



Oklahoma County, Oklahoma

Burial and Cremations Summary

March 2025

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Project Details

The COVID-19 pandemic precipitated a significant increase in mortality rates, thereby overwhelming public health systems, hospitals, funeral homes, and morgues. This situation engendered considerable challenges in ensuring the timely and safe handling of human remains, particularly for indigent individuals who lack the financial means to afford burial or cremation services. The provision of indigent burial and cremation services is essential in addressing this gap by ensuring the proper handling and disposition of remains. This, in turn, mitigates public health risks associated with delays or improper storage.

Unclaimed or improperly handled remains pose potential public health concerns, such as the spread of infectious diseases and contamination, as well as psychological distress within communities. By offering these services, the county ensures that remains are managed in a safe, sanitary, and respectful manner, thereby reducing potential risks to public health and maintaining the well-being of the community.

Providing burial and cremation services for the indigent is not merely a fundamental county function but also an exceptional moral duty owed to our constituents. Ensuring the proper burial and cremation of deceased individuals is paramount to maintaining public health and safety. The absence of such services can result in unclaimed bodies, which pose serious health risks, including the potential spread of diseases and the contamination of water sources. By providing these services, the county ensures that all individuals are treated with respect and that public health standards are upheld.

Board Approvals

The Burial and Cremation project (AR115) followed the following approvals:

Policy and Governance

- [11/27/2024](#)
 - Item 2) Discussion and possible action regarding cremation and burial services.
 - Compton moved, Foster seconded, to amend previous action that for burial and cremation services for the county for the next two years covering November 1, 2024 through December 31, 2026 to allocate \$200,000 of ARPA dollars to cover the burial and cremation expenses and continue to handle the operations of facilitating that burial and cremation process in house.
 - Item 6) Discussion and possible action to obligate ARPA funds remaining in the 1415 account.
 - Compton moved, Foster seconded, to recommend to use the remaining \$59,000, or whatever is left in the 1415 account, that we zero that balance to the BCC project

Board of County Commissioners

- [12/2/2024](#)
 - Item 25) Discussion and possible action regarding outsourcing Burials & Cremations through the RFP selection process versus maintaining this service through the County until December 31, 2026.

- Blough moved, Davidson seconded, to approve maintaining the services in house.
- Item 40) Discussion and possible action regarding obligation of funds for ARPA Project 40105, Oklahoma County Information Technology (MIS) Department, Burial and Cremation Services through an interagency memorandum of understanding in an amount not to exceed \$229,962.53.
 - Davidson moved, Blough seconded, to receive
 - Blough moved, Davidson seconded, to approve

Policy and Governance

- [12/17/2024](#)
 - Item 8) Discussion and possible action regarding project cancellation, reallocation, increase or other intended use of the \$2,500.00 remaining to obligate of ARPA Project 10068, Drainage Culvert Inventory.
 - Compton moved, Foster seconded, to recommend to BOCC to reallocate \$2500 from the drainage culvert inventory project dollars that are currently unencumbered into the previously approved burial and cremation.
 - Item 10) Discussion and possible action regarding policies, processes, procedures, and status report related to planning, oversight, and administration of Oklahoma County's ARPA funding allocation.
 - Compton moved, Foster seconded, that any of the remaining unencumbered dollars in the 1415 acct that are small in nature that Danielle and Chantel find in the next couple of days that have just been overlooked, that those dollar amounts be recommended to be moved into the burial and cremation project and those dollar amounts once you get them that they'll need to be added with that \$2500 to that sub recipient.

Budget Board

- [12/19/2024](#)
 - Item 26) Resolution 2024-5567: Cash fund appropriation in the amount not to exceed \$200,000 to Fund 1300 IT-Special Revenue Fund (13002700-54000 M&O) in accordance with the ARPA 10115 Oklahoma County Burial and Cremation Program, Memorandum of Understanding approved by the BOCC on December 2, 2024, contingent upon BOCC approval of claims and deposit of funds.
 - Davidson moved, Stein seconded, to approve
- [2/20/2025](#)
 - Item 33) Discussion and possible action regarding Resolution 2025-0608: Transfer of Special Revenue Fund 1300 for Information Technology (IT) 54000 M&O to Salary 51001 in an amount not to exceed \$19,750.00. This transfer is necessary to cover stipend cost for the Cremation and Burial Services from November 01, 2024 through December 31, 2026.

Provision of Funds

The Oklahoma Board of County Commissioners has authorized SLFRF to the Oklahoma County Management Information Systems department to cover cost of operational expenses and cremation costs to provide burial and cremation services for the indigent through December 31, 2026.

The funding mechanism is as follows:

- **Total Authorization: \$259,352.44**
- Total Timeframe: Eligible project expenditures will occur from 11/01/2024 – 12/31/2026.
- All funds must be expended by December 31, 2026, or they will be forfeited back to the Department of Treasury.

Allocated funds will be used to cover operational expenses and cremation costs incurred by the County when providing burial and cremation services for the indigent until December 31, 2026. These funds are designated to cover the following costs:

- Body preparation
- A basic casket or cremation container
- A simple grave marker, if applicable
- Grave opening and closing fees
- Cremation or burial fees
- Disposition of Ashes
- Required permits and documentation
- Basic transportation of the deceased
- **Administrative costs**

Salary and Benefit expenses are permissible under the AR115 Burial and Cremation Project due to the inherent need of an operational manager to perform the functions of the program. According to Final Rule Guidelines, ARPA funds can be used for various administrative costs, **including payroll for employees who are directly involved in the implementation and management of ARPA project.** This includes costs associated with ensuring effective project management, legal and regulatory compliance.

MUNIS Details

(As of February 28th, 2025)

Encumbrance Details										
DEP	ID	Exp	Exp Cat	ORG	PRO	ACCOUNT	EFF DATE	PO/REF2	REFERENCE	AMOUNT
365	10115	54000	M&O	14150000	AR115	1415-00-365-000-000-000-54456 - AR115	12/31/2024	22504013	PO ENT/PRF	59,352.44
365	10115	54000	M&O	14150000	AR115	1415-00-365-000-000-000-54456 - AR115	12/16/2024	22503824	PO ENT/PRF	200,000.00
									TOTAL Encumbrance:	\$259,352.44

Liquidation Details

DEP	ID	Exp	Exp Cat	ORG	PRO	ACCOUNT	EFF DATE	PO/REF2	REFERENCE	AMOUNT
365	10115	54000	M&O	14150000	AR115	1415-00-365-000-000-000-54456 - AR115	12/20/2024	22503824	PO ENT/PRF	(200,000.00)
									TOTAL Liquidation:	\$200,000.00
									Remaining to Liquidate:	\$59,352.44