OKLAHOMA COUNTY BUDGET BOARD MEETING | JANUARY 15, 2026

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	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	$ 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	$ 15,675,835	$ (293,843)	-1.9%	$ 36,290,369.50	$ 33,432,836	$ 2,857,534	8.5%
Revenue:								
Property Tax	$ 38,720,957	$ 38,675,967	$ 44,990	0.1%	$ 41,198,245.14	$ 42,164,265	$ (966,020)	-2.3%
Charges for Services	$ 823,225	395,415	427,810	108.2%	$ 2,966,733.88	3,061,640	(94,906)	-3.1%
Intergovernmental Revenue	$ 3,692,757	2,517,475	1,175,282	46.7%	$ 7,632,930.19	8,798,930	(1,166,000)	-13.3%
Interest Income	$ 265,115	461,781	(196,666)	-42.6%	$ 2,358,326.62	3,454,079	(1,095,752)	-31.7%
Miscellaneous Revenue	$ 9,826	211,295	(201,469)	-95.3%	$ 581,286.05	396,984	184,302	46.4%
Total Revenue	$ 43,511,880	$ 42,261,934	$ 1,249,946	3.0%	$ 54,737,521.88	$ 57,875,899	$ (3,138,377)	-5.4%
Temporary Cash Transfers In		8,000,000	$ (8,000,000)		$ 22,000,000	$ 24,500,000	$ (2,500,000)	
Temporary Cash Transfer Out	$ -		-				-	
Operating Transfers In			-				-	
Operating Transfers Out		(9,368,060)	9,368,060		(9,533,863)	(17,620,150)	8,086,287	-45.9%
25-26 Expenditures	$ 8,326,360	$ 7,939,704	$ 386,656	4.9%	$ 49,829,460.78	$ 46,845,459	$ 2,984,001	6.4%
Prior Budget Year Expenditures	$ 12,000	-	12,000		$ 3,109,054.82	2,713,120	395,935	14.6%
Total Expenditures	$ 8,338,360	$ 7,939,704	$ 398,656	5.0%	$ 52,938,515.60	$ 49,558,579	$ 3,379,936	6.8%
Ending Cash Balance	**$ 50,555,513**	**$ 48,630,006**	**$ 1,925,507**	**4.0%**	**$ 50,555,512.78**	**$ 48,630,006**	**$ 1,925,507**	**4.0%**

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	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**	**$ 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