

Oklahoma County
Monthly Financial Report
For Period Ending September 30, 2023

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

Prepared by the Office of the Oklahoma County Clerk

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2022-23 Budget at 6-30-23	FY 23-24 Adopted Budget	Supplement	Budget Amendments	FY 23-24 Amended Budget	Increase/ Decrease from FY 2022- 23 Budget	% Increase (Decrease)
110 General Government	\$ 39,805,324	\$ 39,805,324			\$ 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%
Total Department Budgets	\$ 110,191,846	\$ 112,218,282	\$ -	\$ (350,000)	\$ 111,868,282	\$ 1,676,436	1.5%
Cash Transfers							
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	-	-			-	-	
Total Transfers	\$ 10,109,870	\$ 8,105,000	\$ -	\$ 350,000	\$ 8,455,000	\$ (1,654,870)	-16.4%
Total	\$ 120,301,716	\$ 120,323,282	\$ -	\$ 0	\$ 120,323,282	\$ 21,566	0.0%
Total Sources Available							
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%
Total Available Funding	\$ 120,301,716	\$ 120,323,282			\$ 120,323,282	\$ 21,566	0.0%

Oklahoma County
FY 2023-2024 General Fund Reserve

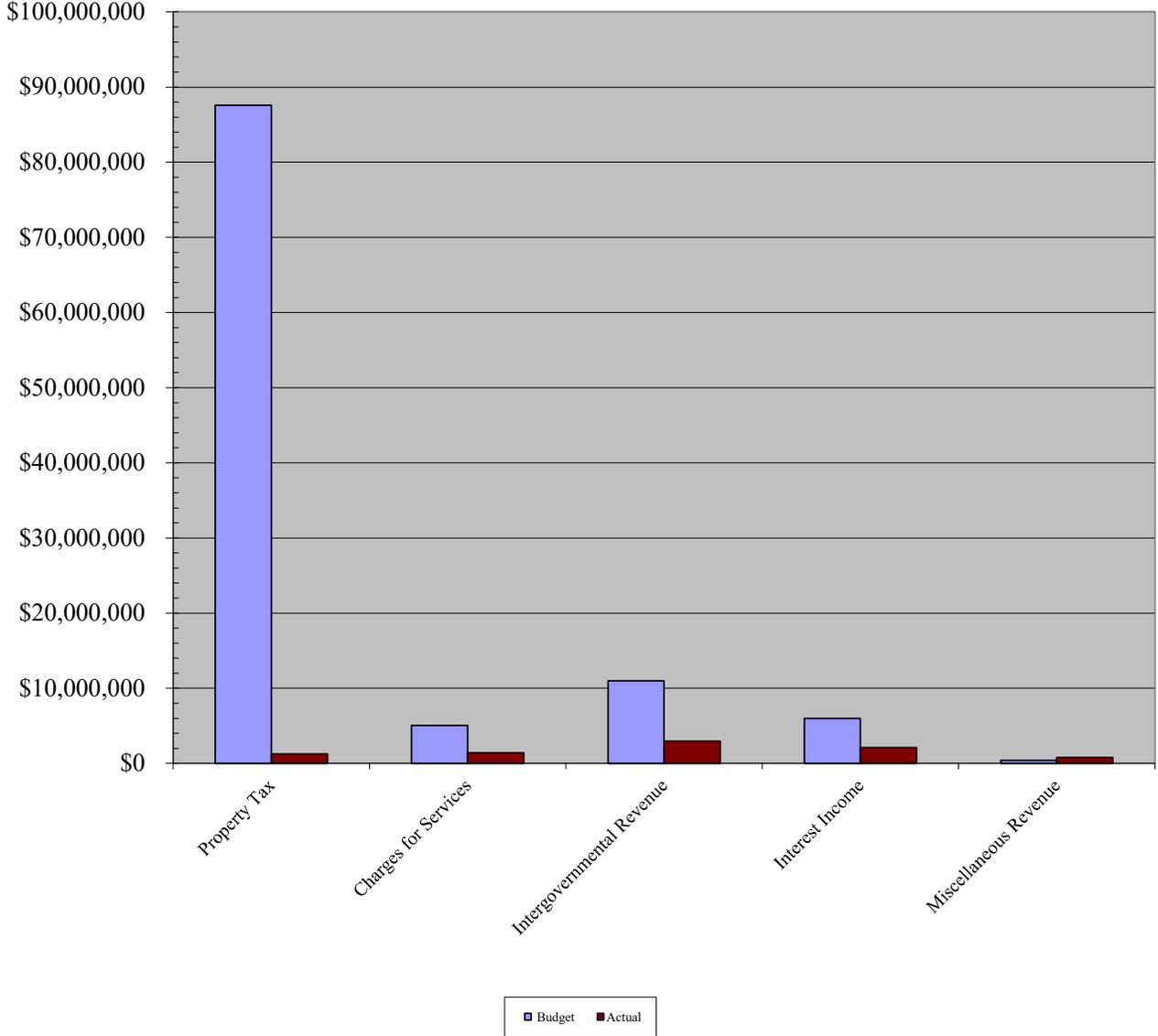
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
Total General Fund Reserve		<u>\$ 690,002.00</u>	1,237,307.00	1,927,309.00

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

	23-24 Adopted 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	\$ 10,302,173	\$ 13,389,372	\$ 3,087,199	130.0%	
Reserved	2,275,492	4,195,705	1,920,213	100.0%	
Total Estimated Cash Balance	\$ 12,577,665	\$ 17,585,077	\$ 5,007,412		
Revenue:					
Property Tax	\$ 87,588,652	\$ 1,232,805	\$ (86,355,846)	1.4%	1.3%
Charges for Services	5,037,268	1,391,610	(3,645,659)	27.6%	27.6%
Intergovernmental Revenue	10,995,015	2,955,209	(8,039,807)	26.9%	23.5%
Interest Income	6,000,000	2,097,315	(3,902,685)	35.0%	684.3%
Miscellaneous Revenue	400,174	781,817	381,643	195.4%	45.7%
Total Revenue	\$ 110,021,109	\$ 8,458,756	\$ (101,562,353)	7.7%	6.2%
Temporary Cash Transfer In	\$ -	\$ 19,000,000	\$ 19,000,000		
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	\$ 25,192,061	\$ (87,026,221)	22.4%	22.1%
Prior Budget Year Expenditures	2,275,492	2,787,803	512,311	122.5%	81.3%
Total Expenditures	\$ 114,493,774	\$ 27,979,865	\$ (86,513,909)		
Cash Balance*	\$ 0	\$ 14,004,923	\$ 14,004,923		

* 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 September 30, 2023**



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

	For the Month Ending September 30, 2023			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	September Actual	September Actual		
Beginning Cash Balance:	\$ 11,652,158	\$ 9,947,477	\$ 1,704,681	17.1%
Revenue:				
Property Tax	\$ 239,375	\$ 261,851	\$ (22,475)	-8.6%
Charges for Services	428,463	561,910	(133,448)	-23.7%
Intergovernmental Revenue	383,521	2,292,094	(1,908,572)	-83.3%
Interest Income	643,290	524,065	119,225	22.8%
Miscellaneous Revenue	99,907	142,540	(42,633)	-29.9%
Total Revenue	<u>\$ 1,794,556</u>	<u>\$ 3,782,460</u>	<u>\$ (1,987,903)</u>	<u>-52.6%</u>
Temporary Cash Transfers In	9,000,000	\$ 7,000,000	\$ 2,000,000	
Temporary Cash Transfer Out	-	-	-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
23-24 Expenditures	\$ 8,267,311	\$ 8,148,696	\$ 118,615	1.5%
Prior Budget Year Expenditures	174,481	231,141	(56,660)	
Total Expenditures	<u>\$ 8,441,792</u>	<u>\$ 8,379,837</u>	<u>\$ 61,955</u>	<u>0.7%</u>
Ending Cash Balance	<u>\$ 14,004,923</u>	<u>\$ 12,350,100</u>	<u>\$ 1,654,823</u>	<u>13.4%</u>

	For the Year to Date Period Ending September 30, 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%
	\$ 1,232,805	\$ 1,044,985	\$ 187,820	18.0%
	1,391,610	1,707,533	(315,923)	-18.5%
	2,955,209	2,604,208	351,001	13.5%
	2,097,315	684,340	1,412,975	206.5%
	781,817	191,198	590,619	308.9%
	<u>\$ 8,458,756</u>	<u>\$ 6,232,264</u>	<u>\$ 2,226,492</u>	<u>35.7%</u>
	\$ 19,000,000	\$ 17,500,000	\$ 1,500,000	
	-	-	-	
	20,954	-	20,954	
	(3,080,000)	(2,760,000)	(320,000)	11.6%
	\$ 25,192,061	\$ 23,651,063	\$ 1,540,998	6.5%
	2,787,803	3,824,915	(1,037,111)	-27.1%
	<u>\$ 27,979,865</u>	<u>\$ 27,475,978</u>	<u>\$ 503,887</u>	<u>1.8%</u>
	<u>\$ 14,004,923</u>	<u>\$ 12,350,100</u>	<u>\$ 1,654,823</u>	<u>13.4%</u>

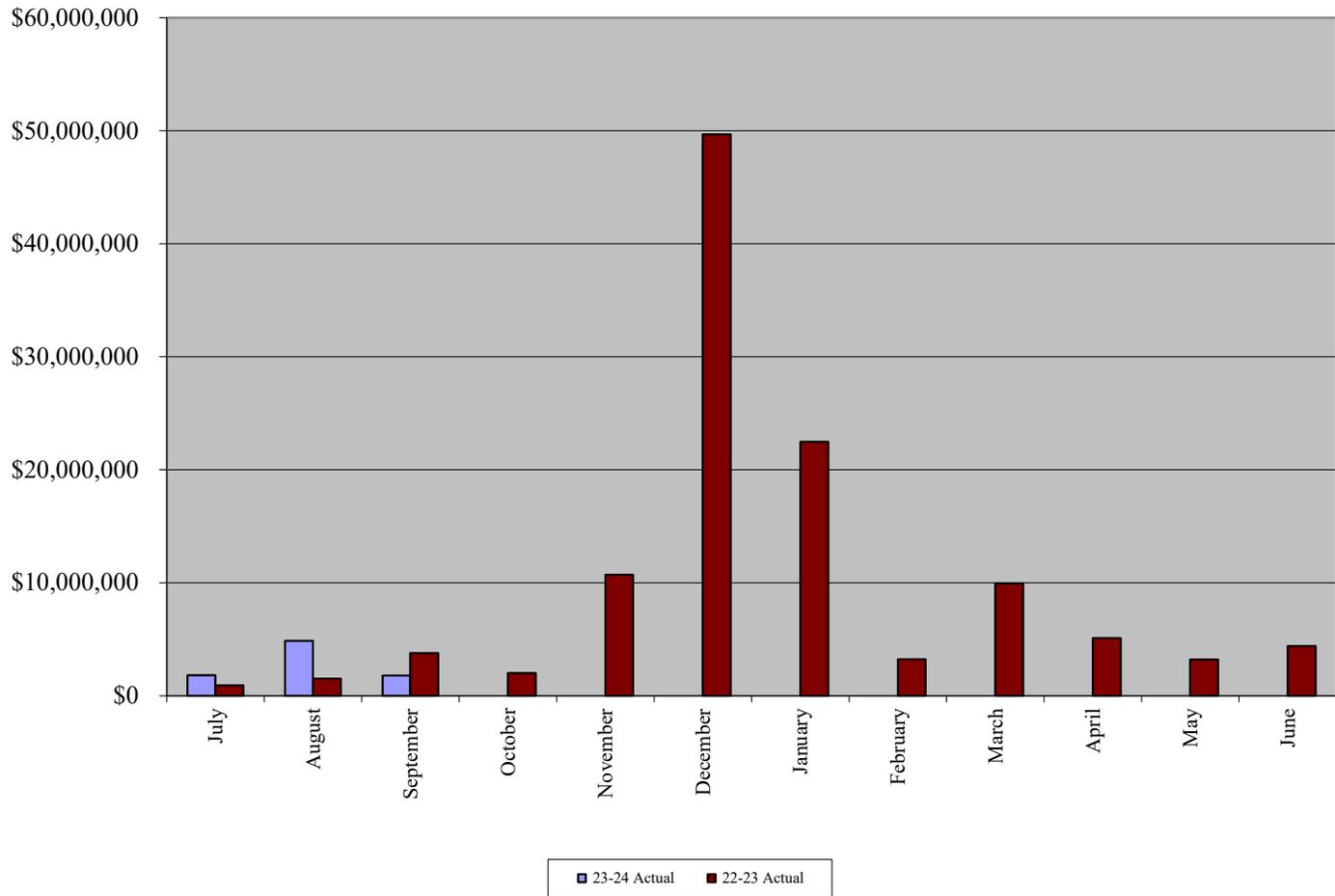
Note 1.)

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 September Actual	22-23 September Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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 September 30, 2023

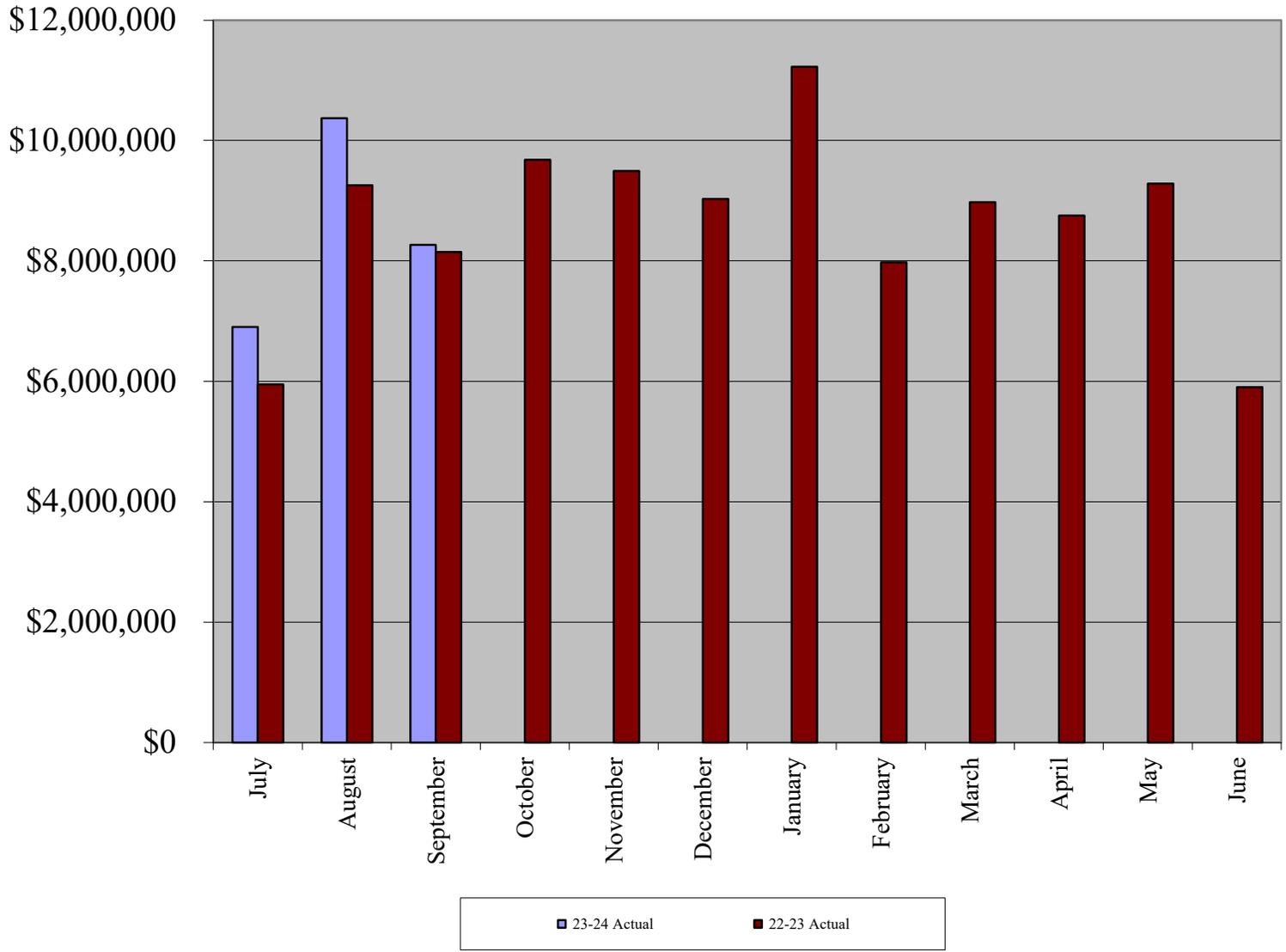


FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2023-2024 Adopted Budget	Budget Amendments	2023-2024 Amended Budget	September 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	\$ 2,885,072	\$ 10,405,782	\$ 29,399,542	\$ 42,633,996	\$ (2,828,672)	26.1%	25.8%
120	County Commissioners	533,195	-	533,195	55,812	151,977	381,218	153,125	380,070	28.5%	22.6%
130	Assessor	3,733,627	-	3,733,627	303,142	760,478	2,973,149	1,016,851	2,716,776	20.4%	18.2%
140	Assessor Revaluation	6,586,367	-	6,586,367	414,109	1,310,429	5,275,938	1,978,825	4,607,542	19.9%	19.8%
150	Treasurer	1,141,899	-	1,141,899	71,831	216,942	924,957	317,229	824,670	19.0%	21.2%
160	Court Clerk	11,443,746	-	11,443,746	912,495	2,516,782	8,926,964	2,607,730	8,836,016	22.0%	21.9%
170	County Clerk	2,861,698	-	2,861,698	214,449	579,489	2,282,209	676,480	2,185,218	20.2%	22.6%
180	Excise & Equalization Bds	44,957	-	44,957	1,077	8,241	36,716	9,441	35,516	18.3%	8.5%
190	County Audit	830,244	-	830,244	23,799	29,521	800,723	569,852	260,392	3.6%	1.3%
200	District Attorney-State	350,000	-	350,000	34,729	66,506	283,494	127,711	222,289	19.0%	13.6%
210	District Attorney-County	71,898	-	71,898	6,108	16,981	54,917	31,890	40,008	23.6%	15.8%
230	Public Defender	71,863	-	71,863	1,641	3,734	68,129	6,908	64,955	5.2%	4.4%
240	Purchasing	578,994	-	578,994	45,427	121,596	457,398	136,181	442,813	21.0%	22.2%
250	Election Board	2,088,211	-	2,088,211	122,153	331,343	1,756,868	388,764	1,699,447	15.9%	19.4%
260	BOCC HR/Health & SAG	834,433	-	834,433	35,626	84,170	750,263	101,662	732,771	10.1%	16.5%
265	Employee Benefits Dept	433,733	-	433,733	34,155	93,848	339,885	99,933	333,800	21.6%	21.9%
270	IT Department	4,813,952	-	4,813,952	367,658	1,016,891	3,797,061	2,380,962	2,432,990	21.1%	13.3%
280	Facilities Management	2,236,924	-	2,236,924	142,281	384,396	1,852,528	495,666	1,741,258	17.2%	18.9%
285	Facilities Mgmt-Custodial	313,000	-	313,000	19,769	40,871	272,129	232,887	80,113	13.1%	5.4%
300	Planning Commission	264,551	-	264,551	21,214	57,558	206,993	57,558	206,993	21.8%	18.4%
301	Court Services	1,114,933	-	1,114,933	90,094	249,631	865,302	249,631	865,302	22.4%	22.3%
518	Sheriff-Law Enforcement	14,413,626	-	14,413,626	1,209,491	3,424,000	10,989,626	3,539,150	10,874,476	23.8%	23.0%
525	Juvenile Detention	8,345,339	-	8,345,339	690,428	1,875,029	6,470,310	2,072,109	6,273,230	22.5%	22.2%
526	Juvenile Bureau	2,717,277	-	2,717,277	211,887	567,589	2,149,688	660,288	2,056,989	20.9%	19.8%
550	Emergency Management	735,786	-	735,786	51,913	133,339	602,447	200,805	534,981	18.1%	17.0%
610	Social Services	2,353,108	-	2,353,108	163,510	424,002	1,929,106	869,784	1,483,324	18.0%	19.5%
710	Free Fair	67,238	-	67,238	8,682	9,189	58,049	16,893	50,345	13.7%	8.0%
910	District 1	613,415	-	613,415	46,230	100,263	513,152	131,674	481,741	16.3%	12.9%
920	District 2	357,909	-	357,909	6,536	31,264	326,645	44,308	313,601	8.7%	21.8%
930	District 3	586,252	-	586,252	32,502	61,003	525,249	105,278	480,974	10.4%	19.5%
940	County Engineer	584,781	-	584,781	43,490	119,217	465,564	140,070	444,711	20.4%	17.0%
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%	100.0%
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%
Total		\$ 112,218,282	\$ -	\$ 112,218,282	\$ 8,267,311	\$ 25,542,061	\$ 86,676,221	\$ 62,653,644	\$ 49,564,638	22.8%	22.1%

Year elapsed = 25.0%

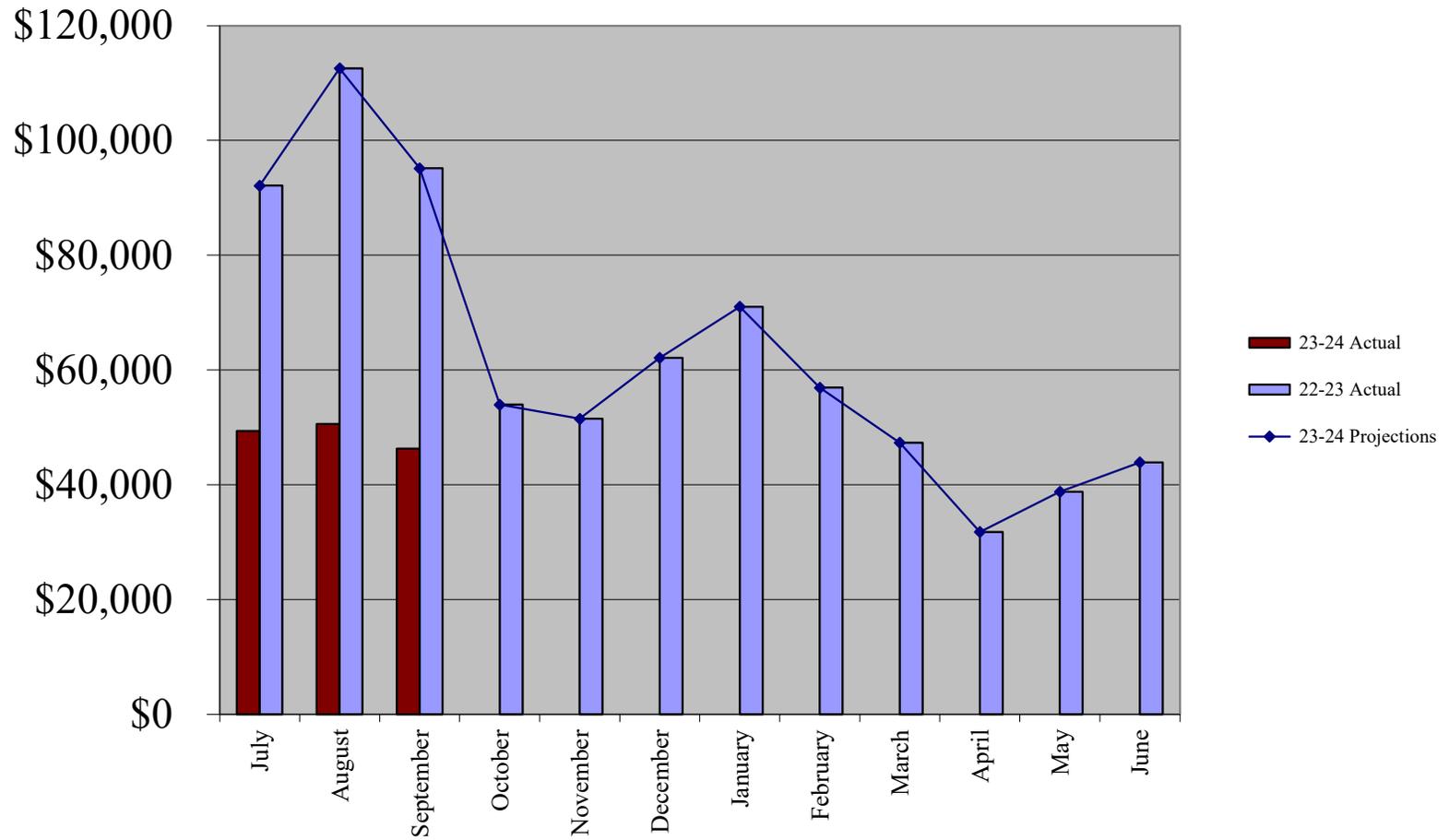
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2023-2024
September 30, 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		\$ 300	\$ 300	\$ 900
52010 FICA - Retirement Board Members	392		46	46	346
52032 Retirement paid by General Fund	4,600	-		-	4,600
Total Salaries and Benefits	\$ 6,192	\$ -	\$ 346	\$ 346	\$ 5,846
<u>Utilities</u>					
54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 675,035	\$ 99,965	\$ 775,000	\$ -
54023 Electricity (OG&E)	455,000	367,557	87,443	455,000	-
54024 Sewer and Water(City of OKC)	75,000	69,491	5,509	75,000	-
54022 Natural Gas(ONG)	15,000	13,919	1,081	15,000	-
Utilities Subtotal	\$ 1,320,000	\$ 1,126,003	\$ 193,997	\$ 1,320,000	\$ -
<u>Lease-Purchase Debt</u>					
54455 Bond Administrative Fees	4,000	1,200	400	1,600	2,400
Lease-Purchase Debt Subtotal	\$ 4,000	\$ 1,200	\$ 400	\$ 1,600	\$ 2,400
<u>Memberships</u>					
54017 NACO annual membership dues	\$ 14,373	\$ -	\$ 14,373	\$ 14,373	\$ -
54017 ACCO annual membership dues	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	-
Memberships Subtotal	\$ 33,273	\$ -	\$ 34,421	\$ 34,421	\$ (1,148)
<u>Other Operating Expenditures</u>					
54019 Liability policies on equipment and property; blank	\$ 979,344	-	1,305,842	1,305,842	(326,498)
54040 Publication of Commissioners Proceedings/Ads	42,000	16,391	4,609	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	595,286	4,714	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		7,800	7,800	7,200
54455 Professional Services-Bank Fees	88,000	58,051	26,949	85,000	3,000
54455 Criminal Justice Authority	32,960,021	19,226,676	8,240,007	27,466,683	5,493,338
54455 Criminal Justice Advisory Committee	150,000	150,000		150,000	-
54455 MGT of America-Consulting	8,500	8,500		8,500	-
54455 ODOT Rodent Damage Control Program	2,400	2,400		2,400	-
54455 Tuition Reimbursement	40,000	1,214		1,214	38,786
54455 BOCC Employee of the Month	3,000		300	300	2,700
54455 ESRI	190,000	190,000		190,000	-
54455 Court Services	76,000	-	76,000	76,000	-
54455 Consulting Services-Retirement Plan				-	-
54456 Downtown Business Improvement District Assessm	15,000	15,000		15,000	-
54456 Alcohol and drug screening for county employees	20,000	19,117	883	20,000	-
Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,349	23,454	4,892	28,346	(21,997)
Other Operating Subtotal	\$ 38,440,432	\$ 22,730,296	\$ 10,176,617	\$ 32,906,913	\$ 5,533,519
Total Maintenance and Operations - 54000	\$ 39,797,705	\$ 23,857,498	\$ 10,405,436	\$ 34,262,934	\$ 5,534,771
<u>Capital Outlay</u>					
55390 Copier Lease	1,428	1,428		1,428	-
Total Capital Outlay - 55000	\$ 1,428	\$ 1,428	\$ -	\$ 1,428	\$ -
Grand Total - General Government	\$ 39,805,324	\$ 23,858,926	\$ 10,405,782	\$ 34,264,708	\$ 5,540,616

General Government-Vicinity Energy Actual Expenditures



Employee Benefits Fund Status
FY 2023-2024
September 30, 2023

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ -	\$ 753,292		\$ 753,292	\$ 753,292
Transfers In	\$ 6,800,000	\$ 2,500,000	\$ 4,800,000	\$ 7,300,000	\$ 500,000
Employee/Retiree/Cobra Premiums	4,925,008	1,109,381	3,108,873	4,218,254	(706,754)
Employer Premiums	19,165,424	4,634,425	13,903,275	18,537,700	(627,724)
Stop Loss Reimb	-	89,068		89,068	89,068
Rx Rebates	3,600,000	1,042,312	2,557,688	3,600,000	-
ARPA/Cares Reimb	300,000	85,799	214,201	300,000	-
Refunds/Rebates/Interest	268,635	48,606	145,817	194,423	(74,212)
Total Resources	\$ 35,059,067	\$ 10,262,883	\$ 21,812,148	\$ 34,992,737	\$ (66,330)
Expenses					
Medical Claims	\$ 17,542,278	\$ 4,277,931	\$ 12,833,793	\$ 17,111,724	\$ (430,555)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	3,677,085	7,428,603	11,105,688	(127,343)
Dental Claims	1,695,157	387,376	1,162,127	1,549,503	(145,654)
Vision Claims	177,542	51,704	155,111	206,815	29,273
County Pharmacy	305,000	53,196	159,589	212,786	(92,214)
Employee Assistance Program	21,393	5,348	16,044	21,393	-
Medicare Supplement - TPG Group	1,431,660	485,241	970,482	1,455,723	24,063
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 8,937,881</u>	<u>\$ 22,725,750</u>	<u>\$ 31,663,631</u>	<u>\$ (742,430)</u>
Administration Fees & Other	970,989	282,436	847,308	1,129,743	158,754
Life/AD&D Premiums	385,206	88,687	266,060	354,747	(30,459)
Stop Loss Premiums	1,296,812	310,539	931,618	1,242,157	(54,655)
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 681,662</u>	<u>\$ 2,044,985</u>	<u>\$ 2,726,647</u>	<u>\$ 73,640</u>
Total Expenses	\$ 35,059,067	\$ 9,619,543	\$ 24,770,735	\$ 34,390,278	\$ (668,790)
Ending Cash Balance	\$ 0	\$ 643,340	\$ (2,958,587)	\$ 602,459	\$ 602,460

Cash Balance-One Year Ago \$ 1,900,779

Notes:

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

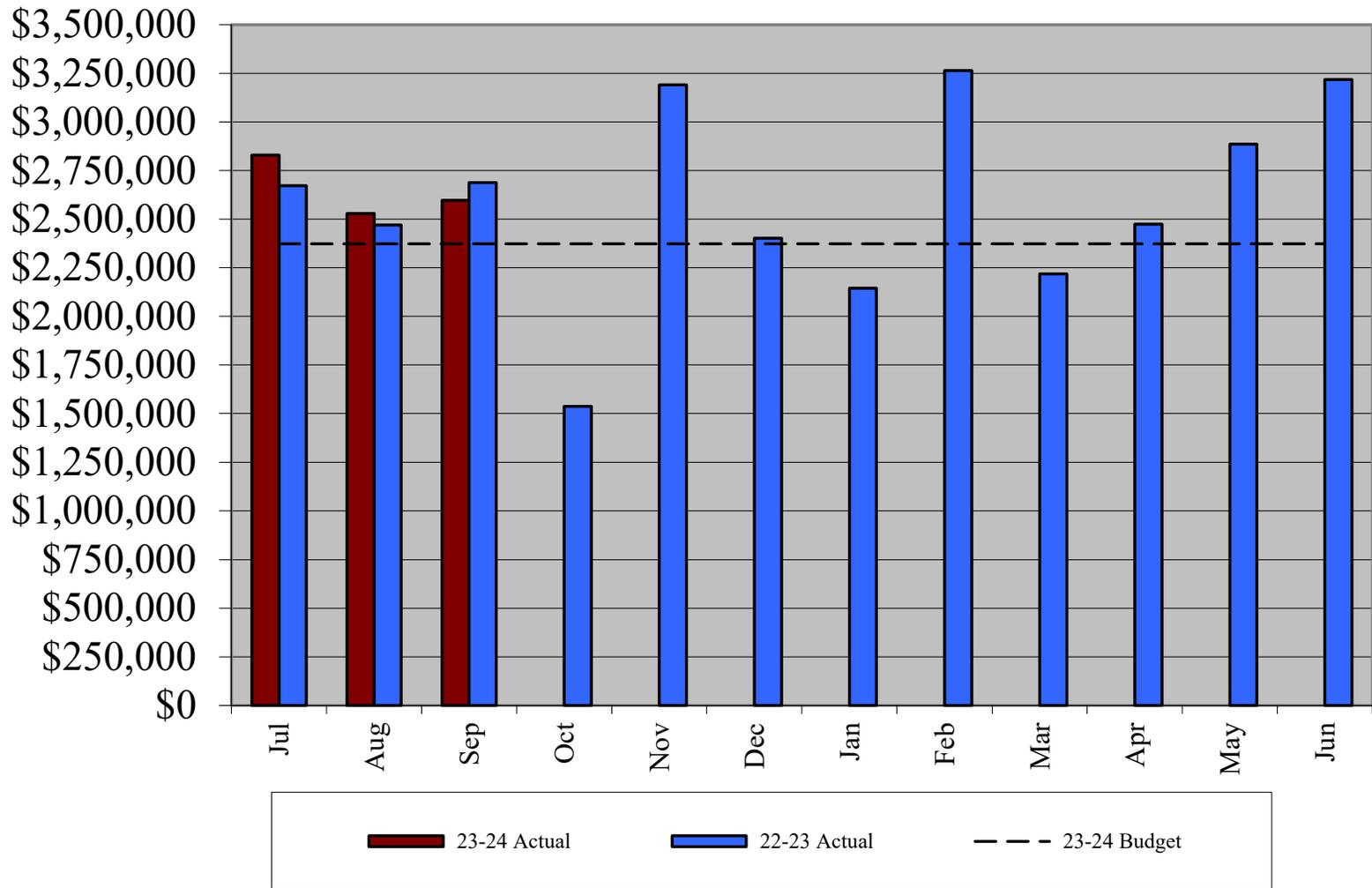
	<u>Employee 2023</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

Key Monthly Statistics:

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

FY 23-24	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,461,857	\$ 1,441,743	\$1,425,977	\$ 1,551,188 (August)
Prescription Drug Claims	\$936,086	1,154,967	\$1,225,695	\$ 1,543,946 (July)
Total	<u>\$2,397,942</u>	<u>\$2,596,710</u>	<u>\$2,651,672</u>	
	22/23			22/23
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,693,546	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$994,363	\$1,001,781	\$1,392,204 (November)
Total	<u>\$2,044,701</u>	<u>\$2,687,908</u>	<u>\$2,597,009</u>	

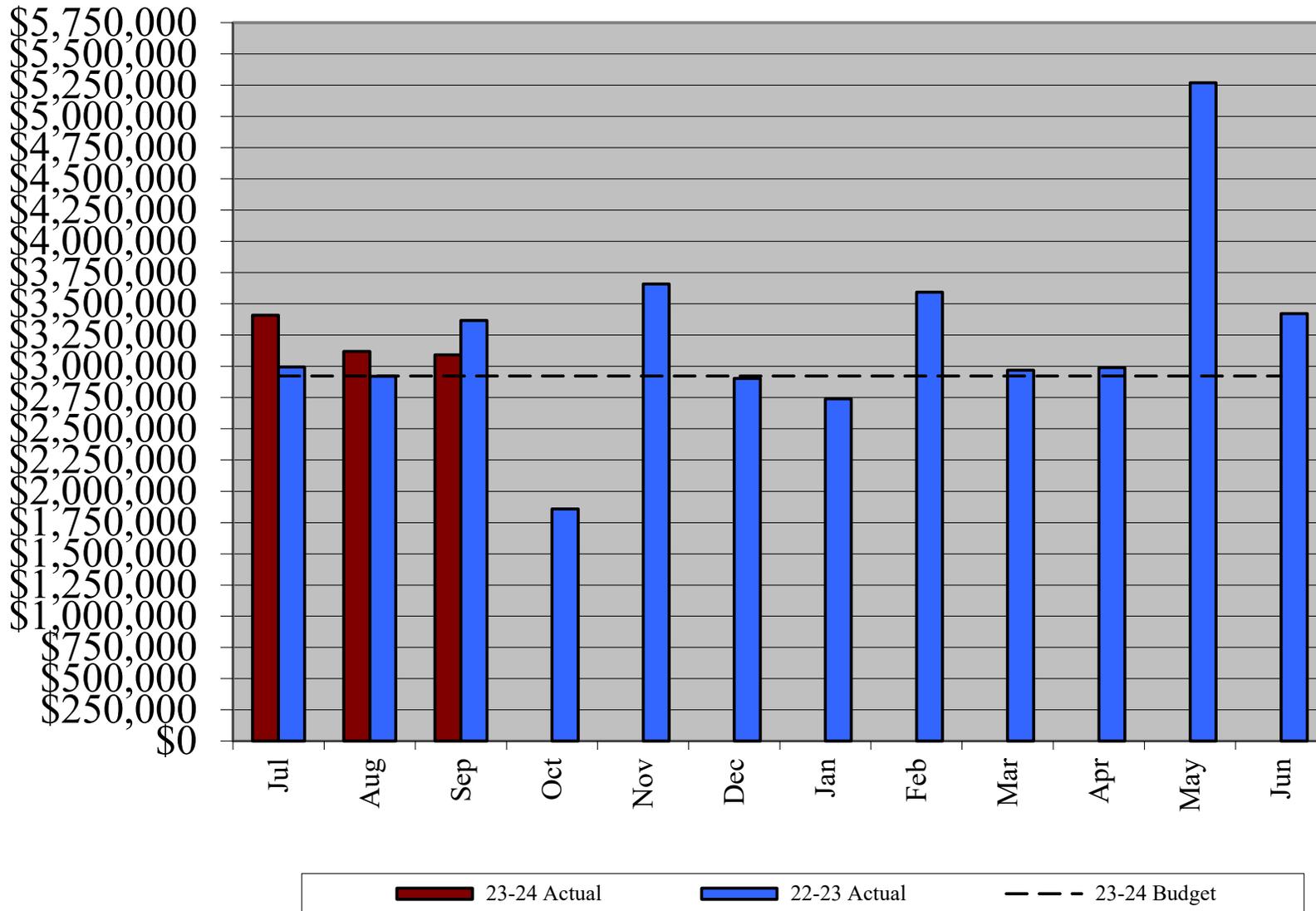
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2023-24
September 30, 2023

	Annual				September			
	FY 23-24	FY 22-23	Inc (Dec)	%	FY 23-24	FY 22-23	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
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%	4,634,425	4,475,187	159,238	4%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	1,109,381	1,112,870	(3,489)	-0.3%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	89,068	302,915	(213,848)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	1,042,312	748,506	293,806	39%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	48,606	32,368	16,237	50.2%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	85,799	1,028,909	(943,110)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 35,059,067	\$ 39,430,932	\$ (4,371,865)	-11.1%	\$ 10,262,883	\$ 11,177,957	\$ (915,075)	-8.2%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 4,277,931	\$ 5,460,086	\$ (1,182,155)	-21.7%
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%	3,677,085	2,369,829	1,307,256	55.2%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	387,376	351,155	36,221	10.3%
Vision Claims	177,542	195,160	(17,618)	-9.0%	51,704	31,561	20,143	63.8%
County Pharmacy	305,000	270,820	34,180	12.6%	53,196	79,150	(25,954)	-32.8%
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%	485,241	290,598	194,643	67.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 8,937,881	\$ 8,584,161	\$ 353,720	4.1%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	282,436	297,160	(14,724)	-5.0%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	88,687	92,265	(3,578)	-3.9%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	310,539	303,592	6,947	2.3%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 681,662	\$ 693,017	\$ (11,355)	-1.6%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 9,619,543	\$ 9,277,179	\$ 342,364	3.7%
Ending Cash Balance	\$ 0	\$ 753,292	\$ (753,293)	-100%	\$ 643,340	\$ 1,900,779	\$ (1,257,439)	-66.2%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
September 30, 2023

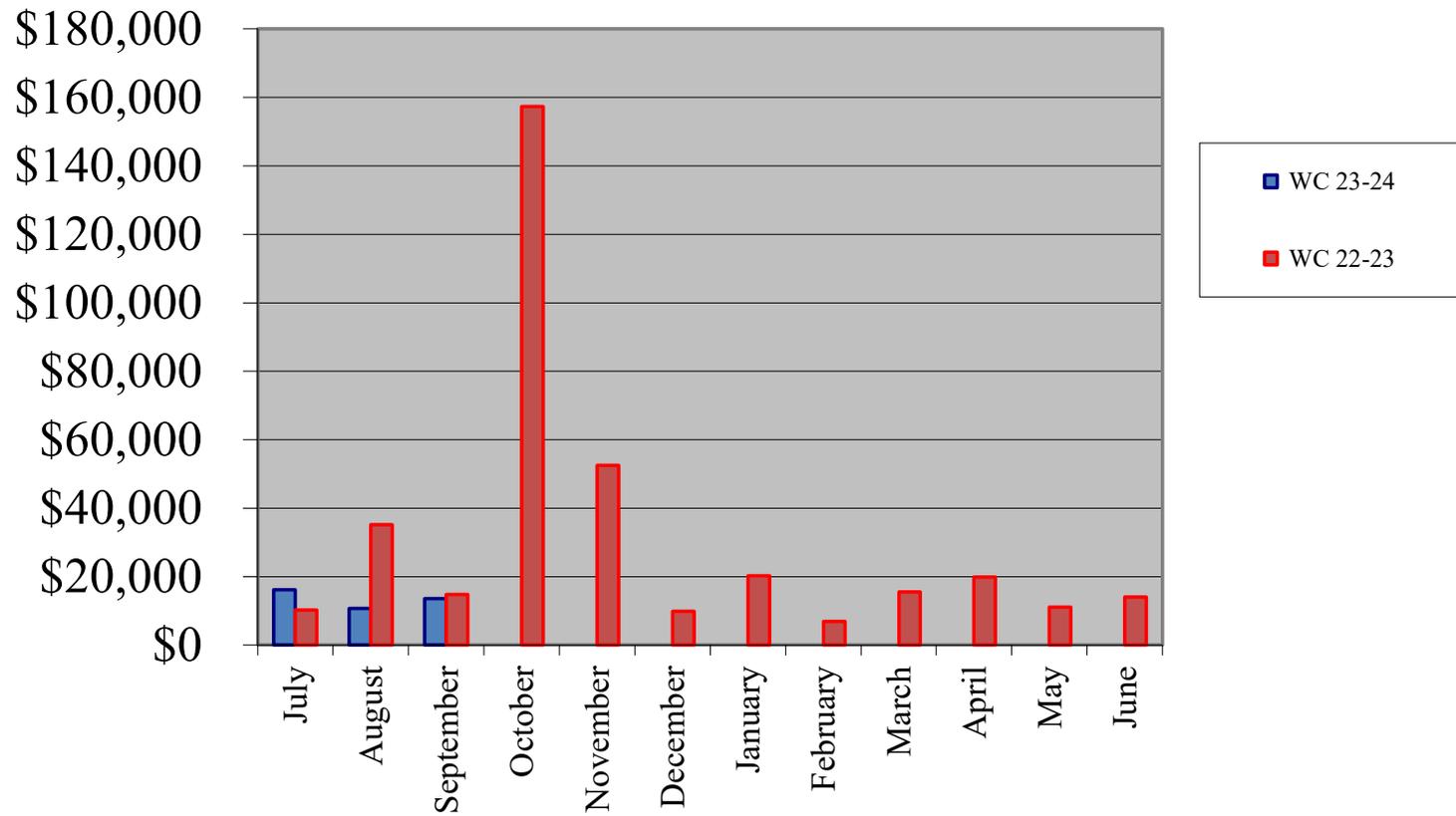
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	26,163	25,207
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,001,636	\$ 391,295	\$ (610,341)
Expenditures:			
Claims	\$ 350,000	\$ 40,595	(309,405)
Stop loss/Admin Fees	239,765	178,848	(60,917)
Total Expenditures	\$ 589,765	\$ 219,443	\$ (370,322)
Ending Cash Balance	\$ 411,872	\$ 171,852	\$ (240,019)
Cash Balance-One Year Ago		\$ 355,295	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 90,182	\$ 497,372	\$ 407,190
Sources:			
Interest Income	-	-	-
Transfers/Supplements	230,000	580,000	350,000
Reimbursement			-
Total Sources	\$ 320,182	\$ 1,077,372	\$ 757,190
Expenditures:			
Tort Claims	\$ 24,633		\$ (24,633)
Supportive Services	192,583	43,450	(149,134)
Total Expenditures	\$ 217,216	\$ 43,450	\$ (173,767)
Ending Cash Balance	\$ 102,965	\$ 1,033,922	\$ 930,957
Cash Balance-One Year Ago		\$ 552,488	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

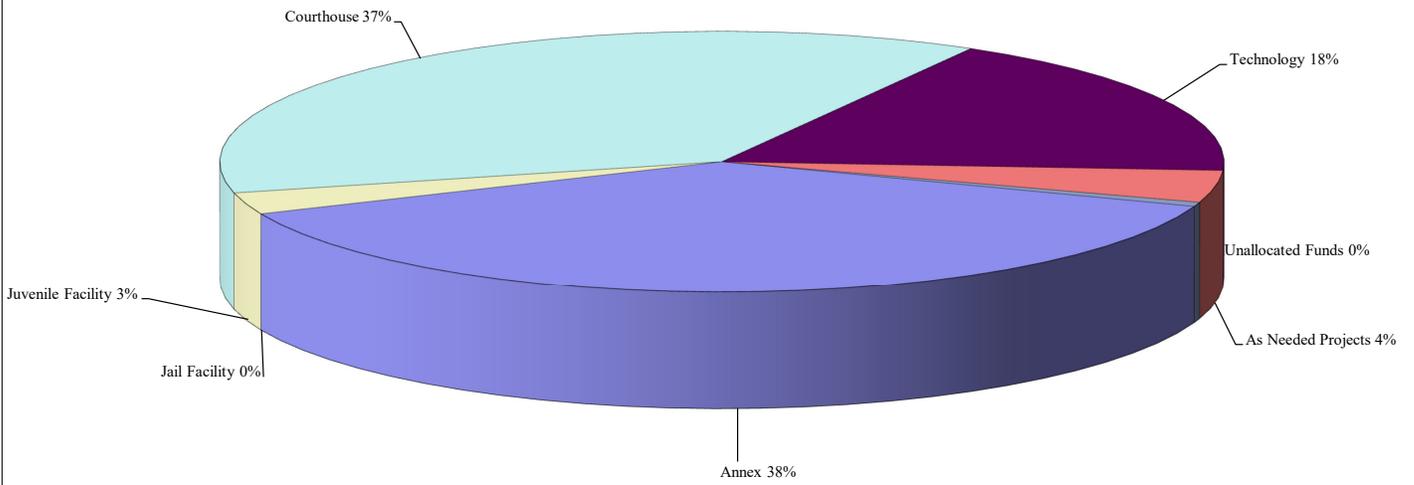
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	43,514		24,335	32,151	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,630,501	28,363		2,602,138	-	
Sub-Flooring Annex Restrooms	C0070	6/17/2021	23,290	119		23,171	-	
County Clerk Book Project-1st Floor		9/15/2022				-		
Annex Third Floor Purchasing Remodel	C0078	9/15/2022				-		
Annex Security West Columns		9/15/2022				-		
Annex Security North Curb		9/15/2022				-		
Department relocation support		12/15/2022				-		
Juvenile								
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380	4,855		46,695	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	303,490	328,792	1,746,637	177,130	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	396,995	55,100	2,400	8,900	332,995	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000	3,420			31,580	Pending
Courthouse Security Improvement	C0080	9/27/2023					-	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	205,000.000	15,000		190,000	-	Pending
Capital Projects-As Needed								
Annex Perimeter Lighting Repair		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed								
Annex Perimeter Lighting Repair		9/17/2020	-			-	-	
Capital Projects-As Needed								
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	6,700	-		6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	-	54,535	215,000	-	Pending
Unallocated Funds:								
Unallocated Funds			41,442				41,442	
Total Ongoing Budgeted Capital Projects			\$ 7,909,775	\$ 470,645	\$ 394,856	\$ 6,395,941	\$ 1,043,189.21	

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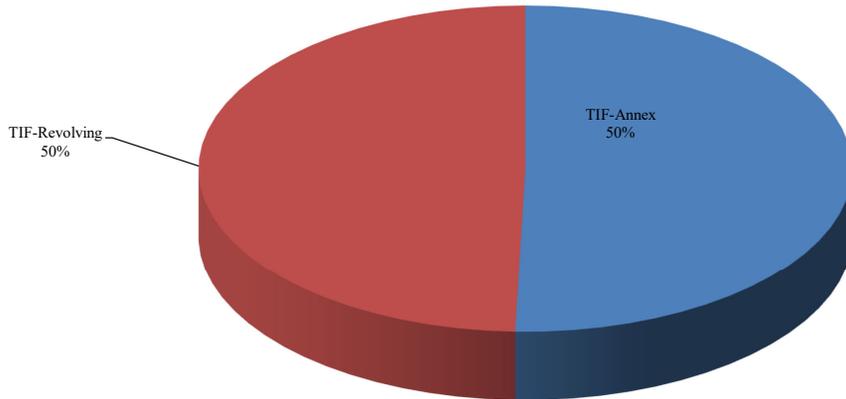
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	373,257	\$	1,938	\$	5,093,298	164,956	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		\$	19,547,674	\$	986,495	\$	396,793	\$	14,958,769	\$	3,602,410

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24

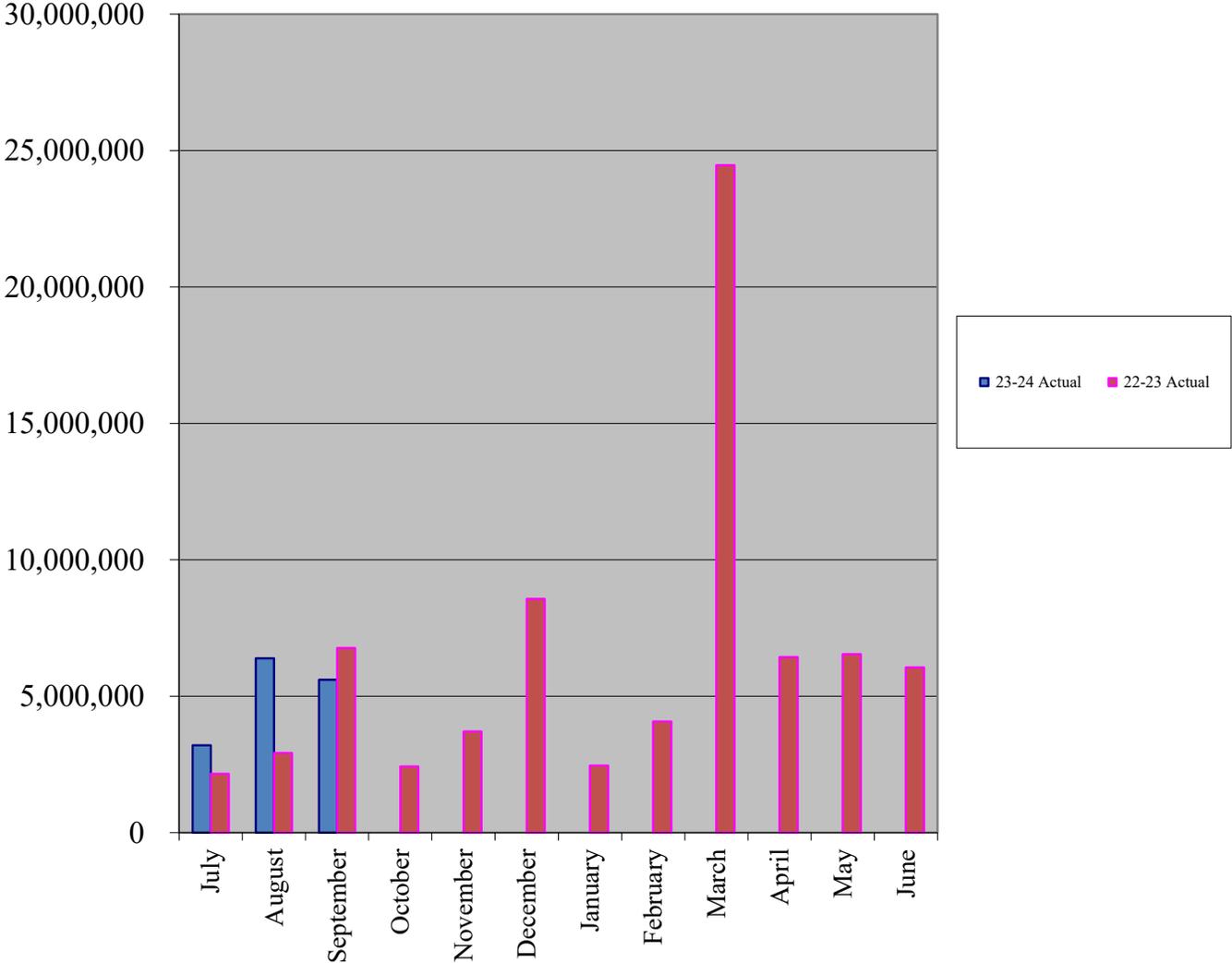


Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	September 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	\$2,945,998	\$392,369	\$1,337,816	\$5,351,262	\$1,608,182	\$2,057,612	\$888,386	45.4%
1110	Highway Cash-Dist #2	5,662,129	183,290	800,431	3,201,723	4,861,698	3,289,760	2,372,369	14.1%
1110	Highway Cash-Dist #3	4,016,820	515,188	1,233,652	4,934,608	2,783,168	2,834,213	1,182,608	30.7%
1110	Highway-Turnpike Corridor		0	0	0				
1111	CBRI Fund	4,403,960	17,176	990,927	3,963,708	3,413,033	2,664,437	1,739,523	22.5%
1130	Resale Property	5,628,518	480,156	1,041,340	4,165,361	4,587,178	2,018,254	3,610,264	18.5%
1140	Treasurer Mortgage Fee	411,064	3,081	11,027	44,109	400,037	124,566	286,498	2.7%
1150	County Clerk Lien Fee	660,692	16,705	116,592	466,368	544,100	257,954	402,737	17.6%
1151	UCC Central Filing Fund	472,071	55,257	155,728	622,911	316,343	195,749	276,322	33.0%
1152	Records Mgmt & Preservation	1,462,385	116,720	377,782	1,511,129	1,084,603	533,126	929,259	25.8%
1160	Sheriff Service Fee	3,846,660	374,522	1,012,799	4,051,195	2,833,861	1,425,832	2,420,828	26.3%
1161	Sheriff Special Revenue	1,502,078	27,396	186,471	745,883	1,315,607	670,999	831,079	12.4%
1162	Sheriff's Grant Fund	461,955	210,564	279,642	1,118,568	182,313	322,881	139,074	60.5%
1201	Assessor Revolving Fee	122,535	0	0	0	122,535	0	122,535	0.0%
1231	Juvenile Probation Fee	41,701	0	1,063	4,250	40,638	1,063	40,638	2.5%
1233	Juvenile Grant Fund	241,047	16,205	47,886	191,546	193,161	88,383	152,664	19.9%
1240	Planning Commission Fee	508,956	29,512	82,903	331,612	426,053	108,937	400,019	16.3%
1250	Local Emergency Planning Com	9,618	0	0	0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	610,298	0	0	0	610,298	0	610,298	0.0%
1260	Community Service Fee	243,459	3,972	16,525	66,099	226,934	192,695	50,764	6.8%
1270	Community Sentencing	161,448	0	0	0	161,448	0	161,448	0.0%
1280	Drug Court Fund	207,160	22,854	64,067	256,267	143,093	70,622	136,538	30.9%
1282	Mental Health Court Fund	16,791	0	370	1,481	16,420	10,095	6,696	2.2%
1290	Shine Program	332,850	24,127	75,768	303,073	257,082	107,240	225,610	22.8%
1405	Emergency Rental Assist	0	0	0	0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	25,827	0	0	0	25,827	12,848	12,978	0.0%
1415	American Rescue Plan 2021	114,331,811	3,114,988	7,367,748	29,470,991	106,964,063	24,634,669	89,697,142	6.4%
Total		\$148,327,829	\$5,604,082	\$15,200,536	\$60,802,144	\$133,127,293	\$41,621,935	\$106,705,894	10.2%

Year elapsed = 25%

Special Revenue Actual Expenditures



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

23-24
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	84,975
Exempt Manufacturing Tax		7,293
Miscellaneous Property Tax		63
Interest Income		57,923
Total Revenue	\$	150,253

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

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

2014 GO Bonds- BNSF

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

Total Bonds Combined

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

Judgments

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

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

Transfer In \$ -

Ending Cash Balance **\$ 1,809,500**

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

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

Debt Service Fund Expenditures 10 Year History

