

# OKLAHOMA COUNTY BUDGET BOARD MEETING | March 20, 2025



# FY 2024-2025 General Fund Budget

Department	(1)		(A)	(A)	(B)	(C)	(2)	(3)	(4)	(5)	(6)	(7)
	FY 2023-24 Budget at 6-30-24	FY 2024-25 Requests	BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Adjustments	Budget Board Adjustments	FY 24-25 Adopted Budget	Supplement	Budget Amendments	FY 24-25 Amended Budget	Increase/ Decrease from FY 2023-24 Budget
110 General Government	41,149,740	\$ 5,291,059					41,149,740	\$ 120,251	\$ (4,116,611)	\$ 37,153,380	\$ (3,996,360)	-9.7%
120 Commissioners	622,842	496,257	-				716,190	23,196	(147,198)	592,188	(30,654)	-4.9%
130 Assessor	3,433,112	2,518,665					3,942,317	84,816	(398,462)	3,628,670	195,558	5.7%
140 Assessor Revaluation	5,856,464	4,272,021	-				6,696,035	135,023	(864,383)	5,966,675	110,211	1.9%
150 Treasurer	1,025,106	656,506	-				1,181,310	(443,751)	(160,882)	576,677	(448,429)	-43.7%
160 Court Clerk	9,694,062	7,000,981					11,892,138	301,564	(2,261,224)	9,932,478	238,416	2.5%
170 County Clerk	2,803,350	2,951,293					3,303,762	84,919	(515,424)	2,873,256	69,906	2.5%
180 Excise and Equalization	47,447	48,207					47,447	-		47,447	-	0.0%
190 County Audit	884,837	621,410					884,837	59,996		944,833	59,996	6.8%
200 District Attorney - State	350,000	150,000					350,000	-		350,000	-	0.0%
210 District Attorney - County	71,898	72,398					71,898	-		71,898	-	0.0%
230 Public Defender	71,863	75,521	-				71,863	-		71,863	-	0.0%
240 Purchasing	-	-					-	-		-	-	#DIV/0!
250 Election Board	1,818,855	1,442,981					2,126,211	48,312	(199,277)	1,975,246	156,391	8.6%
260 BOCC HR/Health & Safety	635,615	491,718	-				728,963	16,610	(45,069)	700,504	64,889	10.2%
265 Employee Benefits Department	369,697	-	-				442,093	10,741	(13,613)	439,221	69,524	N/A
270 IT Department	4,638,392	3,662,019					5,097,836	63,323	12,751	5,173,910	535,518	11.5%
280 Facilities Management-Main	2,078,407	1,420,111	-				2,420,371	48,050	(352,223)	2,116,198	37,791	1.8%
290 Facilities Mgmt - Custodial	364,000	256,709					364,000	-		364,000	-	0.0%
300 Planning Commission	235,623	282,871					270,231	6,860	(35,631)	241,460	5,837	2.5%
310 Court Services301	904,859	703,355	-				1,184,903	8,401	317,588	1,510,892	606,033	67.0%
518 Sheriff-Law Enforcement	12,331,110	11,582,247					15,233,502	383,992	(2,989,464)	12,628,030	296,920	2.4%
525 Juvenile Detention	7,077,832	-					8,502,224	253,539	(1,155,451)	7,600,312	522,479	7.4%
526 Juvenile Bureau	2,265,894	608,473					2,765,447	64,361	(368,215)	2,461,593	195,699	8.6%
550 Emergency Management	747,936	-					841,284	14,058	(96,148)	759,194	11,258	1.5%
610 Social Services	2,067,341	1,982,110					2,285,465	33,084	(312,425)	2,006,123	(61,218)	-3.0%
710 Free Fair	72,598	62,245					72,598	-		72,598	-	0.0%
910 Highway - District 1	539,191	500,391	-				622,063	12,020	(85,358)	548,725	9,534	1.8%
920 Highway - District 2	318,354	490,068	-				365,028	15,849	(48,074)	332,803	14,449	4.5%
930 Highway - District 3	508,567	337,543	-				591,439	10,199	(85,367)	516,271	7,704	1.5%
940 Engineer	530,653	528,980	-				596,689	14,354	(68,017)	543,026	12,373	2.3%
950 Economic Development	250,000	-					250,000	-		250,000	-	0.0%
991 Employee Benefits Supplement	-	-					-	-	15,476,089	15,476,089	15,476,089	
993 Self Insurance Supplement	-	-					-	-		-	-	#DIV/0!
995 Reserve	1,453,540	-					1,453,540	8,622,057	(1,587,910)	8,487,687	7,034,147	483.9%
<b>Total Department Budgets</b>	<b>\$ 105,219,186</b>	<b>\$ 48,506,138</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 116,521,424</b>	<b>\$ 9,991,824</b>	<b>\$ (100,000)</b>	<b>\$ 126,413,248</b>	<b>\$ 21,194,062</b>	<b>20.1%</b>

# 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
995 General Fund Reserve	Assessor - Contract Increases	\$ (17,223.73)	2024-4436	10/2/2024
995 General Fund Reserve	Merit Pay Correction	\$ (5,373.00)	2024-4813	10/17/2024
995 General Fund Reserve	Capital Projects - Assessor Space Reorganization	\$ (100,000.00)	2024-4860	10/24/2024
995 General Fund Reserve	Assessor - Postage Increase	\$ (50,000.00)	2024-4857	10/24/2024
995 General Fund Reserve	Juvenile Bureau - Security dividers, OJA Reimb.	\$ (39,894.75)	2024-5189	11/21/2024
995 General Fund Reserve	Juvenile Bureau - additional fundingfor Salaries and Benefits	\$ (417,879.38)	2024-5184	11/21/2024
995 General Fund Reserve	Court Services -One time Monies- TEEM's second half FY24-25 Budget	\$ (325,988.94)	2024-5526	12/19/2024
995 General Fund Reserve	IT-MIS- GIS Services for the last 6 months of FY24-25 TEEM's	\$ (119,332.11)	2024-5568	12/19/2024
995 General Fund Reserve	Election Board - Special Election 04/01/25 <i>(from one time funds)</i>	\$ (117,300.00)	2025-0656	2/20/2025
995 General Fund Reserve	IT - Benefits Budget Correction	\$ (66,127.00)	2025-0655	2/20/2025
<b>Total General Fund Reserve</b>		<b>\$ 8,487,687.09</b>		

# FY 2024-2025 General Fund Budget Analysis

For the Period Ending February, 2025

	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
<b>Beginning Cash Balances:</b>					
Unreserved	\$ 28,601,552	\$ 28,601,552	\$ (0)	100.0%	
Reserved	4,831,284	4,831,284	-	100.0%	
<b>Total Estimated Cash Balance</b>	<b>\$ 33,432,836</b>	<b>\$ 33,432,836</b>	<b>\$ (0)</b>		
<b>Revenue:</b>					
Property Tax	\$ 97,545,632	\$ 85,723,153	\$ (11,822,479)	87.9%	88.3%
Charges for Services	4,022,077	4,070,845	48,768	101.2%	61.8%
Intergovernmental Revenue	11,486,129	9,791,501	(1,694,628)	85.2%	83.6%
Interest Income	6,000,000	5,627,774	(372,226)	93.8%	135.3%
Miscellaneous Revenue	284,634	223,488	(61,146)	78.5%	227.8%
<b>Total Revenue</b>	<b>\$ 119,338,472</b>	<b>\$ 105,436,761</b>	<b>\$ (13,901,711)</b>	<b>88.4%</b>	<b>88.1%</b>
Temporary Cash Transfer In	\$ -	\$ 24,500,000	\$ 24,500,000		
Temporary Cash Transfer Out	-	(24,500,000)	(24,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(21,426,775)	(22,620,150)	(1,193,375)		
24-25 Expenditures	\$ 126,513,248	\$ 62,297,211	\$ (64,216,037)	49.2%	62.0%
Prior Budget Year Expenditures	4,831,284	2,790,473	(2,040,811)	57.8%	77.0%
<b>Total Expenditures</b>	<b>\$ 131,344,532</b>	<b>\$ 65,087,684</b>	<b>\$ (66,256,848)</b>		
<b>Cash Balance*</b>	<b>\$ (0)</b>	<b>\$ 51,161,763</b>	<b>\$ 51,161,762</b>		

# FY 2024-2025 General Fund Actual Comparison

	For the Month Ending February, 2025				For the Year to Date Period Ending February, 2025			
	24-25	23-24			24-25	23-24		
	February Actual	February Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
<b>Beginning Cash Balance:</b>	\$ 61,577,926.67	\$ 46,023,485	\$ 15,554,442	33.8%	\$ 33,432,835.71	\$ 17,584,120	\$ 15,848,716	90.1%
<b>Revenue:</b>								
Property Tax	\$ 1,693,330.79	\$ 34,826,202	\$ (33,132,871)	-95.1%	\$ 85,723,153.29	\$ 80,781,253	\$ 4,941,900	6.1%
Charges for Services	\$ 441,209.77	375,653	65,557	17.5%	\$ 4,070,845.29	3,291,938	778,908	23.7%
Intergovernmental Revenue	\$ 707,993.58	971,000	(263,006)	-27.1%	\$ 9,791,500.52	11,240,015	(1,448,515)	-12.9%
Interest Income	\$ 1,295,375.12	1,162,689	132,686	11.4%	\$ 5,627,774.26	5,998,523	(370,748)	-6.2%
Miscellaneous Revenue	\$ 12,510.93	11,424	1,087	9.5%	\$ 223,487.74	882,588	(659,101)	-74.7%
<b>Total Revenue</b>	<b>\$ 4,150,420.19</b>	<b>\$ 37,346,968</b>	<b>\$ (33,196,548)</b>	<b>-88.9%</b>	<b>\$ 105,436,761.10</b>	<b>\$ 102,194,317</b>	<b>\$ 3,242,444</b>	<b>3.2%</b>
Temporary Cash Transfers In			\$ -		\$ 24,500,000	\$ 30,000,000	\$ (5,500,000)	
Temporary Cash Transfer Out	(7,000,000)	(30,000,000)	23,000,000		(24,500,000)	(30,000,000)	5,500,000	
Operating Transfers In		-	-			20,954	(20,954)	
Operating Transfers Out	-	(6,120,000)	6,120,000		(22,620,150)	(13,155,000)	(9,465,150)	72.0%
24-25 Expenditures	\$ 7,559,477.90	\$ 9,639,955	\$ (2,080,477)	-21.6%	\$ 62,297,210.72	\$ 67,944,911	\$ (5,647,700)	-8.3%
Prior Budget Year Expenditures	\$ 7,106.25	3,529	3,578		\$ 2,790,473.38	2,870,978	(80,505)	-2.8%
<b>Total Expenditures</b>	<b>\$ 7,566,584.15</b>	<b>\$ 9,643,484</b>	<b>\$ (2,076,900)</b>	<b>-21.5%</b>	<b>\$ 65,087,684.10</b>	<b>\$ 70,815,889</b>	<b>\$ (5,728,205)</b>	<b>-8.1%</b>
<b>Ending Cash Balance</b>	<b>\$ 51,161,762.71</b>	<b>\$ 37,606,969</b>	<b>\$ 13,554,794</b>	<b>36.0%</b>	<b>\$ 51,161,762.71</b>	<b>\$ 35,828,502</b>	<b>\$ 15,333,261</b>	<b>42.8%</b>

# Employee Benefits Fund

<b>Employee Benefits Fund Status</b>					
<b>FY 2024-25</b>					
<b>February 28, 2025</b>					
	<b>Budget Estimates</b>	<b>Year to Date Actual</b>	<b>Projection based on Estimates</b>	<b>Estimated Annual</b>	<b>Budget vs. Actual</b>
<b>Resources</b>					
Beginning Cash Balance	\$ 995,032	\$ 997,225		\$ 997,225	\$ 2,193
Transfers In	\$ 8,696,775	\$ 7,000,000	\$ 1,696,775	\$ 8,696,775	\$ -
Employee/Retiree/Cobra Premiums	4,136,816	2,702,404	1,395,951	4,098,354	(38,462)
Employer Premiums	19,215,344	13,894,600	6,947,300	20,841,900	1,626,556
Stop Loss Reimb	293,159	235,021		235,021	(58,138)
Rx Rebates	3,194,983	1,086,536	2,108,447	3,194,983	-
ARPA/Cares Reimb	300,000	-	300,000	300,000	-
Refunds/Rebates/Interest	200,000	93,666	46,833	140,499	(59,501)
<b>Total Resources</b>	<b>\$ 37,032,111</b>	<b>\$ 26,009,452</b>	<b>\$ 10,040,026</b>	<b>\$ 38,504,758</b>	<b>\$ 1,472,649</b>
<b>Expenses</b>					
Medical Claims	\$ 18,777,081	\$ 12,040,126	\$ 6,020,063	\$ 18,060,188	\$ (716,893)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	8,539,814	4,269,907	12,809,721	829,015
Dental Claims	1,656,822	1,295,465	647,732	1,943,197	286,375
Vision Claims	194,499	122,873	61,436	184,309	(10,190)
County Pharmacy	179,036	58,775	29,387	88,162	(90,874)
Employee Assistance Program	23,175	14,862	7,431	22,293	(882)
Medicare Supplement - TPG Group	1,476,527	1,161,850	580,925	1,742,775	266,248
<b>Total Claims</b>	<b>\$ 34,287,846</b>	<b>\$ 23,233,763</b>	<b>\$ 11,616,882</b>	<b>\$ 34,850,645</b>	<b>\$ 562,799</b>
Administration Fees & Other	988,448	1,640,545	820,273	2,460,818	1,472,370
Life/AD&D Premiums	370,136	248,427	124,214	372,641	2,505
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
<b>Total Admin/Premiums</b>	<b>\$ 2,603,910</b>	<b>\$ 1,888,973</b>	<b>\$ 944,486</b>	<b>\$ 2,833,459</b>	<b>\$ 229,549</b>
<b>Total Expenses</b>	<b>\$ 36,891,755</b>	<b>\$ 25,122,736</b>	<b>\$ 12,561,368</b>	<b>\$ 37,684,104</b>	<b>\$ 792,348</b>
<b>Ending Cash Balance</b>	<b>\$ 140,356</b>	<b>\$ 886,716</b>	<b>\$ (2,521,342)</b>	<b>\$ 820,653</b>	<b>\$ 680,299</b>

# YTD Comparisons | Medical + Rx Paid Claims – 10/17/2024

# Employee Benefits Fund Prior Year Comparison

## Employee Benefits Fund - Prior Year Comparisons

FY 2024-25

February 28, 2025

	Annual FY 24-25 Estimates	Annual FY 23-24 Actuals	Inc (Dec)	%	February FY 24-25 YTD Actuals	February FY 23-24 YTD Actuals	Inc (Dec)	%
<b>Resources</b>								
Beginning Cash Balance	\$ 995,032	\$ -	\$ 995,032	#DIV/0!	\$ 997,225	\$ 753,292	\$ 243,933	32.4%
Transfers In	\$ 8,696,775	\$ 6,800,000	\$ 1,896,775	27.9%	\$ 16,870,150	\$ 7,300,000	\$ 9,570,150	131.1%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	4,024,450	12,250,929	(8,226,479)	-67%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	2,702,404	2,740,537	(38,133)	-1.4%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	235,021	89,068	145,953	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	1,086,536	1,925,813	(839,277)	-44%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	93,666	422,387	(328,721)	-77.8%
ARPA Reimbursements	300,000	300,000	-	0.0%	-	366,632	(366,632)	0.0%
Interest Income	-	-	-		-	-	-	
<b>Total Resources</b>	<b>\$ 37,032,109</b>	<b>\$ 35,059,067</b>	<b>\$ 1,973,042</b>	<b>5.6%</b>	<b>\$ 26,009,452</b>	<b>\$ 25,848,658</b>	<b>\$ 160,794</b>	<b>0.6%</b>
<b>Expenses</b>								
Medical Claims	\$ 18,777,081	\$ 17,542,278	\$ 1,234,803	7.0%	\$ 12,040,126	\$ 12,387,470	\$ (347,345)	-0.02804
Medical claims covered by Stop Loss	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	8,539,814	8,348,858	190,956	2.3%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	1,295,465	919,050	376,414	41.0%
Vision Claims	194,499	177,542	16,957	9.6%	122,873	116,074	6,799	5.9%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	58,775	117,361	(58,586)	-49.9%
Employee Assistance Program	23,175	21,393	1,782	8.3%	14,862	14,262	600	4.2%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	1,161,850	976,523	185,327	19.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 34,287,846	\$ 32,406,060	\$ 1,881,786	<b>5.8%</b>	\$ 23,233,763	\$ 22,879,598	\$ 354,165	<b>1.5%</b>
Administration Fees & Other	988,448	970,989	17,459	1.8%	1,640,545	666,507	974,038	146.1%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	248,427	246,196	2,231	0.9%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	830,104	(830,104)	-100.0%
Total Admin/Premiums	\$ 2,603,910	\$ 2,653,007	\$ (49,097)	<b>-1.9%</b>	\$ 1,888,973	\$ 1,742,808	\$ 146,165	8.4%
<b>Total Expenses</b>	<b>\$ 36,891,756</b>	<b>\$ 35,059,067</b>	<b>\$ 1,832,689</b>	<b>5.2%</b>	<b>\$ 25,122,736</b>	<b>\$ 24,622,406</b>	<b>\$ 500,330</b>	<b>2.0%</b>
<b>Ending Cash Balance</b>	<b>\$ 140,356</b>	<b>\$ 0</b>	<b>\$ 140,354</b>	<b>35105624%</b>	<b>\$ 886,716</b>	<b>\$ 1,226,252</b>	<b>\$ (339,536)</b>	<b>-27.7%</b>



# Capital Project Budget Detail

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 24-25 Expense	Project Expense To Date	Available	Project Status
<b>Facilities</b>								
<b>Annex</b>								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		27,490	29,517	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,630,501	27,248		2,603,853	(599)	
Sub-Flooring Annex Restrooms	C0070	6/17/2021	23,290	119		23,171	-	
Annex Security West Columns		9/15/2022				-	-	
Annex Security North Curb		9/15/2022				-	-	
Department relocation support		12/15/2022				-	-	
DA Security Badge Access	AR033	10/24/2024	10,000	7,979			2,021	
Assessor Space Reorganization	C0084	10/24/2024					-	
			1,280		1,280	1,280	-	
<b>Juvenile</b>								
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380			51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958			120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
Juvenile Courtrooms	C0086	10/2/2024	5,300,000				5,300,000	
							-	
<b>Courthouse</b>								
Carpet	C0047	6/20/2019	100,000	372		87,914	11,715	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,115,257		42,814	2,092,941	22,316	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	508,995	398,903	4,397	50,100	59,992	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000	1,675	940	28,341	4,984	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000	-	517,152	517,152	(17,152)	Pending
Courthouse Maintenance	C0085	10/2/2024	250,000	129,512	34,027	34,027	86,461	
Social Services Flood Damage		7/1/2021	27,146			-	27,146	Pending
							-	
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
							-	
<b>Jail</b>								
Co Jail Structural Investigation	C0083	7/18/2024	6,000		6,000	6,000	-	
Jail Overhead Door Repair	AR077	10/24/2024	4,500		4,165	4,165	335	
							-	
<b>Technology</b>								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		993,831	194,182	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
							-	
Capital Projects-As Needed		10/19/2023	272,720				272,720	Pending
Capital Projects-As Needed		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	
Capital Projects-As Needed		9/16/2021	-			-	-	
Courthouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	6,700			6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000			215,000	-	Pending
Detention Center Heat & Air	C0081	11/15/2023	70,000	49,225		20,775	-	
DA Badge Access	C0082	4/1/2024	10,000			9,724	276	
<b>Unallocated Funds:</b>								
Unallocated Funds			454,247				454,247	
<b>Total Ongoing Budgeted Capital Projects</b>			<b>\$ 14,747,080</b>	<b>\$ 689,810</b>	<b>\$ 610,775</b>	<b>\$ 7,299,460</b>	<b>\$ 6,757,810.13</b>	

# OKLAHOMA COUNTY BUDGET BOARD MEETING | March 20, 2025

