

Oklahoma County
Monthly Financial Report
For Period Ending September 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**

| | (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 | \$ 120,251 | \$ (108,251) | \$ 41,161,740 | \$ 12,000 | 0.0% |
| 120 Commissioners | 622,842 | 716,190 | 23,196 | (99,498) | 639,888 | 17,045 | 2.7% |
| 130 Assessor | 3,433,112 | 3,942,317 | 84,816 | (478,140) | 3,548,992 | 115,880 | 3.4% |
| 140 Assessor Revaluation | 5,856,464 | 6,696,035 | 135,023 | (882,796) | 5,948,262 | 91,798 | 1.6% |
| 150 Treasurer | 1,025,106 | 1,181,310 | (443,751) | (164,509) | 573,050 | (452,056) | -44.1% |
| 160 Court Clerk | 9,694,062 | 11,892,138 | 301,564 | (2,302,714) | 9,890,988 | 196,926 | 2.0% |
| 170 County Clerk | 2,803,350 | 3,303,762 | 84,919 | (526,905) | 2,861,776 | 58,426 | 2.1% |
| 180 Excise and Equalization | 47,447 | 47,447 | - | - | 47,447 | - | 0.0% |
| 190 County Audit | 884,837 | 884,837 | 59,996 | - | 944,833 | 59,996 | 6.8% |
| 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% |
| 240 Purchasing | - | - | - | - | - | - | #DIV/0! |
| 250 Election Board | 1,818,855 | 2,126,211 | 48,312 | (322,997) | 1,851,526 | 32,671 | 1.8% |
| 260 BOCC HR/Health & Safety | 635,615 | 728,963 | 16,610 | (98,416) | 647,157 | 11,542 | 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 | 5,097,836 | 63,323 | (207,789) | 4,953,370 | 314,978 | 6.8% |
| 280 Facilities Management-Main | 2,078,407 | 2,420,371 | 48,050 | (358,429) | 2,109,992 | 31,585 | 1.5% |
| 290 Facilities Mgmt - Custodial | 364,000 | 364,000 | - | - | 364,000 | - | 0.0% |
| 300 Planning Commission | 235,623 | 270,231 | 6,860 | (36,602) | 240,489 | 4,866 | 2.1% |
| 310 Court Services | 904,859 | 1,184,903 | 8,401 | (288,445) | 904,859 | - | 0.0% |
| 518 Sheriff-Law Enforcement | 12,331,110 | 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 | (1,493,532) | 7,262,230 | 184,398 | 2.6% |
| 526 Juvenile Bureau | 2,265,894 | 2,765,447 | 64,361 | (522,648) | 2,307,159 | 41,265 | 1.8% |
| 550 Emergency Management | 747,936 | 841,284 | 14,058 | (97,997) | 757,345 | 9,409 | 1.3% |
| 610 Social Services | 2,067,341 | 2,285,465 | 33,084 | (229,027) | 2,089,522 | 22,181 | 1.1% |
| 710 Free Fair | 72,598 | 72,598 | - | - | 72,598 | - | 0.0% |
| 910 Highway - District 1 | 539,191 | 622,063 | 12,020 | (86,924) | 547,159 | 7,968 | 1.5% |
| 920 Highway - District 2 | 318,354 | 365,028 | 15,849 | (49,301) | 331,576 | 13,222 | 4.2% |
| 930 Highway - District 3 | 508,567 | 591,439 | 10,199 | (86,625) | 515,013 | 6,446 | 1.3% |
| 940 Engineer | 530,653 | 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 | - | 652,350 | 11,954,588 | 652,350 | |
| 993 Self Insurance Supplement | - | - | - | - | - | - | #DIV/0! |
| 995 Reserve | 1,453,540 | 1,453,540 | 8,622,057 | (328,791) | 9,746,806 | 8,293,266 | 570.6% |
| Total Department Budgets | \$ 116,521,424 | \$ 127,823,663 | \$ 9,991,824 | \$ (11,302,239) | \$ 126,513,248 | \$ 9,991,824 | 8.6% |
| Cash Transfers | | | | | | | |
| 4010 Employee Benefits | \$ 7,300,000 | \$ 7,300,000 | \$ 1,396,775 | - | \$ 8,696,775 | \$ 1,396,775 | 19.1% |
| 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 | 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 | \$ 8,980,000 | \$ 12,446,775 | \$ - | \$ 21,426,775 | \$ 12,446,775 | 138.6% |
| Total | \$ 125,501,424 | \$ 136,803,663 | \$ 22,438,599 | \$ (11,302,239) | \$ 147,940,023 | \$ 22,438,599 | 17.9% |
| Total Sources Available | | | | | | | |
| Revenue | \$ 115,899,069 | \$ 115,899,069 | - | - | - | \$ (115,899,069) | -100.0% |
| Fund Balance | \$ 9,602,355 | \$ 9,602,355 | - | - | - | \$ (9,602,355) | -100.0% |
| Total Available Funding | \$ 125,501,424 | \$ 125,501,424 | \$ - | \$ - | \$ - | \$ (125,501,424) | -100.0% |

Oklahoma County
FY 2024-2025 General Fund Reserve

| 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 |

Total General Fund Reserve

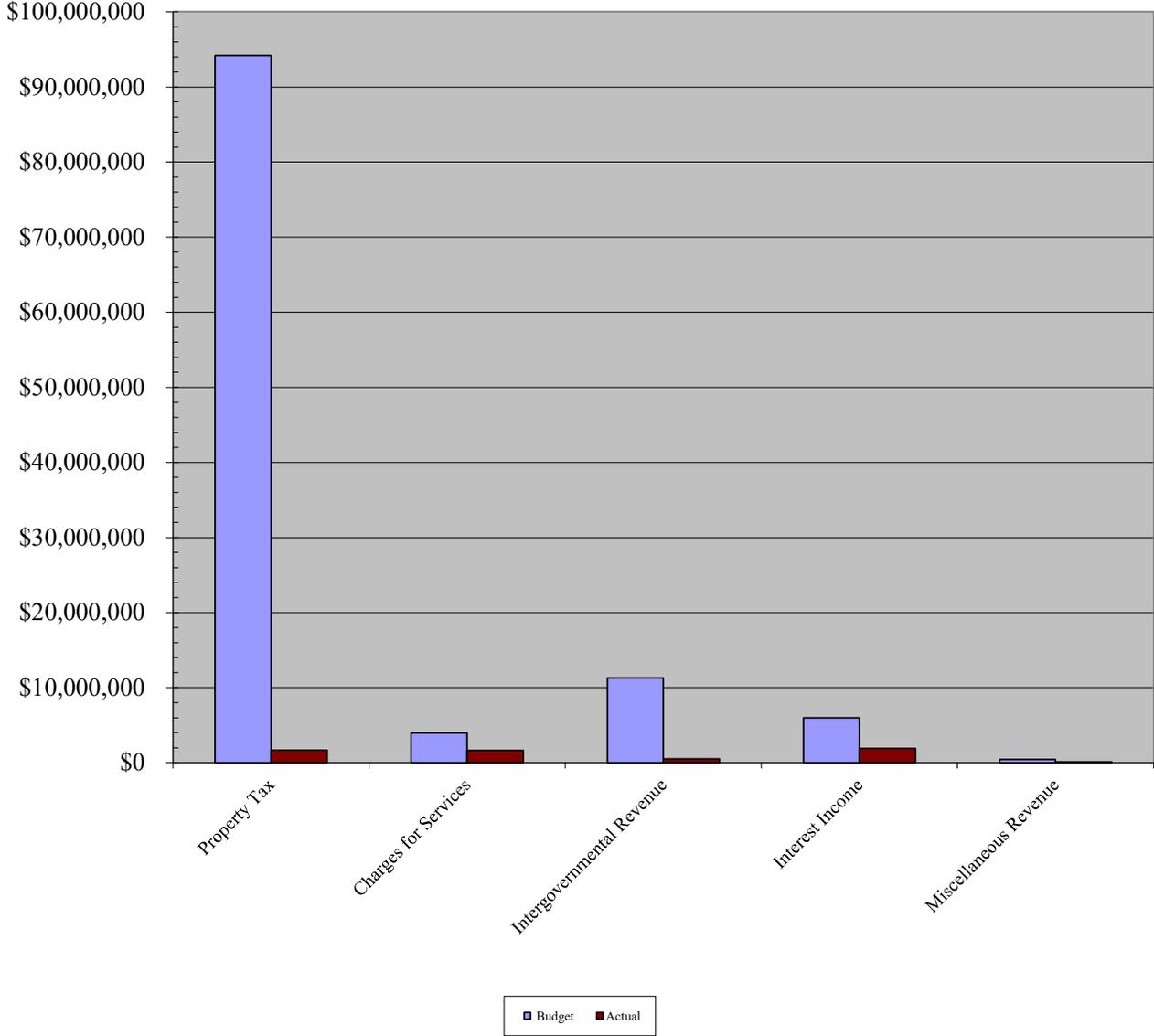
\$ 9,746,806.00

**General Fund
FY 2024-25
Budget Analysis
For the Period Ending September 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 | \$ 1,649,732 | \$ (95,895,900) | 107.1% | 1.4% |
| Charges for Services | 4,022,077 | 1,879,788 | (2,142,289) | 87.3% | 27.6% |
| Intergovernmental Revenue | 11,486,129 | 515,945 | (10,970,184) | 99.6% | 26.9% |
| Interest Income | 6,000,000 | 1,926,530 | (4,073,470) | 241.9% | 35.0% |
| Miscellaneous Revenue | 1,595,048 | 166,077 | (1,428,971) | 246.3% | 195.4% |
| Total Revenue | \$ 120,648,886 | \$ 6,138,072 | \$ (114,510,814) | 109.2% | 7.7% |
| Temporary Cash Transfer In | \$ - | \$ 5,000,000 | \$ 5,000,000 | | |
| Temporary Cash Transfer Out | - | - | - | | |
| Operating Transfers In | - | - | - | | |
| Operating Transfers Out | (21,426,775) | (5,000,000) | 16,426,775 | | |
| 24-25 Expenditures | \$ 127,823,663 | \$ 22,343,642 | \$ (105,480,021) | 55.3% | 22.4% |
| Prior Budget Year Expenditures | 4,831,284 | 2,587,519 | (2,243,765) | 76.9% | 122.5% |
| Total Expenditures | \$ 132,654,947 | \$ 24,931,160 | \$ (107,723,786) | | |
| Cash Balance* | \$ 0 | \$ 14,639,747 | \$ 14,639,747 | | |

* 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 September 30, 2024**



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

| | For the Month Ending September 30, 2024 | | | |
|--------------------------------|---|------------------------------|------------------------|--------------------------|
| | 24-25 September Actual | 23-24 September Actual | Increase (Decrease) | % Increase (Decrease) |
| Beginning Cash Balance: | \$ 15,730,213.59 | \$ 11,652,158 | \$ 4,078,055 | 35.0% |
| Revenue: | | | | |
| Property Tax | \$ 349,111.74 | \$ 239,375 | \$ 109,736 | 45.8% |
| Charges for Services | \$ 485,341.45 | 428,463 | 56,879 | 13.3% |
| Intergovernmental Revenue | \$ 208,356.44 | 383,521 | (175,165) | -45.7% |
| Interest Income | \$ 587,633.07 | 643,290 | (55,657) | -8.7% |
| Miscellaneous Revenue | \$ 91,238.45 | 99,907 | (8,669) | -8.7% |
| Total Revenue | \$ 1,721,681.15 | \$ 1,794,556 | \$ (72,875) | -4.1% |
| Temporary Cash Transfers In | 5,000,000 | 9,000,000 | \$ (4,000,000) | |
| Temporary Cash Transfer Out | | - | - | |
| Operating Transfers In | | - | - | |
| Operating Transfers Out | | - | - | |
| 24-25 Expenditures | \$ 7,658,969.54 | \$ 8,267,311 | \$ (608,341) | -7.4% |
| Prior Budget Year Expenditures | \$ 153,177.84 | 174,481 | (21,303) | |
| Total Expenditures | \$ 7,812,147.38 | \$ 8,441,792 | \$ (629,644) | -7.5% |
| Ending Cash Balance | \$ 14,639,747.36 | \$ 14,004,923 | \$ 634,824 | 4.5% |

| | For the Year to Date Period Ending September 30, 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% |
| | \$ 1,649,731.63 | \$ 1,232,805 | \$ 416,926 | 33.8% |
| | \$ 1,879,788.15 | 1,391,610 | 488,179 | 35.1% |
| | \$ 515,945.23 | 2,955,209 | (2,439,263) | -82.5% |
| | \$ 1,926,530.48 | 2,097,315 | (170,785) | -8.1% |
| | \$ 166,076.57 | 781,817 | (615,741) | -78.8% |
| | \$ 6,138,072.06 | \$ 8,458,756 | \$ (2,320,684) | -27.4% |
| | \$ 5,000,000 | \$ 19,000,000 | \$ (14,000,000) | |
| | | - | - | |
| | | 20,954 | (20,954) | |
| | (5,000,000) | (3,080,000) | (1,920,000) | 62.3% |
| | \$ 22,343,641.57 | \$ 25,192,061 | \$ (2,848,420) | -11.3% |
| | \$ 2,587,518.84 | 2,787,803 | (200,285) | -7.2% |
| | \$ 24,931,160.41 | \$ 27,979,865 | \$ (3,048,704) | -10.9% |
| Ending Cash Balance | \$ 14,639,747.36 | \$ 14,004,923 | \$ 634,824 | 4.5% |

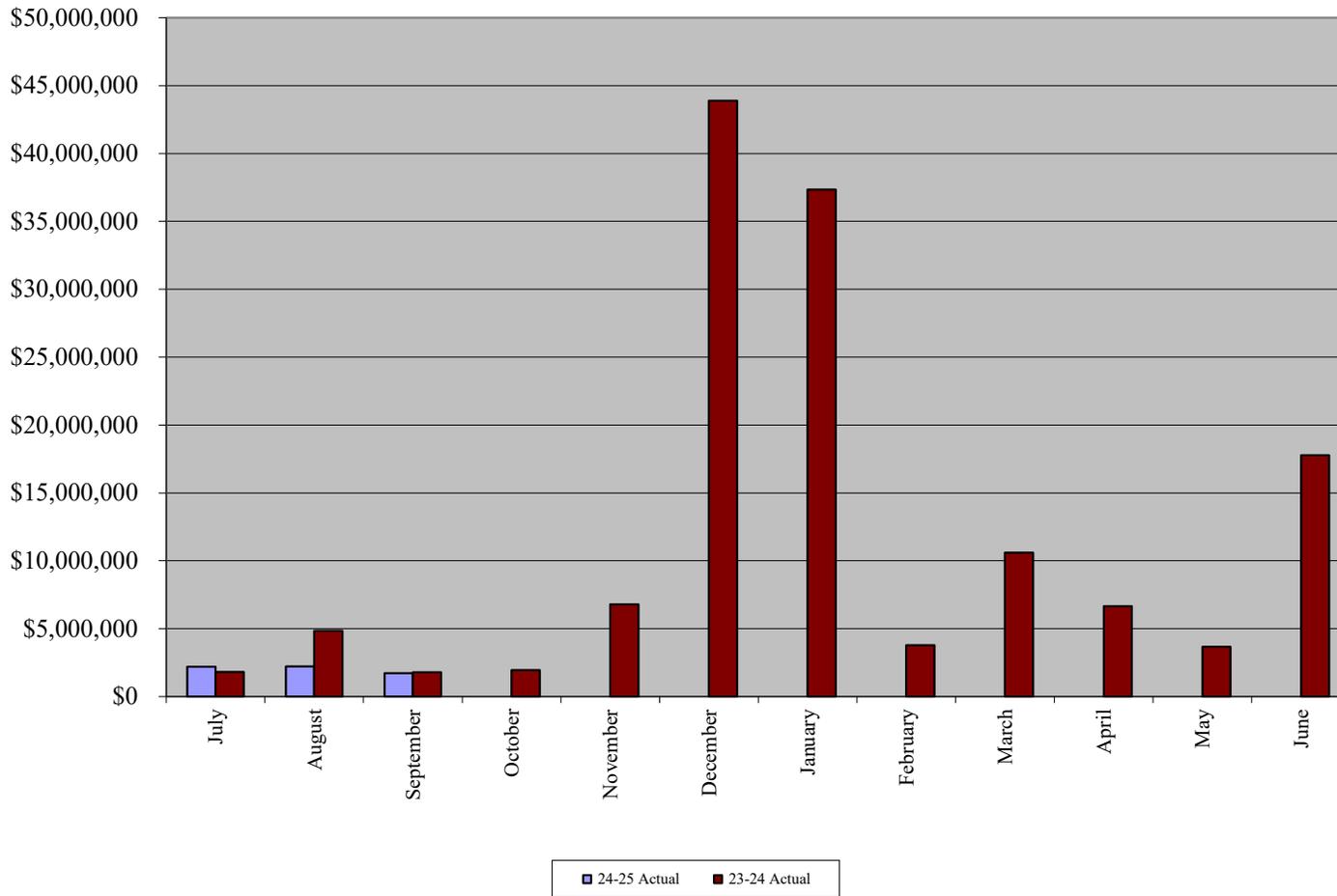
Note 1.)

Operating Transfers

| | 24-25 September Actual | 23-24 September Actual | Increase (Decrease) |
|---------------------------------|------------------------------|------------------------------|------------------------|
| 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 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) |

General Fund Actual Revenue September 30, 2024



FY 2023-24 General Fund Expenditures
Status Report

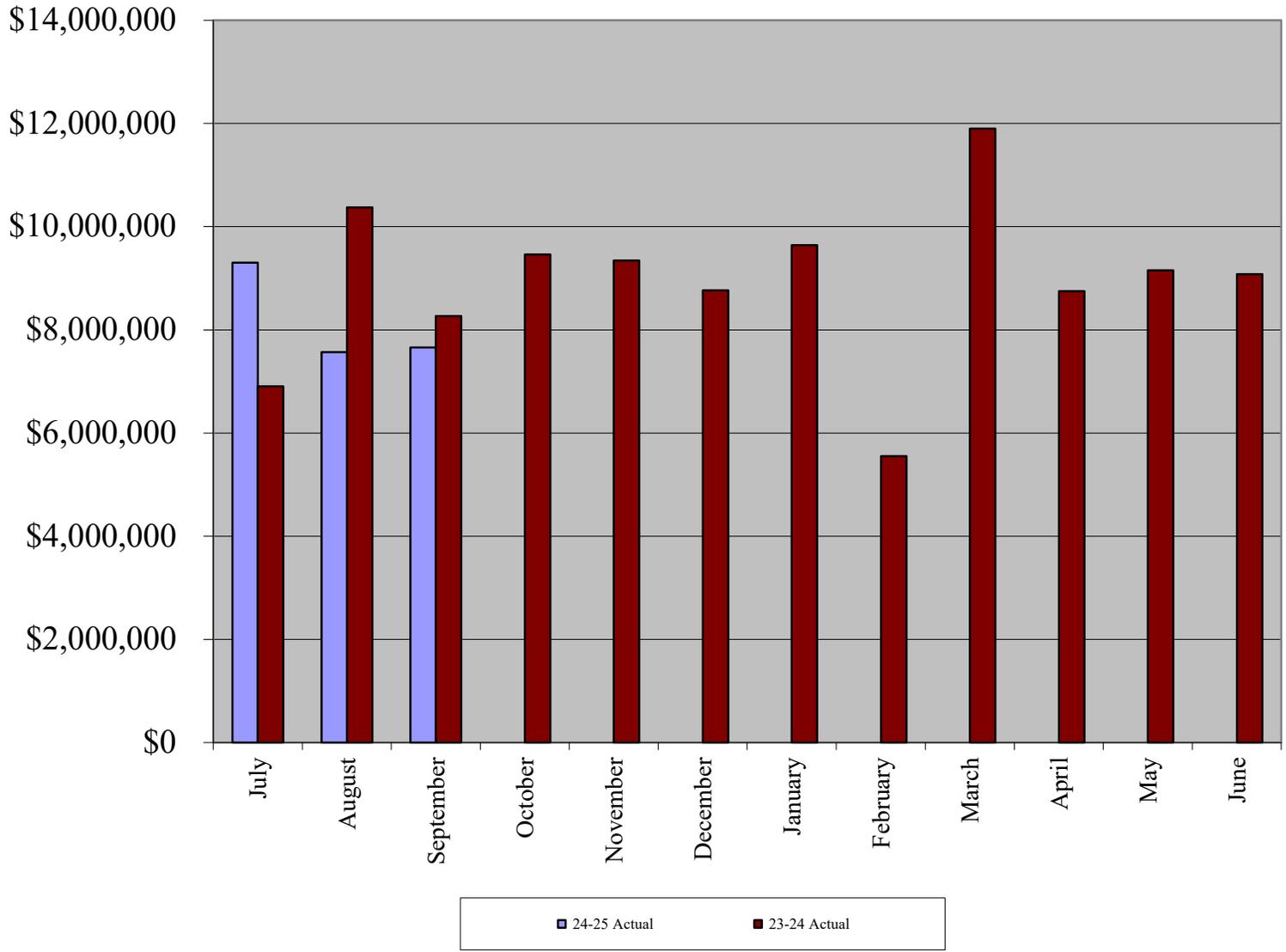
| Cost Center | Department | 2024-2025 | Budget Amendments | 2024-2025 | September 2024 | Year to Date | Budget to | YTD Expenditures + | Funds Available | 23/24 % Expended |
|--------------|------------------------------|-----------------------|-------------------|-----------------------|---------------------|----------------------|-----------------------|------------------------|----------------------|------------------|
| | | Adopted Budget | | Amended Budget | Actual Expenditures | Actual Expenditures | Actual Variance | Committed & Encumbered | | |
| 110 | General Government | \$ 41,161,740 | \$ - | 41,161,740.00 | \$ 2,709,104 | \$ 9,451,351 | \$ 31,710,389 | \$ 40,576,169 | \$ 585,571 | 23.0% |
| 120 | County Commissioners | 639,888 | - | 639,887.77 | \$ 76,159 | \$ 175,460 | 464,428 | 177,823 | 462,065 | 27.4% |
| 130 | Assessor | 3,548,992 | - | 3,548,992.44 | \$ 229,353 | \$ 674,367 | 2,874,626 | 896,936 | 2,652,057 | 19.0% |
| 140 | Assessor Revaluation | 5,948,262 | - | 5,948,262.00 | \$ 357,730 | \$ 1,106,985 | 4,841,277 | 1,791,926 | 4,156,336 | 18.6% |
| 150 | Treasurer | 573,050 | - | 573,050.09 | \$ 72,764 | \$ 191,186 | 381,864 | 273,253 | 299,797 | 33.4% |
| 160 | Court Clerk | 9,890,988 | - | 9,890,988.48 | \$ 792,214 | \$ 2,126,555 | 7,764,433 | 2,219,436 | 7,671,552 | 21.5% |
| 170 | County Clerk | 2,861,776 | - | 2,861,775.91 | \$ 196,021 | \$ 633,820 | 2,227,956 | 761,401 | 2,100,375 | 22.1% |
| 180 | Excise & Equalization Bds | 47,447 | - | 47,447.00 | \$ 1,569 | \$ 7,271 | 40,176 | 8,801 | 38,646 | 15.3% |
| 190 | County Audit | 944,833 | - | 944,833.00 | \$ - | \$ 1,274 | 943,559 | 512,250 | 432,583 | 0.1% |
| 200 | District Attorney-State | 350,000 | - | 350,000.00 | \$ 30,406 | \$ 72,435 | 277,565 | 185,204 | 164,796 | 20.7% |
| 210 | District Attorney-County | 71,898 | - | 71,898.00 | \$ 5,262 | \$ 13,829 | 58,069 | 25,615 | 46,283 | 19.2% |
| 230 | Public Defender | 71,863 | - | 71,863.00 | \$ 5,688 | \$ 7,255 | 64,608 | 17,554 | 54,309 | 10.1% |
| 250 | Election Board | 1,851,526 | - | 1,851,526.00 | \$ 168,403 | \$ 356,665 | 1,494,861 | 473,569 | 1,377,957 | 19.3% |
| 260 | BOCC HR/Health & SAGety | 647,157 | - | 647,157.00 | \$ 36,590 | \$ 99,997 | 547,160 | 130,771 | 516,386 | 15.5% |
| 265 | Employee Benefits Dept | 376,859 | - | 376,859.00 | \$ 28,961 | \$ 77,446 | 299,413 | 84,045 | 292,814 | 20.6% |
| 270 | IT Department | 4,953,370 | - | 4,953,370.32 | \$ 326,378 | \$ 869,667 | 4,083,704 | 2,464,070 | 2,489,300 | 17.6% |
| 280 | Facilities Management | 2,109,992 | - | 2,109,992.00 | \$ 113,879 | \$ 314,151 | 1,795,841 | 443,619 | 1,666,373 | 14.9% |
| 285 | Facilities Mgmt-Custodial | 364,000 | - | 364,000.00 | \$ 20,357 | \$ 42,483 | 321,517 | 275,441 | 88,559 | 11.7% |
| 300 | Planning Commission | 240,489 | - | 240,489.00 | \$ 18,781 | \$ 50,110 | 190,379 | 50,110 | 190,379 | 20.8% |
| 301 | Court Services | 904,859 | - | 904,859.00 | \$ 188,157 | \$ 220,793 | 684,066 | 853,845 | 51,014 | 24.4% |
| 518 | Sheriff-Law Enforcement | 12,579,267 | - | 12,579,267.48 | \$ 1,067,682 | \$ 2,856,425 | 9,722,843 | 2,924,416 | 9,654,851 | 22.7% |
| 525 | Juvenile Detention | 7,262,230 | - | 7,262,230.40 | \$ 583,352 | \$ 1,568,907 | 5,693,324 | 1,836,230 | 5,426,001 | 21.6% |
| 526 | Juvenile Bureau | 2,307,159 | - | 2,307,159.20 | \$ 168,230 | \$ 478,971 | 1,828,189 | 580,695 | 1,726,465 | 20.8% |
| 550 | Emergency Management | 757,345 | - | 757,345.00 | \$ 36,975 | \$ 103,790 | 653,555 | 170,647 | 586,698 | 13.7% |
| 610 | Social Services | 2,089,522 | - | 2,089,522.00 | \$ 150,597 | \$ 359,468 | 1,730,054 | 778,501 | 1,311,021 | 17.2% |
| 710 | Free Fair | 72,598 | - | 72,598.00 | \$ 11,401 | \$ 11,688 | 60,910 | 19,807 | 52,791 | 16.1% |
| 910 | District 1 | 547,159 | - | 547,159.00 | \$ 41,458 | \$ 88,626 | 458,533 | 150,612 | 396,547 | 16.2% |
| 920 | District 2 | 331,576 | - | 331,576.00 | \$ 5,365 | \$ 14,705 | 316,871 | 27,085 | 304,491 | 4.4% |
| 930 | District 3 | 515,013 | - | 515,013.00 | \$ 52,159 | \$ 139,440 | 375,573 | 156,342 | 358,671 | 27.1% |
| 940 | County Engineer | 540,994 | - | 540,994.00 | \$ 38,974 | \$ 103,521 | 437,473 | 120,706 | 420,288 | 19.1% |
| 950 | Economic Development | 250,000 | - | 250,000.00 | \$ 125,000 | \$ 125,000 | 125,000 | 250,000 | - | 50.0% |
| 991 | Employee Benefits Supplement | 11,954,588 | - | 11,954,587.92 | \$ - | \$ - | 11,954,588 | - | 11,954,588 | |
| 993 | Self Insurance Supplement | | - | | \$ - | \$ - | - | - | - | #DIV/0! |
| 994 | Capital Projects Supplement | | - | | \$ - | \$ - | - | - | - | |
| 990 | Defined Benefit Supplement | | - | | \$ - | \$ - | - | - | - | |
| 995 | General Fund Reserve | 9,746,806 | - | 9,746,806 | \$ - | \$ - | 9,746,806 | - | 9,746,806 | |
| Total | | \$ 126,513,248 | \$ - | \$ 126,513,248 | \$ 7,658,970 | \$ 22,343,642 | \$ 104,169,606 | \$ 59,236,884 | \$ 67,276,364 | 17.7% |

Year elapsed = 25.0%

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% |

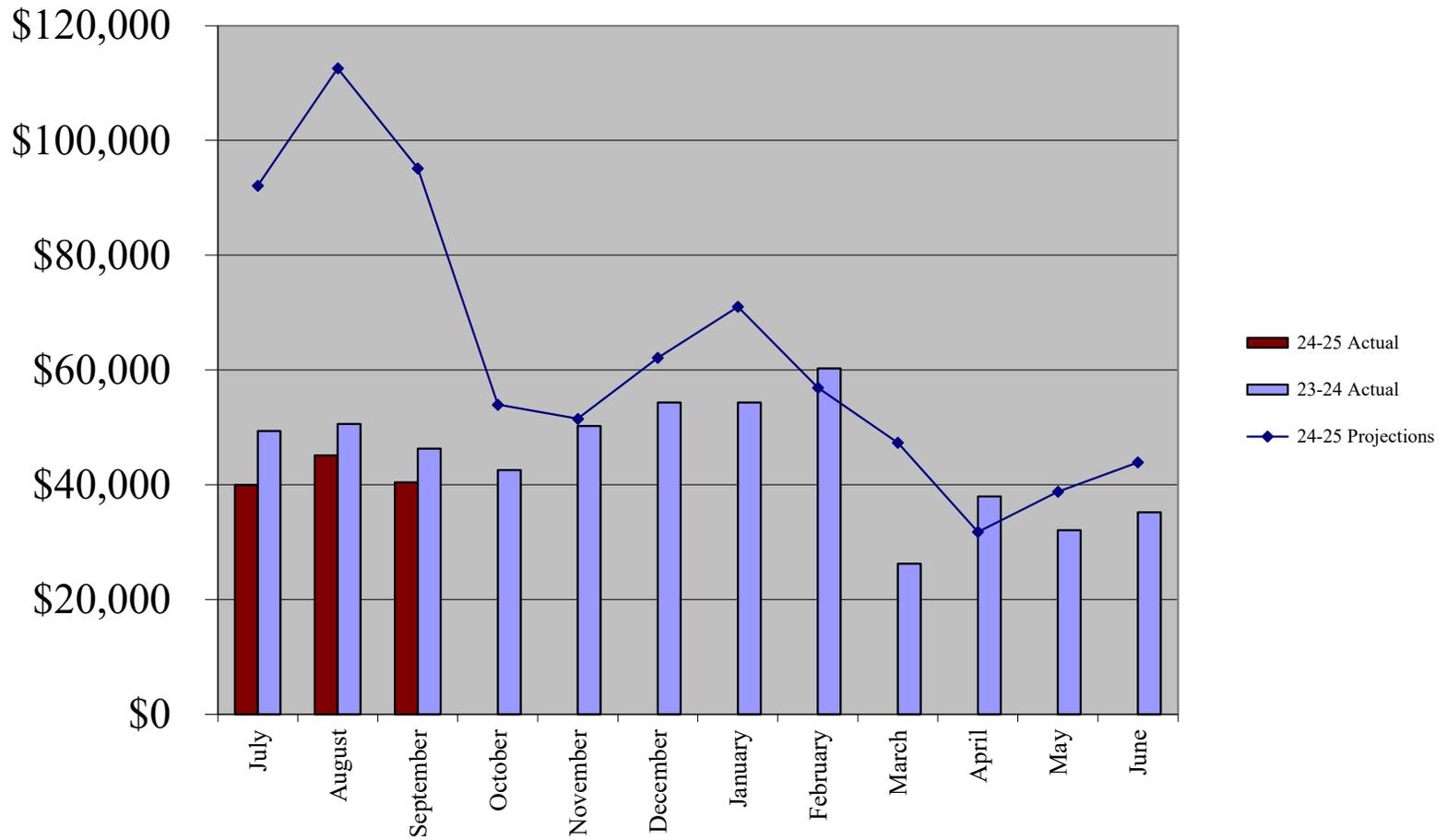
General Fund Actual Expenditures



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

| Account | Description | Outstanding | | 24-25 | YTD | |
|-------------------------------------|--|-----------------------|----------------------------|---------------------|--|-------------------|
| | | 24-25 Approved Budget | Requisitions/ Encumbrances | Year to Date Actual | Expenditures + Requisitions & Encumbrances | Funds Available |
| <u>Salaries and Benefits</u> | | - | | | | |
| 51002 | Retirement Board Members | \$ 1,200 | | \$ 300 | \$ 300 | \$ 900 |
| 52010 | FICA - Retirement Board Members | 392 | | \$ 38 | \$ 38 | \$ 354 |
| 52032 | Retirement paid by General Fund | 4,600 | 4,600 | | \$ 4,600 | \$ - |
| | Total Salaries and Benefits | \$ 6,192 | \$ 4,600 | \$ 338 | \$ 4,938 | \$ 1,254 |
| <u>Utilities</u> | | | | | | |
| 54026 | Heating and Cooling (Vicinity) | \$ 775,000 | \$ 474,504 | \$ 125,496 | \$ 600,000 | \$ 175,000 |
| 54023 | Electricity (OG&E) | 455,000 | 311,154 | \$ 68,846 | \$ 380,000 | \$ 75,000 |
| 54024 | Sewer and Water(City of OKC) | 75,000 | 72,194 | \$ 2,806 | \$ 75,000 | \$ - |
| 54022 | Natural Gas(ONG) | 15,000 | 14,272 | \$ 728 | \$ 15,000 | \$ - |
| | Utilities Subtotal | \$ 1,320,000 | \$ 872,124 | \$ 197,876 | \$ 1,070,000 | \$ 250,000 |
| <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 | \$ 1,301,842 | | \$ 1,288,738 | \$ 1,288,738 | \$ 13,104 |
| 54040 | Publication of Commissioners Proceedings/Ads | 42,000 | 14,965 | \$ 6,035 | \$ 21,000 | \$ 21,000 |
| 54045 | Metro Parking Garage-Judges parking | 1,392 | 4,292 | \$ 1,276 | \$ 5,568 | \$ (4,176) |
| 54048 | Metro Parking Transponder | - | | | \$ - | \$ - |
| 54102 | PBA Leases-County Departments | 1,026,060 | 1,064,929 | \$ 221,686 | \$ 1,286,615 | \$ (260,555) |
| 54103 | Storage Court Clerk Building Lease | 381,096 | 333,890 | \$ 66,778 | \$ 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 | 539,578 | \$ 188,789 | \$ 728,367 | \$ (8,930) |
| 54451 | Outside legal services | 1,040,000 | 556,070 | \$ - | \$ 556,070 | \$ 483,930 |
| 54451 | Bond Council | - | | \$ - | \$ - | \$ - |
| 54455 | BOK Management Fees | 400,000 | 650,000 | \$ - | \$ 650,000 | \$ (250,000) |
| 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 | 26,296,949 | \$ 7,429,530 | \$ 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 | Professional Services - Retirement Plan | 22,000 | | | | |
| 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 | 190,000 | | \$ - | \$ - | \$ 190,000 |
| 54455 | Court Services | - | | \$ - | \$ - | \$ - |
| 54455 | Consulting Services-Retirement Plan | - | | \$ - | \$ - | \$ - |
| 54456 | Downtown Business Improvement District Assessm | 15,000 | 15,000 | \$ - | \$ 15,000 | \$ - |
| 54456 | Alcohol and drug screening for county employees | 20,000 | 19,203 | \$ 2,797 | \$ 22,000 | \$ (2,000) |
| | Misc. (Judges cell, oil list, shipping, Emp Bene etc.) | 82,348 | | \$ - | \$ - | \$ 82,348 |
| | Other Operating Subtotal | \$ 39,806,855 | \$ 30,245,512 | \$ 9,213,870 | \$ 39,459,383 | \$ 325,472 |
| | Total Maintenance and Operations - 54000 | \$ 41,164,128 | \$ 31,117,636 | \$ 9,446,954 | \$ 40,564,252 | \$ 577,876 |
| <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 | \$ 41,171,747 | \$ 31,123,426 | \$ 9,446,954 | \$ 40,570,380 | \$ 579,367 |

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2024-25
September 30, 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 | \$ 995,032 | \$ 997,225 | | \$ 997,225 | \$ 2,193 |
| Transfers In | \$ 9,340,178 | \$ 5,000,000 | \$ 4,340,178 | \$ 9,340,178 | \$ - |
| Employee/Retiree/Cobra Premiums | 4,136,816 | 1,051,245 | 2,871,123 | 3,922,368 | (214,448) |
| Employer Premiums | 19,215,344 | 2,225,902 | 6,677,706 | 8,903,608 | (10,311,736) |
| Stop Loss Reimb | 293,159 | 235,021 | | 235,021 | (58,138) |
| Rx Rebates | 3,194,983 | 300,941 | 2,894,042 | 3,194,983 | - |
| ARPA/Cares Reimb | 300,000 | - | 300,000 | 300,000 | - |
| Refunds/Rebates/Interest | 200,000 | 64,858 | 194,574 | 259,433 | 59,433 |
| Total Resources | \$ 37,675,514 | \$ 9,875,192 | \$ 13,889,007 | \$ 27,152,816 | \$ (10,522,696) |
| Expenses | | | | | |
| Medical Claims | \$ 18,777,081 | \$ 2,544,317 | \$ 7,632,951 | \$ 10,177,268 | \$ (8,599,813) |
| Medical Claims covered by Stop Loss | - | - | - | - | - |
| Prescription Drug Claims | 11,980,706 | 3,189,634 | 9,568,901 | 12,758,535 | 777,829 |
| Dental Claims | 1,656,822 | 546,249 | 1,638,746 | 2,184,994 | 528,172 |
| Vision Claims | 194,499 | 61,938 | 185,814 | 247,752 | 53,253 |
| County Pharmacy | 179,036 | 44,060 | 132,180 | 176,240 | (2,796) |
| Employee Assistance Program | 23,175 | 5,348 | 16,044 | 21,393 | (1,782) |
| Medicare Supplement - TPG Group | 1,476,527 | 378,478 | 756,956 | 1,135,435 | (341,092) |
| Total Claims | \$ 34,287,846 | \$ 6,770,024 | \$ 19,931,593 | \$ 26,701,616 | \$ (7,586,230) |
| Administration Fees & Other | 988,448 | 1,846,834 | 5,540,502 | 7,387,335 | 6,398,887 |
| Life/AD&D Premiums | 370,136 | 60,544 | 181,631 | 242,175 | (127,961) |
| Stop Loss Premiums | 1,245,326 | - | - | - | (1,245,326) |
| Total Admin/Premiums | \$ 2,603,910 | \$ 1,907,378 | \$ 5,722,133 | \$ 7,629,510 | \$ 5,025,600 |
| Total Expenses | \$ 36,891,755 | \$ 8,677,401 | \$ 25,653,725 | \$ 34,331,126 | \$ (2,560,630) |
| Ending Cash Balance | \$ 783,759 | \$ 1,197,791 | \$ (11,764,718) | \$ (7,178,311) | \$ (7,962,068) |

Cash Balance-One Year Ago \$ 643,340

Notes:

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

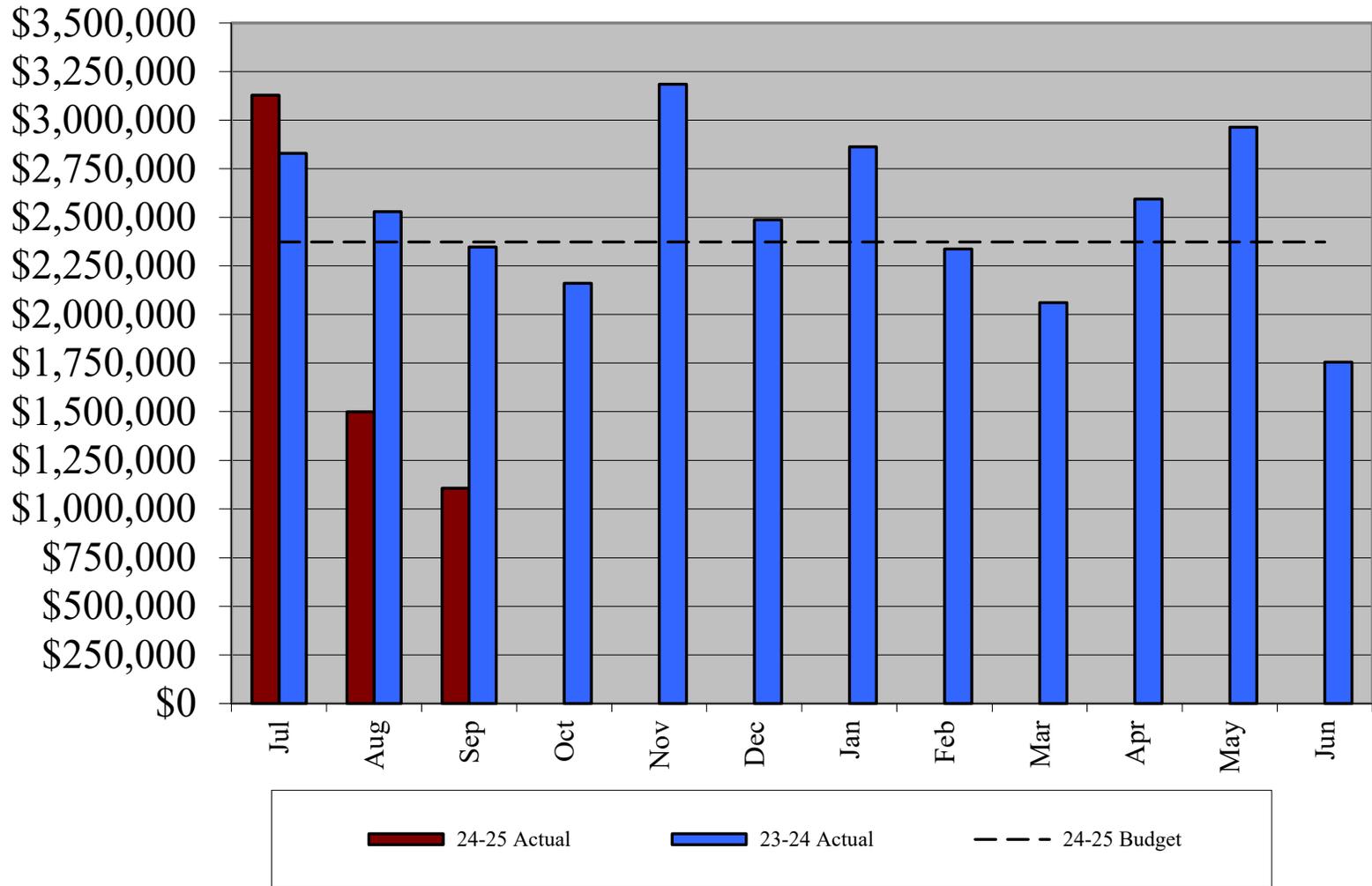
| | <u>Employee 2024</u> | <u>Employer 23-24</u> |
|--|----------------------|-----------------------|
| | \$159 | \$873 |
| | \$374 | \$2,011 |

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 | 378,373.73 | \$2,544,317 | 1,501,417.56 (July) |
| Prescription Drug Claims | \$998,392 | 727,812.96 | \$3,189,634 | 1,627,366.94 (July) |
| Total | \$2,563,149 | \$1,106,187 | \$5,733,951 | |
| | 22/23 | | | 22/23 |
| Prior Year 23-24 Comparison | Monthly Budget | This Month | 22/23 Avg | High Month |
| Medical Claims | \$1,277,174 | 1,441,743.36 | \$1,595,228 | \$1,284,999 (July) |
| Prescription Drug Claims | \$767,527 | 904,967.07 | \$1,001,781 | \$1,543,946 (July) |
| Total | \$2,044,701 | \$2,346,710 | \$2,597,009 | |

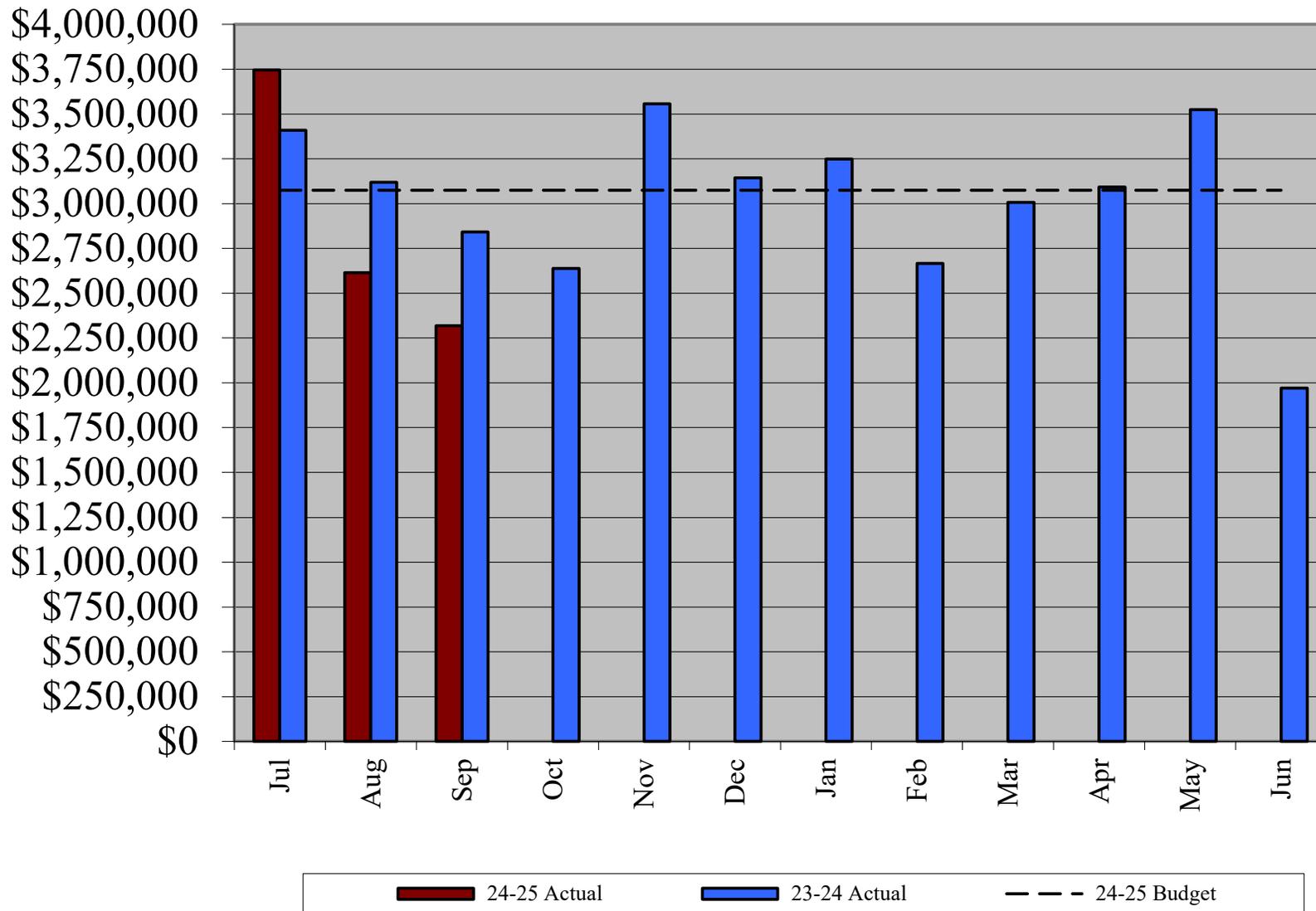
Medical & Prescription Claims



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

| | Annual | | | | September | | | |
|-------------------------------------|----------------------|----------------------|---------------------|--------------|---------------------|----------------------|-----------------------|---------------|
| | FY 24-25 | FY 23-24 | Inc (Dec) | % | FY 24-25 | FY 23-24 | Inc (Dec) | % |
| | Estimates | Actuals | | | YTD Actuals | YTD Actuals | | |
| Resources | | | | | | | | |
| Beginning Cash Balance | \$ 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% | \$ 5,000,000 | \$ 2,500,000 | \$ 2,500,000 | 100.0% |
| Employer Premiums | 19,215,344 | 19,165,424 | 49,920 | 0.3% | 2,225,902 | 4,634,425 | (2,408,523) | -52% |
| Employee/Retiree/Cobra Premiums | 4,136,816 | 4,925,008 | (788,192) | -16.0% | 1,051,245 | 1,109,381 | (58,136) | -5.2% |
| 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% | 300,941 | 1,042,312 | (741,370) | -71% |
| Refunds/Rebates/Subsidy | 200,000 | 268,635 | (68,635) | -25.5% | 64,858 | 48,606 | 16,252 | 33.4% |
| ARPA Reimbursements | 300,000 | 300,000 | - | 0.0% | - | 85,799 | (85,799) | 0.0% |
| Interest Income | - | - | - | | - | - | - | |
| Total Resources | \$ 37,675,512 | \$ 35,059,067 | \$ 2,616,445 | 7.5% | \$ 9,875,192 | \$ 10,262,883 | \$ (387,690) | -3.8% |
| Expenses | | | | | | | | |
| Medical Claims | \$ 18,777,081 | \$ 17,542,278 | \$ 1,234,803 | 7.0% | \$ 2,544,317 | \$ 4,277,931 | \$ (1,733,614) | -0.4052459 |
| Medical claims covered by Stop Loss | - | - | - | | - | - | - | |
| Prescription Drug Claims | 11,980,706 | 11,233,031 | 747,675 | 6.7% | 3,189,634 | 3,677,085 | (487,451) | -13.3% |
| Dental Claims | 1,656,822 | 1,695,157 | (38,335) | -2.3% | 546,249 | 387,376 | 158,873 | 41.0% |
| Vision Claims | 194,499 | 177,542 | 16,957 | 9.6% | 61,938 | 51,704 | 10,234 | 19.8% |
| County Pharmacy | 179,036 | 305,000 | (125,964) | -41.3% | 44,060 | 53,196 | (9,137) | -17.2% |
| Employee Assistance Program | 23,175 | 21,393 | 1,782 | 8.3% | 5,348 | 5,348 | - | 0.0% |
| Medicare Supplement | 1,476,527 | 1,431,660 | 44,867 | 3.1% | 378,478 | 485,241 | (106,763) | -22.0% |
| Misc Refunds/Reimb/Flex Acct | - | - | - | | - | - | - | 0% |
| Total Claims | \$ 34,287,846 | \$ 32,406,060 | \$ 1,881,786 | 5.8% | \$ 6,770,024 | \$ 8,937,881 | \$ (2,167,858) | -24.3% |
| Administration Fees & Other | 988,448 | 970,989 | 17,459 | 1.8% | 1,846,834 | 282,436 | 1,564,398 | 553.9% |
| Life/AD&D Premiums | 370,136 | 385,206 | (15,070) | -3.9% | 60,544 | 88,687 | (28,143) | -31.7% |
| Stop Loss Premiums | 1,245,326 | 1,296,812 | (51,486) | -4.0% | - | 310,539 | (310,539) | -100.0% |
| Total Admin/Premiums | \$ 2,603,910 | \$ 2,653,007 | \$ (49,097) | -1.9% | \$ 1,907,378 | \$ 681,662 | \$ 1,225,716 | 179.8% |
| Total Expenses | \$ 36,891,756 | \$ 35,059,067 | \$ 1,832,689 | 5.2% | \$ 8,677,401 | \$ 9,619,543 | \$ (942,142) | -9.8% |
| | | | | | | | | |
| Ending Cash Balance | \$ 783,759 | \$ 0 | \$ 783,757 | ##### | \$ 1,197,791 | \$ 643,340 | \$ 554,452 | 86.2% |

Total Employee Benefits Expenses



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

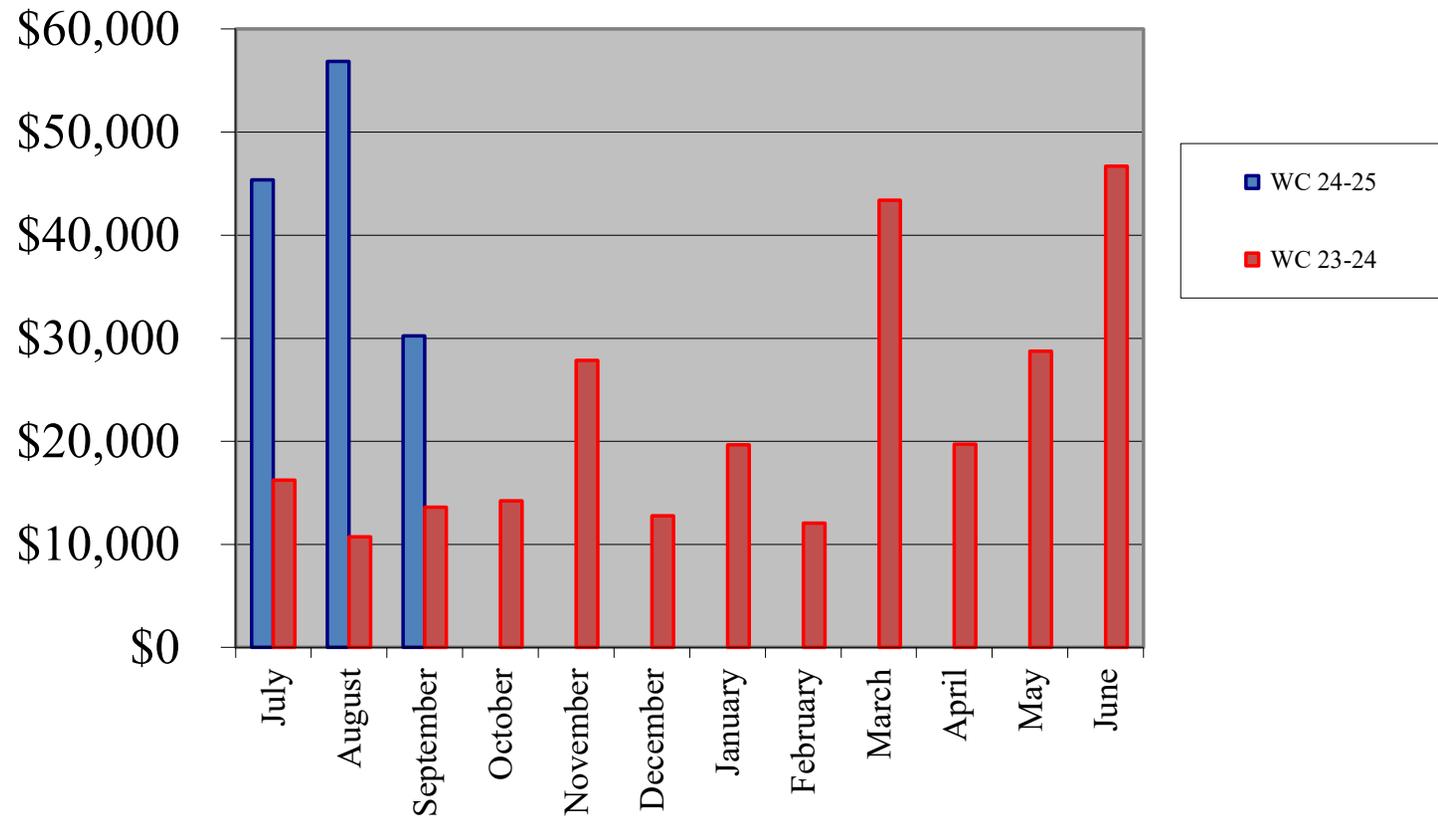
| | Workers Compensation Fund | | |
|----------------------------------|----------------------------------|-------------------|-------------------------|
| | Budgeted | Actual | Budget to Actual |
| Beginning Cash Balance at July 1 | \$ 638,800 | \$ 633,377 | \$ (5,424) |
| Sources: | | | |
| Interest Income | - | - | - |
| Reimbursed Premiums | 46,316 | - | (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 | | \$ 171,852 | |

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 | 7,121 | (269,706) |
| | | | |
| Total Expenditures | \$ 303,086 | \$ 7,121 | \$ (295,965) |
| | | | |
| Ending Cash Balance | \$ 629,092 | \$ 1,036,172 | \$ 407,080 |
| | | | |
| Cash Balance-One Year Ago | | \$ 1,033,922 | |

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2024-2025

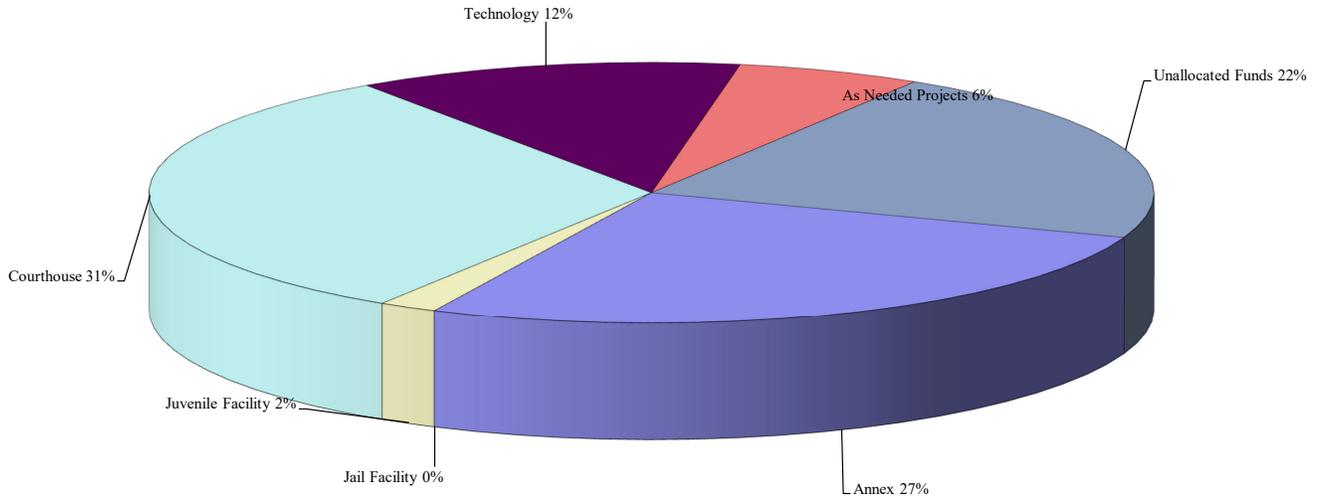
| Ongoing Projects: | Project # | Date Approved by BB | Adopted Budget | Outstanding Encumbrances | Actual FY 24-25 Expense | Project Expense To Date | Available | Project Status |
|--|-----------|---------------------|----------------------|--------------------------|-------------------------|-------------------------|------------------------|----------------|
| 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 | 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 Vaughn 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 | 42,814 | 632,281 | 2,162,127 | 22,316 | 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 | 940 | 28,341 | 28,341 | 5,719 | Pending |
| Courthouse Security Improvement | C0080 | 9/27/2023 | 500,000 | 517,152 | | | (17,152) | Pending |
| Courthouse Maintenance | C0085 | 10/2/2024 | - | | | | - | |
| 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 | | | 2,458,221 | | | | 2,458,221 | |
| Total Ongoing Budgeted Capital Projects | | | \$ 11,298,554 | \$ 735,747 | \$ 811,506 | \$ 6,924,591 | \$ 3,638,216.28 | |

20101200

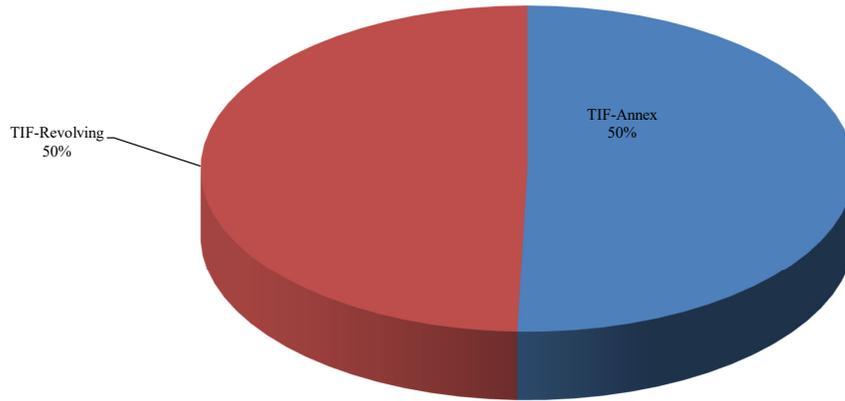
TIF Projects:

| | | | | | | | |
|---------------------------------------|------------|----------------------|---------------------|-------------------|----------------------|---------------------|---------|
| TIF-Annex -319 20103190 | 6/11/2013 | \$ 5,631,511 | \$ 284,369 | \$ 117,216 | \$ 5,208,576 | 138,566 | 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 | | \$ 22,936,453 | \$ 1,160,798 | \$ 930,632 | \$ 15,604,608 | \$ 6,171,047 | |

Capital Projects Budget FY 24-25



TIF Budgets FY 23-24

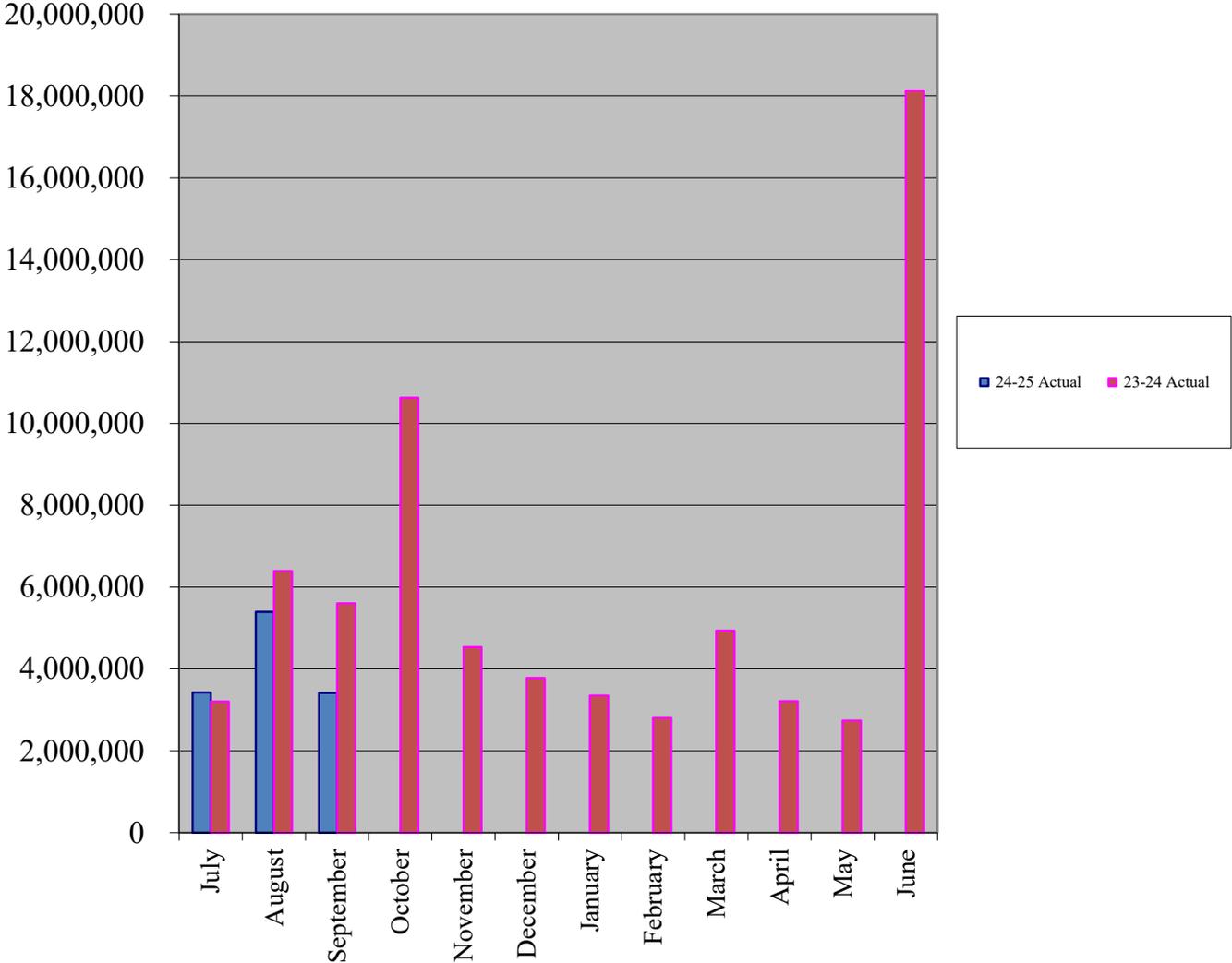


Special Revenue Funds
Status Report

| Fund | Department | 2024-2025 Appropriations | September 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 | \$3,713,322 | \$324,973 | \$1,271,807 | \$5,087,228 | \$2,441,514 | \$2,041,240 | \$1,672,081 | 34.2% |
| 1110 | Highway Cash-Dist #2 | 7,476,809 | 377,982 | 1,043,905 | \$4,175,621 | 6,432,904 | 2,147,581 | 5,329,228 | 14.0% |
| 1110 | Highway Cash-Dist #3 | 4,002,230 | 369,936 | 1,665,426 | \$6,661,705 | 2,336,804 | 2,469,080 | 1,533,150 | 41.6% |
| 1110 | Highway-Turnpike Corridor | | 0 | 0 | \$0 | | | | |
| 1111 | CBRI Fund | 4,200,293 | 48,181 | 399,113 | \$1,596,450 | 3,801,181 | 2,230,349 | 1,969,944 | 9.5% |
| 1130 | Resale Property | 5,428,215 | 466,177 | 1,107,126 | \$4,428,503 | 4,321,089 | 1,967,473 | 3,460,742 | 20.4% |
| 1140 | Treasurer Mortgage Fee | 511,971 | 812 | 23,285 | \$93,140 | 488,686 | 129,202 | 382,769 | 4.5% |
| 1150 | County Clerk Lien Fee | 757,920 | 0 | 54,917 | \$219,667 | 703,004 | 452,066 | 305,854 | 7.2% |
| 1151 | UCC Central Filing Fund | 572,594 | 49,743 | 112,459 | \$449,836 | 460,135 | 164,031 | 408,563 | 19.6% |
| 1152 | Records Mgmt & Preservation | 1,710,574 | 137,329 | 375,768 | \$1,503,072 | 1,334,806 | 497,326 | 1,213,248 | 22.0% |
| 1160 | Sheriff Service Fee | 3,733,108 | 377,547 | 1,130,424 | \$4,521,696 | 2,602,684 | 1,632,839 | 2,100,268 | 30.3% |
| 1161 | Sheriff Special Revenue | 1,479,262 | 50,684 | 186,188 | \$744,750 | 1,293,074 | 589,510 | 889,752 | 12.6% |
| 1162 | Sheriff's Grant Fund | 345,993 | 119,449 | 167,111 | \$668,443 | 178,882 | 245,634 | 100,359 | 48.3% |
| 1201 | Assessor Revolving Fee | 136,266 | 0 | 0 | \$0 | 136,266 | 0 | 136,266 | 0.0% |
| 1231 | Juvenile Probation Fee | 65,775 | 0 | 750 | \$3,000 | 65,025 | 5,250 | 60,525 | 1.1% |
| 1233 | Juvenile Grant Fund | 295,435 | 15,454 | 43,729 | \$174,914 | 251,707 | 102,349 | 193,086 | 14.8% |
| 1240 | Planning Commission Fee | 506,663 | 30,572 | 88,527 | \$354,108 | 418,136 | 119,194 | 387,469 | 17.5% |
| 1250 | Local Emergency Planning Com | 0 | 0 | 0 | \$0 | 0 | 0 | 0 | #DIV/0! |
| 1251 | Emergency Mgmt Fund | 677,484 | 103,082 | 105,801 | \$423,204 | 571,683 | 152,013 | 525,471 | 15.6% |
| 1260 | Community Service Fee | 104,543 | 3,053 | 10,335 | \$41,341 | 94,208 | 88,758 | 15,785 | 9.9% |
| 1270 | Community Sentencing | 161,448 | 0 | 0 | \$0 | 161,448 | 0 | 161,448 | 0.0% |
| 1280 | Drug Court Fund | 270,392 | 47,341 | 117,720 | \$470,878 | 152,672 | 124,687 | 145,705 | 43.5% |
| 1282 | Mental Health Court Fund | 18,632 | 1,034 | 1,683 | \$6,732 | 16,949 | 10,323 | 8,309 | 9.0% |
| 1290 | Shine Program | 195,063 | 12,334 | 19,249 | \$76,994 | 175,814 | 36,180 | 158,883 | 9.9% |
| 1400 | Special Projects Fund-OKMDHSAS | 4,087,793 | 0 | 1,226,338 | \$4,905,352 | 2,861,455 | 1,226,338 | 2,861,455 | 30.0% |
| 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 | 875,771 | 4,531,476 | \$18,125,903 | 77,707,855 | 25,576,583 | 56,662,748 | 5.5% |
| Total | | \$122,704,092 | \$3,411,456 | \$13,683,135 | \$54,732,538 | \$109,020,957 | \$42,008,007 | \$80,696,085 | 11.2% |

Year elapsed = 25%

Special Revenue Actual Expenditures



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

24-25
YTD Actual

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

Revenue:

| | |
|------------------------------|-------------------|
| Property Tax-Current & Prior | \$ 97,425 |
| Exempt Manufacturing Tax | 16,188 |
| Miscellaneous Property Tax | 55 |
| Interest Income | 67,897 |
| Total Revenue | \$ 181,565 |

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 | \$ (725,000) |
| Interest | (105,379) |
| Total Judgment Payments YTD | \$ (830,379) |

| 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 **\$ (830,379)**

Transfer In \$ -

Ending Cash Balance **\$ 4,704,066**

Debt Service Fund Expenditures 10 Year History

