OKLAHOMA COUNTY BUDGET BOARD MEETING | November 17, 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	$ 786,312	$ 42,000	$ 39,538,324	$ 980,616	2.5%
120	Commissioners	510,986	513,842.00			513,842	2,856	0.6%
130	Assessor	3,460,534	3,563,218.00	191,005		3,754,223	293,689	8.5%
140	Assessor Revaluation	5,881,173	6,344,734.00	343,329		6,688,063	806,890	13.7%
150	Treasurer	1,091,164	1,091,111.00	49,621		1,140,732	49,568	4.5%
160	Court Clerk	10,380,771	10,759,586.00	684,160		11,443,746	1,062,975	10.2%
170	County Clerk	2,690,566	2,725,089.00	136,609		2,861,698	171,132	6.4%
180	Excise and Equalization	42,576	44,957.00			44,957	2,381	5.6%
190	County Audit	777,208	777,208.00	53,036		830,244	53,036	6.8%
200	District Attorney - State	150,000	150,000.00	200,000		350,000	200,000	133.3%
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	95,370		578,994	103,669	21.8%
250	Election Board	1,742,560	1,876,041.00	118,520		1,994,561	252,001	14.5%
260	BOCC HR/Health & Safety	811,822	830,918.00	52,498		883,416	71,594	8.8%
265	Employee Benefits Departm	402,930	407,536.00	26,197		433,733	30,803	N/A
270	IT Department	5,096,807	4,661,794.00	152,158		4,813,952	(282,855)	-5.5%
280	Facilities Management-Mair	2,111,223	2,126,905.00	110,019		2,236,924	125,701	6.0%
290	Facilities Mgmt - Custodial	313,000	313,000.00	-		313,000	-	0.0%
300	Planning Commission	322,368	246,705.00	17,846		264,551	(57,817)	-17.9%
310	Court Services	1,020,761	1,047,800.00	67,133		1,114,933	94,172	9.2%
518	Sheriff-Law Enforcement	12,849,052	13,074,192.00	1,330,520		14,404,712	1,555,660	12.1%
525	Juvenile Detention	6,833,918	7,471,660.00	503,679		7,975,339	1,141,421	16.7%
526	Juvenile Bureau	2,496,859	2,536,214.00	151,063		2,687,277	190,418	7.6%
550	Emergency Management	638,346	618,659.00	117,127		735,786	97,440	15.3%
610	Social Services	2,479,585	2,269,811.00	83,297		2,353,108	(126,477)	-5.1%
710	Free Fair	67,238	67,238.00	-		67,238	-	0.0%
910	Highway - District 1	590,390	596,790.00	18,545		615,335	24,945	4.2%
920	Highway - District 2	311,517	334,823.00	35,140		369,963	58,446	18.8%
930	Highway - District 3	519,624	570,084.00	16,168		586,252	66,628	12.8%
940	Engineer	594,529	593,713.00	39,849		633,562	39,033	6.6%
950	Economic Development	200,000	200,000.00	-		200,000	-	0.0%
9991	Employee Benefits Supplem	-	-	-		-	-	#DIV/0!
993	Self Insurance Supplement	-	-	-	296,900	296,900	296,900	#DIV/0!
995	Reserve	2,443,169	1,857,608.00	1,675,075	(338,900)	3,193,783	750,614	30.7%
	Total Department Budget:	**$ 105,997,326**	**$ 107,002,440**	**$ 7,054,276**	**$ 0**	**$ 114,056,716**	**$ 8,059,390**	**7.6%**

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 Balance	$ **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
995 General Fund Reserve	Supplemental Budget-Approved 9-15-2022	$ 1,675,075.00	Supplement	9/15/2022
110 General Government	Fund DA Civil Fee Voucher account #8203	$ (2,000.00)	2022-4011	10/20/2022
	Total General Fund Reserve	**$ 3,193,783.00**		

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	$ 13,195,420	$ 13,195,420	$ -	100.0%	
Reserved	5,660,235	5,660,235	-	100.0%	
Total Estimated Cash Balance	$ 18,855,655	$ 18,855,655	$ -		
Revenue:					
Property Tax	$ 85,929,375	$ 1,252,432	$ (84,676,943)	1.5%	1.3%
Charges for Services	6,284,463	2,207,343	(4,077,120)	35.1%	52.0%
Intergovernmental Revenue	11,645,341	3,529,270	(8,116,071)	30.3%	22.5%
Interest Income	2,800,000	1,039,097	(1,760,903)	37.1%	4.9%
Miscellaneous Revenue	447,116	215,499	(231,617)	48.2%	84.3%
Total Revenue	$ 107,106,296	$ 8,243,641	$ (98,862,655)	7.7%	6.8%
Temporary Cash Transfer In	$ -	$ 22,500,000	$ 22,500,000		
Temporary Cash Transfer Out	-	-	-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(6,245,000)	(3,810,000)	2,435,000		
22-23 Expenditures	$ 114,056,716	$ 33,331,598	$ (80,725,118)	29.2%	21.0%
Prior Budget Year Expenditures	5,660,235	4,150,373	(1,509,861)	73.3%	89.5%
Total Expenditures	$ 119,716,951	$ 37,481,971	$ (82,234,979)		
Cash Balance*	$ (0)	$ 8,307,325	$ 8,307,325		

* 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 October 31, 2022				For the Year to Date Period Ending October 31, 2022			
22-23 October Actual	21-22 October Actual	Increase (Decrease)	% Increase (Decrease)	22-23 Year to Date Actual	21-22 Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
$ 12,351,940	$ 8,940,582	$ 3,411,359	38.2%	$ 18,855,655	$ 19,536,661	$ (681,006)	-3.5%
$ 207,447	$ 178,730	$ 28,717	16.1%	$ 1,252,432	$ 1,060,264	$ 192,168	18.1%
499,810	600,783	(100,973)	-16.8%	2,207,343	2,559,635	(352,292)	-13.8%
925,063	253,498	671,565	264.9%	3,529,270	2,772,998	756,273	27.3%
354,758	1,913	352,845	18447.4%	1,039,097	4,909	1,034,188	21065.9%
24,301	182,262	(157,961)	-86.7%	215,499	265,015	(49,516)	-18.7%
$ 2,011,378	$ 1,217,185	$ 794,193	65.2%	$ 8,243,641	$ 6,662,820	$ 1,580,821	23.7%
5,000,000	$ 9,000,000	$ (4,000,000)		$ 22,500,000	$ 13,000,000	$ 9,500,000	
-	-	-		-	-	-	
-	-	-		-	-	-	
(1,050,000)	(1,000,000)	(50,000)		(3,810,000)	(1,025,000)	(2,785,000)	271.7%
$ 9,680,535	$ 7,854,809	$ 1,825,726	23.2%	$ 33,331,598	$ 22,216,662	$ 11,114,936	50.0%
325,459	282,658	42,801		4,150,373	5,937,519	(1,787,146)	-30.1%
$ 10,005,994	$ 8,137,467	$ 1,868,527	23.0%	$ 37,481,971	$ 28,154,181	$ 9,327,790	33.1%
$ 8,307,325	**$ 10,020,300**	**$ (1,712,976)**	-17.1%	**$ 8,307,325**	**$ 10,020,300**	**$ (1,712,976)**	-17.1%

Employee Benefits Fund

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	$ 777,203	$ 777,203		$ 777,203	$ (0)
Transfers In	$ 3,400,000	$ 3,400,000	$ -	$ 3,400,000	$ -
Employee/Retiree/Cobra Premiums	4,190,547	1,465,415	2,716,850	4,182,264	(8,283)
Employer Premiums	18,922,512	5,984,811	12,132,733	18,117,544	(804,968)
Stop Loss Reimb	-	302,915		302,915	302,915
Rx Rebates	2,500,000	748,506	1,751,494	2,500,000	-
ARPA/Cares Reimb	1,008,441	1,028,909		1,028,909	20,468
Refunds/Rebates/Interest	427,582	47,148	380,434	427,582	-
Total Resources	**$ 31,226,285**	**$ 13,754,906**	**$ 14,849,583**	**$ 30,736,417**	**$ (489,868)**
Expenses					
Medical Claims	$ 15,326,093	$ 6,503,193	$ 13,006,387	$ 19,509,580	$ 4,183,486
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	9,210,323	2,862,881	5,725,762	8,588,643	(621,679)
Dental Claims	1,435,376	470,423	940,846	1,411,268	(24,107)
Vision Claims	203,997	42,230	126,689	168,918	(35,079)
County Pharmacy	305,000	79,150	237,451	316,602	11,602
Employee Assistance Program	21,393	7,131	14,262	21,393	-
Medicare Supplement - Phys. Mutual	1,145,520	290,598	871,794	1,162,392	16,872
Total Claims	$ 27,647,701	$ 10,255,606	$ 20,923,190	$ 31,178,796	$ 3,531,095
Administration Fees & Other	913,463	357,233	671,465	1,028,698	115,235
Life/AD&D Premiums	375,081	122,282	244,563	366,845	(8,236)
Stop Loss Premiums	1,383,107	401,376	802,752	1,204,129	(178,978)
Total Admin/Premiums	$ 2,671,650	$ 880,891	$ 1,718,781	$ 2,599,672	$ (71,978)
Total Expenses	**$ 30,319,352**	**$ 11,136,497**	**$ 22,641,971**	**$ 33,778,468**	**$ 3,459,116**
			-	-	-
Ending Cash Balance	**$ 906,935**	**$ 2,618,410**	**$ (7,792,387)**	**$ (3,042,049)**	**$ (3,948,983)**

YTD Comparisons | Medical + Rx Paid Claims – 11/21/2022

YTD Comparisons
Medical + Rx Paid Claims
11/21/2022

	22-23	21-22	Inc(dec)	%
Medical	$ 8,302,096.44	$ 6,685,251.19	$ 1,616,845.25	24.2%
Rx	$ 4,255,084.61	$ 3,390,613.58	$ 864,471.03	25.5%
Total Med + Rx	$ 12,557,181.05	$ 10,075,864.77	$ 2,481,316.28	24.6%
As of October 31:				
Stop Loss Reimbursement	$ 302,915.26	$ 89,718.44	$ 213,196.82	
Refunds/Settlements	44,483.58	95,317.46	(50,833.88)	
Rebates Rx	748,505.64	1,220,181.81	(471,676.17)	
Retiree Drug Subsidy			-	
ARPA/Cares Reimb	1,028,908.83	-	1,028,908.83	
Total	$ 2,124,813.31	$ 1,405,217.71	$ 719,595.60	51.2%
Net Paid Claims	**$ 10,432,367.74**	**$ 8,670,647.06**	**$ 1,761,720.68**	**20.3%**

Employee Benefits Fund Prior Year Comparison

	Annual FY 22-23 Estimates	Annual FY 21-22 Actuals	Inc (Dec)	%	October FY 22-23 YTD Actuals	October FY 21-22 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	$ 777,203	$ 1,816,938	$ (1,039,735)	-57.2%	$ 777,203	$ 1,816,938	$ (1,039,735)	-57.2%
Transfers In	$ 3,400,000	$ 3,600,000	$ (200,000)	-5.6%	$ 3,400,000	$ 2,000,000	$ 1,400,000	70.0%
Employer Premiums	18,922,512	17,098,828	1,823,684	10.7%	5,984,811	5,511,656	473,155	9%
Employee/Retiree/Cobra Premiums	4,190,547	4,122,992	67,555	1.6%	1,465,415	1,419,910	45,505	3.2%
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%	748,506	1,220,182	(471,676)	-39%
Refunds/Rebates/Subsidy	427,582	224,726	202,856	90.3%	47,148	95,603	(48,455)	-50.7%
Cares Reimbursements	1,008,441	2,655,755	(1,647,314)	-62.0%	1,028,909		1,028,909	#DIV/0!
Interest Income	-	-	-		-	-	-	
Total Resources	**$ 31,226,286**	**$ 33,802,253**	**$ (2,575,968)**	**-7.6%**	**$ 13,754,906**	**$ 12,154,008**	**$ 1,600,899**	**13.2%**
Expenses								
Medical Claims	$ 15,326,093	$ 17,681,337	$ (2,355,244)	-13.3%	$ 6,503,193	$ 5,403,374	$ 1,099,819	20.4%
Medical claims covered by Stop Los	-	518,685	(518,685)		-	-	-	
Prescription Drug Claims	9,210,323	9,029,728	180,595	2.0%	2,862,881	2,738,000	124,881	4.6%
Dental Claims	1,435,376	1,414,163	21,213	1.5%	470,423	418,148	52,275	12.5%
Vision Claims	203,997	200,983	3,014	1.5%	42,230	71,601	(29,371)	-41.0%
County Pharmacy	305,000	286,574	18,426	6.4%	79,150	98,853	(19,703)	-19.9%
Employee Assistance Program	21,393	21,393	(0)	0.0%	7,131	7,131	-	0.0%
Medicare Supplement	1,145,520	1,202,661	(57,141)	-4.8%	290,598	356,748	(66,150)	-18.5%
Misc Refunds/Reimb/Flex Acct	-	592	(592)		-	-	-	0%
Total Claims	$ 27,647,701	$ 30,356,116	$ (2,708,415)	-8.9%	$ 10,255,606	$ 9,093,855	$ 1,161,751	**12.8%**
Administration Fees & Other	913,463	975,676	(62,213)	-6.4%	357,233	366,814	(9,581)	-2.6%
Life/AD&D Premiums	375,081	375,081	(0)	0.0%	122,282	122,889	(608)	-0.5%
Stop Loss Premiums	1,383,107	1,318,177	64,930	4.9%	401,376	431,953	(30,577)	-7.1%
Total Admin/Premiums	$ 2,671,650	$ 2,668,934	$ 2,716	**0.1%**	$ 880,891	$ 921,656	$ (40,765)	-4.4%
Total Expenses	**$ 30,319,352**	**$ 33,025,050**	**$ (2,705,698)**	**-8.2%**	**$ 11,136,497**	**$ 10,015,511**	**$ 1,120,986**	**11.2%**
			-		-	-	-	
Ending Cash Balance	**$ 906,935**	**$ 777,203**	**$ 129,731**	**17%**	**$ 2,618,410**	**$ 2,138,497**	**$ 479,913**	**22.4%**

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	1,371,301	690,779	1,166,722	166,005	Pending
Sub-Flooring Annex Restrooms	C0070	6/17/2021	28,000	119		23,171	4,710	Pending
County Clerk Book Project-1st Floor		9/15/2022						
Annex Third Floor Purchasing Project		9/15/2022						
Annex Security West Columns		9/15/2022						
Annex Security North Curb		9/15/2022						
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	11,679		53,629	34,691	Pending
Damaged Elevator "A" Doors		4/16/2020	8,000				8,000	Pending
Courthouse Jail elevator	C0071	9/17/2020	2,227,257	1,116,112	369,622	934,015	177,130	Pending
Courthouse 11th floor stairwell	C0073	8/19/2021	64,000	57,500		6,500	-	Pending
Courthouse 11th floor Egress		9/15/2022						
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		10/17/2022	300,000				300,000	Pending
Capital Projects-As Needed		9/17/2020	7,025			-	7,025	Pending
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	25,000	-	2,200	2,200	22,800	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000				215,000	Pending
Unallocated Funds:								
Unallocated Funds			63,041				63,041	
Total Ongoing Budgeted Capital Projects			$ 7,946,248	$ 2,636,344	$ 1,164,947	$ 3,890,876	$ 1,419,027.86	

OKLAHOMA COUNTY BUDGET BOARD MEETING | November 17, 2022