

Oklahoma County
Monthly Financial Report
For Period Ending February 29, 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)
	FY 2022-23	FY 23-24		Budget	FY 23-24	Increase/ Decrease	
Department	Budget at 6-30-23	Adopted Budget	Supplement	Amendments	Amended Budget	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	47,601	716,190	182,995	34.3%
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		442,064	3,303,762	667,064	25.3%
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

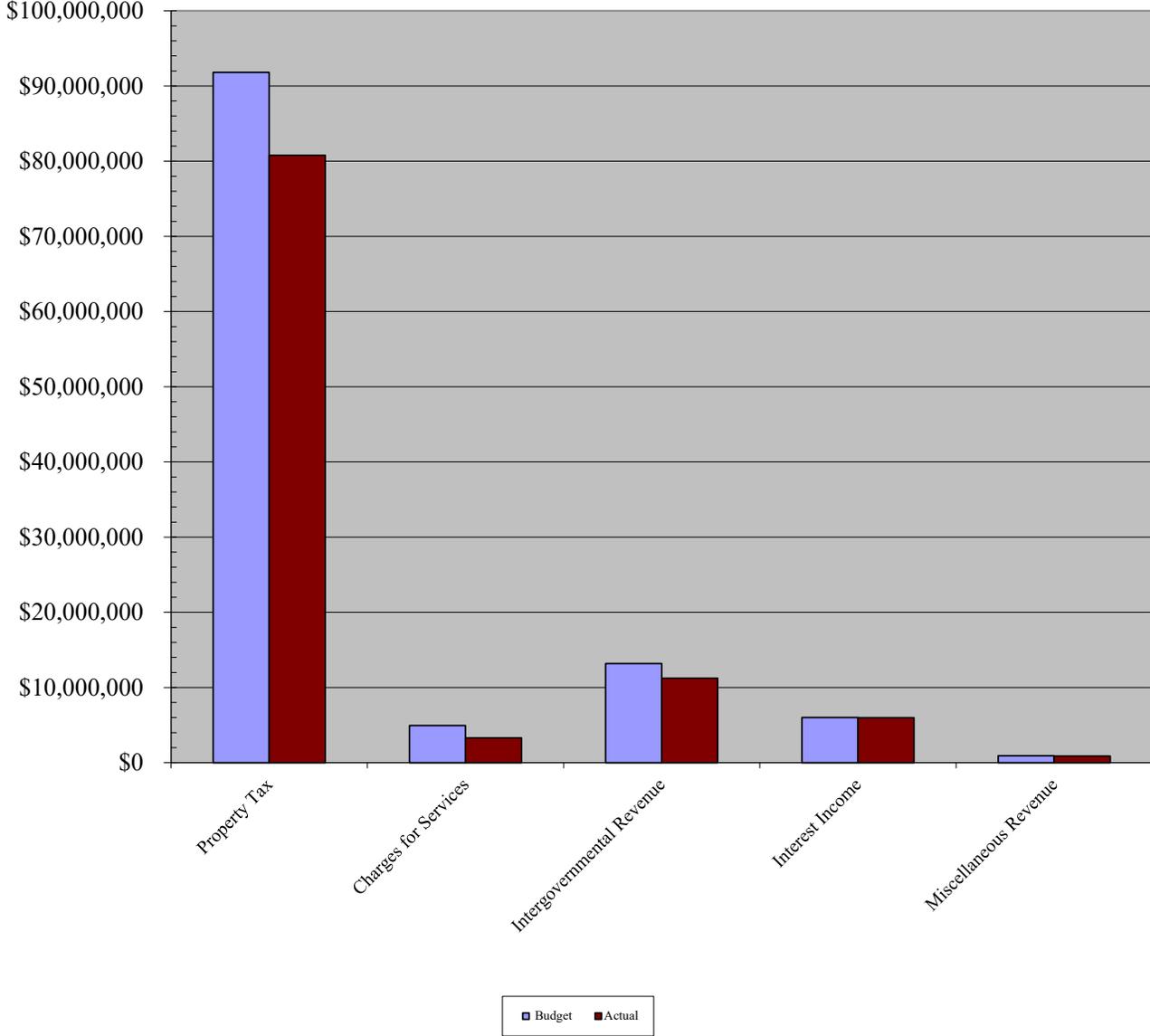
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ 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 February 29, 2024**

	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	\$ 80,781,253	\$ (11,028,682)	107.1%	88.3%
Charges for Services	4,940,498	3,291,938	(1,648,560)	87.3%	61.8%
Intergovernmental Revenue	13,179,781	11,240,015	(1,939,766)	99.6%	83.6%
Interest Income	6,000,000	5,998,523	(1,477)	241.9%	135.3%
Miscellaneous Revenue	938,512	882,588	(55,923)	246.3%	227.8%
Total Revenue	<u>\$ 116,868,726</u>	<u>\$ 102,194,317</u>	<u>\$ (14,674,409)</u>	109.2%	88.1%
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	\$ 67,944,911	\$ (49,556,264)	55.3%	62.0%
Prior Budget Year Expenditures	4,146,671	2,870,978	(1,275,693)	76.9%	77.0%
Total Expenditures	<u>\$ 121,647,846</u>	<u>\$ 70,815,889</u>	<u>\$ (50,831,957)</u>		
Cash Balance*	<u>\$ 0</u>	<u>\$ 35,828,502</u>	<u>\$ 35,828,502</u>		

* 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 February 29, 2024**



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

	For the Month Ending February 29, 2024			
	23-24	22-23		
	February Actual	February Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 37,607,059	\$ 38,269,268	\$ (662,209)	-1.7%
Revenue:				
Property Tax	\$ 2,000,807	\$ 1,620,506	\$ 380,301	23.5%
Charges for Services	363,113	356,232	6,880	1.9%
Intergovernmental Revenue	469,894	243,146	226,748	93.3%
Interest Income	923,159	1,000,548	(77,389)	-7.7%
Miscellaneous Revenue	18,255	18,996	(741)	-3.9%
Total Revenue	<u>\$ 3,775,228</u>	<u>\$ 3,239,429</u>	<u>\$ 535,799</u>	<u>16.5%</u>
Temporary Cash Transfers In		\$ -	\$ -	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		-	-	
Operating Transfers Out		(860,000)	860,000	
23-24 Expenditures	\$ 5,553,785	\$ 7,973,348	\$ (2,419,563)	-30.3%
Prior Budget Year Expenditures	-	7,689	(7,689)	
Total Expenditures	<u>\$ 5,553,785</u>	<u>\$ 7,981,037</u>	<u>\$ (2,427,252)</u>	<u>-30.4%</u>
Ending Cash Balance	<u>\$ 35,828,502</u>	<u>\$ 32,667,660</u>	<u>\$ 3,160,842</u>	<u>9.7%</u>

	For the Year to Date Period Ending February 29, 2024			
	23-24	22-23		
	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 17,584,120	\$ 18,855,655	\$ (1,271,535)	-6.7%
	\$ 80,781,253	\$ 75,903,416	\$ 4,877,837	6.4%
	3,291,938	3,885,008	(593,071)	-15.3%
	11,240,015	9,735,921	1,504,095	15.4%
	5,998,523	3,789,016	2,209,506	58.3%
	882,588	1,018,711	(136,123)	-13.4%
	<u>\$ 102,194,317</u>	<u>\$ 94,332,072</u>	<u>\$ 7,862,244</u>	<u>8.3%</u>
	\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
	(30,000,000)	(27,500,000)	(2,500,000)	
	20,954	-	20,954	
	(13,155,000)	(5,401,900)	(7,753,100)	143.5%
	\$ 67,944,911	\$ 70,758,552	\$ (2,813,641)	-4.0%
	2,870,978	4,359,615	(1,488,637)	-34.1%
	<u>\$ 70,815,889</u>	<u>\$ 75,118,167</u>	<u>\$ (4,302,278)</u>	<u>-5.7%</u>
	<u>\$ 35,828,502</u>	<u>\$ 32,667,660</u>	<u>\$ 3,160,842</u>	<u>9.7%</u>

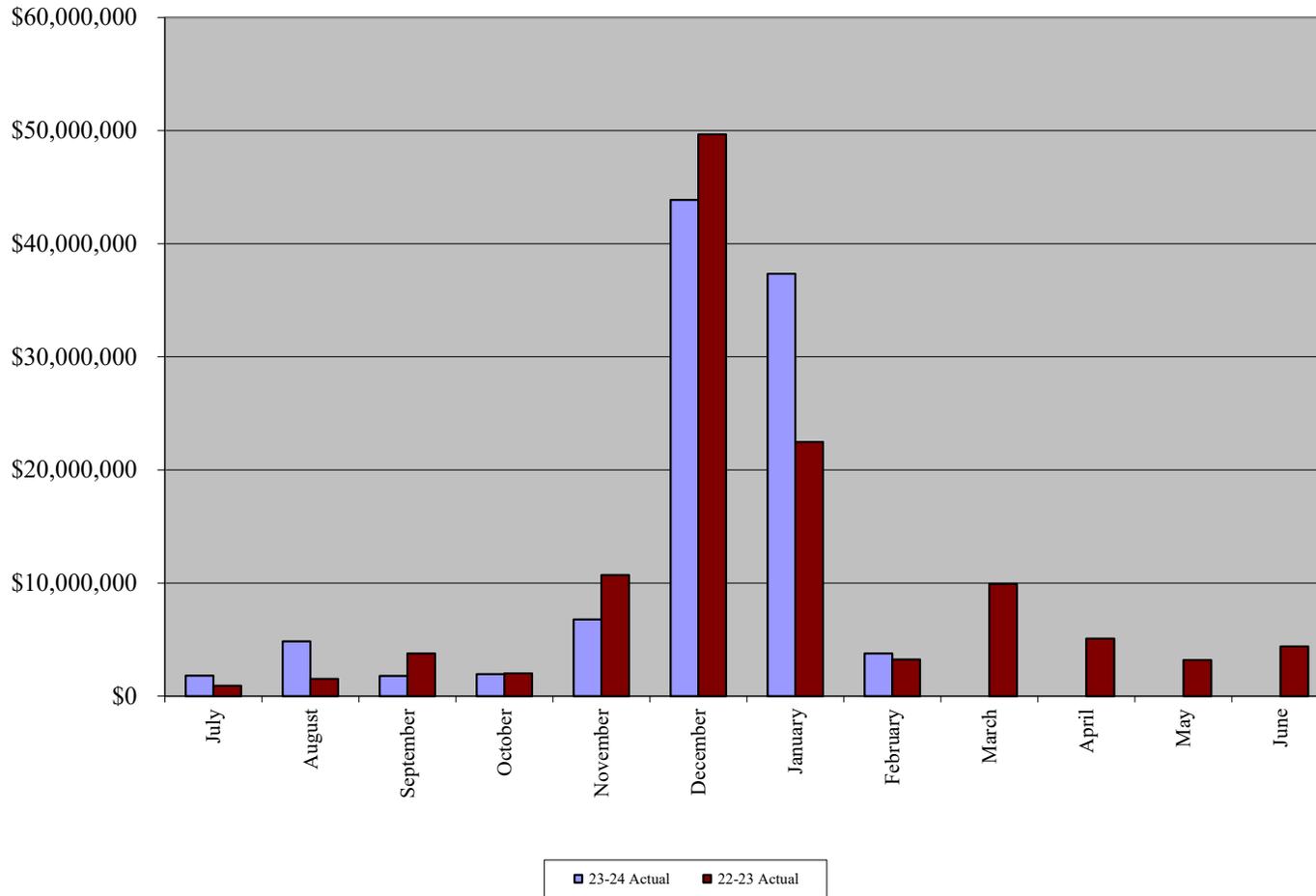
Note 1.)

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 February Actual	22-23 February Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
		(860,000)	860,000
		-	-
		-	-
	-	-	-
	<u>\$ -</u>	<u>\$ (860,000)</u>	<u>\$ 860,000</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (360,000)	\$ (500,000)
	(3,500,000)		(3,500,000)
	(7,300,000)	(4,260,000)	(3,040,000)
	(715,000)	(375,000)	(340,000)
	(780,000)	(406,900)	(373,100)
	-	-	-
	<u>\$ (13,155,000)</u>	<u>\$ (5,401,900)</u>	<u>\$ (7,753,100)</u>

General Fund Actual Revenue February 29, 2024



FY 2023-24 General Fund Expenditures
Status Report

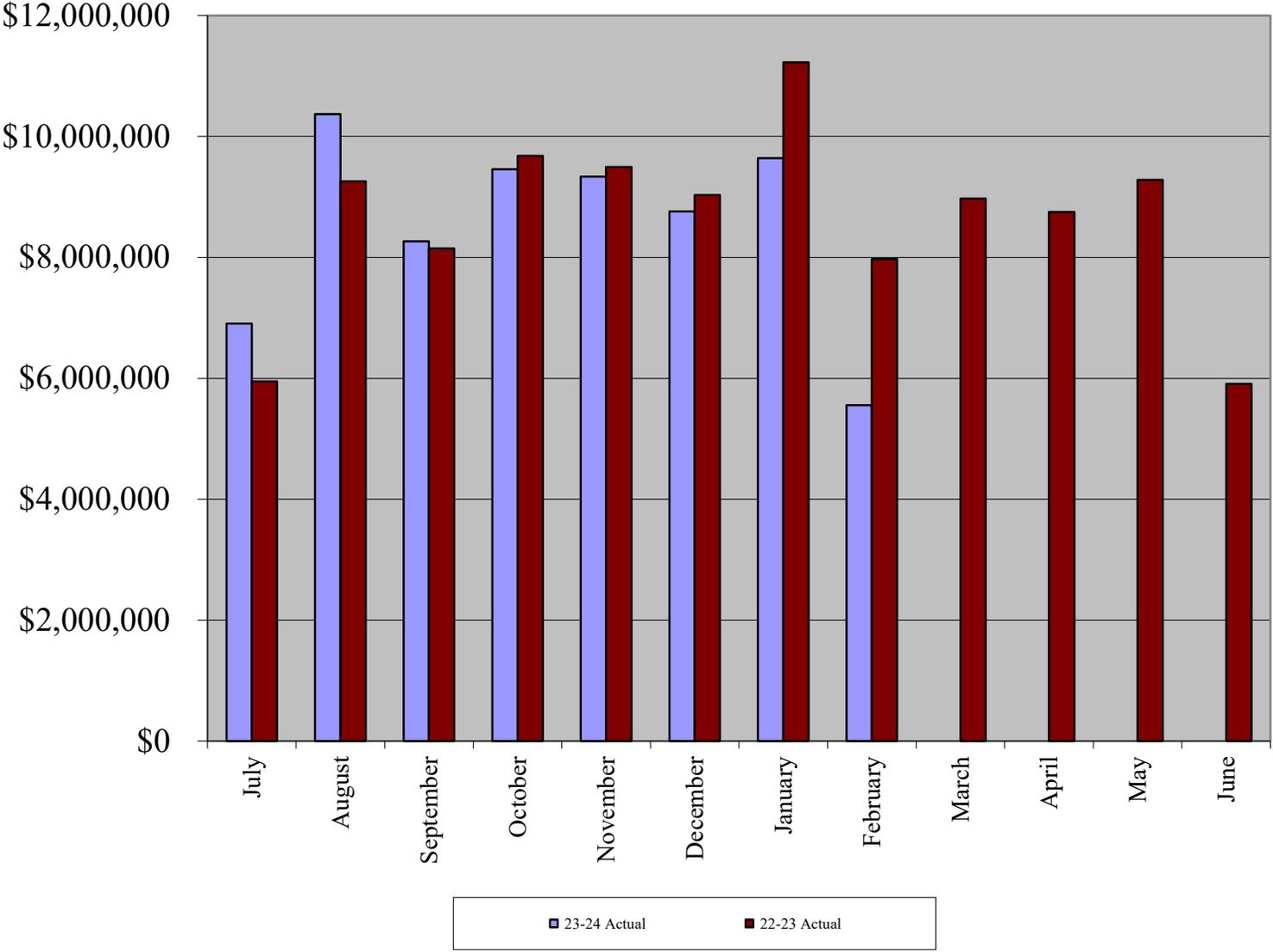
Cost Center	Department	2023-2024 Adopted Budget	Budget Amendments	2023-2024 Amended Budget	February 2024 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	23/24 % Expended
110	General Government	\$ 39,805,324	\$ 1,371,872	\$ 41,177,196	\$ 32,143	\$ 23,678,176	\$ 17,499,020	\$ 34,311,007	\$ 6,866,189	57.5%
120	County Commissioners	533,195	182,995	716,190	\$ 59,952	446,769	269,421	448,131	268,059	62.4%
130	Assessor	3,733,627	208,690	3,942,317	\$ 288,808	2,246,215	1,696,102	2,365,609	1,576,708	57.0%
140	Assessor Revaluation	6,586,367	109,668	6,696,035	\$ 424,882	3,746,225	2,949,810	4,192,947	2,503,088	55.9%
150	Treasurer	1,141,899	39,411	1,181,310	\$ 83,722	646,964	534,346	716,674	464,636	54.8%
160	Court Clerk	11,443,746	448,392	11,892,138	\$ 962,141	7,479,733	4,412,405	7,518,531	4,373,607	62.9%
170	County Clerk	2,861,698	442,064	3,303,762	\$ 246,564	1,983,748	1,320,014	2,028,087	1,275,675	60.0%
180	Excise & Equalization Bds	44,957	2,490	47,447	\$ 673	13,085	34,362	13,666	33,781	27.6%
190	County Audit	830,244	61,193	891,437	\$ 347	122,927	768,510	546,053	345,384	13.8%
200	District Attorney-State	350,000	-	350,000	\$ 19,884	173,700	176,300	263,008	86,992	49.6%
210	District Attorney-County	71,898	-	71,898	\$ 6,241	50,061	21,837	67,119	4,779	69.6%
230	Public Defender	71,863	-	71,863	\$ 5,331	33,250	38,613	36,308	35,555	46.3%
240	Purchasing	578,994	(456,618)	122,376	\$ -	122,376	-	122,376	-	100.0%
250	Election Board	2,088,211	38,000	2,126,211	\$ 163,975	1,076,782	1,049,429	1,159,724	966,487	50.6%
260	BOCC HR/Health & SAGety	834,433	(39,873)	794,560	\$ 29,401	243,777	550,783	254,423	540,137	30.7%
265	Employee Benefits Dept	433,733	8,360	442,093	\$ 35,534	276,409	165,684	279,588	162,505	62.5%
270	IT Department	4,813,952	283,884	5,097,836	\$ 323,255	3,319,445	1,778,391	3,847,468	1,250,368	65.1%
280	Facilities Management	2,236,924	183,447	2,420,371	\$ 139,487	1,134,906	1,285,465	1,205,548	1,214,823	46.9%
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	\$ 30,768	158,820	205,180	237,473	126,527	43.6%
300	Planning Commission	264,551	5,680	270,231	\$ 21,665	167,641	102,590	167,641	102,590	62.0%
301	Court Services	1,114,933	69,970	1,184,903	\$ 93,218	714,611	470,292	714,611	470,292	60.3%
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	\$ 1,253,867	9,962,695	5,358,091	9,982,109	5,338,677	65.0%
525	Juvenile Detention	8,345,339	156,885	8,502,224	\$ 725,791	5,477,455	3,024,769	5,631,810	2,870,414	64.4%
526	Juvenile Bureau	2,717,277	48,170	2,765,447	\$ 227,618	1,700,962	1,064,485	1,753,712	1,011,735	61.5%
550	Emergency Management	735,786	105,498	841,284	\$ 47,530	390,624	450,660	619,937	221,347	46.4%
610	Social Services	2,353,108	26,597	2,379,705	\$ 158,369	1,322,973	1,056,732	1,626,453	753,252	55.6%
710	Free Fair	67,238	5,360	72,598	\$ 1,954	22,416	50,182	26,916	45,682	30.9%
910	District 1	613,415	8,648	622,063	\$ 48,855	373,966	248,097	410,186	211,877	60.1%
920	District 2	357,909	7,119	365,028	\$ 39,122	135,391	229,637	141,981	223,047	37.1%
930	District 3	586,252	5,187	591,439	\$ 34,277	247,683	343,756	315,980	275,459	41.9%
940	County Engineer	584,781	11,908	596,689	\$ 48,412	350,123	246,566	361,879	234,810	58.7%
950	Economic Development	250,000	-	250,000	\$ -	125,000	125,000	250,000	-	50.0%
991	Employee Benefits Supplement	-	-	-	\$ -	-	-	-	-	-
993	Self Insurance Supplement	-	350,000	350,000	\$ -	350,000	-	350,000	-	100.0%
994	Capital Projects Supplement	-	-	-	\$ -	-	-	-	-	-
990	Defined Benefit Supplement	-	-	-	\$ -	-	-	-	-	-
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	\$ 5,553,785	\$ 68,294,911	\$ 49,206,264	\$ 81,966,954	\$ 35,534,221	58.1%

Year elapsed = 66.7%

FY 2023-24 General Fund Expenditures
Status Report

Prior Year % Expended
50.7%
47.6%
40.3%
42.2%
44.5%
47.1%
46.6%
-2.5%
19.3%
17.1%
29.4%
16.6%
41.5%
44.0%
32.8%
47.1%
41.8%
38.1%
25.0%
42.7%
46.8%
50.3%
47.0%
43.6%
32.4%
43.6%
59.6%
34.2%
33.1%
36.7%
36.6%
0.0%
100.0%
45.5%

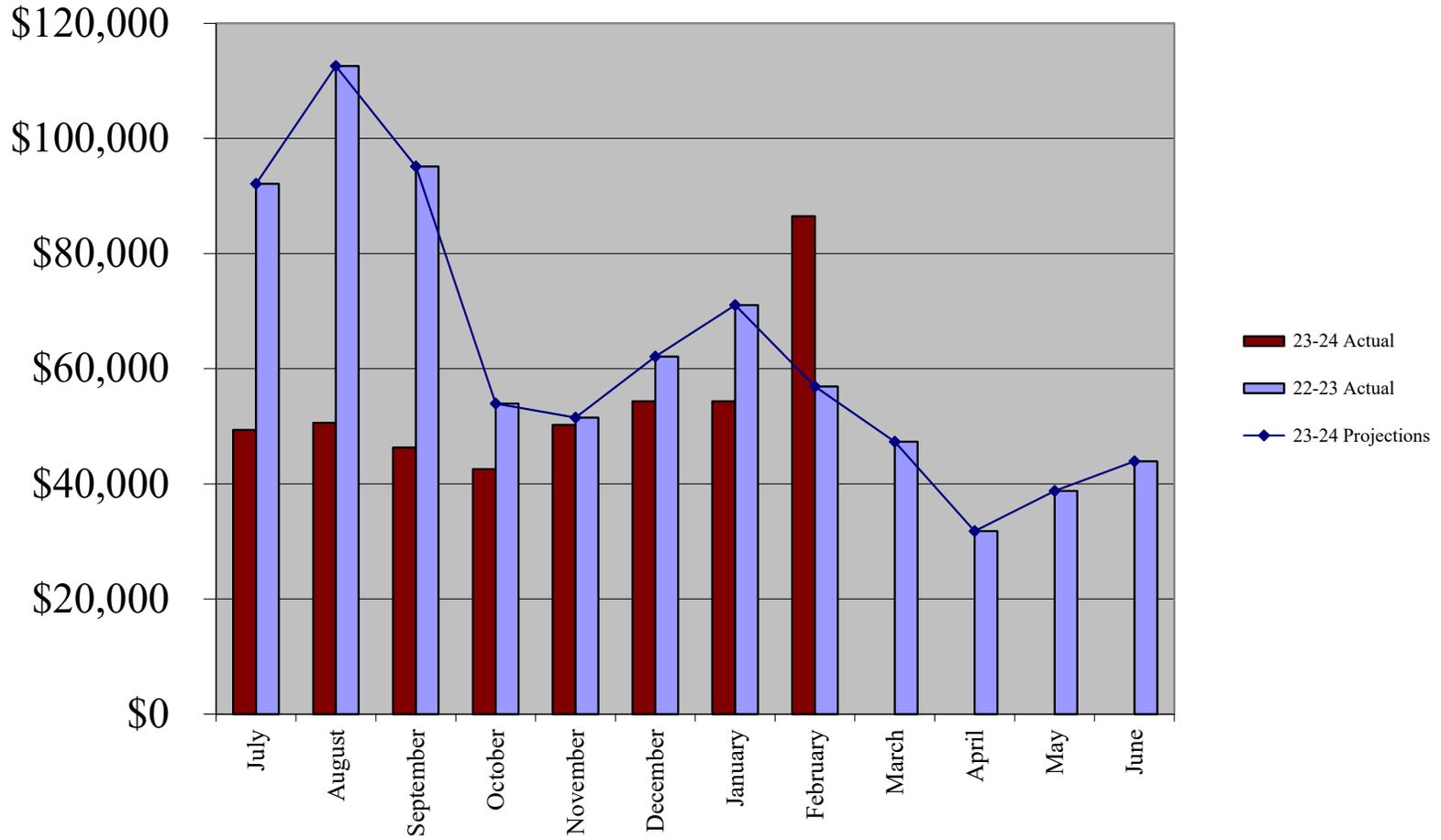
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2023-2024
February 29, 2024**

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	-				
	52010 FICA - Retirement Board Members	1,200		800	800	400
	52032 Retirement paid by General Fund	392		122	122	270
		4,600	-		-	4,600
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 922	\$ 922	\$ 5,270
<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	43,020	31,980	75,000	-
	54022 Natural Gas(ONG)	15,000	9,997	5,003	15,000	-
	Utilities Subtotal	\$ 1,320,000	\$ 759,497	\$ 560,503	\$ 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	24,666	17,939	42,605	(605)
	54045 Metro Parking Garage-Judges parking	1,392	1,916	1,624	3,540	(2,148)
	54048 Metro Parking Transponder		-	60	60	(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	289,748	160,252	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		1,800	1,800	1,200
	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	\$ 9,870,943	\$ 23,081,930	\$ 32,952,874	\$ 6,858,282
	Total Maintenance and Operations - 54000	\$ 41,169,577	\$ 10,631,641	\$ 23,677,254	\$ 34,308,895	\$ 6,860,682
<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	\$ 10,632,831	\$ 23,678,176	\$ 34,311,007	\$ 6,866,189

General Government-Vicinity Energy Actual Expenditures



Employee Benefits Fund Status
FY 2023-2024
February 29, 2024

	<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	\$ (0)
Transfers In	\$ 7,300,000	\$ 7,300,000	\$ -	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	2,740,537	1,626,972	4,367,509	(557,500)
Employer Premiums	19,165,424	12,250,929	6,111,664	18,362,593	(802,831)
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	(66,632)	300,000	-
Refunds/Rebates/Interest	268,635	422,387	422,387	844,775	576,140
Total Resources	\$ 36,312,359	\$ 25,848,658	\$ 7,738,636	\$ 35,617,237	\$ (695,122)
Expenses					
Medical Claims	\$ 17,542,278	\$ 12,387,470	\$ 6,193,735	\$ 18,581,205	\$ 1,038,927
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	8,348,858	4,174,429	12,523,286	1,290,256
Dental Claims	1,695,157	919,050	459,525	1,378,575	(316,582)
Vision Claims	177,542	116,074	58,037	174,111	(3,430)
County Pharmacy	305,000	117,361	58,681	176,042	(128,958)
Employee Assistance Program	21,393	14,262	7,131	21,393	-
Medicare Supplement - TPG Group	1,431,660	976,523	325,508	1,302,031	(129,629)
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 22,879,598</u>	<u>\$ 11,277,045</u>	<u>\$ 34,156,643</u>	<u>\$ 1,750,583</u>
Administration Fees & Other	970,989	666,507	333,254	999,761	28,772
Life/AD&D Premiums	385,206	246,196	123,098	369,294	(15,912)
Stop Loss Premiums	1,296,812	830,104	415,052	1,245,156	(51,656)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 1,742,808</u>	<u>\$ 871,404</u>	<u>\$ 2,614,212</u>	<u>\$ (38,796)</u>
Total Expenses	\$ 35,059,067	\$ 24,622,406	\$ 12,148,449	\$ 36,770,855	\$ 1,711,787
Ending Cash Balance	\$ 1,253,292	\$ 1,226,252	\$ (4,409,813)	\$ (1,153,618)	\$ (2,406,911)

Cash Balance-One Year Ago

\$ 278,923

Notes:

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

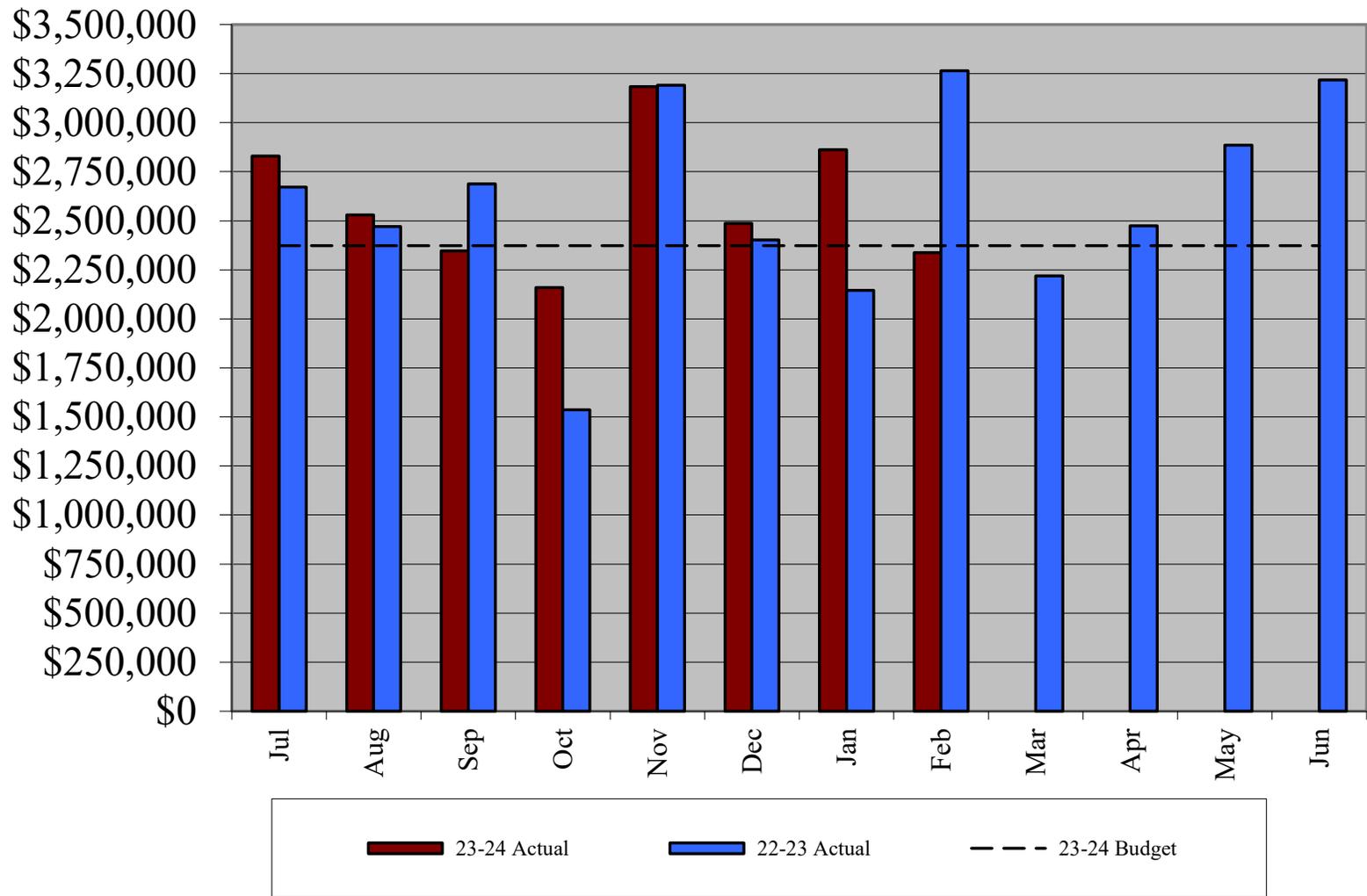
<u>Employee 2024</u>	<u>Employer 23-24</u>
\$159	\$873
\$374	\$2,011

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	\$ 1,335,105	\$1,548,434	\$ 1,923,313 (November)
Prescription Drug Claims	\$936,086	1,001,744	\$1,043,607	\$ 1,543,946 (July)
Total	<u>\$2,397,942</u>	<u>\$2,336,849</u>	<u>\$2,592,041</u>	
	22/23	This Month	22/23 Avg	High Month
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,840,804	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	<u>1,094,004.32</u>	\$1,001,781	\$1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$2,934,808</u>	<u>\$2,597,009</u>	

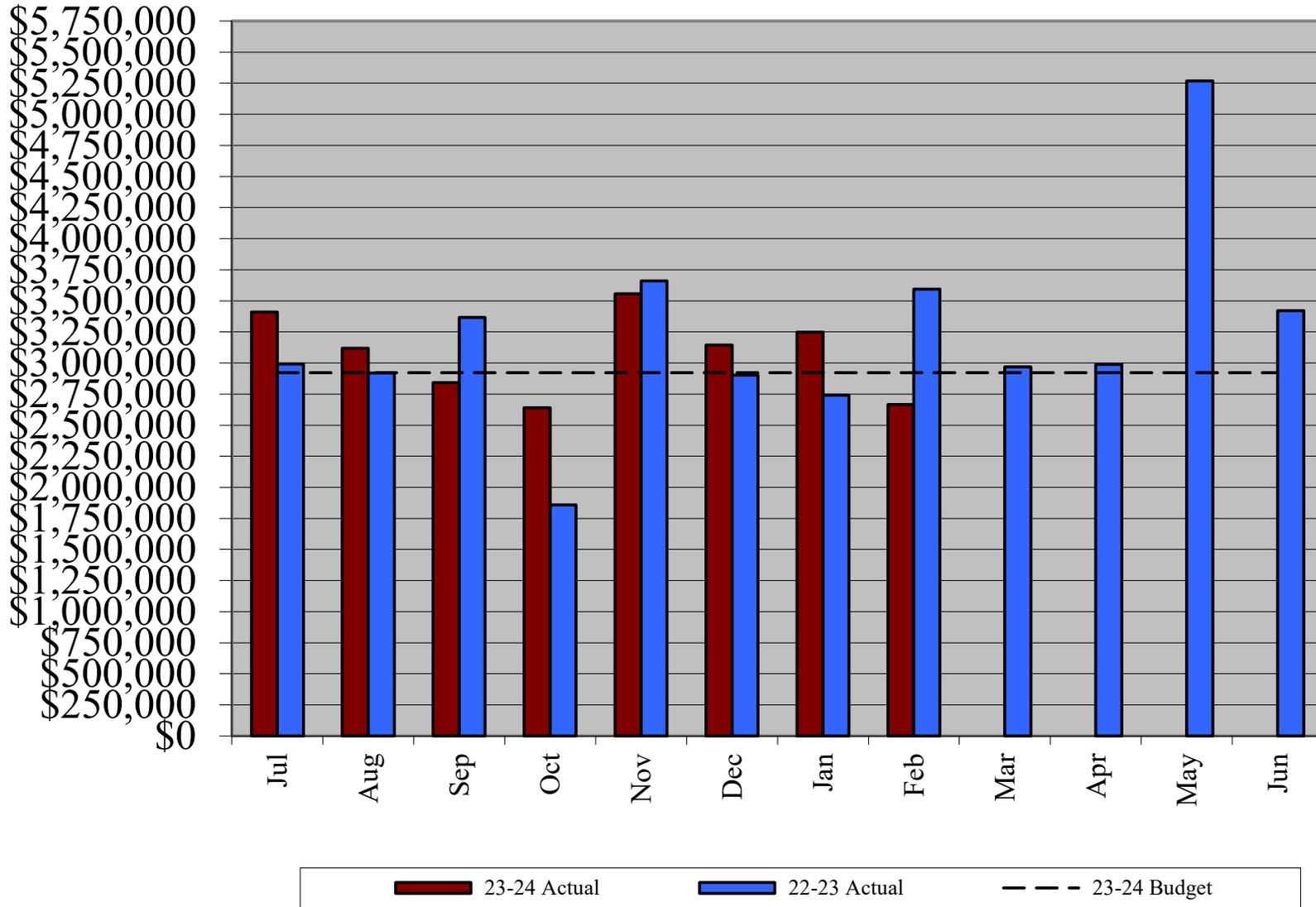
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2023-24
February 29, 2024

	Annual FY 23-24				February FY 23-24			
	Estimates	Actuals	Inc (Dec)	%	YTD Actuals	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	\$ 4,260,000	\$ 3,040,000	71.4%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	12,250,929	12,116,800	134,129	1%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	2,740,537	2,731,339	9,198	0.3%
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%	422,387	72,087	350,300	485.9%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	366,632	2,084,950	(1,718,319)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 35,559,067	\$ 39,430,932	\$ (3,871,865)	-9.8%	\$ 25,848,658	\$ 23,985,310	\$ 1,863,347	7.8%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 12,387,470	\$ 12,997,648	\$ (610,178)	-4.7%
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%	8,348,858	7,369,930	978,927	13.3%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	919,050	850,617	68,433	8.0%
Vision Claims	177,542	195,160	(17,618)	-9.0%	116,074	105,581	10,493	9.9%
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	14,262	-	0.0%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	976,523	790,986	185,537	23.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 22,879,598	\$ 22,302,086	\$ 577,512	2.6%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	666,507	660,963	5,545	0.8%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	246,196	256,502	(10,306)	-4.0%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	830,104	809,955	20,150	2.5%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 1,742,808	\$ 1,727,420	\$ 15,388	0.9%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 24,622,406	\$ 24,029,506	\$ 592,900	2.5%
Ending Cash Balance	\$ 500,000	\$ 753,292	\$ (253,293)	-34%	\$ 1,226,252	\$ (44,196)	\$ 1,270,448	-2874.6%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
February 29, 2024

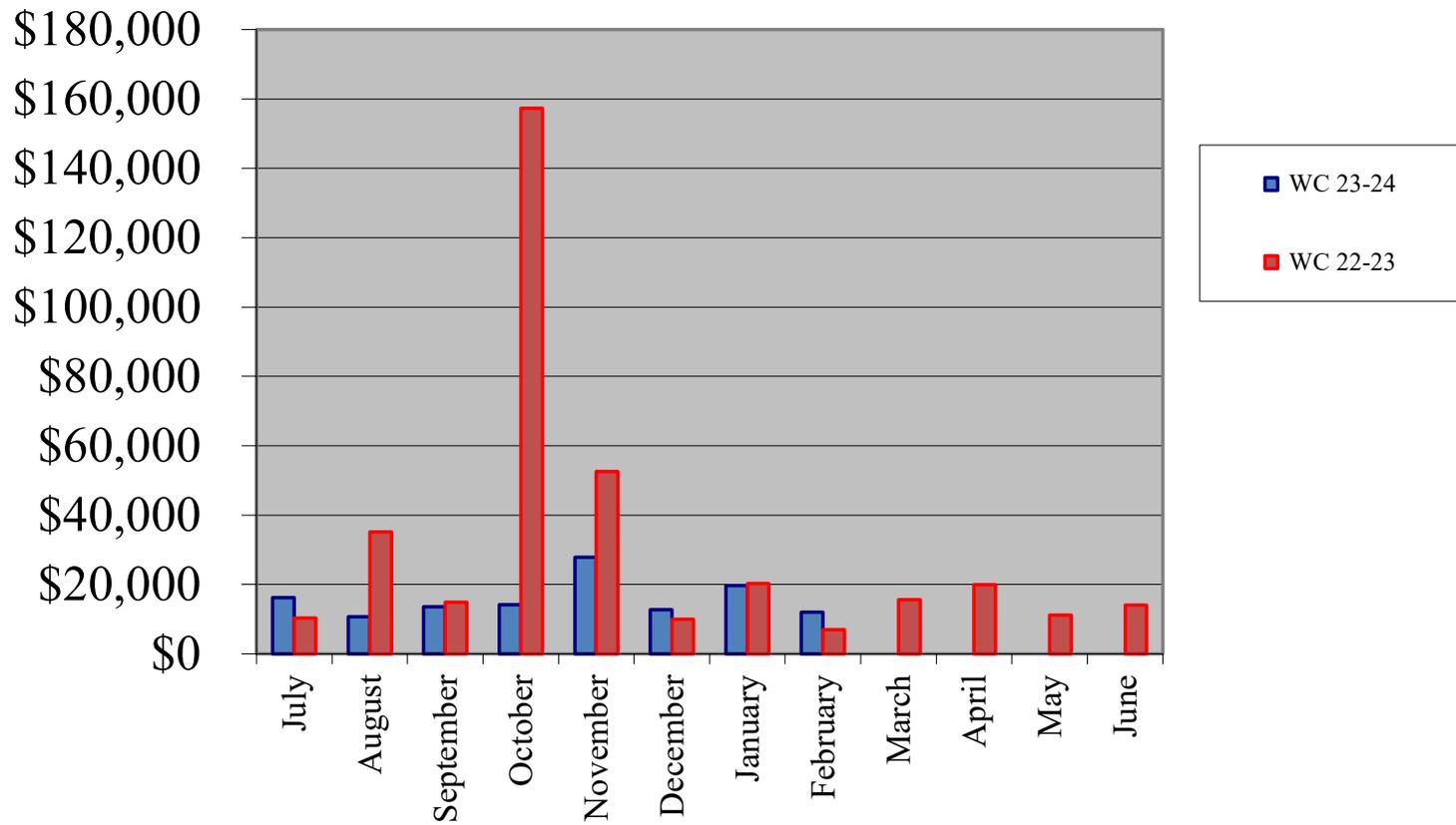
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	792,481	791,525
Transfers/Supplements	715,000	-	(715,000)
			-
Total Sources	\$ 1,001,636	\$ 1,157,613	\$ 155,977
Expenditures:			
Claims	\$ 350,000	\$ 127,187	(222,813)
Stop loss/Admin Fees	239,765	202,024	(37,741)
Total Expenditures	\$ 589,765	\$ 329,211	\$ (260,554)
Ending Cash Balance	\$ 411,872	\$ 828,403	\$ 416,532
Cash Balance-One Year Ago		\$ 439,738	

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		\$ 575,764	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

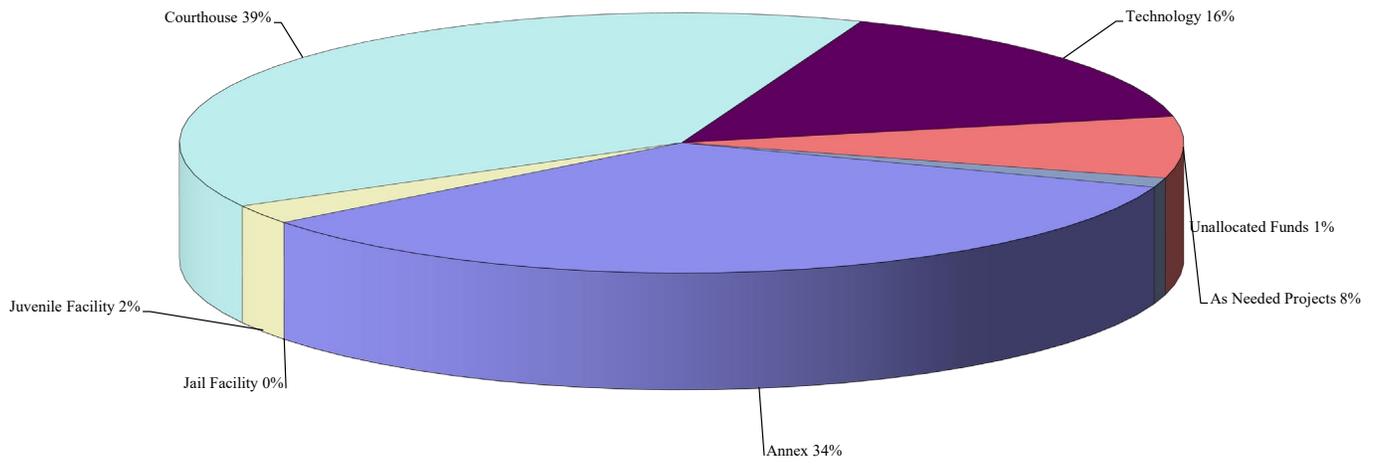
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993	522	24,857	32,150	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,630,501	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				-		
DA Badge Access								
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	493,519			6,481	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			146,675				146,675	
Total Ongoing Budgeted Capital Projects			\$ 8,875,008	\$ 863,950	\$ 590,590	\$ 6,591,676	\$ 1,419,382.16	

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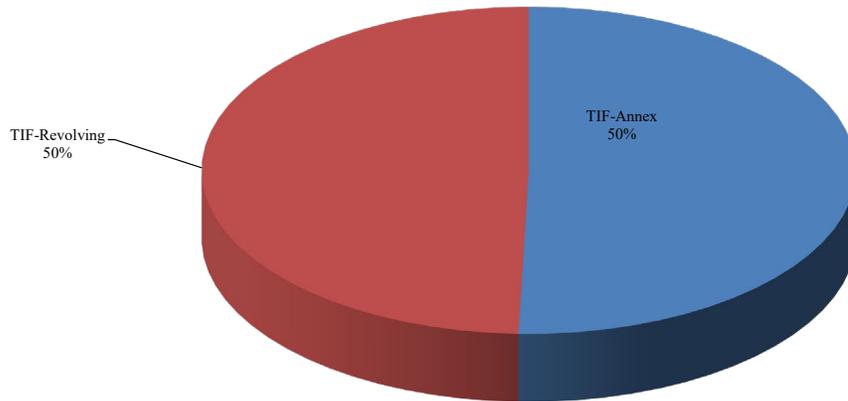
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	348,155	\$	38,559	\$	5,129,919	153,437	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			\$ 20,512,907	\$ 1,354,698	\$ 629,150	\$ 15,191,126	\$ 3,967,083				

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24

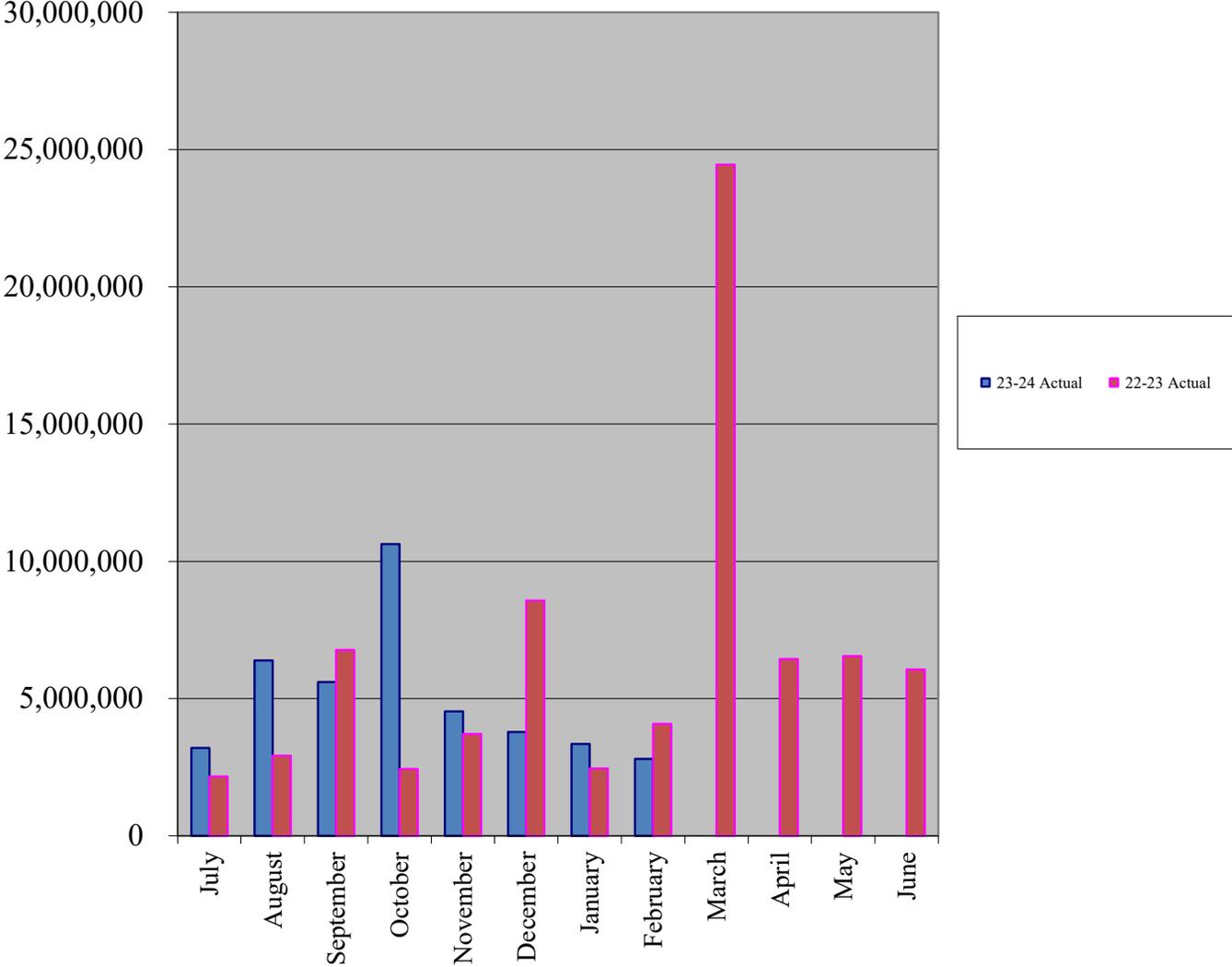


Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	February 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	\$6,456,515	\$510,080	\$3,868,423	\$5,802,635	\$2,588,092	\$4,311,456	\$2,145,059	59.9%
1110	Highway Cash-Dist #2	10,001,121	398,423	3,046,076	\$4,569,115	6,955,045	4,376,531	5,624,591	30.5%
1110	Highway Cash-Dist #3	7,370,678	317,364	5,064,998	\$7,597,496	2,305,680	5,513,718	1,856,960	68.7%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	4,939,826	17,566	1,124,463	\$1,686,695	3,815,362	2,664,437	2,275,388	22.8%
1130	Resale Property	5,628,518	281,664	2,780,589	\$4,170,883	2,847,929	3,419,072	2,209,446	49.4%
1140	Treasurer Mortgage Fee	468,971	0	27,623	\$41,435	441,347	125,976	342,994	5.9%
1150	County Clerk Lien Fee	853,813	7,733	229,392	\$344,088	624,421	448,775	405,038	26.9%
1151	UCC Central Filing Fund	797,809	58,128	454,436	\$681,654	343,373	504,955	292,853	57.0%
1152	Records Mgmt & Preservation	2,267,535	118,862	1,001,180	\$1,501,769	1,266,356	1,160,851	1,106,685	44.2%
1160	Sheriff Service Fee	5,972,658	475,697	3,133,512	\$4,700,268	2,839,145	3,786,622	2,186,036	52.5%
1161	Sheriff Special Revenue	1,727,215	48,971	521,124	\$781,686	1,206,091	778,493	948,722	30.2%
1162	Sheriff's Grant Fund	788,904	16,894	375,172	\$562,758	413,732	435,399	353,504	47.6%
1201	Assessor Revolving Fee	127,345	0	0	\$0	127,345	0	127,345	0.0%
1231	Juvenile Probation Fee	59,582	0	2,313	\$3,469	57,269	2,313	57,269	3.9%
1233	Juvenile Grant Fund	406,248	16,536	182,153	\$273,229	224,095	211,499	194,749	44.8%
1240	Planning Commission Fee	624,515	28,593	235,710	\$353,565	388,805	253,682	370,833	37.7%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	640,298	0	3,687	\$5,530	636,612	129,847	510,451	0.6%
1260	Community Service Fee	272,902	1,901	71,091	\$106,637	201,811	202,052	70,850	26.1%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	371,118	25,128	190,919	\$286,378	180,200	197,364	173,755	51.4%
1282	Mental Health Court Fund	17,247	828	3,035	\$4,552	14,212	11,675	5,572	17.6%
1290	Shine Program	432,621	28,273	231,471	\$347,206	201,151	251,091	181,530	53.5%
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	\$19,273	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,811	448,095	17,634,147	\$26,451,220	96,697,664	29,302,930	85,028,881	15.4%
Total		\$164,754,141	\$2,800,737	\$40,194,360	\$60,291,541	\$124,559,781	\$58,101,585	\$106,652,556	24.4%

Year elapsed = 67%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2023-2024 Status Report
For the Period Ending February 29, 2024

23-24
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 5,505,168
Exempt Manufacturing Tax	20,130
Miscellaneous Property Tax	29,522
Interest Income	104,712
Total Revenue	\$ 5,659,533

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

\$ 7,318,780

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

Debt Service Fund Expenditures 10 Year History

