

Oklahoma County
Monthly Financial Report
For Period Ending August 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 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

Total General Fund Reserve

\$ 1,453,540.00

**General Fund
FY 2024-25
Budget Analysis
For the Period Ending August 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%	130.0%
Reserved	2,969,167	2,969,167	-	100.0%	100.0%
Total Estimated Cash Balance	\$ 12,571,522	\$ 33,432,836	\$ 20,861,314		
Revenue:					
Property Tax	\$ 94,227,271	\$ 1,300,620	\$ (92,926,651)	107.1%	1.1%
Charges for Services	3,951,772	1,394,447	(2,557,325)	87.3%	19.1%
Intergovernmental Revenue	11,282,616	307,589	(10,975,027)	99.6%	23.7%
Interest Income	6,000,000	1,338,897	(4,661,103)	241.9%	24.2%
Miscellaneous Revenue	437,410	74,838	(362,572)	246.3%	163.2%
Total Revenue	\$ 115,899,069	\$ 4,416,391	\$ (111,482,678)	109.2%	6.1%
Temporary Cash Transfer In	\$ -	\$ -	\$ -		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(8,980,000)	(5,000,000)	3,980,000		
24-25 Expenditures	\$ 116,521,424	\$ 14,684,672	\$ (101,836,752)	55.3%	15.1%
Prior Budget Year Expenditures	2,969,167	2,434,341	(534,826)	76.9%	114.8%
Total Expenditures	\$ 119,490,591	\$ 17,119,013	\$ (102,371,578)		
Cash Balance*	\$ (0)	\$ 15,730,214	\$ 15,730,214		

* 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 August 31, 2024			
	24-25 August Actual	23-24 August Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 23,838,973.46	\$ 7,453,710	\$ 16,385,264	219.8%
Revenue:				
Property Tax	\$ 809,356.72	\$ 555,340	\$ 254,017	45.7%
Charges for Services	\$ 475,782.73	466,891	8,891	1.9%
Intergovernmental Revenue	\$ 225,689.76	2,968,433	(2,742,743)	-92.4%
Interest Income	\$ 641,730.18	745,971	(104,240)	-14.0%
Miscellaneous Revenue	\$ 64,009.66	118,003	(53,993)	-45.8%
Total Revenue	\$ 2,216,569.05	\$ 4,854,638	\$ (2,638,069)	-54.3%
Temporary Cash Transfers In		10,000,000	\$ (10,000,000)	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		41,909	(41,909)	
Operating Transfers Out	(2,500,000)		(2,500,000)	
24-25 Expenditures	\$ 7,568,824.22	\$ 10,368,277	\$ (2,799,453)	-27.0%
Prior Budget Year Expenditures	\$ 256,504.70	329,821	(73,316)	
Total Expenditures	\$ 7,825,328.92	\$ 10,698,098	\$ (2,872,769)	-26.9%
Ending Cash Balance	\$ 15,730,213.59	\$ 11,652,158	\$ 4,078,055	35.0%

	For the Year to Date Period Ending August 31, 2024			
	24-25 Year to Date Actual	23-24 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 33,432,835.71	\$ 17,585,077	\$ 15,847,759	90.1%
	\$ 1,300,619.89	\$ 993,430	\$ 307,190	30.9%
	\$ 1,394,446.70	963,147	431,300	44.8%
	\$ 307,588.79	2,600,553	(2,292,965)	-88.2%
	\$ 1,338,897.41	1,454,026	(115,128)	-7.9%
	\$ 74,838.12	653,044	(578,206)	-88.5%
	\$ 4,416,390.91	\$ 6,664,200	\$ (2,247,809)	-33.7%
		\$ 10,000,000	\$ (10,000,000)	
		-	-	
		20,954	(20,954)	
	(5,000,000)	(3,080,000)	(1,920,000)	62.3%
	\$ 14,684,672.03	\$ 16,924,750	\$ (2,240,078)	-13.2%
	\$ 2,434,341.00	2,613,323	(178,982)	-6.8%
	\$ 17,119,013.03	\$ 19,538,073	\$ (2,419,060)	-12.4%
Ending Cash Balance	\$ 15,730,213.59	\$ 11,652,158	\$ 4,078,055	35.0%

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 August Actual	23-24 August Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(2,500,000)	-	(2,500,000)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ (2,500,000)	\$ -	\$ (2,500,000)

	24-25 Year to Date Actual	23-24 Year to Date Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(5,000,000)	(2,500,000)	(2,500,000)
	-	-	-
	-	\$ (580,000)	580,000
	-	-	-
	\$ (5,000,000)	\$ (3,080,000)	\$ (1,920,000)

**FY 2023-24 General Fund Expenditures
Status Report**

Cost Center	Department	2024-2025	Budget Amendments	2024-2025	August 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	\$ 2,823,555	\$ 6,742,247	\$ 34,407,493	\$ 40,343,420	\$ 806,320	16.4%
120	County Commissioners	622,842	-	622,842	\$ 58,963	99,301	523,541	101,871	520,971	15.9%
130	Assessor	3,433,112	-	3,433,112	\$ 224,657	445,014	2,988,098	650,159	2,782,953	13.0%
140	Assessor Revaluation	5,856,464	-	5,856,464	\$ 351,540	749,256	5,107,208	1,219,960	4,636,504	12.8%
150	Treasurer	1,025,106	-	1,025,106	\$ 77,811	118,422	906,684	200,977	824,129	11.6%
160	Court Clerk	9,694,062	-	9,694,062	\$ 809,160	1,334,341	8,359,721	1,427,476	8,266,586	13.8%
170	County Clerk	2,803,350	-	2,803,350	\$ 234,463	437,799	2,365,551	565,395	2,237,955	15.6%
180	Excise & Equalization Bds	47,447	-	47,447	\$ 3,549	5,702	41,745	7,529	39,918	12.0%
190	County Audit	884,837	-	884,837	\$ 1,274	1,274	883,563	512,250	372,587	0.1%
200	District Attorney-State	350,000	-	350,000	\$ 24,296	42,029	307,971	140,210	209,790	12.0%
210	District Attorney-County	71,898	-	71,898	\$ 5,483	8,567	63,331	22,671	49,227	11.9%
230	Public Defender	71,863	-	71,863	\$ 1,530	1,567	70,296	16,689	55,174	2.2%
250	Election Board	1,818,855	-	1,818,855	\$ 119,975	188,262	1,630,593	278,400	1,540,455	10.4%
260	BOCC HR/Health & SAGety	635,615	-	635,615	\$ 37,137	63,408	572,207	83,893	551,722	10.0%
265	Employee Benefits Dept	369,697	-	369,697	\$ 29,372	48,485	321,212	54,882	314,816	13.1%
270	IT Department	4,638,392	-	4,638,392	\$ 401,026	543,289	4,095,103	1,221,661	3,416,731	11.7%
280	Facilities Management	2,078,407	-	2,078,407	\$ 118,761	200,273	1,878,134	363,341	1,715,066	9.6%
285	Facilities Mgmt-Custodial	364,000	-	364,000	\$ 22,126	22,126	341,874	269,363	94,637	6.1%
300	Planning Commission	235,623	-	235,623	\$ 18,781	31,329	204,294	31,329	204,294	13.3%
301	Court Services	904,859	-	904,859	\$ 17,370	32,636	872,223	32,636	872,223	3.6%
518	Sheriff-Law Enforcement	12,331,110	-	12,331,110	\$ 1,088,686	1,788,743	10,542,367	1,851,781	10,479,329	14.5%
525	Juvenile Detention	7,077,832	-	7,077,832	\$ 598,301	985,555	6,092,278	1,179,953	5,897,879	13.9%
526	Juvenile Bureau	2,265,894	-	2,265,894	\$ 183,041	310,741	1,955,153	406,312	1,859,582	13.7%
550	Emergency Management	747,936	-	747,936	\$ 41,000	66,815	681,121	135,576	612,360	8.9%
610	Social Services	2,067,341	-	2,067,341	\$ 135,448	208,872	1,858,469	678,836	1,388,505	10.1%
710	Free Fair	72,598	-	72,598	\$ 287	287	72,311	16,003	56,595	0.4%
910	District 1	539,191	-	539,191	\$ 43,909	47,168	492,023	56,799	482,392	8.7%
920	District 2	318,354	-	318,354	\$ 4,702	9,340	309,014	22,561	295,793	2.9%
930	District 3	508,567	-	508,567	\$ 53,374	87,281	421,286	100,216	408,351	17.2%
940	County Engineer	530,653	-	530,653	\$ 39,249	64,546	466,107	83,451	447,202	12.2%
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	\$ 7,568,824	\$ 14,684,672	\$ 101,836,752	\$ 52,325,600	\$ 64,195,824	12.6%

Year elapsed = 16.7%

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
August 31, 2024**

54455		Outstanding	24-25	YTD		
Account	Description	24-25 Approved Budget	Requisitions/ Encumbrances	Year to Date Actual	Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>						
	51002 Retirement Board Members	\$ 1,200		\$ 200	\$ 200	\$ 1,000
	52010 FICA - Retirement Board Members	392		31	31	361
	52032 Retirement paid by General Fund	4,600	4,600		4,600	-
	Total Salaries and Benefits	\$ 6,192	\$ 4,600	\$ 231	\$ 4,831	\$ 1,361
<u>Utilities</u>						
	54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 514,940	\$ 85,060	\$ 600,000	\$ 175,000
	54023 Electricity (OG&E)	455,000	345,599	34,401	380,000	75,000
	54024 Sewer and Water(City of OKC)	75,000	74,662	338	75,000	-
	54022 Natural Gas(ONG)	15,000	14,719		14,719	281
	Utilities Subtotal	\$ 1,320,000	\$ 949,919	\$ 119,800	\$ 1,069,719	\$ 250,281
<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	\$ -	\$ 34,869	\$ 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	18,291	2,709	21,000	21,000
	54045 Metro Parking Garage-Judges parking	5,568	4,756	812	5,568	-
	54048 Metro Parking Transponder	-			-	-
	54102 PBA Leases-County Departments	1,060,950	1,138,825	147,791	1,286,615	(225,665)
	54103 Storage Court Clerk Building Lease	400,668	333,890	66,778	400,668	-
	54109/54011 Postage Machine and Postage	8,500	9,835		9,835	(1,335)
	54451 District Attorney Civil Division Contract	761,534	599,531	119,906	719,437	42,097
	54451 Outside legal services	1,040,000	540,000		540,000	500,000
	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		200	200	14,800
	54455 Professional Services-Bank Fees	31,000			-	31,000
	54455 Criminal Justice Authority	33,726,479	28,773,459	4,953,020	33,726,479	-
	54455 Criminal Justice Advisory Committee	150,000	150,000		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
	54456 Alcohol and drug screening for county employees	20,000	34,577	423	35,000	(15,000)
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	82,348	1,500	4,570	6,070	76,278
	Other Operating Subtotal	\$ 40,221,051	\$ 32,645,465	\$ 6,587,347	\$ 39,232,812	\$ 988,239
	Total Maintenance and Operations - 54000	\$ 41,578,324	\$ 33,595,383	\$ 6,742,247	\$ 40,337,400	\$ 1,240,924
<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	\$ 33,601,173	\$ 6,742,247	\$ 40,343,420	\$ 1,242,523

**Employee Benefits Fund Status
FY 2024-25
August 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	\$ -	\$ 997,225		\$ 997,225	\$ 997,225
Transfers In	\$ 10,554,043	\$ 5,000,000	\$ 5,554,043	\$ 10,554,043	\$ -
Employee/Retiree/Cobra Premiums	4,133,616	712,905	3,281,468	3,994,373	(139,243)
Employer Premiums	18,390,661	1,878,918	3,570,390	5,449,308	(12,941,353)
Stop Loss Reimb	293,159	225,351		225,351	(67,808)
Rx Rebates	2,916,532	124,345	2,916,532	3,040,877	124,345
ARPA/Cares Reimb	300,000	-	300,000	300,000	-
Refunds/Rebates/Interest	303,136	51,757	303,136	354,893	51,757
Total Resources	\$ 36,891,149	\$ 8,990,502	\$ 12,405,901	\$ 24,916,071	\$ (11,975,076)
Expenses					
Medical Claims	\$ 18,999,356	\$ 2,165,943	\$ 10,829,716	\$ 12,995,659	\$ (6,003,697)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,820,584	2,461,821	12,309,104	14,770,925	2,950,341
Dental Claims	1,635,621	397,908	4,376,985	4,774,893	3,139,272
Vision Claims	166,927	30,442	152,211	182,653	15,726
County Pharmacy	179,036	30,027	330,299	360,326	181,290
Employee Assistance Program	23,770	3,565	39,220	42,785	19,015
Medicare Supplement - TPG Group	1,480,187	378,478	1,892,391	2,270,869	790,682
Total Claims	<u>\$ 34,305,481</u>	<u>\$ 5,468,185</u>	<u>\$ 29,929,925</u>	<u>\$ 35,398,110</u>	<u>\$ 1,092,629</u>
Administration Fees & Other	970,986	831,022	4,155,109	4,986,131	4,015,145
Life/AD&D Premiums	368,450	60,544	302,719	363,262	(5,188)
Stop Loss Premiums	1,246,233	-	-	-	(1,246,233)
Total Admin/Premiums	<u>\$ 2,585,669</u>	<u>\$ 891,566</u>	<u>\$ 4,457,828</u>	<u>\$ 5,349,394</u>	<u>\$ 2,763,725</u>
Total Expenses	\$ 36,891,149	\$ 6,359,750	\$ 34,387,753	\$ 40,747,503	\$ 3,856,353
Ending Cash Balance	\$ -	\$ 2,630,751	\$ (21,981,852)	\$ (15,831,433)	\$ (15,831,431)

Cash Balance-One Year Ago

\$ 981,225

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	664,525.68	\$5,414,858	1,501,417.56 (July)
Prescription Drug Claims	\$985,049	834,453.83	\$6,154,552	1,627,366.94 (July)
Total	<u>\$2,568,328</u>	<u>\$1,498,980</u>	<u>\$11,569,410</u>	
	22/23			22/23
Prior Year 23-24 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	<u>1,441,743.36</u>	\$1,595,228	\$1,284,999 (July)
Prescription Drug Claims	\$767,527	<u>904,967.07</u>	\$1,001,781	\$1,543,946 (July)
Total	<u>\$2,044,701</u>	<u>\$2,346,710</u>	<u>\$2,597,009</u>	

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

	Annual				August			
	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	\$ -	\$ -	\$ -	#DIV/0!	\$ 997,225	\$ 753,292	\$ 243,933	32.4%
Transfers In	\$ 10,554,043	\$ 6,800,000	\$ 3,754,043	55.2%	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	100.0%
Employer Premiums	18,390,661	19,165,424	(774,763)	-4.0%	1,878,918	3,107,495	(1,228,577)	-40%
Employee/Retiree/Cobra Premiums	4,133,616	4,925,008	(791,392)	-16.1%	712,905	749,138	(36,233)	-4.8%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	225,351	89,068	136,283	
Rx Rebates	2,916,532	3,600,000	(683,468)	-19.0%	124,345	420	123,926	29531%
Refunds/Rebates/Subsidy	303,136	268,635	34,501	12.8%	51,757	34,234	17,523	51.2%
ARPA Reimbursements	300,000	300,000	-	0.0%	-	18,448	(18,448)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 36,891,147	\$ 35,059,067	\$ 1,832,080	5.2%	\$ 8,990,502	\$ 7,252,094	\$ 1,738,408	24.0%
Expenses								
Medical Claims	\$ 18,999,356	\$ 17,542,278	\$ 1,457,078	8.3%	\$ 2,165,943	\$ 2,836,188	\$ (670,244)	-0.2363188
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	11,820,584	11,233,031	587,553	5.2%	2,461,821	2,522,118	(60,297)	-2.4%
Dental Claims	1,635,621	1,695,157	(59,536)	-3.5%	397,908	250,496	147,412	58.8%
Vision Claims	166,927	177,542	(10,615)	-6.0%	30,442	33,750	(3,308)	-9.8%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	30,027	35,679	(5,652)	-15.8%
Employee Assistance Program	23,770	21,393	2,377	11.1%	3,565	5,348	(1,783)	-33.3%
Medicare Supplement	1,480,187	1,431,660	48,527	3.4%	378,478	362,013	16,465	4.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,305,481	\$ 32,406,060	\$ 1,899,421	5.9%	\$ 5,468,185	\$ 6,045,592	\$ (577,407)	-9.6%
Administration Fees & Other	970,986	970,989	(3)	0.0%	831,022	215,897	615,125	284.9%
Life/AD&D Premiums	368,450	385,206	(16,756)	-4.3%	60,544	58,125	2,419	4.2%
Stop Loss Premiums	1,246,233	1,296,812	(50,579)	-3.9%	-	208,023	(208,023)	-100.0%
Total Admin/Premiums	\$ 2,585,669	\$ 2,653,007	\$ (67,338)	-2.5%	\$ 891,566	\$ 482,045	\$ 409,521	85.0%
Total Expenses	\$ 36,891,150	\$ 35,059,067	\$ 1,832,083	5.2%	\$ 6,359,750	\$ 6,527,637	\$ (167,886)	-2.6%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 2,630,751	\$ 724,457	\$ 1,906,294	263.1%

Worker's Compensation and Self Insurance Funds
Financial Summary
August 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	\$ 102,199	(247,801)
Stop loss/Admin Fees	272,736	216,658	(56,078)
Total Expenditures	\$ 622,736	\$ 318,856	\$ (303,880)
Ending Cash Balance	\$ 777,381	\$ 314,520	\$ (462,860)
Cash Balance-One Year Ago		\$ 167,692	

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	6,450	(270,377)
Total Expenditures	\$ 303,086	\$ 6,450	\$ (296,636)
Ending Cash Balance	\$ 629,092	\$ 1,036,843	\$ 407,751
Cash Balance-One Year Ago		\$ 1,057,142	

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	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	2,162,127	65,130	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	508,995	17,100	40,400	46,900	444,995	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	282,720				282,720	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	-	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			385,500	-			385,500	
Total Ongoing Budgeted Capital Projects			\$ 9,225,833	\$ 691,993	\$ 811,506	\$ 6,924,591	\$ 1,609,248.90	

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TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,631,511	\$ 348,155	\$ 49,844	\$ 5,141,204	142,152	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 140,683	\$ 1,910	\$ 3,471,441	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		\$ 20,863,732	\$ 1,180,831	\$ 863,260	\$ 15,537,236	\$ 4,145,665	

Special Revenue Funds
Status Report

Fund	Department	2024-2025 Appropriations	August 2024 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	\$3,290,816	\$359,113	\$359,113	\$2,154,680	\$2,931,702	\$671,603	\$2,619,213	10.9%
1110	Highway Cash-Dist #2	7,492,477	464,612	464,612	\$2,787,673	7,027,865	2,061,438	5,431,040	6.2%
1110	Highway Cash-Dist #3	2,843,210	575,984	575,984	\$3,455,903	2,267,226	974,699	1,868,511	20.3%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	4,114,868	341,833	341,833	\$2,050,997	3,773,036	136,983	3,977,886	8.3%
1130	Resale Property	5,854,370	585,723	585,723	\$3,514,338	5,268,647	1,645,356	4,209,013	10.0%
1140	Treasurer Mortgage Fee	501,256	17,770	17,770	\$106,620	483,486	0	501,256	3.5%
1150	County Clerk Lien Fee	717,708	35,478	35,478	\$212,870	682,229	145,101	572,607	4.9%
1151	UCC Central Filing Fund	510,464	7,345	7,345	\$44,072	503,118	13,628	496,836	1.4%
1152	Records Mgmt & Preservation	1,547,520	51,658	51,658	\$309,947	1,495,862	126,478	1,421,041	3.3%
1160	Sheriff Service Fee	3,431,060	354,503	354,503	\$2,127,016	3,076,558	566,194	2,864,867	10.3%
1161	Sheriff Special Revenue	1,461,982	90,795	90,795	\$544,770	1,371,187	344,597	1,117,385	6.2%
1162	Sheriff's Grant Fund	385,090	20,601	20,601	\$123,604	364,489	183,971	201,119	5.3%
1201	Assessor Revolving Fee	136,266	0	0	\$0	136,266	0	136,266	0.0%
1231	Juvenile Probation Fee	64,895	0	0	\$0	64,895	3,750	61,145	0.0%
1233	Juvenile Grant Fund	295,435	11,745	11,745	\$70,472	283,690	27,039	268,396	4.0%
1240	Planning Commission Fee	479,717	28,379	28,379	\$170,274	451,338	45,798	433,919	5.9%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	672,873	2,720	2,720	\$16,317	670,153	24,797	648,075	0.4%
1260	Community Service Fee	188,407	4,607	4,607	\$27,644	183,800	15,948	172,459	2.4%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	271,938	36,211	36,211	\$217,266	235,727	34,274	237,664	13.3%
1282	Mental Health Court Fund	13,632	649	649	\$3,892	12,983	0	13,632	4.8%
1290	Shine Program	201,796	1,488	1,488	\$8,927	200,308	13,500	188,296	0.7%
1400	Special Projects Fund-OKMDHSAS	4,087,793	-408,779	-408,779	-\$2,452,676	4,496,573	1,226,338	2,861,455	-10.0%
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	82,239,331	2,812,410	3,655,705	\$21,934,228	78,583,626	24,717,844	57,521,487	4.4%
Total		\$120,986,948	\$5,394,844	\$6,238,139	\$37,428,834	\$114,748,809	\$32,979,335	\$88,007,612	5.2%

Year elapsed = 17%

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

24-25
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	75,467
Exempt Manufacturing Tax		14,065
Miscellaneous Property Tax		35
Interest Income		46,108
Total Revenue	\$	135,674

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	\$	(58,333)
Interest		(28,657)
Total Judgment Payments YTD	\$	(86,990)

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

Total Expenditures **\$ (86,990)**

Transfer In \$ -

Ending Cash Balance **\$ 5,401,565**

