OKLAHOMA COUNTY BUDGET BOARD MEETING | October 16, 2025

FY 2025-2026 General Fund Budget

	Department	(1) FY 2024-25 Budget at 6-30-25	FY 2025-26 Requests	(A) BET Items for Follow Up Discussion	(A) Salary + Benefits Increases	(B) New Positions + Health Prem	(C) Adjustments	Budget Board Adjustments	(2) FY 25-26 Adopted Budget	(3) Supplement	(4) Budget Amendments	(5) FY 25-26 Amended Budget	(6) Increase/ Decrease from FY 2024-25Budget	(7) % Increase (Decrease)
110	General Government	$ 37,153,380	$ 37,341,245						37,341,245	$ -		$ 37,341,245	$ 187,865	0.5%
120	Commissioners	592,188	740,155	-					740,155	18,640		758,795	$ 166,607	28.1%
130	Assessor	3,628,670	3,830,872						3,830,872	86,167		3,917,039	$ 288,368	7.9%
140	Assessor Revaluation	5,966,675	6,070,947	-					6,070,947	143,115		6,214,062	$ 247,387	4.1%
150	Treasurer	576,677	238,938	-					238,938	4,337		243,275	$ (333,401)	-57.8%
160	Court Clerk	9,932,478	10,001,192						10,001,192	363,592		10,364,784	$ 432,305	4.4%
170	County Clerk	2,873,256	3,032,622						3,032,622	80,584		3,113,205	$ 239,949	8.4%
180	Excise and Equalization	47,447	57,457						57,457	1,694		59,151	$ 11,704	24.7%
190	County Audit	944,833	915,710						915,710	82,154		997,864	$ 53,031	5.6%
200	District Attorney - State	350,000	376,500						376,500	-		376,500	$ 26,500	7.6%
210	District Attorney - County	71,898	72,498						72,498	-		72,498	$ 600	0.8%
230	Public Defender	71,863	71,863	-					71,863	-		71,863	$ -	0.0%
250	Election Board	1,975,246	1,908,014						1,908,014.00	51,537		1,959,551	$ (15,695)	-2.2%
260	BOCC HR/Health & Safety	700,504	749,123	-					749,123	19,560		768,683	$ 68,179	15.5%
265	Employee Benefits Department	439,221	383,587	-					383,587	11,243		394,830	$ (44,391)	N/A
270	IT Department	5,173,910	6,056,157						6,056,157	131,228		6,187,385	$ 1,013,475	47.9%
280	Facilities Management-Main	2,116,198	2,122,558	-					2,122,558	47,272		2,169,830	$ 53,632	14.7%
290	Facilities Mgmt - Custodial	364,000	400,400						400,400	-		400,400	$ 36,400	15.1%
300	Planning Commission	241,460	237,272						237,272	7,457		244,729	$ 3,269	0.2%
310	Court Services301	1,510,892	1,260,903	-					1,260,903	-	230,025	1,490,928	$ (19,964)	-0.2%
518	Sheriff-Law Enforcement	12,628,030	13,127,403						13,127,403	392,584		13,519,987	$ 891,957	11.7%
525	Juvenile Detention	7,600,312	7,864,280						7,864,280	220,637		8,084,917	$ 484,605	19.7%
526	Juvenile Bureau	2,461,593	2,613,101						2,613,101	71,093		2,684,194	$ 222,601	29.3%
550	Emergency Management	759,194	854,873						854,873	14,559		869,432	$ 110,238	5.5%
610	Social Services	2,006,123	515,857						515,857	14,214		530,071	$ (1,476,052)	-2033.2%
710	Free Fair	72,598	87,950						87,950	-		87,950	$ 15,352	2.8%
910	Highway - District 1	548,725	623,488	-					623,488	9,709		633,197	$ 84,472	25.4%
920	Highway - District 2	332,803	436,915	-					436,915	6,832		443,747	$ 110,944	21.5%
930	Highway - District 3	516,271	704,907	-					704,907	6,620		711,527	$ 195,256	36.0%
940	Engineer	543,026	560,822	-					560,822	15,964		576,786	$ 33,760	13.5%
950	Economic Development	250,000	250,000						250,000	-		250,000	$ -	0.0%
991	Employee Benefits Supplement	15,476,089	15,196,483						15,196,483	556,848		15,753,331	$ 277,242	
993	Self Insurance Supplement	-	-							-		-	$ -	#DIV/0!
994	994 Capital Projects Supplemen	-	-							-	100,000	100,000	$ 100,000	#DIV/0!
995	Reserve	8,587,687	8,382,149					-	8,382,149	2,094,385	(330,025)	10,146,509	$ 1,558,822	18.2%
	Total Department Budgets	**$ 126,513,248**	**$ 127,086,241**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 127,086,240**	**$ 4,452,024**	**$ (0)**	**$ 131,538,264**	**$ 5,025,016**	**4.0%**
	Cash Transfers													
4010	Employee Benefits	$ 8,696,775	$ 9,533,863						$ 9,533,863	$ -		$ 9,533,863	$ 837,088	9.6%
4020	Workers Compensation	715,000	715,000						715,000	-		715,000	$ -	0.0%
4030	Self Insurance	430,000	430,000						430,000	-		430,000	$ -	0.0%
2010	Capital Projects	6,085,000	500,000						500,000	-		500,000	$ (5,585,000)	-91.8%
2080	Capital Projects-New Jail	5,500,000							-	-		-	$ (5,500,000)	-100.0%
5010	Defined Benefit Plan	-							-	-		-	$ -	
	Total Transfers	**$ 21,426,775**	**$ 11,178,863**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,178,863**	**$ -**	**$ -**	**$ 11,178,863**	**$ (10,247,912)**	**-47.8%**
	Total	**$ 147,940,023**	**$ 138,265,104**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 138,265,103**	**$ 4,452,024**	**$ (0)**	**$ 142,717,127**	**$ (5,222,896)**	**-3.5%**

2025-2026 General Fund Reserve

Oklahoma County
FY 2025-2026 General Fund Reserve

Department	Description		Amount	Resolution #	Date
995 General Fund Reserve	General Fund Reserve Balance	$	**8,382,149.00**	Adopted Budget	5/23/2024
995 General Fund Reserve	Court Services	$	(230,024.70)	Resolution 2025-268:	7/1/2025
995 General Fund Reserve	Supplemental Budget - Approved 09-18-2025	$	2,094,385.00		9/19/2025
	Total General Fund Reserve	**$**	**10,246,509.30**		

FY 2025-2026 General Fund Budget Analysis

General Fund
FY 2025-26
Budget Analysis
For the Period Ending September, 2025

	25-26 Adopted Budget	25-26 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	$ 16,002,995	$ 31,816,741	$ 15,813,746	198.8%	
Reserved	6,236,404	4,473,628	(1,762,776)	100.0%	
Total Estimated Cash Balance	$ 22,239,399	$ 36,290,370	$ 14,050,970		
Revenue:					
Property Tax	$ 103,724,847	$ 1,648,452	$ (102,076,395)	1.6%	88.3%
Charges for Services	5,283,013	1,711,628	(3,571,385)	32.4%	61.8%
Intergovernmental Revenue	12,452,983	982,003	(11,470,981)	7.9%	83.6%
Interest Income	5,000,000	1,425,217	(3,574,783)	28.5%	135.3%
Miscellaneous Revenue	253,289	116,493	(136,796)	46.0%	227.8%
Total Revenue	$ 126,714,133	$ 5,883,793	$ (120,830,340)	4.6%	88.1%
Temporary Cash Transfer In		$ 6,000,000	$ 6,000,000		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(8,200,000)	2,978,863		
25-26 Expenditures	$ 131,538,264	$ 25,014,882	$ (106,523,382)	19.0%	62.0%
Prior Budget Year Expenditures	6,236,404	3,038,615	(3,197,789)	48.7%	77.0%
Total Expenditures	$ 137,774,668	$ 28,053,497	$ (109,721,172)		
Cash Balance*	**$ (0)**	**$ 11,920,666**	**$ 11,920,665**		

FY 2025-2026 General Fund Actual Comparison

General Fund
FY 2025-26
Actual Comparison

	For the Month Ending September, 2025				For the Year to Date Period Ending September, 2025			
	25-26	**24-25**			**25-26**	**24-25**		
	September Actual	**September Actual**	**Increase (Decrease)**	**% Increase (Decrease)**	**Year to Date Actual**	**Year to Date Actual**	**Increase (Decrease)**	**% Increase (Decrease)**
Beginning Cash Balance:	$ 15,750,316.17	$ 23,838,973	$ (8,088,657)	-33.9%	$ 36,290,369.50	$ 33,432,836	$ 2,857,534	8.5%
Revenue:								
Property Tax	$ 1,648,452.11	$ 809,357	$ 839,095	103.7%	$ 1,648,452.11	$ 1,300,620	$ 347,832	26.7%
Charges for Services	$ 1,711,627.51	475,783	1,235,845	259.7%	$ 1,711,627.51	1,394,447	317,181	22.7%
Intergovernmental Revenue	$ 982,002.71	225,690	756,313	335.1%	$ 982,002.71	307,589	674,414	219.3%
Interest Income	$ 1,425,217.40	641,730	783,487	122.1%	$ 1,425,217.40	1,338,897	86,320	6.4%
Miscellaneous Revenue	$ 116,493.45	64,010	52,484	82.0%	$ 116,493.45	74,838	41,655	55.7%
Total Revenue	$ 5,883,793.18	$ 2,216,569	$ 3,667,224	165.4%	$ 5,883,793.18	$ 4,416,391	$ 1,467,402	33.2%
Temporary Cash Transfers In			$ -		$ 6,000,000		$ 6,000,000	
Temporary Cash Transfer Out	-		-				-	
Operating Transfers In			-				-	
Operating Transfers Out	(2,000,000)	(2,500,000)	500,000		(8,200,000)	(5,000,000)	(3,200,000)	64.0%
25-26 Expenditures	$ 7,616,788.25	$ 7,568,824	$ 47,964	0.6%	$ 25,014,882.16	$ 22,343,642	$ 2,671,241	12.0%
Prior Budget Year Expenditures	$ 96,655.25	256,505	(159,849)		$ 3,038,614.67	2,434,341	604,274	24.8%
Total Expenditures	$ 7,713,443.50	$ 7,825,329	$ (111,885)	-1.4%	$ 28,053,496.83	$ 24,777,983	$ 3,275,514	13.2%
Ending Cash Balance	**$ 11,920,665.85**	**$ 15,730,214**	**$ (3,809,548)**	**-24.2%**	**$ 11,920,665.85**	**$ 8,071,244**	**$ 3,849,422**	**47.7%**

Employee Benefits Fund

Employee Benefits Fund Status
FY 2025-26
September 30, 2025

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	$ 995,032	$ 1,219,307		$ 1,219,307	$ 224,275
Transfers In	$ 8,696,775	$ 9,702,090	$ (1,005,315)	$ 8,696,775	$ -
Employee/Retiree/Cobra Premiums	4,136,816	1,171,792	2,158,031	3,329,823	(806,993)
Employer Premiums	19,215,344	1,166,777	583,388	1,750,165	(17,465,179)
Stop Loss Reimb	293,159	128,123		128,123	(165,036)
Rx Rebates	3,194,983	2,045,353	1,149,630	3,194,983	-
ARPA/Cares Reimb	300,000	23,780	276,220	300,000	-
Refunds/Rebates/Interest	200,000	106,875	53,437	160,312	(39,688)
County Pharmacy Revenue		2,731			
Total Resources	**$ 37,032,111**	**$ 15,566,825**	**$ 1,736,104**	**$ 18,779,487**	**$ (18,252,622)**
Expenses					
Medical Claims	$ 18,777,081	$ 5,124,790	$ 2,562,395	$ 7,687,185	$ (11,089,896)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	2,668,426	1,334,213	4,002,639	(7,978,067)
Dental Claims	1,656,822	-	-	-	(1,656,822)
Vision Claims	194,499	-	-	-	(194,499)
County Pharmacy	179,036	1,033,354	516,677	1,550,031	1,370,995
Employee Assistance Program	23,175	1,783	891	2,674	(20,501)
Medicare Supplement - TPG Group	1,476,527	661,148	330,574	991,722	(484,805)
Total Claims	$ 34,287,846	$ 9,489,501	$ 4,744,750	$ 14,234,251	$ (20,053,595)
Administration Fees & Other	988,448	1,135,044	567,522	1,702,566	714,118
Life/AD&D Premiums	370,136	-	-	-	(370,136)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	$ 2,603,910	$ 1,135,044	$ 567,522	$ 1,702,566	$ (901,344)
Total Expenses	**$ 36,891,755**	**$ 10,624,545**	**$ 5,312,272**	**$ 15,936,817**	**$ (20,954,939)**
			-	-	-
Ending Cash Balance	**$ 140,356**	**$ 4,942,280.61**	**$ (3,576,168)**	**$ 2,842,670**	**$ 2,702,316**

Employee Benefits Fund Prior Year Comparison

Employee Benefits Fund - Prior Year Comparisons
FY 2025-26
September 30, 2025

	Annual FY 25-26 Estimates	Annual FY 24-25 Actuals	Inc (Dec)	%	September FY 25-26 YTD Actuals	September FY 24-25 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	$ 995,032	$ -	$ 995,032	#DIV/0!	$ 1,219,307	$ 997,225	$ 222,081	22.3%
Transfers In	$ 8,696,775	$ 6,800,000	$ 1,896,775	27.9%	$ 9,702,090	$ 5,000,000	$ 4,702,090	94.0%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	1,171,792	2,225,902	(1,054,110)	-47%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	1,166,777	1,051,245	115,532	11.0%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	128,123	235,021	(106,898)	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	2,045,353	300,941	1,744,411	580%
Refunds/Rebates/Subsidy	200,000	268,635	(68,635)	-25.5%	23,780	64,858	(41,078)	-63.3%
ARPA Reimbursements	300,000	300,000	-	0.0%	106,875	-	106,875	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue					2,731			
Total Resources	**$ 37,032,109**	**$ 35,059,067**	**$ 1,973,042**	**5.6%**	**$ 15,566,825**	**$ 9,875,192**	**$ 5,688,902**	**57.6%**
Expenses								
Medical Claims	$ 18,777,081	$ 17,542,278	$ 1,234,803	7.0%	$ 5,124,790	$ 2,544,317	$ 2,580,473	1.0142105
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	2,668,426	3,189,634	(521,208)	-16.3%
Dental Claims	1,656,822	1,695,157	(38,335)	-2.3%	-	546,249	(546,249)	-100.0%
Vision Claims	194,499	177,542	16,957	9.6%	-	61,938	(61,938)	-100.0%
County Pharmacy	179,036	305,000	(125,964)	-41.3%	1,033,354	44,060	989,294	2245.3%
Employee Assistance Program	23,175	21,393	1,782	8.3%	1,783	5,348	(3,565)	-66.7%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	661,148	378,478	282,670	74.7%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	$ 34,287,846	$ 32,406,060	$ 1,881,786	**5.8%**	$ 9,489,501	$ 6,770,024	$ 2,719,477	**40.2%**
Administration Fees & Other	988,448	970,989	17,459	1.8%	1,135,044	1,846,834	(711,790)	-38.5%
Life/AD&D Premiums	370,136	385,206	(15,070)	-3.9%	-	60,544	(60,544)	-100.0%
Stop Loss Premiums	1,245,326	1,296,812	(51,486)	-4.0%	-	-	-	#DIV/0!
Total Admin/Premiums	$ 2,603,910	$ 2,653,007	$ (49,097)	**-1.9%**	$ 1,135,044	$ 1,907,378	$ (772,334)	-40.5%
Total Expenses	**$ 36,891,756**	**$ 35,059,067**	**$ 1,832,689**	**5.2%**	**$ 10,624,545**	**$ 8,677,401**	**$ 1,947,144**	**22.4%**
			-		-	-	-	
Ending Cash Balance	**$ 140,356**	**$ 0**	**$ 140,354**	**35105624%**	**$ 4,942,281**	**$ 1,197,791**	**$ 3,741,759**	**312.4%**

OKLAHOMA COUNTY BUDGET BOARD MEETING | October 16, 2025