

OKLAHOMA COUNTY

Oklahoma County Office Building
320 Robert S Kerr Ave,
Oklahoma City, OK 73102



Budget Board Meeting Minutes

Wednesday, March 18, 2026

10:00 AM

Brian Maughan - Chair
Forrest "Butch" Freeman - Vice-Chair
Jason Lowe - Member
Rick Warren - Member
Larry Stein - Member
Tommie Johnson III - Member
Maressa Treat - Member
Myles Davidson - Member

<https://www.youtube.com/@oklahomacounty4775>

Recorded in the

Call to Order

Roll Call

Present: 8 - County Commissioner Brian Maughan, County Treasurer Forrest "Butch" Freeman, County Commissioner Jason Lowe, Sheriff Tommie Johnson III, Court Clerk Rick Warren, District 3 - Chief Deputy Paul Foster, County Clerk - Chief Deputy Kerrie Hudson, and County Assessor - Chief Deputy Mike Morrison

Notice of the meeting was properly posted on March 11, 2026.

For purposes of this agenda "Action" means any of the following: amending, approving, approving as amended, deferring, denying, giving instructions to staff, making a recommendation to another public body, receiving documents or presentations, referring to committee, reconsidering, re-opening, returning, or striking the item.

Pledge of Allegiance

Approval of Minutes

1. Discussion and possible action regarding the minutes of February 19, March 3 and March 6, 2026.

Lowe moved, Foster seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

Consent Agenda

Items on the consent agenda are routine in nature and approved with a single vote. However, any item on the consent agenda is subject to individual consideration at the request of a member of the body.

The following items are Consent Items and are routine in nature:

Foster moved, Maughan seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

2. Resolutions for consent items.
3. Resolution 2026-0602: Cash fund appropriation for Highway Cash Fund 1110 in the amount not to exceed \$1,171,322.98. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
4. Resolution 2026-0907: Cash fund appropriation for Highway Cash Fund 1110 in the amount not to exceed \$314,000.00, to appropriate District Three ETR (Emergency Transportation Revolving) miscellaneous receipts for March 2026, contingent upon the check being deposited. Requested by the County Finance Department, Office of the County Clerk.

5. Resolution 2026-0603: Cash fund appropriation for County Bridge and Road Improvement Fund (CBRIF) 1111 in the amount not to exceed \$63,989.19. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
6. Resolution 2026-0604: Cash fund appropriation for Treasurer's Mortgage Tax Fee Fund 1140 in the amount not to exceed \$18,620.00. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
7. Resolution 2026-0605: Cash fund appropriation for County Clerk Lien Fee Fund 1150 in the amount not to exceed \$38,176.46. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
8. Resolution 2026-0608: Cash fund appropriation for County Clerk Uniform Commercial Code (UCC) Central Filing Fund 1151 in the amount not to exceed \$48,186.53. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
9. Resolution 2026-0609: Cash fund appropriation for County Clerk Records Management & Preservation Fund 1152 in the amount not to exceed \$145,131.75. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
10. Resolution 2026-0610: Cash fund appropriation for Sheriff Service Fee Fund 1160 in the amount not to exceed \$353,900.91. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
11. Resolution 2026-0611: Cash fund appropriation for Sheriff Special Revenue Fund 1161 in the amount not to exceed \$282,067.44. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
12. Resolution 2026-0612: Cash fund appropriation for Sheriff's Grant Fund 1162 in the amount not to exceed \$321,882.84. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
13. Resolution 2026-0606: Cash fund appropriation for Assessor's Revolving Fee Fund 1201 in the amount not to exceed \$2,581.50. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
14. Resolution 2026-0613: Cash fund appropriation for Juvenile Probation Fee Fund 1231 in the amount not to exceed \$926.00. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.

15. Resolution 2026-0614: Cash fund appropriation for Planning Commission Fund 1240 in the amount not to exceed \$14,818.50. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
16. Resolution 2026-0607: Cash fund appropriation for Emergency Management Fund 1251 in the amount not to exceed \$45,000.00. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
17. Resolution 2026-0615: Cash fund appropriation for Court Services Fund 1260 in the amount not to exceed \$8,647.41. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
18. Resolution 2026-0825: Cash fund appropriation for Drug Court Fund 1280 in the amount not to exceed \$321,320.22. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
19. Resolution 2026-0616: Cash fund appropriation for SHINE Fund 1290 in the amount not to exceed \$7,669.26. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
20. Resolution 2026-0618: Cash fund appropriation for Special Project Fund 1400 in the amount not to exceed \$266,157.84. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
21. Resolution 2026-0827: Cash fund appropriation for Opioid/Juul Settlement Fund 1500 in the amount not to exceed \$223,908.12. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
22. Resolution 2026-0828: Cash fund appropriation for Capital Improvement Regular Fund 2010 in the amount not to exceed \$13,048.12. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
23. Resolution 2026-0829: Cash fund appropriation for Capital Improvement Tinker Fund 2030 in the amount not to exceed \$2,465.04. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
24. Resolution 2026-0841: Cash fund appropriation for Tinker Clearing 2002 Fund 2031 in the amount not to exceed \$10,535.60. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.

25. Resolution 2026-0842: Cash fund appropriation for County Bonds 2008 Fund 2032 in the amount not to exceed \$4,211.36. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
26. Resolution 2026-0843: Cash fund appropriation for Jail Bonds 2023 Fund 2034 in the amount not to exceed \$67,892.65. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
27. Resolution 2026-0844: Cash fund appropriation for Jail Bonds 2025 Fund 2035 in the amount not to exceed \$660,307.52. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
28. Resolution 2026-0845: Cash fund appropriation for Sale of Property Proceeds Fund 2050 in the amount not to exceed \$28.75. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
29. Resolution 2026-0846: Cash fund appropriation for Capital Projects New Jail Fund 2080 in the amount not to exceed \$49,175.37. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
30. Resolution 2026-0847: Cash fund appropriation for Employee Benefits Fund 4010 in the amount not to exceed \$1,311,211.72. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.
31. Resolution 2026-0764: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$2,200,000.00. To appropriate funds from Employee Benefits Supplement 991, contingent upon the check being deposited. This item is requested by Jon Wilkerson, Director of Benefits and Retirement.
32. Resolution 2026-0765: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$346,055.08 for March Criminal Justice Authority (CJA) Premiums. To appropriate funds from Employee Benefits Supplement 991, contingent upon the check being deposited. This item is requested by Jon Wilkerson, Director of Benefits and Retirement.
33. Resolution 2026-0848: Cash fund appropriation for Law Library Fund 6010-6050 in the amount not to exceed \$41,228.01. To appropriate miscellaneous receipts for the month of February 2026. Requested by County Finance Department, Office of the County Clerk.

End of Consent Docket

Recurring Agenda Items

34. Update and discussion regarding the Monthly Financial Report to be presented by the County Finance Department, Office of the Oklahoma County Clerk.

No Action

35. Update and discussion regarding the County's Health Insurance Plan to be presented by Employee Benefits Office.
No Action
36. Update and discussion regarding the fiscal year 2025-2026 Watch List to be presented by the Budget Evaluation Team (BET).
No Action
37. Update and discussion regarding operations of the Oklahoma County Detention Center to be presented by the Oklahoma County Criminal Justice Authority (CJA).
No Action

Departmental Items

38. Discussion and possible action regarding Resolution 2026-0900: Inter-fund transfer for Opioid/JUUL Special Revenue Fund 1500. The transfer will move accrued interest from the combined Interest account 15001200 Maintenance & Operation (M&O) 54000 to properly segregate funds as follows: \$73,956.07 to Opioid Interest org 15003860 Maintenance & Operation (M&O) 54000 and \$7,314.34 to JUUL Interest org 15003910 Maintenance & Operation (M&O) 54000. The total transfer amount shall not exceed \$81,270.41. This transfer is necessary to separate and properly account for Opioid and JUUL accrued interest. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Hudson moved, Johnson III seconded, to receive updated attachment. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

Foster moved, Maughan seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

39. Discussion and possible action regarding a recommendation from the Budget Evaluation Team (BET) to supplement the Oklahoma County Criminal Justice Authority (CJA) for the 2025-2026 fiscal year, utilizing JUUL Settlement and JUUL Interest funds in the amount of \$328,494.31 and General Fund Reserve funds in the amount of \$2,326,218.69, for a total supplement amount not to exceed \$2,654,713.00. Requested by Cody Compton, Chairman of the Budget Evaluation Team.

Morrison moved, Lowe seconded, to defer to next. The motion carried by the following vote:

Aye: 7 - Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

No: 1 - Maughan

40. Discussion and possible action regarding Resolution 2026-0922: Transfer from General Fund Reserve 1001-995 (One-Time Funds) to General Government 1001-110 Maintenance & Operation (M&O) 54455 in an amount not to exceed \$1,266,914.00. This transfer is necessary to supplement the Oklahoma County Criminal Justice Authority (CJA/OCDC) for the 2025-2026 fiscal year. This item is recommended by the Budget Evaluation Team. Requested by Cody Compton, Chairman of the Budget Evaluation Team.

No Action

41. Discussion and possible action regarding Resolution 2026-0923: Transfer from General Fund Reserve 1001-995 (On-going Funds) to General Government 1001-110 Maintenance & Operation (M&O) 54455 in an amount not to exceed \$1,059,304.69. This transfer is necessary to supplement the Oklahoma County Criminal Justice Authority (CJA) for the 2025-2026 fiscal year. This item is recommended by the Budget Evaluation Team. Requested by Cody Compton, Chairman of the Budget Evaluation Team.

No Action

42. Discussion and possible action regarding Resolution 2026-0917: Fund transfer from Opioid/JUUL Settlement Fund 1500-390 - JUUL Settlement - Maintenance & Operation (M&O) 54000 for \$320,274.22; Opioid/JUUL Settlement Fund 1500-391 - JUUL Settlement Interest - Maintenance & Operation (M&O) 54000 for \$7,314.34 to Criminal Justice Authority (CJA) 9950. Total transfer in an amount not to exceed \$327,588.56, recommended by the Board of County Commissioners. This transfer is necessary to aid the Oklahoma County Criminal Justice Authority budget shortfall for the current 2025-26 Fiscal Year. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

No Action

43. Discussion and possible action regarding Resolution 2026-0949: Fund transfer from Opioid/JUUL Settlement Fund 1500-390 - JUUL Settlement - Maintenance & Operation (M&O) 54000 to Criminal Justice Authority 9950 in an amount not to exceed \$905.75. This transfer is necessary to supplement the Oklahoma County Criminal Justice Authority (CJA) Fund 9950 for the 2025-2026 fiscal year. This item is contingent upon Board of County Commissioners (BOCC) approval and the check being deposited. This item is recommended by the Budget Evaluation Team. Requested by Cody Compton, Chairman of the Budget Evaluation Team.

No Action

44. Discussion and possible action regarding Resolution 2026-0924: Transfer of appropriations from General Fund Reserve 1001-995, using one-time funds to General Government 1001-110 Maintenance & Operations (M&O) 54455 in an amount not to exceed \$2,403,538.00. This transfer amount, along with the total amounts recommended by BET listed above, will shore up the reported Oklahoma County Criminal Justice Authority (CJA/OCCJA) budget shortfall of \$5,058,251.00 for the current 2025-26 Fiscal year. This item requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

No Action

45. Discussion and possible action regarding Resolution 2026-0901: Inter-fund transfer for American Rescue Plan 2021 (ARPA) Special Revenue Fund 1415 from Sheriff ARPA Projects 1415-372 Capital 55170 Project AR047 to 1415-000 Maintenance & Operations (M&O) 54000 in an amount not to exceed \$437.49. This transfer is to reallocate to other projects. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Johnson III moved, Warren seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

46. Discussion and possible action regarding Resolution 2026-0902: Transfer of funds from Special Projects-OKDMHSAS (Oklahoma Department of Mental Health and Substance Abuse Services) Grant 2024 Special Revenue Fund 1400-220 Project Code G0001 to OK County Community Safety Investment Depository Fund 6047 in the amount not to exceed \$266,157.84, contingent upon the check being deposited. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Foster moved, Freeman seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

47. Discussion and possible action regarding Resolution 2026-0903: Fund transfer from Court Services Fee - GPS User Fee Special Revenue Fund 1260-302 Maintenance & Operations (M&O) 54000 to Court Services Fee 1260-301 Maintenance & Operations (M&O) 54000 in an amount not to exceed \$72,550.78. This transfer is to reallocate funds for operational expenses. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Freeman moved, Foster seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

48. Discussion and possible action regarding Resolution 2026-0904: Request to establish a new General Fund account for the Behavioral Care Center (BCC) - General Fund 1001-10-341; Department code 341. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Foster moved, Lowe seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

49. Discussion and possible action regarding Resolution 2026-0906: Transfer of funds from Depository Fund 8207 - Commissioner ETR (Emergency Transportation Revolving) Funds to Fund 1110-930 Highway Cash in the amount not to exceed \$314,000.00, contingent upon the check being deposited. This transfer is necessary to support the construction of a drainage structure at Westminster and Waterloo. This item is requested by Myles Davidson, County Commissioner District 3.

Foster moved, Warren seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

50. Discussion and possible action regarding Resolution 2026-0905: Transfer of General Fund County Commissioners 1001-120 from Salaries 51001 to Travel 53010 in the amount not to exceed \$27.18. This transfer is necessary to cover anticipated travel expenses for the current fiscal year. This item was requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Johnson III moved, Warren seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

51. Discussion and possible action regarding Resolution 2026-0767: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$2,200,000.00, contingent upon the check being deposited. This is to transfer General Fund premiums to cover anticipated expenses for the FY26. Item requested by Jon Wilkerson, Director of Benefits and Retirement.

Warren moved, Foster seconded, to approve items 51-52. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

52. Discussion and possible action regarding Resolution 2026-0766: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$346,055.08, contingent upon the check being deposited. This is to transfer Criminal Justice Authority (CJA) premiums for March 2026 to cover anticipated expenses for Fiscal Year 2026. Item requested by Jon Wilkerson, Director of Benefits and Retirement

53. Discussion and possible action regarding Resolution 2026-0939: Inter-fund transfer for County Clerk General Fund 1001-170 from Benefits 52031 to Maintenance & Operation (M&O) 54157 and 54455 in the total amount of \$30,000.00. This transfer is necessary to cover expenses for the remainder of the fiscal year. This item is requested by Maressa Treat, County Clerk.

Hudson moved, Johnson III seconded, to approve items 53-54. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

54. Discussion and possible action regarding Resolution 2026-0940: Inter-fund transfer for County Clerk Records Preservation Fund 1152-170 from Capital 55000 to Maintenance & Operation (M&O) 54000 in the total amount of \$200,000.00. This transfer is necessary to cover expenses for the remainder of the fiscal year. This item is requested by Maressa Treat, County Clerk.
55. Discussion and possible action regarding Resolution 2026-0942: Inter-fund transfer for Capital Improvement - Regular Fund 2010-319 from Capital 55000 to Salaries 51000 and Benefits 52000 in the total amount of \$25,000.00. This transfer is necessary to cover expenses for the remainder of the fiscal year. This item is requested by Stacey Trumbo, County Engineer.

Warren moved, Foster seconded, to receive updated attachment. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

Warren moved, Johnson III seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

56. Discussion and possible action to appoint Ryan L. Jasper as Second Alternate and Brittane S. Grant as Third Alternate to the Budget Evaluation Team, with Joe R. Blough continuing to serve as Primary Member and John Pettis Jr. continuing to serve as First Alternate. Requested by Jason Lowe, Commissioner, District One.

Lowe moved, Foster seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Johnson III, Warren, Foster, Hudson and Morrison

57. Discussion and possible action to recommend that the Oklahoma County Board of County Commissioners, as beneficiary of the Oklahoma County Criminal Justice Authority Trust, initiate the process to dissolve the Trust. Requested by Jason Lowe, Commissioner, District One.

Lowe moved, Warren seconded, to action to initiate the process to dissolve the Jail Trust. The motion carried by the following vote:

Aye: 6 - Freeman, Lowe, Johnson III, Warren, Hudson and Morrison

No: 1 - Maughan

Abstain: 1 - Foster

No Citizen Participation

Board Comments/General Remarks

Adjourn.

Maughan moved, Freeman seconded, to adjourn at 11:44am. The motion carried by the following vote:

Aye: 7 - Maughan, Freeman, Johnson III, Warren, Foster, Hudson and Morrison

Absent: 1 - Lowe

BUDGET BOARD
OKLAHOMA COUNTY, OKLAHOMA

Chair or Vice-Chair

ATTEST:

Maressa Treat,
County Clerk