

Oklahoma County
Monthly Financial Report
For Period Ending November 30, 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

Department	(1)	FY 2024-25 Requests	(A)	(A)	(B)	(C)	Budget Board Adjustments	(2)	(3)	(4)	(5)	(6)	(7)	
	FY 2023-24 Budget at 6-30-24		BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	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	(99,498)	639,888	17,045	2.7%	
130 Assessor	3,433,112	2,518,665	-					3,942,317	84,816	(409,121)	3,618,011	184,899	5.4%	
140 Assessor Revaluation	5,856,464	4,272,021	-					6,696,035	135,023	(882,421)	5,948,637	92,173	1.6%	
150 Treasurer	1,025,106	656,506	-					1,181,310	(443,751)	(164,501)	573,058	(452,048)	-44.1%	
160 Court Clerk	9,694,062	7,000,981	-					11,892,138	301,564	(2,299,920)	9,893,782	199,720	2.1%	
170 County Clerk	2,803,350	2,951,293	-					3,303,762	84,919	(526,905)	2,861,776	58,426	2.1%	
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	(322,997)	1,851,526	32,671	1.8%	
260 BOCC HR/Health & Safety	635,615	491,718	-					728,963	16,610	(98,386)	647,187	11,572	1.8%	
265 Employee Benefits Department	369,697	-	-					442,093	10,741	(75,975)	376,859	7,162	N/A	
270 IT Department	4,638,392	3,662,019	-					5,097,836	63,323	(180,844)	4,980,315	341,923	7.4%	
280 Facilities Management-Main	2,078,407	1,420,111	-					2,420,371	48,050	(358,429)	2,109,992	31,585	1.5%	
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	(36,587)	240,504	4,881	2.1%	
310 Court Services301	904,859	703,355	-					1,184,903	8,401	(288,445)	904,859	-	0.0%	
518 Sheriff-Law Enforcement	12,331,110	11,582,247	-					15,233,502	383,992	(3,038,226)	12,579,267	248,157	2.0%	
525 Juvenile Detention	7,077,832	-	-					8,502,224	253,539	(1,181,860)	7,573,903	496,070	7.0%	
526 Juvenile Bureau	2,265,894	608,473	-					2,765,447	64,361	(376,324)	2,453,484	187,590	8.3%	
550 Emergency Management	747,936	-	-					841,284	14,058	(97,997)	757,345	9,409	1.3%	
610 Social Services	2,067,341	1,982,110	-					2,285,465	33,084	(255,830)	2,062,719	(4,622)	-0.2%	
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	(86,924)	547,159	7,968	1.5%	
920 Highway - District 2	318,354	490,068	-					365,028	15,849	(49,301)	331,576	13,222	4.2%	
930 Highway - District 3	508,567	337,543	-					591,439	10,199	(86,634)	515,004	6,437	1.3%	
940 Engineer	530,653	528,980	-					596,689	14,354	(70,049)	540,994	10,341	1.9%	
950 Economic Development	250,000	-	-					250,000	-	-	250,000	-	0.0%	
991 Employee Benefits Supplement	11,302,238	-	-					11,302,238	-	4,660,710	15,962,948	4,660,710	-	0.0%
993 Self Insurance Supplement	-	-	-					-	-	-	-	-	-	#DIV/0!
995 Reserve	1,453,540	-	-					-	1,453,540	8,622,057	(959,162)	9,116,435	7,662,895	527.2%
Total Department Budgets	\$ 116,521,424	\$ 48,506,138	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,823,663	\$ 9,991,824	\$ (11,402,238)	\$ 126,413,248	\$ 9,891,824	8.5%	
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	\$ 125,501,424	\$ 58,123,419	\$ -	\$ -	\$ -	\$ (70,281)	\$ -	\$ 136,803,663	\$ 22,438,599	\$ (11,402,238)	\$ 147,840,023	\$ 22,338,599	17.8%	
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

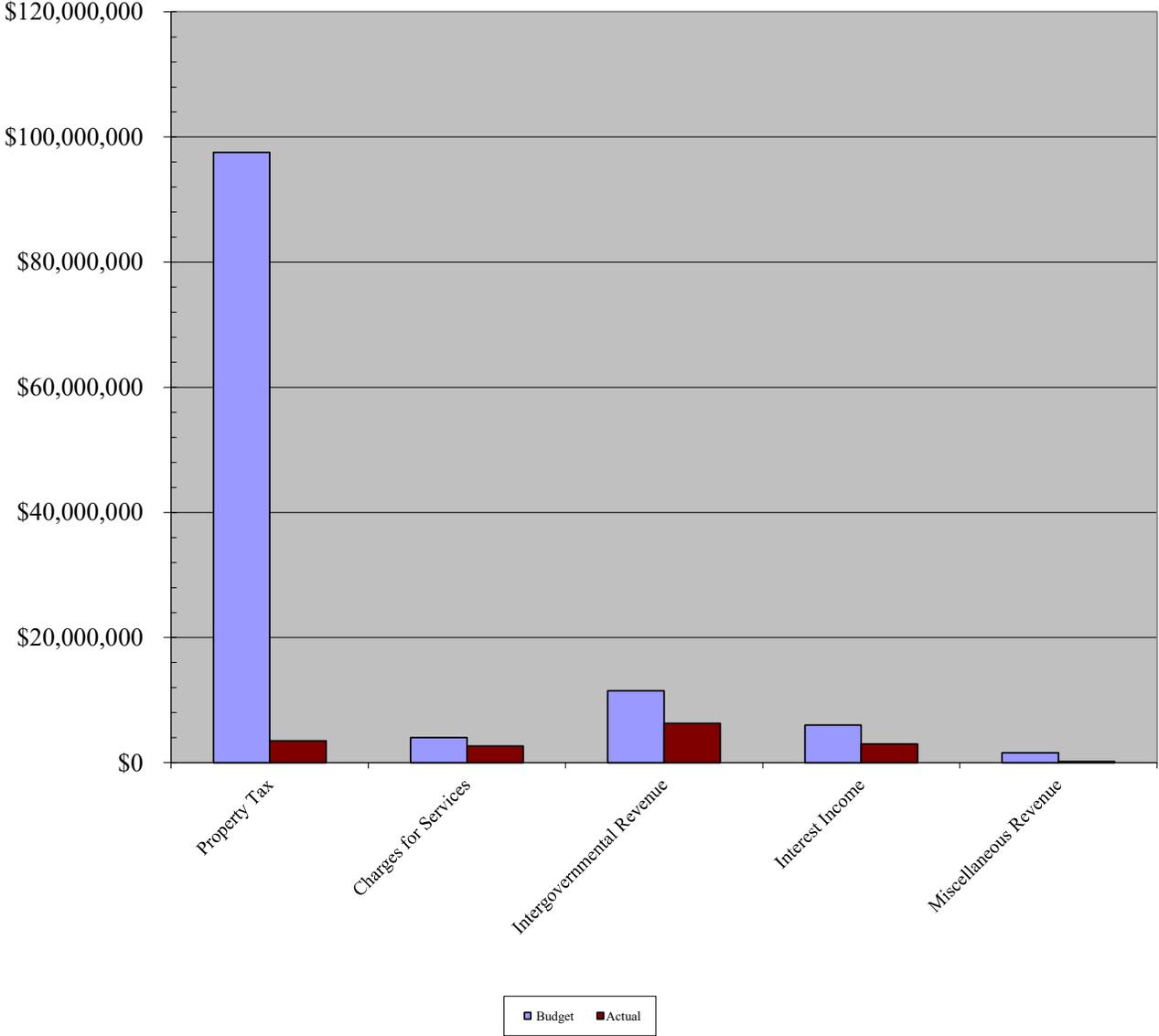
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,453,540.00	Adopted Budget	5/23/2024
995 General Fund Reserve	Supplemental Budget-Approved 9-19-24	\$ 8,092,110.09	Supplement	9/19/2024
995 General Fund Reserve	Assessor Transfer	\$ (57,000.00)	2024-4398	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
Total General Fund Reserve		\$ 9,116,435.14		

**General Fund
FY 2024-25
Budget Analysis
For the Period Ending November 30, 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	\$ 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	\$ 3,488,298	\$ (94,057,334)	107.1%	3.7%
Charges for Services	4,022,077	2,666,225	(1,355,852)	87.3%	42.8%
Intergovernmental Revenue	11,486,129	6,281,455	(5,204,674)	99.6%	56.8%
Interest Income	6,000,000	2,992,298	(3,007,702)	241.9%	56.0%
Miscellaneous Revenue	1,595,048	185,689	(1,409,359)	246.3%	89.6%
Total Revenue	\$ 120,648,886	\$ 15,613,965	\$ (105,034,921)	109.2%	14.7%
Temporary Cash Transfer In	\$ -	\$ 16,500,000	\$ 16,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(21,426,775)	(8,252,090)	13,174,685		
24-25 Expenditures	\$ 127,823,663	\$ 38,906,156	\$ (88,917,507)	55.3%	37.4%
Prior Budget Year Expenditures	4,831,284	2,713,120	(2,118,164)	76.9%	69.0%
Total Expenditures	\$ 132,654,947	\$ 41,619,276	\$ (91,035,671)		
Cash Balance*	\$ 0	\$ 15,675,435	\$ 15,675,435		

* 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 November 30, 2024**



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

	For the Month Ending November 30, 2024				For the Year to Date Period Ending November 30, 2024			
	24-25	23-24	Increase (Decrease)	% Increase (Decrease)	24-25	23-24	Increase (Decrease)	% Increase (Decrease)
	November Actual	November Actual			Year to Date Actual	Year to Date Actual		
Beginning Cash Balance:	\$ 17,903,291.45	\$ 7,599,142	\$ 10,304,149	135.6%	\$ 33,432,835.71	\$ 17,584,120	\$ 15,848,716	90.1%
Revenue:								
Property Tax	\$ 1,603,246.78	\$ 1,839,633	\$ (236,387)	-12.8%	\$ 3,488,298.07	\$ 3,383,220	\$ 105,078	3.1%
Charges for Services	\$ 388,877.23	347,814	41,063	11.8%	\$ 2,666,225.19	2,116,789	549,436	26.0%
Intergovernmental Revenue	\$ 872,741.55	3,981,376	(3,108,635)	-78.1%	\$ 6,281,455.08	7,489,394	(1,207,939)	-16.1%
Interest Income	\$ 498,235.91	596,013	(97,777)	-16.4%	\$ 2,992,297.84	3,362,527	(370,229)	-11.0%
Miscellaneous Revenue	\$ 9,556.34	26,208	(16,651)	-63.5%	\$ 185,689.09	840,475	(654,786)	-77.9%
Total Revenue	<u>\$ 3,372,657.81</u>	<u>\$ 6,791,045</u>	<u>\$ (3,418,387)</u>	<u>-50.3%</u>	<u>\$ 15,613,965.27</u>	<u>\$ 17,192,405</u>	<u>\$ (1,578,440)</u>	<u>-9.2%</u>
Temporary Cash Transfers In	2,000,000	8,000,000	\$ (6,000,000)		\$ 16,500,000	\$ 30,000,000	\$ (13,500,000)	
Temporary Cash Transfer Out		-	-			-	-	
Operating Transfers In		-	-			20,954	(20,954)	
Operating Transfers Out		(1,345,000)	1,345,000		(8,252,090)	(6,285,000)	(1,967,090)	31.3%
24-25 Expenditures	\$ 7,599,824.83	\$ 9,338,380	\$ (1,738,555)	-18.6%	\$ 38,906,155.93	\$ 43,989,952	\$ (5,083,797)	-11.6%
Prior Budget Year Expenditures	\$ 689.25	45,335	(44,646)		\$ 2,713,119.87	2,861,056	(147,936)	-5.2%
Total Expenditures	<u>\$ 7,600,514.08</u>	<u>\$ 9,383,715</u>	<u>\$ (1,783,201)</u>	<u>-19.0%</u>	<u>\$ 41,619,275.80</u>	<u>\$ 46,851,008</u>	<u>\$ (5,231,733)</u>	<u>-11.2%</u>
Ending Cash Balance	<u><u>\$ 15,675,435.18</u></u>	<u><u>\$ 11,661,471</u></u>	<u><u>\$ 4,013,964</u></u>	<u><u>34.4%</u></u>	<u><u>\$ 15,675,435.18</u></u>	<u><u>\$ 11,661,471</u></u>	<u><u>\$ 4,013,964</u></u>	<u><u>34.4%</u></u>

Note 1.)

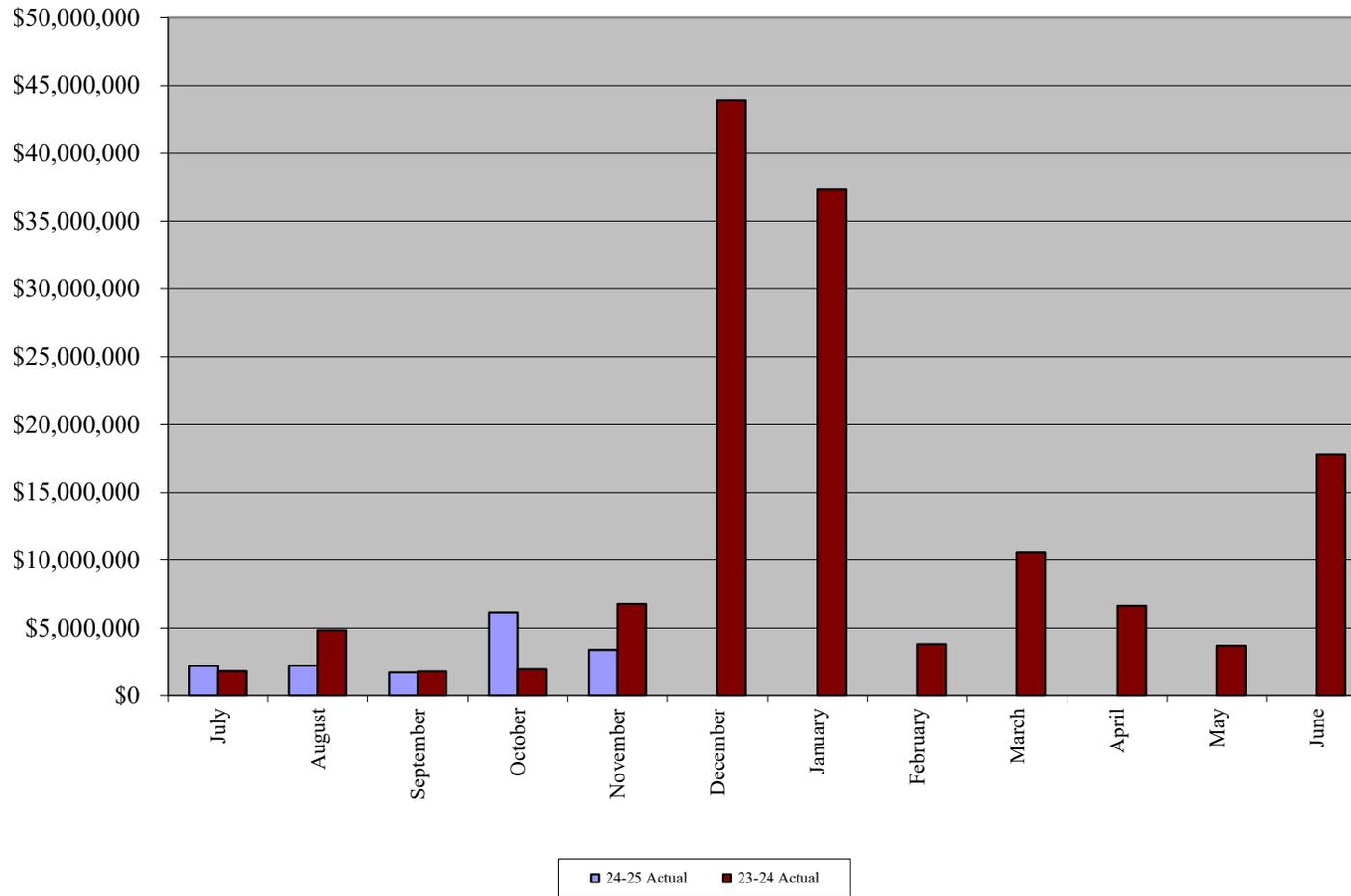
Operating Transfers

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 November Actual	23-24 November Actual	Increase (Decrease)
		\$ -	\$ -
		-	-
		(1,345,000)	1,345,000
		-	-
		-	-
	-	-	-
	<u>\$ -</u>	<u>\$ (1,345,000)</u>	<u>\$ 1,345,000</u>

	24-25 Year to Date Actual	23-24 Year to Date Actual	Increase (Decrease)
	\$ -	\$ (860,000)	\$ 860,000
	-	-	-
	(8,252,090)	(4,845,000)	(3,407,090)
	-	-	-
	-	\$ (580,000)	580,000
	-	-	-
	<u>\$ (8,252,090)</u>	<u>\$ (6,285,000)</u>	<u>\$ (1,967,090)</u>

General Fund Actual Revenue November 30, 2024

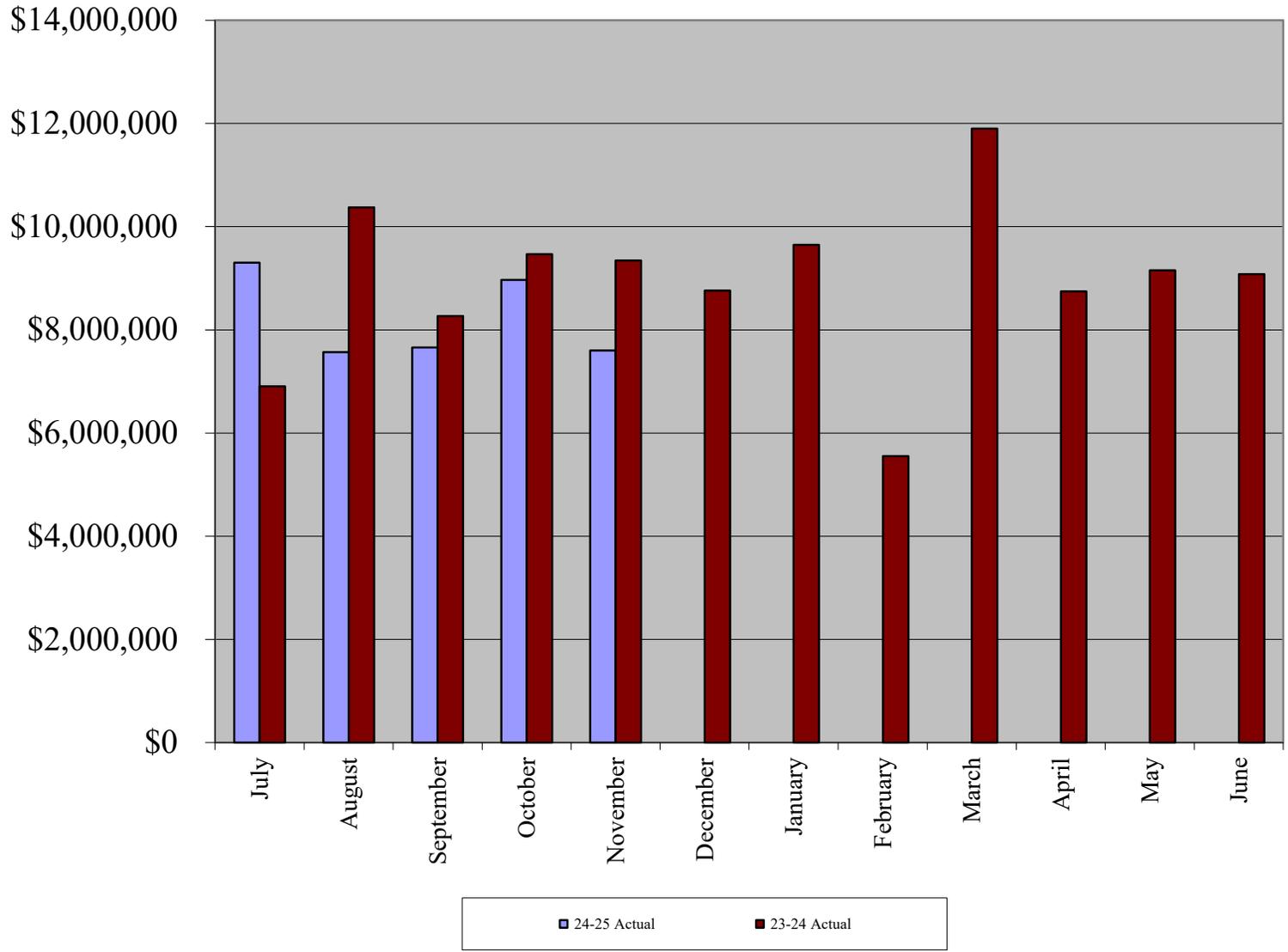


FY 2023-24 General Fund Expenditures
Status Report

Cost Center	Department	2024-2025		2024-2025 Amended Budget	November 2024	Year to Date	Budget to	YTD Expenditures +	Funds Available	23/24 % Expended	Prior Year % Expended
		Adopted Budget	Budget Amendments		Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered			
110	General Government	\$ 41,161,740	\$ (4,008,360)	37,153,380	\$ 2,610,550	\$ 15,394,962	\$ 21,758,418	\$ 36,576,767	\$ 576,613	41.4%	50.7%
120	County Commissioners	639,888	-	639,888	\$ 43,689	\$ 270,626	369,262	272,153	367,734	42.3%	47.6%
130	Assessor	3,548,992	69,019	3,618,011	\$ 233,774	\$ 1,221,804	2,396,208	1,372,641	2,245,370	33.8%	40.3%
140	Assessor Revaluation	5,948,262	375	5,948,637	\$ 385,090	\$ 2,069,803	3,878,834	2,554,248	3,394,389	34.8%	42.2%
150	Treasurer	573,050	8	573,058	\$ 77,785	\$ 344,723	228,335	425,952	147,106	60.2%	44.5%
160	Court Clerk	9,890,988	2,794	9,893,782	\$ 923,050	\$ 3,873,127	6,020,656	3,925,633	5,968,150	39.1%	47.1%
170	County Clerk	2,861,776	-	2,861,776	\$ 264,760	\$ 1,130,062	1,731,713	1,205,952	1,655,824	39.5%	46.6%
180	Excise & Equalization Bds	47,447	-	47,447	\$ 1,077	\$ 10,164	37,283	11,249	36,199	21.4%	-2.5%
190	County Audit	944,833	-	944,833	\$ 4,120	\$ 34,055	910,778	512,250	432,583	3.6%	19.3%
200	District Attorney-State	350,000	-	350,000	\$ 25,033	\$ 131,298	218,702	225,656	124,344	37.5%	17.1%
210	District Attorney-County	71,898	-	71,898	\$ 3,538	\$ 22,505	49,393	39,590	32,308	31.3%	29.4%
230	Public Defender	71,863	-	71,863	\$ 1,919	\$ 11,903	59,960	24,291	47,572	16.6%	16.6%
250	Election Board	1,851,526	-	1,851,526	\$ 209,783	\$ 774,559	1,076,967	837,140	1,014,386	41.8%	44.0%
260	BOCC HR/Health & SAGety	647,157	30	647,187	\$ 39,244	\$ 191,012	456,175	207,327	439,860	29.5%	32.8%
265	Employee Benefits Dept	376,859	-	376,859	\$ 29,783	\$ 145,621	231,238	150,764	226,095	38.6%	47.1%
270	IT Department	4,953,370	26,945	4,980,315	\$ 198,769	\$ 1,609,128	3,371,188	2,996,033	1,984,283	32.3%	41.8%
280	Facilities Management	2,109,992	-	2,109,992	\$ 117,032	\$ 570,404	1,539,588	673,927	1,436,065	27.0%	38.1%
285	Facilities Mgmt-Custodial	364,000	-	364,000	\$ 20,640	\$ 88,709	275,291	275,441	88,559	24.4%	25.0%
300	Planning Commission	240,489	15	240,504	\$ 19,823	\$ 90,415	150,089	90,415	150,089	37.6%	42.7%
301	Court Services	904,859	-	904,859	\$ 111,858	\$ 418,433	486,426	853,845	51,014	46.2%	46.8%
518	Sheriff-Law Enforcement	12,579,267	-	12,579,267	\$ 1,079,960	\$ 5,085,929	7,493,338	5,122,551	7,456,717	40.4%	50.3%
525	Juvenile Detention	7,262,230	311,672	7,573,903	\$ 638,524	\$ 2,839,168	4,734,735	3,035,356	4,538,547	37.5%	47.0%
526	Juvenile Bureau	2,307,159	146,325	2,453,484	\$ 192,347	\$ 865,410	1,588,074	954,089	1,499,395	35.3%	43.6%
550	Emergency Management	757,345	-	757,345	\$ 35,275	\$ 182,322	575,023	240,722	516,623	24.1%	32.4%
610	Social Services	2,089,522	(26,803)	2,062,719	\$ 187,447	\$ 715,495	1,347,224	1,041,045	1,021,674	34.7%	43.6%
710	Free Fair	72,598	-	72,598	\$ -	\$ 34,170	38,428	36,627	35,971	47.1%	59.6%
910	District 1	547,159	-	547,159	\$ 40,725	\$ 174,317	372,842	253,721	293,438	31.9%	34.2%
920	District 2	331,576	-	331,576	\$ 4,770	\$ 26,234	305,342	36,879	294,697	7.9%	33.1%
930	District 3	515,013	(9)	515,004	\$ 57,342	\$ 262,989	252,015	271,220	243,784	51.1%	36.7%
940	County Engineer	540,994	-	540,994	\$ 42,121	\$ 191,809	349,185	205,192	335,802	35.5%	36.6%
950	Economic Development	250,000	-	250,000	\$ -	\$ 125,000	125,000	250,000	-	50.0%	0.0%
991	Employee Benefits Supplement	11,954,588	4,008,360	15,962,948	\$ -	\$ 1,002,090	14,960,858	3,536,120	12,426,828		
993	Self Insurance Supplement	-	-	-	\$ -	\$ -	-	-	-	#DIV/0!	100.0%
994	Capital Projects Supplement	-	-	-	\$ -	\$ -	-	-	-		
990	Defined Benefit Supplement	-	-	-	\$ -	\$ -	-	-	-		
995	General Fund Reserve	9,746,806	(630,371)	9,116,435	\$ -	\$ -	9,116,435	-	9,116,435		
Total		\$ 126,513,248	\$ (100,000)	\$ 126,413,248	\$ 7,599,825	\$ 39,908,246	\$ 86,505,002	\$ 68,214,793	\$ 58,198,455	31.6%	45.5%

Year elapsed = 41.7%

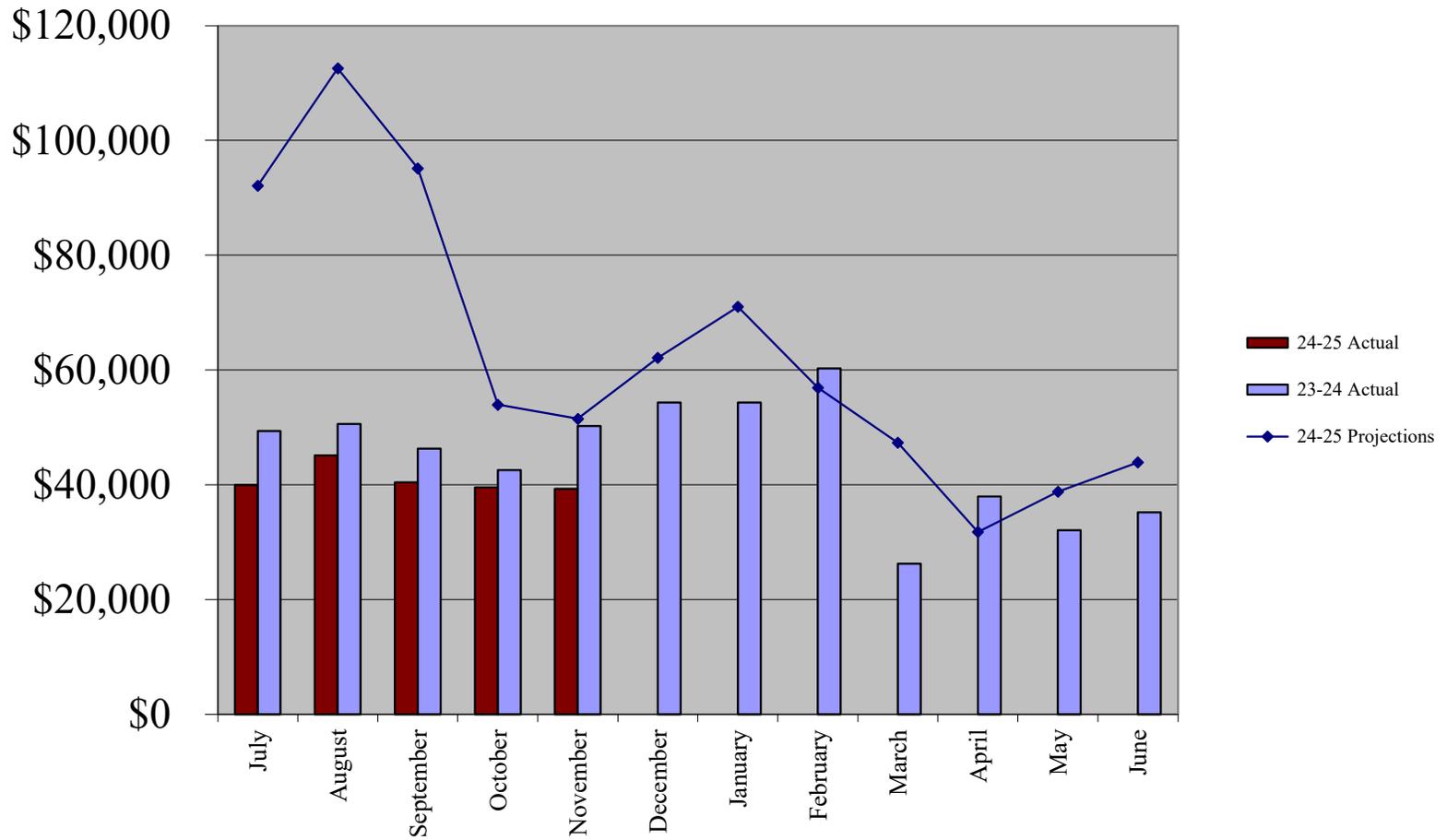
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2024-25
November 30, 2024**

Account	Description	Outstanding		YTD		Funds Available
		24-25 Approved Budget	Requisitions/ Encumbrances	24-25 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 500	\$ 500	\$ 700
	52010 FICA - Retirement Board Members	392		77	77	315
	52032 Retirement paid by General Fund	4,600	4,600		4,600	-
	Total Salaries and Benefits	\$ 6,192	\$ 4,600	\$ 577	\$ 5,177	\$ 1,015
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 434,977	\$ 165,023	\$ 600,000	\$ 175,000
	54023 Electricity (OG&E)	455,000	247,118	132,882	380,000	75,000
	54024 Sewer and Water(City of OKC)	75,000	60,362	14,638	75,000	-
	54022 Natural Gas(ONG)	15,000	13,352	1,648	15,000	-
	Utilities Subtotal	\$ 1,320,000	\$ 755,809	\$ 314,191	\$ 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; blanke	\$ 1,301,842		\$ 1,288,738	\$ 1,288,738	\$ 13,104
	54040 Publication of Commissioners Proceedings/Ads	42,000	11,824	9,176	21,000	21,000
	54045 Metro Parking Garage-Judges parking	1,392	3,248	2,320	5,568	(4,176)
	54048 Metro Parking Transponder	-			-	-
	54102 PBA Leases-County Departments	1,026,060	917,139	369,476	1,286,615	(260,555)
	54103 Storage Court Clerk Building Lease	381,096	233,723	166,945	400,668	(19,572)
	54109/54011 Postage Machine and Postage	8,500	9,835	5,641	15,476	(6,976)
	54451 District Attorney Civil Division Contract	719,437	419,672	299,765	719,437	-
	54451 Outside legal services	1,040,000	513,975	51,025	565,000	475,000
	54451 Bond Council	-			-	-
	54455 BOK Management Fees	400,000	592,296	57,904	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		500	500	14,500
	54455 Professional Services-Bank Fees	31,000			-	31,000
	54455 Criminal Justice Authority	29,718,119	17,335,570	12,382,550	29,718,120	(1)
	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 (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		23,219	23,219	(8,219)
	54456 Alcohol and drug screening for county employees	22,000	16,832	5,169	22,000	-
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	87,796	1,128	4,661	5,789	82,007
	Other Operating Subtotal	\$ 35,788,487	\$ 20,420,206	\$ 15,045,326	\$ 35,465,532	\$ 322,955
	Total Maintenance and Operations - 54000	\$ 37,145,760	\$ 21,176,015	\$ 15,394,962	\$ 36,570,401	\$ 575,359
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	\$ 21,181,805	\$ 15,394,962	\$ 36,576,767	\$ 576,613

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2024-25
November 30, 2024**

	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	\$ 9,340,178	\$ 8,002,090	\$ 1,338,088	\$ 9,340,178	\$ -
Employee/Retiree/Cobra Premiums	4,136,816	1,763,306	2,187,179	3,950,485	(186,331)
Employer Premiums	19,215,344	2,929,476	17,553,411	20,482,887	1,267,543
Stop Loss Reimb	293,159	235,021		235,021	(58,138)
Rx Rebates	3,194,983	1,026,576	2,168,407	3,194,983	-
ARPA/Cares Reimb	300,000	-	300,000	300,000	-
Refunds/Rebates/Interest	200,000	76,197	106,676	182,873	(17,127)
Total Resources	\$ 37,675,514	\$ 15,029,890	\$ 21,078,678	\$ 38,683,651	\$ 1,008,139
Expenses					
Medical Claims	\$ 18,777,081	\$ 7,190,899	\$ 10,067,258	\$ 17,258,157	\$ (1,518,924)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	4,417,638	6,184,693	10,602,331	(1,378,375)
Dental Claims	1,656,822	828,611	1,160,055	1,988,666	331,844
Vision Claims	194,499	79,733	111,626	191,358	(3,141)
County Pharmacy	179,036	58,775	117,550	176,325	(2,711)
Employee Assistance Program	23,175	9,514	13,319	22,833	(342)
Medicare Supplement - TPG Group	1,476,527	770,252	1,540,505	2,310,757	834,230
Total Claims	\$ 34,287,846	\$ 13,355,421	\$ 19,195,006	\$ 32,550,427	\$ (1,737,419)
Administration Fees & Other	988,448	583,103	816,344	1,399,446	410,998
Life/AD&D Premiums	370,136	60,544	84,761	145,305	(224,831)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	\$ 2,603,910	\$ 643,646	\$ 901,105	\$ 1,544,751	\$ (1,059,159)
Total Expenses	\$ 36,891,755	\$ 13,999,067	\$ 20,096,111	\$ 34,095,178	\$ (2,796,578)
Ending Cash Balance	\$ 783,759	\$ 1,030,823	\$ 982,567	\$ 4,588,473	\$ 3,804,716

Cash Balance-One Year Ago

\$ 824,148

Notes:

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

2. Premiums:

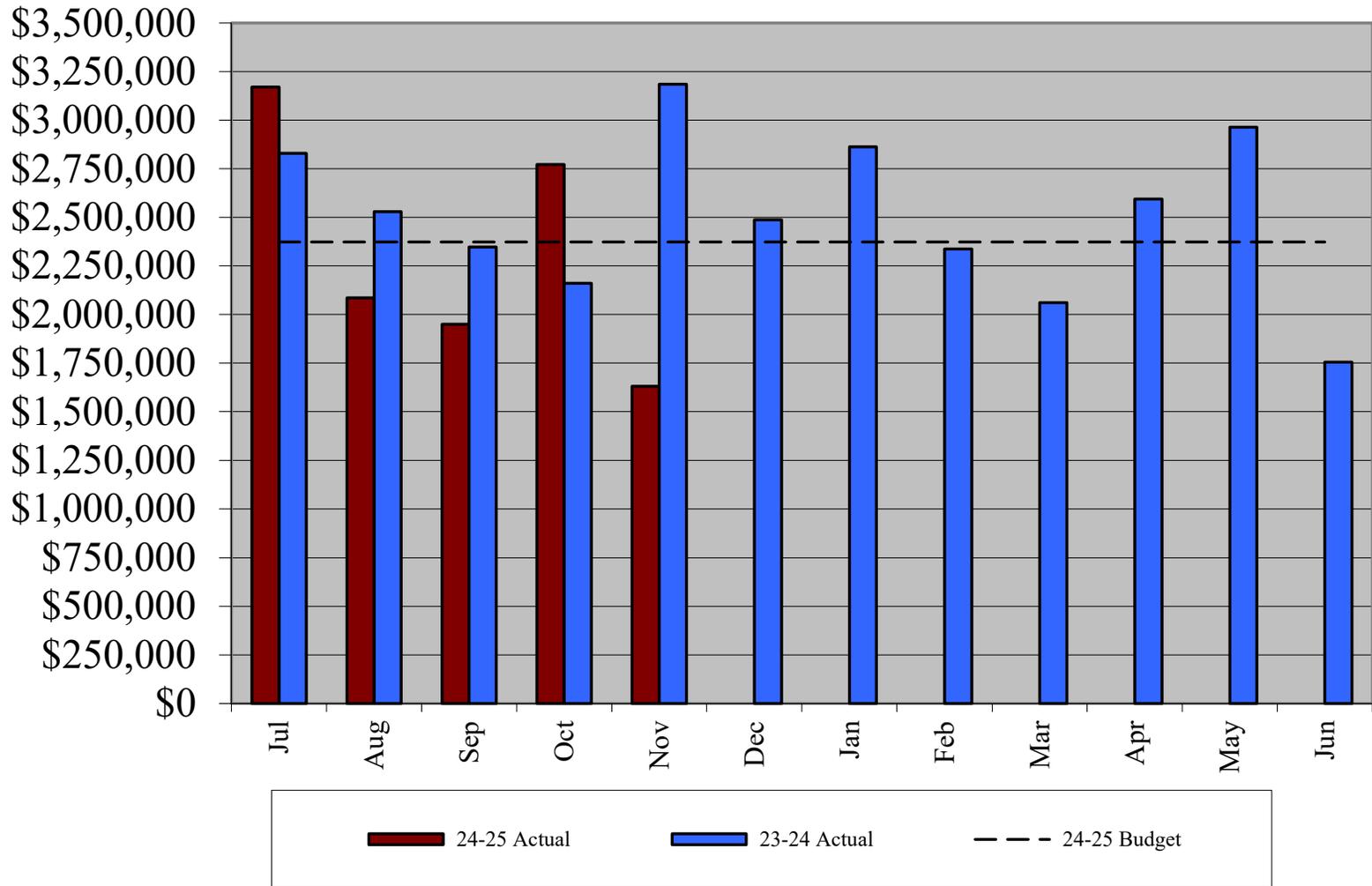
	<u>Employee 2024</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

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	1,404,433.24	\$2,516,815	1,501,417.56 (July)
Prescription Drug Claims	\$998,392	226,322.56	\$1,546,173	1,627,366.94 (July)
Total	\$2,563,149	\$1,630,756	\$4,062,988	
	22/23			22/23
Prior Year 23-24 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	1,453,437.04	\$1,595,228	\$1,284,999 (July)
Prescription Drug Claims	\$767,527	707,058.75	\$1,001,781	\$1,543,946 (July)
Total	\$2,044,701	\$2,160,496	\$2,597,009	

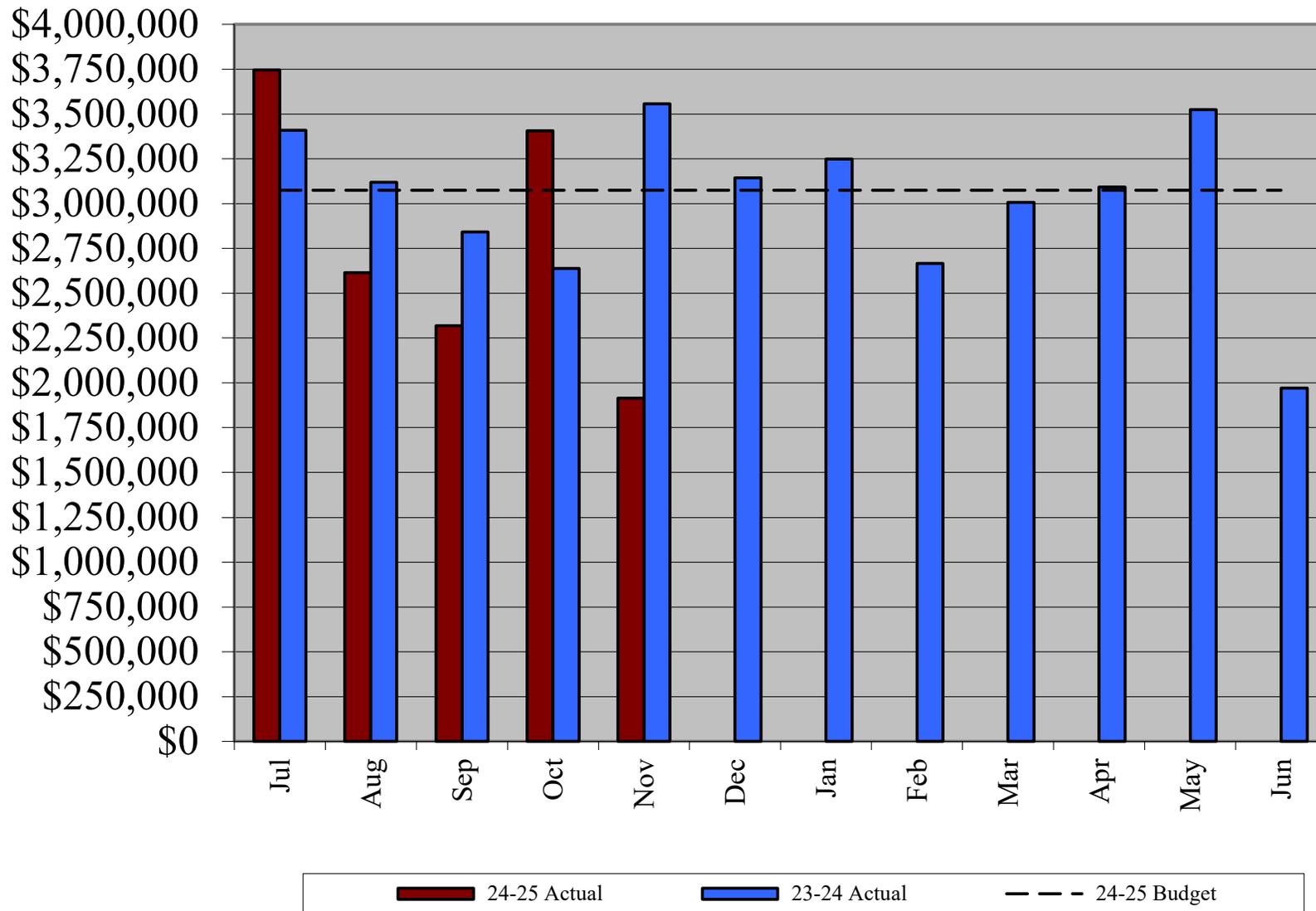
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2024-25
November 30, 2024

	Annual				November			
	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	\$ 9,340,178	\$ 6,800,000	\$ 2,540,178	37.4%	\$ 8,002,090	\$ 4,845,000	\$ 3,157,090	65.2%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	2,929,476	7,661,721	(4,732,245)	-62%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	1,763,306	1,793,558	(30,252)	-1.7%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	235,021	89,068	145,953	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	1,026,576	1,042,312	(15,736)	-2%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	76,197	54,405	21,792	40.1%
ARPA Reimbursements	300,000	300,000	-	0.0%	-	149,251	(149,251)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 37,675,512	\$ 35,059,067	\$ 2,616,445	7.5%	\$ 15,029,890	\$ 16,388,606	\$ (1,358,716)	-8.3%
Expenses								
Medical Claims	\$ 18,777,081	\$ 17,542,278	\$ 1,234,803	7.0%	\$ 7,190,899	\$ 7,654,681	\$ (463,783)	-0.0605881
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	4,417,638	5,395,178	(977,540)	-18.1%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	828,611	502,161	326,450	65.0%
Vision Claims	194,499	177,542	16,957	9.6%	79,733	66,818	12,915	19.3%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	58,775	87,812	(29,038)	-33.1%
Employee Assistance Program	23,175	21,393	1,782	8.3%	9,514	10,696	(1,183)	-11.1%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	770,252	730,093	40,160	5.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,287,846	\$ 32,406,060	\$ 1,881,786	5.8%	\$ 13,355,421	\$ 14,447,439	\$ (1,092,018)	-7.6%
Administration Fees & Other	988,448	970,989	17,459	1.8%	583,103	451,385	131,718	29.2%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	60,544	149,550	(89,006)	-59.5%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	516,085	(516,085)	-100.0%
Total Admin/Premiums	\$ 2,603,910	\$ 2,653,007	\$ (49,097)	-1.9%	\$ 643,646	\$ 1,117,020	\$ (473,373)	-42.4%
Total Expenses	\$ 36,891,756	\$ 35,059,067	\$ 1,832,689	5.2%	\$ 13,999,067	\$ 15,564,459	\$ (1,565,391)	-10.1%
Ending Cash Balance	\$ 783,759	\$ 0	\$ 783,757	196035330%	\$ 1,030,823	\$ 824,148	\$ 206,675	25.1%

Total Employee Benefits Expenses



Worker's Compensation and Self Insurance Funds
Financial Summary
November 30, 2024

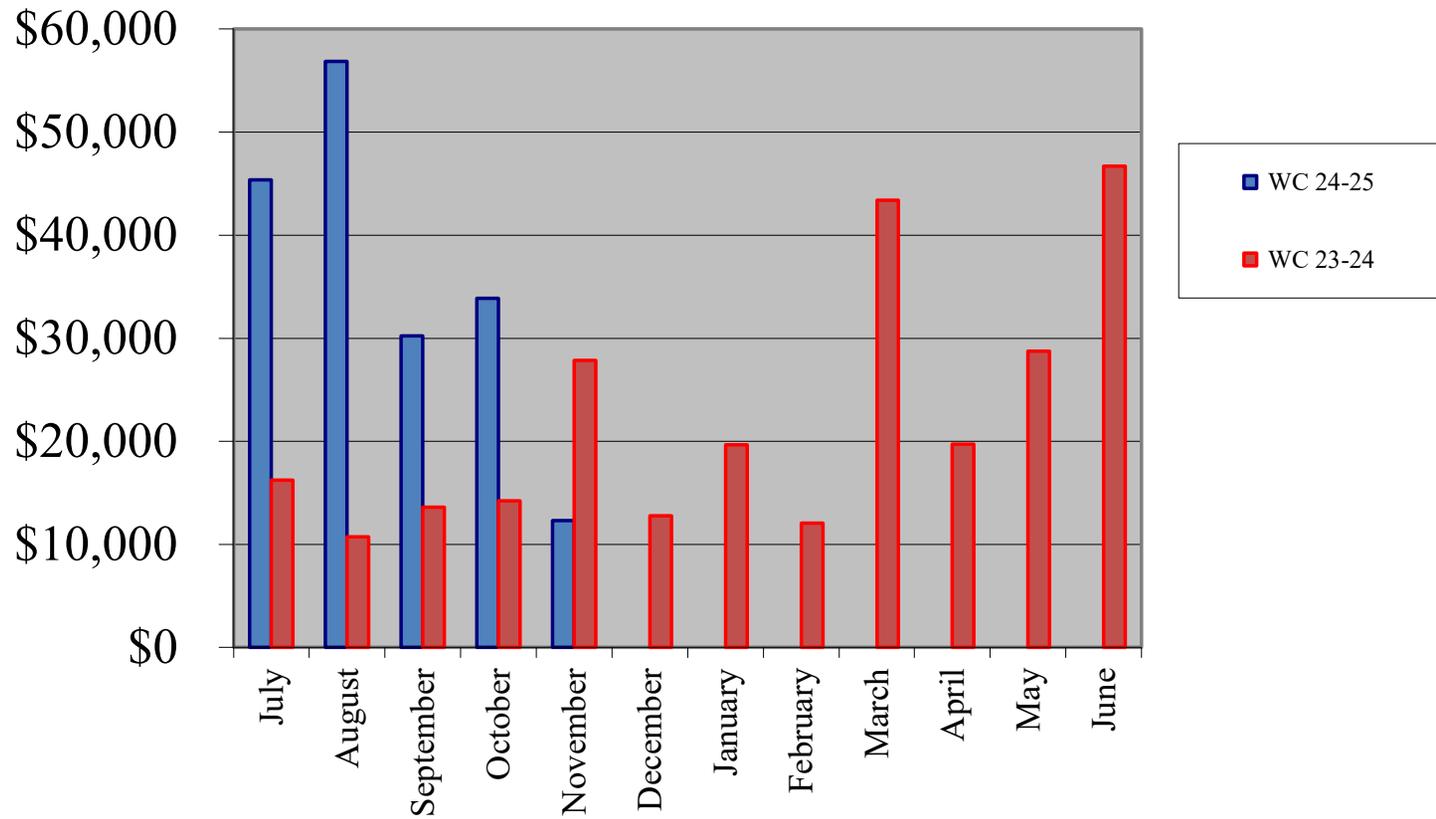
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 638,800	\$ 633,377	\$ (5,424)
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	46,316	865	(45,451)
Transfers/Supplements	715,000	-	(715,000)
Total Sources	\$ 1,400,116	\$ 634,241	\$ (765,875)
Expenditures:			
Claims	\$ 350,000	\$ 178,642	(171,358)
Stop loss/Admin Fees	272,736	263,728	(9,008)
Total Expenditures	\$ 622,736	\$ 442,370	\$ (180,366)
Ending Cash Balance	\$ 777,381	\$ 191,871	\$ (585,509)
Cash Balance-One Year Ago		\$ 118,609	

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	10,339	(266,488)
Total Expenditures	\$ 303,086	\$ 10,339	\$ (292,747)
Ending Cash Balance	\$ 629,092	\$ 1,032,955	\$ 403,863
Cash Balance-One Year Ago		\$ 1,007,582	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2024-2025

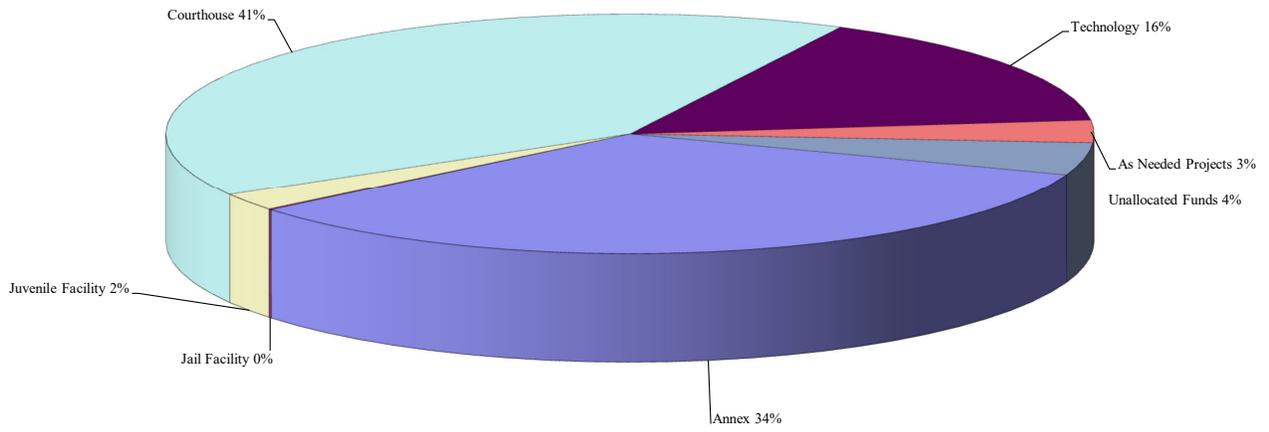
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 24-25 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		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			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	-	
Courthouse								
Carpet	C0047	6/20/2019	100,000	372		87,914	11,715	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	402,103	1,197	46,900	59,992	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000		940	28,341	6,659	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000	517,152			(17,152)	Pending
Courthouse Maintenance	C0085	10/2/2024	250,000	127,873			122,127	
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			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	49,225		20,775	-	
DA Badge Access	C0082	4/1/2024	10,000			9,724	276	
Unallocated Funds:								
Unallocated Funds			393,594				393,594	
Total Ongoing Budgeted Capital Projects			\$ 9,386,427	\$ 1,211,013	\$ 52,231	\$ 6,740,915	\$ 1,434,498.52	

20101200

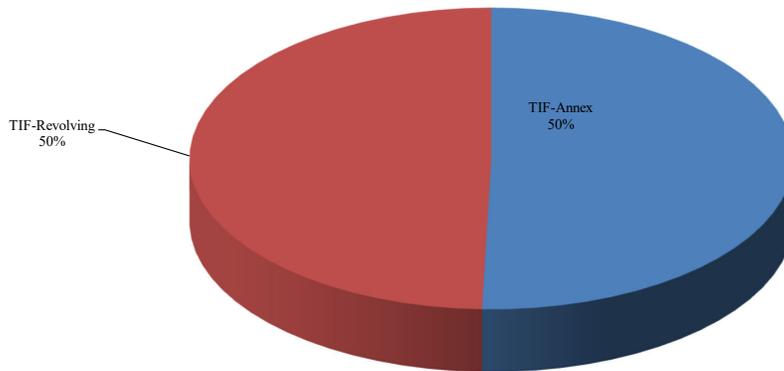
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,652,842	\$	294,369	\$	72,746	\$	5,211,965	146,509	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$	4,854,084	\$	140,683	\$	1,275	\$	3,471,441	1,241,960	Ongoing
TIF-2A-324 20103240	10/17/2022		3,202,431.00		0.00		0.00		0.00	3,202,431	Ongoing
Total Capital Projects			\$ 23,095,784	\$ 1,646,065	\$ 126,252	\$ 15,424,320	\$ 6,025,399				

Capital Projects Budget FY 24-25



TIF Budgets FY 23-24

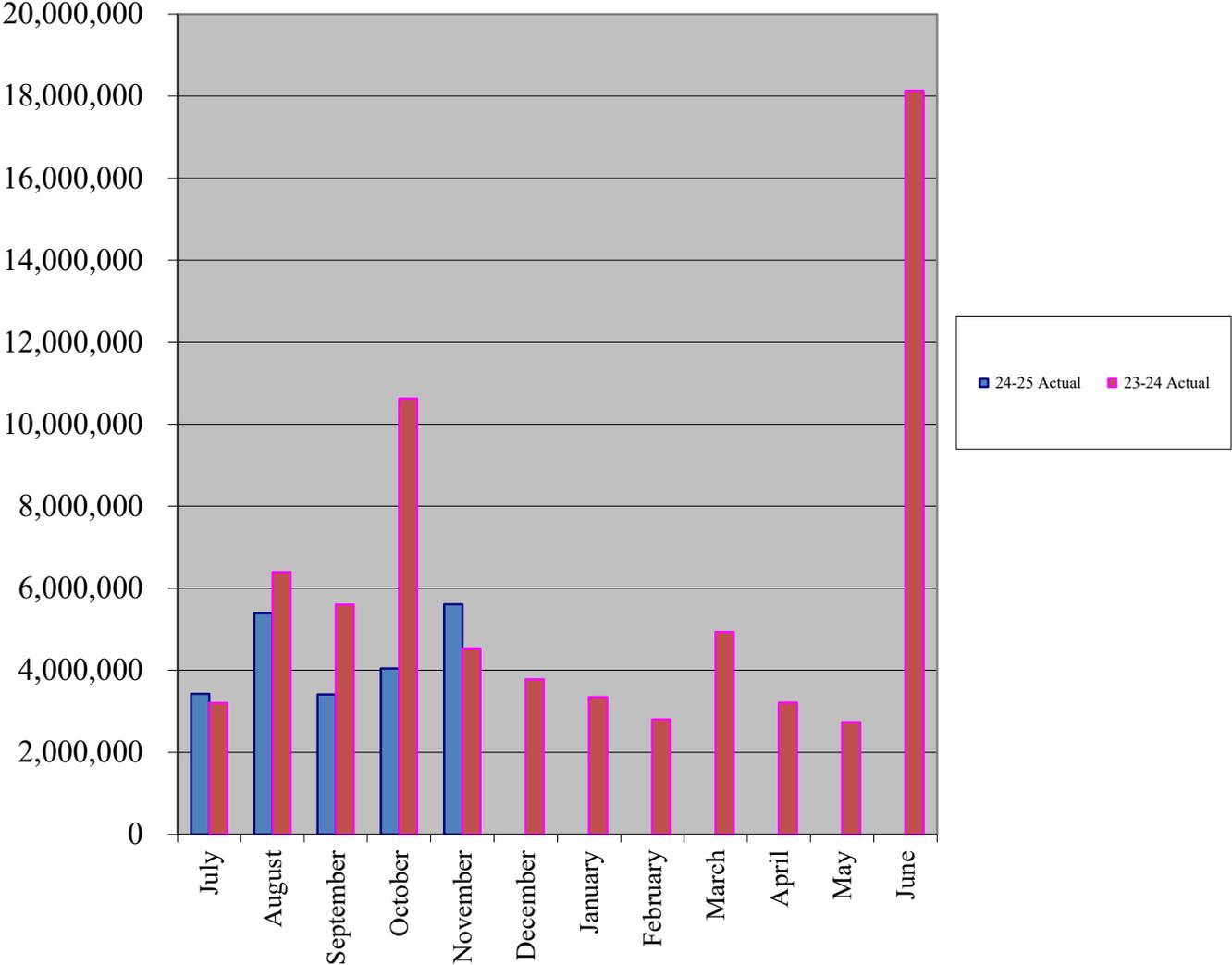


Special Revenue Funds
Status Report

Fund	Department	2024-2025 Appropriations	November 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	\$4,713,241	\$302,403	\$2,361,667	\$7,085,002	\$2,351,573	\$2,815,220	\$1,898,021	50.1%
1110	Highway Cash-Dist #2	8,403,609	205,658	1,591,771	\$6,367,083	6,811,839	2,555,866	5,847,744	18.9%
1110	Highway Cash-Dist #3	5,162,277	400,884	2,908,069	\$11,632,276	2,254,208	3,628,367	1,533,910	56.3%
1110	Highway-Turnpike Corridor		0	0	\$0				
1111	CBRI Fund	4,367,464	61,888	523,969	\$2,095,876	3,843,495	2,230,349	2,137,114	12.0%
1130	Resale Property	5,428,215	279,923	1,684,150	\$6,736,600	3,744,065	2,606,289	2,821,926	31.0%
1140	Treasurer Mortgage Fee	532,596	0	29,285	\$117,140	503,311	135,202	397,394	5.5%
1150	County Clerk Lien Fee	651,165	21,632	85,630	\$342,521	565,535	476,793	174,372	13.2%
1151	UCC Central Filing Fund	683,659	67,289	237,379	\$949,517	446,280	281,885	401,774	34.7%
1152	Records Mgmt & Preservation	2,000,430	186,759	714,711	\$2,858,845	1,285,719	843,544	1,156,886	35.7%
1160	Sheriff Service Fee	4,607,292	359,682	1,929,760	\$7,719,040	2,677,532	2,486,864	2,120,428	41.9%
1161	Sheriff Special Revenue	1,932,421	21,369	273,944	\$1,095,776	1,658,477	847,611	1,084,810	14.2%
1162	Sheriff's Grant Fund	490,202	33,413	201,560	\$806,242	288,642	283,205	206,997	41.1%
1201	Assessor Revolving Fee	140,295	0	0	\$0	140,295	0	140,295	0.0%
1231	Juvenile Probation Fee	68,952	0	1,500	\$6,000	67,452	10,250	58,702	2.2%
1233	Juvenile Grant Fund	295,435	47,411	112,480	\$449,922	182,955	144,758	150,677	38.1%
1240	Planning Commission Fee	562,479	30,074	153,830	\$615,320	408,649	179,005	383,475	27.3%
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618	0.0%
1251	Emergency Mgmt Fund	677,484	0	105,981	\$423,924	571,503	163,299	514,185	15.6%
1260	Community Service Fee	104,543	12,320	36,198	\$144,794	68,345	88,758	15,785	34.6%
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448	0.0%
1280	Drug Court Fund	424,851	55,265	225,913	\$903,652	198,938	233,434	191,417	53.2%
1282	Mental Health Court Fund	18,632	0	1,683	\$6,732	16,949	10,323	8,309	9.0%
1290	Shine Program	197,545	14,814	48,313	\$193,253	149,231	61,686	135,858	24.5%
1400	Special Projects Fund-OKMDHSAS	4,162,747	0	1,151,385	\$4,605,538	3,011,362	1,151,385	3,011,362	27.7%
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	82,239,331	3,510,058	5,370,555	\$21,482,219	76,868,776	29,071,213	53,168,117	6.5%
Total		\$128,048,908	\$5,610,843	\$19,749,735	\$76,637,272	\$108,299,173	\$50,305,305	\$77,743,603	15.4%

Year elapsed = 42%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2024-2025 Status Report
For the Period Ending November 30, 2024

24-25
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$ 205,312
Exempt Manufacturing Tax	19,182
Miscellaneous Property Tax	31,516
Interest Income	99,540
Total Revenue	\$ 355,550

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

\$ 3,855,859

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

