OKLAHOMA COUNTY BUDGET BOARD MEETING | February 20, 2025

FY 2024-2025 General Fund Budget

Oklahoma County
FY 2024-2025 General Fund Budget

Department		(1) FY 2023-24 Budget at 6-30-24	FY 2024-25 Requests	(A) BET Items for Follow Up Discussion	(A) Salary + Benefits Increases	(B) New Positions + Health Prem	(C) Adjustments	Budget Board Adjustments	(2) FY 24-25Adopted Budget	(3) Supplement	(4) Budget Amendments	(5) FY 24-25 Amended Budget	(6) Increase/ Decrease from FY 2023-24 Budget	(7) % 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	(150,547)	588,839	(34,004)	-5.5%
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	(47,337)	698,236	62,621	9.9%
265	Employee Benefits Department	369,697	-	-					442,093	10,741	(15,020)	437,814	68,117	N/A
270	IT Department	4,638,392	3,662,019						5,097,836	63,323	(61,512)	5,099,647	461,255	9.9%
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	317,588	1,510,892	606,033	67.0%
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	(1,181,860)	7,573,903	496,070	7.0%
526	Juvenile Bureau	2,265,894	608,473						2,765,447	64,361	(376,324)	2,453,484	187,590	8.3%
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	(316,784)	2,001,764	(65,577)	-3.2%
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		4,380,666	15,682,904	4,380,666	
993	Self Insurance Supplement		-									-	-	#DIV/0!
995	Reserve	1,453,540	-					-	1,453,540	8,622,057	(1,404,483)	8,671,114	7,217,574	496.6%
	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
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
		-			
	Total General Fund Reserve	**$**	**8,671,114.09**		

FY 2024-2025 General Fund Budget Analysis

General Fund
FY 2024-25
Budget Analysis
For the Period Ending January 31, 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
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	$ 84,029,823	$ (13,515,810)	107.1%	3.7%
Charges for Services	4,022,077	3,629,636	(392,441)	87.3%	42.8%
Intergovernmental Revenue	11,486,129	9,083,507	(2,402,622)	99.6%	56.8%
Interest Income	6,000,000	4,332,399	(1,667,601)	241.9%	56.0%
Miscellaneous Revenue	1,595,048	210,977	(1,384,071)	246.3%	89.6%
Total Revenue	$ 120,648,886	$ 101,286,341	$ (19,362,545)	109.2%	14.7%
Temporary Cash Transfer In	$ -	$ 24,500,000	$ 24,500,000		
Temporary Cash Transfer Out	-	(17,500,000)	(17,500,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(21,426,775)	(22,620,150)	(1,193,375)		
24-25 Expenditures	$ 127,823,663	$ 54,738,639	$ (73,085,024)	55.3%	37.4%
Prior Budget Year Expenditures	4,831,284	2,783,367	(2,047,917)	76.9%	69.0%
Total Expenditures	$ 132,654,947	$ 57,522,006	$ (75,132,941)		
Cash Balance*	**$ 0**	**$ 61,577,021**	**$ 61,577,021**		

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

FY 2024-2025 General Fund Actual Comparison

General Fund
FY 2024-25
Actual Comparison

	For the Month Ending January 31, 2025				For the Year to Date Period Ending January 31, 2025			
	24-25	23-24			24-25	23-24		
	January Actual	January Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	$ 48,561,533.98	$ 46,023,485	$ 2,538,049	5.5%	$ 33,432,835.71	$ 17,584,120	$ 15,848,716	90.1%
Revenue:								
Property Tax	$ 41,865,557.06	$ 34,826,202	$ 7,039,355	20.2%	$ 84,029,822.50	$ 78,780,446	$ 5,249,377	6.7%
Charges for Services	$ 567,995.29	375,653	192,342	51.2%	$ 3,629,635.52	2,928,825	700,810	23.9%
Intergovernmental Revenue	$ 284,576.67	971,000	(686,423)	-70.7%	$ 9,083,506.94	11,318,578	(2,235,071)	-19.7%
Interest Income	$ 878,320.18	1,162,689	(284,369)	-24.5%	$ 4,332,399.14	5,075,364	(742,965)	-14.6%
Miscellaneous Revenue	$ (186,007.61)	11,424	(197,432)	-1728.2%	$ 210,976.81	315,786	(104,810)	-33.2%
Total Revenue	$ 43,410,441.59	$ 37,346,968	$ 6,063,473	16.2%	$ 101,286,340.91	$ 98,418,999	$ 2,867,342	2.9%
Temporary Cash Transfers In			$ -		$ 24,500,000	$ 30,000,000	$ (5,500,000)	
Temporary Cash Transfer Out	(17,500,000)	(30,000,000)	12,500,000		(17,500,000)	(30,000,000)	12,500,000	
Operating Transfers In		-	-			20,954	(20,954)	
Operating Transfers Out	(5,000,000)	(6,120,000)	1,120,000		(22,620,150)	(13,155,000)	(9,465,150)	72.0%
24-25 Expenditures	$ 7,893,334.09	$ 9,639,955	$ (1,746,621)	-18.1%	$ 54,738,638.52	$ 62,391,126	$ (7,652,488)	-12.3%
Prior Budget Year Expenditures	$ 1,620.51	3,529	(1,908)		$ 2,783,367.13	2,870,978	(87,611)	-3.1%
Total Expenditures	$ 7,894,954.60	$ 9,643,484	$ (1,748,529)	-18.1%	$ 57,522,005.65	$ 65,262,104	$ (7,740,099)	-11.9%
Ending Cash Balance	$ 61,577,020.97	$ 37,606,969	$ 23,970,052	63.7%	$ 61,577,020.97	$ 37,606,969	$ 23,970,052	63.7%

Employee Benefits Fund

Employee Benefits Fund Status
FY 2024-25
January 31, 2025

	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	$ 8,696,775	$ 7,000,000	$ 1,696,775	$ 8,696,775	$ -
Employee/Retiree/Cobra Premiums	4,136,816	2,300,807	1,870,057	4,170,864	34,048
Employer Premiums	19,215,344	13,526,099	9,661,499	23,187,598	3,972,254
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	81,972	58,551	140,523	(59,477)
Total Resources	**$ 37,032,111**	**$ 25,227,660**	**$ 13,228,331**	**$ 40,922,989**	**$ 3,890,880**
Expenses					
Medical Claims	$ 18,777,081	$ 9,860,031	$ 7,042,879	$ 16,902,910	$ (1,874,171)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	7,014,211	5,010,151	12,024,361	43,655
Dental Claims	1,656,822	1,096,231	783,022	1,879,254	222,432
Vision Claims	194,499	122,873	87,766	210,639	16,140
County Pharmacy	179,036	58,775	41,982	100,757	(78,279)
Employee Assistance Program	23,175	14,862	10,616	25,477	2,302
Medicare Supplement - TPG Group	1,476,527	900,607	643,290	1,543,897	67,370
Total Claims	$ 34,287,846	$ 19,067,589	$ 13,619,706	$ 32,687,295	$ (1,600,551)
Administration Fees & Other	988,448	1,431,787	1,022,705	2,454,492	1,466,044
Life/AD&D Premiums	370,136	60,544	43,246	103,789	(266,347)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	$ 2,603,910	$ 1,492,331	$ 1,065,951	$ 2,558,281	$ (45,629)
Total Expenses	**$ 36,891,755**	**$ 20,559,920**	**$ 14,685,657**	**$ 35,245,576**	**$ (1,646,180)**
			-	-	-
Ending Cash Balance	**$ 140,356**	**$ 4,667,740**	**$ (1,457,326)**	**$ 5,677,413**	**$ 5,537,059**

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

Employee Benefits Fund Prior Year Comparison

Employee Benefits Fund - Prior Year Comparisons
FY 2024-25
January 31, 2025

	Annual FY 24-25 Estimates	Annual FY 23-24 Actuals	Inc (Dec)	%	January FY 24-25 YTD Actuals	January 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	$ 8,696,775	$ 6,800,000	$ 1,896,775	27.9%	$ 16,870,150	$ 8,800,000	$ 8,070,150	91.7%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	3,655,949	16,828,211	(13,172,262)	-78%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	2,300,807	3,818,388	(1,517,581)	-39.7%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	235,021	293,159	(58,138)	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	1,086,536	3,138,043	(2,051,507)	-65%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	81,972	428,688	(346,716)	-80.9%
ARPA Reimbursements	300,000	300,000	-	0.0%	-	517,337	(517,337)	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	**$ 37,032,109**	**$ 35,059,067**	**$ 1,973,042**	**5.6%**	**$ 25,227,660**	**$ 34,577,118**	**$ (9,349,457)**	**-27.0%**
Expenses								
Medical Claims	$ 18,777,081	$ 17,542,278	$ 1,234,803	7.0%	$ 9,860,031	$ 17,720,176	$ (7,860,145)	-0.4435704
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	7,014,211	10,633,748	(3,619,537)	-34.0%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	1,096,231	1,632,337	(536,105)	-32.8%
Vision Claims	194,499	177,542	16,957	9.6%	122,873	191,625	(68,752)	-35.9%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	58,775	180,505	(121,730)	-67.4%
Employee Assistance Program	23,175	21,393	1,782	8.3%	14,862	21,393	(6,531)	-30.5%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	900,607	1,476,527	(575,921)	-39.0%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	$ 34,287,846	$ 32,406,060	$ 1,881,786	5.8%	$ 19,067,589	$ 31,856,310	$ (12,788,721)	-40.1%
Administration Fees & Other	988,448	970,989	17,459	1.8%	1,431,787	908,595	523,192	57.6%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	60,544	339,102	(278,558)	-82.1%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	1,142,380	(1,142,380)	-100.0%
Total Admin/Premiums	$ 2,603,910	$ 2,653,007	$ (49,097)	-1.9%	$ 1,492,331	$ 2,390,077	$ (897,746)	-37.6%
Total Expenses	**$ 36,891,756**	**$ 35,059,067**	**$ 1,832,689**	**5.2%**	**$ 20,559,920**	**$ 34,246,387**	**$ (13,686,468)**	**-40.0%**
			-		-	-	-	
Ending Cash Balance	**$ 140,356**	**$ 0**	**$ 140,354**	**35105624%**	**$ 4,667,741**	**$ 330,730**	**$ 4,337,010**	**1311.3%**

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
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	7,979			2,021	
Assessor Space Reorganization	C0084	10/24/2024					-	
			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	-	
Juvenile Courtrooms	C0086	10/2/2024	5,300,000				5,300,000	
							-	
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	398,903	4,397	46,900	63,192	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			(17,152)	Pending
Courthouse Maintenance	C0085	10/2/2024	250,000	110,704	24,522	24,522	114,773	
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	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	-				-	
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	
Unallocated Funds:							-	
Unallocated Funds			431,207				431,207	
Total Ongoing Budgeted Capital Projects			**$ 14,724,040**	**$ 1,188,155**	**$ 84,118**	**$ 6,769,603**	**$ 6,766,282.98**	

OKLAHOMA COUNTY BUDGET BOARD MEETING | February 20, 2025