

Oklahoma County
Monthly Financial Report
For Period Ending March 31, 2025

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

Department	(1)		(A)	(A)	(B)	(C)	(2)	(3)	(4)	(5)	(6)	(7)	
	FY 2023-24 Budget at 6-30-24	FY 2024-25 Requests	BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Adjustments	Budget Board Adjustments	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	\$ 5,291,059					41,149,740	\$ 120,251	\$ (4,116,611)	\$ 37,153,380	\$ (3,996,360)	-9.7%	
120 Commissioners	622,842	496,257					716,190	23,196	(147,198)	592,188	(30,654)	-4.9%	
130 Assessor	3,433,112	2,518,665					3,942,317	84,816	(448,179)	3,578,953	145,841	4.2%	
140 Assessor Revaluation	5,856,464	4,272,021					6,696,035	135,023	(864,383)	5,966,675	110,211	1.9%	
150 Treasurer	1,025,106	656,506					1,181,310	(443,751)	(160,882)	576,677	(448,429)	-43.7%	
160 Court Clerk	9,694,062	7,000,981					11,892,138	301,564	(2,261,224)	9,932,478	238,416	2.5%	
170 County Clerk	2,803,350	2,951,293					3,303,762	84,919	(515,424)	2,873,256	69,906	2.5%	
180 Excise and Equalization	47,447	48,207					47,447			47,447		0.0%	
190 County Audit	884,837	621,410					884,837	59,996		944,833	59,996	6.8%	
200 District Attorney - State	350,000	150,000					350,000			350,000		0.0%	
210 District Attorney - County	71,898	72,398					71,898			71,898		0.0%	
230 Public Defender	71,863	75,521					71,863			71,863		0.0%	
240 Purchasing	-	-					-			-		#DIV/0!	
250 Election Board	1,818,855	1,442,981					2,126,211	48,312	(199,277)	1,975,246	156,391	8.6%	
260 BOCC HR/Health & Safety	635,615	491,718					728,963	16,610	(45,069)	700,504	64,889	10.2%	
265 Employee Benefits Department	369,697	-					442,093	10,741	(13,613)	439,221	69,524	N/A	
270 IT Department	4,638,392	3,662,019					5,097,836	63,323	48,685	5,209,844	571,452	12.3%	
280 Facilities Management-Main	2,078,407	1,420,111					2,420,371	48,050	(352,223)	2,116,198	37,791	1.8%	
290 Facilities Mgmt - Custodial	364,000	256,709					364,000			364,000		0.0%	
300 Planning Commission	235,623	282,871					270,231	6,860	(35,631)	241,460	5,837	2.5%	
310 Court Services301	904,859	703,355					1,184,903	8,401	317,588	1,510,892	606,033	67.0%	
518 Sheriff-Law Enforcement	12,331,110	11,582,247					15,233,502	383,992	(2,989,464)	12,628,030	296,920	2.4%	
525 Juvenile Detention	7,077,832	-					8,502,224	253,539	(1,155,451)	7,600,312	522,479	7.4%	
526 Juvenile Bureau	2,265,894	608,473					2,765,447	64,361	(368,215)	2,461,593	195,699	8.6%	
550 Emergency Management	747,936	-					841,284	14,058	(96,148)	759,194	11,258	1.5%	
610 Social Services	2,067,341	1,982,110					2,285,465	33,084	(312,425)	2,006,123	(61,218)	-3.0%	
710 Free Fair	72,598	62,245					72,598			72,598		0.0%	
910 Highway - District 1	539,191	500,391					622,063	12,020	(85,358)	548,725	9,534	1.8%	
920 Highway - District 2	318,354	490,068					365,028	15,849	(48,074)	332,803	14,449	4.5%	
930 Highway - District 3	508,567	337,543					591,439	10,199	(85,367)	516,271	7,704	1.5%	
940 Engineer	530,653	528,980					596,689	14,354	(68,017)	543,026	12,373	2.3%	
950 Economic Development	250,000	-					250,000			250,000		0.0%	
991 Employee Benefits Supplement	-	-					-		15,489,872	15,489,872	15,489,872		
993 Self Insurance Supplement	-	-					-			-		#DIV/0!	
995 Reserve	1,453,540	-					-	1,453,540	8,622,057	(1,587,910)	7,034,147	483.9%	
Total Department Budgets	\$ 105,219,186	\$ 48,506,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,521,424	\$ 9,991,824	\$ (100,000)	\$ 126,413,248	\$ 21,194,062	20.1%
Cash Transfers													
4010 Employee Benefits	\$ 7,300,000	\$ 7,360,281				\$ 39,719	\$ 7,300,000	\$ 1,396,775		\$ 8,696,775	\$ 1,396,775	19.1%	
4020 Workers Compensation	715,000	1,000,000				(250,000)	715,000			715,000		0.0%	
4030 Self Insurance	430,000	107,000					430,000			430,000		0.0%	
2010 Capital Projects	535,000	1,150,000				140,000	535,000	5,550,000		6,085,000	5,550,000	1037.4%	
2080 Capital Projects-New Jail	-	-					-	5,500,000		5,500,000	5,500,000	#DIV/0!	
5010 Defined Benefit Plan	-	-					-			-			
Total Transfers	\$ 8,980,000	\$ 9,617,281	\$ -	\$ -	\$ -	\$ (70,281)	\$ -	\$ 8,980,000	\$ 12,446,775	\$ -	\$ 21,426,775	\$ 12,446,775	138.6%
Total	\$ 114,199,186	\$ 58,123,419	\$ -	\$ -	\$ -	\$ (70,281)	\$ -	\$ 125,501,424	\$ 22,438,599	\$ (100,000)	\$ 147,840,023	\$ 33,640,837	29.5%
Total Sources Available													
Revenue	\$ 115,899,069	\$ 115,899,069	\$ 115,899,069	\$ 115,899,069	\$ 115,899,069	\$ 115,899,069	\$ 115,899,069	\$ 115,899,069			\$ (115,899,069)		-100.0%
Fund Balance	\$ 9,602,355	\$ 9,602,355	\$ 9,602,355	\$ 9,602,355	\$ 9,602,355	\$ 9,602,355	\$ 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 2023-2024 General Fund Reserve**

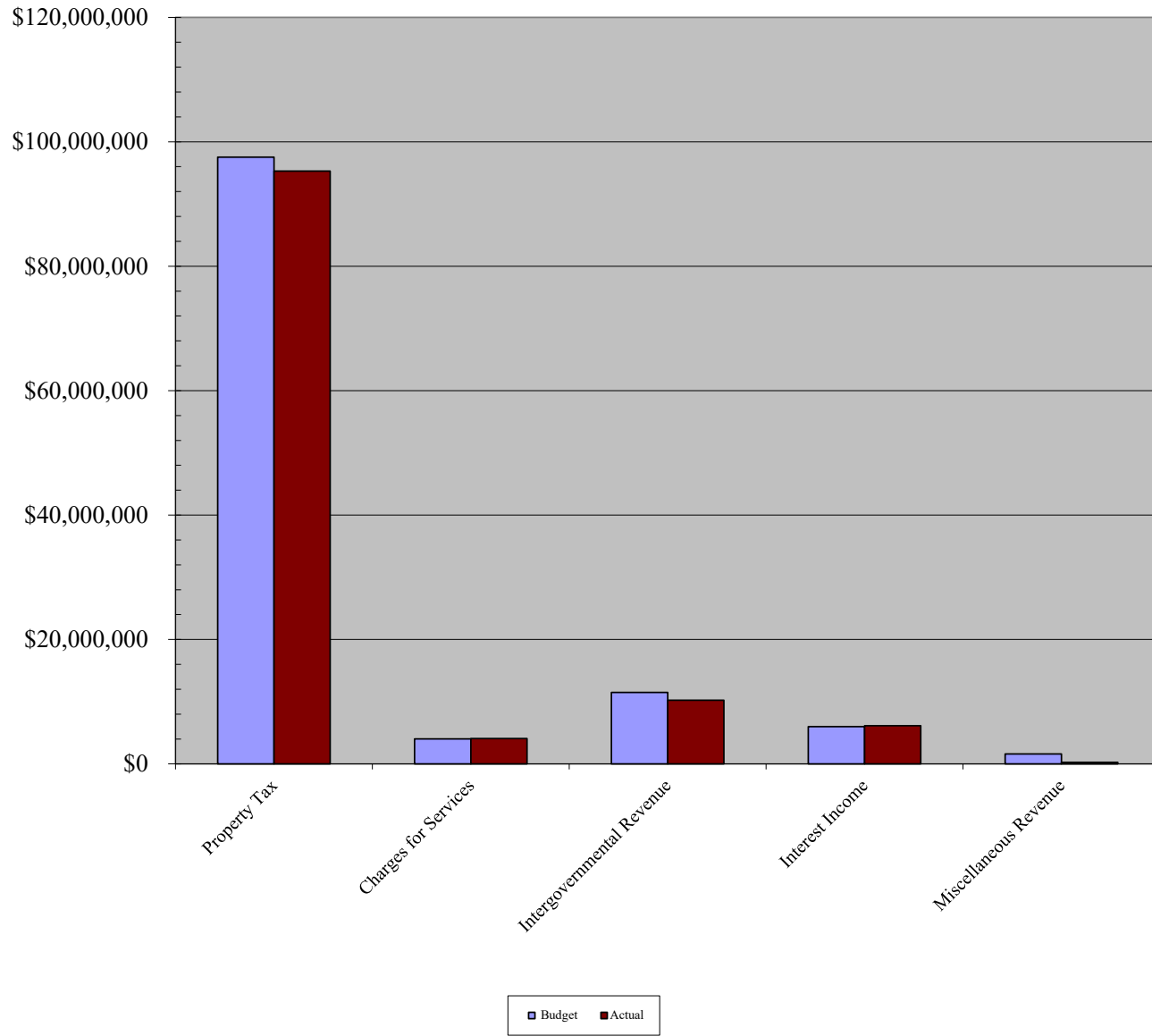
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,453,540.00	Adopted Budget	5/23/2024
995 General Fund Reserve	Supplemental Budget-Approved 9-19-24	\$ 8,092,110.09	Supplement	9/19/2024
995 General Fund Reserve	Assessor Transfer	\$ (57,000.00)	2024-4398	9/19/2024
995 General Fund Reserve	Assessor Transfer	\$ (10,000.00)	2024-4398	9/19/2024
995 General Fund Reserve	District Attorney's Civil Fee Voucher Account 8203	\$ (2,000.00)	2024-4379	9/19/2024
995 General Fund Reserve	IT	\$ (259,791.00)	2024-4405	9/19/2024
995 General Fund Reserve	Excess Reserve	\$ 59,479.00	Supplement	9/19/2024
995 General Fund Reserve	Treasurer Resale	\$ 470,467.91	Supplement	9/19/2024
995 General Fund Reserve	Assessor - Contract Increases	\$ (17,223.73)	2024-4436	10/2/2024
995 General Fund Reserve	Merit Pay Correction	\$ (5,373.00)	2024-4813	10/17/2024
995 General Fund Reserve	Capital Projects - Assessor Space Reorganization	\$ (100,000.00)	2024-4860	10/24/2024
995 General Fund Reserve	Assessor - Postage Increase	\$ (50,000.00)	2024-4857	10/24/2024
995 General Fund Reserve	Juvenile Bureau - Security dividers, OJA Reimb.	\$ (39,894.75)	2024-5189	11/21/2024
995 General Fund Reserve	Juvenile Bureau - additional fundingfor Salaries and Benefits	\$ (417,879.38)	2024-5184	11/21/2024
995 General Fund Reserve	Court Services -One time Monies- TEEM's second half FY24-25 Budget	\$ (325,988.94)	2024-5526	12/19/2024
995 General Fund Reserve	IT-MIS- GIS Services for the last 6 months of FY24-25 TEEM's	\$ (119,332.11)	2024-5568	12/19/2024
995 General Fund Reserve	Election Board - Special Election 04/01/25 <i>(from one time funds)</i>	\$ (117,300.00)	2025-0656	2/20/2025
995 General Fund Reserve	IT - Benefits Budget Correction	\$ (66,127.00)	2025-0655	2/20/2025
Total General Fund Reserve		\$ 8,487,687.09		

**General Fund
FY 2024-25
Budget Analysis
For the Period Ending March, 2025**

	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	\$ 28,601,552	\$ 28,601,552	\$ (0)	100.0%	
Reserved	4,831,284	4,831,284	-	100.0%	
Total Estimated Cash Balance	\$ 33,432,836	\$ 33,432,836	\$ (0)		
Revenue:					
Property Tax	\$ 97,545,632	\$ 95,279,037	\$ (2,266,595)	97.7%	88.3%
Charges for Services	4,022,077	4,071,466	49,389	101.2%	61.8%
Intergovernmental Revenue	11,486,129	10,219,625	(1,266,504)	89.0%	83.6%
Interest Income	6,000,000	6,151,636	151,636	102.5%	135.3%
Miscellaneous Revenue	284,634	235,451	(49,183)	82.7%	227.8%
Total Revenue	\$ 119,338,472	\$ 115,957,214	\$ (3,381,258)	97.2%	88.1%
Temporary Cash Transfer In	\$ -	\$ 24,500,000	\$ 24,500,000		
Temporary Cash Transfer Out	-	(24,500,000)	(24,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(21,426,775)	(28,239,872)	(6,813,097)		
24-25 Expenditures	\$ 126,513,248	\$ 69,953,714	\$ (56,559,534)	55.3%	62.0%
Prior Budget Year Expenditures	4,831,284	2,792,842	(2,038,442)	57.8%	77.0%
Total Expenditures	\$ 131,344,532	\$ 72,746,556	\$ (58,597,976)		
Cash Balance*	\$ (0)	\$ 48,403,622	\$ 48,403,621		

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

24-25 General Fund Budget to Actual Revenue at March 31, 2025



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

	For the Month Ending February, 2025				For the Year to Date Period Ending February, 2025			
	24-25	23-24	Increase (Decrease)	% Increase (Decrease)	24-25	23-24	Increase (Decrease)	% Increase (Decrease)
	March Actual	March Actual			Year to Date Actual	Year to Date Actual		
Beginning Cash Balance:	\$ 51,176,762.71	\$ 46,023,485	\$ 5,153,278	11.2%	\$ 33,432,835.71	\$ 17,584,120	\$ 15,848,716	90.1%
Revenue:								
Property Tax	\$ 9,555,883.23	\$ 34,826,202	\$ (25,270,319)	-72.6%	\$ 95,279,036.52	\$ 80,781,253	\$ 14,497,784	17.9%
Charges for Services	\$ 620.44	375,653	(375,033)	-99.8%	\$ 4,071,465.73	3,291,938	779,528	23.7%
Intergovernmental Revenue	\$ 428,124.76	971,000	(542,875)	-55.9%	\$ 10,219,625.28	11,240,015	(1,020,390)	-9.1%
Interest Income	\$ 523,861.84	1,162,689	(638,827)	-54.9%	\$ 6,151,636.10	5,998,523	153,113	2.6%
Miscellaneous Revenue	\$ 11,963.10	11,424	539	4.7%	\$ 235,450.84	882,588	(647,138)	-73.3%
Total Revenue	<u>\$ 10,520,453.37</u>	<u>\$ 37,346,968</u>	<u>\$ (26,826,515)</u>	<u>-71.8%</u>	<u>\$ 115,957,214.47</u>	<u>\$ 102,194,317</u>	<u>\$ 13,762,898</u>	<u>13.5%</u>
Temporary Cash Transfers In			\$ -		\$ 24,500,000	\$ 30,000,000	\$ (5,500,000)	
Temporary Cash Transfer Out		(30,000,000)	30,000,000		(24,500,000)	(30,000,000)	5,500,000	
Operating Transfers In		-	-			20,954	(20,954)	
Operating Transfers Out	(5,619,722)	(6,120,000)	500,278		(28,239,872)	(13,155,000)	(15,084,872)	114.7%
24-25 Expenditures	\$ 7,671,502.80	\$ 9,639,955	\$ (1,968,452)	-20.4%	\$ 69,953,713.52	\$ 67,944,911	\$ 2,008,802	3.0%
Prior Budget Year Expenditures	\$ 2,368.75	3,529	(1,160)		\$ 2,792,842.13	2,870,978	(78,136)	-2.7%
Total Expenditures	<u>\$ 7,673,871.55</u>	<u>\$ 9,643,484</u>	<u>\$ (1,969,612)</u>	<u>-20.4%</u>	<u>\$ 72,746,555.65</u>	<u>\$ 70,815,889</u>	<u>\$ 1,930,667</u>	<u>2.7%</u>
Ending Cash Balance	<u>\$ 48,403,622.18</u>	<u>\$ 37,606,969</u>	<u>\$ 10,796,653</u>	<u>28.7%</u>	<u>\$ 48,403,622.18</u>	<u>\$ 35,828,502</u>	<u>\$ 12,575,120</u>	<u>35.1%</u>

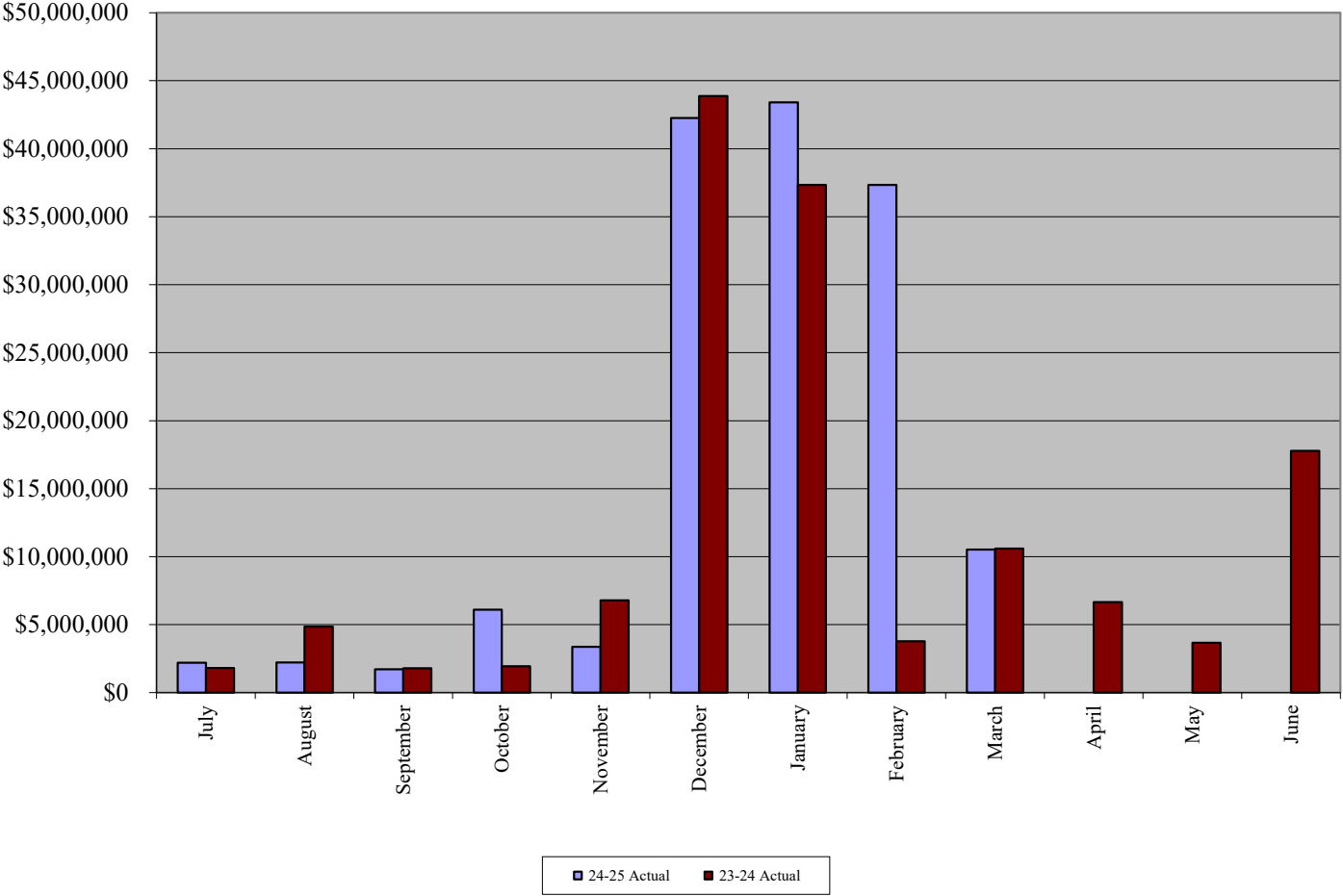
Note 1.)

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

	24-25 March Actual	23-24 January Actual	Increase (Decrease)
		\$ -	\$ -
		(3,500,000)	3,500,000
	(5,619,722)	(1,705,000)	(3,914,722)
		(715,000)	715,000
		(200,000)	200,000
	-	-	-
	<u>\$ (5,619,722)</u>	<u>\$ (6,120,000)</u>	<u>\$ 500,278</u>

	24-25 Year to Date Actual	23-24 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (860,000)	\$ 860,000
	-	(3,500,000)	3,500,000
	(28,239,872)	(7,300,000)	(20,939,872)
	-	(715,000)	715,000
	-	\$ (780,000)	780,000
	-	-	-
	<u>\$ (28,239,872)</u>	<u>\$ (13,155,000)</u>	<u>\$ (15,084,872)</u>

General Fund Actual Revenue March 31, 2025

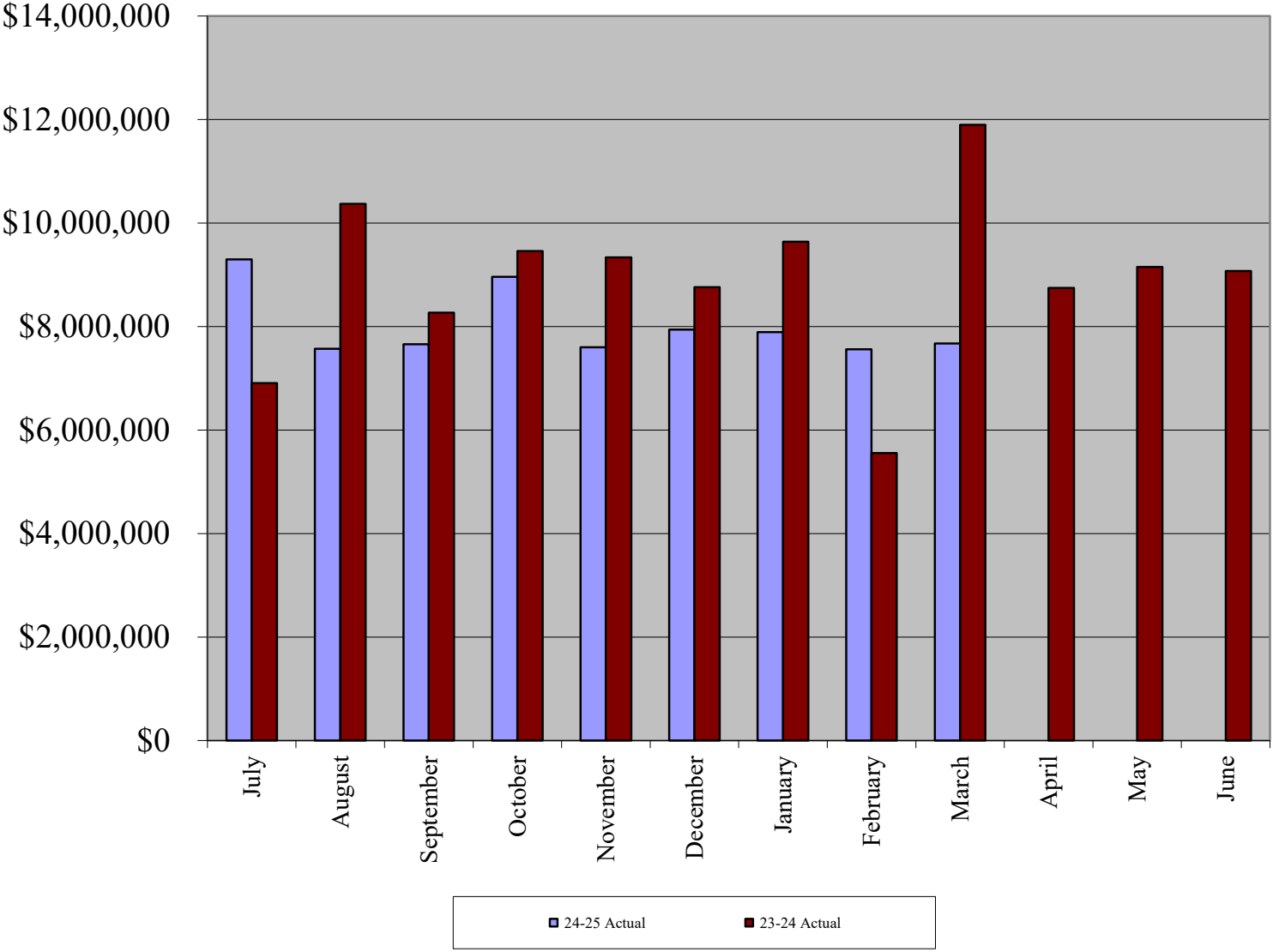


FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2024-2025		2024-2025		March 2025	Year to Date	Budget to	YTD Expenditures +	Funds Available	23/24 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered				
110	General Government	\$ 41,161,740	\$ (4,008,360)	37,153,380	\$ 2,705,822	\$ 26,518,657	\$ 10,634,723	\$ 36,597,638	\$ 555,742	71.4%	50.7%	
120	County Commissioners	639,888	(47,699)	592,188	\$ 31,402	\$ 417,450	174,738	418,200	173,989	70.5%	47.6%	
130	Assessor	3,548,992	29,961	3,578,953	\$ 306,654	\$ 2,279,601	1,299,352	2,312,084	1,266,869	63.7%	40.3%	
140	Assessor Revaluation	5,948,262	18,413	5,966,675	\$ 392,372	\$ 3,624,215	2,342,460	3,970,654	1,996,021	60.7%	42.2%	
150	Treasurer	573,050	3,626	576,677	\$ 23,211	\$ 429,396	147,280	488,496	88,181	74.5%	44.5%	
160	Court Clerk	9,890,988	41,490	9,932,478	\$ 771,177	\$ 7,019,790	2,912,688	7,028,438	2,904,040	70.7%	47.1%	
170	County Clerk	2,861,776	11,480	2,873,256	\$ 208,238	\$ 1,992,992	880,264	2,016,193	857,063	69.4%	46.6%	
180	Excise & Equalization Bds	47,447	-	47,447	\$ 1,346	\$ 14,899	32,548	15,389	32,058	31.4%	-2.5%	
190	County Audit	944,833	-	944,833	\$ -	\$ 134,153	810,680	512,250	432,583	14.2%	19.3%	
200	District Attorney-State	350,000	-	350,000	\$ 18,077	\$ 239,989	110,011	331,724	18,276	68.6%	17.1%	
210	District Attorney-County	71,898	-	71,898	\$ 3,931	\$ 40,592	31,306	68,670	3,228	56.5%	29.4%	
230	Public Defender	71,863	-	71,863	\$ 3,834	\$ 29,221	42,642	40,306	31,557	40.7%	16.6%	
250	Election Board	1,851,526	123,720	1,975,246	\$ 214,623	\$ 1,431,309	543,937	1,498,411	476,835	72.5%	44.0%	
260	BOCC HR/Health & SA Gety	647,157	53,347	700,504	\$ 42,615	\$ 361,440	339,065	373,632	326,872	51.6%	32.8%	
265	Employee Benefits Dept	376,859	62,362	439,221	\$ 30,146	\$ 267,668	171,553	298,532	140,689	60.9%	47.1%	
270	IT Department	4,953,370	256,474	5,209,844	\$ 364,043	\$ 3,434,891	1,774,953	3,890,920	1,318,924	65.9%	41.8%	
280	Facilities Management	2,109,992	6,206	2,116,198	\$ 118,791	\$ 1,071,669	1,044,529	1,165,988	950,210	50.6%	38.1%	
285	Facilities Mgmt-Custodial	364,000	-	364,000	\$ 20,258	\$ 180,991	183,009	280,223	83,777	49.7%	25.0%	
300	Planning Commission	240,489	971	241,460	\$ 19,243	\$ 167,389	74,071	167,389	74,071	69.3%	42.7%	
301	Court Services	904,859	606,033	1,510,892	\$ 107,502	\$ 907,123	603,769	1,510,892	-	60.0%	46.8%	
518	Sheriff-Law Enforcement	12,579,267	48,763	12,628,030	\$ 1,047,317	\$ 9,316,663	3,311,367	9,318,848	3,309,182	73.8%	50.3%	
525	Juvenile Detention	7,262,230	338,081	7,600,312	\$ 628,264	\$ 5,324,955	2,275,357	5,533,610	2,066,702	70.1%	47.0%	
526	Juvenile Bureau	2,307,159	154,434	2,461,593	\$ 197,394	\$ 1,633,274	828,319	1,696,178	765,415	66.4%	43.6%	
550	Emergency Management	757,345	1,849	759,194	\$ 35,734	\$ 334,395	424,799	491,107	268,087	44.0%	32.4%	
610	Social Services	2,089,522	(83,399)	2,006,123	\$ 208,124	\$ 1,177,673	828,451	1,438,905	567,219	58.7%	43.6%	
710	Free Fair	72,598	-	72,598	\$ 30,749	\$ 65,103	7,495	67,353	5,245	89.7%	59.6%	
910	District 1	547,159	1,566	548,725	\$ 31,947	\$ 315,052	233,673	460,814	87,911	57.4%	34.2%	
920	District 2	331,576	1,227	332,803	\$ 38,843	\$ 152,103	180,700	159,224	173,579	45.7%	33.1%	
930	District 3	515,013	1,258	516,271	\$ 30,043	\$ 463,603	52,668	466,074	50,197	89.8%	36.7%	
940	County Engineer	540,994	2,032	543,026	\$ 39,803	\$ 357,459	185,567	390,953	152,073	65.8%	36.6%	
950	Economic Development	250,000	-	250,000	\$ -	\$ 250,000	-	250,000	-	100.0%	0.0%	
991	Employee Benefits Supplement	11,954,588	3,535,284	15,489,872	\$ 5,619,722	\$ 15,489,872	-	15,489,872	-			
993	Self Insurance Supplement	-	-	-	\$ -	\$ -	-	-	-	#DIV/0!	100.0%	
994	Capital Projects Supplement	-	-	-	\$ -	\$ -	-	-	-			
990	Defined Benefit Supplement	-	-	-	\$ -	\$ -	-	-	-			
995	General Fund Reserve	9,746,806	(1,259,119)	8,487,687	\$ -	\$ -	8,487,687	-	8,487,687			
Total		\$ 126,513,248	\$ (100,000)	\$ 126,413,248	\$ 13,291,225	\$ 85,443,586	\$ 40,969,662	\$ 98,748,966	\$ 27,664,282	67.6%	45.5%	

Year elapsed = 75.0%

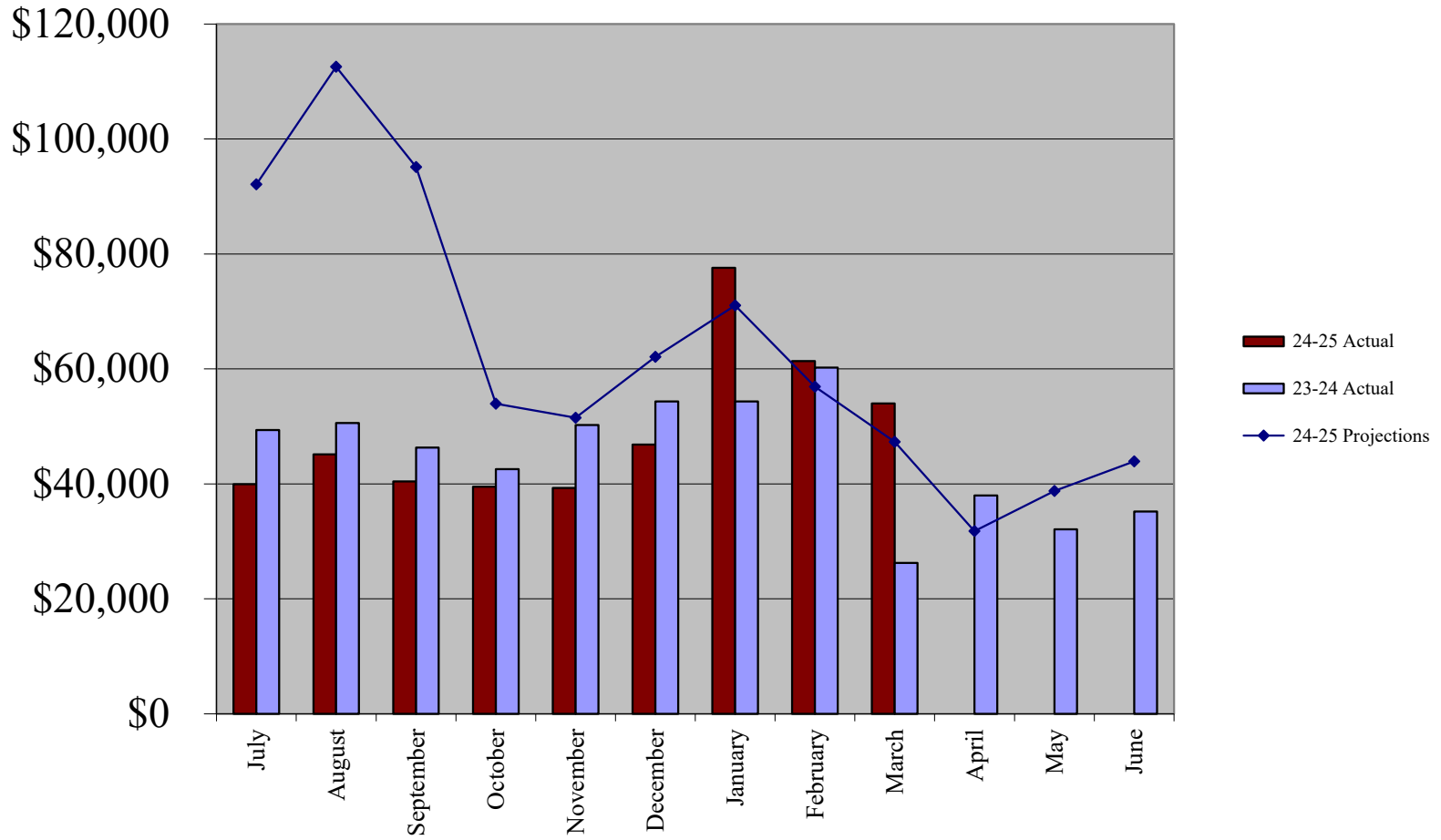
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2024-25
March 31, 2025**

Account	Description	YTD				
		24-25 Approved Budget	Outstanding Requisitions/ Encumbrances	24-25 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
Salaries and Benefits						
51002	Retirement Board Members	\$ 1,200		\$ 900	\$ 900	\$ 300
52010	FICA - Retirement Board Members	392		\$ 149	\$ 149	\$ 243
52032	Retirement paid by General Fund	4,600	-		-	\$ 4,600
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 1,049	\$ 1,049	\$ 5,143
Utilities						
54026	Heating and Cooling (Vicinity)	\$ 775,000	\$ 234,417	\$ 365,583	\$ 600,000	\$ 175,000
54023	Electricity (OG&E)	455,000	174,907	\$ 205,093	\$ 380,000	\$ 75,000
54024	Sewer and Water(City of OKC)	75,000	45,043	\$ 29,957	\$ 75,000	-
54022	Natural Gas(ONG)	15,000	9,935	\$ 5,065	\$ 15,000	-
	Utilities Subtotal	\$ 1,320,000	\$ 464,301	\$ 605,699	\$ 1,070,000	\$ 250,000
Lease-Purchase Debt						
54455	Bond Administrative Fees	4,000	-	-	-	4,000
	Lease-Purchase Debt Subtotal	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000
Memberships						
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	\$ -	\$ 34,869	\$ 34,869	\$ (1,596)
Other Operating Expenditures						
54019	Liability policies on equipment and property; blank	\$ 1,301,842		\$ 1,288,738	\$ 1,288,738	\$ 13,104
54040	Publication of Commissioners Proceedings/Ads	42,000	27,403	\$ 14,597	\$ 42,000	-
54045	Metro Parking Garage-Judges parking	1,392	1,392	\$ 4,176	\$ 5,568	(4,176)
54048	Metro Parking Transponder	-			-	-
54102	PBA Leases-County Departments	1,026,060	654,517	\$ 632,098	\$ 1,286,615	(260,555)
54103	Storage Court Clerk Building Lease	381,096	100,167	\$ 300,501	\$ 400,668	(19,572)
54109/54011	Postage Machine and Postage	8,500	5,747	\$ 9,729	\$ 15,476	(6,976)
54451	District Attorney Civil Division Contract	719,437	179,859	\$ 539,578	\$ 719,437	-
54451	Outside legal services	1,040,000	461,045	\$ 103,955	\$ 565,000	475,000
54451	Bond Council	-			-	-
54455	BOK Management Fees	400,000	410,771	\$ 239,429	\$ 650,200	(250,200)
54455	OSU Extension Contract	553,345	442,465	\$ 138,336	\$ 580,801	(27,456)
54455	Professional Services-Other -Arbitrage	15,000		\$ 1,050	\$ 1,050	13,950
54455	Professional Services-Bank Fees	31,000			-	31,000
54455	Criminal Justice Authority	29,718,119	7,429,530	\$ 22,288,590	\$ 29,718,120	(1)
54455	Criminal Justice Advisory Committee	150,000	75,000	\$ 75,000	\$ 150,000	-
54455	MGT of America-Consulting	8,500	10,000		\$ 10,000	(1,500)
54455	ODOT Rodent Damage Control Program (Agr.)	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)	\$ 200,000	-	200,000
54455	Court Services	-			-	-
54455	Consulting Services-Retirement Plan	22,000			-	22,000
54456	Downtown Business Improvement District Assessm	15,000	-	\$ 25,133	\$ 25,133	(10,133)
54456	Alcohol and drug screening for county employees	22,000	14,882	\$ 5,119	\$ 20,000	2,000
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	87,796	712	\$ 8,611	\$ 9,323	\$ 78,473
	Other Operating Subtotal	\$ 35,788,487	\$ 9,613,490	\$ 25,877,040	\$ 35,490,529	\$ 297,958
	Total Maintenance and Operations - 54000	\$ 37,145,760	\$ 10,077,791	\$ 26,518,657	\$ 36,595,398	\$ 550,362
Capital Outlay						
55390	Copier Lease	1,428	1,190		1,190	238
	Total Capital Outlay - 55000	\$ 1,428	\$ 1,190	\$ -	\$ 1,190	\$ 238
	Grand Total - General Government	\$ 37,153,379	\$ 10,078,981	\$ 26,518,657	\$ 36,597,638	\$ 555,742

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2024-25
March 31, 2025**

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 995,032	\$ 997,225		\$ 997,225	\$ 2,193
Transfers In	\$ 8,696,775	\$ 7,000,000	\$ 1,696,775	\$ 8,696,775	\$ -
Employee/Retiree/Cobra Premiums	4,136,816	3,093,464	1,591,481	4,684,944	548,128
Employer Premiums	19,215,344	19,894,707	9,947,354	29,842,061	10,626,717
Stop Loss Reimb	293,159	235,021		235,021	(58,138)
Rx Rebates	3,194,983	2,063,533	1,131,450	3,194,983	-
ARPA/Cares Reimb	300,000	-	300,000	300,000	-
Refunds/Rebates/Interest	200,000	116,191	58,095	174,286	(25,714)
Total Resources	\$ 37,032,111	\$ 33,400,141	\$ 13,235,609	\$ 48,125,296	\$ 11,093,187
Expenses					
Medical Claims	\$ 18,777,081	\$ 13,800,610	\$ 6,900,305	\$ 20,700,915	\$ 1,923,834
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	9,314,905	4,657,453	13,972,358	1,991,652
Dental Claims	1,656,822	1,295,465	647,732	1,943,197	286,375
Vision Claims	194,499	164,880	82,440	247,319	52,820
County Pharmacy	179,036	58,775	29,387	88,162	(90,874)
Employee Assistance Program	23,175	18,427	9,214	27,641	4,466
Medicare Supplement - TPG Group	1,476,527	1,161,850	580,925	1,742,775	266,248
Total Claims	\$ 34,287,846	\$ 25,814,912	\$ 12,907,456	\$ 38,722,367	\$ 4,434,521
Administration Fees & Other	988,448	1,657,001	828,500	2,485,501	1,497,053
Life/AD&D Premiums	370,136	438,625	219,312	657,937	287,801
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	\$ 2,603,910	\$ 2,095,625	\$ 1,047,813	\$ 3,143,438	\$ 539,528
Total Expenses	\$ 36,891,755	\$ 27,910,537	\$ 13,955,268	\$ 41,865,805	\$ 4,974,049
Ending Cash Balance	\$ 140,356	\$ 5,489,604	\$ (719,659)	\$ 6,259,491	\$ 6,119,137

Cash Balance-One Year Ago

\$ 947,073

Notes:

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

2. Premiums:

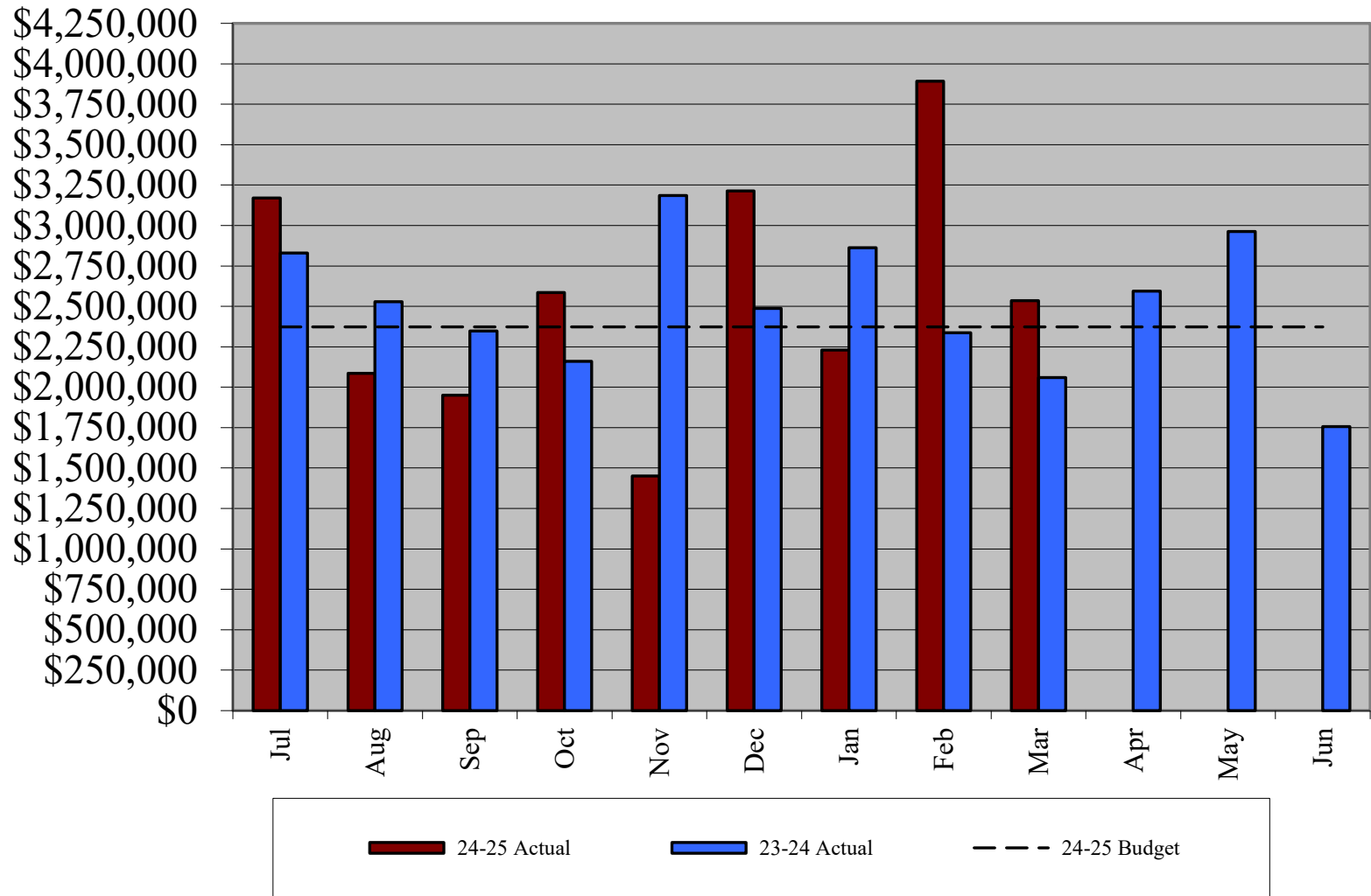
	<u>Employee 2024</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

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	\$1,564,757	1,760,484.59	\$766,701	1,501,417.56 (July)
Prescription Drug Claims	\$998,392	775,091.46	\$517,495	1,627,366.94 (July)
Total	\$2,563,149	\$2,535,576	\$1,284,195	
Prior Year 23-24 Comparison				
	22/23 Monthly Budget	This Month	22/23 Avg	22/23 High Month
Medical Claims	\$1,277,174	1,494,000.00	\$1,595,228	\$1,284,999 (July)
Prescription Drug Claims	\$767,527	907,551.00	\$1,001,781	\$1,543,946 (July)
Total	\$2,044,701	\$2,401,551	\$2,597,009	

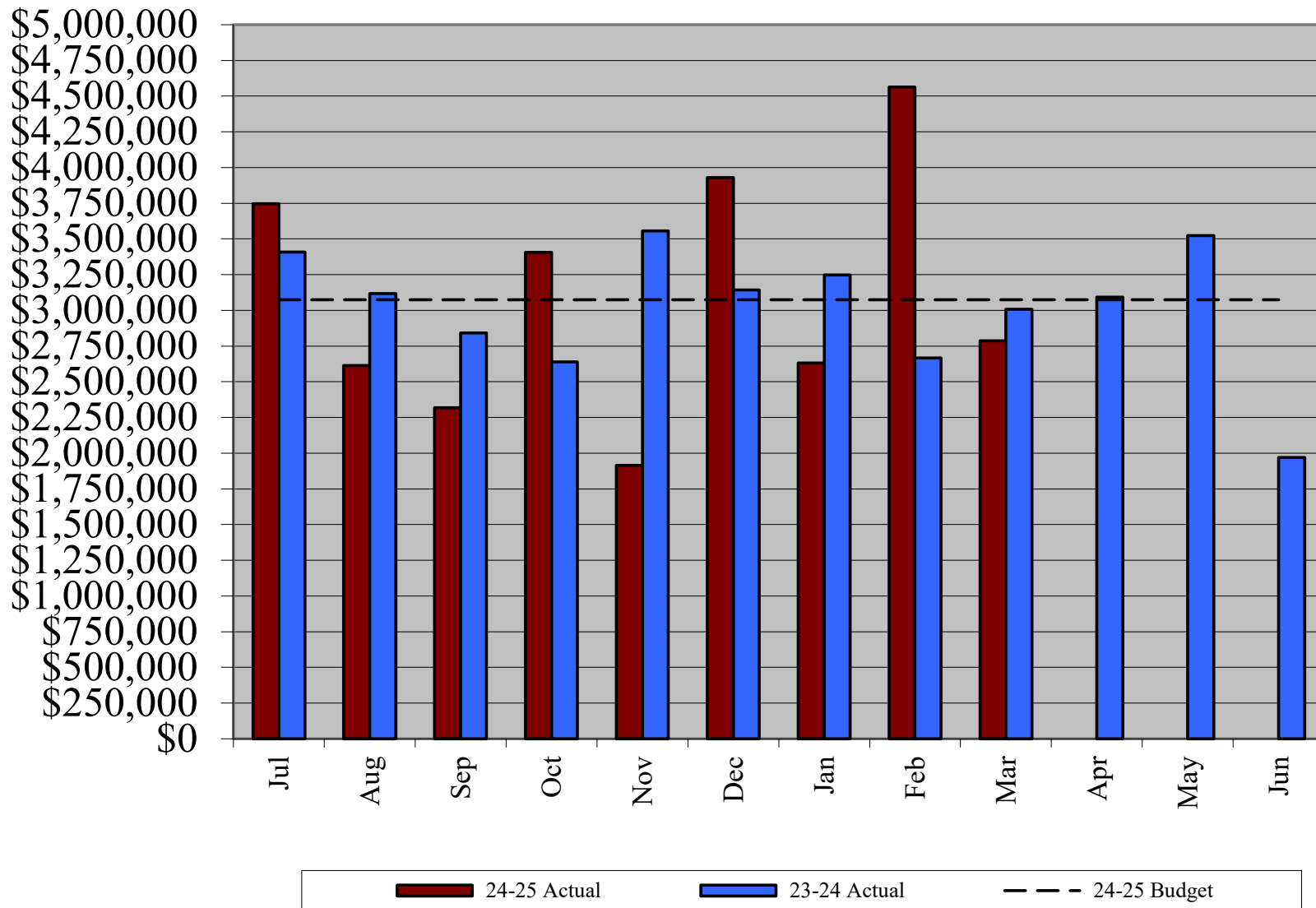
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2024-25
March 31, 2025

	Annual				March			
	FY 24-25 Estimates	FY 23-24 Actuals	Inc (Dec)	%	FY 24-25 YTD Actuals	FY 23-24 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 995,032	\$ -	\$ 995,032	#DIV/0!	\$ 997,225	\$ 753,292	\$ 243,933	32.4%
Transfers In	\$ 8,696,775	\$ 6,800,000	\$ 1,896,775	27.9%	\$ 22,489,872	\$ 7,300,000	\$ 15,189,872	208.1%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	4,404,835	13,792,996	(9,388,161)	-68%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	3,093,464	3,102,506	(9,043)	-0.3%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	235,021	293,159	(58,138)	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	2,063,533	2,440,539	(377,006)	-15%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	116,191	425,855	(309,664)	-72.7%
ARPA Reimbursements	300,000	300,000	-	0.0%	-	468,299	(468,299)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 37,032,109	\$ 35,059,067	\$ 1,973,042	5.6%	\$ 33,400,141	\$ 28,576,646	\$ 4,823,495	16.9%
Expenses								
Medical Claims	\$ 18,777,081	\$ 17,542,278	\$ 1,234,803	7.0%	\$ 13,800,610	\$ 13,796,528	\$ 4,083	0.0002959
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	9,314,905	9,000,331	314,574	3.5%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	1,295,465	1,317,295	(21,831)	-1.7%
Vision Claims	194,499	177,542	16,957	9.6%	164,880	135,698	29,181	21.5%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	58,775	151,462	(92,687)	-61.2%
Employee Assistance Program	23,175	21,393	1,782	8.3%	18,427	17,827	600	3.4%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	1,161,850	1,226,414	(64,564)	-5.3%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,287,846	\$ 32,406,060	\$ 1,881,786	5.8%	\$ 25,814,912	\$ 25,645,556	\$ 169,356	0.7%
Administration Fees & Other	988,448	970,989	17,459	1.8%	1,657,001	770,150	886,851	115.2%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	438,625	278,598	160,027	57.4%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	935,679	(935,679)	-100.0%
Total Admin/Premiums	\$ 2,603,910	\$ 2,653,007	\$ (49,097)	-1.9%	\$ 2,095,625	\$ 1,984,427	\$ 111,198	5.6%
Total Expenses	\$ 36,891,756	\$ 35,059,067	\$ 1,832,689	5.2%	\$ 27,910,537	\$ 27,629,983	\$ 280,554	1.0%
Ending Cash Balance	\$ 140,356	\$ 0	\$ 140,354	35105624%	\$ 5,489,604	\$ 946,663	\$ 4,542,941	479.9%

Total Employee Benefits Expenses



**Worker's Compensation and Self Insurance Funds
Financial Summary
March 31, 2025**

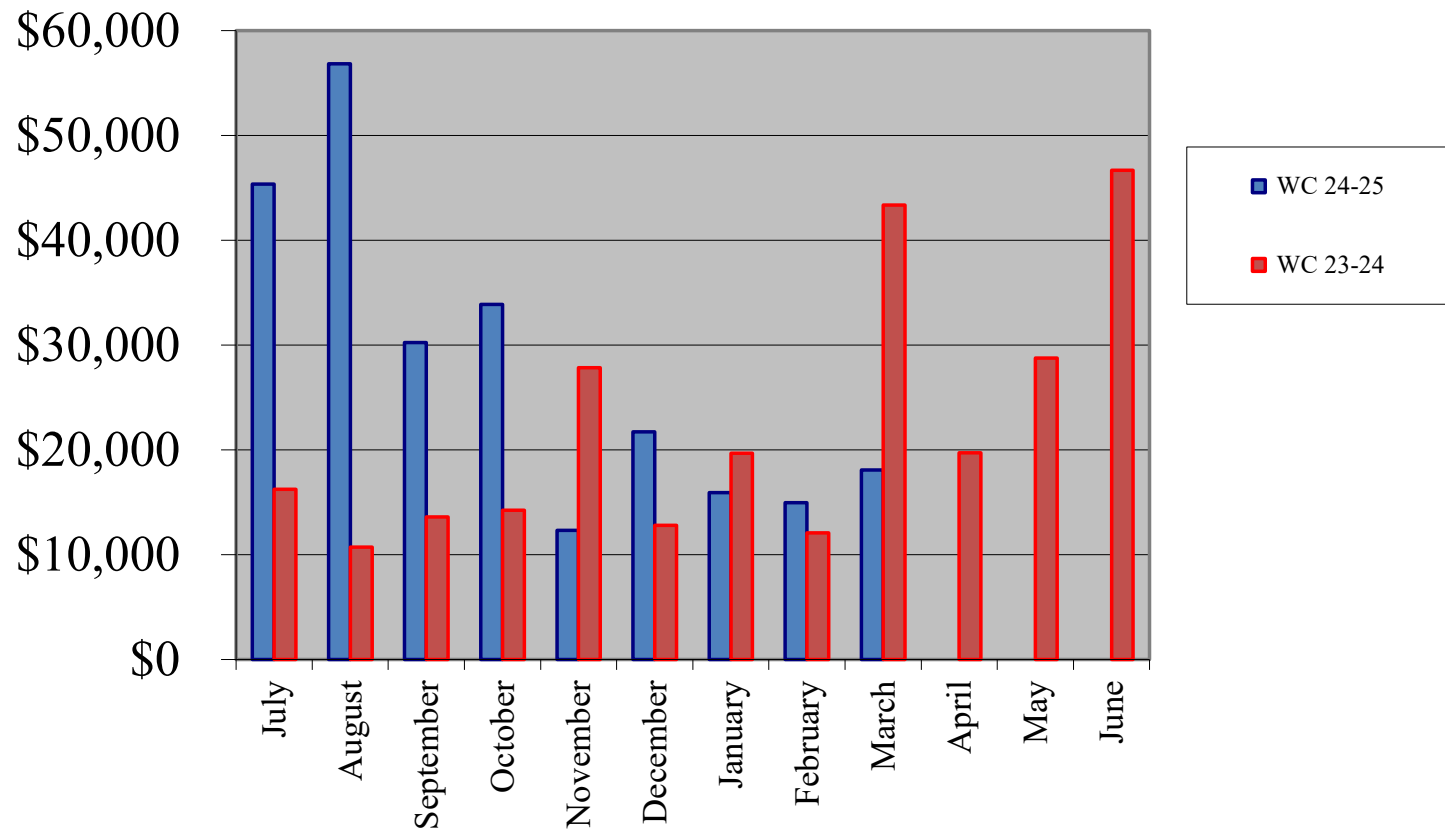
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 633,377	\$ (5,424)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	1,807	(44,509)
Transfers/Supplements	715,000	-	(715,000)
			-
Total Sources	\$ 1,400,116	\$ 635,183	\$ (764,933)
Expenditures:			
Claims	\$ 350,000	\$ 249,358	(100,642)
Stop loss/Admin Fees	272,736	288,888	16,152
Total Expenditures	\$ 622,736	\$ 538,245	\$ (84,491)
Ending Cash Balance	\$ 777,381	\$ 96,938	\$ (680,442)
Cash Balance-One Year Ago		\$ 745,620	

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	\$ 1,473,293	\$ 541,115
Expenditures:			
Tort Claims	\$ 26,259		\$ (26,259)
Supportive Services	276,827	40,714	(236,113)
Total Expenditures	\$ 303,086	\$ 40,714	\$ (262,372)
Ending Cash Balance	\$ 629,092	\$ 1,432,579	\$ 803,487
Cash Balance-One Year Ago		\$ 1,083,139	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2024-2025

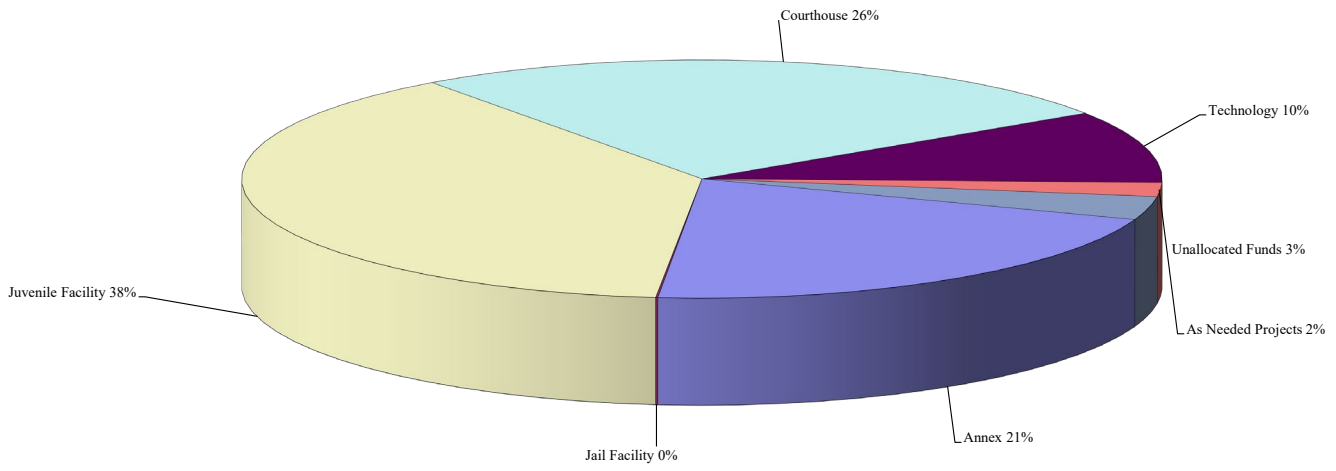
Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 24-25 Expense	Project Expense To Date	Available	Project Status
Facilities								
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		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		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 Security Badge Access	AR033	10/24/2024	10,000		7,979	7,979	2,021	
Assessor Space Reorganization	C0084	10/24/2024					-	
			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			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	-	
Juvenile Courtrooms	C0086	10/2/2024	5,300,000				5,300,000	
							-	
Courthouse								
Carpet	C0047	6/20/2019	100,000	11,950		87,914	136	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,115,257		42,814	2,092,941	22,316	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	508,995	398,123	5,177	50,880	59,992	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000	-	5,946	33,347	1,653	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000	-	517,152	517,152	(17,152)	Pending
Courthouse Maintenance	C0085	10/2/2024	250,000	147,909	101,251	101,251	840	
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	6,000	-	
Jail Overhead Door Repair	AR077	10/24/2024	4,500		4,165	4,165	335	
							-	
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		993,831	194,182	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
							-	
Capital Projects-As Needed		10/19/2023	272,720				272,720	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			215,000	-	Pending
Detention Center Heat & Air	C0081	11/15/2023	70,000	36,098	13,128	33,903	-	
DA Badge Access	C0082	4/1/2024	10,000			9,724	276	
Unallocated Funds:								
Unallocated Funds			473,413				473,413	
Total Ongoing Budgeted Capital Projects			\$ 14,766,246	\$ 696,224	\$ 704,891	\$ 7,393,576	\$ 6,676,446.44	

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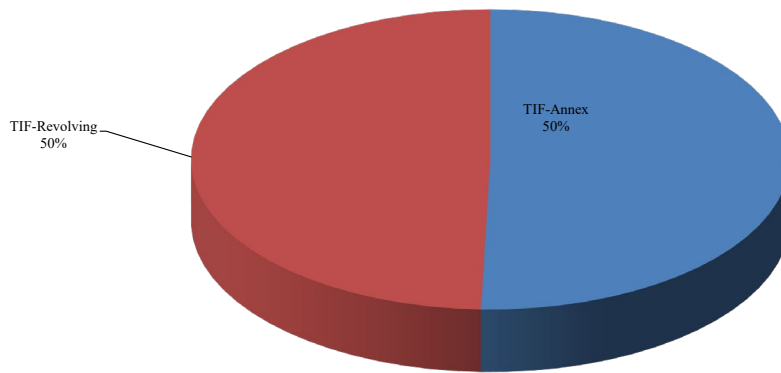
TIF Projects:

TIF-Annex -319	6/11/2013	\$	5,652,842	\$	214,748	\$	159,102	\$	5,298,320	139,774	Ongoing
20103190										-	
TIF-Revolving -323	7/21/2016	\$	4,854,084	\$	140,683	\$	1,275	\$	3,471,441	1,241,960	Ongoing
20103230										-	
TIF-2A-324	10/17/2022		3,202,431.00		0.00		0.00		0.00	3,202,431	Ongoing
20103240										-	
Total Capital Projects			\$ 28,475,603	\$ 1,051,655	\$ 865,268	\$ 16,163,336	\$ 11,260,612				

Capital Projects Budget FY 24-25



TIF Budgets FY 23-24

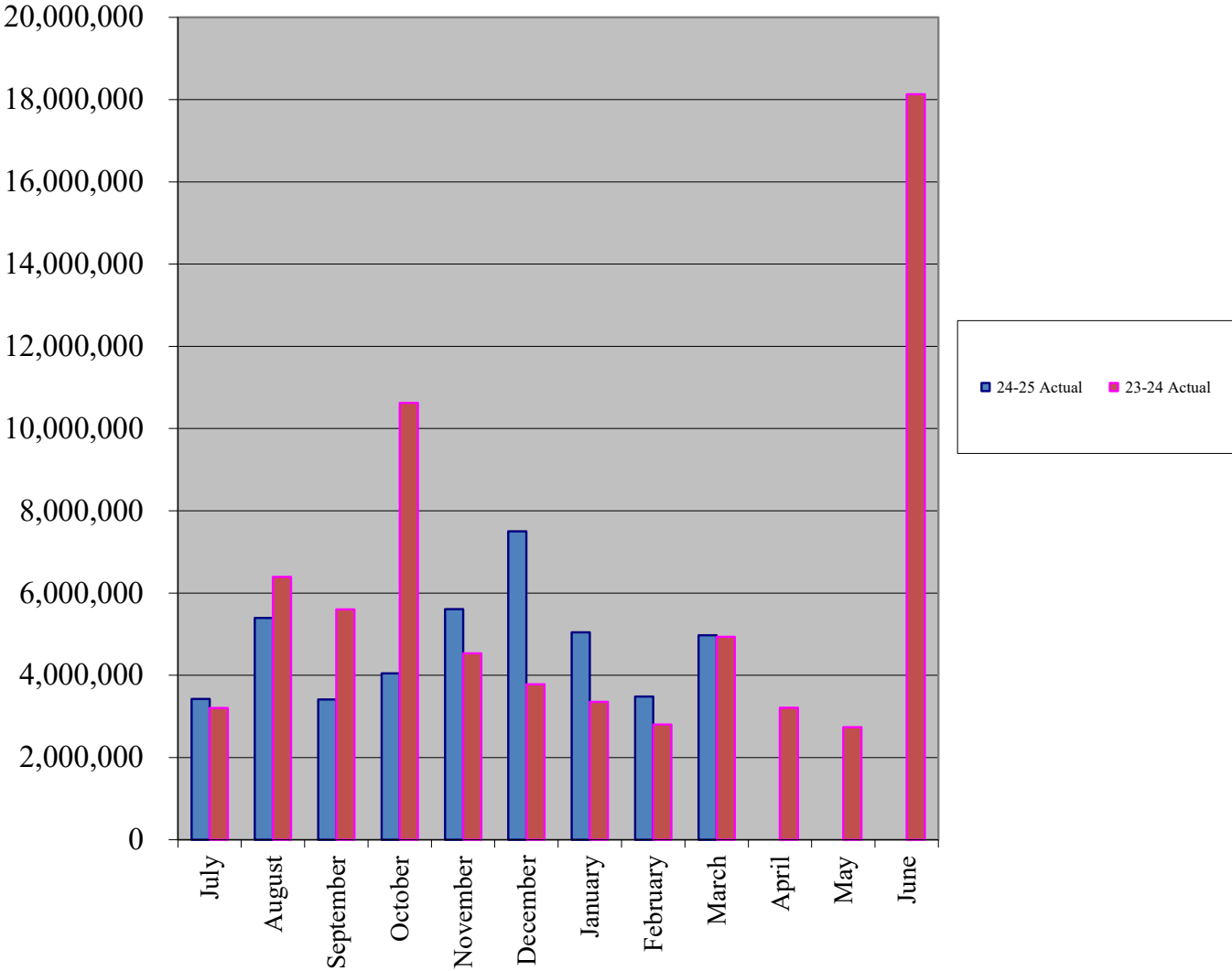


Special Revenue Funds
Status Report

Fund	Department	2024-2025 Appropriations	March 2025 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	24/25 Funds Available	24/25 % Expended
1110	Highway Cash-Dist #1	\$6,404,572	\$407,551	\$3,855,001	\$5,140,002	\$2,549,570	\$4,104,258	\$2,300,314	60.2%
1110	Highway Cash-Dist #2	9,906,936	584,063	2,881,166	\$3,841,554	7,025,770	3,733,366	6,173,570	29.1%
1110	Highway Cash-Dist #3	8,489,223	465,971	5,498,291	\$7,331,055	2,990,932	6,052,877	2,436,346	64.8%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	4,695,545	265,011	1,004,958	\$1,339,944	3,690,587	2,429,360	2,266,185	21.4%
1130	Resale Property	6,093,185	653,262	3,839,141	\$5,118,854	2,254,045	4,201,883	1,891,302	63.0%
1140	Treasurer Mortgage Fee	570,001	0	129,386	\$172,515	440,615	135,202	434,799	22.7%
1150	County Clerk Lien Fee	978,704	169,671	380,214	\$506,952	598,491	542,426	436,278	38.8%
1151	UCC Central Filing Fund	894,328	39,765	458,137	\$610,850	436,190	495,425	398,902	51.2%
1152	Records Mgmt & Preservation	2,647,338	138,263	1,316,555	\$1,755,407	1,330,783	1,613,375	1,033,963	49.7%
1160	Sheriff Service Fee	6,111,176	443,910	3,599,677	\$4,799,570	2,511,498	4,177,582	1,933,594	58.9%
1161	Sheriff Special Revenue	2,300,475	430,339	986,002	\$1,314,669	1,314,473	1,552,065	748,410	42.9%
1162	Sheriff's Grant Fund	1,032,220	32,008	301,449	\$401,932	730,771	352,814	679,405	29.2%
1201	Assessor Revolving Fee	144,678	0	0	\$0	144,678	13,738	130,940	0.0%
1231	Juvenile Probation Fee	74,760	0	2,250	\$3,000	72,510	7,250	67,510	3.0%
1233	Juvenile Grant Fund	454,557	26,926	196,193	\$261,591	258,364	228,601	225,956	43.2%
1240	Planning Commission Fee	693,205	31,885	280,201	\$373,601	413,004	297,934	395,271	40.4%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	724,352	0	158,032	\$210,710	566,320	162,832	561,520	21.8%
1260	Community Service Fee	208,604	5,049	82,081	\$109,441	126,523	133,639	74,965	39.3%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	893,824	63,329	480,418	\$640,557	413,406	487,162	406,662	53.7%
1282	Mental Health Court Fund	18,632	0	1,683	\$2,244	16,949	10,323	8,309	9.0%
1290	Shine Program	286,531	23,036	133,709	\$178,279	152,822	143,409	143,122	46.7%
1300	MIS Special Revenue	200,000	200,000	17,708	\$23,610	182,292	27,283	172,717	8.9%
1400	Special Projects Fund-OKMDHSAS	4,537,700	0	1,076,431	\$1,435,242	3,461,269	1,076,431	3,461,269	23.7%
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0	0.0%
1410	Election Bd-CTCI-Covid 19	12,978	0	0	\$0	12,978	0	12,978	0.0%
1415	American Rescue Plan 2021	82,274,028	992,141	17,257,655	\$23,010,207	65,016,372	82,274,028	0	21.0%
Total		\$140,818,617	\$4,972,179	\$43,936,340	\$58,581,787	\$96,882,277	\$114,253,263	\$26,565,354	31.2%

Year elapsed = 75%

Special Revenue Actual Expenditures



**Debt Service Fund
FY 2024-2025 Status Report
For the Period Ending March, 2025**

**24-25
YTD Actual**

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

Revenue:

Property Tax-Current & Prior	\$	7,553,058
Exempt Manufacturing Tax		24,012
Miscellaneous Property Tax		32,271
Interest Income		156,691
Total Revenue	\$	7,766,032

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		(868,750)
Total Paid YTD	\$	(868,750)

Total Bonds Combined

Principal	\$	-
Interest		(868,750)
Total Bond Payments YTD	\$	(868,750)

Judgments

Principal	\$	(725,000)
Interest		(258,821)
Total Judgment Payments YTD	\$	(983,821)

Total Expenditures

\$ (1,852,571)

Transfer In

\$ -

Ending Cash Balance

\$ 11,266,341

Bonds		
Original Balance	Payments to Date	Outstanding Balance
		\$ -
		-
\$ -	\$ -	\$ -
		-
\$ -	\$ -	\$ -
\$ 45,000,000		\$ 45,000,000
2,606,250		2,606,250
\$ 47,606,250	\$ -	\$ 47,606,250
\$ 45,000,000	\$ -	\$ 45,000,000
2,606,250		2,606,250
\$ 47,606,250	\$ -	\$ 47,606,250

Principal Balance at 6-30-24	Payments YTD	Principal Balance
\$ 1,566,667	\$ (783,333)	\$ 783,333
\$ 1,566,667	\$ (783,333)	\$ 783,333

Debt Service Fund Expenditures 10 Year History

