

OKLAHOMA COUNTY BUDGET BOARD MEETING | JANUARY 15, 2026



FY 2025-2026 General Fund Budget

		(1)		(A)	(A)	(B)	(C)	(2)	(3)	(4)	(5)	(6)	(7)	
		FY 2024-25	FY 2025-26	BET Items for	Salary +	New Positions	Budget Board	FY 25-26 Adopted		Budget	FY 25-26	Increase/		
Department		Budget at 6-30-25	Requests	Follow Up	Benefits	+ Health Prem	Adjustments	Adjustments	Supplement	Amendments	Amended	Decrease from	% Increase	
				Discussion	Increases				Budget		Budget	FY 2024-25	(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	10,789,784	\$ 857,305	8.6%	
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	-	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	(755,025)	\$ 9,821,509	14.4%	
	Total Department Budgets	\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ 4,452,024	\$ 0	\$ 131,638,265	\$ 5,125,017	4.1%
	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	\$ 142,817,128	\$ (5,122,895)	-3.5%

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
995 General Fund Reserve	Court Clerk 5th Floor Project	\$ (425,000.00)	2025-3669	10/16/2025
Total General Fund Reserve		\$ 9,821,509.30		

FY 2025-2026 General Fund Budget Analysis

	25-26 Adopted	25-26 Year to Date	Budget to Actual	Year to Date Actual	Year to Date Actual
	Budget	Actual	Variance	% of Budget	% 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	\$ 41,198,245	\$ (62,526,602)	39.7%	88.3%
Charges for Services	5,283,013	2,966,734	(2,316,279)	56.2%	61.8%
Intergovernmental Revenue	12,452,983	7,632,930	(4,820,053)	61.3%	83.6%
Interest Income	5,000,000	2,358,327	(2,641,673)	47.2%	135.3%
Miscellaneous Revenue	253,289	581,286	327,997	229.5%	227.8%
Total Revenue	\$ 126,714,133	\$ 54,737,522	\$ (71,976,611)	43.2%	88.1%
Temporary Cash Transfer In		\$ 22,000,000	\$ 22,000,000		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(9,533,863)	1,645,000		
25-26 Expenditures	\$ 131,538,264	\$ 49,829,461	\$ (81,708,803)	37.9%	62.0%
Prior Budget Year Expenditures	6,236,404	3,109,055	(3,127,349)	49.9%	77.0%
Total Expenditures	\$ 137,774,668	\$ 52,938,516	\$ (84,836,152)		
Cash Balance*	\$ 0	\$ 50,555,513	\$ 50,555,512		

FY 2025-2026 General Fund Actual Comparison

	For the Month Ending December, 2025				For the Year to Date Period Ending December, 2025			
	25-26	24-25			25-26	24-25		
	December Actual	December Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	\$ 15,381,992	\$ 14,639,747	\$ 742,245	5.1%	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
Revenue:								
Property Tax	\$ 38,720,957	\$ 235,320	\$ 38,485,637	16354.6%	\$ 41,198,245.14	\$ 1,885,051	\$ 39,313,194	2085.5%
Charges for Services	\$ 823,225	397,560	425,665	107.1%	\$ 2,966,733.88	2,277,348	689,386	30.3%
Intergovernmental Revenue	\$ 3,692,757	4,829,768	(1,137,012)	-23.5%	\$ 7,632,930.19	5,408,714	2,224,217	41.1%
Interest Income	\$ 265,115	567,531	(302,416)	-53.3%	\$ 2,358,326.62	2,494,062	(135,735)	-5.4%
Miscellaneous Revenue	\$ 9,826	10,056	(230)	-2.3%	\$ 581,286.05	176,133	405,153	230.0%
Total Revenue	\$ 43,511,880	\$ 6,103,235	\$ 37,471,645	614.0%	\$ 54,737,521.88	\$ 12,241,307	\$ 42,496,214	347.2%
Temporary Cash Transfers In		9,500,000	\$ (9,500,000)		\$ 22,000,000	\$ 9,500,000	\$ 12,500,000	
Temporary Cash Transfer Out	\$ -		-				-	
Operating Transfers In			-				-	
Operating Transfers Out		(7,250,000)	7,250,000		(9,533,863)	(7,250,000)	(2,283,863)	31.5%
25-26 Expenditures	\$ 8,326,360	\$ 8,962,690	\$ (636,330)	-7.1%	\$ 49,829,460.78	\$ 31,306,331	\$ 18,523,130	59.2%
Prior Budget Year Expenditures	\$ 12,000	124,912	(112,912)		\$ 3,109,054.82	2,712,431	396,624	14.6%
Total Expenditures	\$ 8,338,360	\$ 9,087,601	\$ (749,241)	-8.2%	\$ 52,938,515.60	\$ 34,018,762	\$ 18,919,754	55.6%
Ending Cash Balance	\$ 50,555,513	\$ 13,905,381	\$ 36,650,131	263.6%	\$ 50,555,512.78	\$ 13,905,381	\$ 36,650,131	263.6%

Employee Benefits Fund

	Budget Estimates	Year to Date Actual	Projection based on Estimates	Estimated Annual	Budget vs. Actual
Resources					
Beginning Cash Balance	\$ 200,000	\$ 1,219,307		\$ 1,219,307	\$ 1,019,307
Transfers In	\$ 9,533,863	\$ 10,033,863	\$ (500,000)	\$ 9,533,863	\$ -
Employee/Retiree/Cobra Premiums	4,086,957	2,107,537	3,621,598	5,729,135	1,642,178
Employer Premiums	21,593,388	5,957,166	11,914,332	17,871,498	(3,721,890)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	4,008,627	(1,163,953)	2,844,674	-
ARPA/Cares Reimb	-	25,540	(25,540)	-	-
Refunds/Rebates/Interest	100,000	190,387	380,773	571,160	471,160
County Pharmacy Revenue		20,123			
Total Resources	\$ 38,593,905	\$ 23,690,672	\$ 15,035,930	\$ 37,897,758	\$ (696,145)
Expenses					
Medical Claims	\$ 19,482,000	\$ 10,618,664	\$ 21,237,328	\$ 31,855,992	\$ 12,373,992
Medical Claims covered by Stop Lo	-	-	-	-	-
Prescription Drug Claims	12,678,795	6,191,044	12,382,089	18,573,133	5,894,338
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	2,384,512	4,769,024	7,153,536	7,153,536
Employee Assistance Program	21,993	11,296	22,593	33,889	11,896
Medicare Supplement - TPG Group	1,978,228	980,304	1,960,608	2,940,912	962,684
Total Claims	\$ 36,208,410	\$ 20,185,821	\$ 40,371,641	\$ 60,557,462	\$ 24,349,052
Administration Fees & Other	979,577	2,140,623	4,281,246	6,421,869	5,442,292
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 2,140,623	\$ 4,281,246	\$ 6,421,869	\$ 4,036,373
Total Expenses	\$ 38,593,905	\$ 22,326,443	\$ 44,652,887	\$ 66,979,330	\$ 28,385,424
Ending Cash Balance	\$ -	\$ 1,364,228.10	\$ (29,616,957)	\$ (29,081,572)	\$ (29,081,570)
Cash Balance-One Year Ago		\$ 1,570,929			

Employee Benefits Fund Prior Year Comparison

	Annual FY 25-26 Estimates	Annual FY 24-25 Actuals	Inc (Dec)	%	December FY 25-26 YTD Actuals	December FY 24-25 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 200,000	\$ -	\$ 200,000	#DIV/0!	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 9,533,863	\$ 6,800,000	\$ 2,733,863	40.2%	\$ 10,033,863	\$ 11,870,150	\$ (1,836,287)	-15.5%
Employer Premiums	21,593,388	19,165,424	2,427,964	12.7%	5,647,792	3,290,148	2,357,644	72%
Employee/Retiree/Cobra Premium	4,086,957	4,925,008	(838,051)	-17.0%	2,416,911	1,942,725	474,186	24.4%
Stop Loss Reimb	235,021	-	235,021	#DIV/0!	128,123	235,021	(106,898)	
Rx Rebates	2,844,674	3,600,000	(755,326)	-21.0%	4,008,627	1,086,536	2,922,091	269%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	25,540	78,039	(52,499)	-67.3%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	190,387	-	190,387	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue	-	-	-		20,123	-	-	
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 23,690,672	\$ 19,499,844	\$ 4,170,704	21.4%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 10,618,664	\$ 8,554,288	\$ 2,064,376	0.2413265
Medical claims covered by Stop L	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	6,191,044	6,089,155	101,889	1.7%
Dental Claims	1,857,954	1,695,157	162,797	9.6%	-	934,338	(934,338)	-100.0%
Vision Claims	189,440	177,542	11,898	6.7%	-	94,210	(94,210)	-100.0%
County Pharmacy	-	305,000	(305,000)	-100.0%	2,384,512	58,775	2,325,737	3957.0%
Employee Assistance Program	21,993	21,393	600	2.8%	11,296	11,296	-	0.0%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	980,304	900,607	79,697	8.8%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 20,185,821	\$ 16,642,668	\$ 3,543,152	21.3%
Administration Fees & Other	979,577	970,989	8,588	0.9%	2,140,623	1,225,703	914,920	74.6%
Life/AD&D Premiums	367,638	385,206	(17,568)	-4.6%	-	60,544	(60,544)	-100.0%
Stop Loss Premiums	1,038,281	1,296,812	(258,531)	-19.9%	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,385,496	\$ 2,653,007	\$ (267,511)	-10.1%	\$ 2,140,623	\$ 1,286,246	\$ 854,377	66.4%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 22,326,443	\$ 17,928,915	\$ 4,397,529	24.5%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 1,364,228	\$ 1,570,930	\$ (226,824)	-14.4%

Capital Projects Budget Detail

Ongoing Projects:	Project #	Date Approved by BB	Amended FY25-26 Budget	Actual FY25-26 Expense	Outstanding Encumbrances	Available
Facilities						
Facilities Annex						
Annex carpet	C0046	7/1/2025	\$ 50,000.00		\$ -	\$ 50,000.00
Courtyards landscaping/sidewalk replace	C0056		\$ 14,370.91			\$ 14,370.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00		\$ 22,840.00	\$ 77,160.00
Juvenile						
Juvenile Courtrooms	C0086	10/2/2024	\$ 5,300,000.00			\$ 5,300,000.00
Courthouse						
Courthouse Carpet	C0047		\$ 3,550.00	\$ 3,550.00		\$ -
Courthouse 11th floor stairwell / Egress	C0073	9/21/2023	\$ 409,475.35	\$ 351,968.44	\$ 60,344.91	\$ (2,838.00)
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	\$ 423.03	\$ 352.80		\$ 70.23
Courthouse Security Improvement	C0080	9/27/2023	\$ -			\$ -
Courthouse Improvements MOU	C0085	10/2/2024	\$ 250,000.00	\$ 16,491.45	\$ 127,177.10	\$ 106,331.45
Alley Guard Shack Repair	C0087	6/18/2025	\$ 27,146.00			\$ 27,146.00
2025 OK County Courthouse Flood	C0088	8/21/2025	\$ 2,817,395.39	\$ 271,868.02	\$ 9,998.39	\$ 2,535,528.98
Courthouse ADA Elevator	C0089	10/16/2025	\$ 100,000.00		\$ 84,593.43	\$ 15,406.57
Insurance Deductible						
Insurance deductible and depreciation		7/1/2025	\$ 100,000.00			\$ 100,000.00
						\$ -
Capital Projects- As Needed						
Capital Projects- As Needed		7/1/2025	\$ 300,000.00		\$ -	\$ 300,000.00
Total Ongoing Budgeted Capital Projects						
			\$ 9,472,360.68	\$ 644,230.71	\$ 304,953.83	\$ 8,523,176.14
Unallocated Funds						
			\$ 709,239.24			\$ 709,239.24
			\$ 10,181,599.92	\$ 644,230.71	\$ 304,953.83	\$ 9,232,415.38
Ongoing Projects:						
	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY25-26 Expense	Project Expense To Date	Available
TIF Projects:						
TIF-Annex -319	6/11/2013	\$ 5,652,842	\$ 214,748	\$ 171,261	\$ 5,310,479	127,614
20103190						-
TIF-Revolving -323	7/21/2016	\$ 4,854,084	\$ 129,846	\$ 12,113	\$ 3,482,278	1,241,960
20103230						-
TIF-2A-324	10/17/2022	3,202,431.00	1,017,919.55	1,032,207.45	1,032,207.45	1,152,304
20103240						
Total Capital Projects		\$ 13,709,357	\$ 10,834,874	\$ 1,859,812	\$ 10,129,919	\$ 11,754,294

OKLAHOMA COUNTY BUDGET BOARD MEETING | JANUARY 15, 2026

