OKLAHOMA COUNTY BUDGET BOARD MEETING | July 18, 2024

FY 2023-2024 General Fund Budget

Oklahoma County
FY 2023-2024 General Fund Budget

Department		(1) FY 2022-23 Budget at 6-30-23	(2) FY 23-24 Adopted Budget	(3) Supplement	(4) Budget Amendments	(5) FY 23-24 Amended Budget	(6) Increase/ Decrease from FY 2022-23 Budget	(7) % 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%**

2023-2024 General Fund Reserve

Oklahoma County
FY 2023-2024 General Fund Reserve

	Department	Description	Amount	Resolution #	Date
995	General Fund Reserve	General Fund Reserve Balance	$ **1,040,002.00**	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
525	Juvenile Detention Operations	One time Supplement for expenses	$ (75,000.00)	2024-3078	6/20/2024
		Total General Fund Reserve	$ **738.00**		

FY 2023-2024 General Fund Budget Analysis

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.

FY 2023-2024 General Fund Actual Comparison

General Fund
FY 2023-2024
Actual Comparison

	For the Month Ending June 30, 2024				For the Year to Date Period Ending June 30, 2024			
	23-24	22-23			23-24	22-23		
	June Actual	June Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	$ 25,356,604	$ 19,148,153	$ 6,208,451	32.4%	$ 17,584,120	$ 18,855,655	$ (1,271,535)	-6.7%
Revenue:								
Property Tax	$ 1,939,362	$ 2,107,905	$ (168,544)	-8.0%	$ 98,266,473	$ 92,011,158	$ 6,255,315	6.8%
Charges for Services	661	469,966	(469,305)	-99.9%	4,468,974	5,489,442	(1,020,468)	-18.6%
Intergovernmental Revenue	271,942	1,061,054	(789,112)	-74.4%	12,972,447	11,593,066	1,379,380	11.9%
Interest Income	652,651	741,931	(89,280)	-12.0%	8,905,069	6,774,162	2,130,907	31.5%
Miscellaneous Revenue	14,915,900	21,233	14,894,667	70147.9%	16,285,216	1,101,289	15,183,926	1378.7%
Total Revenue	$ 17,780,516	$ 4,402,090	$ 13,378,426	303.9%	$ 140,898,178	$ 116,969,118	$ 23,929,060	20.5%
Temporary Cash Transfers In		$ -	$ -		$ 30,000,000	$ 27,500,000	$ 2,500,000	
Temporary Cash Transfer Out		-	-		(30,000,000)	(27,500,000)	(2,500,000)	
Operating Transfers In		-	-		20,954	-	20,954	
Operating Transfers Out	(641,000)	(4,207,970)	3,566,970		(15,296,000)	(10,109,870)	(5,186,130)	51.3%
23-24 Expenditures	$ 9,072,586	$ 9,283,401	$ (210,815)	-2.3%	$ 106,809,285	$ 103,671,592	$ 3,137,694	3.0%
Prior Budget Year Expenditures	6,887	-	6,887		2,981,320	4,458,233	(1,476,913)	-33.1%
Total Expenditures	$ 9,079,473	$ 9,283,401	$ (203,928)	-2.2%	$ 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%**	**$ 33,416,647**	**$ 19,148,153**	**$ 14,268,493**	**74.5%**

Employee Benefits Fund

Employee Benefits Fund Status
FY 2023-2024
June 30, 2024

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
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	$ 32,406,060	$ 33,628,143	$ 5,604,691	$ 39,232,834	$ 6,826,773
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	$ 2,653,007	$ 2,588,542	$ 431,424	$ 3,019,965	$ 366,958
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			

YTD Comparisons | Medical + Rx Paid Claims – 6/30/2024

YTD Comparisons
Medical + Rx Paid Claims
6/30/2024

	23-24	22-23	Inc(dec)	%
Medical	$ 18,116,709.86	$ 20,830,000.03	$ (2,713,290.17)	-13.0%
Rx	$ 11,410,195.75	$ 10,711,409.21	$ 698,786.54	6.5%
Total Med + Rx	$ 29,526,905.61	$ 31,541,409.24	$ (2,014,503.63)	-6.4%
As of June 30:				
Stop Loss Reimbursements	$ 293,159.29	$ 2,036,683.12	$ (1,743,523.83)	
Refunds/Settlements	432,946.57	74,514.63	358,431.94	
Rebates Rx	3,194,982.31	2,708,476.36	486,505.95	
Retiree Drug Subsidy			-	
ARPA Reimb	584,446.53	2,339,481.20	(1,755,034.67)	
Total	$ 4,505,534.70	$ 7,159,155.31	$ (2,653,620.61)	-37.1%
Net Paid Claims	**$ 25,021,370.91**	**$ 24,382,253.93**	**$ 639,116.98**	**2.6%**
**carryforward from previous year Medical/Rx claims received in June*	*$ 644,984.92*	*$ 716,324.75*	*$ (71,339.83)*	*-10.0%*

Employee Benefits Fund Prior Year Comparison

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

	Annual FY 23-24 Estimates	Annual FY 22-23 Actuals	Inc (Dec)	%	June FY 23-24 YTD Actuals	June FY 22-23 YTD Actuals	Inc (Dec)	%
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 Los	-	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%**

Capital Project Budget Detail

Capital Projects Budget Detail FY 2023-2024

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY 23-24 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	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 Vaugh 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	-				-	
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	-	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**	
20101200								
TIF Projects:								
TIF-Annex -319		6/11/2013	$ 5,631,511	$ 348,155	$ 47,858	$ 5,139,218	144,138	Ongoing
20103190								
TIF-Revolving -323		7/21/2016	$ 4,854,084	$ 141,958	$ 635	$ 3,470,166	1,241,960	Ongoing
20103230								
TIF-2A-324		10/17/2022	1,152,304.00	0.00	0.00	0.00	1,152,304	Ongoing
20103240								
Total Capital Projects			**$ 20,707,535**	**$ 1,177,386**	**$ 858,719**	**$ 15,420,695**	**$ 4,109,454**	

OKLAHOMA COUNTY BUDGET BOARD MEETING | July 18, 2024