

Oklahoma County
Monthly Financial Report
For Period Ending July 31, 2024

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

Prepared by the Office of the Oklahoma County Clerk

**Oklahoma County
FY 2024-2025 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2023-24 Budget at 6-30-24	FY 24-25 Adopted Budget	Supplement	Budget Amendments	FY 24-25 Amended Budget	Increase/ Decrease from FY 2023-24 Budget	% Increase (Decrease)
110 General Government	41,149,740	41,149,740			\$ 41,149,740	\$ -	0.0%
120 Commissioners	622,842	622,842			622,842	-	0.0%
130 Assessor	3,433,112	3,433,112			3,433,112	-	0.0%
140 Assessor Revaluation	5,856,464	5,856,464			5,856,464	-	0.0%
150 Treasurer	1,025,106	1,025,106			1,025,106	-	0.0%
160 Court Clerk	9,694,062	9,694,062			9,694,062	-	0.0%
170 County Clerk	2,803,350	2,803,350			2,803,350	-	0.0%
180 Excise and Equalization	47,447	47,447			47,447	-	0.0%
190 County Audit	884,837	884,837			884,837	-	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	71,863	71,863			71,863	-	0.0%
250 Election Board	1,818,855	1,818,855			1,818,855	-	0.0%
260 BOCC HR/Health & Safety	635,615	635,615			635,615	-	0.0%
265 Employee Benefits Department	369,697	369,697			369,697	-	N/A
270 IT Department	4,638,392	4,638,392			4,638,392	-	0.0%
280 Facilities Management-Main	2,078,407	2,078,407			2,078,407	-	0.0%
290 Facilities Mgmt - Custodial	364,000	364,000			364,000	-	0.0%
300 Planning Commission	235,623	235,623			235,623	-	0.0%
310 Court Services	904,859	904,859			904,859	-	0.0%
518 Sheriff-Law Enforcement	12,331,110	12,331,110			12,331,110	-	0.0%
525 Juvenile Detention	7,077,832	7,077,832			7,077,832	-	0.0%
526 Juvenile Bureau	2,265,894	2,265,894			2,265,894	-	0.0%
550 Emergency Management	747,936	747,936			747,936	-	0.0%
610 Social Services	2,067,341	2,067,341			2,067,341	-	0.0%
710 Free Fair	72,598	72,598			72,598	-	0.0%
910 Highway - District 1	539,191	539,191			539,191	-	0.0%
920 Highway - District 2	318,354	318,354			318,354	-	0.0%
930 Highway - District 3	508,567	508,567			508,567	-	0.0%
940 Engineer	530,653	530,653			530,653	-	0.0%
950 Economic Development	250,000	250,000			250,000	-	0.0%
991 Employee Benefits Supplement	11,302,238	11,302,238			11,302,238	-	
993 Self Insurance Supplement					-	-	#DIV/0!
995 Reserve	1,453,540	1,453,540			1,453,540.00	-	0.0%
Total Department Budgets	\$ 116,521,424	\$ 116,521,424	\$ -	\$ 0	\$ 116,521,424	\$ -	0.0%
Cash Transfers							
4010 Employee Benefits	\$ 7,300,000	\$ 7,300,000			\$ 7,300,000	\$ -	0.0%
4020 Workers Compensation	715,000	715,000			715,000	-	0.0%
4030 Self Insurance	430,000	430,000			430,000	-	0.0%
2010 Capital Projects	535,000	535,000			535,000	-	0.0%
2080 Capital Projects-New Jail	-	-			-	-	#DIV/0!
5010 Defined Benefit Plan	-	-			-	-	
Total Transfers	\$ 8,980,000	\$ 8,980,000	\$ -	\$ -	\$ 8,980,000	\$ -	0.0%
Total	\$ 125,501,424	\$ 125,501,424	\$ -	\$ 0	\$ 125,501,424	\$ -	0.0%
Total Sources Available							
Revenue	\$ 115,899,069	\$ 115,899,069				\$ (115,899,069)	-100.0%
Fund Balance	\$ 9,602,355	\$ 9,602,355				\$ (9,602,355)	-100.0%
Total Available Funding	\$ 125,501,424	\$ 125,501,424			\$ -	\$ (125,501,424)	-100.0%

Oklahoma County
FY 2024-2025 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	\$ 1,453,540.00	Adopted Budget	5/23/2024

Total General Fund Reserve

\$ 1,453,540.00

**General Fund
FY 2024-25
Budget Analysis
For the Period Ending July 31, 2024**

	24-25 Adopted Budget	24-25 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	\$ 9,602,355	\$ 30,463,669	\$ 20,861,314	317.3%	
Reserved	2,969,167	2,969,167	-	100.0%	
Total Estimated Cash Balance	\$ 12,571,522	\$ 33,432,836	\$ 20,861,314		
Revenue:					
Property Tax	\$ 94,227,271	\$ 491,263	\$ (93,736,008)	107.1%	107.1%
Charges for Services	3,951,772	918,664	(3,033,108)	87.3%	87.3%
Intergovernmental Revenue	11,282,616	81,899	(11,200,717)	99.6%	99.6%
Interest Income	6,000,000	697,167	(5,302,833)	241.9%	241.9%
Miscellaneous Revenue	437,410	10,828	(426,582)	246.3%	246.3%
Total Revenue	\$ 115,899,069	\$ 2,199,822	\$ (113,699,247)	109.2%	109.2%
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,980,000)	(2,500,000)	6,480,000		
24-25 Expenditures	\$ 116,521,424	\$ 7,911,765	\$ (108,609,659)	55.3%	90.9%
Prior Budget Year Expenditures	2,969,167	1,384,380	(1,584,787)	76.9%	78.8%
Total Expenditures	\$ 119,490,591	\$ 9,296,145	\$ (110,194,446)		
Cash Balance*	\$ (0)	\$ 23,836,512	\$ 23,836,513		

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

**General Fund
FY 2024-25
Actual Comparison**

	For the Month Ending July 31, 2024			
	24-25	23-24	Increase (Decrease)	% Increase (Decrease)
	July Actual	July Actual		
Beginning Cash Balance:	\$ 33,432,835.71	\$ 17,585,077	\$ 15,847,759	90.1%
Revenue:				
Property Tax	\$ 491,263.17	\$ 98,266,473	\$ (97,775,209)	-99.5%
Charges for Services	\$ 918,663.97	4,468,974	(3,550,310)	-79.4%
Intergovernmental Revenue	\$ 81,899.03	13,520,904	(13,439,005)	-99.4%
Interest Income	\$ 697,167.23	8,905,069	(8,207,901)	-92.2%
Miscellaneous Revenue	\$ 10,828.46	15,736,759	(15,725,930)	-99.9%
Total Revenue	\$ 2,199,821.86	\$ 140,898,178	\$ (138,698,356)	-98.4%
Temporary Cash Transfers In		-	\$ -	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		-	-	
Operating Transfers Out	(2,500,000)	(3,100,954)	600,954	
23-24 Expenditures	\$ 7,911,765.42	\$ 6,556,688	\$ 1,355,077	20.7%
Prior Budget Year Expenditures	\$ 1,384,379.69	2,283,287	(898,907)	
Total Expenditures	\$ 9,296,145.11	\$ 8,839,975	\$ 456,170	5.2%
Ending Cash Balance	\$ 23,836,512.46	\$ 146,542,325	\$ (122,705,813)	-83.7%

	For the Year to Date Period Ending June 30, 2024			
	24-25	23-24	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
Beginning Cash Balance:	\$ 33,432,835.71	\$ 17,585,077	\$ 15,847,759	90.1%
Revenue:				
Property Tax	\$ 491,263.17	\$ 98,266,473	\$ (97,775,209)	-99.5%
Charges for Services	\$ 918,663.97	4,468,974	(3,550,310)	-79.4%
Intergovernmental Revenue	\$ 81,899.03	12,972,447	(12,890,548)	-99.4%
Interest Income	\$ 697,167.23	8,905,069	(8,207,901)	-92.2%
Miscellaneous Revenue	\$ 10,828.46	16,285,216	(16,274,387)	-99.9%
Total Revenue	\$ 2,199,821.86	\$ 140,898,178	\$ (138,698,356)	-98.4%
Temporary Cash Transfers In		\$ -	\$ -	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		-	-	
Operating Transfers Out	(2,500,000)	(3,100,954)	600,954	-19.4%
23-24 Expenditures	\$ 7,911,765.42	\$ 6,556,688	\$ 1,355,077	20.7%
Prior Budget Year Expenditures	\$ 1,384,379.69	2,283,287	(898,907)	-39.4%
Total Expenditures	\$ 9,296,145.11	\$ 8,839,975	\$ 456,170	5.2%
Ending Cash Balance	\$ 23,836,512.46	\$ 146,542,325	\$ (122,705,813)	-83.7%

Note 1.)

Operating Transfers
2010-Capital Projects
2080-Capital Projects-New Jail
4010-Employee Benefits
4020-Workers Compensation
4030-Self Insurance
5010-Defined Benefit Retirement
Total Operating Transfers

	24-25 July Actual	23-24 July Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(2,500,000)	(2,500,000)	-
	-	-	-
	-	(580,000)	580,000
	-	-	-
	-	-	-
	\$ (2,500,000)	\$ (3,080,000)	\$ 580,000

	24-25 Year to Date Actual	23-24 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ -	\$ (860,000)
	(3,500,000)	-	(3,500,000)
	(9,441,000)	(2,500,000)	(6,941,000)
	(715,000)	-	(715,000)
	(780,000)	\$ (580,000)	(200,000)
	-	-	-
	-	-	-
	\$ (15,296,000)	\$ (3,080,000)	\$ (12,216,000)

FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2024-2025	Budget Amendments	2024-2025	July 2024	Year to Date	Budget to	YTD Expenditures +	Funds Available	23/24 % Expended
		Adopted Budget		Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered		
110	General Government	\$ 41,149,740	\$ -	\$ 41,149,740	\$ 4,003,675	\$ 4,003,675	\$ 37,146,065	\$ 40,102,229	\$ 1,047,511	9.7%
120	County Commissioners	622,842	-	622,842	\$ 40,338	40,338	582,505	43,115	579,728	6.5%
130	Assessor	3,433,112	-	3,433,112	\$ 226,651	226,651	3,206,461	423,759	3,009,353	6.6%
140	Assessor Revaluation	5,856,464	-	5,856,464	\$ 455,764	455,764	5,400,700	741,109	5,115,355	7.8%
150	Treasurer	1,025,106	-	1,025,106	\$ 41,244	41,244	983,862	128,700	896,406	4.0%
160	Court Clerk	9,694,062	-	9,694,062	\$ 537,787	537,787	9,156,275	632,242	9,061,820	5.5%
170	County Clerk	2,803,350	-	2,803,350	\$ 224,009	224,009	2,579,341	340,801	2,462,549	8.0%
180	Excise & Equalization Bds	47,447	-	47,447	\$ 2,153	2,153	45,294	4,973	42,474	4.5%
190	County Audit	884,837	-	884,837	\$ 36,132	36,132	848,705	512,250	372,587	4.1%
200	District Attorney-State	350,000	-	350,000	\$ 27,987	27,987	322,013	123,482	226,518	8.0%
210	District Attorney-County	71,898	-	71,898	\$ 3,285	3,285	68,613	17,373	54,525	4.6%
230	Public Defender	71,863	-	71,863	\$ 10,680	10,680	61,183	13,135	58,728	14.9%
250	Election Board	1,818,855	-	1,818,855	\$ 131,508	131,508	1,687,347	142,695	1,676,160	7.2%
260	BOCC HR/Health & SA Gety	635,615	-	635,615	\$ 27,620	27,620	607,995	47,506	588,109	4.3%
265	Employee Benefits Dept	369,697	-	369,697	\$ 19,114	19,114	350,583	22,990	346,707	5.2%
270	IT Department	4,638,392	-	4,638,392	\$ 212,899	212,899	4,425,493	938,257	3,700,135	4.6%
280	Facilities Management	2,078,407	-	2,078,407	\$ 130,562	130,562	1,947,845	202,134	1,876,273	6.3%
285	Facilities Mgmt-Custodial	364,000	-	364,000	\$ 22,962	22,962	341,038	269,368	94,632	6.3%
300	Planning Commission	235,623	-	235,623	\$ 12,548	12,548	223,075	12,548	223,075	5.3%
301	Court Services	904,859	-	904,859	\$ 15,266	15,266	889,593	15,266	889,593	1.7%
518	Sheriff-Law Enforcement	12,331,110	-	12,331,110	\$ 700,056	700,056	11,631,054	769,036	11,562,074	5.7%
525	Juvenile Detention	7,077,832	-	7,077,832	\$ 433,329	433,329	6,644,503	570,223	6,507,609	6.1%
526	Juvenile Bureau	2,265,894	-	2,265,894	\$ 146,820	146,820	2,119,074	224,043	2,041,851	6.5%
550	Emergency Management	747,936	-	747,936	\$ 103,108	103,108	644,828	98,076	649,860	13.8%
610	Social Services	2,067,341	-	2,067,341	\$ 133,842	133,842	1,933,499	591,509	1,475,832	6.5%
710	Free Fair	72,598	-	72,598	\$ 10,091	10,091	62,507	13,338	59,260	13.9%
910	District 1	539,191	-	539,191	\$ 34,136	34,136	505,055	1,755	537,436	6.3%
920	District 2	318,354	-	318,354	\$ 5,818	5,818	312,536	18,086	300,268	1.8%
930	District 3	508,567	-	508,567	\$ 135,629	135,629	372,938	48,878	459,689	26.7%
940	County Engineer	530,653	-	530,653	\$ 26,752	26,752	503,901	44,894	485,759	5.0%
950	Economic Development	250,000	-	250,000	\$ -	-	250,000	250,000	-	0.0%
991	Employee Benefits Supplement	11,302,238	-	11,302,238	\$ -	-	11,302,238	-	11,302,238	
993	Self Insurance Supplement	-	-	-	\$ -	-	-	-	-	#DIV/0!
994	Capital Projects Supplement	-	-	-	\$ -	-	-	-	-	
990	Defined Benefit Supplement	-	-	-	\$ -	-	-	-	-	
995	General Fund Reserve	1,453,540	-	1,453,540	\$ -	-	1,453,540	-	1,453,540	
Total		\$ 116,521,424	\$ -	\$ 116,521,424	\$ 7,911,765	\$ 7,911,765	\$ 108,609,659	\$ 47,363,768	\$ 69,157,657	6.8%

Year elapsed = 8.3%

FY 2023-24 General Fund Expenditures
Status Report

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

**GENERAL FUND
GENERAL GOVERNMENT
FY 2024-25
July 31, 2024**

54455 <u>Account</u> <u>Description</u>		Outstanding		24-25	YTD		
		24-25 Approved Budget	Requisitions/ Encumbrances	Year to Date Actual	Expenditures + Requisitions & Encumbrances		Funds Available
<u>Salaries and Benefits</u>		-					
51002	Retirement Board Members	\$ 1,200		\$ 100	\$ 100	\$ 1,100	
52010	FICA - Retirement Board Members	392		8	8	384	
52032	Retirement paid by General Fund	4,600	4,600		4,600	-	
Total Salaries and Benefits		\$ 6,192	\$ 4,600	\$ 108	\$ 4,708	\$ 1,484	
<u>Utilities</u>							
54026	Heating and Cooling (Vicinity)	\$ 775,000	\$ 560,065	\$ 39,935	\$ 600,000	\$ 175,000	
54023	Electricity (OG&E)	455,000	353,713	26,287	380,000	75,000	
54024	Sewer and Water(City of OKC)	75,000	70,365	4,635	75,000	-	
54022	Natural Gas(ONG)	15,000	14,577		14,577	423	
Utilities Subtotal		\$ 1,320,000	\$ 998,719	\$ 70,857	\$ 1,069,577	\$ 250,423	
<u>Lease-Purchase Debt</u>							
54455	Bond Administrative Fees	4,000			-	4,000	
Lease-Purchase Debt Subtotal		\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	
<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		8,096	8,096	(1,096)	
54017	CODA annual membership dues	2,400	2,400		2,400	-	
Memberships Subtotal		\$ 33,273	\$ 2,400	\$ 32,469	\$ 34,869	\$ (1,596)	
<u>Other Operating Expenditures</u>							
54019	Liability policies on equipment and property; blanke	\$ 1,627,303		1,288,738	1,288,738	338,565	
54040	Publication of Commissioners Proceedings/Ads	42,000	16,745	4,773	21,518	20,482	
54045	Metro Parking Garage-Judges parking	5,568	5,220	348	5,568	-	
54048	Metro Parking Transponder	-			-	-	
54102	PBA Leases-County Departments	1,060,950	1,212,720	73,895	1,286,615	(225,665)	
54103	Storage Court Clerk Building Lease	400,668	400,668		400,668	-	
54109/54011	Postage Machine and Postage	8,500	8,000		8,000	500	
54451	District Attorney Civil Division Contract	761,534	719,437	10,319	729,756	31,779	
54451	Outside legal services	1,040,000	289,681		289,681	750,319	
54451	Bond Council	-			-	-	
54455	BOK Management Fees	400,000	450,000		450,000	(50,000)	
54455	OSU Extension Contract	580,801	580,801		580,801	-	
54455	Professional Services-Other -Arbitrage	15,000			-	15,000	
54455	Professional Services-Bank Fees	31,000			-	31,000	
54455	Criminal Justice Authority	33,726,479	31,249,969	2,476,510	33,726,479	-	
54455	Criminal Justice Advisory Committee	150,000	112,500	37,500	150,000	-	
54455	MGT of America-Consulting	8,500	10,000		10,000	(1,500)	
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			-	3,000	
54455	ESRI	200,000			-	200,000	
54455	Court Services	-			-	-	
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	19,458	992	20,450	(450)	
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	82,348	1,446	4,767	6,212	76,136	
Other Operating Subtotal		\$ 40,221,051	\$ 35,091,645	\$ 3,900,241	\$ 38,991,886	\$ 1,079,165	
Total Maintenance and Operations - 54000		\$ 41,578,324	\$ 36,092,764	\$ 4,003,675	\$ 40,096,331	\$ 1,331,992	
<u>Capital Outlay</u>							
55390	Copier Lease	1,428	1,190		1,190	238	
Total Capital Outlay - 55000		\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238	
Grand Total - General Government		\$ 41,435,943	\$ 36,098,554	\$ 4,003,675	\$ 40,102,229	\$ 1,333,714	

Employee Benefits Fund Status
FY 2024-25
July 31, 2024

	<u>Budget Estimates</u>	<u>Year to Date Actual</u>	<u>Projection based on Estimates</u>	<u>Estimated Annual</u>	<u>Budget vs. Actual</u>
Resources					
Beginning Cash Balance	\$ -	\$ 497,225		\$ 497,225	\$ 497,225
Transfers In	\$ 10,554,043	\$ 2,500,000	\$ 8,054,043	\$ 10,554,043	\$ -
Employee/Retiree/Cobra Premiums	4,133,616	340,547	52,013	392,561	(3,741,055)
Employer Premiums	18,390,661	1,521,879	-	1,521,879	(16,868,782)
Stop Loss Reimb	293,159	-	-	-	(293,159)
Rx Rebates	2,916,532	124,345	2,792,187	2,916,532	-
ARPA/Cares Reimb	300,000	-	300,000	300,000	-
Refunds/Rebates/Interest	303,136	36,577	6,096	42,673	(260,463)
Total Resources	\$ 36,891,149	\$ 5,020,574	\$ 8,106,056	\$ 16,224,913	\$ (20,666,234)
Expenses					
Medical Claims	\$ 18,999,356	\$ 1,501,418	\$ 250,236	\$ 1,751,654	\$ (17,247,702)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,820,584	1,627,367	271,228	1,898,595	(9,921,989)
Dental Claims	1,635,621	260,042	43,340	303,383	(1,332,238)
Vision Claims	166,927	13,469	2,245	15,714	(151,213)
County Pharmacy	179,036	14,152	2,359	16,511	(162,525)
Employee Assistance Program	23,770	1,783	297	2,080	(21,690)
Medicare Supplement - TPG Group	1,480,187	252,520	42,087	294,607	(1,185,580)
Total Claims	<u>\$ 34,305,481</u>	<u>\$ 3,670,751</u>	<u>\$ 611,792</u>	<u>\$ 4,282,543</u>	<u>\$ (30,022,938)</u>
Administration Fees & Other	970,986	74,775	12,463	87,238	(883,748)
Life/AD&D Premiums	368,450	-	-	-	(368,450)
Stop Loss Premiums	1,246,233	-	-	-	(1,246,233)
Total Admin/Premiums	<u>\$ 2,585,669</u>	<u>\$ 74,775</u>	<u>\$ 12,463</u>	<u>\$ 87,238</u>	<u>\$ (2,498,431)</u>
Total Expenses	\$ 36,891,149	\$ 3,745,526	\$ 624,254	\$ 4,369,781	\$ (32,521,369)
Ending Cash Balance	\$ -	\$ 1,275,048	\$ 7,481,802	\$ 11,855,133	\$ 11,855,135

Cash Balance-One Year Ago

\$ 1,879,842

Notes:

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

2. Premiums:

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

Key Monthly Statistics:

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

FY 24-25	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,583,280	1,501,417.56	\$20,853	1,501,417.56 (July)
Prescription Drug Claims	\$985,049	1,627,366.94	\$22,602	1,627,366.94 (July)
Total	<u>\$2,568,328</u>	<u>\$3,128,785</u>	<u>\$43,455</u>	
	22/23			22/23
Prior Year 23-24 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	1,284,999.39	\$1,595,228	\$1,284,999 (July)
Prescription Drug Claims	\$767,527	1,543,946.43	\$1,001,781	\$1,543,946 (July)
Total	<u>\$2,044,701</u>	<u>\$2,828,946</u>	<u>\$2,597,009</u>	

Employee Benefits Fund - Prior Year Comparisons
FY 2024-25
July 31, 2024

	Annual				June			
	FY 24-25	FY 23-24	Inc (Dec)	%	FY 24-25	FY 23-24	Inc (Dec)	%
	Estimates	Actuals			YTD Actuals	YTD Actuals		
Resources								
Beginning Cash Balance	\$ -	\$ 753,292	\$ (753,292)	-100.0%	\$ 497,225	\$ 753,292	\$ (256,067)	-34.0%
Transfers In	\$ 10,554,043	\$ 2,500,000	\$ 8,054,043	322.2%	\$ 2,500,000	\$ 2,500,000	\$ -	0.0%
Employer Premiums	18,390,661	1,555,517	16,835,144	1082.3%	1,521,879	1,555,517	(33,638)	-2%
Employee/Retiree/Cobra Premiums	4,133,616	375,234	3,758,382	1001.6%	340,547	375,234	(34,687)	-9.2%
Stop Loss Reimb	293,159	51,854	241,305	465.4%	-	51,854	(51,854)	
Rx Rebates	2,916,532	420	2,916,112	694908.1%	124,345	420	123,926	29531%
Refunds/Rebates/Subsidy	303,136	34,084	269,052	789.4%	36,577	34,084	2,493	7.3%
ARPA Reimbursements	300,000	18,448	281,552	1526.2%	-	18,448	(18,448)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 36,891,149	\$ 5,288,848	\$ 31,602,299	597.5%	\$ 5,020,574	\$ 5,288,848	\$ (268,274)	-5.1%
Expenses								
Medical Claims	\$ 18,999,356	\$ 1,284,999	\$ 17,714,357	1378.5%	\$ 1,501,418	\$ 1,284,999	\$ 216,418	0.1684189
Medical claims covered by Stop Lo	-	-	-		-	-	-	
Prescription Drug Claims	11,820,584	1,543,946	10,276,638	665.6%	1,627,367	1,543,946	83,421	5.4%
Dental Claims	1,635,621	111,946	1,523,675	1361.1%	260,042	111,946	148,096	132.3%
Vision Claims	166,927	-	166,927	#DIV/0!	13,469	-	13,469	#DIV/0!
County Pharmacy	179,036	18,088	160,948	889.8%	14,152	18,088	(3,935)	-21.8%
Employee Assistance Program	23,770	3,565	20,205	566.7%	1,783	3,565	(1,783)	-50.0%
Medicare Supplement	1,480,187	242,173	1,238,014	511.2%	252,520	242,173	10,347	4.3%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,305,481	\$ 3,204,718	\$ 31,100,763	970.5%	\$ 3,670,751	\$ 3,204,718	\$ 466,033	14.5%
Administration Fees & Other	970,986	69,751	901,235	1292.1%	74,775	69,751	5,024	7.2%
Life/AD&D Premiums	368,450	30,991	337,459	1088.9%	-	30,991	(30,991)	-100.0%
Stop Loss Premiums	1,246,233	103,546	1,142,687	1103.6%	-	103,546	(103,546)	-100.0%
Total Admin/Premiums	\$ 2,585,669	\$ 204,288	\$ 2,381,381	1165.7%	\$ 74,775	\$ 204,288	\$ (129,513)	-63.4%
Total Expenses	\$ 36,891,149	\$ 3,409,006	\$ 33,482,144	982.2%	\$ 3,745,526	\$ 3,409,006	\$ 336,520	9.9%
Ending Cash Balance	\$ -	\$ 1,879,842	\$ (1,879,845)	-100%	\$ 1,275,048	\$ 1,879,842	\$ (604,794)	-32.2%

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

	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 633,377	\$ (5,424)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	-	(46,316)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,400,116	\$ 633,377	\$ (766,740)
Expenditures:			
Claims	\$ 350,000	\$ 45,353	(304,647)
Stop loss/Admin Fees	272,736	208,324	(64,412)
Total Expenditures	\$ 622,736	\$ 253,677	\$ (369,059)
Ending Cash Balance	\$ 777,381	\$ 379,699	\$ (397,681)
Cash Balance-One Year Ago		\$ 365,132	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 502,178	\$ 1,043,293	\$ 541,115
Sources:			
Interest Income	-	-	-
Transfers/Supplements	430,000	-	(430,000)
Reimbursement			-
Total Sources	\$ 932,178	\$ 1,043,293	\$ 111,115
Expenditures:			
Tort Claims	\$ 26,259	\$ -	\$ (26,259)
Supportive Services	276,827	1,804	(275,023)
Total Expenditures	\$ 303,086	\$ 1,804	\$ (301,282)
Ending Cash Balance	\$ 629,092	\$ 1,041,490	\$ 412,398
Cash Balance-One Year Ago		\$ 497,372	

Capital Projects Budget Detail FY 2024-2025

Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993	3,155	27,490	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	(9,724)	
Gregory Vaugh Evans				1,280	1,280		(1,280)	
Juvenile								
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380	-	4,855	51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958	-		120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
Courthouse								
Carpet	C0047	6/20/2019	100,000	372	14,445	87,914	11,715	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	517,152			(17,152)	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
Jail								
Co Jail Structural Investigation	C0083	7/18/2024		6,000			(6,000)	
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		1,114,321	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
Capital Projects-As Needed		10/19/2023	290,000				290,000	Pending
Capital Projects-As Needed		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	
Capital Projects-As Needed		9/16/2021	-			-	-	
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	6,700	-		6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	-	54,535	215,000	-	Pending
Detention Center Heat & Air	C0081	11/15/2023	70,000	49,225	20,775	20,775	-	
Unallocated Funds:								
Unallocated Funds			363,709	-			363,709	
Total Ongoing Budgeted Capital Projects			\$ 9,092,042	\$ 693,273	\$ 811,506	\$ 6,811,311	\$ 1,587,457.27	

20101200

TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	348,155	\$	47,858	\$	5,139,218	144,138	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$	4,854,084	\$	141,958	\$	635	\$	3,470,166	1,241,960	Ongoing
TIF-2A-324 20103240	10/17/2022		1,152,304.00		0.00		0.00		0.00	1,152,304	Ongoing
Total Capital Projects		\$	20,729,941	\$	1,183,386	\$	859,999	\$	15,420,695	\$	4,125,859

Special Revenue Funds
Status Report

Fund	Department	2024-2025 Appropriations	July 2024 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	24/25 Funds Available
1110	Highway Cash-Dist #1	\$2,337,483	\$0	\$0	\$0	\$2,337,483	\$88,489	\$2,248,994
1110	Highway Cash-Dist #2	6,071,572	0	0	\$0	6,071,572	474,103	5,597,468
1110	Highway Cash-Dist #3	2,005,089	0	0	\$0	2,005,089	431,091	1,573,999
1110	Highway-Turnpike Corridor		0	0	\$0			
1111	CBRI Fund	2,181,665	0	0	\$0	2,181,665	-204,850	2,386,515
1130	Resale Property	7,798,150	0	0	\$0	7,798,150	1,059,633	6,738,517
1140	Treasurer Mortgage Fee	231,201	0	0	\$0	231,201	-17,770	248,971
1150	County Clerk Lien Fee	471,829	0	0	\$0	471,829	109,622	362,207
1151	UCC Central Filing Fund	345,708	0	0	\$0	345,708	6,282	339,426
1152	Records Mgmt & Preservation	1,173,683	0	0	\$0	1,173,683	74,821	1,098,863
1160	Sheriff Service Fee	2,704,599	0	0	\$0	2,704,599	211,691	2,492,909
1161	Sheriff Special Revenue	1,213,501	0	0	\$0	1,213,501	253,802	959,699
1162	Sheriff's Grant Fund	349,140	0	0	\$0	349,140	163,370	185,770
1201	Assessor Revolving Fee	133,636	0	0	\$0	133,636	0	133,636
1231	Juvenile Probation Fee	35,894	0	0	\$0	35,894	3,750	32,144
1233	Juvenile Grant Fund	130,130	0	0	\$0	130,130	15,294	114,836
1240	Planning Commission Fee	399,953	0	0	\$0	399,953	17,419	382,534
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618
1251	Emergency Mgmt Fund	509,027	0	0	\$0	509,027	22,078	486,949
1260	Community Service Fee	99,408	0	0	\$0	99,408	11,341	88,067
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448
1280	Drug Court Fund	72,833	0	0	\$0	72,833	-1,937	74,769
1282	Mental Health Court Fund	4,343	0	0	\$0	4,343	-649	4,992
1290	Shine Program	127,093	0	0	\$0	127,093	12,012	115,081
1400	Special Projects Fund-OKMDHSAS	3,270,235	0	0	\$0	3,270,235	1,635,117	1,635,117
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0
1410	Election Bd-CTCI-Covid 19	12,978	0	0	\$0	12,978	0	12,978
1415	American Rescue Plan 2021	78,995,288	843,295	843,295	\$843,295	78,151,993	8,670,945	70,324,343
Total		\$110,845,504	\$843,295	\$843,295	\$843,295	\$110,002,209	\$13,035,655	\$97,809,850

Year elapsed =

Debt Service Fund
FY 2024-2025 Status Report
For the Period Ending July 31, 2024

24-25
YTD Actual

Beginning Cash Balance **\$5,352,881**

Revenue:

Property Tax-Current & Prior	\$	22,384
Exempt Manufacturing Tax		11,392
Miscellaneous Property Tax		21
Interest Income		22,937
Total Revenue	\$	56,735

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$	-
Interest		-
Total Paid YTD	\$	-

2014 GO Bonds- BNSF

Principal	\$	-
Interest		-
Total Paid YTD	\$	-

2023 GO Bonds- Jail

Principal	\$	-
Interest		-
Total Paid YTD	\$	-

Total Bonds Combined

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

Bonds		
Original Balance	Payments to Date	Outstanding Balance
\$ 60,670,000	\$ (60,670,000)	\$ -
20,773,436	(20,773,436)	-
\$ 81,443,436	\$ (81,443,436)	\$ -
\$ 10,000,000	\$ (10,000,000)	\$ -
1,100,000	(1,100,000)	-
\$ 11,100,000	\$ (11,100,000)	\$ -
\$ 45,000,000	\$ -	\$ 45,000,000
10,225,000	-	10,225,000
\$ 55,225,000	\$ -	\$ 55,225,000
\$ 115,670,000	\$ (70,670,000)	\$ 45,000,000
32,098,436	(21,873,436)	10,225,000
\$ 147,768,436	\$ (92,543,436)	\$ 55,225,000

Judgments

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

Principal Balance at 6-30-23	Payments YTD	Principal Balance
\$ 3,108,333	\$ -	\$ 3,108,333
\$ 3,108,333	\$ -	\$ 3,108,333

Total Expenditures

	\$	-
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Transfer In \$ -

Ending Cash Balance **\$ 5,409,615**

