

Oklahoma County  
Monthly Financial Report  
For Period Ending April 30, 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)
<b>Department</b>	<b>FY 2022-23 Budget at 6-30-23</b>	<b>FY 23-24 Adopted Budget</b>	<b>Supplement</b>	<b>Budget Amendments</b>	<b>FY 23-24 Amended Budget</b>	<b>Increase/ Decrease from FY 2022- 23 Budget</b>	<b>% Increase (Decrease)</b>
110 General Government	\$ 39,805,324	\$ 39,805,324	\$ 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	(1,597,571)	679,738.00	662,253	3787.4%
<b>Total Department Budgets</b>	<b>\$ 110,191,846</b>	<b>\$ 112,218,282</b>	<b>\$ 5,282,893</b>	<b>\$ (1,350,000)</b>	<b>\$ 116,151,175</b>	<b>\$ 5,959,329</b>	<b>5.4%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 6,967,970	\$ 6,800,000	\$ 500,000	\$ 1,000,000	\$ 8,300,000	\$ 1,332,030	19.1%
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	-	-			-	-	
<b>Total Transfers</b>	<b>\$ 10,109,870</b>	<b>\$ 8,105,000</b>	<b>\$ 4,700,000</b>	<b>\$ 1,350,000</b>	<b>\$ 14,155,000</b>	<b>\$ 4,045,130</b>	<b>40.0%</b>
<b>Total</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>	<b>\$ 9,982,893</b>	<b>\$ 0</b>	<b>\$ 130,306,175</b>	<b>\$ 10,004,459</b>	<b>8.3%</b>
<b>Total Sources Available</b>							
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%
<b>Total Available Funding</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>			<b>\$ 130,306,175</b>	<b>\$ 10,004,459</b>	<b>8.3%</b>

**Oklahoma County**  
**FY 2023-2024 General Fund Reserve**

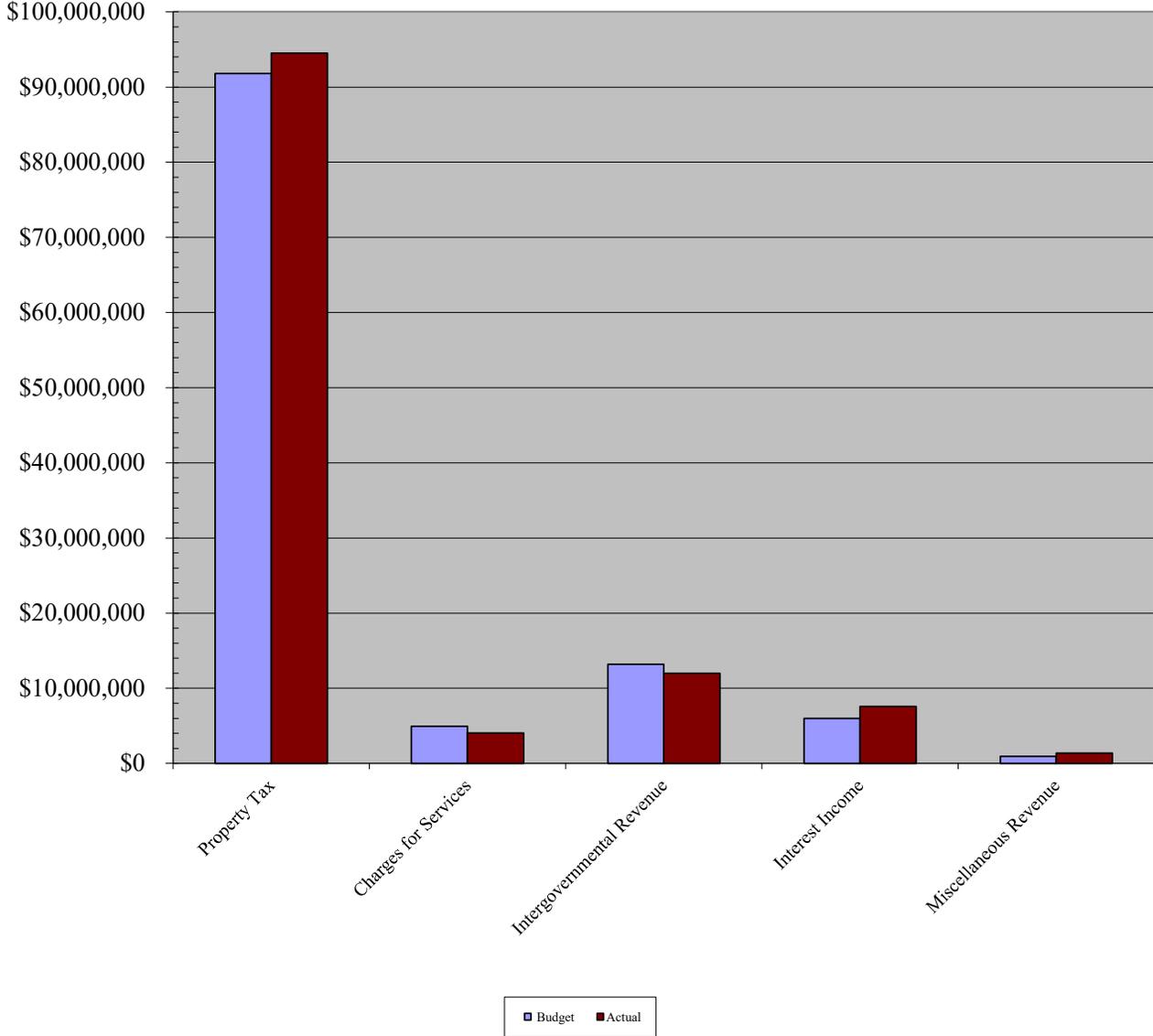
<b>Department</b>	<b>Description</b>	<b>Amount</b>	<b>Resolution #</b>	<b>Date</b>
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental 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
991 Employee Benefits	Employee Benefits Supplement	\$ (1,000,000.00)	2024-1786	4/18/2024
<b>Total General Fund Reserve</b>		<b>\$ 679,738.00</b>		

**General Fund  
FY 2023-2024  
Budget Analysis  
For the Period Ending April 30, 2024**

	<b>23-24 Amended Budget</b>	<b>23-24 Year to Date Actual</b>	<b>Budget to Actual Variance</b>	<b>Year to Date Actual % of Budget</b>	<b>Prior Year to Date Actual % of Budget</b>
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 13,437,449	\$ 13,437,449	\$ -	100.0%	
Reserved	4,146,671	4,146,671	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 17,584,120</b>	<b>\$ 17,584,120</b>	<b>\$ -</b>		
<b>Revenue:</b>					
Property Tax	\$ 91,809,934	\$ 94,528,023	\$ 2,718,088	107.1%	98.4%
Charges for Services	4,940,498	4,027,689	(912,809)	87.3%	66.8%
Intergovernmental Revenue	13,179,781	11,983,481	(1,196,300)	99.6%	85.9%
Interest Income	6,000,000	7,556,678	1,556,678	241.9%	159.1%
Miscellaneous Revenue	938,512	1,350,037	411,525	246.3%	234.6%
<b>Total Revenue</b>	<b>\$ 116,868,726</b>	<b>\$ 119,445,907</b>	<b>\$ 2,577,181</b>	<b>109.2%</b>	<b>97.3%</b>
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	\$ 88,588,324	\$ (28,912,851)	55.3%	77.6%
Prior Budget Year Expenditures	4,146,671	2,974,433	(1,172,238)	76.9%	77.7%
<b>Total Expenditures</b>	<b>\$ 121,647,846</b>	<b>\$ 91,562,757</b>	<b>\$ (30,085,089)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 32,333,225</b>	<b>\$ 32,333,225</b>		

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

**23-24 General Fund Budget to Actual Revenue  
at April 30, 2024**



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

	For the Month Ending April 30, 2024			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	April Actual	April Actual		
<b>Beginning Cash Balance:</b>	\$ 34,531,518	\$ 33,623,670	\$ 907,848	2.7%
<b>Revenue:</b>				
Property Tax	\$ 4,231,334	\$ 3,615,708	\$ 615,626	17.0%
Charges for Services	734,546	429,213	305,333	71.1%
Intergovernmental Revenue	281,532	259,333	22,199	8.6%
Interest Income	954,982	778,084	176,898	22.7%
Miscellaneous Revenue	448,977	13,767	435,210	3161.3%
Total Revenue	<u>\$ 6,651,371</u>	<u>\$ 5,096,105</u>	<u>\$ 1,555,267</u>	<u>30.5%</u>
Temporary Cash Transfers In		\$ -	\$ -	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		-	-	
Operating Transfers Out		(500,000)	500,000	
23-24 Expenditures	\$ 8,746,209	\$ 8,749,416	\$ (3,207)	0.0%
Prior Budget Year Expenditures	103,456	35,000	68,456	
Total Expenditures	<u>\$ 8,849,664</u>	<u>\$ 8,784,416</u>	<u>\$ 65,248</u>	<u>0.7%</u>
<b>Ending Cash Balance</b>	<u><u>\$ 32,333,225</u></u>	<u><u>\$ 29,435,358</u></u>	<u><u>\$ 2,897,866</u></u>	<u><u>9.8%</u></u>

	For the Year to Date Period Ending April 30, 2024			
	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%
	\$ 94,528,023	\$ 88,172,266	\$ 6,355,756	7.2%
	4,027,689	4,626,937	(599,248)	-13.0%
	11,983,481	10,267,937	1,715,544	16.7%
	7,556,678	5,233,222	2,323,455	44.4%
	1,350,037	1,062,499	287,537	27.1%
	<u>\$ 119,445,907</u>	<u>\$ 109,362,862</u>	<u>\$ 10,083,045</u>	<u>9.2%</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)	(5,901,900)	(7,253,100)	122.9%
	\$ 88,588,324	\$ 88,481,697	\$ 106,626	0.1%
	2,974,433	4,399,561	(1,425,127)	-32.4%
	<u>\$ 91,562,757</u>	<u>\$ 92,881,258</u>	<u>\$ (1,318,501)</u>	<u>-1.4%</u>
<b>Ending Cash Balance</b>	<u><u>\$ 32,333,225</u></u>	<u><u>\$ 29,435,358</u></u>	<u><u>\$ 2,897,866</u></u>	<u><u>9.8%</u></u>

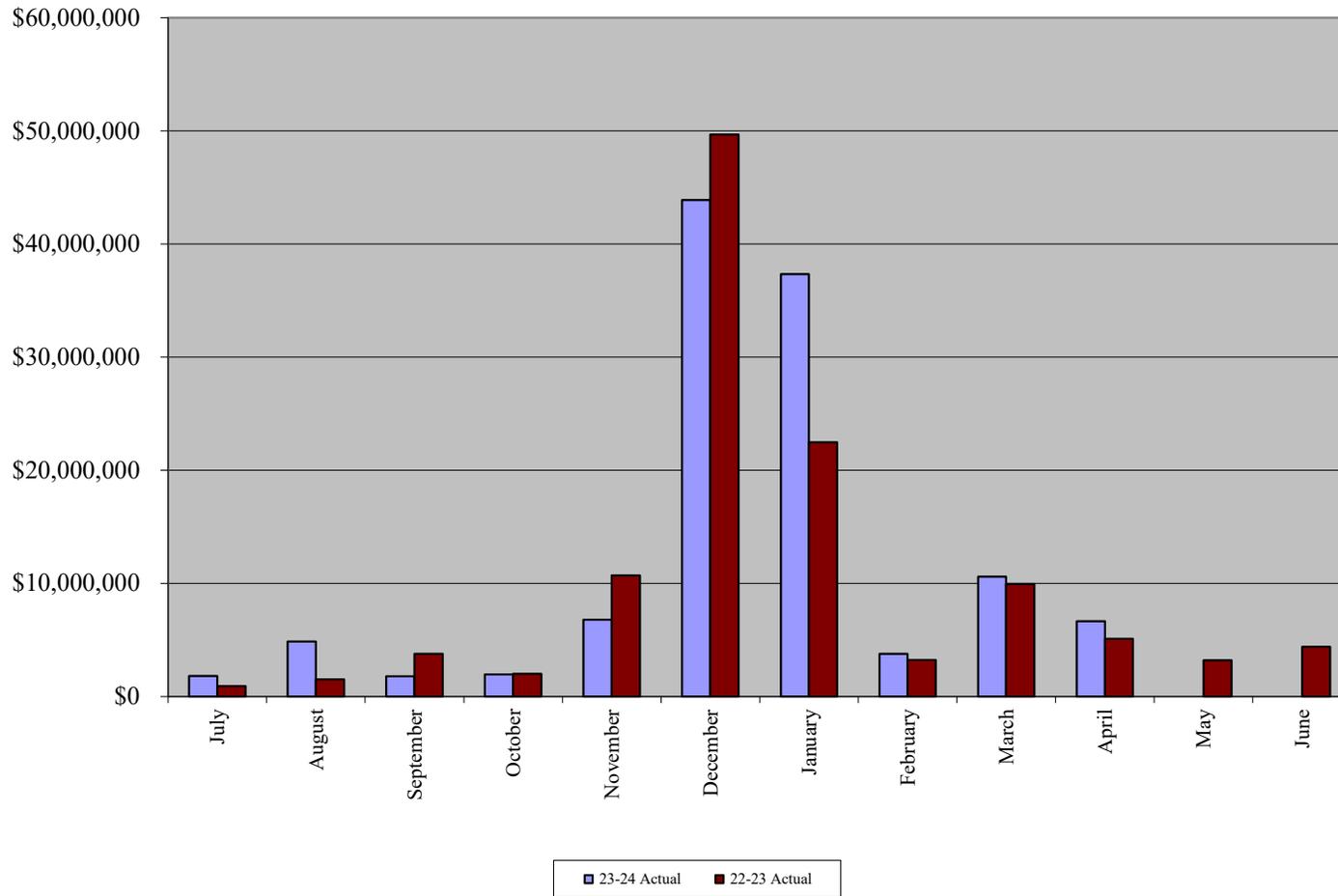
Note 1.)

**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 April Actual	22-23 April Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
		-	-
		(500,000)	500,000
		-	-
		-	-
	-	-	-
	<u>\$ -</u>	<u>\$ (500,000)</u>	<u>\$ 500,000</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)	(4,760,000)	(2,540,000)
	(715,000)	(375,000)	(340,000)
	(780,000)	(406,900)	(373,100)
	-	-	-
	<u>\$ (13,155,000)</u>	<u>\$ (5,901,900)</u>	<u>\$ (7,253,100)</u>

## General Fund Actual Revenue April 30, 2024



FY 2023-24 General Fund Expenditures  
Status Report

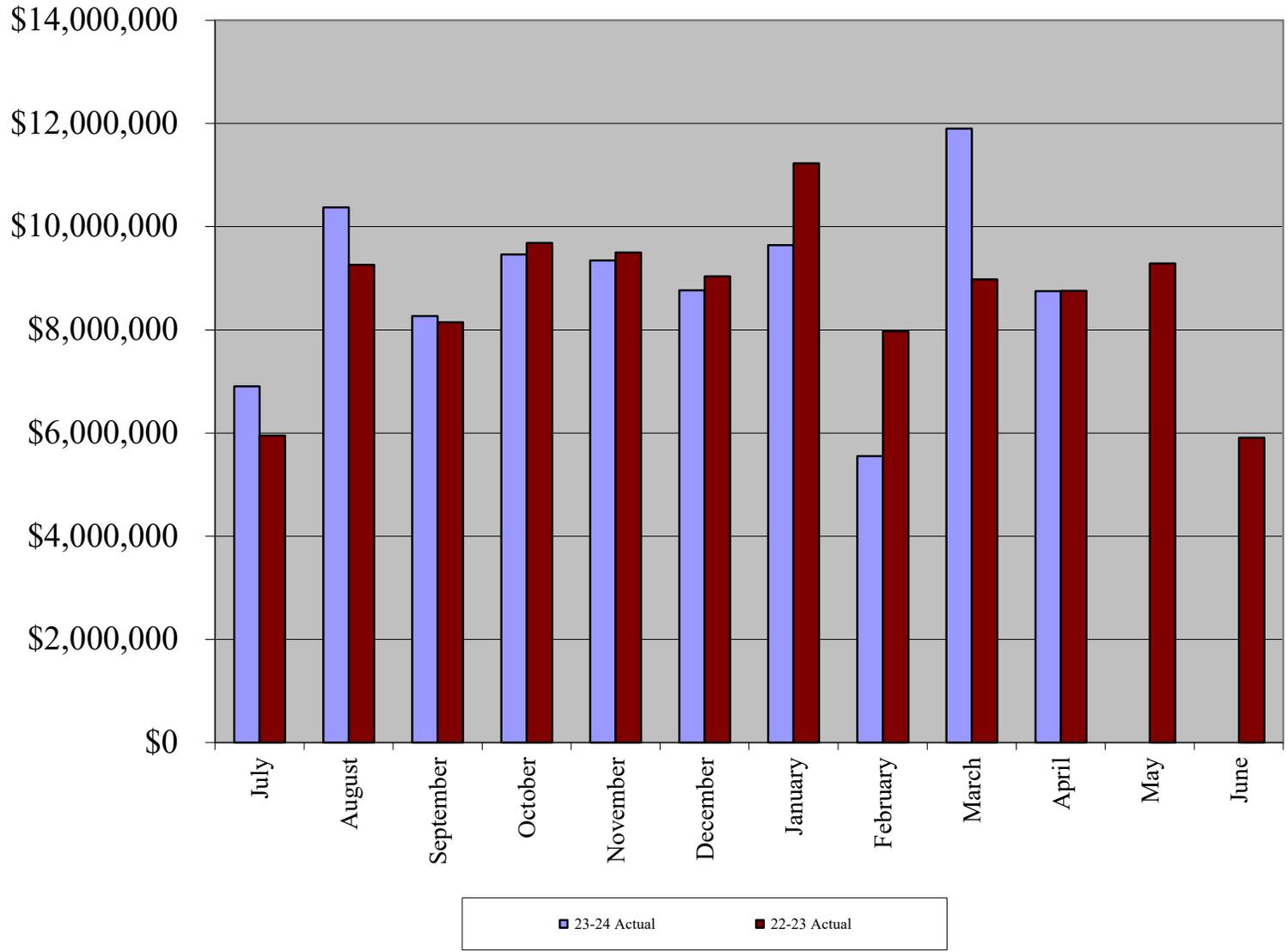
Cost Center	Department	2023-2024		2023-2024	April 2024	Year to Date	Budget to	YTD Expenditures +	Funds Available	23/24 % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered		
110	General Government	\$ 39,805,324	\$ 1,371,872	\$ 41,177,196	\$ 3,065,218	\$ 32,942,315	\$ 8,234,881	\$ 37,377,613	\$ 3,799,583	80.0%
120	County Commissioners	533,195	182,995	716,190	\$ 66,138	579,531	136,659	580,686	135,504	80.9%
130	Assessor	3,733,627	208,690	3,942,317	\$ 283,058	2,856,199	1,086,118	2,917,289	1,025,028	72.4%
140	Assessor Revaluation	6,586,367	109,668	6,696,035	\$ 638,487	4,912,081	1,783,954	5,255,554	1,440,481	73.4%
150	Treasurer	1,141,899	39,411	1,181,310	\$ 88,462	826,786	354,524	888,179	293,131	70.0%
160	Court Clerk	11,443,746	448,392	11,892,138	\$ 960,924	9,392,192	2,499,946	9,434,823	2,457,315	79.0%
170	County Clerk	2,861,698	442,064	3,303,762	\$ 241,497	2,471,241	832,521	2,510,863	792,899	74.8%
180	Excise & Equalization Bds	44,957	2,490	47,447	\$ 8,208	25,061	22,386	25,642	21,805	52.8%
190	County Audit	830,244	61,193	891,437	\$ 1,011	128,477	762,960	547,064	344,373	14.4%
200	District Attorney-State	350,000	-	350,000	\$ 24,090	226,117	123,883	292,239	57,761	64.6%
210	District Attorney-County	71,898	-	71,898	\$ 6,270	63,115	8,783	77,709	(5,811)	87.8%
230	Public Defender	71,863	-	71,863	\$ 3,522	39,831	32,032	43,353	28,510	55.4%
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	\$ 192,121	1,459,236	666,975	1,529,142	597,069	68.6%
260	BOCC HR/Health & SAGety	834,433	(39,873)	794,560	\$ 35,388	307,474	487,086	326,419	468,141	38.7%
265	Employee Benefits Dept	433,733	8,360	442,093	\$ 34,904	345,920	96,173	348,860	93,233	78.2%
270	IT Department	4,813,952	283,884	5,097,836	\$ 300,904	3,948,338	1,149,498	4,388,597	709,239	77.5%
280	Facilities Management	2,236,924	183,447	2,420,371	\$ 148,415	1,424,238	996,133	1,514,916	905,455	58.8%
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	\$ 23,427	203,004	160,996	263,924	100,076	55.8%
300	Planning Commission	264,551	5,680	270,231	\$ 21,665	210,972	59,259	210,972	59,259	78.1%
301	Court Services	1,114,933	69,970	1,184,903	\$ 104,589	906,218	278,685	906,218	278,685	76.5%
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	\$ 1,232,905	12,408,605	2,912,181	12,413,646	2,907,140	81.0%
525	Juvenile Detention	8,345,339	156,885	8,502,224	\$ 689,528	6,897,621	1,604,603	7,003,323	1,498,901	81.1%
526	Juvenile Bureau	2,717,277	48,170	2,765,447	\$ 237,578	2,155,629	609,818	2,203,389	562,058	77.9%
550	Emergency Management	735,786	105,498	841,284	\$ 47,470	491,273	350,011	713,082	128,202	58.4%
610	Social Services	2,353,108	26,597	2,379,705	\$ 159,612	1,670,174	709,531	2,005,246	374,459	70.2%
710	Free Fair	67,238	5,360	72,598	\$ -	28,638	43,960	29,803	42,795	39.4%
910	District 1	613,415	8,648	622,063	\$ 48,831	471,610	150,453	536,091	85,972	75.8%
920	District 2	357,909	7,119	365,028	\$ 39,983	215,769	149,259	221,392	143,636	59.1%
930	District 3	586,252	5,187	591,439	\$ 4,933	307,071	284,368	337,943	253,496	51.9%
940	County Engineer	584,781	11,908	596,689	\$ 37,072	426,210	170,479	436,116	160,573	71.4%
950	Economic Development	250,000	-	250,000	\$ -	125,000	125,000	250,000	-	50.0%
991	Employee Benefits Supplement	-	1,000,000	1,000,000	\$ 1,000,000	1,000,000	-	1,000,000	-	
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	(360,264)	679,738	\$ -	-	679,738	-	679,738	
<b>Total</b>		<b>\$ 112,218,282</b>	<b>\$ 5,282,893</b>	<b>\$ 117,501,175</b>	<b>\$ 9,746,209</b>	<b>\$ 89,938,324</b>	<b>\$ 27,562,852</b>	<b>\$ 97,062,471</b>	<b>\$ 20,438,704</b>	<b>76.5%</b>

Year elapsed = 83.3%

FY 2023-24 General Fund Expenditures  
Status Report

<b>Prior Year % Expended</b>
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%
<b>45.5%</b>

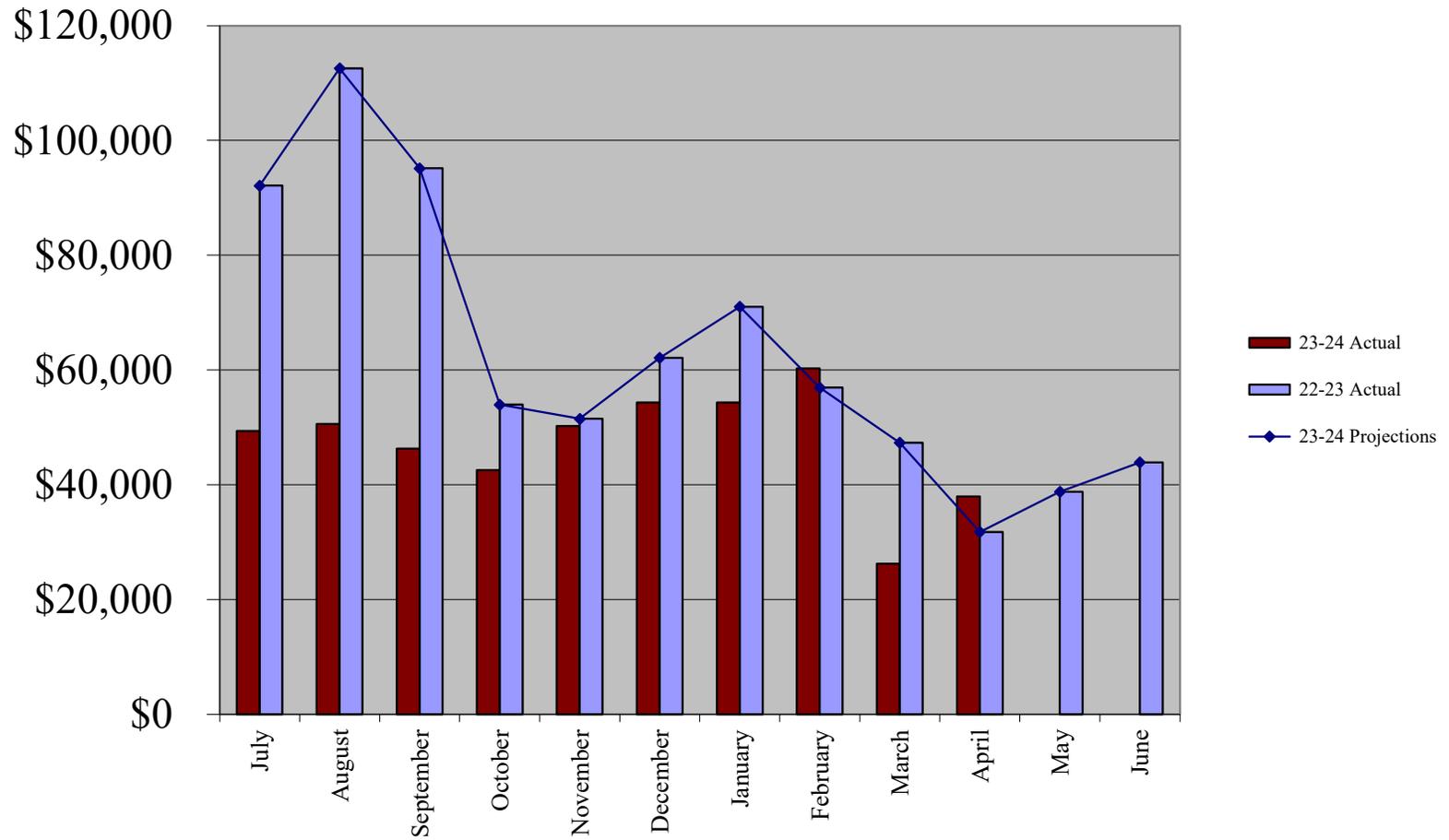
# General Fund Actual Expenditures



**GENERAL FUND  
GENERAL GOVERNMENT  
FY 2023-2024  
April 30, 2024**

Account	Description	YTD				Funds Available
		23-24 Approved Budget	Outstanding Requisitions/ Encumbrances	23-24 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
<b>Salaries and Benefits</b>						
	51002 Retirement Board Members	\$ 1,200		\$ 1,000	\$ 1,000	\$ 200
	52010 FICA - Retirement Board Members	392		172	172	220
	52032 Retirement paid by General Fund	4,600	-		-	4,600
	<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ -</b>	<b>\$ 1,172</b>	<b>\$ 1,172</b>	<b>\$ 5,020</b>
<b>Utilities</b>						
	54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 302,733	\$ 472,267	\$ 775,000	\$ -
	54023 Electricity (OG&E)	455,000	141,130	313,870	455,000	-
	54024 Sewer and Water(City of OKC)	75,000	34,014	40,986	75,000	-
	54022 Natural Gas(ONG)	15,000	5,664	9,336	15,000	-
	<b>Utilities Subtotal</b>	<b>\$ 1,320,000</b>	<b>\$ 483,541</b>	<b>\$ 836,459</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>
<b>Lease-Purchase Debt</b>						
	54455 Bond Administrative Fees	4,000	1,200	400	1,600	2,400
	<b>Lease-Purchase Debt Subtotal</b>	<b>\$ 4,000</b>	<b>\$ 1,200</b>	<b>\$ 400</b>	<b>\$ 1,600</b>	<b>\$ 2,400</b>
<b>Memberships</b>						
	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	-
	<b>Memberships Subtotal</b>	<b>\$ 34,421</b>	<b>\$ -</b>	<b>\$ 34,421</b>	<b>\$ 34,421</b>	<b>\$ -</b>
<b>Other Operating Expenditures</b>						
	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	17,487	25,117	42,605	(605)
	54045 Metro Parking Garage-Judges parking	1,392	988	2,552	3,540	(2,148)
	54048 Metro Parking Transponder		-	60	60	(60)
	54102 PBA Leases-County Departments	1,026,060	202,360	698,198	900,558	125,502
	54103 Storage Court Clerk Building Lease	381,096	63,516	317,580	381,096	-
	54109/54011 Postage Machine and Postage	8,500	-	8,000	8,000	500
	54451 District Attorney Civil Division Contract	719,437	119,906	599,531	719,437	-
	54451 Outside legal services	1,015,000	484,421	115,579	600,000	415,000
	54451 Bond Council	25,000			-	25,000
	54455 BOK Management Fees	450,000	234,152	216,248	450,400	(400)
	54455 OSU Extension Contract	580,801	304,129	276,673	580,801	-
	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	5,615,079	28,111,403	33,726,482	(3)
	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	29,182	5,819	35,000	(15,000)
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	16,992	11,554	28,546	(21,897)
	<b>Other Operating Subtotal</b>	<b>\$ 39,811,156</b>	<b>\$ 7,171,712</b>	<b>\$ 32,069,863</b>	<b>\$ 39,241,575</b>	<b>\$ 569,581</b>
	<b>Total Maintenance and Operations - 54000</b>	<b>\$ 41,169,577</b>	<b>\$ 7,656,453</b>	<b>\$ 32,941,143</b>	<b>\$ 40,597,596</b>	<b>\$ 571,981</b>
<b>Capital Outlay</b>						
	55390 Copier Lease	1,428	1,190		1,190	238
	<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,190</b>	<b>\$ -</b>	<b>\$ 1,190</b>	<b>\$ 238</b>
	<b>Grand Total - General Government</b>	<b>\$ 41,177,196</b>	<b>\$ 7,657,643</b>	<b>\$ 32,942,315</b>	<b>\$ 40,599,958</b>	<b>\$ 577,238</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status  
FY 2023-2024  
April 30, 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>
<b>Resources</b>					
Beginning Cash Balance	\$ 753,292	\$ 753,292		\$ 753,292	\$ (0)
Transfers In	\$ 7,300,000	\$ 8,300,000	\$ (1,000,000)	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	3,454,778	671,525	4,126,303	(798,706)
Employer Premiums	19,165,424	15,314,454	2,751,787	18,066,241	(1,099,182)
Stop Loss Reimb	-	293,159		293,159	293,159
Rx Rebates	3,600,000	2,674,858	925,142	3,600,000	-
ARPA/Cares Reimb	300,000	468,299	(168,299)	300,000	-
Refunds/Rebates/Interest	268,635	428,017	85,603	513,620	244,986
<b>Total Resources</b>	<b>\$ 36,312,359</b>	<b>\$ 31,686,857</b>	<b>\$ 2,423,312</b>	<b>\$ 34,952,616</b>	<b>\$ (1,359,743)</b>
<b>Expenses</b>					
Medical Claims	\$ 17,542,278	\$ 15,730,896	\$ 3,146,179	\$ 18,877,076	\$ 1,334,797
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	9,659,495	1,931,899	11,591,394	358,364
Dental Claims	1,695,157	1,472,866	294,573	1,767,439	72,281
Vision Claims	177,542	135,698	27,140	162,838	(14,704)
County Pharmacy	305,000	166,187	33,237	199,425	(105,575)
Employee Assistance Program	21,393	19,610	3,922	23,532	2,139
Medicare Supplement - TPG Group	1,431,660	1,353,744	270,749	1,624,493	192,833
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 28,538,497</u>	<u>\$ 5,707,699</u>	<u>\$ 34,246,197</u>	<u>\$ 1,840,136</u>
Administration Fees & Other	970,989	835,727	167,145	1,002,872	31,883
Life/AD&D Premiums	385,206	308,377	61,675	370,053	(15,153)
Stop Loss Premiums	1,296,812	1,039,006	207,801	1,246,807	(50,005)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 2,183,110</u>	<u>\$ 436,622</u>	<u>\$ 2,619,732</u>	<u>\$ (33,275)</u>
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 30,721,607</b>	<b>\$ 6,144,321</b>	<b>\$ 36,865,929</b>	<b>\$ 1,806,861</b>
<b>Ending Cash Balance</b>	<b>\$ 1,253,292</b>	<b>\$ 965,249</b>	<b>\$ (3,721,009)</b>	<b>\$ (1,913,313)</b>	<b>\$ (3,166,605)</b>

Cash Balance-One Year Ago \$ 310,514

Notes:

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

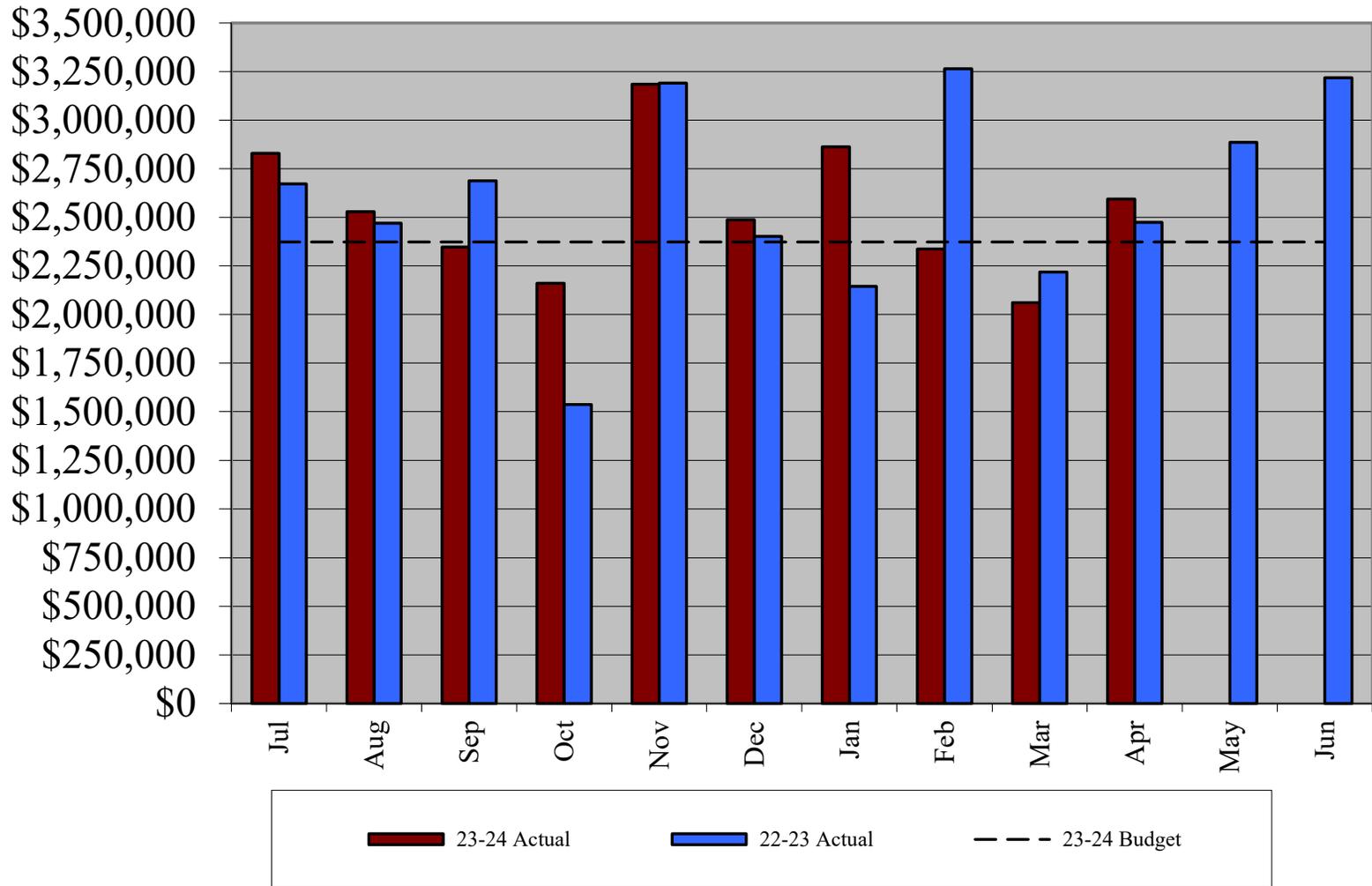
	<u>Employee 2024</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

**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.

<b>FY 23-24</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>YTD Avg</b>	<b>High Month</b>
Medical Claims	\$1,461,857	\$ 1,934,369	\$1,747,877	\$ 1,934,369 (April)
Prescription Drug Claims	\$936,086	659,164	\$1,073,277	\$ 1,543,946 (July)
Total	\$2,397,942	\$2,593,533	\$2,821,155	
	<b>22/23</b>			<b>22/23</b>
<b>Prior Year 22-23 Comparison</b>	<b>Monthly Budget</b>	<b>This Month</b>	<b>22/23 Avg</b>	<b>High Month</b>
Medical Claims	\$1,277,174	\$1,321,439	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	1,153,256.96	\$1,001,781	\$1,851,699 (June)
Total	\$2,044,701	\$2,474,696	\$2,597,009	

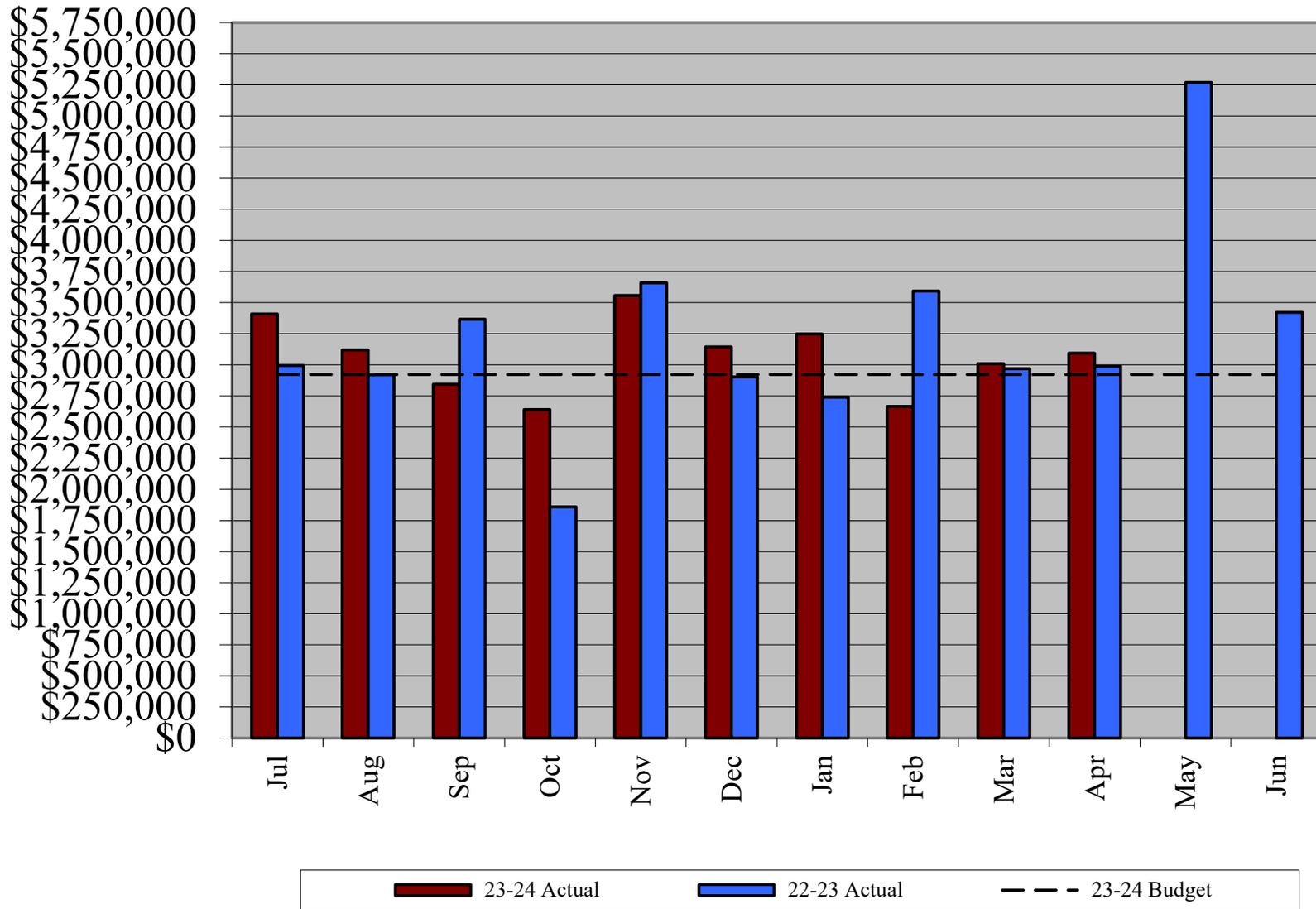
# Medical & Prescription Claims



**Employee Benefits Fund - Prior Year Comparisons**  
**FY 2023-24**  
**April 30, 2024**

	Annual		Inc (Dec)	%	April		Inc (Dec)	%
	FY 23-24 Estimates	FY 22-23 Actuals			FY 23-24 YTD Actuals	FY 22-23 YTD Actuals		
<b>Resources</b>								
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%	\$ 8,300,000	\$ 4,760,000	\$ 3,540,000	74.4%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	15,314,454	15,235,933	78,521	1%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	3,454,778	3,461,464	(6,686)	-0.2%
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%	2,674,858	2,505,147	169,710	7%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	428,017	278,528	149,489	53.7%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	468,299	2,314,644	(1,846,345)	0.0%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 36,312,359</b>	<b>\$ 39,430,932</b>	<b>\$ (3,118,573)</b>	<b>-7.9%</b>	<b>\$ 31,686,857</b>	<b>\$ 29,635,834</b>	<b>\$ 2,051,023</b>	<b>6.9%</b>
<b>Expenses</b>								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 15,730,896	\$ 15,468,883	\$ 262,013	0.0169381
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%	9,659,495	9,591,894	67,601	0.7%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	1,472,866	1,386,362	86,503	6.2%
Vision Claims	177,542	195,160	(17,618)	-9.0%	135,698	143,488	(7,790)	-5.4%
County Pharmacy	305,000	270,820	34,180	12.6%	166,187	229,415	(63,227)	-27.6%
Employee Assistance Program	21,393	19,610	1,783	9.1%	19,610	17,827	1,783	10.0%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	1,353,744	989,454	364,290	36.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	<b>-10.2%</b>	\$ 28,538,497	\$ 27,827,324	\$ 711,173	<b>2.6%</b>
Administration Fees & Other	970,989	971,767	(778)	-0.1%	835,727	823,699	12,028	1.5%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	308,377	321,463	(13,086)	-4.1%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	1,039,006	1,013,785	25,221	2.5%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	<b>2.7%</b>	\$ 2,183,110	\$ 2,158,947	\$ 24,163	1.1%
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 38,677,640</b>	<b>\$ (3,618,572)</b>	<b>-9.4%</b>	<b>\$ 30,721,607</b>	<b>\$ 29,986,271</b>	<b>\$ 735,336</b>	<b>2.5%</b>
<b>Ending Cash Balance</b>	<b>\$ 1,253,292</b>	<b>\$ 753,292</b>	<b>\$ 499,999</b>	<b>66%</b>	<b>\$ 965,249</b>	<b>\$ (350,437)</b>	<b>\$ 1,315,687</b>	<b>-375.4%</b>

# Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds**  
**Financial Summary**  
**April 30, 2024**

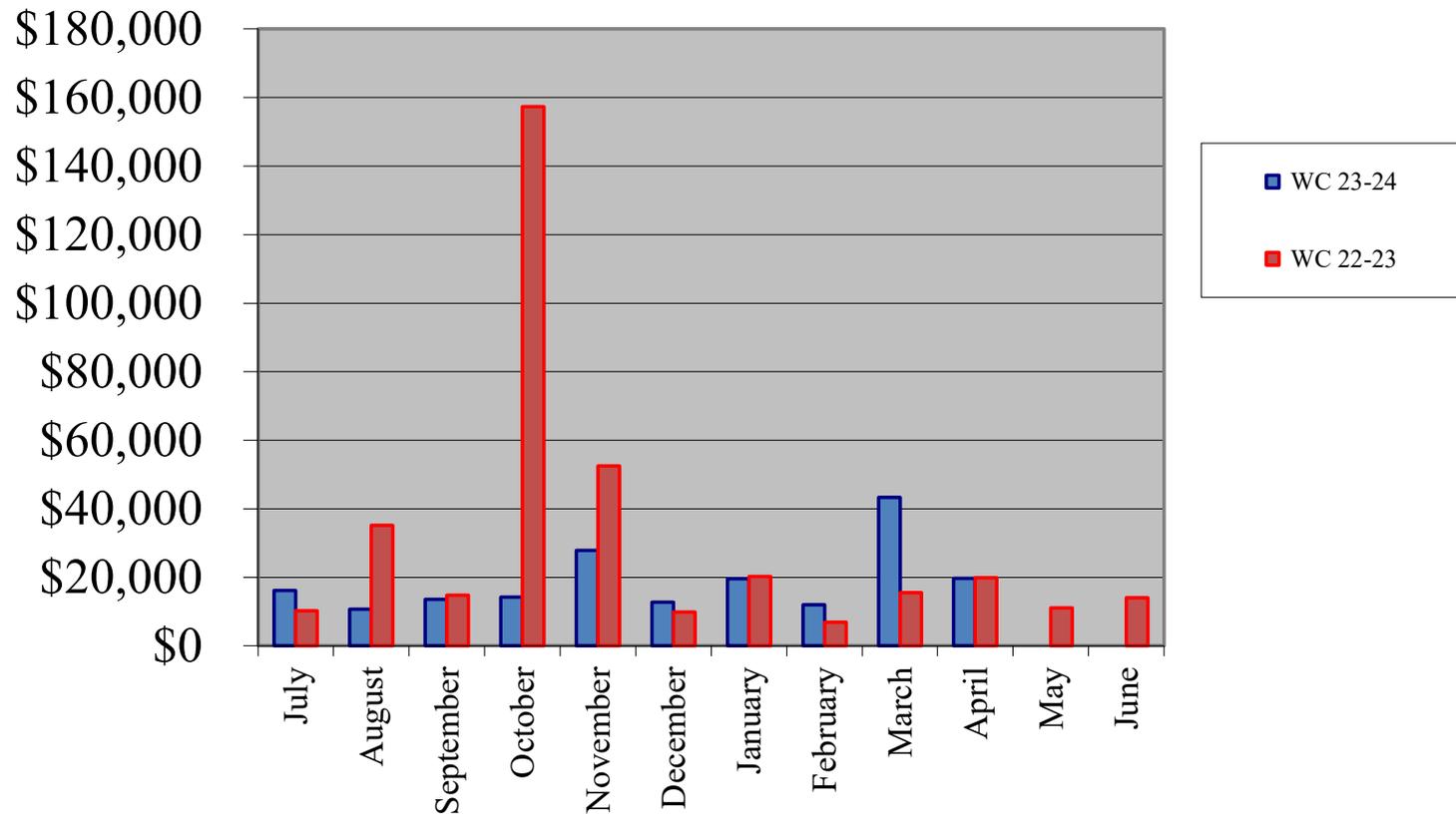
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	77,769	76,813
Transfers/Supplements	715,000	715,000	-
Total Sources	<b>\$ 1,001,636</b>	<b>\$ 1,157,902</b>	<b>\$ 156,266</b>
Expenditures:			
Claims	\$ 350,000	\$ 190,281	(159,719)
Stop loss/Admin Fees	239,765	250,698	10,933
Total Expenditures	<b>\$ 589,765</b>	<b>\$ 440,979</b>	<b>\$ (148,786)</b>
<b>Ending Cash Balance</b>	<b>\$ 411,872</b>	<b>\$ 716,923</b>	<b>\$ 305,052</b>
Cash Balance-One Year Ago		<b>\$ 400,153</b>	

Note:

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

	<b>Self Insurance</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 90,182	\$ 497,372	\$ 407,190
Sources:			
Interest Income	-	-	-
Transfers/Supplements	230,000	780,000	550,000
Reimbursement			-
Total Sources	<b>\$ 320,182</b>	<b>\$ 1,277,372</b>	<b>\$ 957,190</b>
Expenditures:			
Tort Claims	\$ 24,633	\$ 21,500	\$ (3,133)
Supportive Services	192,583	191,696	(887)
Total Expenditures	<b>\$ 217,216</b>	<b>\$ 213,196</b>	<b>\$ (4,020)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,965</b>	<b>\$ 1,064,176</b>	<b>\$ 961,211</b>
Cash Balance-One Year Ago		<b>\$ 525,563</b>	

# Workers Compensation Fund Claims



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

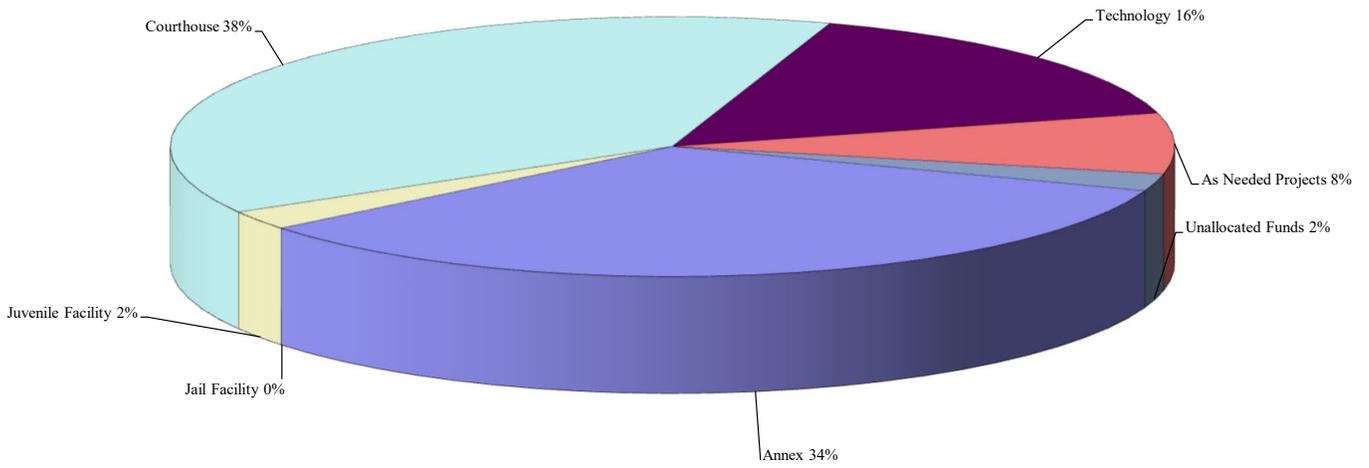
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	45,626	522	24,857	29,517	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		9,724		-	(9,724)	
<b>Juvenile</b>								
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	-	
<b>Courthouse</b>								
Carpet	C0047	6/20/2019	100,000	4,101	9,129	82,597	13,301	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	-	632,281	2,050,127	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
<b>Technology</b>								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		1,114,321	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
<b>Capital Projects-As Needed</b>		10/19/2023	360,000				290,000	Pending
<b>Capital Projects-As Needed</b>		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
<b>Capital Projects-As Needed</b>		9/17/2020	-			-	-	
<b>Capital Projects-As Needed</b>		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			-	
<b>Unallocated Funds:</b>								
<b>Unallocated Funds</b>			190,980				190,980	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 8,919,313</b>	<b>\$ 699,222</b>	<b>\$ 771,777</b>	<b>\$ 6,772,863</b>	<b>\$ 1,447,228.46</b>	

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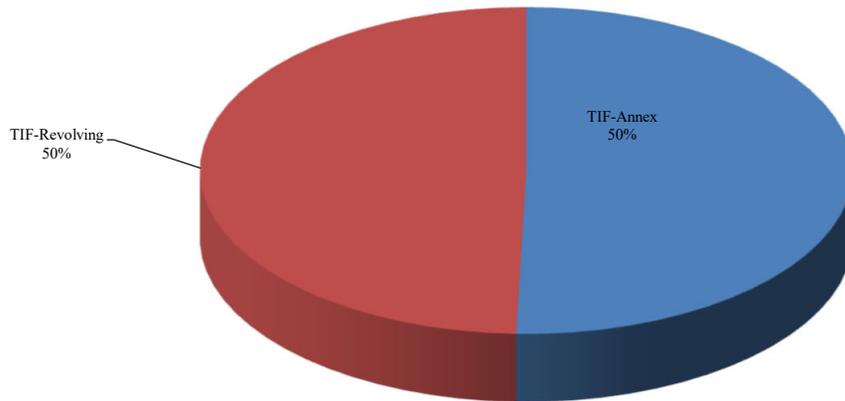
**TIF Projects:**

<b>TIF-Annex -319</b> 20103190	6/11/2013	\$	5,631,511	\$	348,155	\$	42,625	\$	5,133,985	149,371	Ongoing
<b>TIF-Revolving -323</b> 20103230	7/21/2016	\$	4,854,084	\$	141,958	\$	635	\$	3,470,166	1,241,960	Ongoing
<b>TIF-2A-324</b> 20103240	10/17/2022		1,152,304.00		0.00		0.00		0.00	1,152,304	Ongoing
<b>Total Capital Projects</b>		<b>\$</b>	<b>20,557,212</b>	<b>\$</b>	<b>1,189,335</b>	<b>\$</b>	<b>815,038</b>	<b>\$</b>	<b>15,377,014</b>	<b>\$</b>	<b>3,990,863</b>

**Capital Projects Budget FY 23-24**



**TIF Budgets FY 23-24**

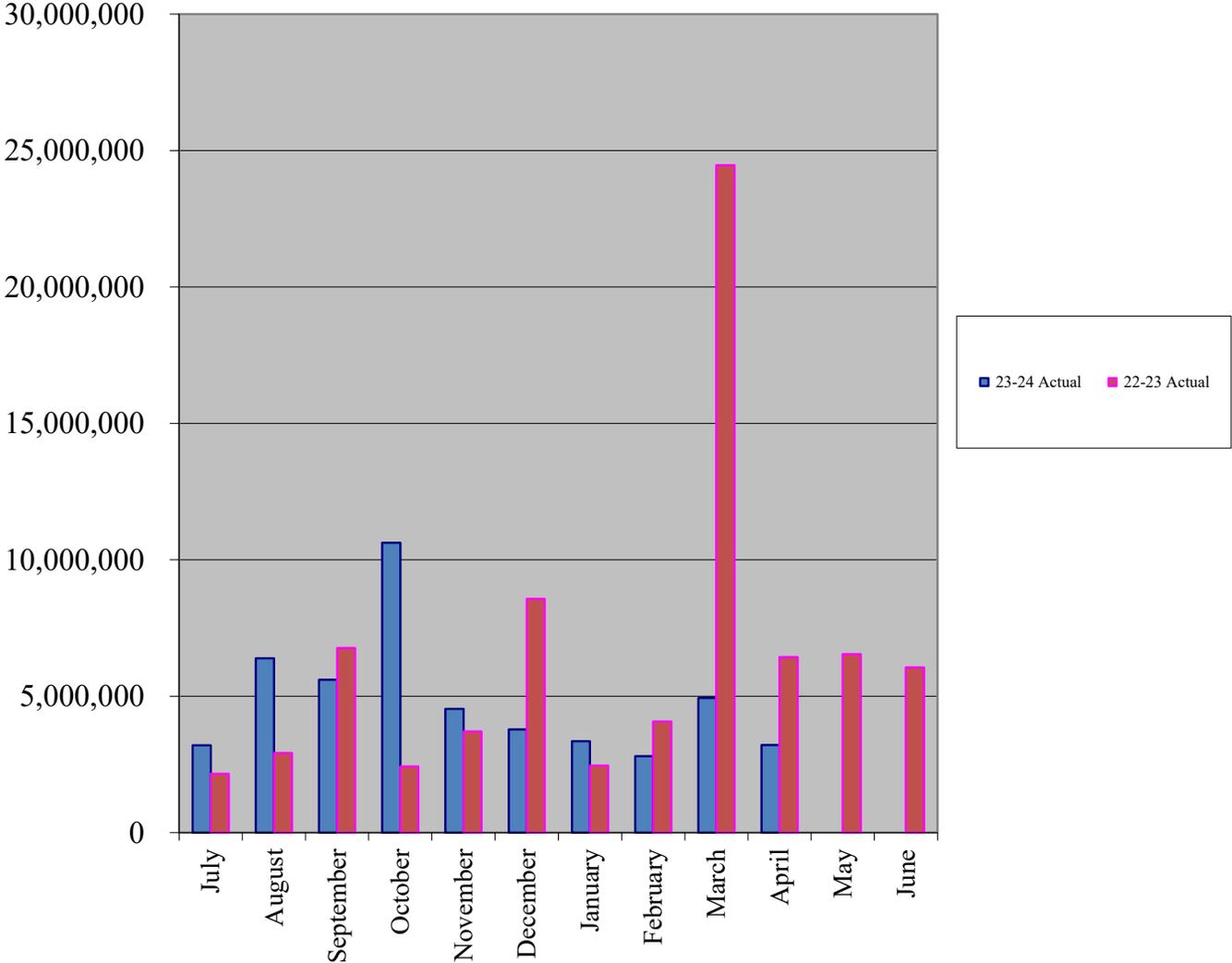


Special Revenue Funds  
Status Report

Fund	Department	2023-2024 Appropriations	April 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	\$7,306,132	\$286,317	\$4,422,571	\$5,307,085	\$2,883,562	\$5,357,057	\$1,949,075	60.5%
1110	Highway Cash-Dist #2	10,563,323	201,068	3,437,256	\$4,124,708	7,126,067	4,854,348	5,708,976	32.5%
1110	Highway Cash-Dist #3	8,371,659	929,165	6,358,947	\$7,630,737	2,012,712	7,391,780	979,879	76.0%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	5,108,687	105,857	1,258,158	\$1,509,790	3,850,529	2,754,742	2,353,945	24.6%
1130	Resale Property	5,628,518	244,627	3,330,056	\$3,996,067	2,298,462	3,887,959	1,740,559	59.2%
1140	Treasurer Mortgage Fee	487,186	0	27,623	\$33,148	459,562	127,132	360,054	5.7%
1150	County Clerk Lien Fee	882,952	12,270	309,838	\$371,805	573,115	486,233	396,720	35.1%
1151	UCC Central Filing Fund	857,194	59,423	571,825	\$686,190	285,369	598,922	258,272	66.7%
1152	Records Mgmt & Preservation	2,407,488	122,411	1,243,157	\$1,491,789	1,164,330	1,549,752	857,736	51.6%
1160	Sheriff Service Fee	6,781,476	505,620	4,260,783	\$5,112,939	2,520,693	4,660,371	2,121,105	62.8%
1161	Sheriff Special Revenue	2,025,527	33,181	585,621	\$702,746	1,439,906	810,264	1,215,263	28.9%
1162	Sheriff's Grant Fund	859,306	23,715	431,130	\$517,356	428,176	474,506	384,800	50.2%
1201	Assessor Revolving Fee	130,674	0	0	\$0	130,674	0	130,674	0.0%
1231	Juvenile Probation Fee	62,945	0	2,313	\$2,775	60,632	2,313	60,632	3.7%
1233	Juvenile Grant Fund	571,369	38,060	236,748	\$284,098	334,621	251,128	320,241	41.4%
1240	Planning Commission Fee	701,897	28,983	294,116	\$352,939	407,781	311,301	390,596	41.9%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	640,298	1,824	5,511	\$6,613	634,788	139,107	501,191	0.9%
1260	Community Service Fee	282,667	8,601	92,508	\$111,010	190,159	202,336	80,331	32.7%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	371,118	32,853	257,288	\$308,746	113,830	263,070	108,048	69.3%
1282	Mental Health Court Fund	17,247	231	3,266	\$3,919	13,981	12,255	4,992	18.9%
1290	Shine Program	462,694	23,727	270,673	\$324,808	192,021	288,505	174,190	58.5%
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	\$15,418	12,978	12,848	12,978	49.7%
1415	American Rescue Plan 2021	114,331,811	552,915	20,925,845	\$25,111,014	93,405,966	29,725,485	84,606,326	18.3%
<b>Total</b>		<b>\$169,049,062</b>	<b>\$3,210,850</b>	<b>\$48,338,082</b>	<b>\$58,005,698</b>	<b>\$120,710,980</b>	<b>\$64,161,412</b>	<b>\$104,887,650</b>	<b>28.6%</b>

Year elapsed = 83%

# Special Revenue Actual Expenditures



**Debt Service Fund**  
**FY 2023-2024 Status Report**  
**For the Period Ending April 30, 2024**

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

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

**Revenue:**

Property Tax-Current & Prior	\$	6,443,854
Exempt Manufacturing Tax		24,573
Miscellaneous Property Tax		33,120
Interest Income		165,770
<b>Total Revenue</b>	<b>\$</b>	<b>6,667,317</b>

**Expenditures:**

**Bonds**

**2008 GO Bonds (GM Plant)**

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

**2014 GO Bonds- BNSF**

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

**2023 GO Bonds- Jail**

Principal	\$	-
Interest		(1,737,700)
<b>Total Paid YTD</b>	<b>\$</b>	<b>(1,737,700)</b>

**Total Bonds Combined**

Principal	\$	(5,500,000)
Interest		(1,856,450)
<b>Total Bond Payments YTD</b>	<b>\$</b>	<b>(7,356,450)</b>

**Judgments**

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

**Total Expenditures**

**\$ (7,356,450)**

Transfer In \$ -

**Ending Cash Balance** **\$ 6,588,864**

<b>Bonds</b>			
	<b>Original Balance</b>	<b>Payments to Date</b>	<b>Outstanding Balance</b>
<b>2008 GO Bonds (GM Plant)</b>			
Principal	\$ 60,670,000	\$ (60,670,000)	\$ -
Interest	20,773,436	(20,773,436)	-
<b>Total Paid YTD</b>	<b>\$ 81,443,436</b>	<b>\$ (81,443,436)</b>	<b>\$ -</b>
<b>2014 GO Bonds- BNSF</b>			
Principal	\$ 10,000,000	\$ (10,000,000)	\$ -
Interest	1,100,000	(1,100,000)	-
<b>Total Paid YTD</b>	<b>\$ 11,100,000</b>	<b>\$ (11,100,000)</b>	<b>\$ -</b>
<b>2023 GO Bonds- Jail</b>			
Principal	\$ 45,000,000	\$ -	\$ 45,000,000
Interest	10,225,000	-	10,225,000
<b>Total Paid YTD</b>	<b>\$ 55,225,000</b>	<b>\$ -</b>	<b>\$ 55,225,000</b>
<b>Total Bonds Combined</b>			
Principal	\$ 115,670,000	\$ (70,670,000)	\$ 45,000,000
Interest	32,098,436	(21,873,436)	10,225,000
<b>Total Bond Payments YTD</b>	<b>\$ 147,768,436</b>	<b>\$ (92,543,436)</b>	<b>\$ 55,225,000</b>

	<b>Principal Balance at 6-30-23</b>	<b>Payments YTD</b>	<b>Principal Balance</b>
Principal	\$ 3,108,333	\$ -	\$ 3,108,333
<b>Total Judgment Payments YTD</b>	<b>\$ 3,108,333</b>	<b>\$ -</b>	<b>\$ 3,108,333</b>

### Debt Service Fund Expenditures 10 Year History

