

OKLAHOMA COUNTY BUDGET BOARD MEETING | February 19, 2026



FY 2025-2026 General Fund Budget

		(1)		(A)	(A)	(B)	(C)	(2)	(3)	(4)	(5)	(6)	(7)	
		FY 2024-25 Budget at 6-30-25	FY 2025-26 Requests	BET Items for Follow Up Discussion	Salary + Benefits Increases	New Positions + Health Prem	Adjustments	Budget Board Adjustments	FY 25-26 Adopted Budget	Supplement	Budget Amendments	FY 25-26 Amended Budget	Increase/ Decrease from FY 2024- 25Budget	% 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	425,000	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	-	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	(755,025)	9,821,509	\$ 1,233,822	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 Budget	25-26 Year to Date Actual	Budget to Actual Variance	Year to Date Actual % of Budget	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	\$ 87,839,906	\$ (15,884,942)	84.7%	88.3%
Charges for Services	5,283,013	3,535,869	(1,747,144)	66.9%	61.8%
Intergovernmental Revenue	12,452,983	7,942,427	(4,510,556)	63.8%	83.6%
Interest Income	5,000,000	2,947,117	(2,052,883)	58.9%	135.3%
Miscellaneous Revenue	253,289	590,059	336,770	233.0%	227.8%
Total Revenue	\$ 126,714,133	\$ 102,855,379	\$ (23,858,754)	81.2%	88.1%
Temporary Cash Transfer In		\$ 22,000,000	\$ 22,000,000		
Temporary Cash Transfer Out	-	(22,000,000)	(22,000,000)		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(14,833,863)	(3,655,000)		
25-26 Expenditures	\$ 131,538,264	\$ 58,314,216	\$ (73,224,047)	44.3%	62.0%
Prior Budget Year Expenditures	6,236,404	3,115,954	(3,120,450)	50.0%	77.0%
Total Expenditures	\$ 137,774,668	\$ 61,430,170	\$ (76,344,497)		
Cash Balance*	\$ 0	\$ 62,881,715	\$ 62,881,714		

FY 2025-2026 General Fund Actual Comparison

	For the Month Ending January, 2026				For the Year to Date Period Ending December, 2025			
	25-26	24-25			25-26	24-25		%
	January Actual	January Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	Increase (Decrease)
Beginning Cash Balance:	\$ 50,555,513	\$ 15,675,835	\$ 34,879,678	222.5%	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
Revenue:								
Property Tax	\$ 46,641,660	\$ 38,675,967	\$ 7,965,693	20.6%	\$ 87,839,905.57	\$ 42,164,265	\$ 45,675,640	108.3%
Charges for Services	\$ 569,135	395,415	173,720	43.9%	\$ 3,535,868.95	3,061,640	474,229	15.5%
Intergovernmental Revenue	\$ 309,497	2,517,475	(2,207,978)	-87.7%	\$ 7,942,427.48	8,798,930	(856,503)	-9.7%
Interest Income	\$ 588,791	461,781	127,010	27.5%	\$ 2,947,117.27	3,454,079	(506,962)	-14.7%
Miscellaneous Revenue	\$ 8,773	211,295	(202,522)	-95.8%	\$ 590,059.46	396,984	193,075	48.6%
Total Revenue	\$ 48,117,857	\$ 42,261,934	\$ 5,855,923	13.9%	\$ 102,855,378.73	\$ 57,875,899	\$ 44,979,479	77.7%
Temporary Cash Transfers In	\$ 22,000,000		\$ 22,000,000		\$ 22,000,000	\$ 24,500,000	\$ (2,500,000)	
Temporary Cash Transfer Out	\$ (22,000,000)	(30,000,000)	8,000,000				-	
Operating Transfers In			-				-	
Operating Transfers Out	\$ (5,300,000)	(6,120,000)	820,000		(14,833,863)	(17,620,150)	2,786,287	-15.8%
25-26 Expenditures	\$ 8,484,756	\$ 9,639,955	\$ (1,155,199)	-12.0%	\$ 58,314,216.32	\$ 46,845,459	\$ 11,468,757	24.5%
Prior Budget Year Expenditures	\$ 6,899	3,529	3,370		\$ 3,115,954.01	2,713,120	402,834	14.8%
Total Expenditures	\$ 8,491,655	\$ 7,939,704	\$ (1,151,829)	-14.5%	\$ 61,430,170.33	\$ 49,558,579	\$ 11,871,591	24.0%
Ending Cash Balance	\$ 84,881,715	\$ 13,878,066	\$ 71,003,649	511.6%	\$ 84,881,714.90	\$ 48,630,006	\$ 36,251,709	74.5%

Employee Benefits Fund

	Budget Estimates	Year to Date Actual	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	2,490,449	2,077,134	4,567,583	480,626
Employer Premiums	21,593,388	8,706,614	8,706,614	17,413,229	(4,180,159)
Stop Loss Reimb	235,021	128,123		128,123	(106,898)
Rx Rebates	2,844,674	5,535,710	(2,691,036)	2,844,674	-
ARPA/Cares Reimb	-	28,600	(28,600)	-	-
Refunds/Rebates/Interest	100,000	201,677	201,677	403,354	303,354
County Pharmacy Revenue		25,253			
Total Resources	\$ 38,593,905	\$ 28,369,597	\$ 10,283,748	\$ 36,110,132	\$ (2,483,771)
Expenses					
Medical Claims	\$ 19,482,000	\$ 12,936,332	\$ 12,936,332	\$ 25,872,663	\$ 6,390,663
Medical Claims covered by Stop Lo	-	-	-	-	-
Prescription Drug Claims	12,678,795	7,153,894	7,153,894	14,307,788	1,628,993
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	2,844,025	2,844,025	5,688,050	5,688,050
Employee Assistance Program	21,993	13,079	13,079	26,158	4,165
Medicare Supplement - TPG Group	1,978,228	1,145,044	1,145,044	2,290,088	311,860
Total Claims	\$ 36,208,410	\$ 24,092,374	\$ 24,092,374	\$ 48,184,748	\$ 11,976,338
Administration Fees & Other	979,577	2,655,933	2,655,933	5,311,866	4,332,289
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 2,655,933	\$ 2,655,933	\$ 5,311,866	\$ 2,926,370
Total Expenses	\$ 38,593,905	\$ 26,748,307	\$ 26,748,307	\$ 53,496,613	\$ 14,902,707
Ending Cash Balance	\$ -	\$ 1,621,289.85	\$ (16,464,558)	\$ (17,386,481)	\$ (17,386,479)
Cash Balance-One Year Ago		\$ 4,667,740			

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%	8,376,759	3,290,148	5,086,611	155%
Employee/Retiree/Cobra Premium	4,086,957	4,925,008	(838,051)	-17.0%	2,820,304	1,942,725	877,579	45.2%
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%	5,535,710	1,086,536	4,449,175	409%
Refunds/Rebates/Subsidy	100,000	268,635	(168,635)	-62.8%	28,600	78,039	(49,439)	-63.4%
ARPA Reimbursements	-	300,000	(300,000)	-100.0%	201,677	-	201,677	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue	-	-	-		25,253	-	-	
Total Resources	\$ 38,593,903	\$ 35,059,067	\$ 3,534,836	10.1%	\$ 28,369,597	\$ 19,499,844	\$ 8,844,499	45.4%
Expenses								
Medical Claims	\$ 19,482,000	\$ 17,542,278	\$ 1,939,722	11.1%	\$ 12,936,332	\$ 8,554,288	\$ 4,382,044	0.5122629
Medical claims covered by Stop L	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	11,233,031	1,445,764	12.9%	7,153,894	6,089,155	1,064,739	17.5%
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%	2,844,025	58,775	2,785,250	4738.8%
Employee Assistance Program	21,993	21,393	600	2.8%	13,079	11,296	1,783	15.8%
Medicare Supplement	1,978,228	1,431,660	546,568	38.2%	1,145,044	900,607	244,437	27.1%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	\$ 36,208,410	\$ 32,406,060	\$ 3,802,350	11.7%	\$ 24,092,374	\$ 16,642,668	\$ 7,449,705	44.8%
Administration Fees & Other	979,577	970,989	8,588	0.9%	2,655,933	1,225,703	1,430,230	116.7%
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%	\$ 2,655,933	\$ 1,286,246	\$ 1,369,687	106.5%
Total Expenses	\$ 38,593,906	\$ 35,059,067	\$ 3,534,839	10.1%	\$ 26,748,307	\$ 17,928,915	\$ 8,819,392	49.2%
Ending Cash Balance	\$ -	\$ 0	\$ (2)	-600%	\$ 1,621,290	\$ 1,570,930	\$ 25,107	1.6%

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		\$ 4,600.00	\$ 9,770.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00		\$ 24,840.00	\$ 75,160.00
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	\$ 406,063.34	\$ 6,250.01	\$ (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	\$ 70,502.97	\$ 82,640.58	\$ 96,856.45
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	C00089	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	\$ 752,337.13	\$ 212,922.41	\$ 8,507,101.14
Unallocated Funds			\$ 725,914.78			\$ 725,914.78
			\$ 10,198,275.46	\$ 752,337.13	\$ 212,922.41	\$ 9,233,015.92
Ongoing Projects:	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY25-26 Expense	Project Expense To Date	Available
TIF Projects:						
TIF-Annex -319 20103190	6/11/2013	\$ 5,652,842	\$ 214,748	\$ 171,907	\$ 5,311,125	126,969
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 129,846	\$ 12,113	\$ 3,482,278	1,241,960
TIF-2A-324 20103240	10/17/2022	3,202,431.00	1,017,919.55	1,032,207.45	1,032,207.45	1,152,304
Total Capital Projects		\$ 13,709,357	\$ 10,834,874	\$ 1,968,564	\$ 10,038,533	\$ 11,754,249

OKLAHOMA COUNTY BUDGET BOARD MEETING | February 19, 2026

