OKLAHOMA COUNTY BUDGET BOARD MEETING | November 21, 2024

FY 2024-2025 General Fund Budget

Oklahoma County
FY 2024-2025 General Fund Budget

		(1)		(A)	(A)	(B)	(C)		(2)	(3)	(4)	(5)	(6)	(7)
Department		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 24-25Adopted Budget	Supplement	Budget Amendments	FY 24-25 Amended Budget	Increase/ Decrease from FY 2023-24 Budget	% Increase (Decrease)
110	General Government	41,149,740	$ 5,291,059						41,149,740	$ 120,251	$ (4,116,611)	$ 37,153,380	$ (3,996,360)	-9.7%
120	Commissioners	622,842	496,257	-					716,190	23,196	(99,498)	639,888	17,045	2.7%
130	Assessor	3,433,112	2,518,665						3,942,317	84,816	(409,121)	3,618,011	184,899	5.4%
140	Assessor Revaluation	5,856,464	4,272,021	-					6,696,035	135,023	(882,421)	5,948,637	92,173	1.6%
150	Treasurer	1,025,106	656,506	-					1,181,310	(443,751)	(164,501)	573,058	(452,048)	-44.1%
160	Court Clerk	9,694,062	7,000,981						11,892,138	301,564	(2,299,920)	9,893,782	199,720	2.1%
170	County Clerk	2,803,350	2,951,293						3,303,762	84,919	(526,905)	2,861,776	58,426	2.1%
180	Excise and Equalization	47,447	48,207						47,447	-		47,447	-	0.0%
190	County Audit	884,837	621,410						884,837	59,996		944,833	59,996	6.8%
200	District Attorney - State	350,000	150,000						350,000	-		350,000	-	0.0%
210	District Attorney - County	71,898	72,398						71,898	-		71,898	-	0.0%
230	Public Defender	71,863	75,521	-					71,863	-		71,863	-	0.0%
240	Purchasing	-								-		-	-	#DIV/0!
250	Election Board	1,818,855	1,442,981						2,126,211	48,312	(322,997)	1,851,526	32,671	1.8%
260	BOCC HR/Health & Safety	635,615	491,718	-					728,963	16,610	(98,386)	647,187	11,572	1.8%
265	Employee Benefits Department	369,697	-	-					442,093	10,741	(75,975)	376,859	7,162	N/A
270	IT Department	4,638,392	3,662,019						5,097,836	63,323	(180,844)	4,980,315	341,923	7.4%
280	Facilities Management-Main	2,078,407	1,420,111	-					2,420,371	48,050	(358,429)	2,109,992	31,585	1.5%
290	Facilities Mgmt - Custodial	364,000	256,709						364,000	-		364,000	-	0.0%
300	Planning Commission	235,623	282,871						270,231	6,860	(36,587)	240,504	4,881	2.1%
310	Court Services301	904,859	703,355	-					1,184,903	8,401	(288,445)	904,859	-	0.0%
518	Sheriff-Law Enforcement	12,331,110	11,582,247						15,233,502	383,992	(3,038,226)	12,579,267	248,157	2.0%
525	Juvenile Detention	7,077,832							8,502,224	253,539	(1,493,376)	7,262,386	184,554	2.6%
526	Juvenile Bureau	2,265,894	608,473						2,765,447	64,361	(522,581)	2,307,226	41,332	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	1,982,110						2,285,465	33,084	(255,830)	2,062,719	(4,622)	-0.2%
710	Free Fair	72,598	62,245						72,598	-		72,598	-	0.0%
910	Highway - District 1	539,191	500,391	-					622,063	12,020	(86,924)	547,159	7,968	1.5%
920	Highway - District 2	318,354	490,068	-					365,028	15,849	(49,301)	331,576	13,222	4.2%
930	Highway - District 3	508,567	337,543	-					591,439	10,199	(86,634)	515,004	6,437	1.3%
940	Engineer	530,653	528,980	-					596,689	14,354	(70,049)	540,994	10,341	1.9%
950	Economic Development	250,000	-						250,000	-		250,000	-	0.0%
991	Employee Benefits Supplement	11,302,238	-						11,302,238		4,660,710	15,962,948	4,660,710	
993	Self Insurance Supplement		-									-	-	#DIV/0!
995	Reserve	1,453,540	-					-	1,453,540	8,622,057	(501,388)	9,574,210	8,120,670	558.7%
	Total Department Budgets	**$ 116,521,424**	**$ 48,506,138**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 127,823,663**	**$ 9,991,824**	**$ (11,402,238)**	**$ 126,413,248**	**$ 9,891,824**	**8.5%**

2024-2025 General Fund Reserve

Oklahoma County
FY 2023-2024 General Fund Reserve

	Department	Description		Amount	Resolution #	Date
995	General Fund Reserve	General Fund Reserve Balance	**$**	**1,453,540.00**	Adopted Budget	5/23/2024
995	General Fund Reserve	Supplemental Budget-Approved 9-19-24	$	8,092,110.09	Supplement	9/19/2024
995	General Fund Reserve	Assessor Transfer	$	(57,000.00)	2024-4398	9/19/2024
995	General Fund Reserve	Assessor Transfer	$	(10,000.00)	2024-4398	9/19/2024
995	General Fund Reserve	District Attorney's Civil Fee Voucher Account 8203	$	(2,000.00)	2024-4379	9/19/2024
995	General Fund Reserve	IT	$	(259,791.00)	2024-4405	9/19/2024
995	General Fund Reserve	Excess Reserve		59,479.00	Supplement	9/19/2024
995	General Fund Reserve	Treasurer Resale	$	470,467.91	Supplement	9/19/2024
995	General Fund Reserve	Assessor - Contracct Incrreases	$	(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
996	General Fund Reserve	Assessor - Postage Increase	$	(50,000.00)	2024-4857	10/24/2024
		Total General Fund Reserve	**$**	**9,574,209.27**		

FY 2024-2025 General Fund Budget Analysis

General Fund
FY 2024-25
Budget Analysis
For the Period Ending October 31, 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	$ 1,885,051	$ (95,660,581)	107.1%	1.7%
Charges for Services	4,022,077	2,277,348	(1,744,729)	87.3%	35.8%
Intergovernmental Revenue	11,486,129	5,408,714	(6,077,415)	99.6%	26.6%
Interest Income	6,000,000	2,494,062	(3,505,938)	241.9%	46.1%
Miscellaneous Revenue	1,595,048	176,133	(1,418,915)	246.3%	86.8%
Total Revenue	$ 120,648,886	$ 12,241,307	$ (108,407,578)	109.2%	8.9%
Temporary Cash Transfer In	$ -	$ 14,500,000	$ 14,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(21,426,775)	(8,252,090)	13,174,685		
24-25 Expenditures	$ 127,823,663	$ 31,306,331	$ (96,517,332)	55.3%	29.5%
Prior Budget Year Expenditures	4,831,284	2,712,431	(2,118,853)	76.9%	67.9%
Total Expenditures	$ 132,654,947	$ 34,018,762	$ (98,636,185)		
Cash Balance*	**$ 0**	**$ 17,903,291**	**$ 17,903,291**		

FY 2024-2025 General Fund Actual Comparison

General Fund
FY 2024-25
Actual Comparison

	For the Month Ending October 31, 2024				For the Year to Date Period Ending October 31, 2024			
	24-25	**23-24**			**24-25**	**23-24**		
	October Actual	**October Actual**	**Increase (Decrease)**	**% Increase (Decrease)**	**Year to Date Actual**	**Year to Date Actual**	**Increase (Decrease)**	**% Increase (Decrease)**
Beginning Cash Balance:	$ 14,639,747.36	$ 14,004,016	$ 635,731	4.5%	$ 33,432,835.71	$ 17,584,120	$ 15,848,716	90.1%
Revenue:								
Property Tax	$ 235,319.66	$ 310,781	$ (75,461)	-24.3%	$ 1,885,051.29	$ 1,543,586	$ 341,465	22.1%
Charges for Services	$ 397,559.81	377,366	20,194	5.4%	$ 2,277,347.96	1,768,975	508,373	28.7%
Intergovernmental Revenue	$ 4,892,768.30	552,809	4,339,959	785.1%	$ 5,408,713.53	3,508,018	1,900,696	54.2%
Interest Income	$ 567,531.45	669,199	(101,668)	-15.2%	$ 2,494,061.93	2,766,515	(272,453)	-9.8%
Miscellaneous Revenue	$ 10,056.18	32,450	(22,394)	-69.0%	$ 176,132.75	814,267	(638,134)	-78.4%
Total Revenue	$ 6,103,235.40	$ 1,942,605	$ 4,160,631	214.2%	$ 12,241,307.46	$ 10,401,361	$ 1,839,947	17.7%
Temporary Cash Transfers In	9,500,000	3,000,000	$ 6,500,000		$ 9,500,000	$ 22,000,000	$ (12,500,000)	
Temporary Cash Transfer Out		-	-			-	-	
Operating Transfers In		-	-			20,954	(20,954)	
Operating Transfers Out	(7,250,000)	(1,860,000)	(5,390,000)		(7,250,000)	(4,940,000)	(2,310,000)	46.8%
24-25 Expenditures	$ 8,962,689.53	$ 9,462,161	$ (499,472)	-5.3%	$ 31,306,331.10	$ 34,654,173	$ (3,347,841)	-9.7%
Prior Budget Year Expenditures	$ 124,911.78	27,917	96,995		$ 2,712,430.62	2,815,720	(103,290)	-3.7%
Total Expenditures	$ 9,087,601.31	$ 9,490,078	$ (402,477)	-4.2%	$ 34,018,761.72	$ 37,469,893	$ (3,451,131)	-9.2%
Ending Cash Balance	**$ 13,905,381.45**	**$ 7,596,542**	**$ 6,308,839**	**83.0%**	**$ 13,905,381.45**	**$ 7,596,542**	**$ 6,308,839**	**83.0%**

Employee Benefits Fund

Employee Benefits Fund Status
FY 2024-25
October 31, 2024

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	$ 995,032	$ 997,225		$ 997,225	$ 2,193
Transfers In	$ 9,340,178	$ 8,002,090	$ 1,338,088	$ 9,340,178	$ -
Employee/Retiree/Cobra Premiums	4,136,816	1,416,983	2,833,966	4,250,949	114,133
Employer Premiums	19,215,344	2,570,875	2,570,875	5,141,750	(14,073,594)
Stop Loss Reimb	293,159	235,021		235,021	(58,138)
Rx Rebates	3,194,983	419,021	2,775,962	3,194,983	-
ARPA/Cares Reimb	300,000	-	300,000	300,000	-
Refunds/Rebates/Interest	200,000	73,656	147,312	220,968	20,968
Total Resources	**$ 37,675,514**	**$ 13,714,872**	**$ 6,742,929**	**$ 23,681,074**	**$ (13,994,438)**
Expenses					
Medical Claims	$ 18,777,081	$ 3,093,086	$ 6,186,171	$ 9,279,257	$ (9,497,824)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	4,191,315	8,382,631	12,573,946	593,240
Dental Claims	1,656,822	691,033	1,382,066	2,073,099	416,277
Vision Claims	194,499	79,733	159,465	239,198	44,699
County Pharmacy	179,036	58,775	117,550	176,325	(2,711)
Employee Assistance Program	23,175	7,731	15,462	23,193	18
Medicare Supplement - TPG Group	1,476,527	638,048	893,267	1,531,315	54,788
Total Claims	$ 34,287,846	$ 8,759,720	$ 17,136,611	$ 25,896,331	$ (8,391,515)
Administration Fees & Other	988,448	3,264,061	6,528,122	9,792,183	8,803,735
Life/AD&D Premiums	370,136	60,544	121,087	181,631	(188,505)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	$ 2,603,910	$ 3,324,605	$ 6,649,210	$ 9,973,815	$ 7,369,905
Total Expenses	**$ 36,891,755**	**$ 12,084,325**	**$ 23,785,821**	**$ 35,870,146**	**$ (1,021,610)**
			-	-	-
Ending Cash Balance	**$ 783,759**	**$ 1,630,547**	**$ (17,042,892)**	**$ (12,189,072)**	**$ (12,972,829)**

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

Employee Benefits Fund Prior Year Comparison

Employee Benefits Fund - Prior Year Comparisons
FY 2024-25
October 31, 2024

	Annual FY 24-25 Estimates	Annual FY 23-24 Actuals	Inc (Dec)	%	October FY 24-25 YTD Actuals	October FY 23-24 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	$ 995,032	$ -	$ 995,032	#DIV/0!	$ 997,225	$ 753,292	$ 243,933	32.4%
Transfers In	$ 9,340,178	$ 6,800,000	$ 2,540,178	37.4%	$ 8,002,090	$ 3,500,000	$ 4,502,090	128.6%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	2,570,875	6,152,438	(3,581,563)	-58%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	1,416,983	1,454,366	(37,383)	-2.6%
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%	419,021	1,042,312	(623,290)	-60%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	73,656	54,205	19,451	35.9%
ARPA Reimbursements	300,000	300,000	-	0.0%	-	121,184	(121,184)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	**$ 37,675,512**	**$ 35,059,067**	**$ 2,616,445**	**7.5%**	**$ 13,714,872**	**$ 13,166,865**	**$ 548,007**	**4.2%**
Expenses								
Medical Claims	$ 18,777,081	$ 17,542,278	$ 1,234,803	7.0%	$ 3,093,086	$ 5,731,368	$ (2,638,282)	-0.4603233
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	4,191,315	4,134,144	57,172	1.4%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	691,033	502,161	188,871	37.6%
Vision Claims	194,499	177,542	16,957	9.6%	79,733	66,818	12,915	19.3%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	58,775	69,021	(10,246)	-14.8%
Employee Assistance Program	23,175	21,393	1,782	8.3%	7,731	8,914	(1,183)	-13.3%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	638,048	606,998	31,050	5.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	$ 34,287,846	$ 32,406,060	$ 1,881,786	**5.8%**	$ 8,759,720	$ 11,119,424	$ (2,359,704)	**-21.2%**
Administration Fees & Other	988,448	970,989	17,459	1.8%	3,264,061	357,999	2,906,063	811.8%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	60,544	118,619	(58,076)	-49.0%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	412,075	(412,075)	-100.0%
Total Admin/Premiums	$ 2,603,910	$ 2,653,007	$ (49,097)	**-1.9%**	$ 3,324,605	$ 888,693	$ 2,435,912	274.1%
Total Expenses	**$ 36,891,756**	**$ 35,059,067**	**$ 1,832,689**	**5.2%**	**$ 12,084,325**	**$ 12,008,117**	**$ 76,208**	**0.6%**
			-		-	-	-	
Ending Cash Balance	**$ 783,759**	**$ 0**	**$ 783,757**	**196035330%**	**$ 1,630,547**	**$ 1,158,748**	**$ 471,799**	**40.7%**

Capital Project Budget Detail

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		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				10,000	
Assessor Space Reorganization	C0084	10/24/2024					-	
Gregory Vaugh 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			51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958			120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
							-	
Courthouse							-	
Carpet	C0047	6/20/2019	100,000	372		87,914	11,715	Pending
Damaged Elevator "A" Doors		4/16/2020	-			-	-	
Courthouse Jail elevator	C0071	9/17/2020	2,115,257		42,814	2,092,941	22,316	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	508,995	402,103	1,197	46,900	59,992	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000		940	28,341	6,659	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000	517,152			(17,152)	Pending
Courthouse Maintenance	C0085	10/2/2024	250,000	29,257			220,743	
Social Services Flood Damage		7/1/2021	27,146			-	27,146	Pending
Insurance deductible and depreciation		9/17/2020	150,000			-	150,000	Pending
						-		
Jail						-		
Co Jail Structural Investigation	C0083	7/18/2024	6,000		6,000	6,000	-	
Jail Overhead Door Repair	AR077	10/24/2024	4,500	4,165			335	
Technology								
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		993,831	194,182	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
							-	
Capital Projects-As Needed		10/19/2023	272,720				272,720	Pending
Capital Projects-As Needed		10/17/2022	17,241			-	17,241	Pending
Annex Perimeter Lighting Repair		12/16/2021	14,784			-	14,784	Pending
Capital Projects-As Needed		9/17/2020	-			-	-	
Capital Projects-As Needed		9/16/2021	-				-	
Courthhouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	6,700			6,700	-	
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000			215,000	-	Pending
Detention Center Heat & Air	C0081	11/15/2023	70,000	49,225		20,775	-	
DA Badge Access	C0082	4/1/2024	10,000			9,724	276	
Unallocated Funds:								
Unallocated Funds			393,594				393,594	
Total Ongoing Budgeted Capital Projects			$ 9,386,427	$ 1,104,418	$ 52,231	$ 6,740,915	$ 1,541,093.97	

OKLAHOMA COUNTY BUDGET BOARD MEETING | October 17, 2024