

OKLAHOMA COUNTY

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



Budget Board Meeting Minutes

Thursday, February 19, 2026

10:00 AM

Brian Maughan - Chair
Forrest "Butch" Stone - 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, Jerry Stone – County Treasurers Office, County Commissioner Myles Davidson, Sheriff Tommie Johnson III, Court Clerk Rick Warren, County Assessor Larry Stein, County Clerk Maressa Treat, and District 1 - Chief Deputy John Pettis

Notice of the meeting was properly posted on January 18, 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

Roll Call

Commissioner Jason Lowe enters at 10:03 am.

Present: 8 - County Commissioner Brian Maughan, Jerry Stone – County Treasurers Office, County Commissioner Jason Lowe, County Commissioner Myles Davidson, Sheriff Tommie Johnson III, Court Clerk Rick Warren, County Assessor Larry Stein, and County Clerk Maressa Treat

Approval of Minutes

1. Discussion and possible action regarding the minutes of January 15, 2026.

Davidson moved, Stein seconded, to approve. The motion carried by the following vote:

Aye: 8 -Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

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:

Davidson moved, Stein seconded, to approve with the corrected resolution number 2026-0570 as handed out. The motion carried by the following vote:

Aye: 8 -Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

2. Resolutions for consent items.
3. Resolution 2026-0570: Carry-over appropriations for Highway Cash Fund 1110 in the amount not to exceed \$140.00. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.

4. Resolution 2026-0571: Carry-over appropriations for Treasurer's Mortgage Tax Fee Fund 1140 in the amount not to exceed \$5,816.00. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
5. Resolution 2026-0572: Carry-over appropriations for Emergency Management Fund 1251 in the amount not to exceed \$180.00. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
6. Resolution 2026-0573: Carry-over appropriations for SHINE Program Fund 1290 in the amount not to exceed \$1,049.21. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
7. Resolution 2026-0577: Carry-over appropriations for Self Insurance Fund 4030 in the amount not to exceed \$170,332.98. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
8. Resolution 2026-0494: Cash fund appropriation for Highway Cash Fund 1110 in the amount not to exceed \$1,130,667.63. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
9. Resolution 2026-0495: Cash fund appropriation for CBRIF (County Bridge and Road Improvement Fund) Fund 1111 in the amount not to exceed \$108,018.74. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
10. Resolution 2026-0496: Cash fund appropriation for Treasurer's Mortgage Tax Fee Fund 1140 in the amount not to exceed \$18,760.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
11. Resolution 2026-0497: Cash fund appropriation for County Clerk Lien Fee Fund 1150 in the amount not to exceed \$45,670.09. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
12. Resolution 2026-0498: Cash fund appropriation for County Clerk UCC Central Filing Fund 1151 in the amount not to exceed \$60,610.62. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
13. Resolution 2026-0499: Cash fund appropriation for County Clerk Records Management & Preservation Fund 1152 in the amount not to exceed \$152,483.92. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.

14. Resolution 2026-0500: Cash fund appropriation for Sheriff Service Fee Fund 1160 in the amount not to exceed \$352,520.82. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
15. Resolution 2026-0501: Cash fund appropriation for Sheriff Special Revenue Fund 1161 in the amount not to exceed \$28,549.08. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
16. Resolution 2026-0502: Cash fund appropriation for Sheriff's Grant Fund 1162 in the amount not to exceed \$1,650.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
17. Resolution 2026-0503: Cash fund appropriation for Juvenile Probation Fee Fund 1231 in the amount not to exceed \$729.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
18. Resolution 2026-0504: Cash fund appropriation for Planning Commission Fund 1240 in the amount not to exceed \$17,879.75. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
19. Resolution 2026-0505: Cash fund appropriation for Court Services Fund 1260 in the amount not to exceed \$8,599.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
20. Resolution 2026-0506: Cash fund appropriation for SHINE Fund 1290 in the amount not to exceed \$8,127.53. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
21. Resolution 2026-0507: Cash fund appropriation for MIS Special Revenue Fund 1300 in the amount not to exceed \$365.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
22. Resolution 2026-0510: Cash fund appropriation for Special Project Fund 1400 in the amount not to exceed \$150,000.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
23. Resolution 2026-0511: Cash fund appropriation for American Rescue Plan Fund 1415 in the amount not to exceed \$1,500,000.00. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.

- 24.** Resolution 2026-0512: Cash fund appropriation for Opioid Settlement Fund 1500 in the amount not to exceed \$161,296.86. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 25.** Resolution 2026-0513: Cash fund appropriation for Capital Improvement Regular Fund 2010 in the amount not to exceed \$13,382.65. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 26.** Resolution 2026-0514: Cash fund appropriation for Capital Improvement Tinker Fund 2030 in the amount not to exceed \$2,528.24. To appropriate miscellaneous receipts for the months of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 27.** Resolution 2026-0515: Cash fund appropriation for Tinker Clearing 2002 Fund 2031 in the amount not to exceed \$10,839.87. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 28.** Resolution 2026-0516: Cash fund appropriation for County Bonds 2008 Fund 2032 in the amount not to exceed \$4,317.62. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 29.** Resolution 2026-0517: Cash fund appropriation for Jail Bonds 2023 Fund 2034 in the amount not to exceed \$77,398.70. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 30.** Resolution 2026-0518: Cash fund appropriation for Jail Bonds 2025 Fund 2035 in the amount not to exceed \$677,234.37. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 31.** Resolution 2026-0519: Cash fund appropriation for Sale of Property Proceeds Fund 2050 in the amount not to exceed \$29.49. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 32.** Resolution 2026-0520: Cash fund appropriation for Capital Projects New Jail Fund 2080 in the amount not to exceed \$46,488.32. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
- 33.** Resolution 2026-0521: Cash fund appropriation for Employee Benefits Fund 4010 in the amount not to exceed \$1,306,230.11. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.

34. Resolution 2026-0485: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$2,000,000.00. 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.
35. Resolution 2026-0486: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$346,055.08 for February 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.
36. Resolution 2026-0522: Cash fund appropriation for Worker's Compensation Fund 4020 in the amount not to exceed \$88.52. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.
37. Resolution 2026-0523: Cash fund appropriation for Law Library Fund 6010-6050 in the amount not to exceed \$48,874.34. To appropriate miscellaneous receipts for the month of January 2026. Requested by County Finance Department, Office of the County Clerk.

End of Consent Docket

Recurring Agenda Items

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

No Action

39. Update and discussion regarding the County's Health Insurance Plan to be presented by Employee Benefits Office.

No Action

40. Update and discussion regarding the fiscal year 2025-2026 Watch List to be presented by the Budget Evaluation Team.

No Action

41. Update and discussion regarding operations of the Oklahoma County Detention Center to be presented by the Oklahoma County Criminal Justice Authority.

No Action

Departmental Items

42. Discussion and possible action regarding Resolution 2026-0279: Inter-fund transfer from General Fund Cash 1001 to Workers Compensation Fund 4020 in the amount not to exceed \$715,000.00. This is to transfer General Fund cash and appropriate it to Workers Compensation, as approved by the Budget Board and the Excise Board in the Oklahoma County Annual Adopted Budget in June 2025. Requested by the County Finance Department, Office of the County Clerk.

Stein moved, Treat seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

43. Discussion and possible action regarding Resolution 2026-0280: Inter-fund transfer from General Fund Cash 1001 to Self Insurance Fund 4030 in the amount not to exceed \$430,000.00. This is to transfer General Fund cash and appropriate it to Self Insurance Fund 4030, as approved by the Budget Board and the Excise Board in the Oklahoma County Annual Adopted Budget in June 2025. Requested by the County Finance Department, Office of the County Clerk.

Stein moved, Treat seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

44. Discussion and possible action regarding Resolution 2023-0290: Inter-fund transfer from General Fund Cash 1001 to Capital Projects Fund 2010 in the amount not to exceed \$500,000.00. This is to transfer General Fund cash and appropriate it to Self Insurance Fund 4030, as approved by the Budget Board and the Excise Board in the Oklahoma County Annual Adopted Budget in June 2025. Requested by the County Finance Department, Office of the County Clerk.

Stein moved, Treat seconded, to approve with correction to transfer to Capital Projects Fund 2010. The motion carried by the following vote:

Aye: 8 - Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

45. Discussion and possible action regarding Resolution 2026-0326: Inter-Fund transfer from American Rescue Plan - 21 (ARPA) Fund 1415 from M&O (Maintenance & Operation) 54000 to Capital 55025 Project AR073 in the amount not to exceed \$288,505.00. This item is necessary to allow for future increase of expenses as approved by BOCC (Board of County Commissioners) on 1/21/26. This item is requested by Jessica Clayton, County Manager.

Davidson moved, Stein seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

46. Discussion and possible action regarding Resolution 2026-0474: Transfer of General Fund Revenue for District One 1001-910 from M&O 54000 to Travel 53000 in the amount not to exceed \$5,000.00. This transfer is necessary to cover anticipated expenses for the current fiscal year. This item is requested by Jason Lowe, Commissioner, District One.

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

Aye: 8 - Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

47. Discussion and possible action regarding Resolution 2026-0487: 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 CJA premiums for February 2026 to cover anticipated expenses for Fiscal Year 2026. Item requested by Jon Wilkerson, Director of Benefits and Retirement

Stein moved, Warren seconded, to approve items 47 and 48. The motion carried by the following vote:

Aye: 8 - Maughan, Stone, Lowe, Davidson, Johnson III, Warren, Stein and Treat

48. Discussion and possible action regarding Resolution 2026-0488: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$2,000,000.00, 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.

49. Recognition of Assessor employees for earning a perfect score on The Oklahoma Tax Commission 2025 Performance Audit. Requested by Larry Stein, Oklahoma County Assessor.

No Action

No Citizen Participation

Board Comments/General Remarks

No New business

Adjourn.

Meeting adjourned at 10:19 am

BUDGET BOARD
OKLAHOMA COUNTY, OKLAHOMA

Chair or Vice-Chair

ATTEST:

Maressa Treat,
County Clerk