OKLAHOMA COUNTY BUDGET BOARD MEETING | September 15, 2022

FY 2022-2023 General Fund Budget

Department		FY 2021-22 Budget at 6-30-22	FY 22-23 Adopted Budget	Supplement	Budget Amendments	FY 22-23 Amended Budget	Increase/ Decrease from FY 2021-22 Budget	% Increase (Decrease)
110	General Government	$ 38,557,708	$ 38,710,012		$ 40,000	$ 38,750,012	$ 192,304	0.5%
120	Commissioners	510,986	513,842.00			513,842	2,856	0.6%
130	Assessor	3,460,534	3,563,218.00			3,563,218	102,684	3.0%
140	Assessor Revaluation	5,881,173	6,344,734.00			6,344,734	463,561	7.9%
150	Treasurer	1,091,164	1,091,111.00			1,091,111	(53)	0.0%
160	Court Clerk	10,380,771	10,759,586.00			10,759,586	378,815	3.6%
170	County Clerk	2,690,566	2,725,089.00			2,725,089	34,523	1.3%
180	Excise and Equalization	42,576	44,957.00			44,957	2,381	5.6%
190	County Audit	777,208	777,208.00			777,208	-	0.0%
200	District Attorney - State	150,000	150,000.00			150,000	-	0.0%
210	District Attorney - County	71,898	71,898.00			71,898	-	0.0%
230	Public Defender	61,720	65,670.00			65,670	3,950	6.4%
240	Purchasing	475,325	483,624.00			483,624	8,299	1.7%
250	Election Board	1,742,560	1,876,041.00			1,876,041	133,481	7.7%
260	BOCC HR/Health & Safety	811,822	830,918.00			830,918	19,096	2.4%
265	Employee Benefits Departm	402,930	407,536.00			407,536	4,606	N/A
270	IT Department	5,096,807	4,661,794.00			4,661,794	(435,013)	-8.5%
280	Facilities Management-Mai	2,111,223	2,126,905.00			2,126,905	15,682	0.7%
290	Facilities Mgmt - Custodial	313,000	313,000.00			313,000	-	0.0%
300	Planning Commission	322,368	246,705.00			246,705	(75,663)	-23.5%
310	Court Services	1,020,761	1,047,800.00			1,047,800	27,039	2.6%
518	Sheriff-Law Enforcement	12,849,052	13,074,192.00			13,074,192	225,140	1.8%
525	Juvenile Detention	6,833,918	7,471,660.00			7,471,660	637,742	9.3%
526	Juvenile Bureau	2,496,859	2,536,214.00			2,536,214	39,355	1.6%
550	Emergency Management	638,346	618,659.00			618,659	(19,687)	-3.1%
610	Social Services	2,479,585	2,269,811.00			2,269,811	(209,774)	-8.5%
710	Free Fair	67,238	67,238.00			67,238	-	0.0%
910	Highway - District 1	590,390	596,790.00			596,790	6,400	1.1%
920	Highway - District 2	311,517	334,823.00			334,823	23,306	7.5%
930	Highway - District 3	519,624	570,084.00			570,084	50,460	9.7%
940	Engineer	594,529	593,713.00			593,713	(816)	-0.1%
950	Economic Development	200,000	200,000.00			200,000	-	0.0%
993	Self Insurance Supplement	-	-		296,900	296,900	296,900	#DIV/0!
995	Reserve	2,443,169	1,857,608.00		(336,900)	1,520,708	(922,461)	-37.8%
	Total Department Budgets	**$ 105,997,326**	**$ 107,002,440**	**$ -**	**$ 0**	**$ 107,002,440**	**$ 1,005,114**	**0.9%**

2022-2023 General Fund Reserve

Oklahoma County
FY 2022-2023 General Fund Reserve

Department		Description	Amount	Resolution #	Date
995	General Fund Reserve	General Fund Reserve Balanace	$ **1,857,608.00**	Adopted Budget	6/9/2022
993	Self Insurance	Fund depositions and expert witness costs	$ (153,500.00)	2022-3027	7/16/2022
110	General Government	Outside legal contracts	$ (40,000.00)	2022-3085	7/16/2022
993	Self Insurance	Fund depositions and expert witness costs	$ (143,400.00)	2022-3387	8/18/2022
		Total General Fund Reserve	**$ 1,520,708.00**		

FY 2022-2023 General Fund Budget Analysis

	22-23 Adopted Budget	22-23 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	$ 11,796,039	$ 13,107,314	$ 1,311,274	111.1%	
Reserved	4,703,253	5,746,500	1,043,247	100.0%	
Total Estimated Cash Balance	$ 16,499,292	$ 18,853,814	$ 2,354,522		
Revenue:					
Property Tax	$ 82,138,088	$ 783,134	$ (81,354,954)	1.0%	1.1%
Charges for Services	6,176,885	1,145,623	(5,031,263)	18.5%	37.5%
Intergovernmental Revenue	11,067,773	312,114	(10,755,659)	2.8%	24.9%
Interest Income	100,000	160,275	60,275	160.3%	3.0%
Miscellaneous Revenue	418,654	48,658	(369,996)	11.6%	23.6%
Total Revenue	$ 99,901,401	$ 2,449,804	$ (97,451,597)	2.5%	5.8%
Temporary Cash Transfer In	$ -	$ 10,500,000	$ 10,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(4,695,000)	(2,760,000)	1,935,000		
22-23 Expenditures	$ 107,002,440	$ 15,502,367	$ (91,500,073)	14.5%	14.1%
Prior Budget Year Expenditures	4,703,253	3,593,774	(1,109,479)	76.4%	71.8%
Total Expenditures	$ 111,705,693	$ 19,096,141	$ (92,609,552)		
Cash Balance*	$ 0	$ 9,947,477	$ 9,947,477		

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

FY 2022-2023 General Fund Actual Comparison

	For the Month Ending August 31, 2022				For the Year to Date Period Ending August 31, 2022			
	22-23 August Actual	21-22 August Actual	Increase (Decrease)	% Increase (Decrease)	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	$ 13,106,994	$ 9,960,179	$ 3,146,815	31.6%	$ 18,853,814	$ 19,536,309	$ (682,495)	-3.5%
Revenue:								
Property Tax	$ 675,219	$ 517,709	$ 157,510	30.4%	$ 783,134	$ 881,534	$ (98,400)	-11.2%
Charges for Services	541,667	621,479	(79,812)	-12.8%	1,145,623	1,958,852	(813,230)	-41.5%
Intergovernmental Revenue	233,802	2,231,334	(1,997,532)	-89.5%	312,114	2,519,500	(2,207,386)	-87.6%
Interest Income	46,675	631	46,043	7291.7%	160,275	2,997	157,278	5248.6%
Miscellaneous Revenue	31,048	63,114	(32,066)	-50.8%	48,658	82,752	(34,095)	-41.2%
Total Revenue	$ 1,528,411	$ 3,434,267	$ (1,905,857)	-55.5%	$ 2,449,804	$ 5,445,634	$ (2,995,831)	-55.0%
Temporary Cash Transfers In	6,500,000	$ 4,000,000	$ 2,500,000		$ 10,500,000	$ 4,000,000	$ 6,500,000	
Temporary Cash Transfer Out	-	-	-		-	-	-	
Operating Transfers In	-	-	-		-	-	-	
Operating Transfers Out	(1,200,000)	-	(1,200,000)		(2,760,000)	(25,000)	(2,735,000)	10940.0%
22-23 Expenditures	$ 9,400,236	$ 7,692,187	$ 1,708,049	22.2%	$ 15,502,367	$ 14,363,234	$ 1,139,133	7.9%
Prior Budget Year Expenditures	587,692	763,411	(175,718)		3,593,774	5,654,861	(2,061,088)	-36.4%
Total Expenditures	$ 9,987,928	$ 8,455,597	$ 1,532,330	18.1%	$ 19,096,141	$ 20,018,094	$ (921,954)	-4.6%
Ending Cash Balance	**$ 9,947,477**	**$ 8,938,849**	**$ 1,008,628**	**11.3%**	**$ 9,947,477**	**$ 8,938,849**	**$ 1,008,628**	**11.3%**

Employee Benefits Fund

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	$ 1,213,208	$ 777,203		$ 777,203	$ (436,005)
Transfers In	$ 3,400,000	$ 2,700,000	$ 700,000	$ 3,400,000	$ -
Employee/Retiree/Cobra Premiums	4,190,547	754,958	3,521,511	4,276,469	85,922
Employer Premiums	18,922,512	2,966,758	15,317,220	18,283,978	(638,534)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	1,440	2,500,000	2,501,440	1,440
Cares Reimb	-	-	-	-	-
Refunds/Rebates/Interest	377,877	15,914	361,963	377,877	-
Total Resources	**$ 30,604,144**	**$ 7,519,189**	**$ 19,538,731**	**$ 29,919,882**	**$ (684,262)**
Expenses					
Medical Claims	$ 14,701,431	$ 3,380,393	$ 11,321,039	$ 14,701,431	$ -
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,133,484	1,375,466	7,758,018	9,133,484	-
Dental Claims	1,370,174	118,456	1,251,717	1,370,174	-
Vision Claims	203,638	14,949	188,689	203,638	-
County Pharmacy	305,000	26,096	287,060	313,156	8,156
Employee Assistance Program	21,393	1,783	19,610	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	193,806	969,030	1,162,836	17,316
Total Claims	$ 26,880,639	$ 5,110,949	$ 21,795,162	$ 26,906,111	$ 25,472
Administration Fees & Other	924,858	150,886	646,932	797,818	(127,040)
Life/AD&D Premiums	375,689	61,416	307,080	368,495	(7,194)
Stop Loss Premiums	1,383,107	202,208	1,011,038	1,213,245	(169,861)
Total Admin/Premiums	$ 2,683,653	$ 414,510	$ 1,965,049	$ 2,379,559	$ (304,095)
Total Expenses	**$ 29,564,292**	**$ 5,525,459**	**$ 23,760,211**	**$ 29,285,670**	**$ (278,622)**
			-	-	-
Ending Cash Balance	**$ 1,039,853**	**$ 1,993,729**	**$ (4,221,479)**	**$ 634,213**	**$ (405,639)**

YTD Comparisons | Medical + Rx Paid Claims – 9/6/2022

YTD Comparisons
Medical + Rx Paid Claims
9/6/2022

	22-23	21-22	Inc(dec)	%
Medical	$ 4,183,988.90	$ 3,380,664.24	$ 803,324.66	23.8%
Rx	$ 1,798,390.50	$ 1,957,598.31	$ (159,207.81)	-8.1%
Total Med + Rx	$ 5,982,379.40	$ 5,338,262.55	$ 644,116.85	12.1%
As of August 31:				
Stop Loss Reimbursement	$ 302,915.26	$ 89,718.44	$ 213,196.82	
Refunds/Settlements	13,249.52	60,747.72	(47,498.20)	
Rebates Rx	1,440.00	3,199.04	(1,759.04)	
Retiree Drug Subsidy			-	
ARPA Reimb	1,032,003.26	-	1,032,003.26	
Total	$ 1,349,608.04	$ 153,665.20	$ 1,195,942.84	778.3%
Net Paid Claims	**$ 4,632,771.36**	**$ 5,184,597.35**	**$ (551,825.99)**	**-10.6%**

Employee Benefits Fund Prior Year Comparison

	Annual FY 22-23 Estimates	Annual FY 21-22 Actuals	Inc (Dec)	%	August FY 22-23 YTD Actuals	August FY 21-22 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	$ 1,213,208	$ 1,816,938	$ (603,730)	-33.2%	$ 777,203	$ 1,816,938	$ (1,039,735)	-57.2%
Transfers In	$ 3,400,000	$ 3,600,000	$ (200,000)	-5.6%	$ 2,700,000	$ -	$ 2,700,000	#DIV/0!
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	2,966,758	2,677,422	289,336	11%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	754,958	711,781	43,178	6.1%
Stop Loss Reimb	-	1,070,001	(1,070,001)	-100.0%	302,915	89,718	213,197	
Rx Rebates	2,500,000	3,213,013	(713,013)	-22.2%	1,440	3,199	(1,759)	-55%
Refunds/Rebates/Subsidy	377,877	224,726	153,151	68.2%	15,914	60,820	(44,905)	-73.8%
Cares Reimbursements	-	2,655,755	(2,655,755)	-100.0%	-	-	-	#DIV/0!
Interest Income	-	-	-		-	-	-	
Total Resources	**$ 30,604,145**	**$ 33,802,253**	**$ (3,198,109)**	**-9.5%**	**$ 7,519,189**	**$ 5,359,878**	**$ 2,159,311**	**40.3%**
Expenses								
Medical Claims	$ 14,701,431	$ 17,681,337	$ (2,979,906)	-16.9%	$ 3,380,393	$ 2,157,186	$ 1,223,207	56.7%
Medical claims covered by Stop Los	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,133,484	9,029,728	103,756	1.1%	1,375,466	1,349,771	25,695	1.9%
Dental Claims	1,370,174	1,414,163	(43,989)	-3.1%	118,456	201,072	(82,615)	-41.1%
Vision Claims	203,638	200,983	2,655	1.3%	14,949	30,646	(15,696)	-51.2%
County Pharmacy	305,000	286,574	18,426	6.4%	26,096	53,901	(27,805)	-51.6%
Employee Assistance Program	21,393	21,393	(0)	0.0%	1,783	3,565	(1,783)	-50.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	193,806	267,344	(73,538)	-27.5%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	-	-	0%
Total Claims	$ 26,880,639	$ 30,356,116	$ (3,475,477)	**-11.4%**	$ 5,110,949	$ 4,063,485	$ 1,047,465	**25.8%**
Administration Fees & Other	924,858	975,676	(50,818)	-5.2%	150,886	200,155	(49,269)	-24.6%
Life/AD&D Premiums	375,689	375,081	608	0.2%	61,416	59,730	1,686	2.8%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	202,208	213,311	(11,103)	-5.2%
Total Admin/Premiums	$ 2,683,653	$ 2,668,934	$ 14,719	**0.6%**	$ 414,510	$ 473,197	$ (58,687)	-12.4%
Total Expenses	**$ 29,564,292**	**$ 33,025,050**	**$ (3,460,758)**	**-10.5%**	**$ 5,525,459**	**$ 4,536,681**	**$ 988,778**	**21.8%**
			-		-	-	-	
Ending Cash Balance	**$ 1,039,853**	**$ 777,203**	**$ 262,649**	**34%**	**$ 1,993,729**	**$ 823,196**	**$ 1,170,533**	**142.2%**

Capital Project Budget Detail

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 22-23 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		18,177	38,830	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Sixth floor restoration	C0066	9/17/2020	2,704,028	1,846,890	247,706	723,649	133,489	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	28,000	119		23,171	4,710	Pending
Juvenile								
Juvenile Referee Courtroom	C0045	12/19/2019	6,329			5,725	604	Pending
Architecture plans for lobby	C0068	10/1/2020	63,380	4,855		46,695	11,830	Pending
Chiller project	C0067	2/18/2021	121,362	-		120,958	404	Pending
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	25,000	251	14,846	22,424	2,325	Pending
Courthouse								
Carpet	C0047	6/20/2019	100,000	11,128		53,629	35,243	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	1,156,880	328,855	893,247	177,130	Pending
Courthouse 11th floor stairwell	C0073	8/19/2021	64,000	57,500		6,500	-	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	87,500	190,000	-	Pending
Capital Projects-As Needed		9/17/2020	7,025			-	7,025	Pending
Capital Projects-As Needed		9/16/2021	215,000				215,000	
Courthhouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Annex Building Structural Repairs	C0076	3/17/2022	25,000	-	2,200	2,200	22,800	Pending
Unallocated Funds:								
Unallocated Funds			39,858				39,858	
Total Ongoing Budgeted Capital Projects			$ 7,623,065	$ 3,152,149	$ 681,107	$ 3,407,035	$ 1,063,880	

OKLAHOMA COUNTY BUDGET BOARD MEETING | September 15, 2022