OKLAHOMA COUNTY BUDGET BOARD MEETING | September 18, 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			740,155	147,967	25.0%
130	Assessor	3,628,670	3,830,872						3,830,872			3,830,872	202,202	5.6%
140	Assessor Revaluation	5,966,675	6,070,947	-					6,070,947			6,070,947	104,272	1.7%
150	Treasurer	576,677	238,938	-					238,938			238,938	(337,739)	-58.6%
160	Court Clerk	9,932,478	10,001,192						10,001,192			10,001,192	68,714	0.7%
170	County Clerk	2,873,256	3,032,622						3,032,622			3,032,622	159,365	5.5%
180	Excise and Equalization	47,447	57,457						57,457			57,457	10,010	21.1%
190	County Audit	944,833	915,710						915,710			915,710	(29,123)	-3.1%
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			1,908,014	1,207,510	172.4%
260	BOCC HR/Health & Safety	700,504	749,123	-					749,123			749,123	309,902	70.6%
265	Employee Benefits Department	439,221	383,587	-					383,587			383,587	(4,790,323)	N/A
270	IT Department	5,173,910	6,056,157						6,056,157			6,056,157	3,939,959	186.2%
280	Facilities Management-Main	2,116,198	2,122,558	-					2,122,558			2,122,558	1,758,558	483.1%
290	Facilities Mgmt - Custodial	364,000	400,400						400,400			400,400	158,940	65.8%
300	Planning Commission	241,460	237,272						237,272			237,272	(1,273,620)	-84.3%
310	Court Services301	1,510,892	1,260,903	-					1,260,903		230,025	1,490,928	(11,137,102)	-88.2%
518	Sheriff-Law Enforcement	12,628,030	13,127,403						13,127,403			13,127,403	5,527,091	72.7%
525	Juvenile Detention	7,600,312	7,864,280						7,864,280			7,864,280	5,402,687	219.5%
526	Juvenile Bureau	2,461,593	2,613,101						2,613,101			2,613,101	1,853,907	244.2%
550	Emergency Management	759,194	854,873						854,873			854,873	(1,151,250)	-57.4%
610	Social Services	2,006,123	515,857						515,857			515,857	443,259	610.6%
710	Free Fair	72,598	87,950						87,950			87,950	(460,775)	-84.0%
910	Highway - District 1	548,725	623,488	-					623,488			623,488	290,685	87.3%
920	Highway - District 2	332,803	436,915	-					436,915			436,915	(79,356)	-15.4%
930	Highway - District 3	516,271	704,907	-					704,907			704,907	161,881	29.8%
940	Engineer	543,026	560,822	-					560,822			560,822	310,822	124.3%
950	Economic Development	250,000	250,000						250,000			250,000	(15,226,089)	-98.4%
991	Employee Benefits Supplement	15,476,089	15,196,483						15,196,483			15,196,483	15,196,483	
993	Self Insurance Supplement	-	-									-	-	#DIV/0!
995	Reserve	8,587,687	8,382,149					-	8,382,149		(230,025)	8,152,124	(435,563)	-5.1%
	Total Department Budgets	**$ 126,513,248**	**$ 127,086,241**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 127,086,240**	**$ -**	**$ (0)**	**$ 127,086,240**	**$ 2,548,238**	**2.0%**
	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**	**$ -**	**$ (0)**	**$ 138,265,103**	**$ (7,699,674)**	**-5.2%**

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
	Total General Fund Reserve	**$**	**8,152,124.30**		

FY 2025-2026 General Fund Budget Analysis

General Fund
FY 2025-26
Budget Analysis
For the Period Ending August, 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	$ 17,366,502	$ 31,816,741	$ 14,450,239	183.2%	
Reserved	10,245,157	4,473,628	(5,771,529)	100.0%	
Total Estimated Cash Balance	$ 27,611,659	$ 36,290,370	$ 8,678,711		
Revenue:					
Property Tax	$ 100,588,048	$ 1,378,918	$ (99,209,130)	1.4%	88.3%
Charges for Services	4,885,759	1,254,964	(3,630,795)	25.7%	61.8%
Intergovernmental Revenue	12,635,318	703,655	(11,931,663)	5.6%	83.6%
Interest Income	2,500,000	1,027,717	(1,472,283)	41.1%	135.3%
Miscellaneous Revenue	289,476	76,334	(213,142)	26.4%	227.8%
Total Revenue	$ 120,898,601	$ 4,441,588	$ (116,457,013)	3.7%	88.1%
Temporary Cash Transfer In	$ -		$ -		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863)	(4,500,000)	6,678,863		
25-26 Expenditures	$ 127,086,240	$ 17,398,094	$ (109,688,146)	13.7%	62.0%
Prior Budget Year Expenditures	10,245,157	2,941,959	(7,303,198)	28.7%	77.0%
Total Expenditures	$ 137,331,397	$ 20,340,053	$ (116,991,344)		
Cash Balance*	**$ (0)**	**$ 15,891,904**	**$ 15,891,905**		

* May not match Treasurer's "Job 22" Report cash balances due to timing differences with County Clerk records.

FY 2025-2026 General Fund Actual Comparison

General Fund
FY 2025-26
Actual Comparison

	For the Month Ending July, 2025				For the Year to Date Period Ending July, 2025			
	25-26	24-25			25-26	24-25		
	August Actual	August Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	% Increase (Decrease)
Beginning Cash Balance:	$ 22,355,897.22	$ 23,838,973	$ (1,483,076)	-6.2%	$ 36,290,369.50	$ 33,432,836	$ 2,857,534	8.5%
Revenue:								
Property Tax	$ 1,378,918.41	$ 809,357	$ 569,562	70.4%	$ 1,378,918.41	$ 1,300,620	$ 78,299	6.0%
Charges for Services	$ 1,254,963.73	475,783	779,181	163.8%	$ 1,254,963.73	1,394,447	(139,483)	-10.0%
Intergovernmental Revenue	$ 703,654.92	225,690	477,965	211.8%	$ 703,654.92	307,589	396,066	128.8%
Interest Income	$ 1,027,716.79	641,730	385,987	60.1%	$ 1,027,716.79	1,338,897	(311,181)	-23.2%
Miscellaneous Revenue	$ 76,334.19	64,010	12,325	19.3%	$ 76,334.19	74,838	1,496	2.0%
Total Revenue	$ 4,441,588.04	$ 2,216,569	$ 2,225,019	100.4%	$ 4,441,588.04	$ 4,416,391	$ 25,197	0.6%
Temporary Cash Transfers In			$ -		$ -		$ -	
Temporary Cash Transfer Out			-				-	
Operating Transfers In			-				-	
Operating Transfers Out	(1,700,000)	(2,500,000)	800,000		(4,500,000)	(5,000,000)	500,000	-10.0%
25-26 Expenditures	$ 8,943,706.71	$ 7,568,824	$ 1,374,882	18.2%	$ 17,398,093.91	$ 22,343,642	$ (4,945,548)	-22.1%
Prior Budget Year Expenditures	$ 261,874.34	256,505	5,370		$ 2,941,959.42	2,434,341	507,618	20.9%
Total Expenditures	$ 9,205,581.05	$ 7,825,329	$ 1,380,252	17.6%	$ 20,340,053.33	$ 24,777,983	$ (4,437,929)	-17.9%
Ending Cash Balance	**$ 15,891,904.21**	**$ 15,730,214**	**$ 161,691**	**1.0%**	**$ 15,891,904.21**	**$ 8,071,244**	**$ 7,820,660**	**96.9%**

Note 1.)

Operating Transfers	25-26 August Actual	24-25 August Actual	Increase (Decrease)	25-26 Year to Date Actual	24-25 Year to Date Actual	Increase (Decrease)
2010-Capital Projects		$ -	$ -	$ -	$ -	$ -
2080-Capital Projects-New Jail			-	-	-	-
4010-Employee Benefits	(1,700,000)	(2,500,000)	800,000	(4,500,000)	(5,000,000)	500,000
4020-Workers Compensation			-	-	-	-
4030-Self Insurance			-	-	$ -	-
5010-Defined Benefit Retirement	-	-	-	-	-	-
Total Operating Transfers	$ (1,700,000)	$ (2,500,000)	$ 800,000	$ (4,500,000)	$ (5,000,000)	$ 500,000

Employee Benefits Fund

Employee Benefits Fund Status
FY 2025-26
August 31, 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	$ 7,368,060	$ 1,328,715	$ 8,696,775	$ -
Employee/Retiree/Cobra Premiums	4,136,816	779,293	2,158,031	2,937,324	(1,199,492)
Employer Premiums	19,215,344	777,251	388,626	1,165,877	(18,049,468)
Stop Loss Reimb	293,159	92,480		92,480	(200,679)
Rx Rebates	3,194,983	729,396	2,465,587	3,194,983	-
ARPA/Cares Reimb	300,000	23,780	276,220	300,000	-
Refunds/Rebates/Interest	200,000	95,813	47,907	143,720	(56,280)
Total Resources	**$ 37,032,111**	**$ 11,085,380**	**$ 3,875,372**	**$ 17,750,465**	**$ (19,281,644)**
Expenses					
Medical Claims	$ 18,777,081	$ 3,969,473	$ 1,984,736	$ 5,954,209	$ (12,822,872)
Medical Claims covered by Stop Loss	-	-	-	-	-
Prescription Drug Claims	11,980,706	1,483,284	741,642	2,224,926	(9,755,780)
Dental Claims	1,656,822	-	-	-	(1,656,822)
Vision Claims	194,499	-	-	-	(194,499)
County Pharmacy	179,036	787,229	393,615	1,180,844	1,001,808
Employee Assistance Program	23,175	-	-	-	(23,175)
Medicare Supplement - TPG Group	1,476,527	501,550	250,775	752,325	(724,202)
Total Claims	$ 34,287,846	$ 6,741,536	$ 3,370,768	$ 10,112,304	$ (24,175,542)
Administration Fees & Other	988,448	703,664	351,832	1,055,496	67,048
Life/AD&D Premiums	370,136	-	-	-	(370,136)
Stop Loss Premiums	1,245,326	-	-	-	(1,245,326)
Total Admin/Premiums	$ 2,603,910	$ 703,664	$ 351,832	$ 1,055,496	$ (1,548,414)
Total Expenses	**$ 36,891,755**	**$ 7,445,200**	**$ 3,722,600**	**$ 11,167,800**	**$ (25,723,956)**
			-	-	-
Ending Cash Balance	**$ 140,356**	**$ 3,640,180**	**$ 152,772**	**$ 6,582,665**	**$ 6,442,311**
		1,940,179.88			
Cash Balance-One Year Ago		$ 130,751			

YTD Comparisons | Medical + Rx Paid Claims – 8/21/2025

Employee Benefits Fund Prior Year Comparison

Employee Benefits Fund - Prior Year Comparisons
FY 2025-26
August 31, 2025

	Annual FY 25-26 Estimates	Annual FY 24-25 Actuals	Inc (Dec)	%	August FY 25-26 YTD Actuals	August 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%	$ 7,368,060	$ 5,000,000	$ 2,368,060	47.4%
Employer Premiums	19,215,344	19,165,424	49,920	0.3%	779,293	2,225,902	(1,446,609)	-65%
Employee/Retiree/Cobra Premiums	4,136,816	4,925,008	(788,192)	-16.0%	777,251	1,051,245	(273,994)	-26.1%
Stop Loss Reimb	293,159	-	293,159	#DIV/0!	92,480	235,021	(142,541)	
Rx Rebates	3,194,983	3,600,000	(405,017)	-11.3%	729,396	300,941	428,455	142%
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%	95,813	-	95,813	0.0%
Interest Income	-	-	-		-	-	-	
Total Resources	**$ 37,032,109**	**$ 35,059,067**	**$ 1,973,042**	**5.6%**	**$ 11,085,380**	**$ 9,875,192**	**$ 1,210,187**	**12.3%**
Expenses								
Medical Claims	$ 18,777,081	$ 17,542,278	$ 1,234,803	7.0%	$ 3,969,473	$ 2,544,317	$ 1,425,156	0.5601329
Medical claims covered by Stop Los	-	-	-		-	-	-	
Prescription Drug Claims	11,980,706	11,233,031	747,675	6.7%	1,483,284	3,189,634	(1,706,350)	-53.5%
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%	787,229	44,060	743,170	1686.7%
Employee Assistance Program	23,175	21,393	1,782	8.3%	-	5,348	(5,348)	-100.0%
Medicare Supplement	1,476,527	1,431,660	44,867	3.1%	501,550	378,478	123,072	32.5%
Misc Refunds/Reimb/Flex Acct	-	-	-		-	-	-	0%
Total Claims	$ 34,287,846	$ 32,406,060	$ 1,881,786	**5.8%**	$ 6,741,536	$ 6,770,024	$ (28,488)	**-0.4%**
Administration Fees & Other	988,448	970,989	17,459	1.8%	703,664	1,846,834	(1,143,170)	-61.9%
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%**	$ 703,664	$ 1,907,378	$ (1,203,714)	-63.1%
Total Expenses	**$ 36,891,756**	**$ 35,059,067**	**$ 1,832,689**	**5.2%**	**$ 7,445,200**	**$ 8,677,401**	**$ (1,232,201)**	**-14.2%**
			-		-	-	-	
Ending Cash Balance	**$ 140,356**	**$ 0**	**$ 140,354**	**35105624%**	**$ 3,640,180**	**$ 1,197,791**	**$ 2,442,389**	**203.9%**

Capital Project Budget Detail

Capital Projects Budget Detail FY 2025-2026

Ongoing Projects:	Project #	Date Approved by BB	Adopted Budget	Outstanding Encumbrances	Actual FY25-26 Expense	Project Expense To Date	Available	Project Status
Facilities								
Annex								
Control Valve Upgrade for CHW System	C0021	6/15/2017	60,000			-	60,000	Pending
Annex & Courthouse Snack Areas	C0025	3/15/2018	85,000	1,025		48,098	35,877	Pending
Annex carpet	C0046	6/20/2019	100,000	42,993		27,490	29,517	Pending
Courtyards landscaping/sidewalk replace	C0056	6/20/2019	100,000			85,629	14,371	Pending
Annex 6th floor restoration	C0066	9/17/2020	2,630,501	27,248		2,603,853	(599)	
Sub-Flooring Annex Restrooms	C0070	6/17/2021	23,290	119		23,171	-	
Annex Security West Columns	-	9/15/2022				-	-	
Annex Security North Curb	-	9/15/2022				-	-	
Department relocation support	-	12/15/2022				-	-	
Annex 1st Floor DA Badge Access	C0082	4/1/2024	10,000			9,724	276	
DA Security Badge Access	AR033	10/24/2024	10,000			7,979	2,021	
Assessor Space Reorganization	C0084	10/24/2024	100,000	22,840		-	77,160	
Annex Building Structural Repairs	C0076	3/17/2022	6,700			6,700	-	
Annex Perimeter Lighting Repair	-	12/16/2021	14,784			-	14,784	Pending
Juvenile			-				-	
Juvenile Referee Courtroom	C0045	12/19/2019	5,725			5,725	-	
Architecture plans for lobby	C0068	10/1/2020	63,380			51,550	11,830	Pending
Chiller project	C0067	2/18/2021	120,958			120,958	-	
Social Services Build Out-Juvenile Ctr	C0075	4/26/2022	22,675	251		22,424	-	
Juvenile Courtrooms	C0086	10/2/2024	5,300,000			-	5,300,000	
							-	
Courthouse							-	
Carpet	C0047	6/20/2019	101,280		3,550	101,144	136	Pending
Damaged Elevator "A" Doors	-	4/16/2020	-			-	-	
Courthouse Elevator Upgrade	C0071	9/17/2020	2,115,257			1,766,805	348,452	Pending
Courthouse 11th floor stairwell / Egress	C0073	8/19/2021	508,995	383,139	26,336	129,818	(3,962)	Pending
Courthhouse Roof repairs	C0074	9/29/2021	60,000	1,841		52,611	5,548	Pending
Fire Alarm Equipment replacement	C0077	9/6/2022	215,000			215,000	-	Pending
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	35,000		353	33,990	1,010	Pending
Courthouse Security Improvement	C0080	9/27/2023	500,000			517,152	(17,152)	Pending
Courthouse Improvements MOU	C0085	10/2/2024	250,000	1,179		246,892	1,929	
Social Services Flood Damage	-	7/1/2021	-			-	-	Pending
Alley Guard Shack Repair	C0087	6/18/2025	27,146				27,146	
Insurance deductible and depreciation	-	9/17/2020				-	-	Pending
2025 OK County Courthouse Flood	C0088	8/21/2025	615,000	271,868		-	343,132	
						-	-	
Jail						-	-	
Detention Center Heat & Air	C0081	11/15/2023	70,000	36,098		33,903	-	
Co Jail Structural Investigation	C0083	7/18/2024	6,000			6,000	-	
Jail Overhead Door Repair	AR077	10/24/2024	4,500			4,165	335	
							-	
Technology							-	
Tyler Munis-ERP System	C0006	6/19/2014	1,201,680	13,667		993,831	194,182	Pending
Assessor On-line Filing Service	C0072	7/1/2021	205,000	15,000		190,000	-	Pending
							-	
Unallocated Funds:							-	
Unallocated Funds			364,876				364,876	
Total Ongoing Budgeted Capital Projects			**$ 14,932,748**	**$ 817,268**	**$ 30,239**	**$ 7,304,612**	**$ 6,810,867.61**	

20101200

OKLAHOMA COUNTY BUDGET BOARD MEETING | September 18, 2025