

Oklahoma County
Monthly Financial Report
For Period Ending June 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 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	\$ (122,544)	\$ 41,027,196	\$ 1,221,872	3.1%
120 Commissioners	533,195	533,195	135,394	67,601	736,190	202,995	38.1%
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	(130,000)	1,051,310	(25,589)	-2.4%
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	(38,000)	2,088,211	(215,572)	-9.4%
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	52,454	5,077,836	278,884	5.8%
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	(85,000)	15,235,786	997,160	7.0%
525 Juvenile Detention	8,345,339	8,345,339	156,885	185,000	8,687,224	341,885	4.1%
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	(6,000)	835,284	129,498	18.3%
610 Social Services	2,353,108	2,353,108	26,597	(138,000)	2,241,705	(111,403)	-4.7%
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	(50,000)	315,028	(73,918)	-19.0%
930 Highway - District 3	486,252	586,252	5,187	(20,000)	571,439	85,187	17.5%
940 Engineer	573,562	584,781	11,908	(30,000)	566,689	(6,873)	-1.2%
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	(2,276,571)	738.00	(16,748)	-95.8%
Total Department Budgets	\$ 110,191,846	\$ 112,218,282	\$ 5,282,893	\$ (2,491,000)	\$ 115,010,175	\$ 4,818,329	4.4%
Cash Transfers							
4010 Employee Benefits	\$ 6,967,970	\$ 6,800,000	\$ 500,000	\$ 2,141,000	\$ 9,441,000	\$ 2,473,030	35.5%
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	\$ 2,491,000	\$ 15,296,000	\$ 5,186,130	51.3%
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

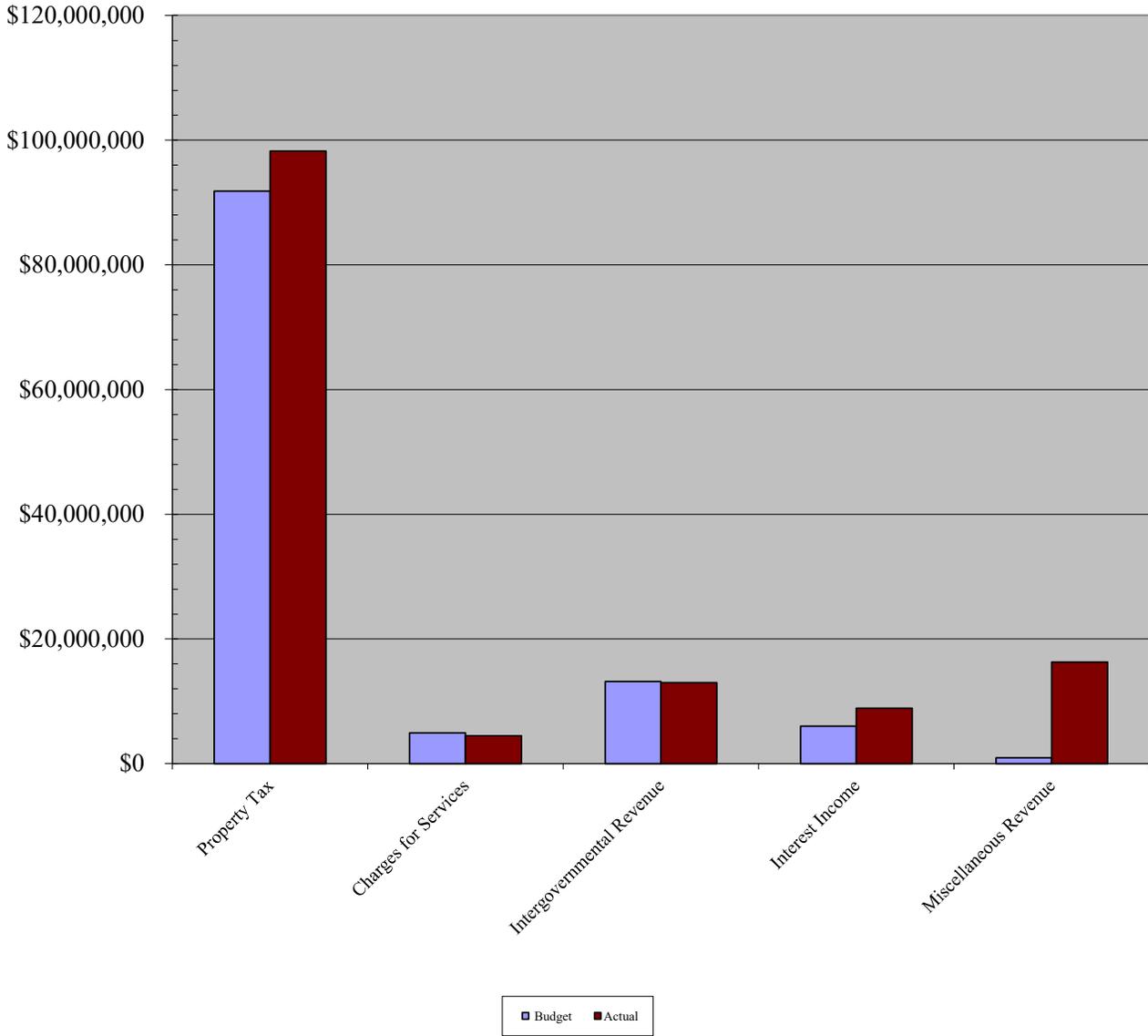
Department	Description	Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	\$ 1,040,002.00	Adopted Budget	6/8/2023
993 Self Insurance	Fund depositions and expert witness costs	\$ (350,000.00)	2023-3222	7/20/2023
995 General Fund Reserve	Supplemental Budget-Approved 9-27-23	\$ 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
525 Juvenile Detention	One time Supplement for expenses	\$ (70,000.00)	2024-3078	6/20/2024
525 Juvenile Detention	One time Supplement for expenses	\$ (34,000.00)	2024-3078	6/20/2024
Juvenile Detention				
525 Operations	One time Supplement for expenses	\$ (75,000.00)	2024-3078	6/20/2024
	Total General Fund Reserve	\$ 738.00		

**General Fund
FY 2023-2024
Budget Analysis
For the Period Ending June 30, 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	\$ 98,266,473	\$ 6,456,538	107.1%	107.1%
Charges for Services	4,940,498	4,468,974	(471,524)	87.3%	87.3%
Intergovernmental Revenue	13,179,781	12,972,447	(207,335)	99.6%	99.6%
Interest Income	6,000,000	8,905,069	2,905,069	241.9%	241.9%
Miscellaneous Revenue	938,512	16,285,216	15,346,704	246.3%	246.3%
Total Revenue	\$ 116,868,726	\$ 140,898,178	\$ 24,029,452	109.2%	109.2%
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)	(15,296,000)	(2,491,000)		
23-24 Expenditures	\$ 117,501,175	\$ 106,809,285	\$ (10,691,890)	55.3%	90.9%
Prior Budget Year Expenditures	4,146,671	2,981,320	(1,165,351)	76.9%	78.8%
Total Expenditures	\$ 121,647,846	\$ 109,790,606	\$ (11,857,240)		
Cash Balance*	\$ 0	\$ 33,416,646	\$ 33,416,646		

* 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 June 30, 2024			
	23-24	22-23		
	June Actual	June Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 25,356,604	\$ 19,148,153	\$ 6,208,451	32.4%
Revenue:				
Property Tax	\$ 1,939,362	\$ 2,107,905	\$ (168,544)	-8.0%
Charges for Services	661	469,966	(469,305)	-99.9%
Intergovernmental Revenue	271,942	1,061,054	(789,112)	-74.4%
Interest Income	652,651	741,931	(89,280)	-12.0%
Miscellaneous Revenue	14,915,900	21,233	14,894,667	70147.9%
Total Revenue	\$ 17,780,516	\$ 4,402,090	\$ 13,378,426	303.9%
Temporary Cash Transfers In		\$ -	\$ -	
Temporary Cash Transfer Out		-	-	
Operating Transfers In		-	-	
Operating Transfers Out	(641,000)	(4,207,970)	3,566,970	
23-24 Expenditures	\$ 9,072,586	\$ 9,283,401	\$ (210,815)	-2.3%
Prior Budget Year Expenditures	6,887	-	6,887	
Total Expenditures	\$ 9,079,473	\$ 9,283,401	\$ (203,928)	-2.2%
Ending Cash Balance	\$ 33,416,647	\$ 19,148,153	\$ 14,268,493	74.5%

	For the Year to Date Period Ending June 30, 2024			
	23-24	22-23		
	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
	\$ 17,584,120	\$ 18,855,655	\$ (1,271,535)	-6.7%
	\$ 98,266,473	\$ 92,011,158	\$ 6,255,315	6.8%
	4,468,974	5,489,442	(1,020,468)	-18.6%
	12,972,447	11,593,066	1,379,380	11.9%
	8,905,069	6,774,162	2,130,907	31.5%
	16,285,216	1,101,289	15,183,926	1378.7%
	\$ 140,898,178	\$ 116,969,118	\$ 23,929,060	20.5%
	\$ 30,000,000	\$ 27,500,000	\$ 2,500,000	
	(30,000,000)	(27,500,000)	(2,500,000)	
	20,954	-	20,954	
	(15,296,000)	(10,109,870)	(5,186,130)	51.3%
	\$ 106,809,285	\$ 103,671,592	\$ 3,137,694	3.0%
	2,981,320	4,458,233	(1,476,913)	-33.1%
	\$ 109,790,606	\$ 108,129,825	\$ 1,660,781	1.5%
Ending Cash Balance	\$ 33,416,647	\$ 19,148,153	\$ 14,268,493	74.5%

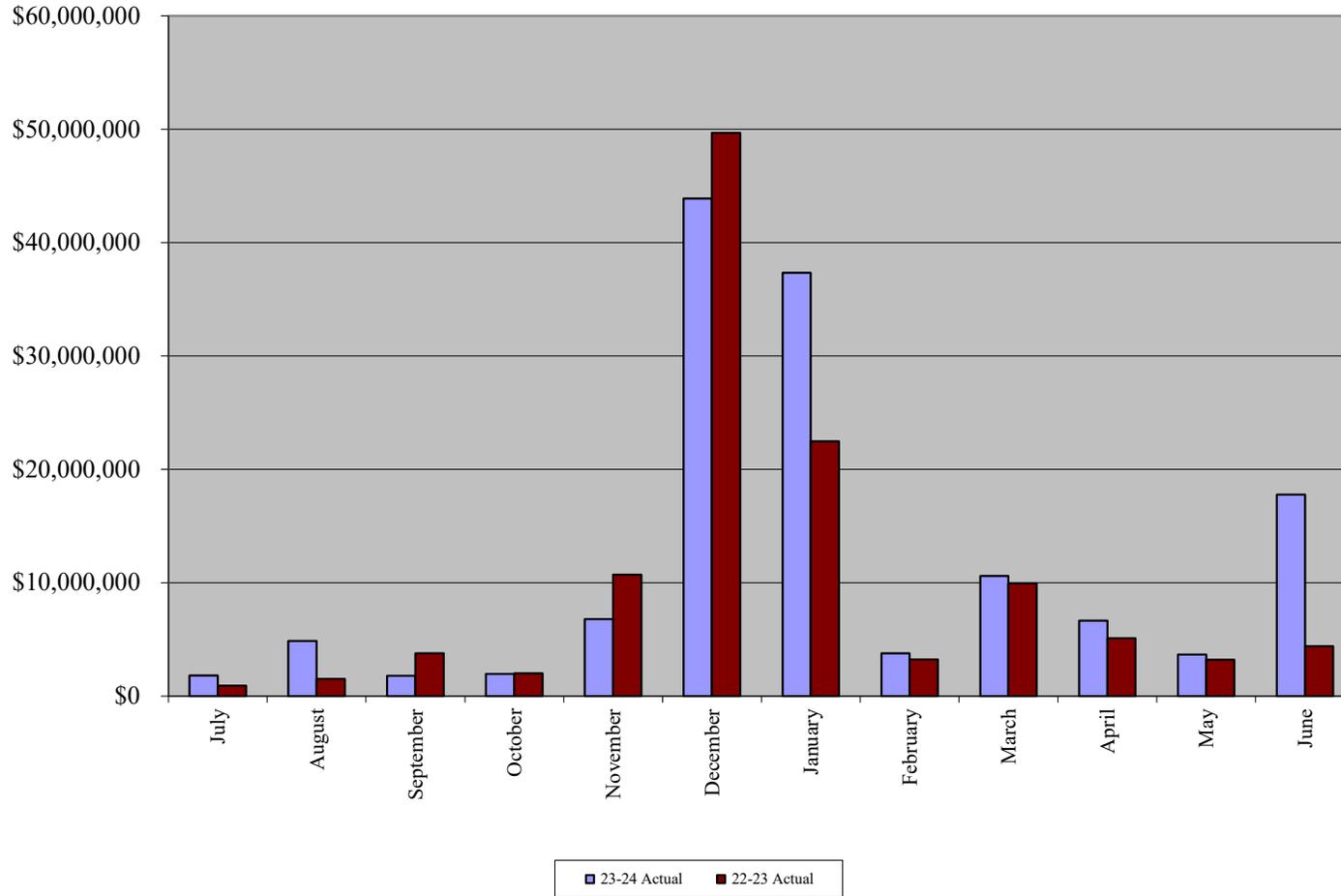
Note 1.)

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	22-23	
	June Actual	June Actual	Increase (Decrease)
	\$ -	\$ -	\$ -
	-	-	-
	(641,000)	-	(641,000)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	\$ (641,000)	\$ (4,207,970)	\$ (641,000)

	23-24	22-23	
	Year to Date Actual	Year to Date Actual	Increase (Decrease)
	\$ (860,000)	\$ (360,000)	\$ (500,000)
	(3,500,000)	(2,000,000)	(1,500,000)
	(9,441,000)	(6,967,970)	(2,473,030)
	(715,000)	(375,000)	(340,000)
	(780,000)	\$ (406,900)	(373,100)
	-	-	-
	-	-	-
	\$ (15,296,000)	\$ (10,109,870)	\$ (5,186,130)

General Fund Actual Revenue April 30, 2024



FY 2023-24 General Fund Expenditures
Status Report

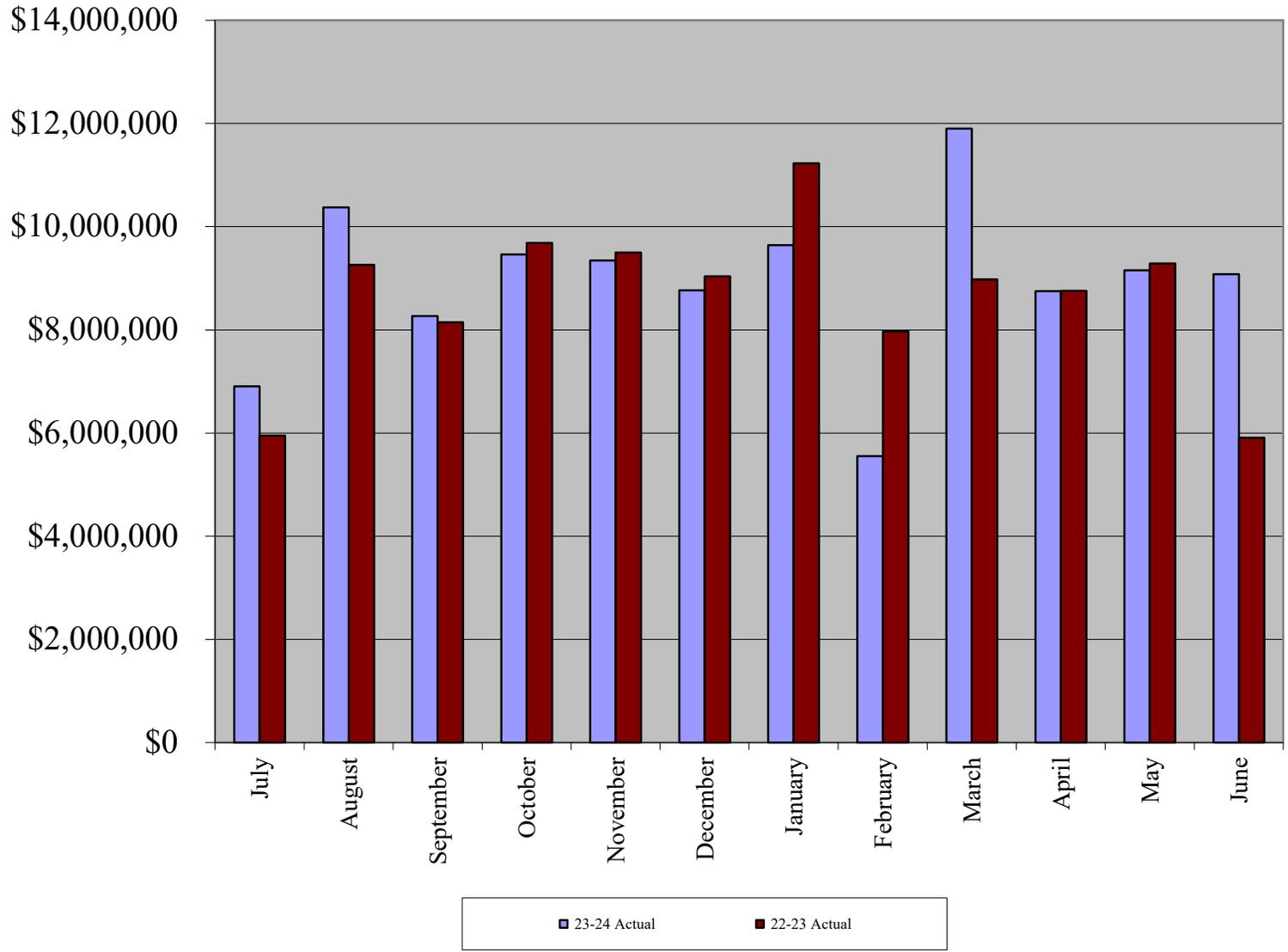
Cost Center	Department	2023-2024		2023-2024		June 2024	Year to Date	Budget to	YTD Expenditures +	Funds Available	23/24 % Expended
		Adopted Budget	Budget Amendments	Amended Budget		Actual Expenditures	Actual Expenditures	Actual Variance	Committed & Encumbered		
110	General Government	\$ 39,805,324	\$ 1,221,872	\$ 41,027,196	\$ 3,081,742	\$ 39,300,352	\$ 1,726,844	\$ 40,243,516	\$ 783,680	95.8%	
120	County Commissioners	533,195	202,995	736,190	\$ 68,649	714,744	21,446	714,914	21,276	97.1%	
130	Assessor	3,733,627	208,690	3,942,317	\$ 391,061	3,536,712	405,605	3,559,117	383,200	89.7%	
140	Assessor Revaluation	6,586,367	109,668	6,696,035	\$ 627,566	6,031,504	664,531	6,107,843	588,192	90.1%	
150	Treasurer	1,141,899	(90,589)	1,051,310	\$ 17,574	934,403	116,907	993,779	57,531	88.9%	
160	Court Clerk	11,443,746	448,392	11,892,138	\$ 977,718	11,358,735	533,403	11,374,339	517,799	95.5%	
170	County Clerk	2,861,698	442,064	3,303,762	\$ 351,219	3,096,106	207,656	3,139,565	164,196	93.7%	
180	Excise & Equalization Bds	44,957	2,490	47,447	\$ 7,266	40,790	6,657	41,371	6,076	86.0%	
190	County Audit	830,244	61,193	891,437	\$ -	197,782	693,655	546,053	345,384	22.2%	
200	District Attorney-State	350,000	-	350,000	\$ 58,372	310,140	39,860	331,630	18,370	88.6%	
210	District Attorney-County	71,898	-	\$ 71,898	\$ 3,623	69,757	2,141	71,434	464	97.0%	
230	Public Defender	71,863	-	71,863	\$ -	41,517	30,346	52,411	19,452	57.8%	
240	Purchasing	578,994	(456,618)	122,376	\$ -	122,376	-	122,376	-	100.0%	
250	Election Board	2,088,211	-	2,088,211	\$ 190,765	1,866,826	221,385	1,948,378	139,833	89.4%	
260	BOCC HR/Health & SAGety	834,433	(39,873)	794,560	\$ 43,062	414,729	379,831	418,423	376,137	52.2%	
265	Employee Benefits Dept	433,733	8,360	442,093	\$ 38,735	419,451	22,642	421,201	20,892	94.9%	
270	IT Department	4,813,952	263,884	5,077,836	\$ 302,988	4,663,223	414,613	4,779,010	298,826	91.8%	
280	Facilities Management	2,236,924	183,447	2,420,371	\$ 175,753	1,755,848	664,523	1,830,749	589,622	72.5%	
285	Facilities Mgmt-Custodial	313,000	51,000	364,000	\$ 45,583	275,379	88,621	298,336	65,664	75.7%	
300	Planning Commission	264,551	5,680	270,231	\$ 21,665	254,303	15,928	254,303	15,928	94.1%	
301	Court Services	1,114,933	69,970	\$ 1,184,903	\$ 77,901	1,076,485	108,418	1,076,485	108,418	90.9%	
518	Sheriff-Law Enforcement	14,413,626	822,160	15,235,786	\$ 1,277,039	14,910,287	325,499	14,915,327	320,459	97.9%	
525	Juvenile Detention	8,345,339	341,885	8,687,224	\$ 706,324	8,317,906	369,318	8,394,050	293,174	95.7%	
526	Juvenile Bureau	2,717,277	48,170	2,765,447	\$ 213,216	2,592,662	172,785	2,631,681	133,766	93.8%	
550	Emergency Management	735,786	99,498	835,284	\$ 56,806	596,304	238,980	813,989	21,295	71.4%	
610	Social Services	2,353,108	(111,403)	2,241,705	\$ 173,322	2,037,256	204,449	2,193,251	48,454	90.9%	
710	Free Fair	67,238	5,360	72,598	\$ 8,845	61,627	10,971	71,718	880	84.9%	
910	District 1	613,415	8,648	622,063	\$ 7,908	486,399	135,664	613,757	8,306	78.2%	
920	District 2	357,909	(42,881)	315,028	\$ 32,564	294,348	20,680	295,950	19,078	93.4%	
930	District 3	586,252	(14,813)	571,439	\$ 73,460	399,761	171,678	501,482	69,957	70.0%	
940	County Engineer	584,781	(18,092)	\$ 566,689	\$ 41,858	506,574	60,115	514,560	52,129	89.4%	
950	Economic Development	250,000	-	250,000	\$ -	125,000	125,000	250,000	-	50.0%	
991	Employee Benefits Supplement	-	2,141,000	2,141,000	\$ 641,000	2,141,000	-	2,141,000	-		
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	(1,039,264)	738	\$ -	-	738	-	738		
Total		\$ 112,218,282	\$ 5,282,893	\$ 117,501,175	\$ 9,713,586	\$ 109,300,285	\$ 8,200,890	\$ 112,011,997	\$ 5,489,178	93.0%	

5,508,464
Year elapsed = 100.0%

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%
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%

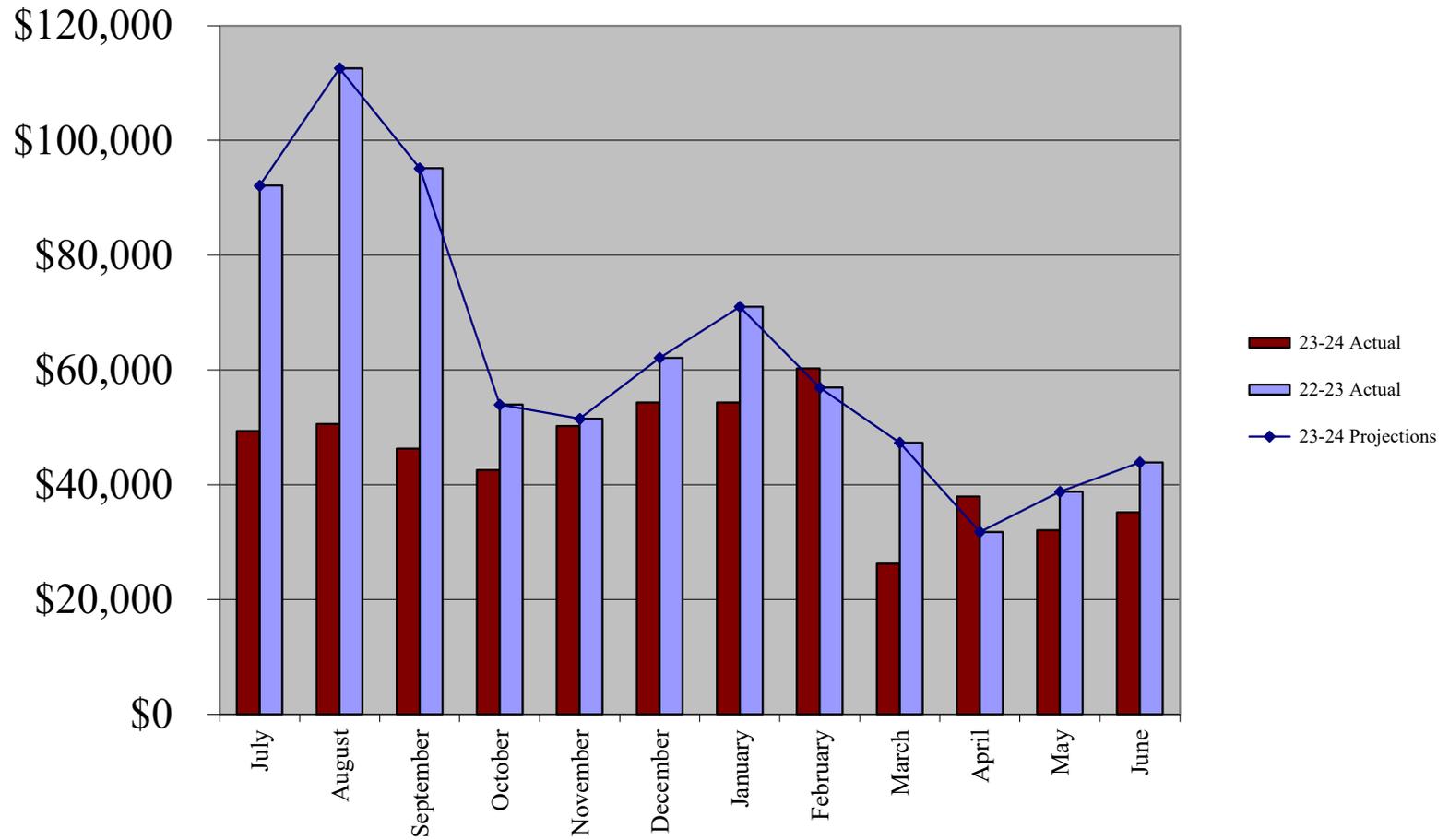
General Fund Actual Expenditures



**GENERAL FUND
GENERAL GOVERNMENT
FY 2023-2024
June 30, 2024**

54455		Outstanding		YTD		
		23-24 Approved Budget	Requisitions/ Encumbrances	23-24 Year to Date Actual	Expenditures + Requisitions & Encumbrances	Funds Available
<u>Salaries and Benefits</u>		-				
51002	Retirement Board Members	\$ 1,200		\$ 1,200	\$ 1,200	\$ -
52010	FICA - Retirement Board Members	392		210	210	182
52032	Retirement paid by General Fund	4,600			-	4,600
Total Salaries and Benefits		\$ 6,192	\$ -	\$ 1,410	\$ 1,410	\$ 4,782
<u>Utilities</u>						
54026	Heating and Cooling (Vicinity)	\$ 775,000		\$ 539,534	\$ 539,534	\$ 235,466
54023	Electricity (OG&E)	455,000	29,395	360,605	390,000	65,000
54024	Sewer and Water(City of OKC)	75,000	24,772	50,228	75,000	-
54022	Natural Gas(ONG)	15,000	3,957	11,043	15,000	-
Utilities Subtotal		\$ 1,320,000	\$ 58,124	\$ 961,410	\$ 1,019,534	\$ 300,466
<u>Lease-Purchase Debt</u>						
54455	Bond Administrative Fees	4,000		400	400	3,600
Lease-Purchase Debt Subtotal		\$ 4,000	\$ -	\$ 400	\$ 400	\$ 3,600
<u>Memberships</u>						
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	\$ -
<u>Other Operating Expenditures</u>						
54019	Liability policies on equipment and property; blank	\$ 1,305,842		1,305,842	1,305,842	-
54040	Publication of Commissioners Proceedings/Ads	42,000	11,466	31,139	42,605	(605)
54045	Metro Parking Garage-Judges parking	1,392	60	3,480	3,540	(2,148)
54048	Metro Parking Transponder			60	60	(60)
54102	PBA Leases-County Departments	1,026,060		861,163	861,163	164,897
54103	Storage Court Clerk Building Lease	381,096		381,096	381,096	-
54109/54011	Postage Machine and Postage	8,500		8,000	8,000	500
54451	District Attorney Civil Division Contract	719,437		719,437	719,437	0
54451	Outside legal services	1,015,000	465,740	139,260	605,000	410,000
54451	Bond Council	25,000			-	25,000
54455	BOK Management Fees	450,000	178,430	273,170	451,600	(1,600)
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	1	33,726,481	33,726,482	(3)
54455	Criminal Justice Advisory Committee	150,000	37,500	112,500	150,000	-
54455	MGT of America-Consulting	8,500	9,475		9,475	(975)
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		4,335	4,335	(1,335)
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	1,493	8,007	9,500	10,500
	Misc. (Judges cell, oil list, shipping, Emp Bene etc.	6,649	15,083	13,446	28,529	(21,880)
Other Operating Subtotal		\$ 39,811,156	\$ 885,040	\$ 38,301,283	\$ 39,186,323	\$ 474,833
Total Maintenance and Operations - 54000		\$ 41,169,577	\$ 943,164	\$ 39,298,924	\$ 40,240,677	\$ 778,900
<u>Capital Outlay</u>						
55390	Copier Lease	1,428	-	1,428	1,428	-
Total Capital Outlay - 55000		\$ 1,428	\$ -	\$ 1,428	\$ 1,428	\$ -
Grand Total - General Government		\$ 41,027,196	\$ 943,164	\$ 39,300,352	\$ 40,243,516	\$ 783,680

General Government-Vicinity Energy Actual Expenditures



**Employee Benefits Fund Status
FY 2023-2024
June 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	\$ 753,292	\$ 753,292		\$ 753,292	\$ (0)
Transfers In	\$ 7,300,000	\$ 9,441,000	\$ (2,141,000)	\$ 7,300,000	\$ -
Employee/Retiree/Cobra Premiums	4,925,008	4,136,816	681,630	4,818,446	(106,563)
Employer Premiums	19,165,424	18,375,075	2,803,260	21,178,335	2,012,911
Stop Loss Reimb	-	293,159		293,159	293,159
Rx Rebates	3,600,000	3,193,989	406,011	3,600,000	-
ARPA/Cares Reimb	300,000	584,447	(284,447)	300,000	-
Refunds/Rebates/Interest	268,635	433,939	72,323	506,263	237,628
Total Resources	\$ 36,312,359	\$ 37,211,717	\$ 1,343,890	\$ 38,749,494	\$ 2,437,135
Expenses					
Medical Claims	\$ 17,542,278	\$ 18,699,232	\$ 3,116,539	\$ 21,815,770	\$ 4,273,492
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,233,031	11,410,196	1,901,699	13,311,895	2,078,864
Dental Claims	1,695,157	1,632,337	272,056	1,904,393	209,236
Vision Claims	177,542	191,625	31,937	223,562	46,021
County Pharmacy	305,000	195,052	32,509	227,560	(77,440)
Employee Assistance Program	21,393	23,175	3,863	27,038	5,645
Medicare Supplement - TPG Group	1,431,660	1,476,527	246,088	1,722,615	290,955
Total Claims	<u>\$ 32,406,060</u>	<u>\$ 33,628,143</u>	<u>\$ 5,604,691</u>	<u>\$ 39,232,834</u>	<u>\$ 6,826,773</u>
Administration Fees & Other	970,989	973,079	162,180	1,135,259	164,270
Life/AD&D Premiums	385,206	370,136	61,689	431,825	46,619
Stop Loss Premiums	1,296,812	1,245,326	207,554	1,452,881	156,069
Total Admin/Premiums	<u>\$ 2,653,007</u>	<u>\$ 2,588,542</u>	<u>\$ 431,424</u>	<u>\$ 3,019,965</u>	<u>\$ 366,958</u>
Total Expenses	\$ 35,059,067	\$ 36,216,685	\$ 6,036,114	\$ 42,252,799	\$ 7,193,732
Ending Cash Balance	\$ 1,253,292	\$ 995,032	\$ (4,692,225)	\$ (3,503,305)	\$ (4,756,597)

Cash Balance-One Year Ago \$ 753,292

Notes:

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

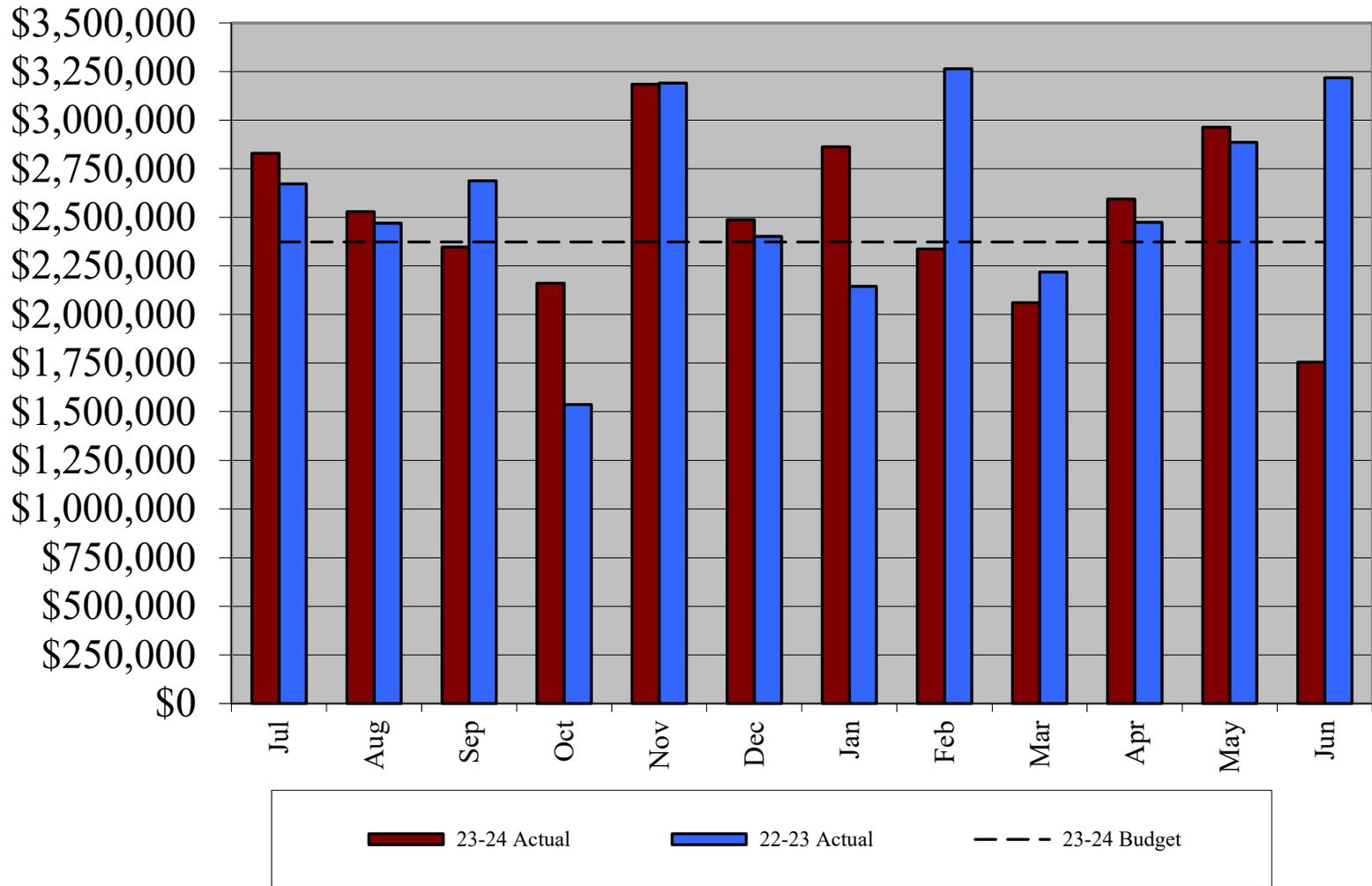
	<u>Employee 2024</u>	<u>Employer 23-24</u>
	\$159	\$873
	\$374	\$2,011

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	\$ 979,056	\$259,712	\$ 1,989,279 (May)
Prescription Drug Claims	\$936,086	776,448	\$158,475	\$ 1,543,946 (July)
Total	\$2,397,942	\$1,755,504	\$418,186	
	22/23			22/23
Prior Year 22-23 Comparison	Monthly Budget	This Month	22/23 Avg	High Month
Medical Claims	\$1,277,174	\$1,365,843	\$1,595,228	\$2,308,005 (May)
Prescription Drug Claims	\$767,527	-	\$1,001,781	\$1,851,699 (June)
Total	\$2,044,701	\$1,365,843	\$2,597,009	

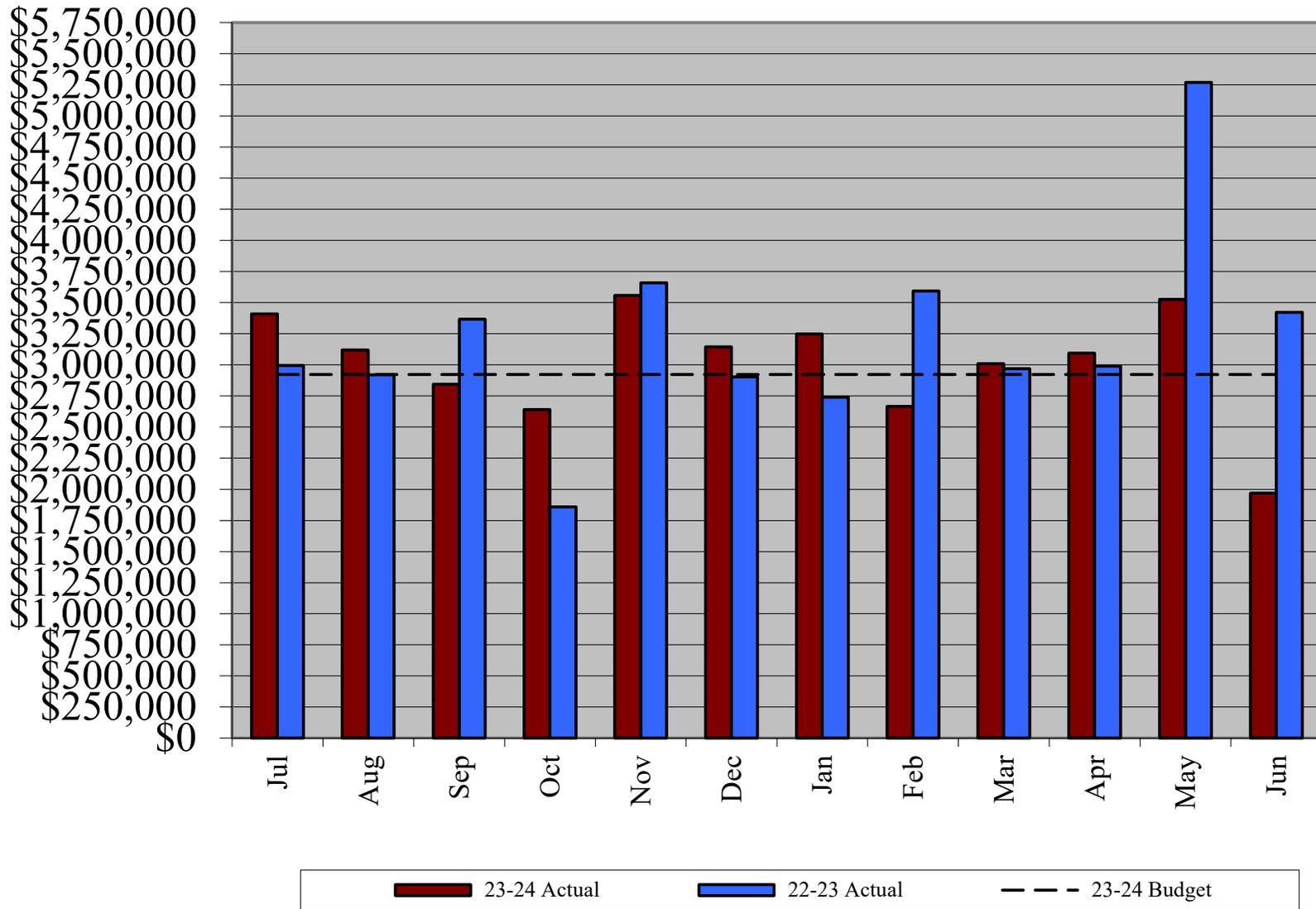
Medical & Prescription Claims



Employee Benefits Fund - Prior Year Comparisons
FY 2023-24
June 30, 2024

	Annual		Inc (Dec)	%	June		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%	\$ 9,441,000	\$ 7,925,000	\$ 1,516,000	19.1%
Employer Premiums	19,165,424	18,368,910	796,513	4.3%	18,375,075	18,368,910	6,165	0%
Employee/Retiree/Cobra Premiums	4,925,008	4,207,161	717,848	17.1%	4,136,816	4,207,161	(70,345)	-1.7%
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%	3,193,989	3,399,888	(205,899)	-6%
Refunds/Rebates/Subsidy	268,635	281,205	(12,571)	-4.5%	433,939	281,205	152,734	54.3%
ARPA Reimbursements	300,000	2,434,882	(2,134,882)	-87.7%	584,447	2,434,882	(1,850,435)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	\$ 36,312,359	\$ 39,430,932	\$ (3,118,573)	-7.9%	\$ 37,211,717	\$ 39,430,932	\$ (2,219,215)	-5.6%
Expenses								
Medical Claims	\$ 17,542,278	\$ 19,142,731	\$ (1,600,453)	-8.4%	\$ 18,699,232	\$ 19,142,731	\$ (443,499)	-0.023168
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%	11,410,196	12,021,376	(611,181)	-5.1%
Dental Claims	1,695,157	1,668,243	26,914	1.6%	1,632,337	1,668,243	(35,906)	-2.2%
Vision Claims	177,542	195,160	(17,618)	-9.0%	191,625	195,160	(3,535)	-1.8%
County Pharmacy	305,000	270,820	34,180	12.6%	195,052	270,820	(75,768)	-28.0%
Employee Assistance Program	21,393	19,610	1,783	9.1%	23,175	19,610	3,565	18.2%
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%	\$ 33,628,143	\$ 36,095,451	\$ (2,467,308)	-6.8%
Administration Fees & Other	970,989	971,767	(778)	-0.1%	973,079	971,767	1,313	0.1%
Life/AD&D Premiums	385,206	388,284	(3,078)	-0.8%	370,136	388,284	(18,149)	-4.7%
Stop Loss Premiums	1,296,812	1,222,138	74,674	6.1%	1,245,326	1,222,138	23,189	1.9%
Total Admin/Premiums	\$ 2,653,007	\$ 2,582,189	\$ 70,818	2.7%	\$ 2,588,542	\$ 2,582,189	\$ 6,353	0.2%
Total Expenses	\$ 35,059,067	\$ 38,677,640	\$ (3,618,572)	-9.4%	\$ 36,216,685	\$ 38,677,640	\$ (2,460,955)	-6.4%
Ending Cash Balance	\$ 1,253,292	\$ 753,292	\$ 499,999	66%	\$ 995,032	\$ 753,292	\$ 241,740	32.1%

Total Employee Benefits Expenses



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

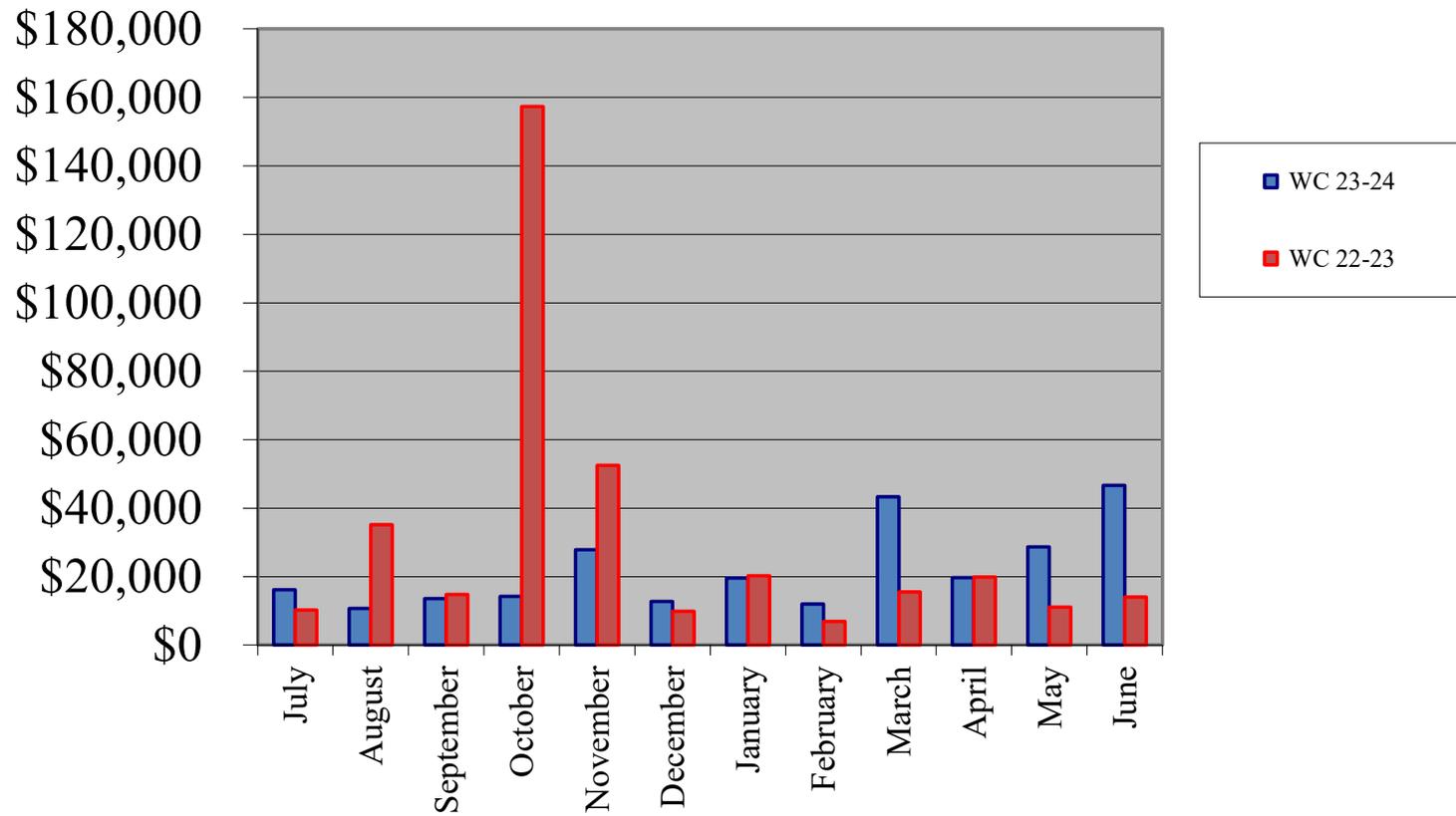
	Workers Compensation Fund		
	Budgeted	Actual	Budget to Actual
Beginning Cash Balance at July 1	\$ 285,680	\$ 365,132	\$ 79,452
Sources:			
Interest Income	-	-	-
Reimbursed Premiums	956	77,992	77,036
Transfers/Supplements	715,000	715,000	-
Total Sources	\$ 1,001,636	\$ 1,158,125	\$ 156,489
Expenditures:			
Claims	\$ 350,000	\$ 265,717	(84,283)
Stop loss/Admin Fees	239,765	259,031	19,266
Total Expenditures	\$ 589,765	\$ 524,748	\$ (65,017)
Ending Cash Balance	\$ 411,872	\$ 633,377	\$ 221,506
Cash Balance-One Year Ago		\$ 365,132	

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	212,579	19,995
Total Expenditures	\$ 217,216	\$ 234,079	\$ 16,862
Ending Cash Balance	\$ 102,965	\$ 1,043,293	\$ 940,328
Cash Balance-One Year Ago		\$ 497,372	

Workers Compensation Fund Claims



Capital Projects Budget Detail FY 2023-2024

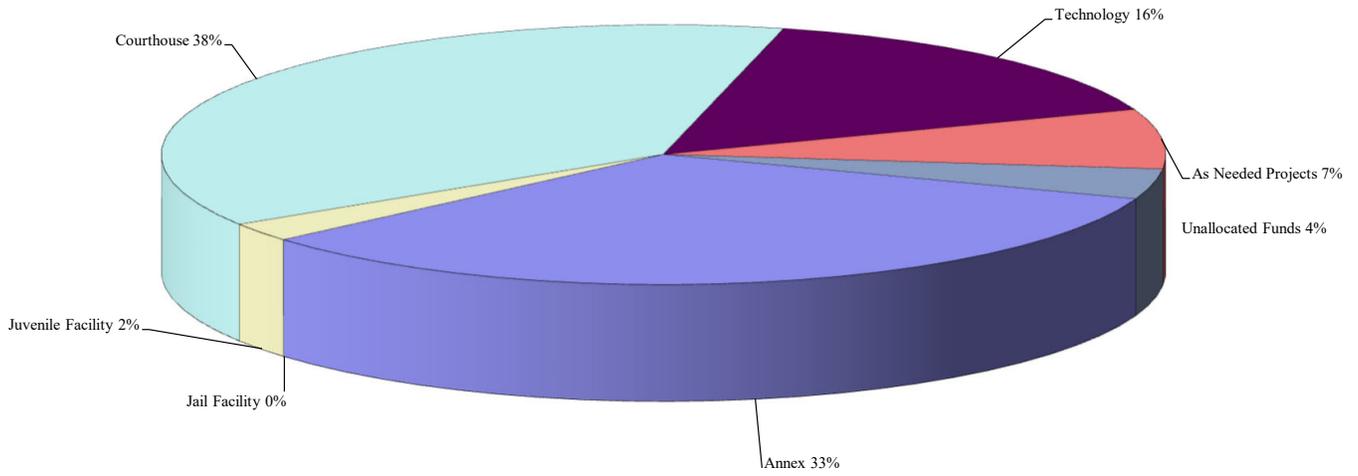
Ongoing Projects: Facilities	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 Expense	Project Expense To Date	Available	Project Status
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	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)	
Juvenile								
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380	-	4,855	51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958	-		120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
Courthouse								
Carpet	C0047	6/20/2019	100,000	372	14,445	87,914	11,715	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	-	632,281	2,050,127	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	517,152			(17,152)	Pending
Social Services Flood Damage		7/1/2021	27,146			-	27,146	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
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			341,304	-			341,304	
Total Ongoing Budgeted Capital Projects			\$ 9,069,637	\$ 687,273	\$ 810,226	\$ 6,811,311	\$ 1,571,052.14	

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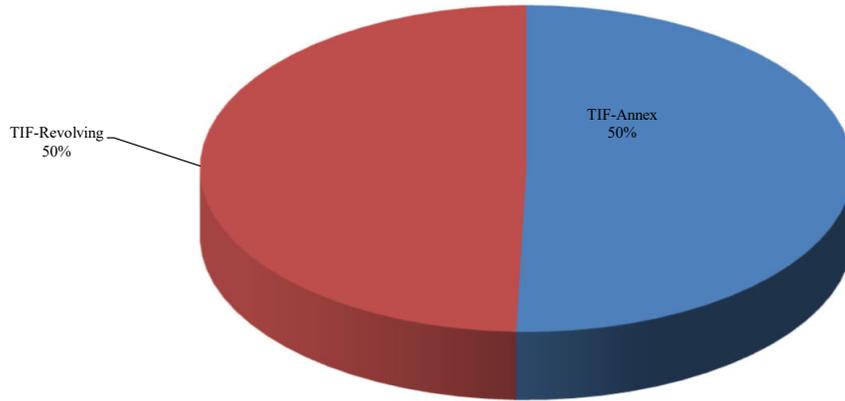
TIF Projects:

TIF-Annex -319 20103190	6/11/2013	\$	5,631,511	\$	348,155	\$	47,858	\$	5,139,218	144,138	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		\$	20,707,535	\$	1,177,386	\$	858,719	\$	15,420,695	\$	4,109,454

Capital Projects Budget FY 23-24



TIF Budgets FY 23-24



Special Revenue Funds
Status Report

Fund	Department	2023-2024 Appropriations	June 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	\$8,186,176	\$546,357	\$5,503,736	\$5,503,736	\$2,682,440	\$5,990,793	\$2,195,383
1110	Highway Cash-Dist #2	11,181,704	187,110	4,314,828	\$4,314,828	6,866,876	5,138,709	6,042,994
1110	Highway Cash-Dist #3	10,067,655	690,750	8,136,078	\$8,136,078	1,931,577	8,567,977	1,499,679
1110	Highway-Turnpike Corridor		0	0	\$0			
1111	CBRI Fund	5,253,167	48,166	1,323,394	\$1,323,394	3,929,773	3,164,327	2,088,840
1130	Resale Property	5,628,518	376,240	3,976,601	\$3,976,601	1,651,917	4,453,136	1,175,382
1140	Treasurer Mortgage Fee	509,486	0	29,900	\$29,900	479,586	159,102	350,384
1150	County Clerk Lien Fee	981,160	11,347	337,041	\$337,041	644,119	493,932	487,228
1151	UCC Central Filing Fund	1,030,414	8,800	638,687	\$638,687	391,727	661,538	368,876
1152	Records Mgmt & Preservation	2,838,750	212,165	1,574,180	\$1,574,180	1,264,570	1,628,227	1,210,522
1160	Sheriff Service Fee	7,868,454	477,321	5,239,719	\$5,239,719	2,628,734	5,565,434	2,303,020
1161	Sheriff Special Revenue	2,106,316	60,391	721,704	\$721,704	1,384,612	912,791	1,193,525
1162	Sheriff's Grant Fund	859,306	21,911	474,285	\$474,285	385,021	517,660	341,646
1201	Assessor Revolving Fee	133,636	0	0	\$0	133,636	0	133,636
1231	Juvenile Probation Fee	65,415	750	3,063	\$3,063	62,352	4,563	60,852
1233	Juvenile Grant Fund	571,369	16,551	271,410	\$271,410	299,960	284,878	286,491
1240	Planning Commission Fee	784,070	30,787	358,969	\$358,969	425,101	372,469	411,601
1250	Local Emergency Planning Com	9,618	0	0	\$0	9,618	0	9,618
1251	Emergency Mgmt Fund	655,298	8,220	19,056	\$19,056	636,243	146,271	509,027
1260	Community Service Fee	290,177	6,640	107,238	\$107,238	182,939	196,238	93,940
1270	Community Sentencing	161,448	0	0	\$0	161,448	0	161,448
1280	Drug Court Fund	371,118	34,274	326,163	\$326,163	44,955	333,563	37,555
1282	Mental Health Court Fund	17,247	0	3,615	\$3,615	13,632	12,904	4,343
1290	Shine Program	483,592	22,730	318,288	\$318,288	165,304	330,589	153,003
1400	Special Projects Fund-OKMDHSAS	817,559	-408,779	-2,043,897	-\$2,043,897	2,861,455	-2,043,897	2,861,455
1405	Emergency Rental Assist	0	0	0	\$0	0	0	0
1410	Election Bd-CTCI-Covid 19	25,827	0	12,848	\$12,848	12,978	12,848	12,978
1415	American Rescue Plan 2021	119,831,811	15,778,631	37,557,396	\$37,557,396	82,274,415	46,433,497	73,398,314
Total		\$180,729,288	\$18,130,361	\$69,204,301	\$69,204,301	\$111,524,988	\$83,337,548	\$97,391,740

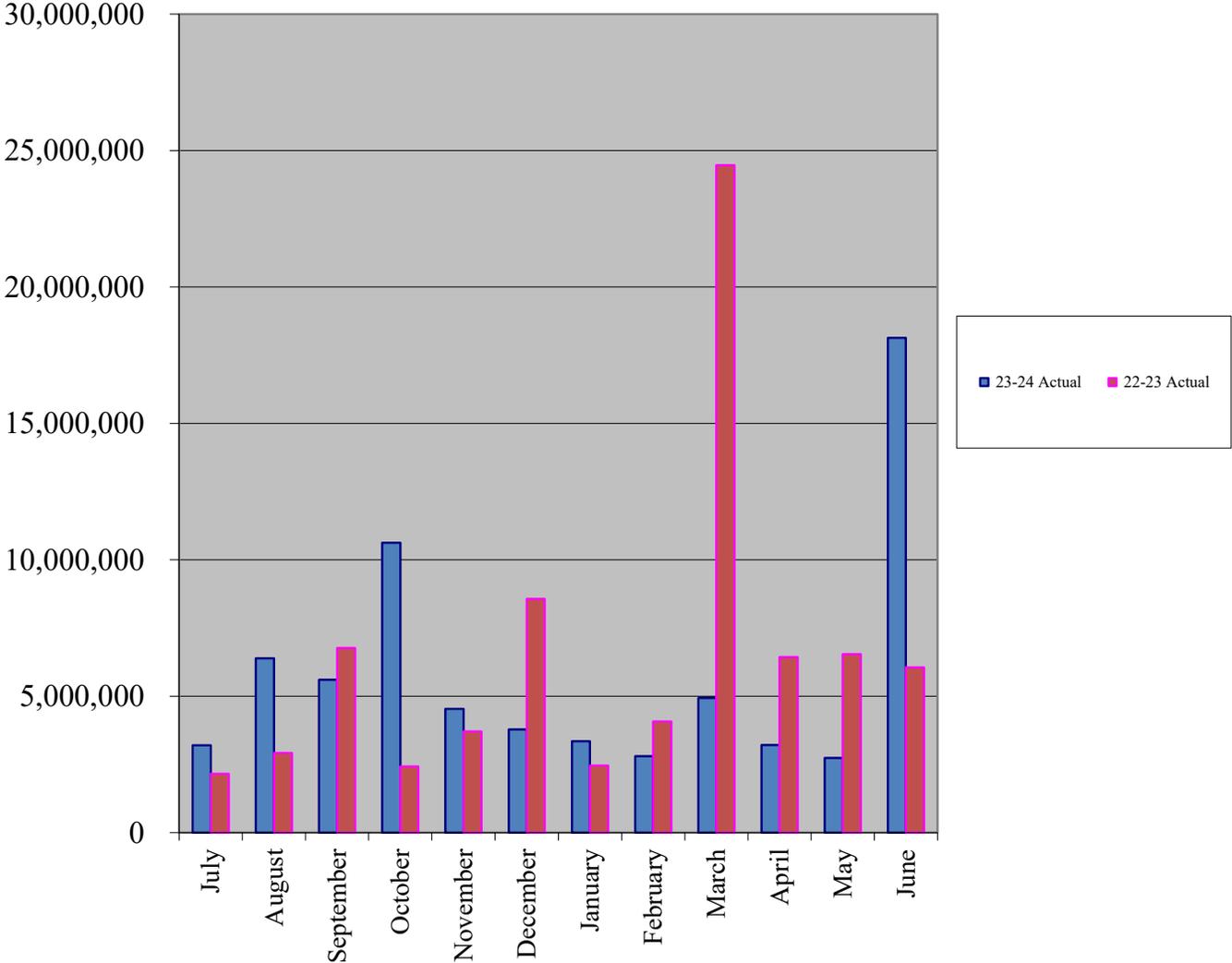
Year elapsed =

Special Revenue Funds
Status Report

23/24 % Expended
67.2%
38.6%
80.8%
25.2%
70.7%
5.9%
34.4%
62.0%
55.5%
66.6%
34.3%
55.2%
0.0%
4.7%
47.5%
45.8%
0.0%
2.9%
37.0%
0.0%
87.9%
21.0%
65.8%
-250.0%
0.0%
49.7%
31.3%
38.3%

100%

Special Revenue Actual Expenditures



Debt Service Fund
FY 2023-2024 Status Report
For the Period Ending June 30, 2024

23-24
YTD Actual

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

Revenue:

Property Tax-Current & Prior	\$	6,524,667
Exempt Manufacturing Tax		28,433
Miscellaneous Property Tax		33,260
Interest Income		222,534
Total Revenue	\$	6,808,894

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	\$	(1,116,667)
Interest		(260,894)
Total Judgment Payments YTD	\$	(1,377,561)

Total Expenditures

\$ (8,734,011)

Transfer In

\$ -

Ending Cash Balance

\$ 5,352,881

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
\$ 3,108,333	\$ -	\$ 3,108,333
\$ 3,108,333	\$ -	\$ 3,108,333

Debt Service Fund Expenditures 10 Year History

