000	150,000		150,000	-
54455 MGT of America-Consulting	8,500	8,500		8,500	-
54455 ODOT Rodent Damage Control Program	2,400	2,400		2,400	-
54455 Tuition Reimbursement	40,000	-	1,214	1,214	38,786
54455 BOCC Employee of the Month	3,000		300	300	2,700
54455 ESRI	190,000	-	190,000	190,000	-
54455 Court Services	76,000	-	76,000	76,000	-
54455 Consulting Services-Retirement Plan				-	-
54456 Downtown Business Improvement District Assessm	15,000	20,648		20,648	(5,648)
54456 Alcohol and drug screening for county employees	20,000	18,793	1,207	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	22,913	5,433	28,346	(21,697)
Other Operating Subtotal	\$ 39,783,700	\$ 19,323,927	\$ 13,588,857	\$ 32,912,784	\$ 6,870,916
Total Maintenance and Operations - 54000	\$ 41,142,121	\$ 20,349,964	\$ 13,918,841	\$ 34,268,805	\$ 6,873,316
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,428		1,428	-
Total Capital Outlay - 55000	\$ 1,428	\$ 1,428	\$ -	\$ 1,428	\$ -
Grand Total - General Government	\$ 41,149,740	\$ 20,351,392	\$ 13,919,295	\$ 34,270,686	\$ 6,689,054

General Government-Vicinity Energy Actual Expenditures



Employee Benefits Fund Status
FY 2023-2024
October 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	\$ 3,500,000	\$ 3,800,000	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	1,454,366	2,691,804	4,146,171	(778,838)
Employer Premiums	19,165,424	6,152,438	12,304,876	18,457,314	(708,110)
Stop Loss Reimb	-	89,068		89,068	89,068
Rx Rebates	3,600,000	1,042,312	2,557,688	3,600,000	-
ARPA/Cares Reimb	300,000	121,184	178,816	300,000	-
Refunds/Rebates/Interest	268,635	54,205	108,409	162,614	(106,021)
Total Resources	\$ 35,559,067	\$ 13,166,865	\$ 18,796,680	\$ 34,808,458	\$ (750,609)
Expenses					
Medical Claims	\$ 17,542,278	\$ 5,731,368	\$ 12,537,367	\$ 18,268,735	\$ 726,457
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	4,134,144	6,260,998	10,395,142	(837,888)
Dental Claims	1,695,157	502,161	1,004,323	1,506,484	(188,673)
Vision Claims	177,542	66,818	133,635	200,453	22,911
County Pharmacy	305,000	69,021	138,043	207,064	(97,936)
Employee Assistance Program	21,393	8,914	12,479	21,393	-
Medicare Supplement - TPG Group	1,431,660	606,998	849,797	1,456,795	25,135
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 11,119,424</u>	<u>\$ 20,936,642</u>	<u>\$ 32,056,066</u>	<u>\$ (349,994)</u>
Administration Fees & Other	970,989	357,999	715,997	1,073,996	103,007
Life/AD&D Premiums	385,206	118,619	237,239	355,858	(29,348)
Stop Loss Premiums	1,296,812	412,075	824,151	1,236,226	(60,586)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 888,693</u>	<u>\$ 1,777,387</u>	<u>\$ 2,666,080</u>	<u>\$ 13,073</u>
Total Expenses	\$ 35,059,067	\$ 12,008,117	\$ 22,714,029	\$ 34,722,146	\$ (336,922)
Ending Cash Balance	\$ 500,000	\$ 1,158,748	\$ (3,917,349)	\$ 86,312	\$ (413,688)

Cash Balance-One Year Ago \$ 2,618,410

Notes:

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

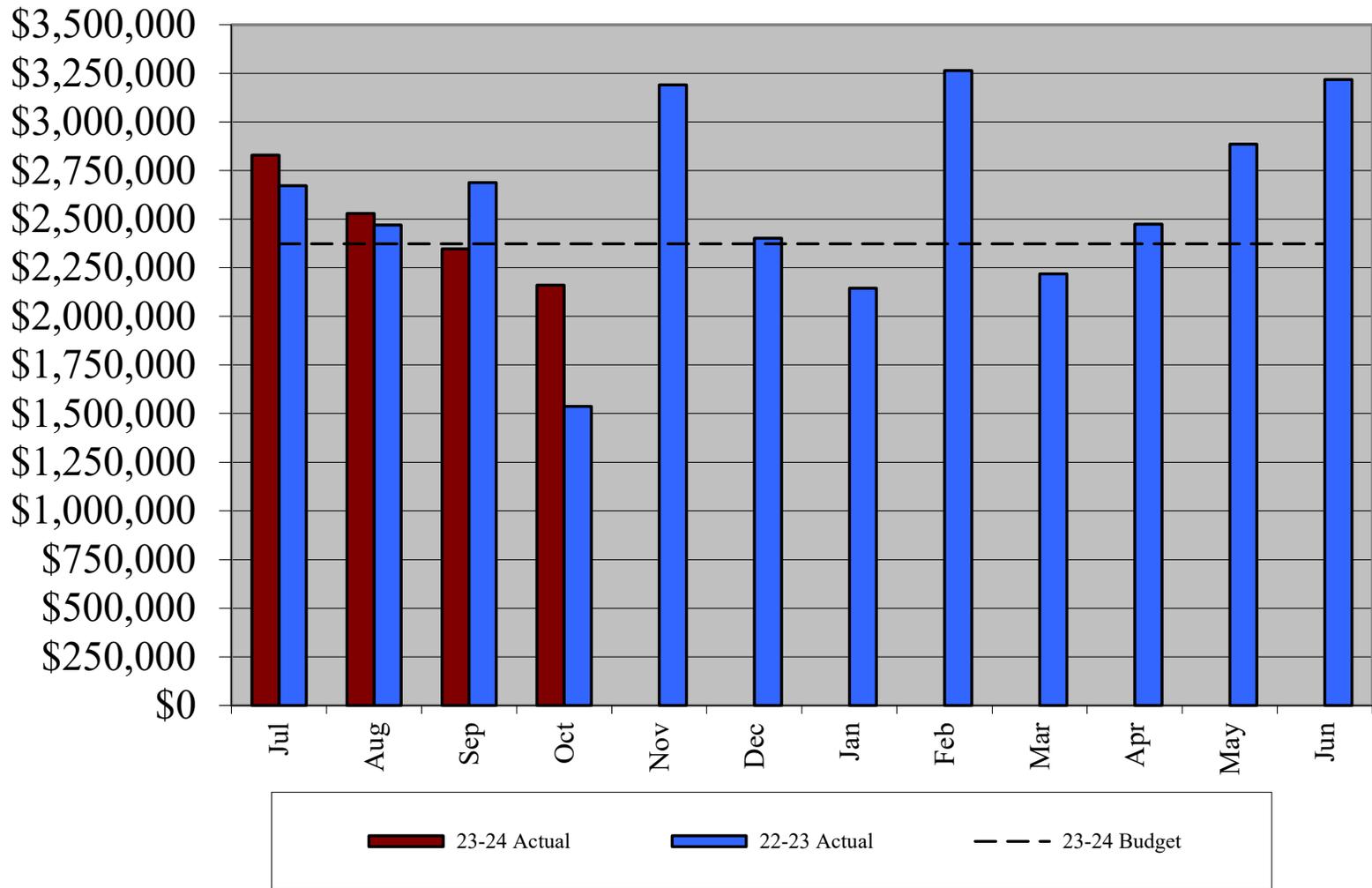
	<u>Employee 2023</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

Key Monthly Statistics:

With Medical and Prescription Drug Claims consisting of nearly 80% of the total budget, we have identified these items as key statistics to monitor.

FY 23-24	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,461,857	\$ 1,453,437	\$1,432,842	\$ 1,551,188 (August)
Prescription Drug Claims	\$936,086	707,059	\$1,033,536	\$ 1,543,946 (July)
Total	<u>\$2,397,942</u>	<u>\$2,160,496</u>	<u>\$2,466,378</u>	
	22/23			22/23
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,043,107	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$1,097,917	\$1,001,781	\$1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$2,141,025</u>	<u>\$2,597,009</u>	

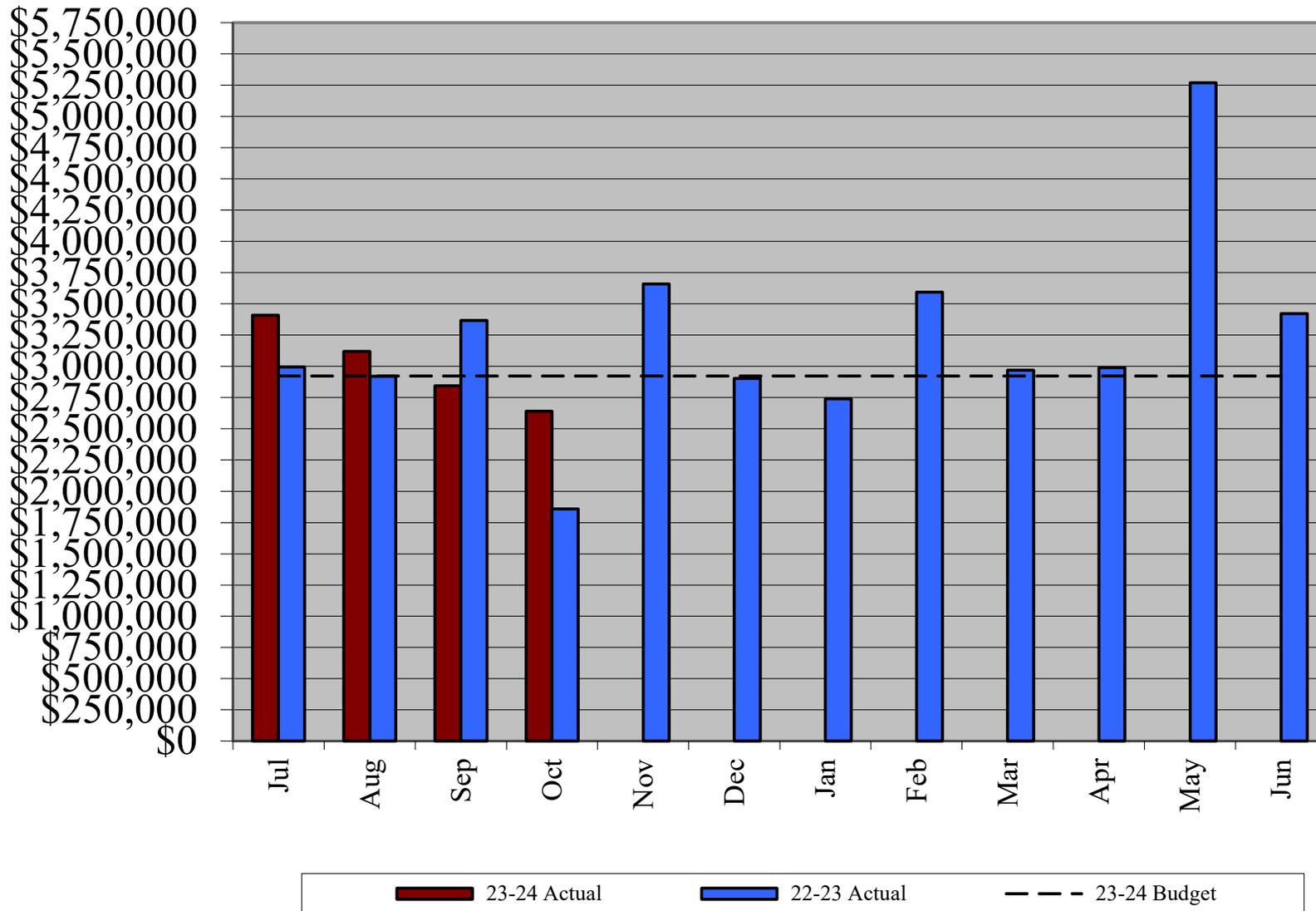
Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	October		Inc (Dec)	%
	FY 23-24 Estimates	FY 22-23 Actuals			FY 23-24 YTD Actuals	FY 22-23 YTD Actuals		
Resources								
Beginning Cash Balance	\$ -	\$ 777,203	\$ (777,203)	-100.0%	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%
Transfers In	\$ 7,300,000	\$ 7,925,000	\$ (625,000)	-7.9%	\$ 3,500,000	\$ 3,400,000	\$ 100,000	2.9%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	6,152,438	5,984,811	167,627	3%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	1,454,366	1,465,415	(11,048)	-0.8%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	89,068	302,915	(213,848)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	1,042,312	748,506	293,806	39%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	54,205	47,148	7,056	15.0%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	121,184	1,028,909	(907,724)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 35,559,067	\$ 39,430,932	\$ (3,871,865)	-9.8%	\$ 13,166,865	\$ 13,754,906	\$ (588,042)	-4.3%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 5,731,368	\$ 6,503,193	\$ (771,825)	-11.9%
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%	4,134,144	2,862,881	1,271,263	44.4%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	502,161	470,423	31,739	6.7%
Vision Claims	177,542	195,160	(17,618)	-9.0%	66,818	42,230	24,588	58.2%
County Pharmacy	305,000	270,820	34,180	12.6%	69,021	79,150	(10,129)	-12.8%
Employee Assistance Program	21,393	19,610	1,783	9.1%	8,914	7,131	1,783	25.0%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	606,998	290,598	316,400	108.9%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 11,119,424	\$ 10,255,606	\$ 863,818	8.4%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	357,999	357,233	766	0.2%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	118,619	122,282	(3,662)	-3.0%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	412,075	401,376	10,699	2.7%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 888,693	\$ 880,891	\$ 7,803	0.9%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 12,008,117	\$ 11,136,497	\$ 871,620	7.8%
Ending Cash Balance	\$ 500,000	\$ 753,292	\$ (253,293)	-34%	\$ 1,158,748	\$ 2,618,410	\$ (1,459,662)	-55.7%

Total Employee Benefits Expenses



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

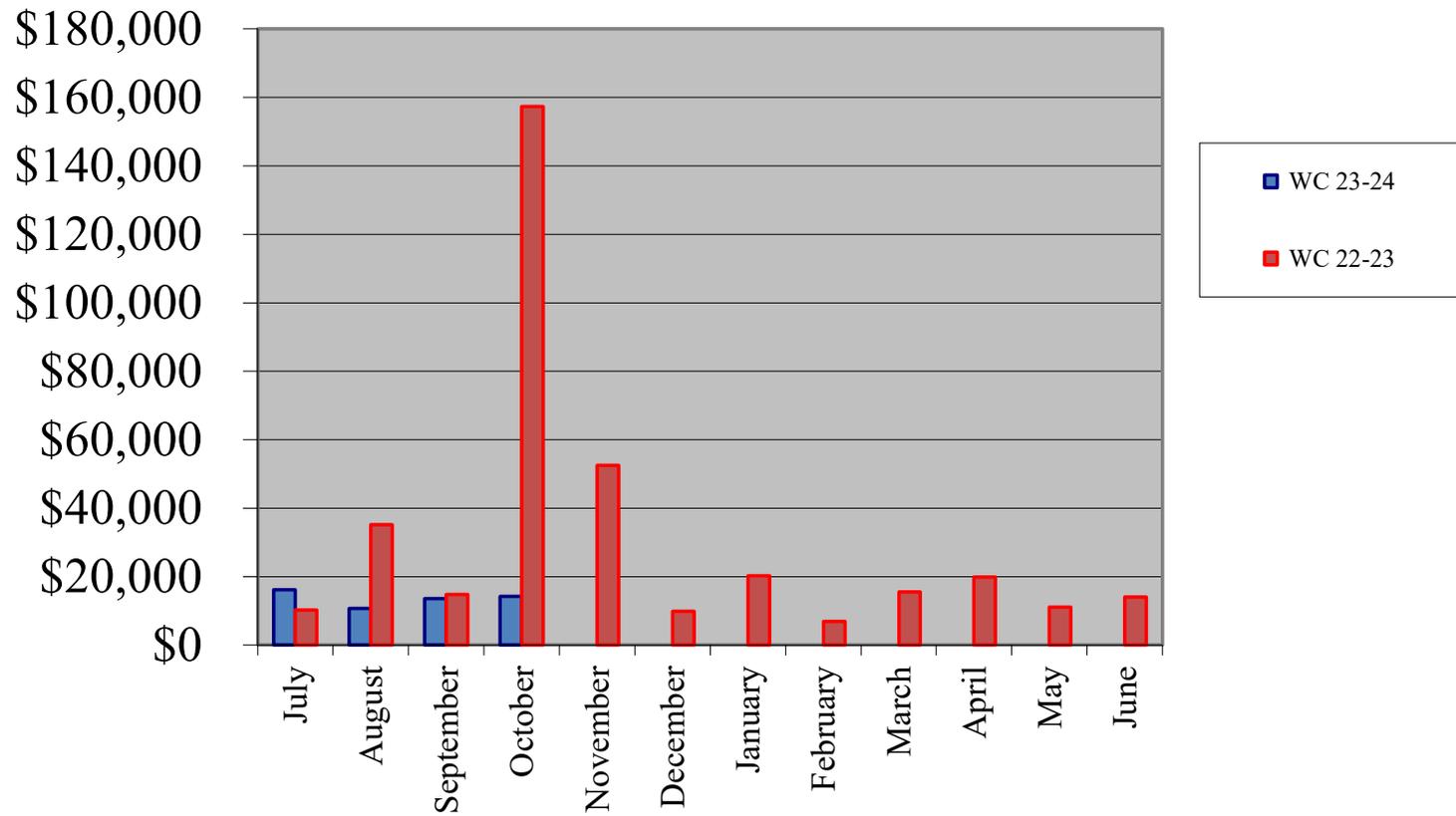
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	26,210	25,254
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,001,636	\$ 391,343	\$ (610,293)
Expenditures:			
Claims	\$ 350,000	\$ 54,822	(295,178)
Stop loss/Admin Fees	239,765	185,939	(53,826)
Total Expenditures	\$ 589,765	\$ 240,761	\$ (349,004)
Ending Cash Balance	\$ 411,872	\$ 150,582	\$ (261,289)
Cash Balance-One Year Ago		\$ 190,455	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 90,182	\$ 497,372	\$ 407,190
Sources:			
Interest Income	-	-	-
Transfers/Supplements	230,000	580,000	350,000
Reimbursement			-
Total Sources	\$ 320,182	\$ 1,077,372	\$ 757,190
Expenditures:			
Tort Claims	\$ 24,633		\$ (24,633)
Supportive Services	192,583	48,961	(143,623)
Total Expenditures	\$ 217,216	\$ 48,961	\$ (168,256)
Ending Cash Balance	\$ 102,965	\$ 1,028,411	\$ 925,446
Cash Balance-One Year Ago		\$ 601,870	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

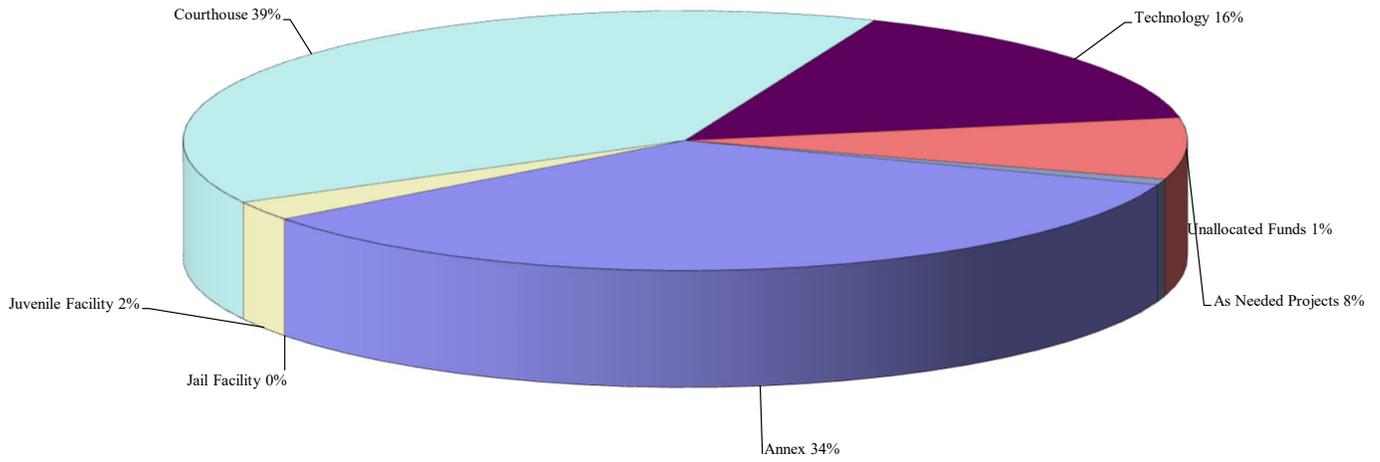
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	43,514		24,335	32,151	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,630,501	28,363		2,602,138	-	
Sub-Flooring Annex Restrooms	C0070	6/17/2021	23,290	119		23,171	-	
Annex Security West Columns		9/15/2022				-		
Annex Security North Curb		9/15/2022				-		
Department relocation support		12/15/2022				-		
Juvenile								
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380	3,505	1,350	48,045	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	41,600	15,900	22,400	332,995	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000	3,420			31,580	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				360,000	Pending
Capital Projects-As Needed		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	
Capital Projects-As Needed		9/16/2021	-			-	-	
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	6,700	-		6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	-	54,535	215,000	-	Pending
Unallocated Funds:								
Unallocated Funds			63,416				63,416	
Total Ongoing Budgeted Capital Projects			\$ 8,791,749	\$ 333,493	\$ 532,008	\$ 6,533,094	\$ 1,925,162.89	

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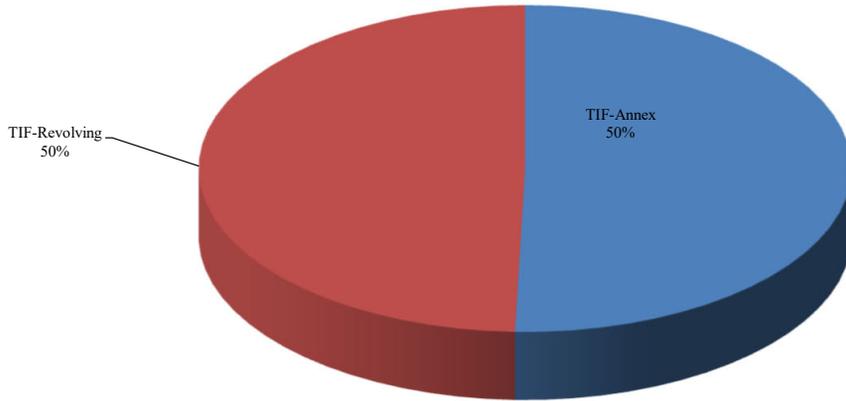
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	373,257	\$	2,584	\$	5,093,944	164,310	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		\$	20,429,648	\$	849,343	\$	534,592	\$	15,096,568	\$	4,483,738

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24

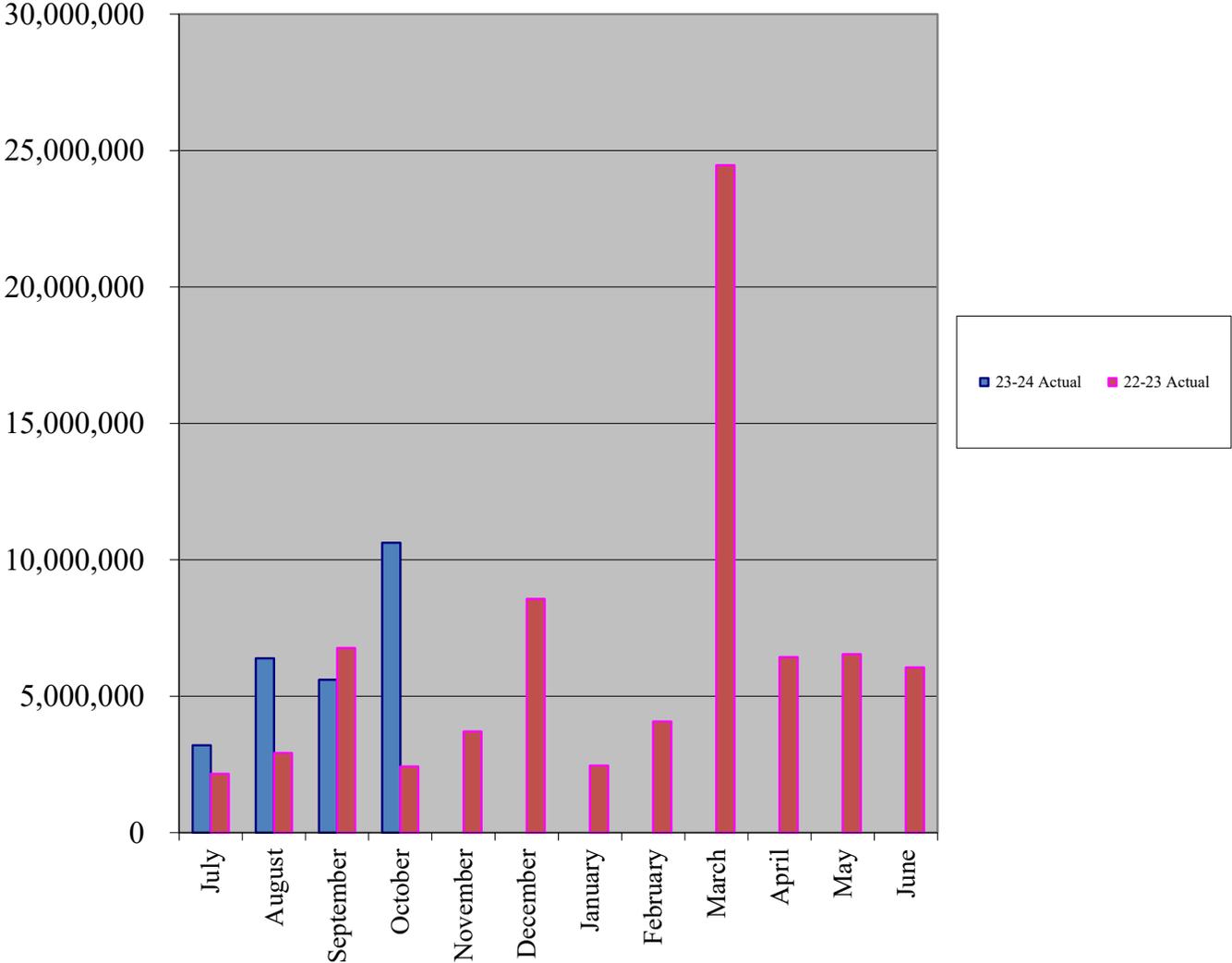


Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	October 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	\$4,467,246	\$423,176	\$1,760,992	\$5,282,976	\$2,706,254	\$2,558,889	\$1,908,357	39.4%
1110	Highway Cash-Dist #2	7,150,305	391,117	1,191,548	3,574,645	5,958,757	3,683,928	3,466,377	16.7%
1110	Highway Cash-Dist #3	4,664,464	1,361,514	2,595,166	7,785,497	2,069,298	3,306,084	1,358,380	55.6%
1110	Highway-Turnpike Corridor		0	0	0				
1111	CBRI Fund	4,608,198	15,218	1,006,145	3,018,436	3,602,053	2,664,437	1,943,761	21.8%
1130	Resale Property	5,628,518	254,586	1,295,926	3,887,778	4,332,592	2,300,956	3,327,562	23.0%
1140	Treasurer Mortgage Fee	433,366	0	11,027	33,082	422,339	124,566	308,800	2.5%
1150	County Clerk Lien Fee	724,962	27,613	144,205	432,614	580,757	305,176	419,786	19.9%
1151	UCC Central Filing Fund	579,879	58,638	214,366	643,097	365,513	252,123	327,755	37.0%
1152	Records Mgmt & Preservation	1,690,939	117,777	495,559	1,486,678	1,195,379	642,741	1,048,198	29.3%
1160	Sheriff Service Fee	4,180,732	434,285	1,447,084	4,341,252	2,733,648	1,908,401	2,272,331	34.6%
1161	Sheriff Special Revenue	1,506,399	106,262	292,733	878,199	1,213,666	753,063	753,337	19.4%
1162	Sheriff's Grant Fund	527,018	23,587	303,229	909,688	223,789	346,468	180,550	57.5%
1201	Assessor Revolving Fee	123,727	0	0	0	123,727	0	123,727	0.0%
1231	Juvenile Probation Fee	53,387	0	1,063	3,188	52,324	2,313	51,074	2.0%
1233	Juvenile Grant Fund	254,068	17,417	65,303	195,909	188,765	105,800	148,268	25.7%
1240	Planning Commission Fee	543,598	30,628	113,531	340,592	430,068	140,582	403,016	20.9%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	610,298	0	0	0	610,298	0	610,298	0.0%
1260	Community Service Fee	253,412	15,916	32,441	97,322	220,972	195,770	57,643	12.8%
1270	Community Sentencing	161,448	0	0	0	161,448	0	161,448	0.0%
1280	Drug Court Fund	212,238	25,467	89,534	268,602	122,704	95,087	117,152	42.2%
1282	Mental Health Court Fund	17,247	1,084	1,455	4,364	15,792	10,095	7,152	8.4%
1290	Shine Program	348,531	27,023	102,791	308,374	245,739	131,390	217,141	29.5%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	12,848	12,848	38,545	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,758	7,283,530	14,651,278	43,953,833	99,680,480	27,755,310	86,576,448	12.8%
Total		\$153,107,183	\$10,627,687	\$25,828,223	\$77,484,670	\$127,278,960	\$47,296,026	\$105,811,157	16.9%

Year elapsed = 33%

Special Revenue Actual Expenditures



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

23-24
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 102,296
Exempt Manufacturing Tax	13,481
Miscellaneous Property Tax	73
Interest Income	65,410
Total Revenue	\$ 181,260

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

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

Transfer In \$ -

Ending Cash Balance **\$ 1,840,507**

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

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

Debt Service Fund Expenditures 10 Year History

