

Oklahoma County
Monthly Financial Report
For Period Ending May 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 2023-2024 General Fund Budget**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Department	FY 2022-23 Budget at 6-30-23	FY 23-24 Adopted Budget	Supplement	Budget Amendments	FY 23-24 Amended Budget	Increase/ Decrease from FY 2022- 23 Budget	% Increase (Decrease)
110 General Government	\$ 39,805,324	\$ 39,805,324	\$ 1,344,416	\$ 27,456	\$ 41,177,196	\$ 1,371,872	3.4%
120 Commissioners	533,195	533,195	135,394	47,601	716,190	182,995	34.3%
130 Assessor	3,461,671	3,733,627	61,029	147,661	3,942,317	480,646	13.9%
140 Assessor Revaluation	6,688,063	6,586,367	109,668		6,696,035	7,972	0.1%
150 Treasurer	1,076,899	1,141,899	39,411		1,181,310	104,411	9.7%
160 Court Clerk	11,373,746	11,443,746	448,392		11,892,138	518,392	4.6%
170 County Clerk	2,636,698	2,861,698		442,064	3,303,762	667,064	25.3%
180 Excise and Equalization	44,957	44,957	2,490		47,447	2,490	5.5%
190 County Audit	830,244	830,244	61,193		891,437	61,193	7.4%
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	83,864	71,863			71,863	(12,001)	-14.3%
240 Purchasing	578,994	578,994	33,047	(489,665)	122,376	(456,618)	-78.9%
250 Election Board	2,303,783	2,088,211	38,000		2,126,211	(177,572)	-7.7%
260 BOCC HR/Health & Safety	679,433	834,433	(39,873)		794,560	115,127	16.9%
265 Employee Benefits Department	427,763	433,733	8,360		442,093	14,330	N/A
270 IT Department	4,798,952	4,813,952	211,430	72,454	5,097,836	298,884	6.2%
280 Facilities Management-Main	2,086,924	2,236,924	183,447		2,420,371	333,447	16.0%
290 Facilities Mgmt - Custodial	313,000	313,000	51,000		364,000	51,000	16.3%
300 Planning Commission	264,551	264,551	5,680		270,231	5,680	2.1%
310 Court Services	1,114,933	1,114,933	69,970		1,184,903	69,970	6.3%
518 Sheriff-Law Enforcement	14,238,626	14,413,626	907,160		15,320,786	1,082,160	7.6%
525 Juvenile Detention	8,345,339	8,345,339	156,885		8,502,224	156,885	1.9%
526 Juvenile Bureau	2,717,277	2,717,277	48,170		2,765,447	48,170	1.8%
550 Emergency Management	705,786	735,786	105,498		841,284	135,498	19.2%
610 Social Services	2,353,108	2,353,108	26,597		2,379,705	26,597	1.1%
710 Free Fair	67,238	67,238	5,360		72,598	5,360	8.0%
910 Highway - District 1	573,335	613,415	8,648		622,063	48,728	8.5%
920 Highway - District 2	388,946	357,909	7,119		365,028	(23,918)	-6.1%
930 Highway - District 3	486,252	586,252	5,187		591,439	105,187	21.6%
940 Engineer	573,562	584,781	11,908		596,689	23,127	4.0%
950 Economic Development	200,000	250,000			250,000	50,000	25.0%
991 Employee Benefits Supplement	-	-		-	-	-	
993 Self Insurance Supplement	-	-			-	-	#DIV/0!
995 Reserve	17,486	1,040,002	1,237,307	(2,097,571)	179,738.00	162,253	927.9%
Total Department Budgets	\$ 110,191,846	\$ 112,218,282	\$ 5,282,893	\$ (1,850,000)	\$ 115,651,175	\$ 5,459,329	5.0%
Cash Transfers							
4010 Employee Benefits	\$ 6,967,970	\$ 6,800,000	\$ 500,000	\$ 1,500,000	\$ 8,800,000	\$ 1,832,030	26.3%
4020 Workers Compensation	375,000	715,000			715,000	340,000	90.7%
4030 Self Insurance	406,900	230,000	200,000	350,000	780,000	373,100	91.7%
2010 Capital Projects	360,000	360,000	500,000		860,000	500,000	138.9%
2080 Capital Projects-New Jail	2,000,000	-	3,500,000		3,500,000	1,500,000	75.0%
5010 Defined Benefit Plan	-	-			-	-	
Total Transfers	\$ 10,109,870	\$ 8,105,000	\$ 4,700,000	\$ 1,850,000	\$ 14,655,000	\$ 4,545,130	45.0%
Total	\$ 120,301,716	\$ 120,323,282	\$ 9,982,893	\$ 0	\$ 130,306,175	\$ 10,004,459	8.3%
Total Sources Available							
Revenue	\$ 107,106,296	\$ 110,021,109			\$ 116,868,726	\$ 9,762,430	9.1%
Fund Balance	\$ 13,195,420	\$ 10,302,173			\$ 13,437,449	\$ 242,029	1.8%
Total Available Funding	\$ 120,301,716	\$ 120,323,282			\$ 130,306,175	\$ 10,004,459	8.3%

Oklahoma County
FY 2023-2024 General Fund Reserve

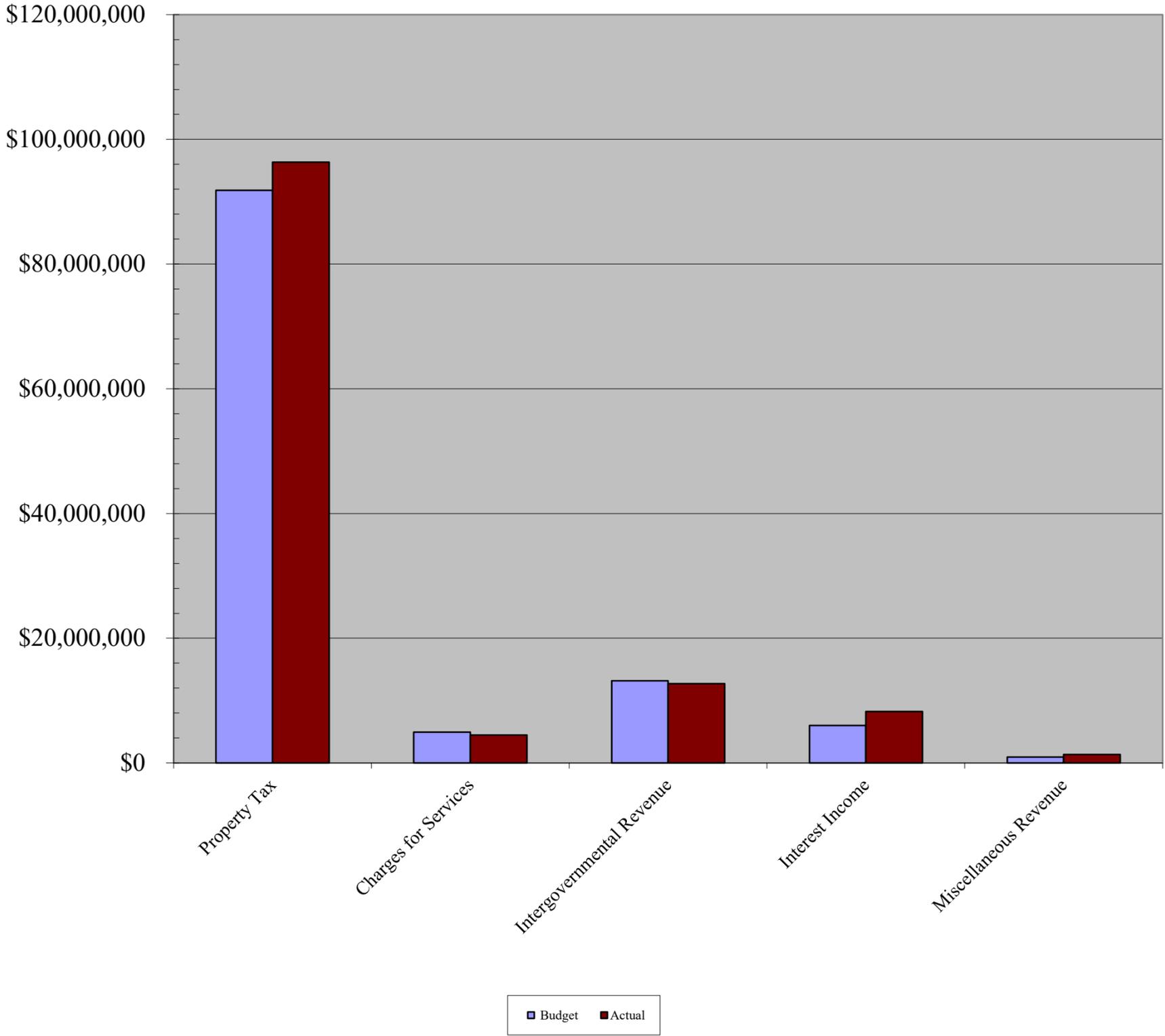
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ 1,237,307.00	Supplement	9/27/2023
130 Assessor	Expansion of the Assessor's GIS ESRI program to all departments	\$ (147,661.00)	2023-4697	11/16/2023
110 General Government	one-time supplement to the OSU Extension contract	\$ (27,456.00)	2023-5023	12/21/2023
270 MIS	Axon digital evidence service for the DA's Office	\$ (72,454.00)	2023-5094	12/21/2023
991 Employee Benefits	Employee Benefits Supplement	\$ (1,000,000.00)	2024-1786	4/18/2024
991 Employee Benefits	Employee Benefits Supplement	\$ (500,000.00)	2024-2261	5/16/2024
	Total General Fund Reserve	\$ 179,738.00		

**General Fund
FY 2023-2024
Budget Analysis
For the Period Ending May 31, 2024**

	23-24 Amended Budget	23-24 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	\$ 13,437,449	\$ 13,437,449	\$ -	100.0%	
Reserved	4,146,671	4,146,671	-	100.0%	
Total Estimated Cash Balance	\$ 17,584,120	\$ 17,584,120	\$ -		
Revenue:					
Property Tax	\$ 91,809,934	\$ 96,327,111	\$ 4,517,176	107.1%	104.6%
Charges for Services	4,940,498	4,468,313	(472,185)	87.3%	79.9%
Intergovernmental Revenue	13,179,781	12,700,505	(479,277)	99.6%	90.4%
Interest Income	6,000,000	8,252,418	2,252,418	241.9%	215.4%
Miscellaneous Revenue	938,512	1,369,316	430,804	246.3%	241.6%
Total Revenue	\$ 116,868,726	\$ 123,117,662	\$ 6,248,936	109.2%	105.1%
Temporary Cash Transfer In	\$ -	\$ 30,000,000	\$ 30,000,000		
Temporary Cash Transfer Out	-	(30,000,000)	(30,000,000)		
Operating Transfers In	-	20,954	20,954		
Operating Transfers Out	(12,805,000)	(14,655,000)	(1,850,000)		
23-24 Expenditures	\$ 117,501,175	\$ 97,736,699	\$ (19,764,476)	55.3%	85.7%
Prior Budget Year Expenditures	4,146,671	2,974,433	(1,172,238)	76.9%	77.7%
Total Expenditures	\$ 121,647,846	\$ 100,711,132	\$ (20,936,714)		
Cash Balance*	\$ 0	\$ 25,356,604	\$ 25,356,604		

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

**23-24 General Fund Budget to Actual Revenue
at May 31, 2024**



**General Fund
FY 2023-2024
Actual Comparison**

	For the Month Ending May 31, 2024			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	May Actual	May Actual		
Beginning Cash Balance:	\$ 32,333,225	\$ 29,435,358	\$ 2,897,866	9.8%
Revenue:				
Property Tax	\$ 1,799,088	\$ 1,730,986	\$ 68,102	3.9%
Charges for Services	440,624	392,539	48,085	12.2%
Intergovernmental Revenue	717,023	264,075	452,948	171.5%
Interest Income	695,740	799,008	(103,268)	-12.9%
Miscellaneous Revenue	19,279	17,557	1,722	9.8%
Total Revenue	<u>\$ 3,671,755</u>	<u>\$ 3,204,166</u>	<u>\$ 467,589</u>	<u>14.6%</u>
Temporary Cash Transfers In		\$ -	\$ -	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		-	-	
Operating Transfers Out	(1,500,000)	(4,207,970)	2,707,970	
23-24 Expenditures	\$ 9,148,375	\$ 9,283,401	\$ (135,026)	-1.5%
Prior Budget Year Expenditures	-	-	-	
Total Expenditures	<u>\$ 9,148,375</u>	<u>\$ 9,283,401</u>	<u>\$ (135,026)</u>	<u>-1.5%</u>
Ending Cash Balance	<u>\$ 25,356,604</u>	<u>\$ 19,148,153</u>	<u>\$ 6,208,451</u>	<u>32.4%</u>

	For the Year to Date Period Ending May 31, 2024			
	23-24	22-23	Increase (Decrease)	% Increase (Decrease)
	Year to Date Actual	Year to Date Actual		
	\$ 17,584,120	\$ 18,855,655	\$ (1,271,535)	-6.7%
	\$ 96,327,111	\$ 89,903,252	\$ 6,423,858	7.1%
	4,468,313	5,019,476	(551,163)	-11.0%
	12,700,505	10,532,012	2,168,492	20.6%
	8,252,418	6,032,231	2,220,187	36.8%
	1,369,316	1,080,056	289,259	26.8%
	<u>\$ 123,117,662</u>	<u>\$ 112,567,028</u>	<u>\$ 10,550,634</u>	<u>9.4%</u>
	\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
	(30,000,000)	(27,500,000)	(2,500,000)	
	20,954	-	20,954	
	(14,655,000)	(10,109,870)	(4,545,130)	45.0%
	\$ 97,736,699	\$ 97,765,098	\$ (28,400)	0.0%
	2,974,433	4,399,561	(1,425,127)	-32.4%
	<u>\$ 100,711,132</u>	<u>\$ 102,164,659</u>	<u>\$ (1,453,527)</u>	<u>-1.4%</u>
	<u>\$ 25,356,604</u>	<u>\$ 19,148,153</u>	<u>\$ 6,208,451</u>	<u>32.4%</u>

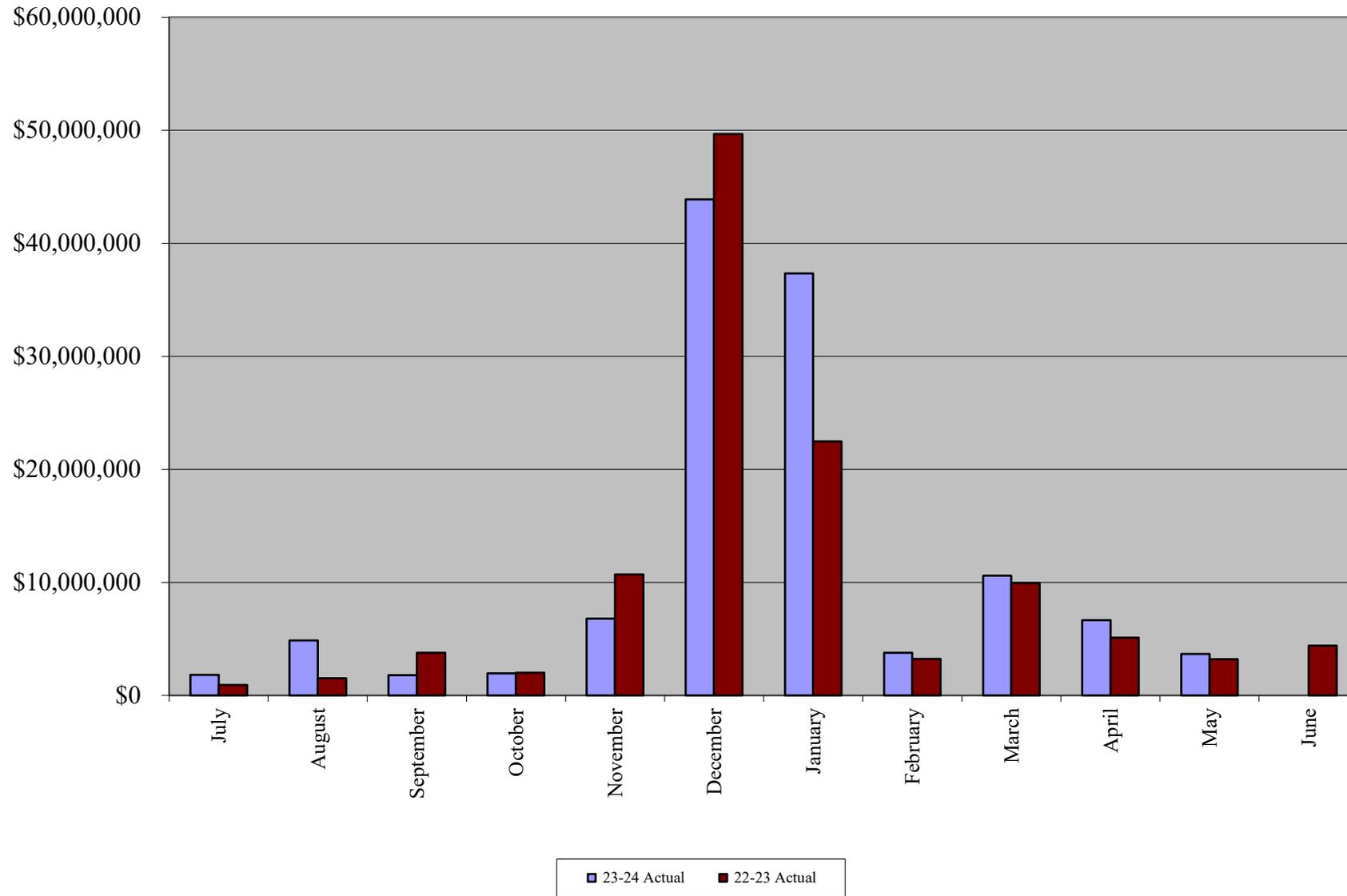
Note 1.)

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

	23-24 May Actual	22-23 May Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
		(2,000,000)	2,000,000
	(1,500,000)	(2,207,970)	707,970
		-	-
		-	-
		-	-
	<u>\$ (1,500,000)</u>	<u>\$ (4,207,970)</u>	<u>\$ 2,707,970</u>

	23-24 Year to Date Actual	22-23 Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (360,000)	\$ (500,000)
	(3,500,000)	(2,000,000)	(1,500,000)
	(8,800,000)	(6,967,970)	(1,832,030)
	(715,000)	(375,000)	(340,000)
	(780,000)	(406,900)	(373,100)
	-	-	-
	<u>\$ (14,655,000)</u>	<u>\$ (10,109,870)</u>	<u>\$ (4,545,130)</u>

General Fund Actual Revenue April 30, 2024



FY 2023-24 General Fund Expenditures
Status Report

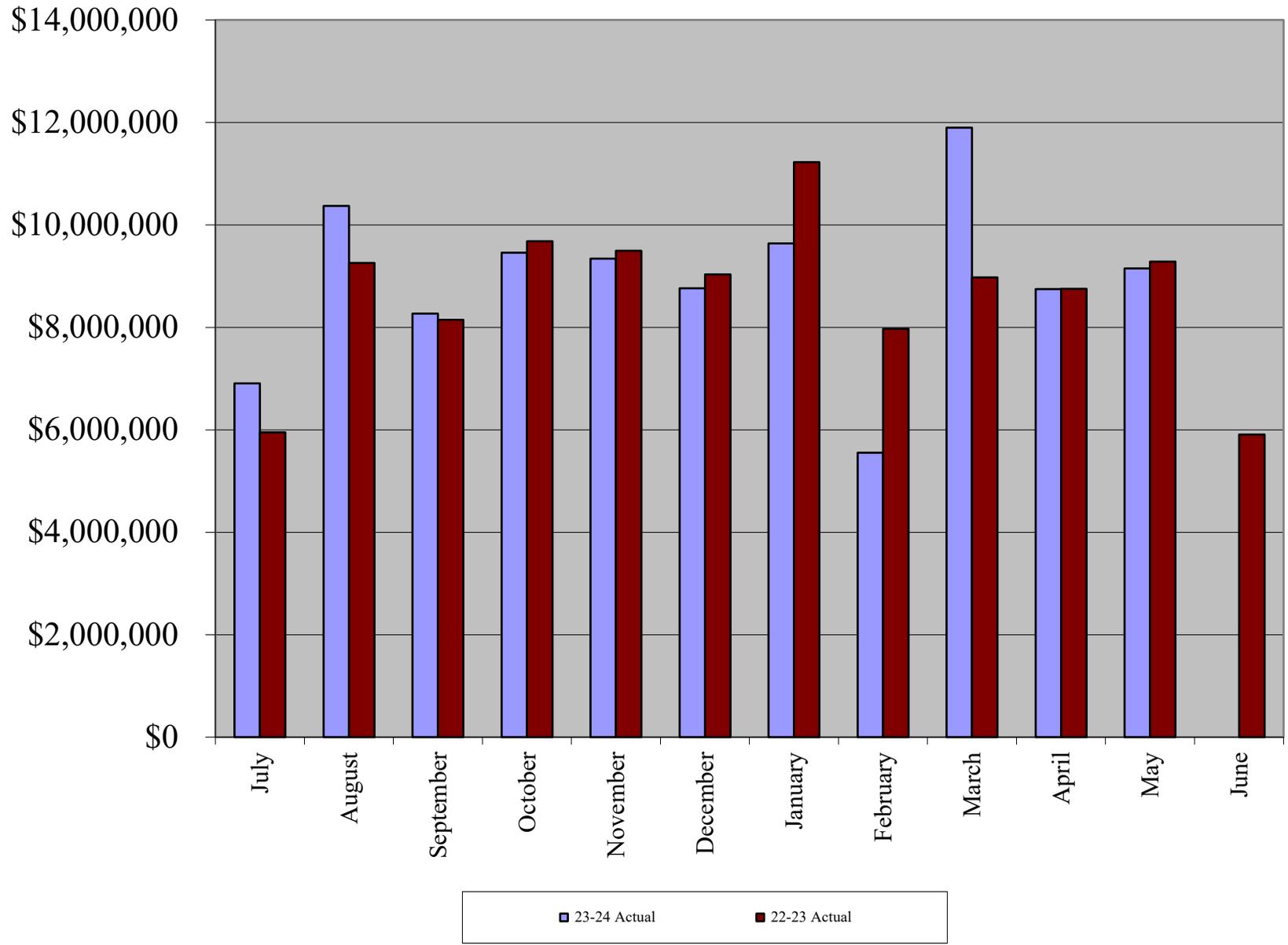
Cost Center	Department	2023-2024		2023-2024		Year to Date		YTD Expenditures +		23/24 % Expended
		Adopted Budget	Budget Amendments	Amended Budget	Actual Expenditures	Actual Expenditures	Budget to Actual Variance	Committed & Encumbered	Funds Available	
110	General Government	\$ 39,805,324	\$ 1,371,872	\$ 41,177,196	\$ 3,276,295	\$ 36,218,610	\$ 4,958,586	\$ 40,568,376	\$ 608,820	88.0%
120	County Commissioners	533,195	182,995	716,190	\$ 66,564	646,095	70,095	646,630	69,560	90.2%
130	Assessor	3,733,627	208,690	3,942,317	\$ 289,452	3,145,651	796,666	3,297,529	644,788	79.8%
140	Assessor Revaluation	6,586,367	109,668	6,696,035	\$ 491,857	5,403,938	1,292,097	5,640,571	1,055,464	80.7%
150	Treasurer	1,141,899	39,411	1,181,310	\$ 90,043	916,829	264,481	977,709	203,601	77.6%
160	Court Clerk	11,443,746	448,392	11,892,138	\$ 988,825	10,381,017	1,511,121	10,410,644	1,481,494	87.3%
170	County Clerk	2,861,698	442,064	3,303,762	\$ 273,646	2,744,887	558,875	2,762,109	541,652	83.1%
180	Excise & Equalization Bds	44,957	2,490	47,447	\$ 8,463	33,524	13,923	34,105	13,342	70.7%
190	County Audit	830,244	61,193	891,437	\$ 69,305	197,782	693,655	546,053	345,384	22.2%
200	District Attorney-State	350,000	-	350,000	\$ 25,651	251,769	98,231	285,542	64,458	71.9%
210	District Attorney-County	71,898	-	71,898	\$ 3,019	66,134	5,764	71,439	459	92.0%
230	Public Defender	71,863	-	71,863	\$ 1,686	41,517	30,346	42,312	29,551	57.8%
240	Purchasing	578,994	(456,618)	122,376	\$ -	122,376	-	122,376	-	100.0%
250	Election Board	2,088,211	38,000	2,126,211	\$ 216,825	1,676,060	450,151	1,730,721	395,490	78.8%
260	BOCC HR/Health & SAGety	834,433	(39,873)	794,560	\$ 64,192	371,667	422,893	378,004	416,556	46.8%
265	Employee Benefits Dept	433,733	8,360	442,093	\$ 34,795	380,715	61,378	382,693	59,400	86.1%
270	IT Department	4,813,952	283,884	5,097,836	\$ 411,897	4,360,235	737,601	4,564,034	533,802	85.5%
280	Facilities Mgmt	2,236,924	183,447	2,420,371	\$ 155,856	1,580,094	840,277	1,673,606	746,765	65.3%
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	\$ 26,792	229,796	134,204	275,180	88,820	63.1%
300	Planning Commission	264,551	5,680	270,231	\$ 21,665	232,638	37,593	232,638	37,593	86.1%
301	Court Services	1,114,933	69,970	1,184,903	\$ 92,366	998,584	186,319	998,584	186,319	84.3%
518	Sheriff-Law Enforcement	14,413,626	907,160	15,320,786	\$ 1,224,643	13,633,248	1,687,538	13,659,913	1,660,873	89.0%
525	Juvenile Detention	8,345,339	156,885	8,502,224	\$ 713,961	7,611,582	890,642	7,675,517	826,707	89.5%
526	Juvenile Bureau	2,717,277	48,170	2,765,447	\$ 223,817	2,379,446	386,001	2,407,710	357,737	86.0%
550	Emergency Management	735,786	105,498	841,284	\$ 48,224	539,498	301,786	757,447	83,837	64.1%
610	Social Services	2,353,108	26,597	2,379,705	\$ 193,760	1,863,934	515,771	2,063,544	316,161	78.3%
710	Free Fair	67,238	5,360	72,598	\$ 24,144	52,782	19,816	53,432	19,166	72.7%
910	District 1	613,415	8,648	622,063	\$ 6,881	478,491	143,572	568,044	54,019	76.9%
920	District 2	357,909	7,119	365,028	\$ 46,015	261,784	103,244	264,512	100,516	71.7%
930	District 3	586,252	5,187	591,439	\$ 19,230	326,301	265,138	338,060	253,379	55.2%
940	County Engineer	584,781	11,908	596,689	\$ 38,506	464,716	131,973	473,740	122,949	77.9%
950	Economic Development	250,000	-	250,000	\$ -	125,000	125,000	250,000	-	50.0%
991	Employee Benefits Supplement	-	1,500,000	1,500,000	\$ 500,000	1,500,000	-	1,500,000	-	
993	Self Insurance Supplement	-	350,000	350,000	\$ -	350,000	-	350,000	-	100.0%
994	Capital Projects Supplement	-	-	-	\$ -	-	-	-	-	
990	Defined Benefit Supplement	-	-	-	\$ -	-	-	-	-	
995	General Fund Reserve	1,040,002	(860,264)	179,738	\$ -	-	179,738	-	179,738	
Total		\$ 112,218,282	\$ 5,282,893	\$ 117,501,175	\$ 9,648,375	\$ 99,586,699	\$ 17,914,476	\$ 106,002,776	\$ 11,498,399	84.8%

Year elapsed = 91.7%

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%
41.5%
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%

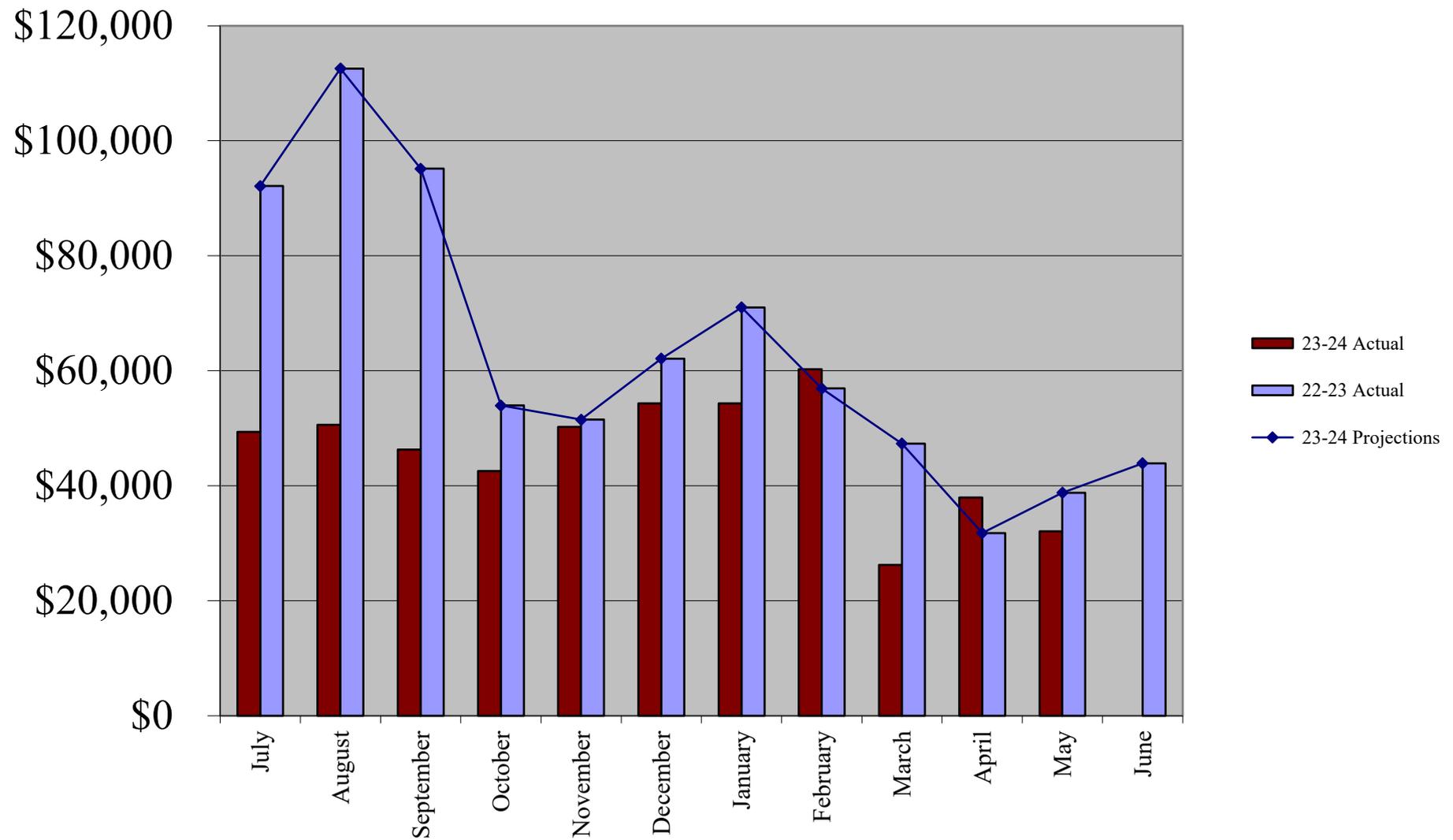
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2023-2024
May 31, 2024**

Account	Description	YTD				Funds Available
		23-24 Approved Budget	Outstanding Requisitions/ Encumbrances	23-24 Year to Date Actual	Expenditures + Requisitions & Encumbrances	
Salaries and Benefits						
	51002 Retirement Board Members	\$ 1,200		\$ 1,100	\$ 1,100	\$ 100
	52010 FICA - Retirement Board Members	392		188	188	204
	52032 Retirement paid by General Fund	4,600	-			4,600
	Total Salaries and Benefits	\$ 6,192	\$ -	\$ 1,288	\$ 1,288	\$ 4,904
Utilities						
	54026 Heating and Cooling (Vicinity)	\$ 775,000	\$ 270,651	\$ 504,349	\$ 775,000	\$ -
	54023 Electricity (OG&E)	455,000	114,293	340,707	455,000	-
	54024 Sewer and Water(City of OKC)	75,000	29,283	45,717	75,000	-
	54022 Natural Gas(ONG)	15,000	4,784	10,216	15,000	-
	Utilities Subtotal	\$ 1,320,000	\$ 419,011	\$ 900,989	\$ 1,320,000	\$ -
Lease-Purchase Debt						
	54455 Bond Administrative Fees	4,000	1,200	400	1,600	2,400
	Lease-Purchase Debt Subtotal	\$ 4,000	\$ 1,200	\$ 400	\$ 1,600	\$ 2,400
Memberships						
	54017 NACO annual membership dues	\$ 14,373	\$ -	\$ 14,373	\$ 14,373	\$ -
	54017 ACCO annual membership dues	10,000	-	10,000	10,000	-
	54017 ACOG & COMEA annual membership dues	7,648	-	7,648	7,648	-
	54017 CODA annual membership dues	2,400		2,400	2,400	-
	Memberships Subtotal	\$ 34,421	\$ -	\$ 34,421	\$ 34,421	\$ -
Other Operating Expenditures						
	54019 Liability policies on equipment and property; blanke	\$ 1,305,842	-	1,305,842	1,305,842	-
	54040 Publication of Commissioners Proceedings/Ads	42,000	15,903	26,702	42,605	(605)
	54045 Metro Parking Garage-Judges parking	1,392	524	3,016	3,540	(2,148)
	54048 Metro Parking Transponder		-	60	60	(60)
	54102 PBA Leases-County Departments	1,026,060	67,168	793,996	861,163	164,897
	54103 Storage Court Clerk Building Lease	381,096	31,758	349,338	381,096	-
	54109/54011 Postage Machine and Postage	8,500	-	8,000	8,000	500
	54451 District Attorney Civil Division Contract	719,437	59,953	659,484	719,437	-
	54451 Outside legal services	1,015,000	482,184	122,816	605,000	410,000
	54451 Bond Council	25,000			-	25,000
	54455 BOK Management Fees	450,000	205,583	244,417	450,000	-
	54455 OSU Extension Contract	580,801	165,792	415,009	580,801	-
	54455 Professional Services-Other -Arbitrage	15,000		7,800	7,800	7,200
	54455 Professional Services-Bank Fees	3,000			-	3,000
	54455 Criminal Justice Authority	33,726,479	2,807,540	30,918,943	33,726,482	(3)
	54455 Criminal Justice Advisory Committee	150,000	37,500	112,500	150,000	-
	54455 MGT of America-Consulting	8,500	8,500		8,500	-
	54455 ODOT Rodent Damage Control Program	2,400	-	2,400	2,400	-
	54455 Tuition Reimbursement	40,000	-	1,214	1,214	38,786
	54455 BOCC Employee of the Month	3,000	2,185	2,350	4,535	(1,535)
	54455 ESRI	190,000	-	190,000	190,000	-
	54455 Court Services	76,000	-	76,000	76,000	-
	54455 Consulting Services-Retirement Plan				-	-
	54456 Downtown Business Improvement District Assessm	15,000	-	21,444	21,444	(6,444)
	54456 Alcohol and drug screening for county employees	20,000	28,107	6,894	35,000	(15,000)
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	16,861	11,860	28,721	(22,072)
	Other Operating Subtotal	\$ 39,811,156	\$ 3,929,556	\$ 35,280,084	\$ 39,209,640	\$ 601,516
	Total Maintenance and Operations - 54000	\$ 41,169,577	\$ 4,349,767	\$ 36,215,894	\$ 40,565,661	\$ 603,916
Capital Outlay						
	55390 Copier Lease	1,428	-	1,428	1,428	-
	Total Capital Outlay - 55000	\$ 1,428	\$ -	\$ 1,428	\$ 1,428	\$ -
	Grand Total - General Government	\$ 41,177,196	\$ 4,349,767	\$ 36,218,610	\$ 40,568,376	\$ 608,820

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2023-2024
May 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	\$ 753,292	\$ 753,292		\$ 753,292	\$ (0)
Transfers In	\$ 7,300,000	\$ 8,800,000	\$ (1,500,000)	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	3,818,388	676,912	4,495,300	(429,708)
Employer Premiums	19,165,424	16,828,211	2,776,853	19,605,064	439,641
Stop Loss Reimb	-	293,159		293,159	293,159
Rx Rebates	3,600,000	3,138,043	461,957	3,600,000	-
ARPA/Cares Reimb	300,000	517,337	(217,337)	300,000	-
Refunds/Rebates/Interest	268,635	428,688	77,943	506,631	237,996
Total Resources	\$ 36,312,359	\$ 34,577,118	\$ 1,953,766	\$ 36,853,447	\$ 541,088
Expenses					
Medical Claims	\$ 17,542,278	\$ 17,720,176	\$ 3,221,850	\$ 20,942,026	\$ 3,399,747
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	10,633,748	1,933,409	12,567,157	1,334,126
Dental Claims	1,695,157	1,632,337	296,788	1,929,125	233,968
Vision Claims	177,542	191,625	34,841	226,466	48,924
County Pharmacy	305,000	180,505	32,819	213,324	(91,676)
Employee Assistance Program	21,393	21,393	3,890	25,282	3,890
Medicare Supplement - TPG Group	1,431,660	1,476,527	268,459	1,744,987	313,327
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 31,856,310</u>	<u>\$ 5,792,056</u>	<u>\$ 37,648,367</u>	<u>\$ 5,242,306</u>
Administration Fees & Other	970,989	908,595	165,199	1,073,794	102,805
Life/AD&D Premiums	385,206	339,102	61,655	400,757	15,551
Stop Loss Premiums	1,296,812	1,142,380	207,705	1,350,086	53,273
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 2,390,077</u>	<u>\$ 434,559</u>	<u>\$ 2,824,637</u>	<u>\$ 171,630</u>
Total Expenses	\$ 35,059,067	\$ 34,246,387	\$ 6,226,616	\$ 40,473,003	\$ 5,413,936
Ending Cash Balance	\$ 1,253,292	\$ 330,730	\$ (4,272,850)	\$ (3,619,557)	\$ (4,872,849)

Cash Balance-One Year Ago \$ 4,996,288

Notes:

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

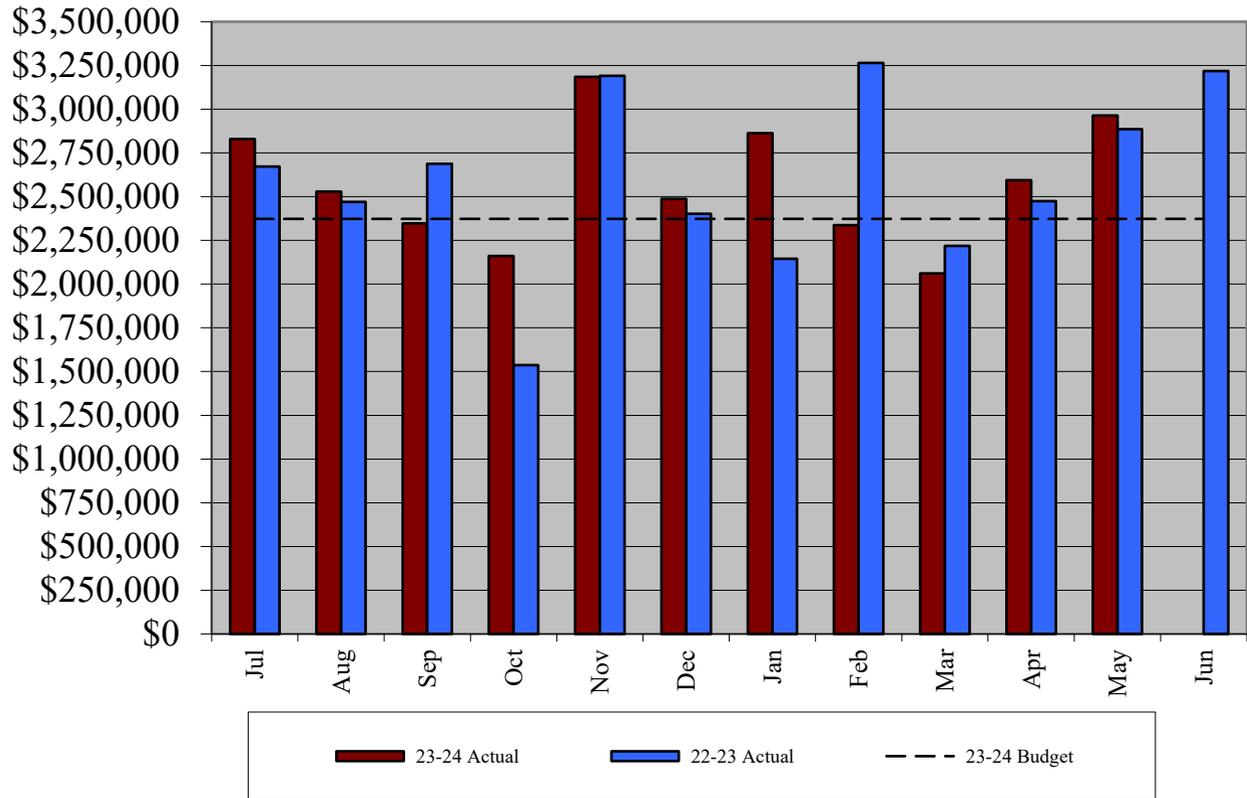
	<u>Employee 2024</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

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 23-24	Monthly Budget	This Month	YTD Avg	High Month
Medical Claims	\$1,461,857	\$ 1,989,279	\$1,610,925	\$ 1,989,279 (May)
Prescription Drug Claims	\$936,086	974,253	\$966,704	\$ 1,543,946 (July)
Total	\$2,397,942	\$2,963,532	\$2,577,629	
	22/23			22/23
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$2,308,005	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	\$577,782.76	\$1,001,781	\$1,851,699 (June)
Total	\$2,044,701	\$2,885,788	\$2,597,009	

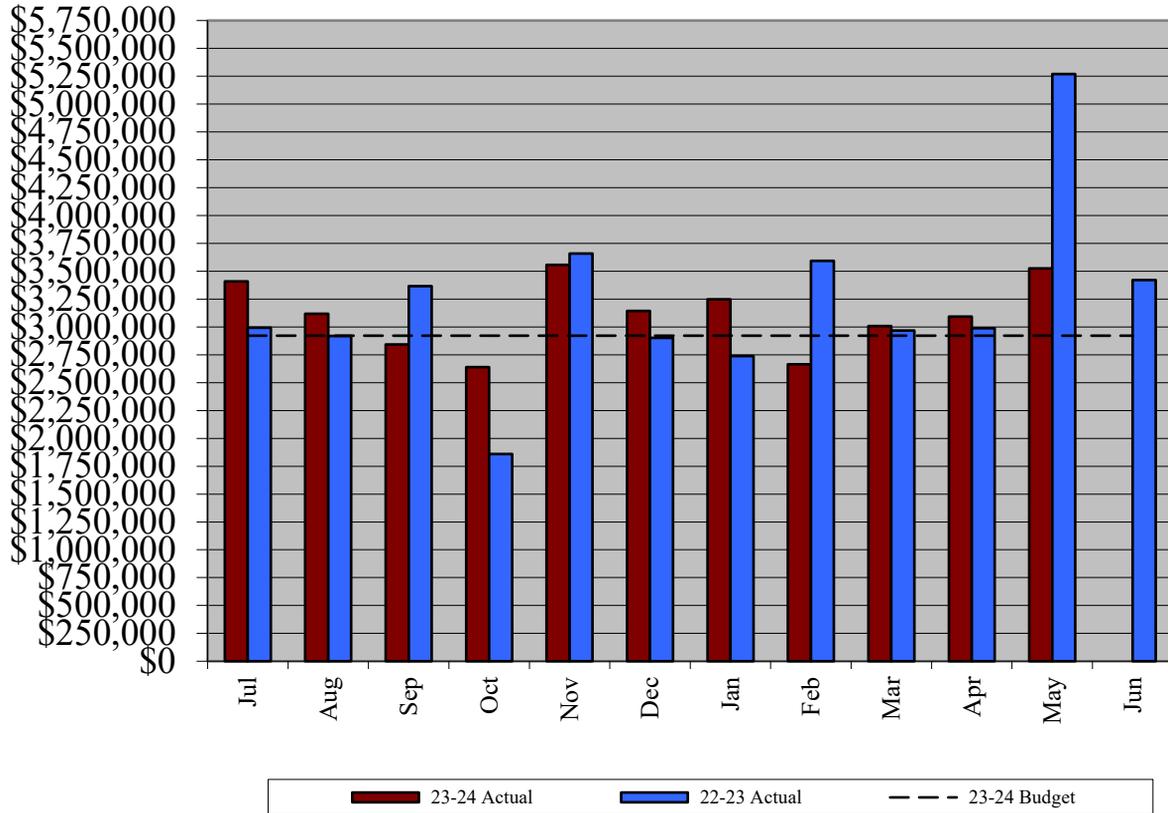
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2023-24
May 31, 2024

	Annual		Inc (Dec)	%	May		Inc (Dec)	%
	FY 23-24 Estimates	FY 22-23 Actuals			FY 23-24 YTD Actuals	FY 22-23 YTD Actuals		
Resources								
Beginning Cash Balance	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%	\$ 753,292	\$ 777,203	\$ (23,911)	-3.1%
Transfers In	\$ 7,300,000	\$ 7,925,000	\$ (625,000)	-7.9%	\$ 8,800,000	\$ 7,925,000	\$ 875,000	11.0%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	16,828,211	16,804,890	23,321	0%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	3,818,388	3,841,857	(23,469)	-0.6%
Stop Loss Reimb	-	2,036,683	(2,036,683)	-100.0%	293,159	2,036,683	(1,743,524)	
Rx Rebates	3,600,000	3,399,888	200,112	5.9%	3,138,043	2,505,147	632,896	25%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	428,688	280,509	148,179	52.8%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	517,337	2,359,949	(1,842,612)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 36,312,359	\$ 39,430,932	\$ (3,118,573)	-7.9%	\$ 34,577,118	\$ 36,531,238	\$ (1,954,120)	-5.3%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 17,720,176	\$ 17,776,888	\$ (56,713)	-0.0031902
Medical claims covered by Stop Lo	-	1,687,269	(1,687,269)		-	1,687,269	(1,687,269)	
Prescription Drug Claims	11,233,031	12,021,376	(788,346)	-6.6%	10,633,748	10,169,677	464,071	4.6%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	1,632,337	1,541,232	91,105	5.9%
Vision Claims	177,542	195,160	(17,618)	-9.0%	191,625	157,408	34,217	21.7%
County Pharmacy	305,000	270,820	34,180	12.6%	180,505	252,525	(72,020)	-28.5%
Employee Assistance Program	21,393	19,610	1,783	9.1%	21,393	19,610	1,783	9.1%
Medicare Supplement	1,431,660	1,090,242	341,418	31.3%	1,476,527	1,090,242	386,285	35.4%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 32,406,060	\$ 36,095,451	\$ (3,689,391)	-10.2%	\$ 31,856,310	\$ 32,694,852	\$ (838,541)	-2.6%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	908,595	950,129	(41,534)	-4.4%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	339,102	388,284	(49,183)	-12.7%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	1,142,380	1,222,138	(79,758)	-6.5%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 2,390,077	\$ 2,560,551	\$ (170,474)	-6.7%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 34,246,387	\$ 35,255,403	\$ (1,009,015)	-2.9%
Ending Cash Balance	\$ 1,253,292	\$ 753,292	\$ 499,999	66%	\$ 330,730	\$ 1,275,835	\$ (945,105)	-74.1%

Total Employee Benefits Expenses



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

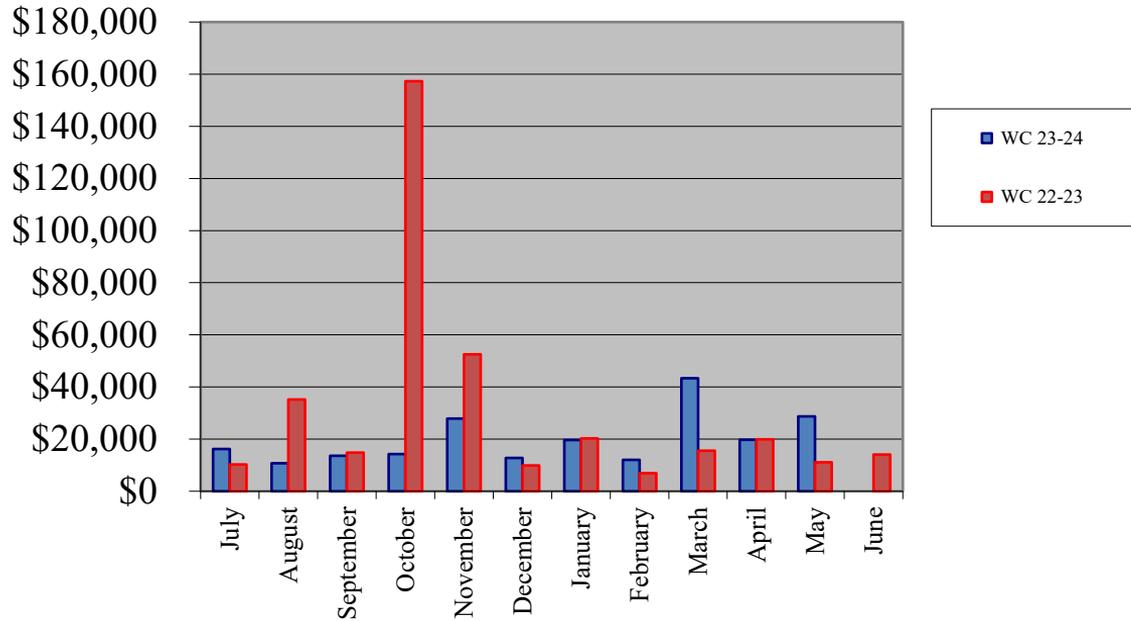
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	77,895	76,939
Transfers/Supplements	715,000	715,000	-
Total Sources	\$ 1,001,636	\$ 1,158,027	\$ 156,391
Expenditures:			
Claims	\$ 350,000	\$ 219,032	(130,968)
Stop loss/Admin Fees	239,765	254,865	15,100
Total Expenditures	\$ 589,765	\$ 473,896	\$ (115,869)
Ending Cash Balance	\$ 411,872	\$ 684,131	\$ 272,260
Cash Balance-One Year Ago		\$ 382,948	

Note:

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

	Self Insurance		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 90,182	\$ 497,372	\$ 407,190
Sources:			
Interest Income	-	-	-
Transfers/Supplements	230,000	780,000	550,000
Reimbursement			-
Total Sources	\$ 320,182	\$ 1,277,372	\$ 957,190
Expenditures:			
Tort Claims	\$ 24,633	\$ 21,500	(3,133)
Supportive Services	192,583	191,696	(887)
Total Expenditures	\$ 217,216	\$ 213,196	\$ (4,020)
Ending Cash Balance	\$ 102,965	\$ 1,064,176	\$ 961,211
Cash Balance-One Year Ago		\$ 508,774	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

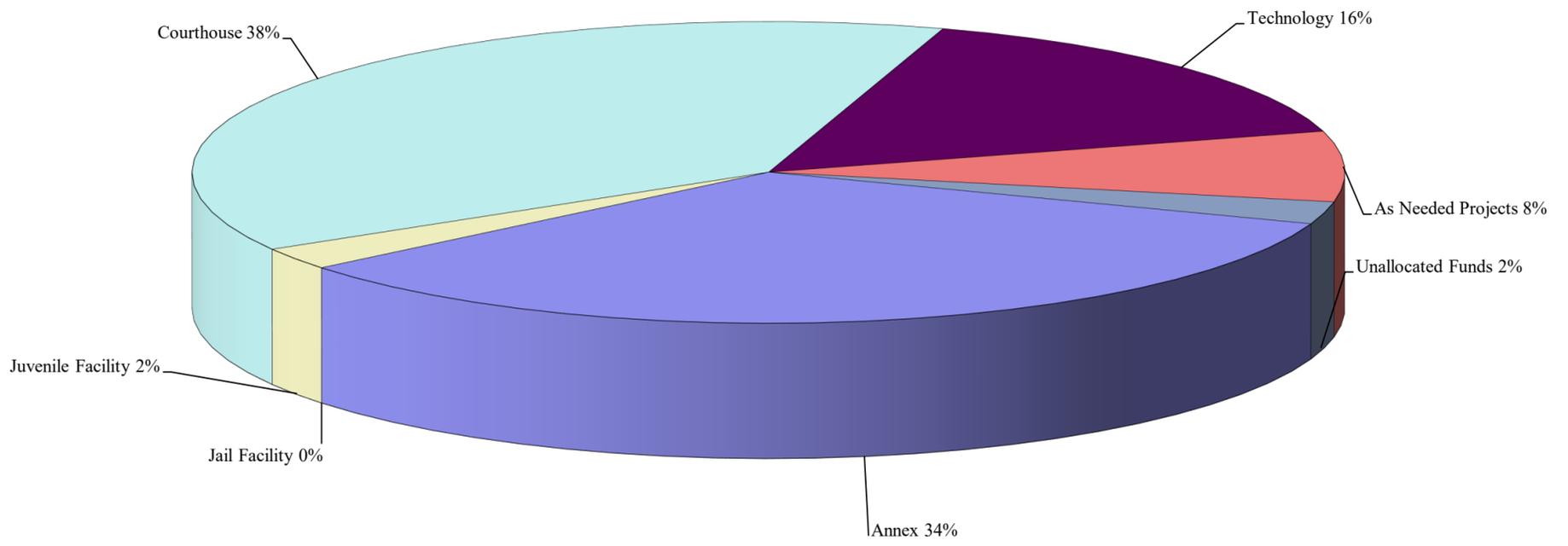
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	45,626	522	24,857	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)	
Gregory Vaugh Evans				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	1,833	12,984	86,452	11,715	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	-	632,281	2,050,127	177,130	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	396,995	17,100	40,400	46,900	332,995	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000	-	28,341	28,341	6,659	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000	493,519			6,481	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
							-	
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		1,114,321	73,692	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
							-	
Capital Projects-As Needed		10/19/2023	290,000				290,000	Pending
Capital Projects-As Needed		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	
Capital Projects-As Needed		9/16/2021	-			-	-	
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	6,700	-		6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000	-	54,535	215,000	-	Pending
Detention Center Heat & Air	C0081	11/15/2023	70,000	49,225	20,775	20,775	-	
Unallocated Funds:								
Unallocated Funds			213,975	-			213,975	
Total Ongoing Budgeted Capital Projects			\$ 8,942,308	\$ 677,458	\$ 796,407	\$ 6,797,493	\$ 1,467,357.37	

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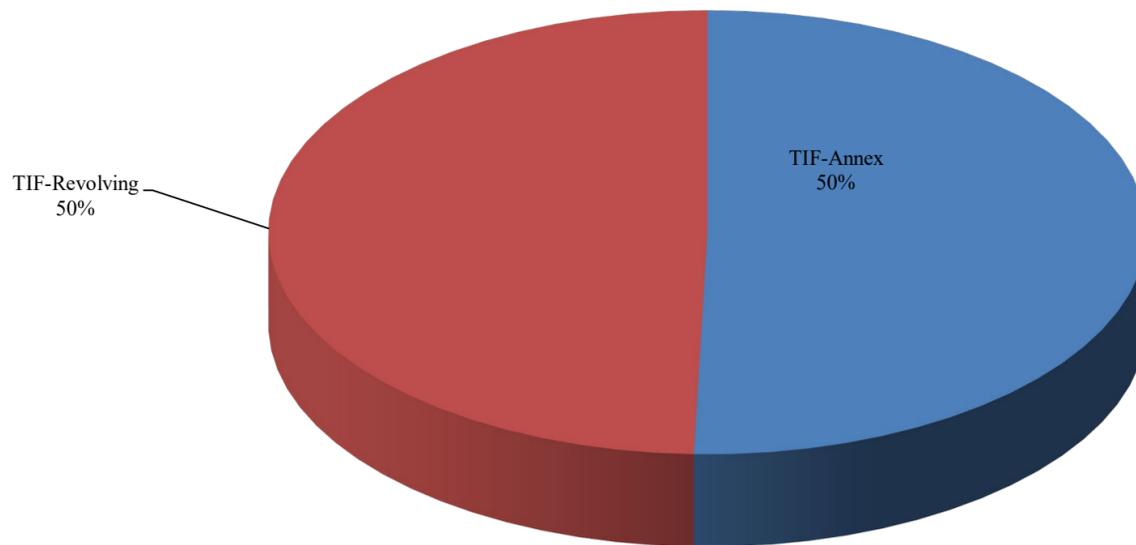
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$ 5,631,511	\$ 348,155	\$ 43,311	\$ 5,134,671	148,685	Ongoing
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 141,958	\$ 635	\$ 3,470,166	1,241,960	Ongoing
TIF-2A-324 20103240	10/17/2022	1,152,304.00	0.00	0.00	0.00	1,152,304	Ongoing
Total Capital Projects		\$ 20,580,207	\$ 1,167,571	\$ 840,354	\$ 15,402,330	\$ 4,010,306	

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24



Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	May 2024 Actual Expenditures	Year to Date Actual Expenditures	Year to Date Annualized	Budget to Actual Variance	YTD Expenditures + Encumbrances	23/24 Funds Available
1110	Highway Cash-Dist #1	\$7,705,470	\$534,808	\$4,957,379	\$5,948,855	\$2,748,090	\$5,742,902	\$1,962,567
1110	Highway Cash-Dist #2	10,862,059	690,462	4,127,718	\$4,953,261	6,734,341	4,974,492	5,887,567
1110	Highway Cash-Dist #3	8,887,557	1,086,381	7,445,328	\$8,934,394	1,442,229	8,098,386	789,171
1110	Highway-Turnpike Corridor		0	0	\$0			
1111	CBRI Fund	5,174,540	17,070	1,275,228	\$1,530,274	3,899,312	2,754,742	2,419,798
1130	Resale Property	5,628,518	270,306	3,600,361	\$4,320,434	2,028,157	4,119,078	1,509,440
1140	Treasurer Mortgage Fee	498,286	2,276	29,900	\$35,880	468,386	159,102	339,184
1150	County Clerk Lien Fee	943,757	15,857	325,694	\$390,833	618,062	495,344	448,413
1151	UCC Central Filing Fund	962,082	58,062	629,886	\$755,864	332,195	652,738	309,344
1152	Records Mgmt & Preservation	2,671,838	118,858	1,362,015	\$1,634,418	1,309,823	1,668,121	1,003,717
1160	Sheriff Service Fee	7,190,057	501,616	4,762,399	\$5,714,878	2,427,658	5,155,900	2,034,157
1161	Sheriff Special Revenue	2,083,015	75,692	661,314	\$793,577	1,421,701	833,198	1,249,818
1162	Sheriff's Grant Fund	859,306	21,243	452,374	\$542,848	406,932	495,749	363,557
1201	Assessor Revolving Fee	130,674	0	0	\$0	130,674	0	130,674
1231	Juvenile Probation Fee	63,990	0	2,313	\$2,775	61,677	4,563	59,427
1233	Juvenile Grant Fund	571,369	18,110	254,859	\$305,830	316,511	269,381	301,988
1240	Planning Commission Fee	750,337	34,066	328,182	\$393,818	422,156	341,281	409,057
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618
1251	Emergency Mgmt Fund	655,298	5,325	10,836	\$13,003	644,463	146,271	509,027
1260	Community Service Fee	285,819	8,090	100,598	\$120,718	185,221	202,356	83,463
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448
1280	Drug Court Fund	371,118	34,600	291,888	\$350,266	79,230	297,352	73,766
1282	Mental Health Court Fund	17,247	349	3,615	\$4,338	13,632	12,255	4,992
1290	Shine Program	471,717	24,885	295,558	\$354,669	176,159	310,550	161,166
1400	Special Projects Fund-OKMDHSAS	817,559	-1,635,117	-1,635,117	-\$1,962,141	2,452,676	-1,635,117	2,452,676
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	\$15,418	12,978	12,848	12,978
1415	American Rescue Plan 2021	114,331,811	852,920	21,778,765	\$26,134,518	92,553,046	29,855,622	84,476,189
Total		\$172,130,315	\$2,735,858	\$51,073,940	\$61,288,728	\$121,056,375	\$64,967,113	\$107,163,202

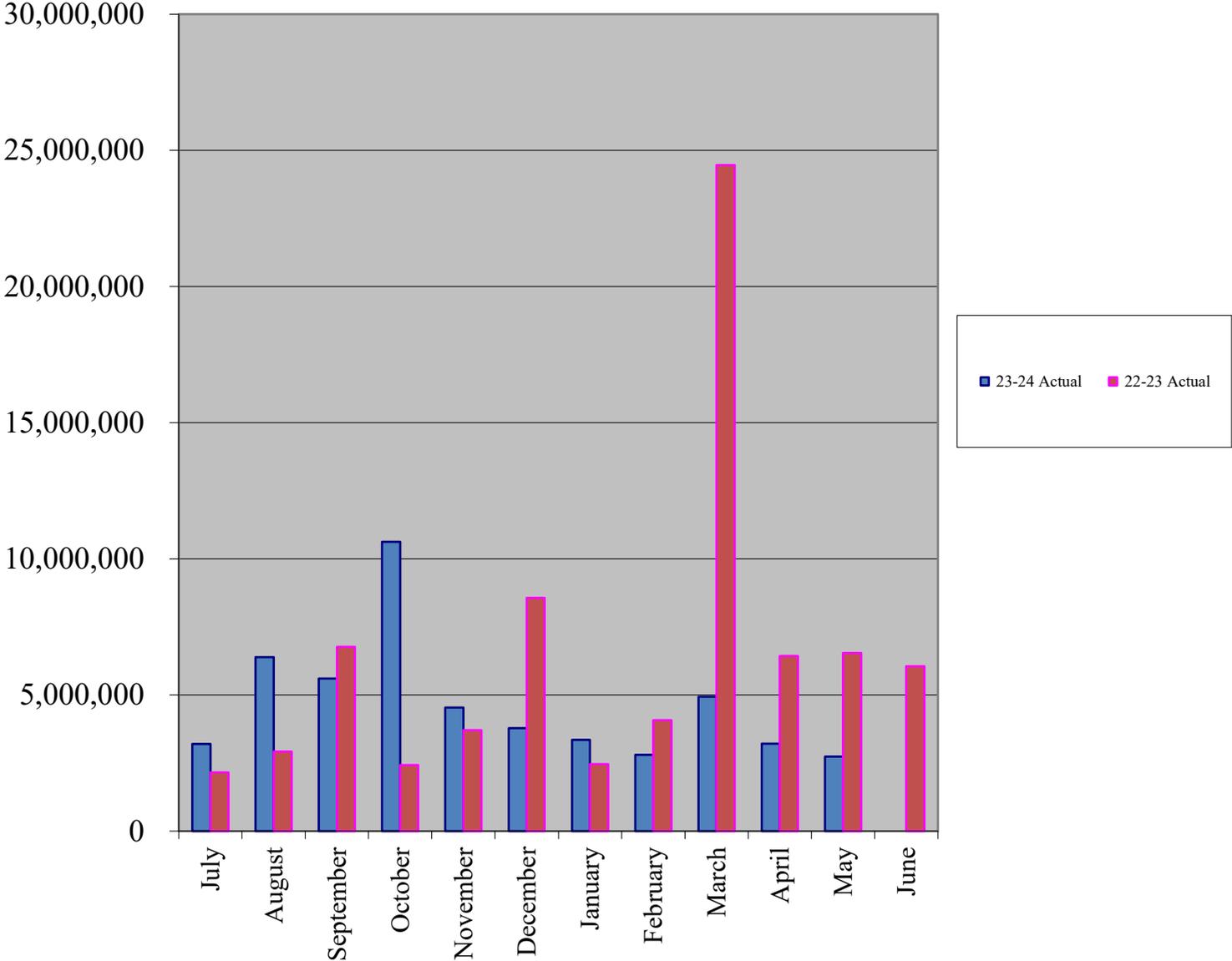
Year elapsed =

Special Revenue Funds
Status Report

23/24 % Expended
64.3%
38.0%
83.8%
24.6%
64.0%
6.0%
34.5%
65.5%
51.0%
66.2%
31.7%
52.6%
0.0%
3.6%
44.6%
43.7%
0.0%
1.7%
35.2%
0.0%
78.7%
21.0%
62.7%
-200.0%
0.0%
49.7%
19.0%
29.7%

92%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2023-2024 Status Report
For the Period Ending May 31, 2024

23-24
YTD Actual

Beginning Cash Balance **\$7,277,997**

Revenue:

Property Tax-Current & Prior	\$	6,490,111
Exempt Manufacturing Tax		28,433
Miscellaneous Property Tax		33,120
Interest Income		193,560
Total Revenue	\$	6,745,223

Expenditures:

Bonds

2008 GO Bonds (GM Plant)

Principal	\$	(4,250,000)
Interest		(106,250)
Total Paid YTD	\$	(4,356,250)

2014 GO Bonds- BNSF

Principal	\$	(1,250,000)
Interest		(12,500)
Total Paid YTD	\$	(1,262,500)

2023 GO Bonds- Jail

Principal	\$	-
Interest		(1,737,700)
Total Paid YTD	\$	(1,737,700)

Total Bonds Combined

Principal	\$	(5,500,000)
Interest		(1,856,450)
Total Bond Payments YTD	\$	(7,356,450)

Judgments

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

Total Expenditures

\$ (7,356,450)

Transfer In \$ -

Ending Cash Balance **\$ 6,666,770**

Bonds			
	Original Balance	Payments to Date	Outstanding Balance
2008 GO Bonds (GM Plant)			
Principal	\$ 60,670,000	\$ (60,670,000)	\$ -
Interest	20,773,436	(20,773,436)	-
Total Paid YTD	\$ 81,443,436	\$ (81,443,436)	\$ -
2014 GO Bonds- BNSF			
Principal	\$ 10,000,000	\$ (10,000,000)	\$ -
Interest	1,100,000	(1,100,000)	-
Total Paid YTD	\$ 11,100,000	\$ (11,100,000)	\$ -
2023 GO Bonds- Jail			
Principal	\$ 45,000,000	\$ -	\$ 45,000,000
Interest	10,225,000	-	10,225,000
Total Paid YTD	\$ 55,225,000	\$ -	\$ 55,225,000
Total Bonds Combined			
Principal	\$ 115,670,000	\$ (70,670,000)	\$ 45,000,000
Interest	32,098,436	(21,873,436)	10,225,000
Total Bond Payments YTD	\$ 147,768,436	\$ (92,543,436)	\$ 55,225,000

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

Debt Service Fund Expenditures 10 Year History

