

Oklahoma County
Monthly Financial Report
For Period Ending March 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	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

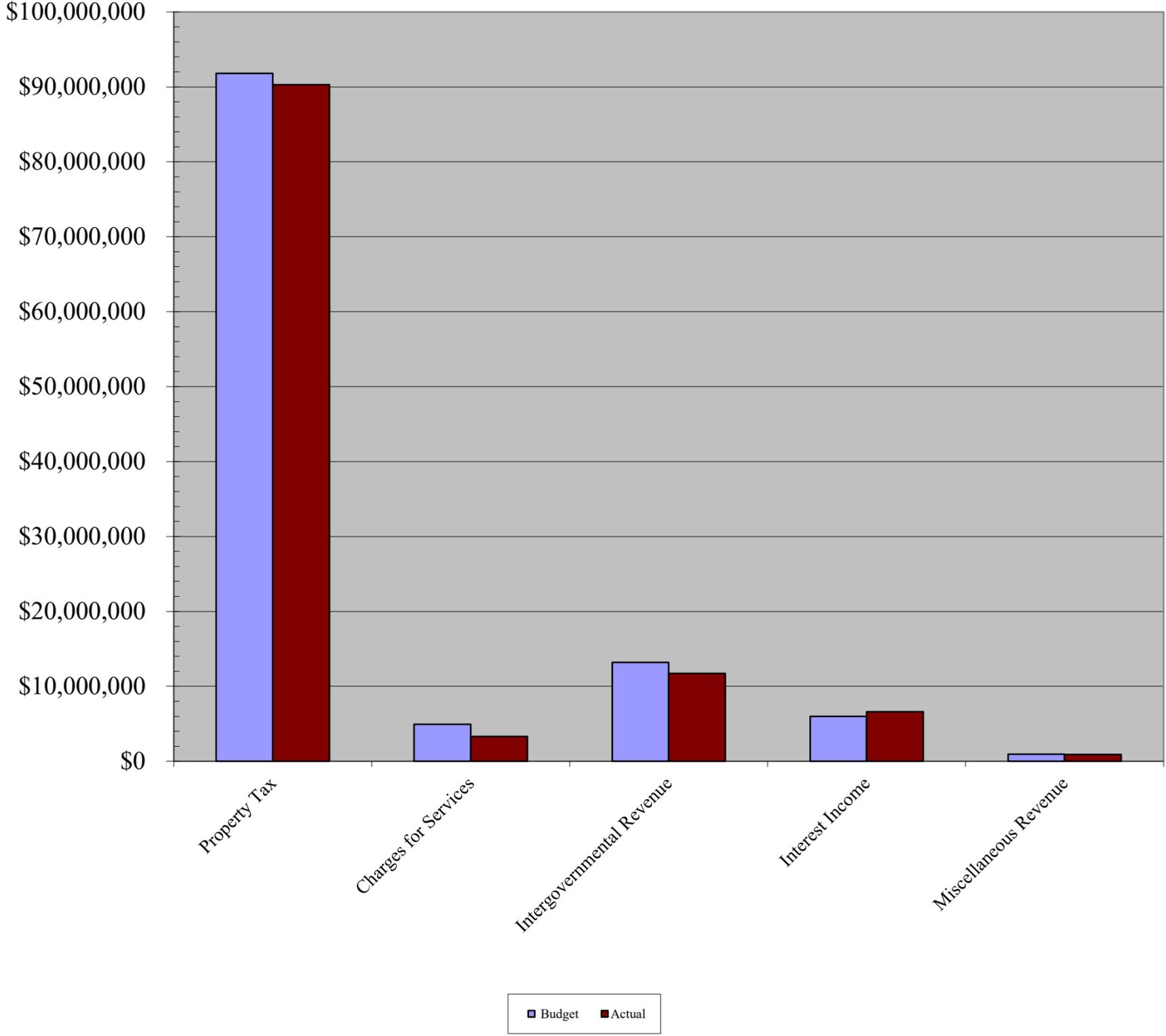
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ 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 March 31, 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	\$ 90,296,688	\$ (1,513,246)	107.1%	98.4%
Charges for Services	4,940,498	3,293,143	(1,647,355)	87.3%	66.8%
Intergovernmental Revenue	13,179,781	11,701,949	(1,477,832)	99.6%	85.9%
Interest Income	6,000,000	6,601,696	601,696	241.9%	159.1%
Miscellaneous Revenue	938,512	901,059	(37,453)	246.3%	234.6%
Total Revenue	\$ 116,868,726	\$ 112,794,536	\$ (4,074,190)	109.2%	97.3%
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	\$ 79,842,115	\$ (37,659,060)	55.3%	69.9%
Prior Budget Year Expenditures	4,146,671	2,870,978	(1,275,693)	76.9%	77.1%
Total Expenditures	\$ 121,647,846	\$ 82,713,093	\$ (38,934,753)		
Cash Balance*	\$ 0	\$ 34,531,517	\$ 34,531,517		

* 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 March 31, 2024**



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

	For the Month Ending March 31, 2024				For the Year to Date Period Ending March 31, 2024			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	March Actual	March Actual			Year to Date Actual	Year to Date Actual		
Beginning Cash Balance:	\$ 35,828,502	\$ 32,667,660	\$ 3,160,842	9.7%	\$ 17,584,120	\$ 18,855,655	\$ (1,271,535)	-6.7%
Revenue:								
Property Tax	\$ 9,515,435	\$ 8,653,142	\$ 862,293	10.0%	\$ 90,296,688	\$ 84,556,558	\$ 5,740,130	6.8%
Charges for Services	1,205	312,715	(311,510)	-99.6%	3,293,143	4,197,723	(904,580)	-21.5%
Intergovernmental Revenue	461,934	272,684	189,251	69.4%	11,701,949	10,008,604	1,693,345	16.9%
Interest Income	603,173	666,122	(62,949)	-9.5%	6,601,696	4,455,139	2,146,557	48.2%
Miscellaneous Revenue	18,471	30,021	(11,551)	-38.5%	901,059	1,048,733	(147,673)	-14.1%
Total Revenue	\$ 10,600,219	\$ 9,934,685	\$ 665,534	6.7%	\$ 112,794,536	\$ 104,266,757	\$ 8,527,778	8.2%
Temporary Cash Transfers In		\$ -	\$ -		\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
Temporary Cash Transfer Out		-	-		(30,000,000)	(27,500,000)	(2,500,000)	
Operating Transfers In		-	-		20,954	-	20,954	
Operating Transfers Out		-	-		(13,155,000)	(5,401,900)	(7,753,100)	143.5%
23-24 Expenditures	\$ 11,897,204	\$ 8,974,128	\$ 2,923,076	32.6%	\$ 79,842,115	\$ 79,732,680	\$ 109,435	0.1%
Prior Budget Year Expenditures	-	4,946	(4,946)		2,870,978	4,364,561	(1,493,583)	-34.2%
Total Expenditures	\$ 11,897,204	\$ 8,979,073	\$ 2,918,130	32.5%	\$ 82,713,093	\$ 84,097,240	\$ (1,384,148)	-1.6%
Ending Cash Balance	\$ 34,531,518	\$ 33,623,272	\$ 908,246	2.7%	\$ 34,531,518	\$ 33,623,272	\$ 908,246	2.7%

Note 1.)

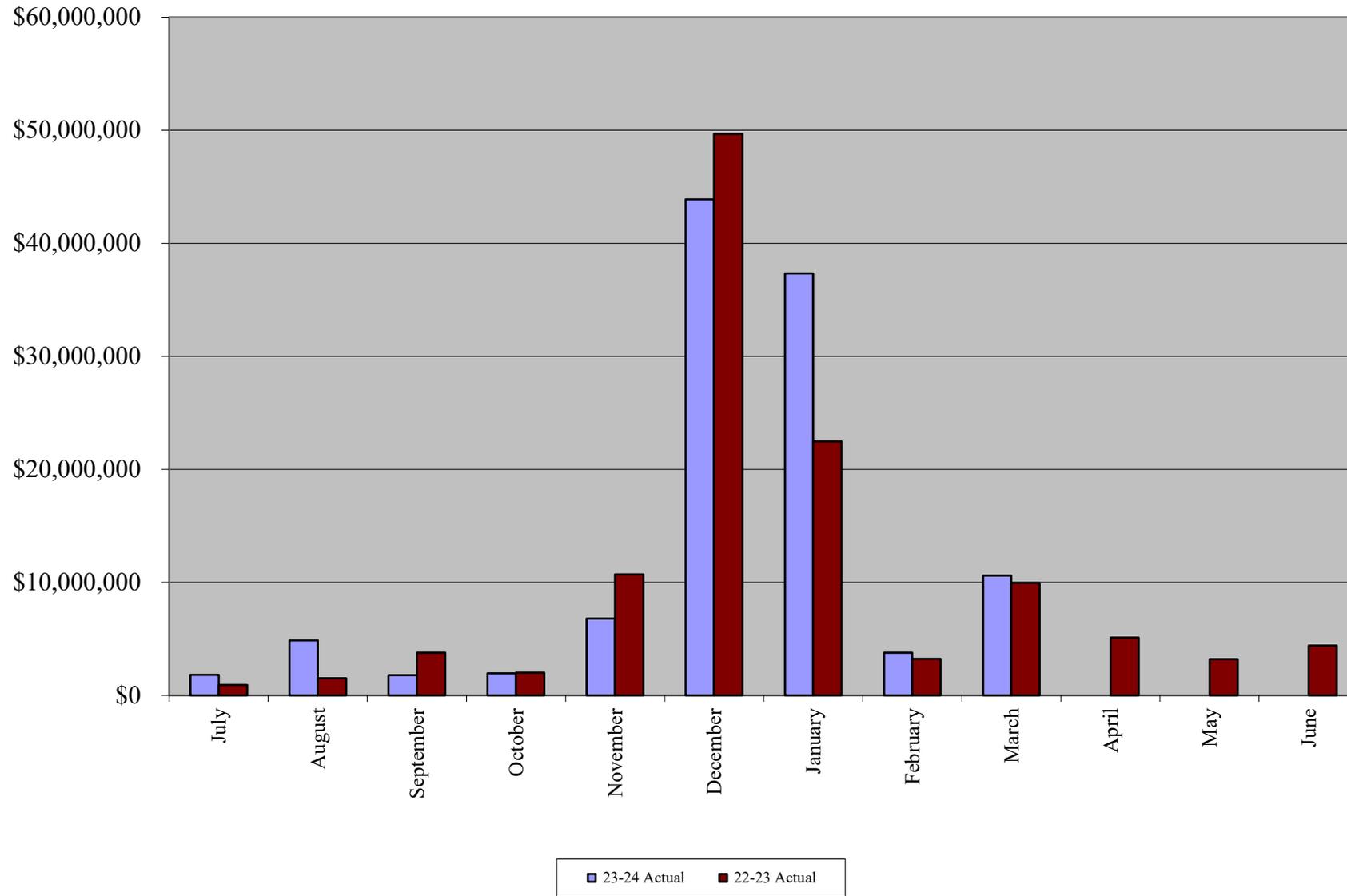
Operating Transfers

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 March Actual	22-23 March Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
			-
		-	-
		-	-
		-	-
	-	-	-
	\$ -	\$ -	\$ -

	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)
	-	-	-
	\$ (13,155,000)	\$ (5,401,900)	\$ (7,753,100)

General Fund Actual Revenue March 31, 2024



**FY 2023-24 General Fund Expenditures
Status Report**

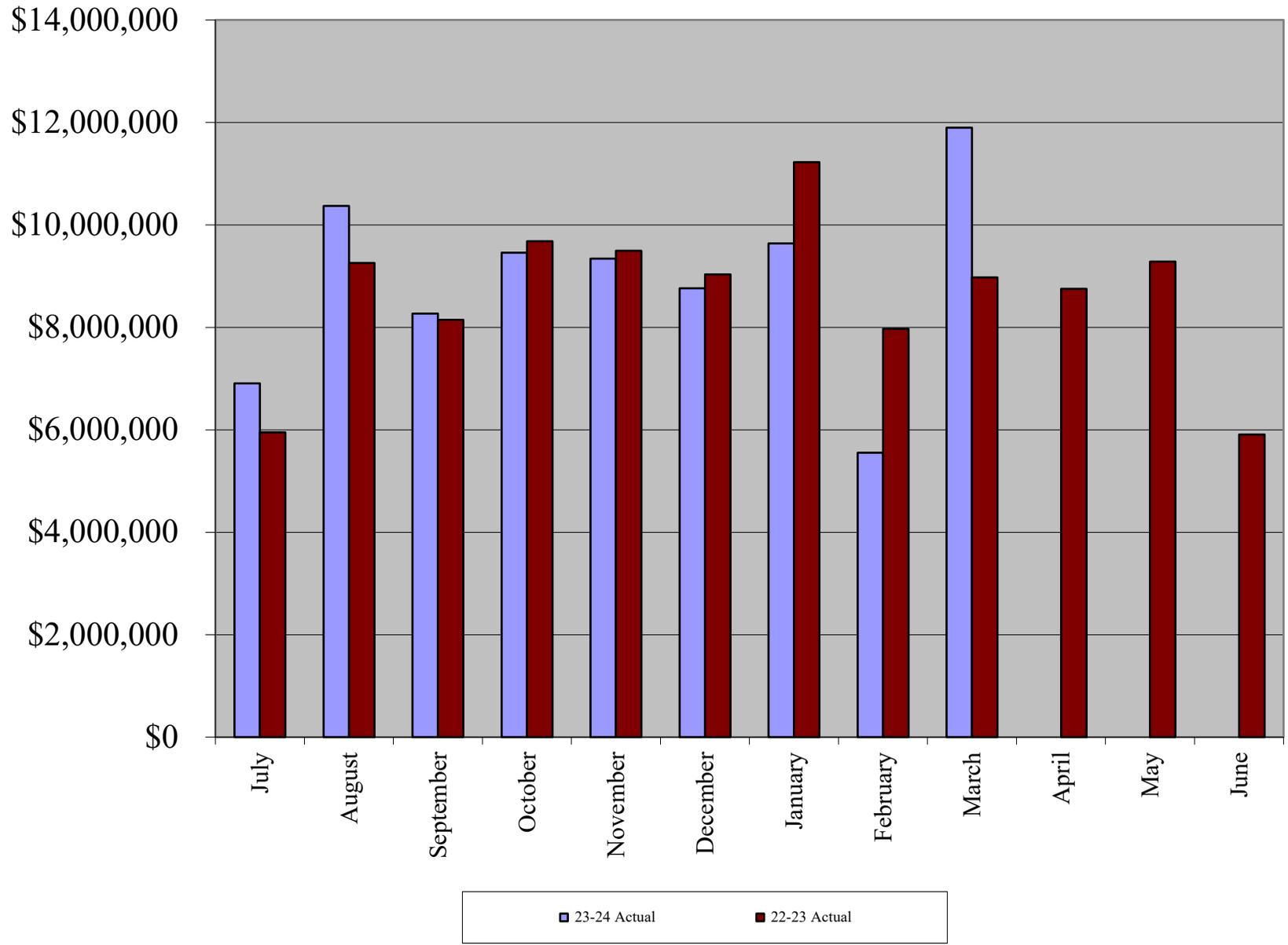
Cost Center	Department	2023-2024 Adopted Budget	Budget Amendments	2023-2024 Amended Budget	March 2024 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	23/24 % Expended
110	General Government	\$ 39,805,324	\$ 1,371,872	\$ 41,177,196	\$ 6,198,921	\$ 29,877,097	\$ 11,300,099	\$ 34,312,395	\$ 6,864,801	72.6%
120	County Commissioners	533,195	182,995	716,190	\$ 66,624	513,393	202,797	514,548	201,643	71.7%
130	Assessor	3,733,627	208,690	3,942,317	\$ 326,927	2,573,141	1,369,176	2,634,232	1,308,085	65.3%
140	Assessor Revaluation	6,586,367	109,668	6,696,035	\$ 527,369	4,273,593	2,422,442	4,617,066	2,078,969	63.8%
150	Treasurer	1,141,899	39,411	1,181,310	\$ 91,360	738,325	442,985	799,717	381,593	62.5%
160	Court Clerk	11,443,746	448,392	11,892,138	\$ 951,536	8,431,268	3,460,870	8,473,899	3,418,239	70.9%
170	County Clerk	2,861,698	442,064	3,303,762	\$ 245,995	2,229,743	1,074,019	2,269,366	1,034,396	67.5%
180	Excise & Equalization Bds	44,957	2,490	47,447	\$ 3,768	16,853	30,594	17,433	30,014	35.5%
190	County Audit	830,244	61,193	891,437	\$ 4,539	127,466	763,971	546,053	345,384	14.3%
200	District Attorney-State	350,000	-	350,000	\$ 28,327	202,028	147,972	268,149	81,851	57.7%
210	District Attorney-County	71,898	-	71,898	\$ 6,784	56,844	15,054	71,439	459	79.1%
230	Public Defender	71,863	-	71,863	\$ 3,059	36,308	35,555	39,831	32,032	50.5%
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	\$ 190,333	1,267,115	859,096	1,337,021	789,190	59.6%
260	BOCC HR/Health & SAGety	834,433	(39,873)	794,560	\$ 28,310	272,087	522,473	291,032	503,528	34.2%
265	Employee Benefits Dept	433,733	8,360	442,093	\$ 34,606	311,016	131,077	313,956	128,137	70.4%
270	IT Department	4,813,952	283,884	5,097,836	\$ 327,988	3,647,434	1,450,402	4,087,693	1,010,143	71.5%
280	Facilities Management	2,236,924	183,447	2,420,371	\$ 140,917	1,275,823	1,144,548	1,366,501	1,053,870	52.7%
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	\$ 20,757	179,577	184,423	240,497	123,503	49.3%
300	Planning Commission	264,551	5,680	270,231	\$ 21,665	189,307	80,924	189,307	80,924	70.1%
301	Court Services	1,114,933	69,970	1,184,903	\$ 87,018	801,629	383,274	801,629	383,274	67.7%
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	\$ 1,213,005	11,175,701	4,145,086	11,180,741	4,140,045	72.9%
525	Juvenile Detention	8,345,339	156,885	8,502,224	\$ 730,638	6,208,094	2,294,130	6,313,796	2,188,428	73.0%
526	Juvenile Bureau	2,717,277	48,170	2,765,447	\$ 217,089	1,918,051	847,396	1,965,811	799,636	69.4%
550	Emergency Management	735,786	105,498	841,284	\$ 53,180	443,804	397,480	665,612	175,672	52.8%
610	Social Services	2,353,108	26,597	2,379,705	\$ 187,590	1,510,563	869,142	1,845,634	534,071	63.5%
710	Free Fair	67,238	5,360	72,598	\$ 6,222	28,638	43,960	29,803	42,795	39.4%
910	District 1	613,415	8,648	622,063	\$ 48,813	422,779	199,284	487,260	134,803	68.0%
920	District 2	357,909	7,119	365,028	\$ 40,394	175,786	189,242	181,408	183,620	48.2%
930	District 3	586,252	5,187	591,439	\$ 54,455	302,138	289,301	333,010	258,429	51.1%
940	County Engineer	584,781	11,908	596,689	\$ 39,015	389,138	207,551	399,044	197,645	65.2%
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	\$ 11,897,204	\$ 80,192,115	\$ 37,309,060	\$ 87,316,262	\$ 30,184,913	68.2%

Year elapsed = 75.0%

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%

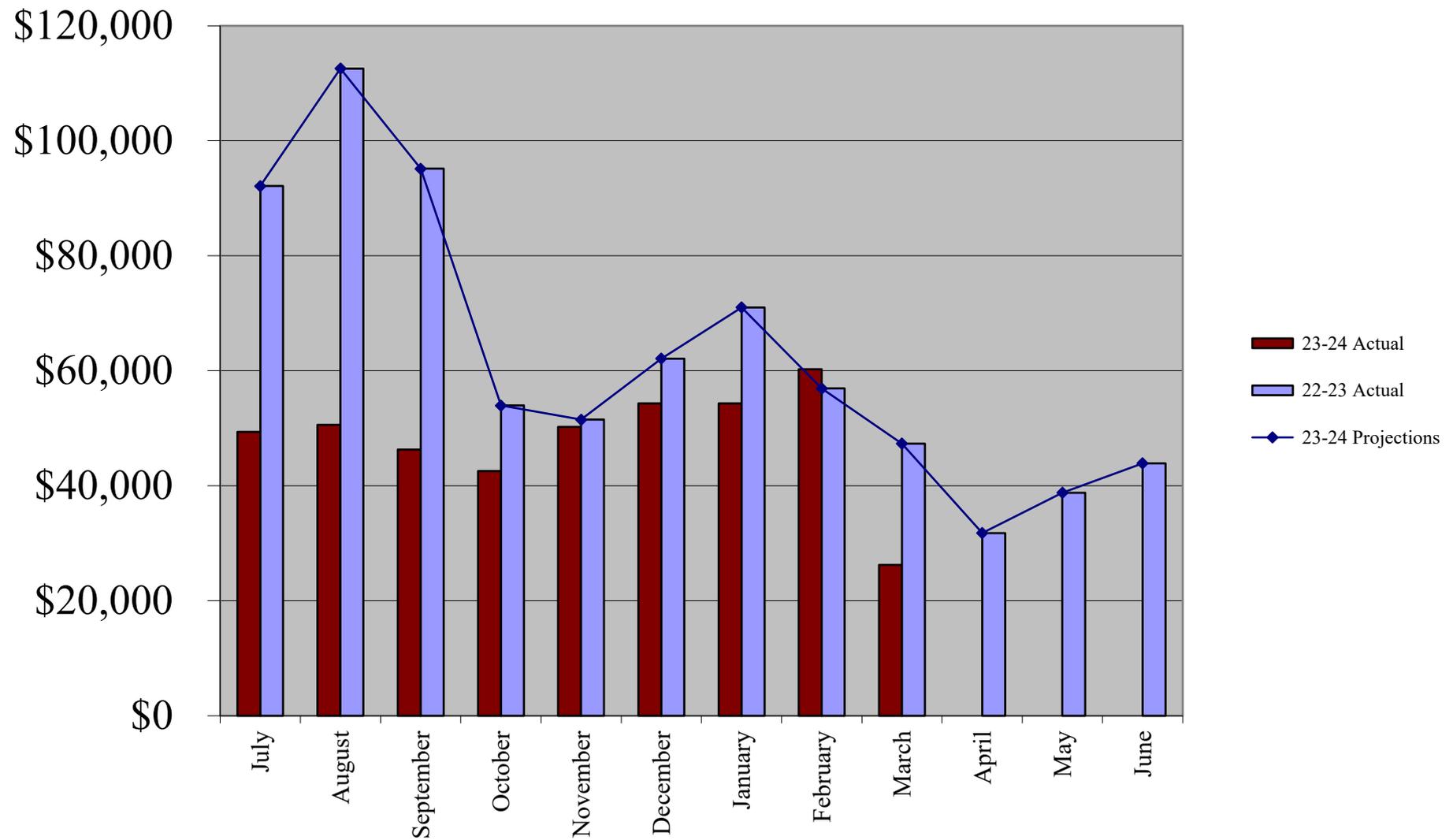
General Fund Actual Expenditures



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

Account	Description	YTD				
		23-24 Approved Budget	Outstanding Requisitions/ Encumbrances	23-24 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
		-				
	51002 Retirement Board Members	\$ 1,200		\$ 900	\$ 900	\$ 300
	52010 FICA - Retirement Board Members	392		165	165	227
	52032 Retirement paid by General Fund	4,600	-		-	4,600
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 1,065	\$ 1,065	\$ 5,127
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 366,970	\$ 408,030	\$ 775,000	-
	54023 Electricity (OG&E)	455,000	166,268	288,732	455,000	-
	54024 Sewer and Water(City of OKC)	75,000	36,621	38,379	75,000	-
	54022 Natural Gas(ONG)	15,000	6,511	8,489	15,000	-
	Utilities Subtotal	\$ 1,320,000	\$ 576,371	\$ 743,629	\$ 1,320,000	\$ -
Lease-Purchase Debt						
	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
Memberships						
	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	\$ -
Other Operating Expenditures						
	54019 Liability policies on equipment and property; blanke	\$ 1,305,842	-	1,305,842	1,305,842	-
	54040 Publication of Commissioners Proceedings/Ads	42,000	19,506	23,098	42,605	(605)
	54045 Metro Parking Garage-Judges parking	1,392	1,452	2,088	3,540	(2,148)
	54048 Metro Parking Transponder		-	60	60	(60)
	54102 PBA Leases-County Departments	1,026,060	240,897	659,661	900,558	125,502
	54103 Storage Court Clerk Building Lease	381,096	95,274	285,822	381,096	-
	54109/54011 Postage Machine and Postage	8,500	-	8,000	8,000	500
	54451 District Attorney Civil Division Contract	719,437	179,859	539,578	719,437	-
	54451 Outside legal services	1,015,000	487,490	112,510	600,000	415,000
	54451 Bond Council	25,000	-		-	25,000
	54455 BOK Management Fees	450,000	262,166	188,234	450,400	(400)
	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	2,162,820	25,303,864	27,466,683	6,259,796
	54455 Criminal Justice Advisory Committee	150,000	75,000	75,000	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	-	1,850	1,850	1,150
	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	-	21,444	21,444	(6,444)
	54456 Alcohol and drug screening for county employees	20,000	29,622	5,379	35,000	(15,000)
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	17,279	11,067	28,346	(21,697)
	Other Operating Subtotal	\$ 39,811,156	\$ 3,856,538	\$ 29,097,582	\$ 32,954,120	\$ 6,857,036
	Total Maintenance and Operations - 54000	\$ 41,169,577	\$ 4,434,108	\$ 29,876,032	\$ 34,310,141	\$ 6,859,436
Capital Outlay						
	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	\$ 4,435,298	\$ 29,877,097	\$ 34,312,395	\$ 6,864,801

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2023-2024
March 31, 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	3,102,506	1,176,771	4,279,278	(645,731)
Employer Premiums	19,165,424	13,792,996	4,589,055	18,382,051	(783,373)
Stop Loss Reimb	-	293,159		293,159	293,159
Rx Rebates	3,600,000	2,440,539	1,159,461	3,600,000	-
ARPA/Cares Reimb	300,000	468,299	(168,299)	300,000	-
Refunds/Rebates/Interest	268,635	425,855	141,952	567,806	299,171
Total Resources	\$ 36,312,359	\$ 28,576,646	\$ 5,765,826	\$ 35,475,586	\$ (836,773)
Expenses					
Medical Claims	\$ 17,542,278	\$ 13,796,528	\$ 4,598,843	\$ 18,395,370	\$ 853,092
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	9,000,331	3,000,110	12,000,441	767,411
Dental Claims	1,695,157	1,317,295	439,098	1,756,394	61,237
Vision Claims	177,542	135,698	45,233	180,931	3,389
County Pharmacy	305,000	151,462	50,487	201,950	(103,050)
Employee Assistance Program	21,393	17,827	5,942	23,770	2,377
Medicare Supplement - TPG Group	1,431,660	1,226,414	408,805	1,635,219	203,559
Total Claims	\$ 32,406,060	\$ 25,645,556	\$ 8,548,519	\$ 34,194,074	\$ 1,788,014
Administration Fees & Other	970,989	770,150	256,717	1,026,867	55,878
Life/AD&D Premiums	385,206	278,598	92,866	371,464	(13,742)
Stop Loss Premiums	1,296,812	935,679	311,893	1,247,572	(49,240)
Total Admin/Premiums	\$ 2,653,007	\$ 1,984,427	\$ 661,476	\$ 2,645,903	\$ (7,104)
Total Expenses	\$ 35,059,067	\$ 27,629,983	\$ 9,209,994	\$ 36,839,977	\$ 1,780,910
Ending Cash Balance	\$ 1,253,292	\$ 946,663	\$ (3,444,168)	\$ (1,364,392)	\$ (2,617,684)

Cash Balance-One Year Ago

\$ 223,542

Notes:

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

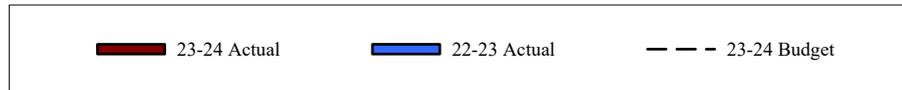
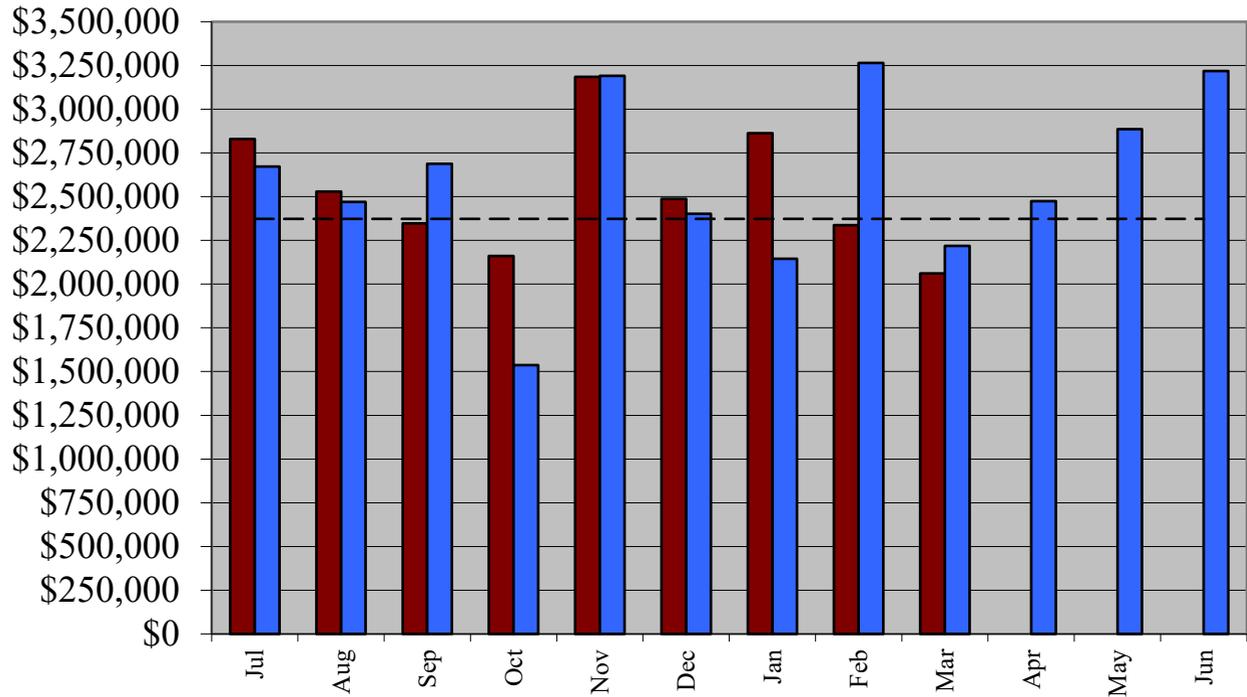
	<u>Employee 2024</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

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	\$ 1,409,057	\$1,532,948	\$ 1,923,313 (November)
Prescription Drug Claims	\$936,086	651,473	\$1,000,037	\$ 1,543,946 (July)
Total	\$2,397,942	\$2,060,531	\$2,532,984	
	22/23		22/23	
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,149,796	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	1,068,707.08	\$1,001,781	\$1,851,699 (June)
Total	\$2,044,701	\$2,218,503	\$2,597,009	

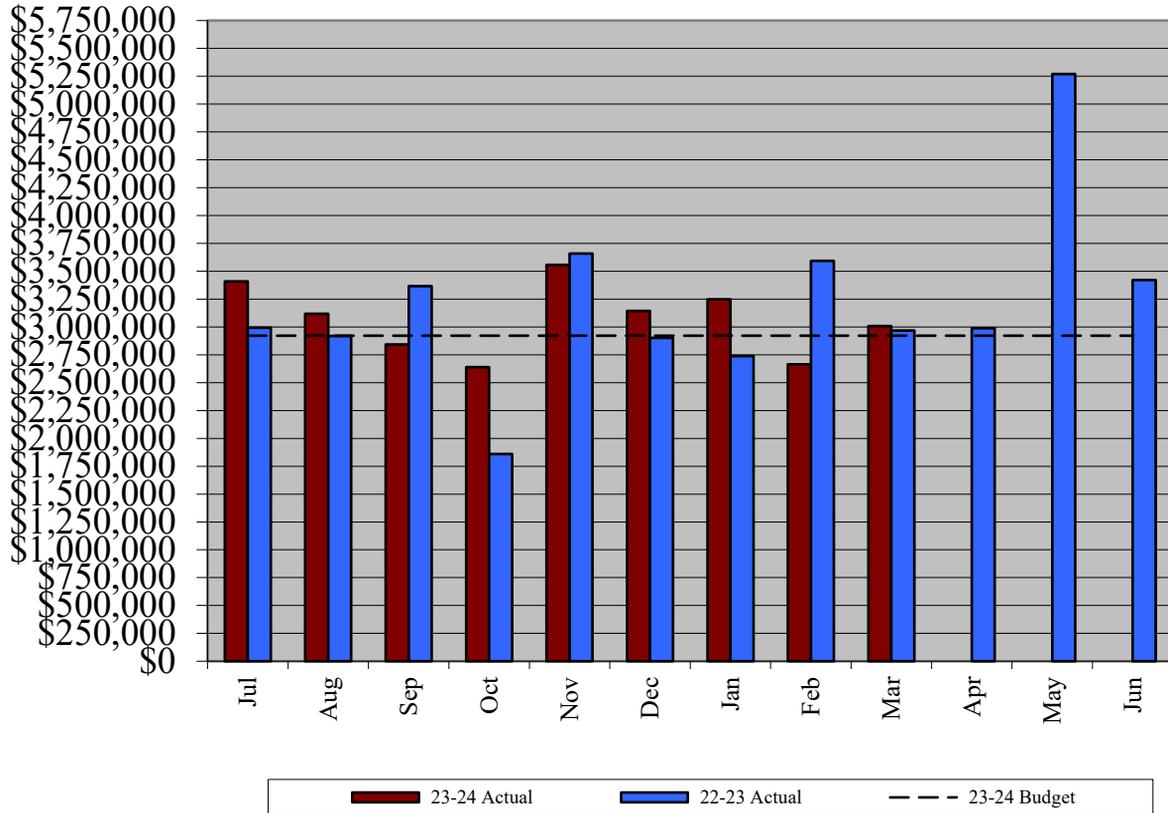
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2023-24
March 31, 2024

	Annual FY 23-24 Estimates	Annual FY 22-23 Actuals	Inc (Dec)	%	March FY 23-24 YTD Actuals	March FY 22-23 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%	\$ 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%	13,792,996	13,684,588	108,408	1%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	3,102,506	3,100,881	1,625	0.1%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	293,159	302,915	(9,756)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	2,440,539	2,505,147	(64,608)	-3%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	425,855	74,218	351,637	473.8%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	468,299	2,196,859	(1,728,560)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 36,312,359	\$ 39,430,932	\$ (3,118,573)	-7.9%	\$ 28,576,646	\$ 26,901,811	\$ 1,674,835	6.2%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 13,796,528	\$ 14,147,444	\$ (350,916)	-0.0248042
Medical claims covered by Stop Loss	-	1,687,269	(1,687,269)		-	-	-	
Prescription Drug Claims	11,233,031	12,021,376	(788,346)	-6.6%	9,000,331	8,438,637	561,694	6.7%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	1,317,295	1,214,622	102,673	8.5%
Vision Claims	177,542	195,160	(17,618)	-9.0%	135,698	127,213	8,485	6.7%
County Pharmacy	305,000	270,820	34,180	12.6%	151,462	211,262	(59,800)	-28.3%
Employee Assistance Program	21,393	19,610	1,783	9.1%	17,827	16,044	1,783	11.1%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	1,226,414	890,442	335,972	37.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 25,645,556	\$ 25,045,665	\$ 599,891	2.4%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	770,150	751,602	18,548	2.5%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	278,598	288,904	(10,306)	-3.6%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	935,679	911,882	23,797	2.6%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 1,984,427	\$ 1,952,388	\$ 32,039	1.6%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 27,629,983	\$ 26,998,053	\$ 631,930	2.3%
Ending Cash Balance	\$ 1,253,292	\$ 753,292	\$ 499,999	66%	\$ 946,663	\$ (96,242)	\$ 1,042,905	-1083.6%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
March 31, 2024

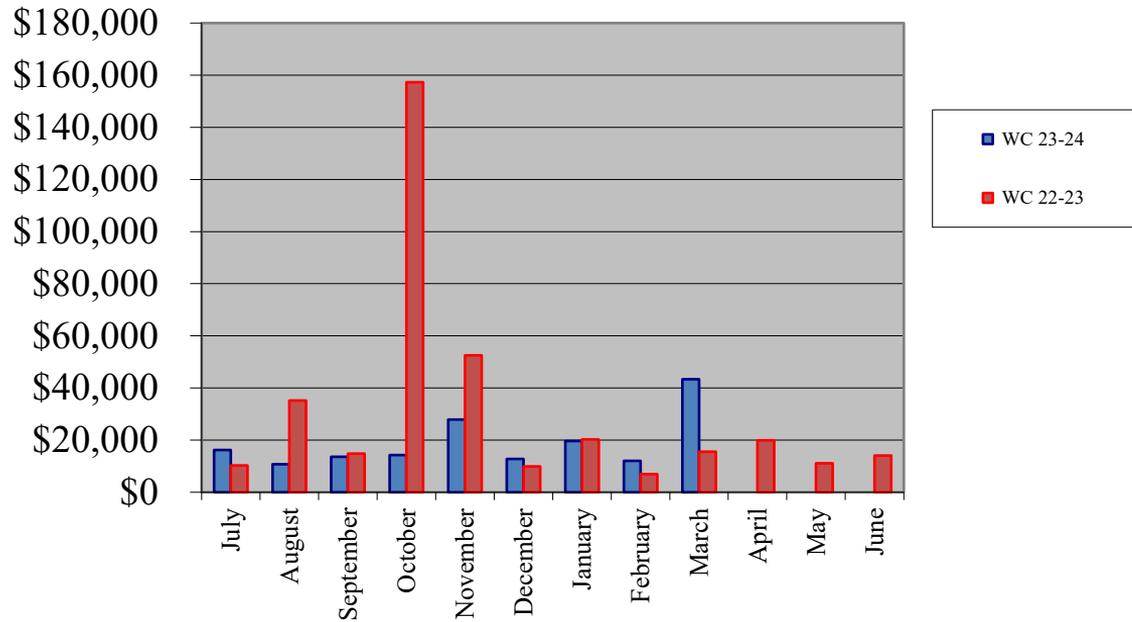
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	792,569	791,613
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,001,636	\$ 1,157,701	\$ 156,065
Expenditures:			
Claims	\$ 350,000	\$ 170,560	(179,440)
Stop loss/Admin Fees	239,765	241,521	1,756
Total Expenditures	\$ 589,765	\$ 412,081	\$ (177,684)
Ending Cash Balance	\$ 411,872	\$ 745,620	\$ 333,749
Cash Balance-One Year Ago		\$ 420,023	

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	172,733	(19,851)
Total Expenditures	\$ 217,216	\$ 194,233	\$ (22,984)
Ending Cash Balance	\$ 102,965	\$ 1,083,139	\$ 980,174
Cash Balance-One Year Ago		\$ 534,661	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

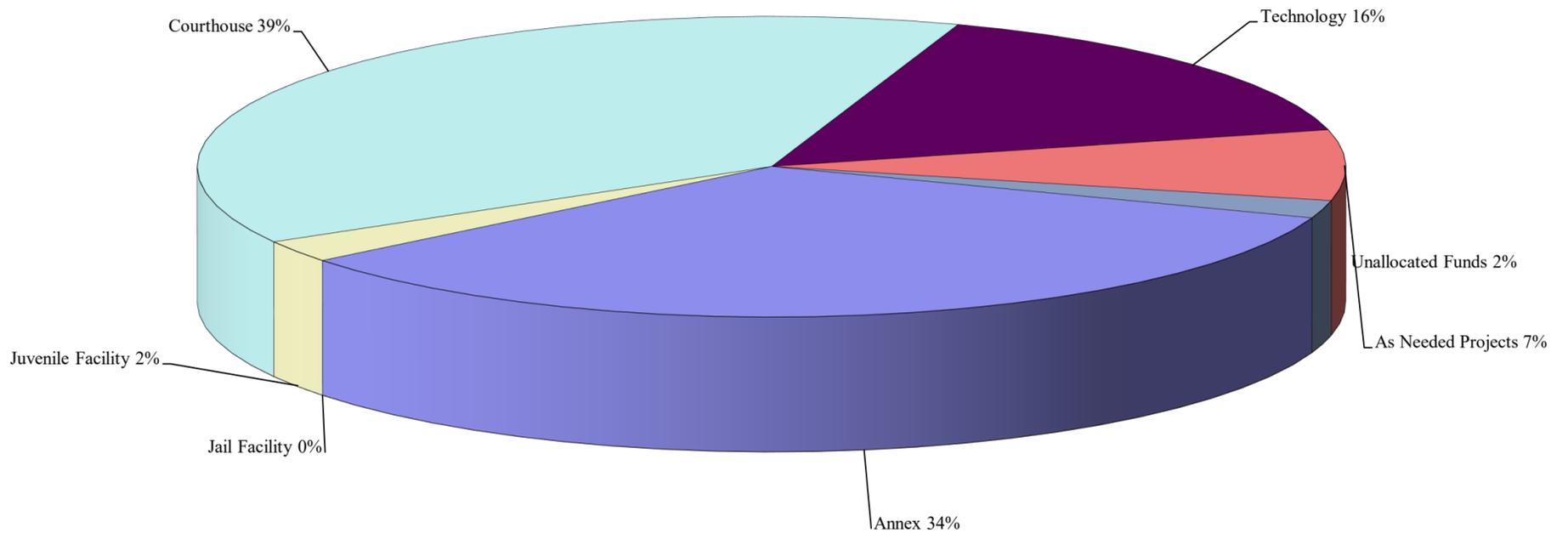
Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Facilities								
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	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	C0082	4/1/2024						
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			169,530				169,530	
Total Ongoing Budgeted Capital Projects			\$ 8,897,863	\$ 863,950	\$ 590,590	\$ 6,591,676	\$ 1,442,237.45	

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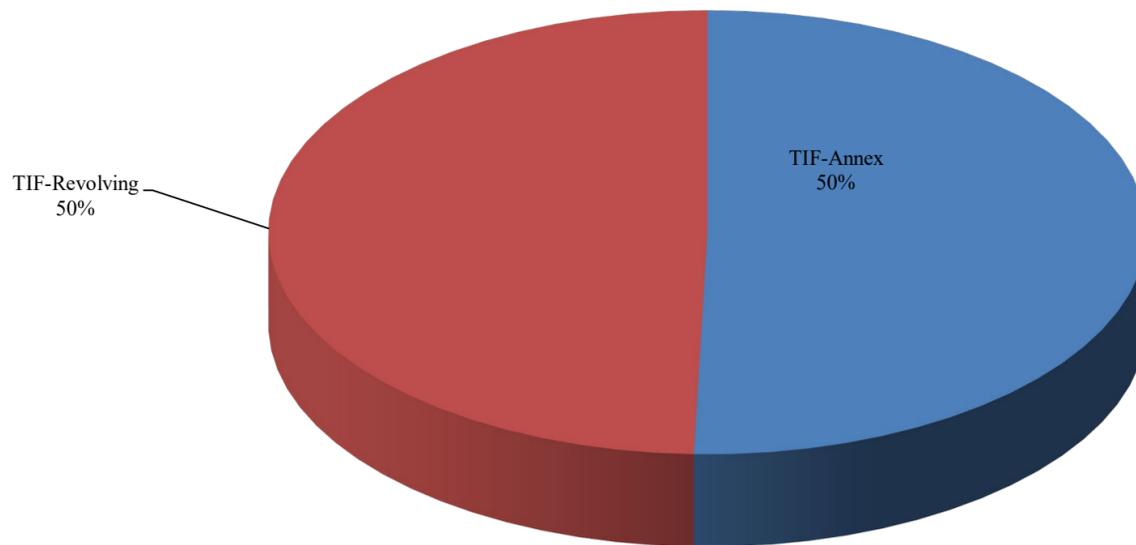
TIF Projects:

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		\$	20,535,762	\$	1,354,698	\$	629,150	\$	15,191,126	\$	3,989,938

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24

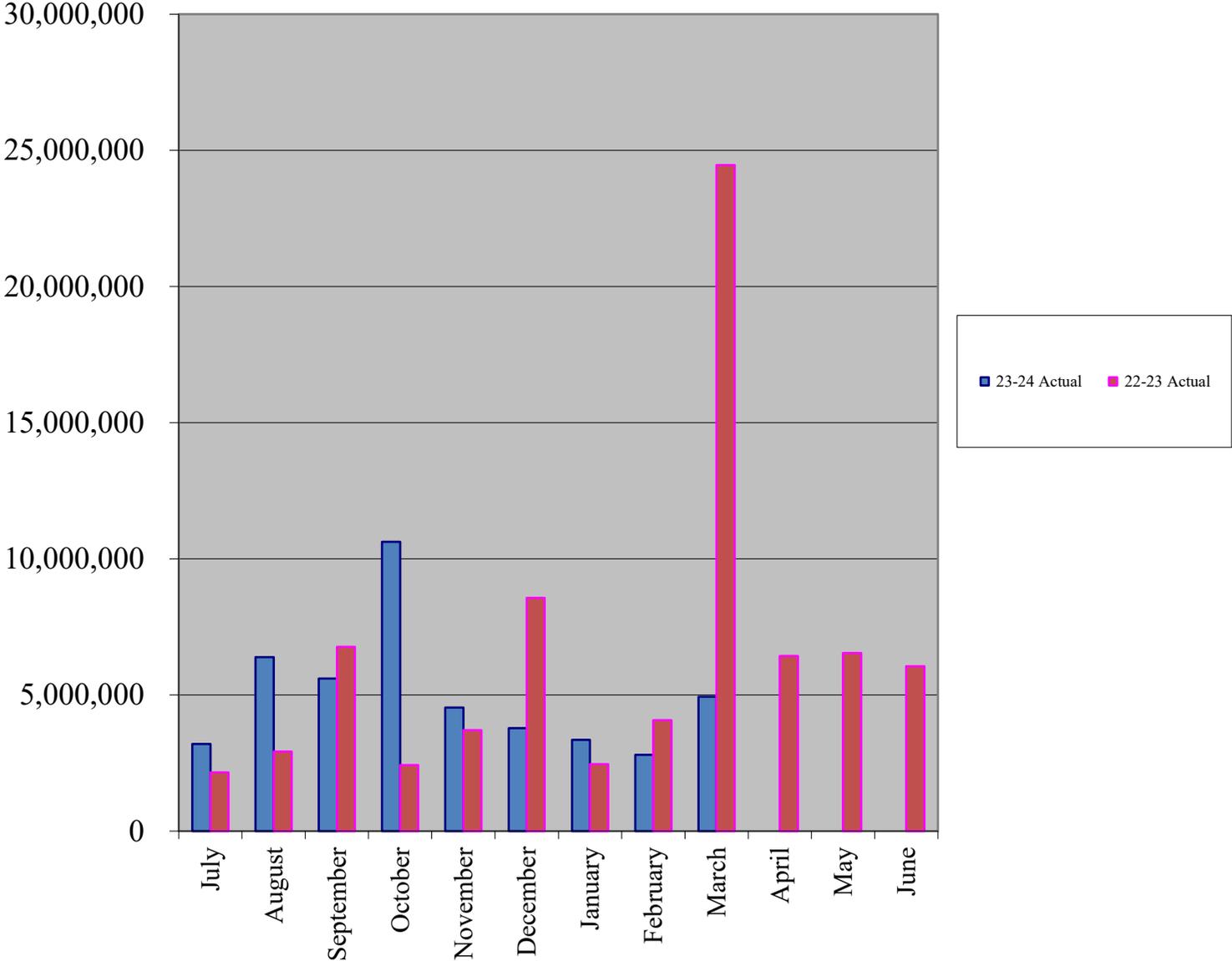


Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	March 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	\$6,814,432	\$267,830	\$4,136,254	\$5,515,005	\$2,678,178	\$4,614,034	\$2,200,398	60.7%
1110	Highway Cash-Dist #2	10,275,891	190,112	3,236,189	\$4,314,918	7,039,702	4,698,188	5,577,703	31.5%
1110	Highway Cash-Dist #3	7,854,677	367,361	5,429,782	\$7,239,710	2,424,894	6,393,643	1,461,034	69.1%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	5,023,915	27,838	1,152,301	\$1,536,401	3,871,614	2,754,742	2,269,173	22.9%
1130	Resale Property	5,628,518	304,840	3,085,429	\$4,113,905	2,543,089	3,651,447	1,977,071	54.8%
1140	Treasurer Mortgage Fee	477,086	0	27,623	\$36,831	449,462	126,632	350,454	5.8%
1150	County Clerk Lien Fee	882,952	68,175	297,567	\$396,757	585,385	469,848	413,104	33.7%
1151	UCC Central Filing Fund	855,793	57,966	512,402	\$683,202	343,391	542,786	313,007	59.9%
1152	Records Mgmt & Preservation	2,402,058	119,566	1,120,746	\$1,494,328	1,281,313	1,427,829	974,229	46.7%
1160	Sheriff Service Fee	6,331,319	621,650	3,755,162	\$5,006,883	2,576,156	4,249,606	2,081,713	59.3%
1161	Sheriff Special Revenue	1,768,563	31,316	552,440	\$736,587	1,216,123	797,224	971,340	31.2%
1162	Sheriff's Grant Fund	842,409	32,243	407,415	\$543,220	434,994	450,791	391,618	48.4%
1201	Assessor Revolving Fee	129,406	0	0	\$0	129,406	0	129,406	0.0%
1231	Juvenile Probation Fee	61,450	0	2,313	\$3,083	59,137	2,313	59,137	3.8%
1233	Juvenile Grant Fund	406,248	16,536	198,689	\$264,918	207,559	228,035	178,213	48.9%
1240	Planning Commission Fee	680,477	29,423	265,133	\$353,510	415,344	283,342	397,135	39.0%
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	\$4,915	636,612	135,527	504,771	0.6%
1260	Community Service Fee	278,237	12,816	83,907	\$111,876	194,330	202,314	75,923	30.2%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	371,118	33,516	224,435	\$299,246	146,684	230,217	140,902	60.5%
1282	Mental Health Court Fund	17,247	0	3,035	\$4,046	14,212	11,906	5,341	17.6%
1290	Shine Program	451,530	15,475	246,946	\$329,261	204,585	266,617	184,913	54.7%
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	\$17,131	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,811	2,738,783	20,372,930	\$27,163,907	93,958,881	29,547,598	84,784,212	17.8%
Total		\$166,722,328	\$4,935,448	\$45,127,232	\$60,169,642	\$121,595,096	\$61,097,484	\$105,624,844	27.1%

Year elapsed = 75%

Special Revenue Actual Expenditures



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

23-24
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 6,156,516
Exempt Manufacturing Tax	20,130
Miscellaneous Property Tax	33,118
Interest Income	133,986
Total Revenue	\$ 6,343,750

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 **\$ 8,002,997**

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

