

Oklahoma County  
Monthly Financial Report  
For Period Ending August 31, 2023

General Fund Budget Analysis  
Employee Benefits Fund Status  
Worker's Comp & Self Insurance Funds-Financial Summary  
Capital Projects Status Report  
Special Revenue Funds Report  
Debt Service Fund Report

Prepared by the Office of the Oklahoma County Clerk

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<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			\$ 39,805,324	\$ -	0.0%
120 Commissioners	533,195	533,195			533,195	-	0.0%
130 Assessor	3,461,671	3,733,627			3,733,627	271,956	7.9%
140 Assessor Revaluation	6,688,063	6,586,367			6,586,367	(101,696)	-1.5%
150 Treasurer	1,076,899	1,141,899			1,141,899	65,000	6.0%
160 Court Clerk	11,373,746	11,443,746			11,443,746	70,000	0.6%
170 County Clerk	2,636,698	2,861,698			2,861,698	225,000	8.5%
180 Excise and Equalization	44,957	44,957			44,957	-	0.0%
190 County Audit	830,244	830,244			830,244	-	0.0%
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			578,994	-	0.0%
250 Election Board	2,303,783	2,088,211			2,088,211	(215,572)	-9.4%
260 BOCC HR/Health & Safety	679,433	834,433			834,433	155,000	22.8%
265 Employee Benefits Department	427,763	433,733			433,733	5,970	N/A
270 IT Department	4,798,952	4,813,952			4,813,952	15,000	0.3%
280 Facilities Management-Main	2,086,924	2,236,924			2,236,924	150,000	7.2%
290 Facilities Mgmt - Custodial	313,000	313,000			313,000	-	0.0%
300 Planning Commission	264,551	264,551			264,551	-	0.0%
310 Court Services	1,114,933	1,114,933			1,114,933	-	0.0%
518 Sheriff-Law Enforcement	14,238,626	14,413,626			14,413,626	175,000	1.2%
525 Juvenile Detention	8,345,339	8,345,339			8,345,339	-	0.0%
526 Juvenile Bureau	2,717,277	2,717,277			2,717,277	-	0.0%
550 Emergency Management	705,786	735,786			735,786	30,000	4.3%
610 Social Services	2,353,108	2,353,108			2,353,108	-	0.0%
710 Free Fair	67,238	67,238			67,238	-	0.0%
910 Highway - District 1	573,335	613,415			613,415	40,080	7.0%
920 Highway - District 2	388,946	357,909			357,909	(31,037)	-8.0%
930 Highway - District 3	486,252	586,252			586,252	100,000	20.6%
940 Engineer	573,562	584,781			584,781	11,219	2.0%
950 Economic Development	200,000	250,000			250,000	50,000	25.0%
991 Employee Benefits Supplement	-	-			-	-	#DIV/0!
993 Self Insurance Supplement	-	-			-	-	#DIV/0!
995 Reserve	17,486	1,040,002		(350,000)	690,002.00	672,517	3846.1%
<b>Total Department Budgets</b>	<b>\$ 110,191,846</b>	<b>\$ 112,218,282</b>	<b>\$ -</b>	<b>\$ (350,000)</b>	<b>\$ 111,868,282</b>	<b>\$ 1,676,436</b>	<b>1.5%</b>
<b>Cash Transfers</b>							
4010 Employee Benefits	\$ 6,967,970	\$ 6,800,000			\$ 6,800,000	\$ (167,970)	-2.4%
4020 Workers Compensation	375,000	715,000			715,000	340,000	90.7%
4030 Self Insurance	406,900	230,000		350,000	580,000	173,100	42.5%
2010 Capital Projects	2,360,000	360,000			360,000	(2,000,000)	-84.7%
5010 Defined Benefit Plan	-	-			-	-	
<b>Total Transfers</b>	<b>\$ 10,109,870</b>	<b>\$ 8,105,000</b>	<b>\$ -</b>	<b>\$ 350,000</b>	<b>\$ 8,455,000</b>	<b>\$ (1,654,870)</b>	<b>-16.4%</b>
<b>Total</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 120,323,282</b>	<b>\$ 21,566</b>	<b>0.0%</b>
<b>Total Sources Available</b>							
Revenue	\$ 107,106,296	\$ 110,021,109			\$ 110,021,109	\$ 2,914,813	2.7%
Fund Balance	\$ 13,195,420	\$ 10,302,173			\$ 10,302,173	\$ (2,893,247)	-21.9%
<b>Total Available Funding</b>	<b>\$ 120,301,716</b>	<b>\$ 120,323,282</b>			<b>\$ 120,323,282</b>	<b>\$ 21,566</b>	<b>0.0%</b>

Oklahoma County  
FY 2023-2024 General Fund Reserve

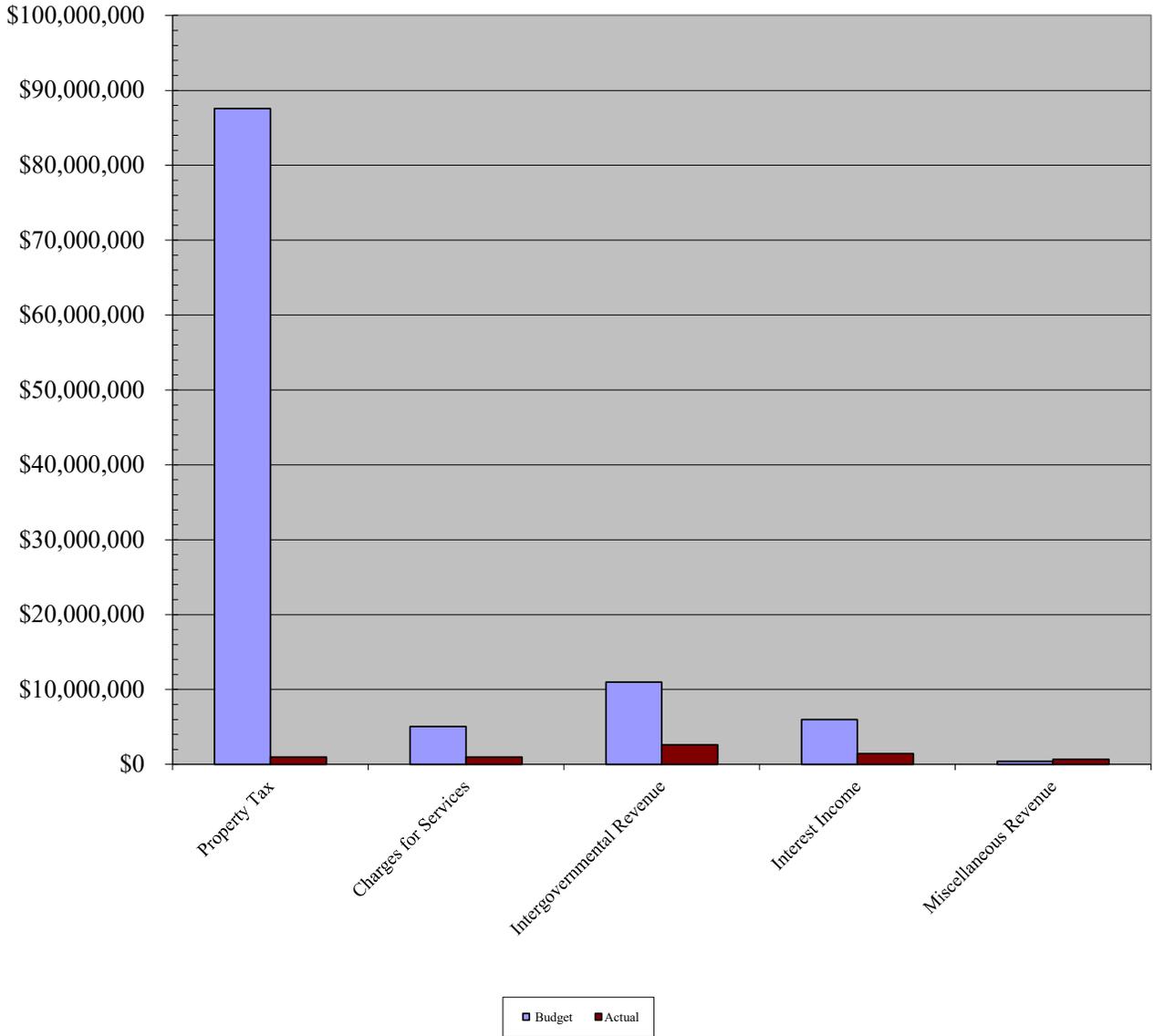
<u>Department</u>	<u>Description</u>	<u>Amount</u>	<u>Resolution #</u>	<u>Date</u>
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-32222	7/20/2023
	<b>Total General Fund Reserve</b>	<b>\$ 690,002.00</b>		

**General Fund  
FY 2023-2024  
Budget Analysis  
For the Period Ending August 31, 2023**

	<b>23-24 Adopted 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	\$ 10,302,173	\$ 13,389,372	\$ 3,087,199	130.0%	
Reserved	2,275,492	4,195,705	1,920,213	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 12,577,665</b>	<b>\$ 17,585,077</b>	<b>\$ 5,007,412</b>		
<b>Revenue:</b>					
Property Tax	\$ 87,588,652	\$ 993,430	\$ (86,595,222)	1.1%	1.0%
Charges for Services	5,037,268	963,147	(4,074,121)	19.1%	18.5%
Intergovernmental Revenue	10,995,015	2,600,553	(8,394,462)	23.7%	2.8%
Interest Income	6,000,000	1,454,026	(4,545,974)	24.2%	160.3%
Miscellaneous Revenue	400,174	653,044	252,869	163.2%	11.6%
<b>Total Revenue</b>	<b>\$ 110,021,109</b>	<b>\$ 6,664,200</b>	<b>\$ (103,356,910)</b>	<b>6.1%</b>	<b>2.5%</b>
Temporary Cash Transfer In	\$ -	\$ 10,000,000	\$ 10,000,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	20,954	20,954		
Operating Transfers Out	(8,105,000)	(3,080,000)	5,025,000		
23-24 Expenditures	\$ 112,218,282	\$ 16,924,750	\$ (95,293,532)	15.1%	14.5%
Prior Budget Year Expenditures	2,275,492	2,613,323	337,831	114.8%	76.4%
<b>Total Expenditures</b>	<b>\$ 114,493,774</b>	<b>\$ 19,538,073</b>	<b>\$ (94,955,701)</b>		
<b>Cash Balance*</b>	<b>\$ 0</b>	<b>\$ 11,652,158</b>	<b>\$ 11,652,159</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 August 31, 2023**



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

	For the Month Ending August 31, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	August Actual	August Actual		
<b>Beginning Cash Balance:</b>	\$ 7,453,710	\$ 13,106,994	\$ (5,653,284)	-43.1%
<b>Revenue:</b>				
Property Tax	\$ 555,340	\$ 675,219	\$ (119,879)	-17.8%
Charges for Services	466,891	541,667	(74,776)	-13.8%
Intergovernmental Revenue	2,968,433	233,802	2,734,631	1169.6%
Interest Income	745,971	46,675	699,296	1498.2%
Miscellaneous Revenue	118,003	31,048	86,955	280.1%
Total Revenue	<u>\$ 4,854,638</u>	<u>\$ 1,528,411</u>	<u>\$ 3,326,226</u>	<u>217.6%</u>
Temporary Cash Transfers In	10,000,000	\$ 6,500,000	\$ 3,500,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	41,909	-	41,909	
Operating Transfers Out	-	(1,200,000)	1,200,000	
23-24 Expenditures	\$ 10,368,277	\$ 9,400,236	\$ 968,041	10.3%
Prior Budget Year Expenditures	329,821	587,692	(257,872)	
Total Expenditures	<u>\$ 10,698,098</u>	<u>\$ 9,987,928</u>	<u>\$ 710,170</u>	<u>7.1%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 11,652,158</b></u>	<u><b>\$ 9,947,477</b></u>	<u><b>\$ 1,704,681</b></u>	<u><b>17.1%</b></u>

	For the Year to Date Period Ending August 31, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 17,585,077	\$ 18,853,814	\$ (1,268,737)	-6.7%
	\$ 993,430	\$ 783,134	\$ 210,296	26.9%
	963,147	1,145,623	(182,476)	-15.9%
	2,600,553	312,114	2,288,439	733.2%
	1,454,026	160,275	1,293,751	807.2%
	653,044	48,658	604,386	1242.1%
	<u>\$ 6,664,200</u>	<u>\$ 2,449,804</u>	<u>\$ 4,214,396</u>	<u>172.0%</u>
	\$ 10,000,000	\$ 10,500,000	\$ (500,000)	
	-	-	-	
	20,954	-	20,954	
	(3,080,000)	(2,760,000)	(320,000)	11.6%
	\$ 16,924,750	\$ 15,502,367	\$ 1,422,383	9.2%
	2,613,323	3,593,774	(980,451)	-27.3%
	<u>\$ 19,538,073</u>	<u>\$ 19,096,141</u>	<u>\$ 441,932</u>	<u>2.3%</u>
<b>Ending Cash Balance</b>	<u><b>\$ 11,652,158</b></u>	<u><b>\$ 9,947,477</b></u>	<u><b>\$ 1,704,681</b></u>	<u><b>17.1%</b></u>

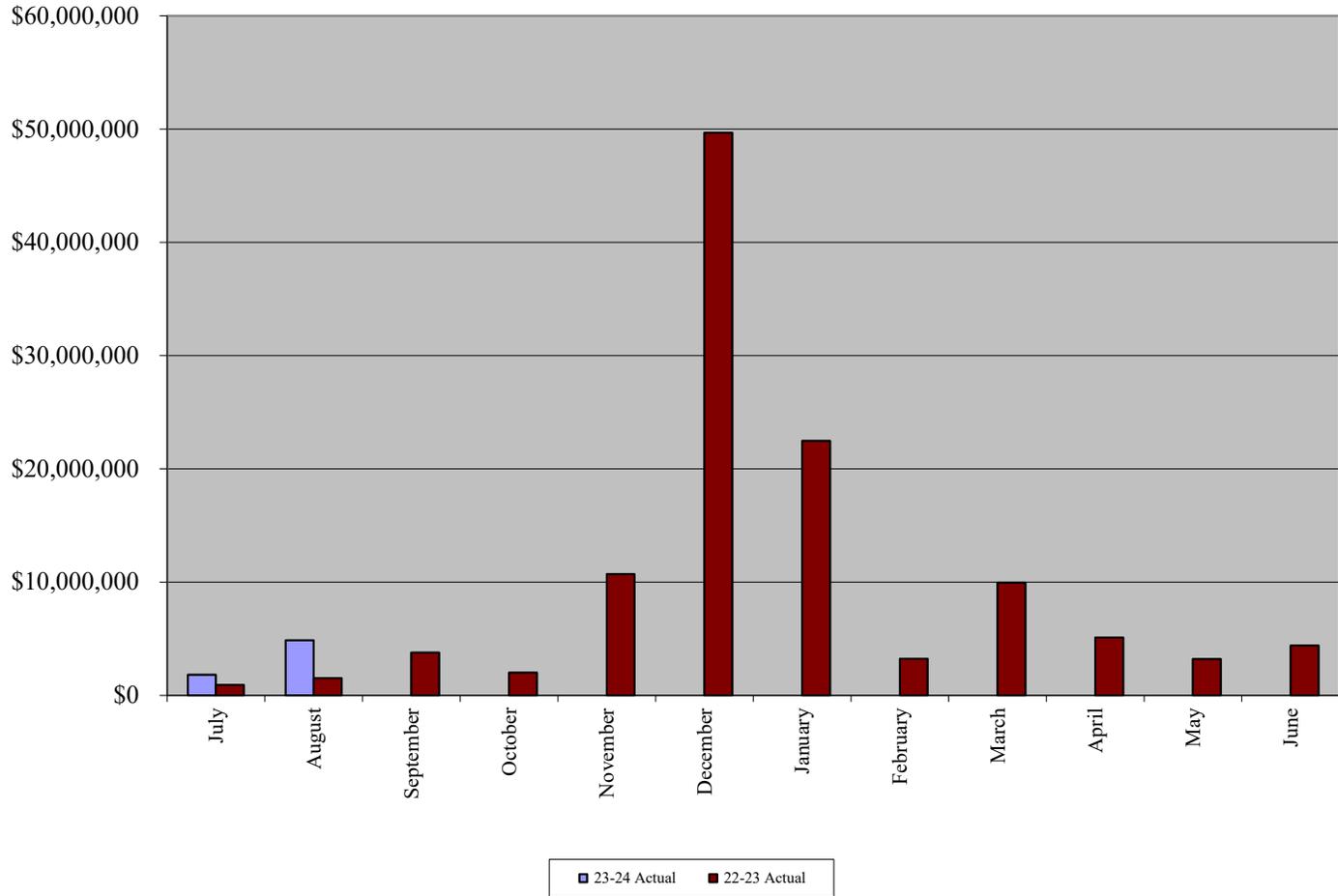
Note 1.)

**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 August Actual	22-23 August Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	(1,200,000)	1,200,000
	-	-	-
	-	-	-
	-	-	-
	<u>\$ -</u>	<u>\$ (1,200,000)</u>	<u>\$ 1,200,000</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(2,500,000)	(2,700,000)	200,000
	-	-	-
	(580,000)	(60,000)	(520,000)
	-	-	-
	<u>\$ (3,080,000)</u>	<u>\$ (2,760,000)</u>	<u>\$ (320,000)</u>

### General Fund Actual Revenue August 31, 2023

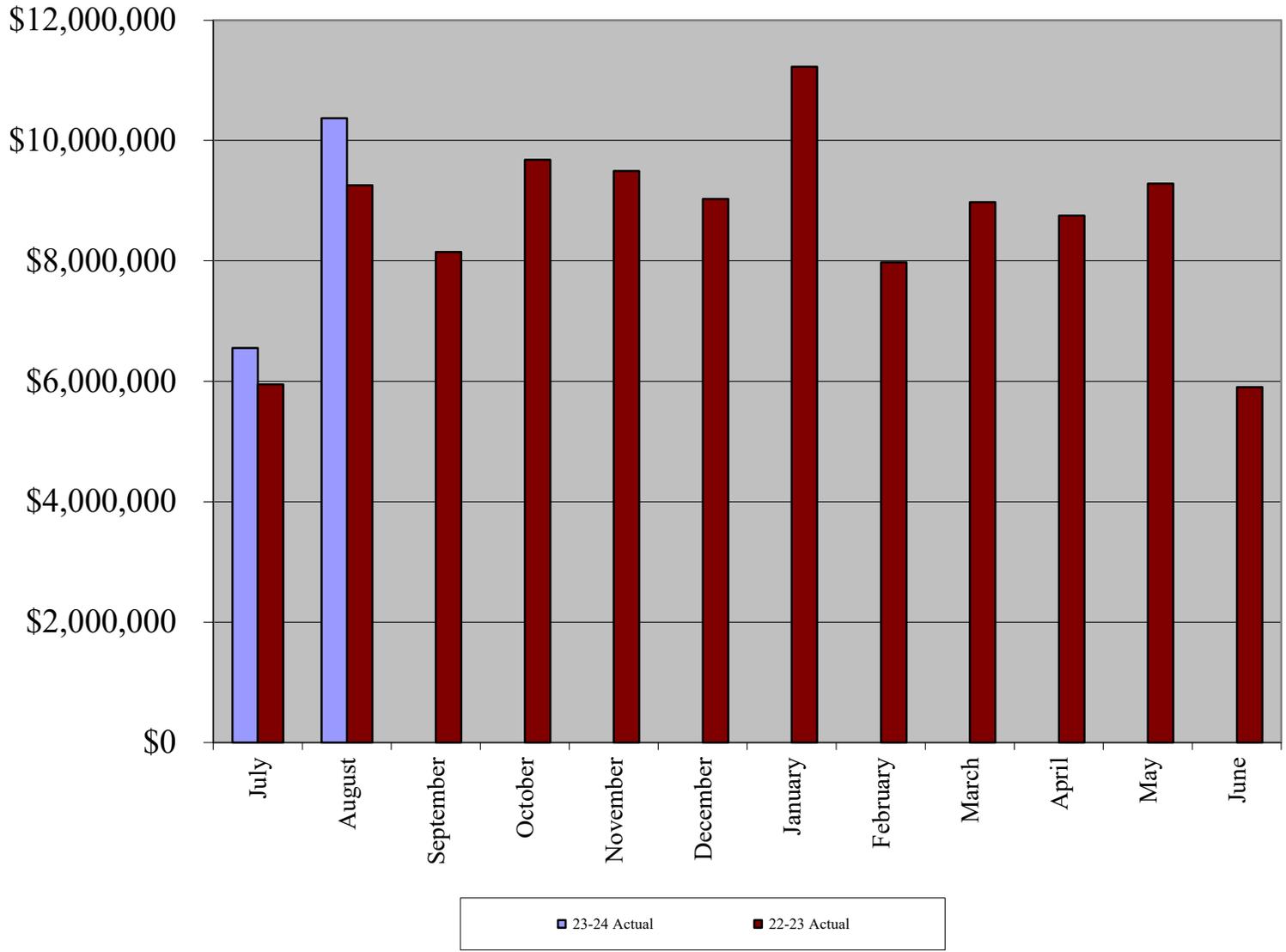


FY 2023-24 General Fund Expenditures  
Status Report

Cost Center	Department	2023-2024 Adopted Budget	Budget Amendments	2023-2024 Amended Budget	August 2023 Actual Expenditures	Year to Date Actual Expenditures	Budget to Actual Variance	YTD Expenditures + Committed & Encumbered	Funds Available	23/24 % Expended	Prior Year % Expended
110	General Government	\$ 39,805,324	\$ -	\$ 39,805,324	\$ 4,632,392	\$ 7,520,710	\$ 32,284,614	\$ 39,748,924	\$ 56,400	18.9%	17.4%
120	County Commissioners	533,195	-	533,195	56,044	96,165	437,030	97,313	435,882	18.0%	14.3%
130	Assessor	3,733,627	-	3,733,627	263,529	457,335	3,276,292	713,709	3,019,918	12.2%	11.5%
140	Assessor Revaluation	6,586,367	-	6,586,367	591,554	896,320	5,690,047	1,564,715	5,021,652	13.6%	13.7%
150	Treasurer	1,141,899	-	1,141,899	76,703	145,111	996,788	245,398	896,501	12.7%	14.8%
160	Court Clerk	11,443,746	-	11,443,746	935,436	1,604,287	9,839,459	1,695,235	9,748,511	14.0%	13.8%
170	County Clerk	2,861,698	-	2,861,698	220,525	365,039	2,496,659	462,031	2,399,667	12.8%	13.5%
180	Excise & Equalization Bds	44,957	-	44,957	2,993	7,164	37,793	8,364	36,593	15.9%	6.2%
190	County Audit	830,244	-	830,244	3,376	5,722	824,522	546,053	284,191	0.7%	0.4%
200	District Attorney-State	350,000	-	350,000	19,376	31,777	318,223	92,982	257,018	9.1%	1.6%
210	District Attorney-County	71,898	-	71,898	9,328	10,873	61,025	25,782	46,116	15.1%	1.8%
230	Public Defender	71,863	-	71,863	2,093	2,093	69,770	5,266	66,597	2.9%	1.1%
240	Purchasing	578,994	-	578,994	45,403	76,170	502,824	90,754	488,240	13.2%	14.0%
250	Election Board	2,088,211	-	2,088,211	127,991	209,190	1,879,021	266,611	1,821,600	10.0%	11.8%
260	BOCC HR/Health & SAG	834,433	-	834,433	28,755	48,544	785,889	66,037	768,396	5.8%	10.5%
265	Employee Benefits Dept	433,733	-	433,733	35,015	59,693	374,040	65,778	367,955	13.8%	14.0%
270	IT Department	4,813,952	-	4,813,952	476,972	649,233	4,164,719	2,013,304	2,800,648	13.5%	9.5%
280	Facilities Management	2,236,924	-	2,236,924	147,003	242,116	1,994,808	353,386	1,883,538	10.8%	12.8%
285	Facilities Mgmt-Custodial	313,000	-	313,000	21,102	21,102	291,898	213,118	99,882	6.7%	0.0%
300	Planning Commission	264,551	-	264,551	21,214	36,344	228,207	36,344	228,207	13.7%	10.4%
301	Court Services	1,114,933	-	1,114,933	94,512	159,537	955,396	159,537	955,396	14.3%	14.2%
518	Sheriff-Law Enforcement	14,413,626	-	14,413,626	1,296,537	2,214,509	12,199,117	2,329,659	12,083,967	15.4%	14.3%
525	Juvenile Detention	8,345,339	-	8,345,339	703,228	1,184,600	7,160,739	1,381,681	6,963,658	14.2%	13.9%
526	Juvenile Bureau	2,717,277	-	2,717,277	207,368	355,702	2,361,575	448,401	2,268,876	13.1%	11.9%
550	Emergency Management	735,786	-	735,786	47,336	81,427	654,359	148,893	586,893	11.1%	10.9%
610	Social Services	2,353,108	-	2,353,108	168,816	260,492	2,092,616	706,274	1,646,834	11.1%	11.1%
710	Free Fair	67,238	-	67,238	507	507	66,731	8,211	59,027	0.8%	0.0%
910	District 1	613,415	-	613,415	49,284	54,033	559,382	85,444	527,971	8.8%	6.6%
920	District 2	357,909	-	357,909	11,240	24,728	333,181	37,772	320,137	6.9%	18.1%
930	District 3	586,252	-	586,252	28,062	28,501	557,751	72,776	513,476	4.9%	11.7%
940	County Engineer	584,781	-	584,781	44,585	75,727	509,054	96,579	488,202	12.9%	11.0%
950	Economic Development	250,000	-	250,000	-	-	250,000	250,000	-	0.0%	0.0%
991	Employee Benefits Supple	-	-	-	-	-	-	-	-	-	-
993	Self Insurance Supplement	-	350,000	350,000	-	350,000	-	350,000	-	100.0%	99.8%
994	Capital Projects Suppleme	-	-	-	-	-	-	-	-	-	-
990	Defined Benefit Suppleme	-	-	-	-	-	-	-	-	-	-
995	General Fund Reserve	1,040,002	(350,000)	690,002	-	-	690,002	-	690,002	-	0.0%
<b>Total</b>		<b>\$ 112,218,282</b>	<b>\$ -</b>	<b>\$ 112,218,282</b>	<b>\$ 10,368,277</b>	<b>\$ 17,274,750</b>	<b>\$ 94,943,532</b>	<b>\$ 54,386,333</b>	<b>\$ 57,831,949</b>	<b>15.4%</b>	<b>14.5%</b>

Year elapsed = 16.7%

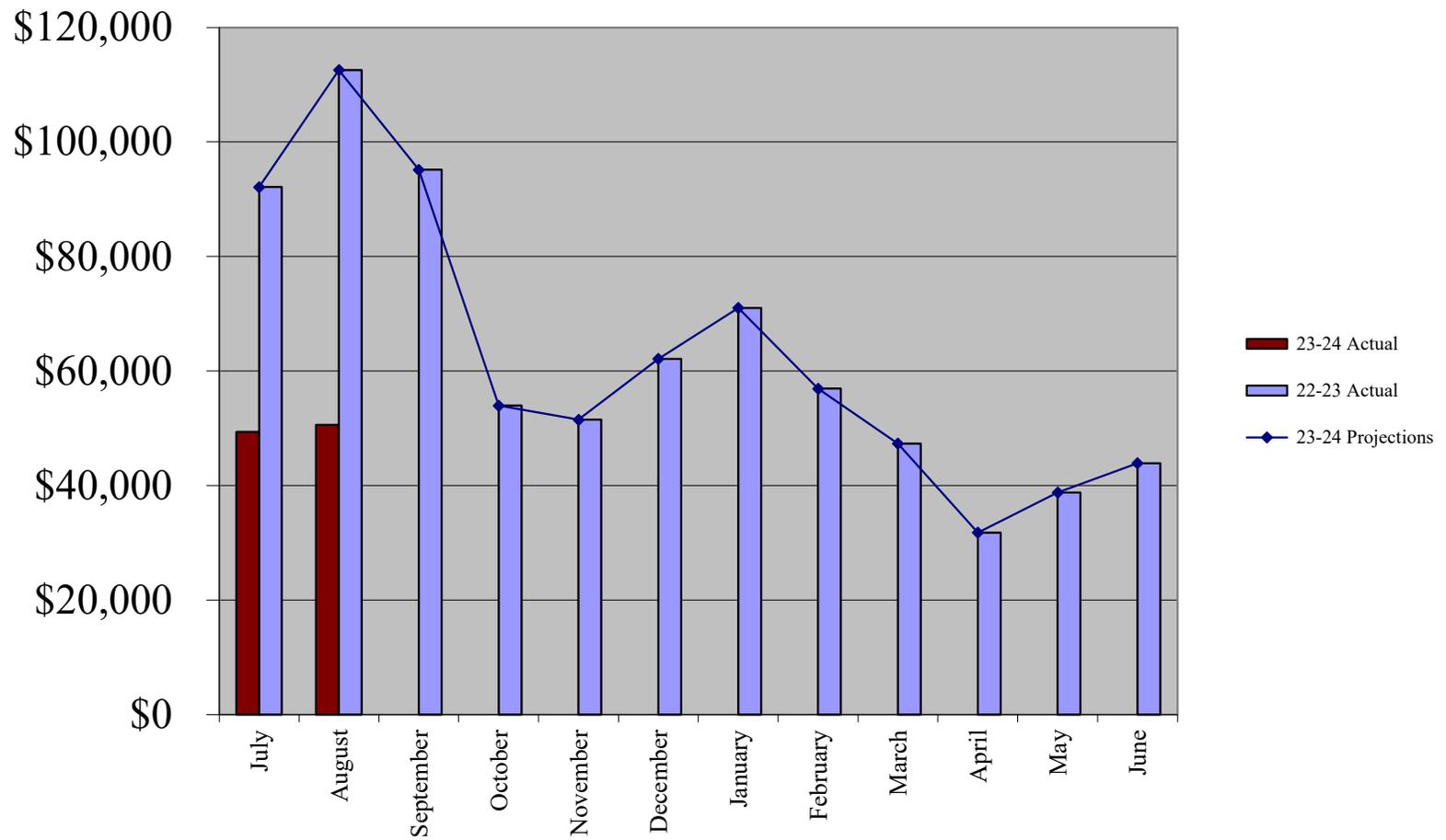
# General Fund Actual Expenditures



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

<u>Account Description</u>	Outstanding		23-24	YTD	
	23-24 Approved Budget	Requisitions/Encumbrances	Year to Date Actual	Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>					
51002 Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
52010 FICA - Retirement Board Members	392		38	38	354
52032 Retirement paid by General Fund	4,600	-		-	4,600
<b>Total Salaries and Benefits</b>	<b>\$ 6,192</b>	<b>\$ -</b>	<b>\$ 238</b>	<b>\$ 238</b>	<b>\$ 5,954</b>
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 725,619	\$ 49,381	\$ 775,000	\$ -
54023 Electricity (OG&E)	455,000	410,152	44,848	455,000	-
54024 Sewer and Water(City of OKC)	75,000	71,912	3,088	75,000	-
54022 Natural Gas(ONG)	15,000	14,235	765	15,000	-
<b>Utilities Subtotal</b>	<b>\$ 1,320,000</b>	<b>\$ 1,221,918</b>	<b>\$ 98,082</b>	<b>\$ 1,320,000</b>	<b>\$ -</b>
<u>Lease-Purchase Debt</u>					
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>
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373	\$ -	\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	9,500	-	10,000	10,000	(500)
54017 ACOG & COMEA annual membership dues	7,000	-	7,648	7,648	(648)
54017 CODA annual membership dues	2,400		2,400	2,400	-
<b>Memberships Subtotal</b>	<b>\$ 33,273</b>	<b>\$ -</b>	<b>\$ 34,421</b>	<b>\$ 34,421</b>	<b>\$ (1,148)</b>
<u>Other Operating Expenditures</u>					
54019 Liability policies on equipment and property; blanke	\$ 979,344	-	1,305,842	1,305,842	(326,498)
54040 Publication of Commissioners Proceedings/Ads	42,000	18,298	2,702	21,000	21,000
54045 Metro Parking Garage-Judges parking	1,380	1,044	348	1,392	(12)
54102 PBA Leases-County Departments	1,026,060	675,418	225,140	900,558	125,502
54103 Storage Court Clerk Building Lease	381,096	285,822	95,274	381,096	-
54109/540 Postage Machine and Postage	8,500	4,000	4,000	8,000	500
54451 District Attorney Civil Division Contract	719,437	539,578	179,859	719,437	-
54451 Outside legal services	765,000	600,000		600,000	165,000
54451 Bond Council	25,000			-	25,000
54455 BOK Management Fees	365,000	365,000		365,000	-
54455 OSU Extension Contract	553,345	553,345		553,345	-
54455 Professional Services-Other -Arbitrage	15,000			-	15,000
54455 Professional Services-Bank Fees	88,000	85,000		85,000	3,000
54455 Criminal Justice Authority	32,960,021	27,466,683	5,493,338	32,960,021	-
54455 Criminal Justice Advisory Committee	150,000	150,000		150,000	-
54455 MGT of America-Consulting	8,500	8,500		8,500	-
54455 ODOT Rodent Damage Control Program	2,400	2,400		2,400	-
54455 Tuition Reimbursement	40,000			-	40,000
54455 BOCC Employee of the Month	3,000		300	300	2,700
54455 ESRI	190,000	190,000		190,000	-
54455 Court Services	76,000	-	76,000	76,000	-
54455 Consulting Services-Retirement Plan				-	-
54456 Downtown Business Improvement District Assessm	15,000	15,000		15,000	-
54456 Alcohol and drug screening for county employees	20,000	19,690	310	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,349	23,891	4,455	28,346	(21,997)
<b>Other Operating Subtotal</b>	<b>\$ 38,440,432</b>	<b>\$ 31,003,669</b>	<b>\$ 7,387,568</b>	<b>\$ 38,391,237</b>	<b>\$ 49,195</b>
<b>Total Maintenance and Operations - 54000</b>	<b>\$ 39,797,705</b>	<b>\$ 32,226,787</b>	<b>\$ 7,520,471</b>	<b>\$ 39,747,258</b>	<b>\$ 50,447</b>
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,428		1,428	-
<b>Total Capital Outlay - 55000</b>	<b>\$ 1,428</b>	<b>\$ 1,428</b>	<b>\$ -</b>	<b>\$ 1,428</b>	<b>\$ -</b>
<b>Grand Total - General Government</b>	<b>\$ 39,805,324</b>	<b>\$ 32,228,215</b>	<b>\$ 7,520,710</b>	<b>\$ 39,748,924</b>	<b>\$ 56,400</b>

# General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status**  
**FY 2023-2024**  
**August 31, 2023**

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
<b>Resources</b>					
Beginning Cash Balance	\$ -	\$ 753,292		\$ 753,292	\$ 753,292
Transfers In	\$ 6,800,000	\$ 2,500,000	\$ 4,300,000	\$ 6,800,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	749,138	3,520,322	4,269,460	(655,549)
Employer Premiums	19,165,424	3,107,495	16,057,929	19,165,424	-
Stop Loss Reimb	-	89,068		89,068	89,068
Rx Rebates	3,600,000	420	3,599,580	3,600,000	-
ARPA/Cares Reimb	300,000	18,448	281,552	300,000	-
Refunds/Rebates/Interest	268,635	34,234	171,169	205,403	(63,232)
<b>Total Resources</b>	<b>\$ 35,059,067</b>	<b>\$ 7,252,094</b>	<b>\$ 23,878,251</b>	<b>\$ 35,182,646</b>	<b>\$ 123,579</b>
<b>Expenses</b>					
Medical Claims	\$ 17,542,278	\$ 2,836,188	\$ 14,180,938	\$ 17,017,125	\$ (525,153)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	2,522,118	8,407,060	10,929,178	(303,853)
Dental Claims	1,695,157	250,496	1,252,478	1,502,973	(192,184)
Vision Claims	177,542	33,750	548,795	582,546	405,004
County Pharmacy	305,000	35,679	178,397	214,076	(90,924)
Employee Assistance Program	21,393	5,348	16,044	21,393	-
Medicare Supplement - TPG Group	1,431,660	362,013	1,086,039	1,448,052	16,392
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 6,045,592</u>	<u>\$ 25,669,751</u>	<u>\$ 31,715,343</u>	<u>\$ (690,718)</u>
Administration Fees & Other	970,989	215,897	1,079,484	1,295,381	324,392
Life/AD&D Premiums	385,206	58,125	290,623	348,748	(36,458)
Stop Loss Premiums	1,296,812	208,023	1,040,117	1,248,141	(48,672)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 482,045</u>	<u>\$ 2,410,224</u>	<u>\$ 2,892,269</u>	<u>\$ 239,262</u>
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 6,527,637</b>	<b>\$ 28,079,975</b>	<b>\$ 34,607,612</b>	<b>\$ (451,456)</b>
<b>Ending Cash Balance</b>	<b>\$ 0</b>	<b>\$ 724,457</b>	<b>\$ (4,201,724)</b>	<b>\$ 575,034</b>	<b>\$ 575,035</b>

Cash Balance-One Year Ago

\$ 1,993,729

Notes:

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

2. Premiums:

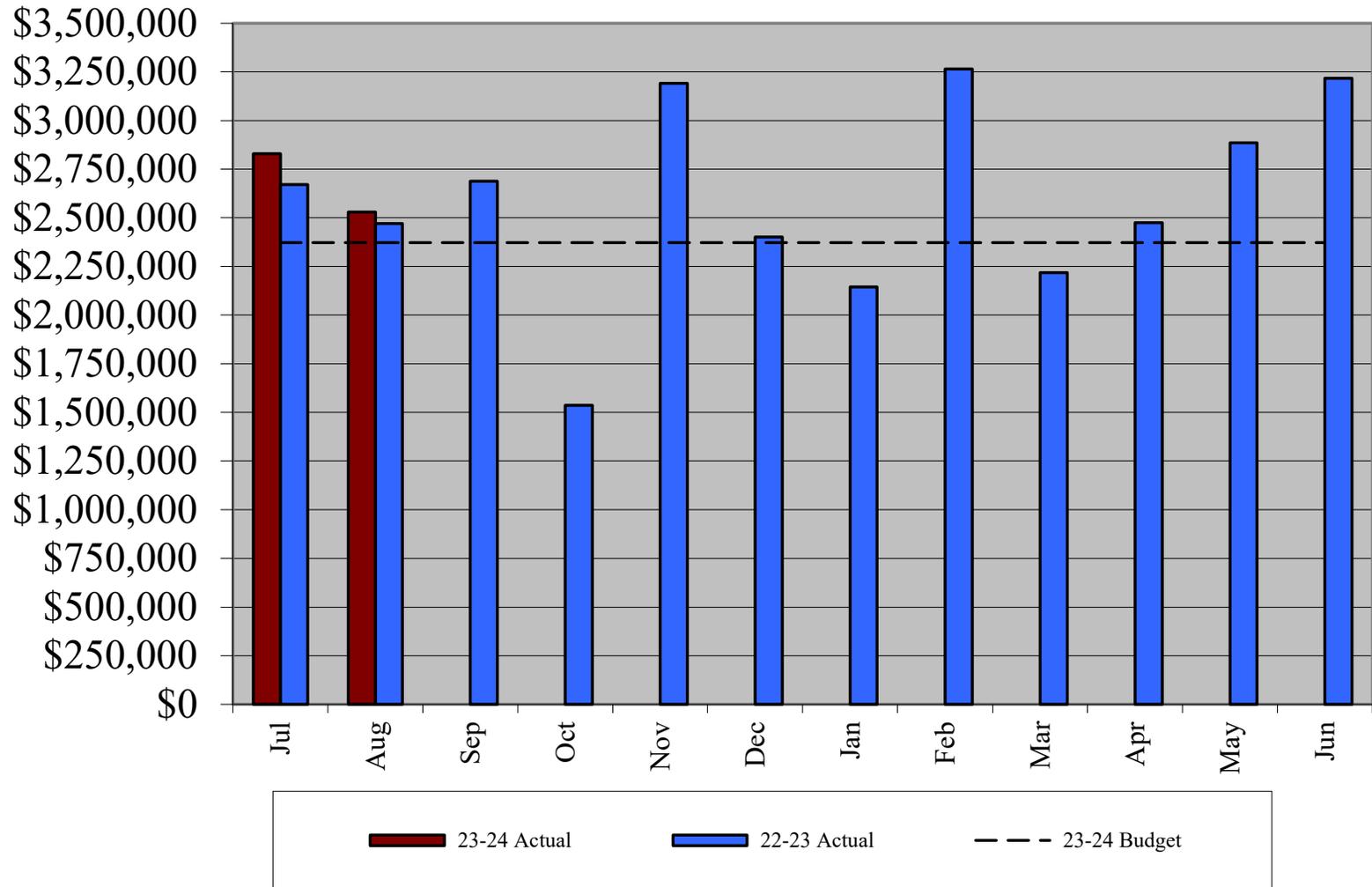
	<u>Employee 2023</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

**Key Monthly Statistics:**

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

<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	\$ 1,551,188	\$1,418,094	\$ 1,551,188 (August)
Prescription Drug Claims	\$936,086	978,172	\$1,261,059	\$ 1,543,946 (July)
Total	<u>\$2,397,942</u>	<u>\$2,529,360</u>	<u>\$2,679,153</u>	
	<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	\$1,192,086	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$892,269	\$1,001,781	\$1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$2,084,355</u>	<u>\$2,597,009</u>	

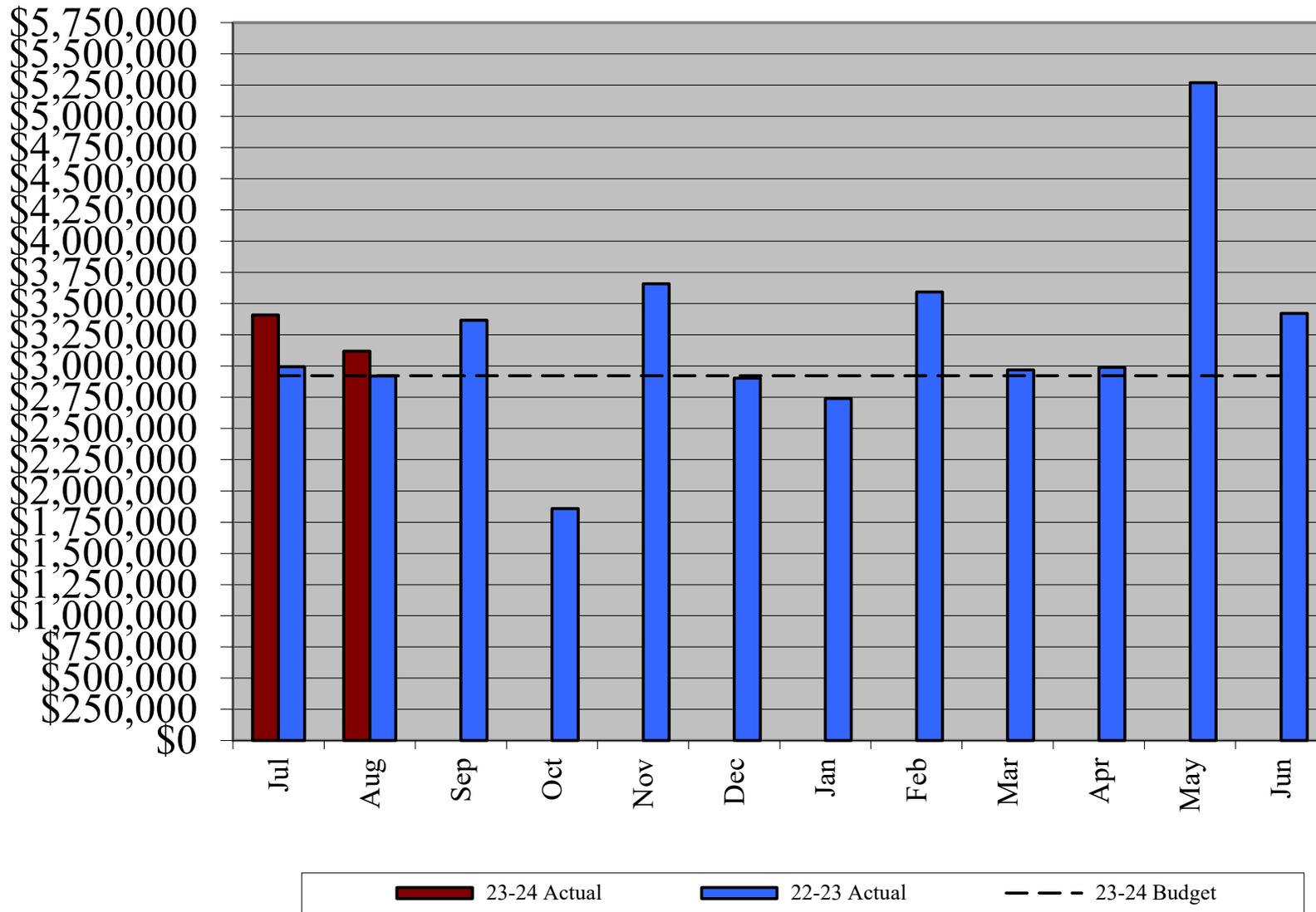
# Medical & Prescription Claims



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

	Annual		Inc (Dec)	%	August		Inc (Dec)	%
	FY 23-24	FY 22-23			FY 23-24	FY 22-23		
	Estimates	Actuals			YTD Actuals	YTD Actuals		
<b>Resources</b>								
Beginning Cash Balance	\$ -	\$ 777,203	\$ (777,203)	-100.0%	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%
Transfers In	\$ 6,800,000	\$ 7,925,000	\$ (1,125,000)	-14.2%	\$ 2,500,000	\$ 2,700,000	\$ (200,000)	-7.4%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	3,107,495	2,966,758	140,737	5%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	749,138	754,958	(5,821)	-0.8%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	89,068	302,915	(213,848)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	420	1,440	(1,020)	-71%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	34,234	15,914	18,319	115.1%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	18,448	-	18,448	0.0%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 35,059,067</b>	<b>\$ 39,430,932</b>	<b>\$ (4,371,865)</b>	<b>-11.1%</b>	<b>\$ 7,252,094</b>	<b>\$ 7,519,189</b>	<b>\$ (267,095)</b>	<b>-3.6%</b>
<b>Expenses</b>								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 2,836,188	\$ 3,380,393	\$ (544,205)	-16.1%
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%	2,522,118	1,375,466	1,146,652	83.4%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	250,496	118,456	132,039	111.5%
Vision Claims	177,542	195,160	(17,618)	-9.0%	33,750	14,949	18,801	125.8%
County Pharmacy	305,000	270,820	34,180	12.6%	35,679	26,096	9,583	36.7%
Employee Assistance Program	21,393	19,610	1,783	9.1%	5,348	1,783	3,565	200.0%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	362,013	193,806	168,207	86.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
<b>Total Claims</b>	<b>\$ 32,406,060</b>	<b>\$ 36,095,451</b>	<b>\$ (3,689,391)</b>	<b>-10.2%</b>	<b>\$ 6,045,592</b>	<b>\$ 5,110,949</b>	<b>\$ 934,642</b>	<b>18.3%</b>
Administration Fees & Other	970,989	971,767	(778)	-0.1%	215,897	150,886	65,010	43.1%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	58,125	61,416	(3,291)	-5.4%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	208,023	202,208	5,816	2.9%
<b>Total Admin/Premiums</b>	<b>\$ 2,653,007</b>	<b>\$ 2,582,189</b>	<b>\$ 70,818</b>	<b>2.7%</b>	<b>\$ 482,045</b>	<b>\$ 414,510</b>	<b>\$ 67,535</b>	<b>16.3%</b>
<b>Total Expenses</b>	<b>\$ 35,059,067</b>	<b>\$ 38,677,640</b>	<b>\$ (3,618,572)</b>	<b>-9.4%</b>	<b>\$ 6,527,637</b>	<b>\$ 5,525,459</b>	<b>\$ 1,002,177</b>	<b>18.1%</b>
<b>Ending Cash Balance</b>	<b>\$ 0</b>	<b>\$ 753,292</b>	<b>\$ (753,293)</b>	<b>-100%</b>	<b>\$ 724,457</b>	<b>\$ 1,993,729</b>	<b>\$ (1,269,272)</b>	<b>-63.7%</b>

# Total Employee Benefits Expenses



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

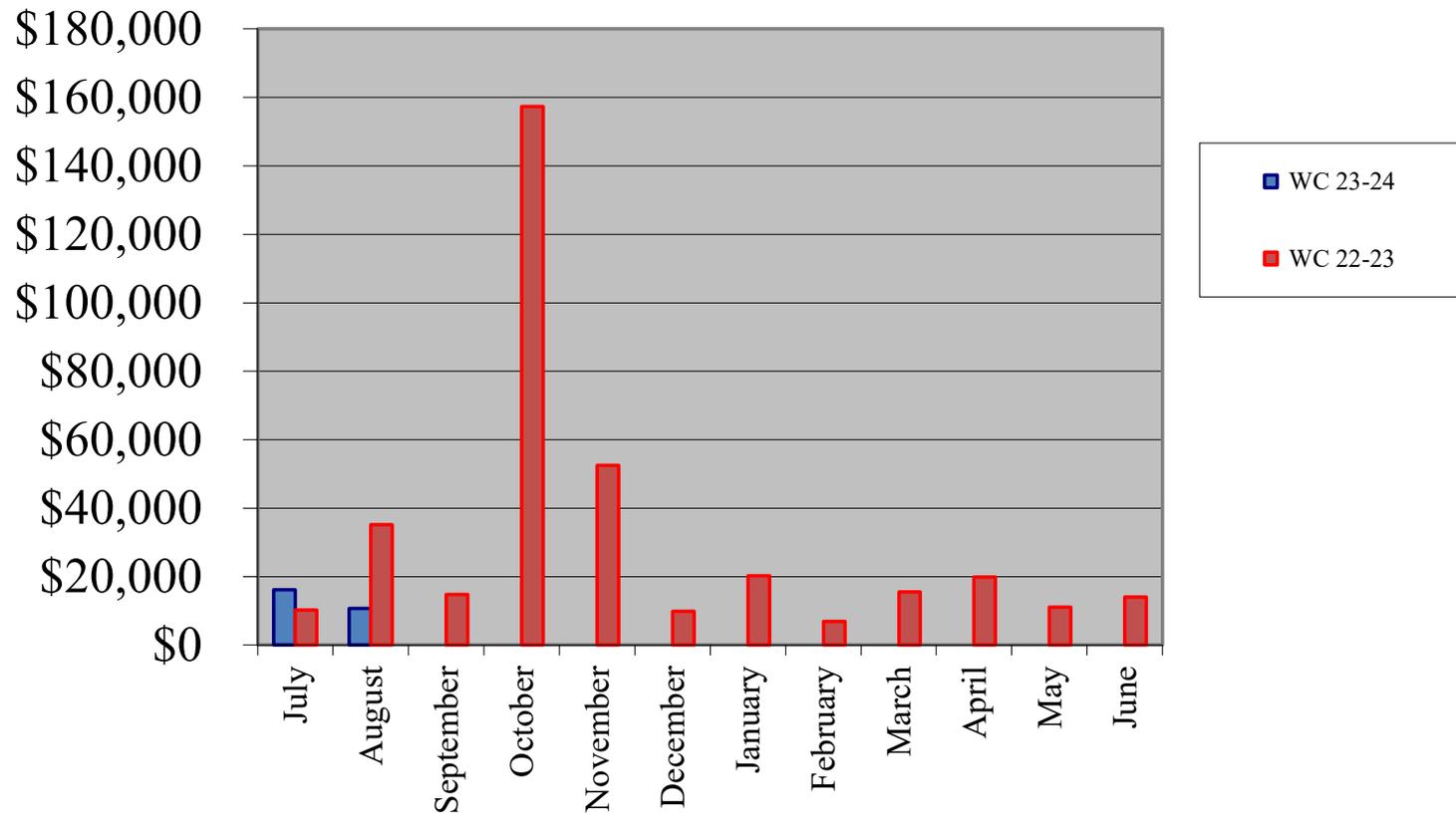
	<b>Workers Compensation Fund</b>		
	<b>Budgeted</b>	<b>Actual</b>	<b>Budget to Actual</b>
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	57	(899)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	<b>\$ 1,001,636</b>	<b>\$ 365,189</b>	<b>\$ (636,447)</b>
Expenditures:			
Claims	\$ 350,000	\$ 26,982	(323,018)
Stop loss/Admin Fees	239,765	170,514	(69,251)
Total Expenditures	<b>\$ 589,765</b>	<b>\$ 197,497</b>	<b>\$ (392,268)</b>
<b>Ending Cash Balance</b>	<b>\$ 411,872</b>	<b>\$ 167,692</b>	<b>\$ (244,179)</b>
Cash Balance-One Year Ago		<b>\$ 377,608</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	580,000	350,000
Reimbursement			-
Total Sources	<b>\$ 320,182</b>	<b>\$ 1,077,372</b>	<b>\$ 757,190</b>
Expenditures:			
Tort Claims	\$ 24,633		\$ (24,633)
Supportive Services	192,583	20,230	(172,354)
Total Expenditures	<b>\$ 217,216</b>	<b>\$ 20,230</b>	<b>\$ (196,987)</b>
<b>Ending Cash Balance</b>	<b>\$ 102,965</b>	<b>\$ 1,057,142</b>	<b>\$ 954,177</b>
Cash Balance-One Year Ago		<b>\$ 555,977</b>	

# Workers Compensation Fund Claims



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

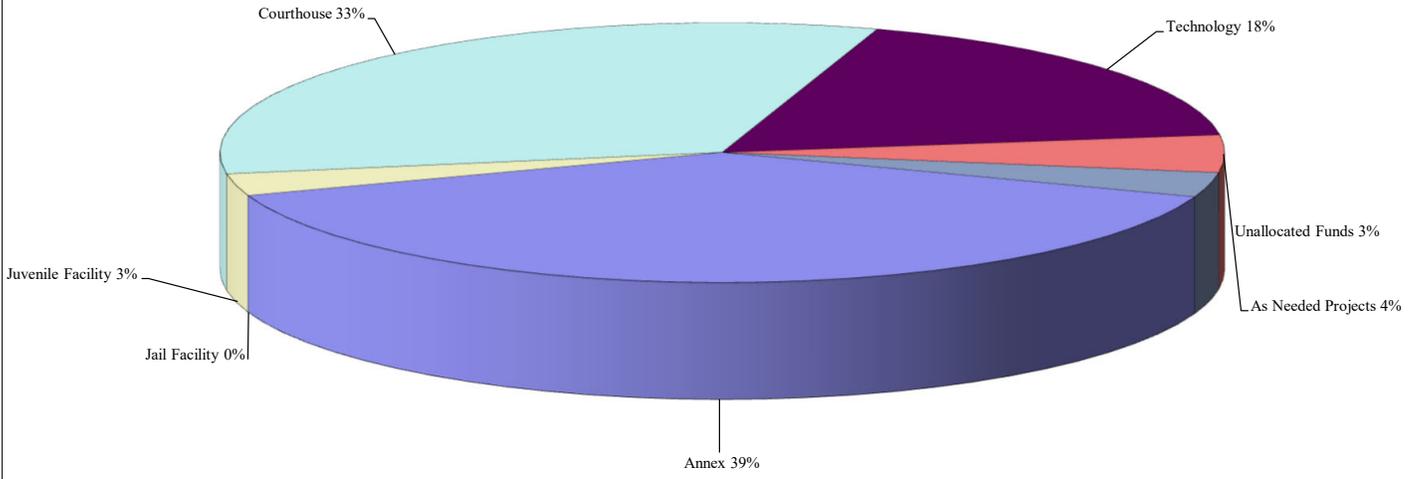
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
<b>Annex</b>								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		24,335	32,672	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,707,854	28,363		2,602,138	77,353	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	28,000	119		23,171	4,710	Pending
County Clerk Book Project-1st Floor		9/15/2022				-		
Annex Third Floor Purchasing Remodel	C0078	9/15/2022				-		Pending
Annex Security West Columns		9/15/2022				-		
Annex Security North Curb		9/15/2022				-		
Department relocation support		12/15/2022				-		
<b>Juvenile</b>								
Juvenile Referee Courtroom	C0045	12/19/2019	6,329			5,725	604	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	4,855		46,695	11,830	Pending
Chiller project	C0067	2/18/2021	121,362	-		120,958	404	Pending
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	25,000	251		22,424	2,325	Pending
<b>Courthouse</b>								
Carpet	C0047	6/20/2019	100,000	7,587	1,594	75,063	17,350	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000			-	8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	632,281		1,417,846	177,130	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	64,000	55,100	2,400	8,900	-	Pending
<i>Courthouse Security Improvement</i>								Pending
<i>Courthouse 3rd Floor Judicial Chambers</i>								
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>		10/17/2022	52,241			-	52,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
<b>Capital Projects-As Needed</b>		9/17/2020	-			-	-	Pending
<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	25,000	-		6,700	18,300	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	52,635	1,900	162,365	-	Pending
<b>Unallocated Funds:</b>								
<b>Unallocated Funds</b>			241,548				241,548	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 7,888,582</b>	<b>\$ 855,718</b>	<b>\$ 5,894</b>	<b>\$ 6,006,980</b>	<b>\$ 1,025,884.27</b>	

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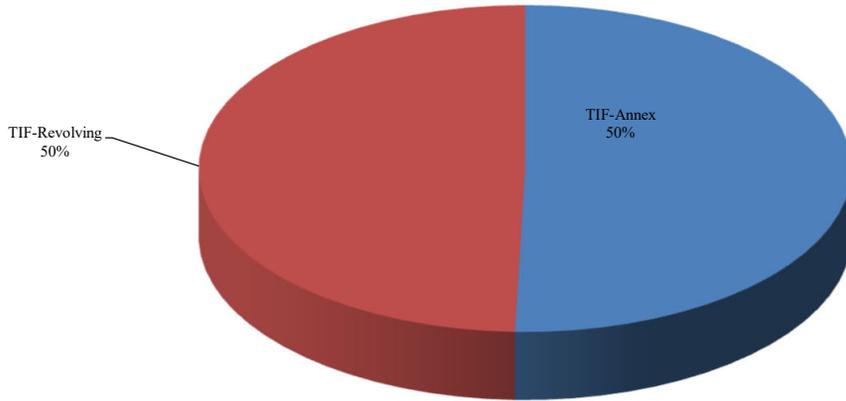
**TIF Projects:**

<b>TIF-Annex -319</b> 20103190	6/11/2013	\$ 5,631,511	\$ 373,257	\$ 1,292	\$ 5,092,652	165,602	Ongoing
<b>TIF-Revolving -323</b> 20103230	7/21/2016	\$ 4,854,084	\$ 142,593	\$ -	\$ 3,469,531	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>\$ 19,526,481</b>	<b>\$ 1,371,568</b>	<b>\$ 7,186</b>	<b>\$ 14,569,162</b>	<b>\$ 3,585,751</b>	

**Capital Projects Budget FY 23-24**



**TIF Budgets FY 23-24**

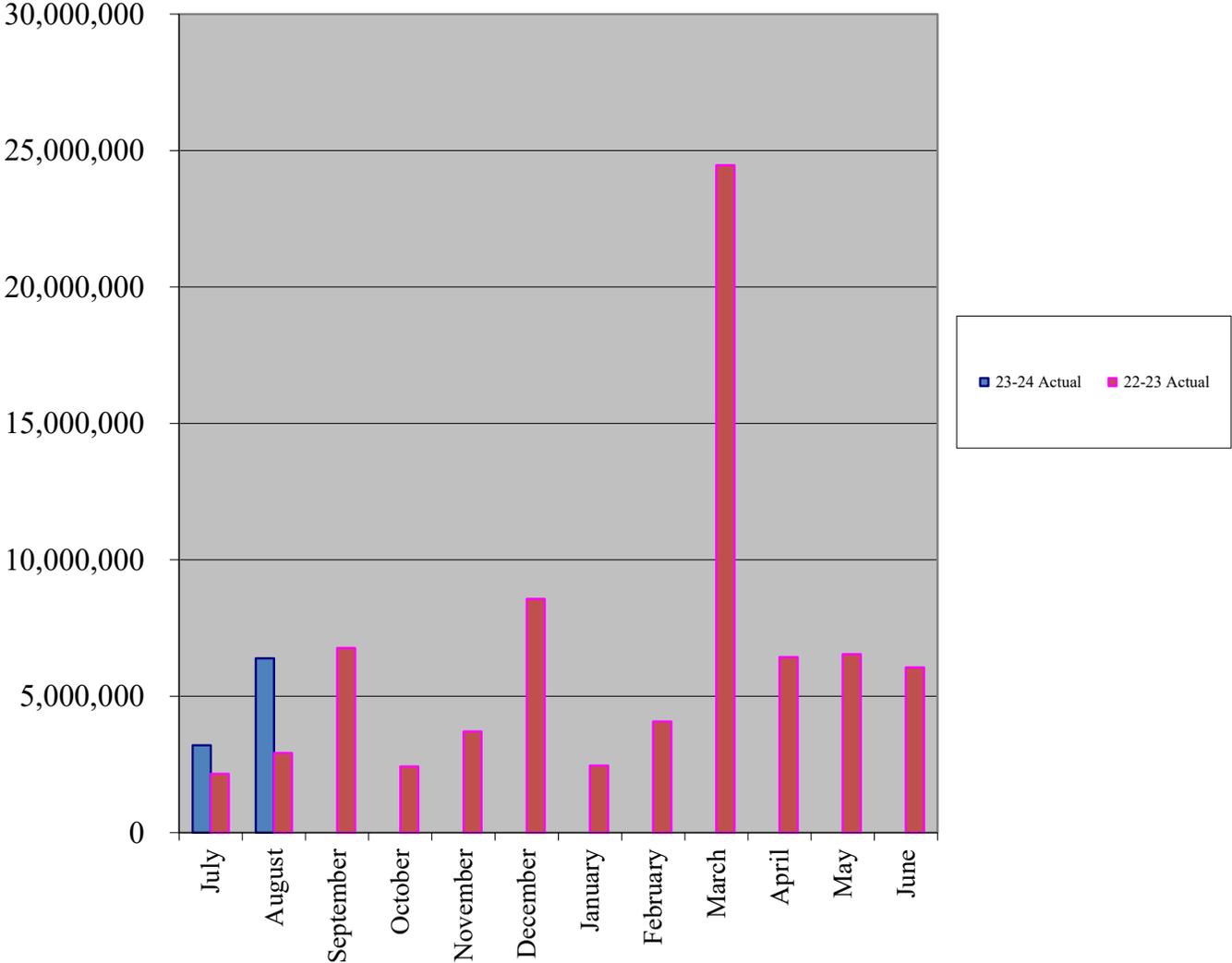


Special Revenue Funds  
Status Report

Fund	Department	2023-2024 Appropriations	August 2023 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	23/24 Funds Available	23/24 % Expended
1110	Highway Cash-Dist #1	\$2,481,148	\$502,257	\$945,447	\$5,672,682	\$1,535,701	\$1,353,474	\$1,127,675	38.1%
1110	Highway Cash-Dist #2	5,431,082	388,413	617,141	3,702,844	4,813,941	2,810,820	2,620,261	11.4%
1110	Highway Cash-Dist #3	2,889,959	381,082	718,464	4,310,783	2,171,495	1,279,492	1,610,467	24.9%
1110	Highway-Turnpike Corridor		0	0	0				
1111	CBRI Fund	4,320,459	20,798	973,751	5,842,504	3,346,709	2,664,437	1,656,022	22.5%
1130	Resale Property	5,628,616	235,787	561,184	3,367,106	5,067,432	1,785,616	3,843,000	10.0%
1140	Treasurer Mortgage Fee	399,679	7,784	7,946	47,677	391,733	124,566	275,113	2.0%
1150	County Clerk Lien Fee	618,692	18,472	99,887	599,323	518,805	215,966	402,725	16.1%
1151	UCC Central Filing Fund	410,985	59,397	100,470	602,822	310,515	119,326	291,659	24.4%
1152	Records Mgmt & Preservation	1,323,384	177,055	261,062	1,566,371	1,062,322	316,894	1,006,489	19.7%
1160	Sheriff Service Fee	3,479,683	386,895	638,277	3,829,663	2,841,406	969,178	2,510,505	18.3%
1161	Sheriff Special Revenue	1,471,335	53,533	159,075	954,450	1,312,260	517,565	953,770	10.8%
1162	Sheriff's Grant Fund	461,955	25,793	69,078	414,466	392,877	115,577	346,378	15.0%
1201	Assessor Revolving Fee	121,356	0	0	0	121,356	0	121,356	0.0%
1231	Juvenile Probation Fee	40,181	1,063	1,063	6,375	39,118	1,063	39,118	2.6%
1233	Juvenile Grant Fund	241,047	18,259	31,682	190,089	209,366	72,178	168,869	13.1%
1240	Planning Commission Fee	481,609	30,943	53,391	320,347	428,218	91,193	390,416	11.1%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	576,048	0	0	0	576,048	0	576,048	0.0%
1260	Community Service Fee	237,367	5,138	12,553	75,317	224,814	192,479	44,888	5.3%
1270	Community Sentencing	161,448	0	0	0	161,448	0	161,448	0.0%
1280	Drug Court Fund	207,160	25,034	41,213	247,280	165,946	47,573	159,587	19.9%
1282	Mental Health Court Fund	16,791	0	370	2,222	16,420	9,010	7,780	2.2%
1290	Shine Program	315,605	36,255	51,641	309,848	263,964	82,588	233,017	16.4%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	#DIV/0!
1410	Election Bd-CTCI-Covid 19	25,827	0	0	0	25,827	0	25,827	0.0%
1415	American Rescue Plan 2021	113,922,531	4,017,022	4,252,760	25,516,558	109,669,771	17,832,379	96,090,152	3.7%
<b>Total</b>		<b>\$145,273,564</b>	<b>\$6,390,980</b>	<b>\$9,596,454</b>	<b>\$57,578,727</b>	<b>\$135,677,109</b>	<b>\$30,601,375</b>	<b>\$114,672,189</b>	<b>6.6%</b>

Year elapsed = 17%

# Special Revenue Actual Expenditures



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

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

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

**Revenue:**

Property Tax-Current & Prior	\$	66,726
Exempt Manufacturing Tax		7,293
Miscellaneous Property Tax		59
Interest Income		48,049
<b>Total Revenue</b>	<b>\$</b>	<b>122,127</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>

**Total Bonds Combined**

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

**Judgments**

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

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

Transfer In \$ -

**Ending Cash Balance** **\$ 1,781,374**

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

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

### Debt Service Fund Expenditures 10 Year History

