

OKLAHOMA COUNTY

*Oklahoma County Office Building
320 Robert S Kerr Ave,
Oklahoma City, OK 73102*



Budget Board Meeting Minutes

Thursday, April 16, 2026

10:00 AM

***Brian Maughan - Chair
Forrest "Butch" Freeman - Vice-Chair
Jason Lowe - Member
Rick Warren - Member
Larry Stein - Member
Tommie Johnson III - Member
Maressa Treat - Member***

<https://www.youtube.com/@oklahomacounty4775>

***Recorded in the
Oklahoma County Clerk's Office***

Call to Order

Roll Call

Present: 7 - County Commissioner Brian Maughan, County Commissioner Jason Lowe, Sheriff Tommie Johnson III, Court Clerk Rick Warren, County Assessor Larry Stein, County Clerk Maressa Treat, and Treasurer - Chief Deputy Christie Tretheway-Miller

Notice of the meeting was properly posted on April 15, 2026.

For purposes of this agenda “Action” means any of the following: amending, approving, approving as amended, deferring, denying, giving instructions to staff, making a recommendation to another public body, receiving documents or presentations, referring to committee, reconsidering, re-opening, returning, or striking the item.

Pledge of Allegiance

Approval of Minutes

1. Discussion and possible action regarding the minutes of March 18 and 31, 2026.

Stein moved, Tretheway-Miller seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

Consent Agenda

Items on the consent agenda are routine in nature and approved with a single vote. However, any item on the consent agenda is subject to individual consideration at the request of a member of the body.

The following items are Consent Items and are routine in nature:

Treat moved, Warren seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

2. Resolutions for consent items.

3. Resolution 2026-1245: Cash fund appropriation for Highway Cash Fund 1110 in the amount not to exceed \$1,362,880.74. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.

4. Resolution 2026-1247: Cash fund appropriation for County Bridge and Road Improvement Fund (CBRIF) 1111 in the amount not to exceed \$68,197.23. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.

5. Resolution 2026-1248: Cash fund appropriation for Treasurer's Mortgage Tax Fee Fund 1140 in the amount not to exceed \$22,700.00. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.

6. Resolution 2026-1249: Cash fund appropriation for County Clerk Lien Fee Fund 1150 in the amount not to exceed \$32,099.69. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
7. Resolution 2026-1250: Cash fund appropriation for County Clerk Uniform Commercial Code (UCC) Central Filing Fund 1151 in the amount not to exceed \$60,860.03. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
8. Resolution 2026-1251: Cash fund appropriation for County Clerk Records Management & Preservation Fund 1152 in the amount not to exceed \$137,505.25. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
9. Resolution 2026-1252: Cash fund appropriation for Sheriff Service Fee Fund 1160 in the amount not to exceed \$499,742.63. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
10. Resolution 2026-1254: Cash fund appropriation for Sheriff Special Revenue Fund 1161 in the amount not to exceed \$21,771.32. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
11. Resolution 2026-1255: Cash fund appropriation for Assessor's Revolving Fee Fund 1201 in the amount not to exceed \$1,703.00. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
12. Resolution 2026-1256: Cash fund appropriation for Juvenile Probation Fee Fund 1231 in the amount not to exceed \$1,434.50. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
13. Resolution 2026-1279: Cash fund appropriation for Juvenile Grant Fund 1233 in the amount not to exceed \$263,494.46, to appropriate miscellaneous receipts for the month of April 2026. Requested by County Finance Department, Office of the County Clerk.
14. Resolution 2026-1257: Cash fund appropriation for Planning Commission Fund 1240 in the amount not to exceed \$28,621.04. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
15. Resolution 2026-1261: Cash fund appropriation for Court Services Fund 1260 in the amount not to exceed \$7,024.42. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
16. Resolution 2026-1262: Cash fund appropriation for SHINE Fund 1290 in the amount not to exceed \$19,687.28. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.

17. Resolution 2026-1263: Cash fund appropriation for Special Project Fund 1400 in the amount not to exceed \$75,000.00. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
18. Resolution 2026-1264: Cash fund appropriation for Opioid/Juul Settlement Fund 1500 in the amount not to exceed \$49,989.60. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
19. Resolution 2026-1265: Cash fund appropriation for Capital Improvement Regular Fund 2010 in the amount not to exceed \$464,704.28. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
20. Resolution 2026-1266: Cash fund appropriation for Capital Improvement Tinker Fund 2030 in the amount not to exceed \$2,212.68. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
21. Resolution 2026-1267: Cash fund appropriation for Tinker Clearing 2002 Fund 2031 in the amount not to exceed \$9,428.02. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
22. Resolution 2026-1268: Cash fund appropriation for County Bonds 2008 Fund 2032 in the amount not to exceed \$3,779.46. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
23. Resolution 2026-1269: Cash fund appropriation for Jail Bonds 2023 Fund 2034 in the amount not to exceed \$56,947.33. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
24. Resolution 2026-1270: Cash fund appropriation for Jail Bonds 2025 Fund 2035 in the amount not to exceed \$592,654.81. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
25. Resolution 2026-1272: Cash fund appropriation for Sale of Property Proceeds Fund 2050 in the amount not to exceed \$25.81. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
26. Resolution 2026-1274: Cash fund appropriation for Capital Projects New Jail Fund 2080 in the amount not to exceed \$44,819.56. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
27. Resolution 2026-1275: Cash fund appropriation for Employee Benefits Fund 4010 in the amount not to exceed \$1,702,735.30. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.

28. Resolution 2026-1243: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$1,038,165.24 for April, May, and June 2026 Criminal Justice Authority (CJA) Premiums. To appropriate funds from Employee Benefits Supplement 991, contingent upon the check being deposited. This item is requested by Jon Wilkerson, Director of Benefits and Retirement.
29. Resolution 2026-1244: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$3,436,745.28. To appropriate funds from Employee Benefits Supplement 991, contingent upon the check being deposited. This item is requested by Jon Wilkerson, Director of Benefits and Retirement.
30. Resolution 2026-1276: Cash fund appropriation for Worker's Compensation Fund 4020 in the amount not to exceed \$923.91. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
31. Resolution 2026-1277: Cash fund appropriation for Law Library Fund 6010-6050 in the amount not to exceed \$44,265.33. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.
32. Resolution 2026-1278: Cash fund appropriation for Court Clerk Grant Fund 6013 in the amount not to exceed \$78,000. To appropriate miscellaneous receipts for the month of March 2026. Requested by County Finance Department, Office of the County Clerk.

End of Consent Docket

Recurring Agenda Items

33. Update and discussion regarding the Monthly Financial Report to be presented by the County Finance Department, Office of the Oklahoma County Clerk.

No Action

34. Update and discussion regarding the County's Health Insurance Plan to be presented by Employee Benefits Office.

No Action

35. Update and discussion regarding the fiscal year 2025-2026 Watch List to be presented by the Budget Evaluation Team (BET).

No Action

36. Update and discussion regarding operations of the Oklahoma County Detention Center to be presented by the Oklahoma County Criminal Justice Authority (CJA).

No Action

Departmental Items

37. Discussion and possible action regarding General Fund Revenue Projections for Fiscal Year 2026-27. This item is requested by the County Finance Department, Office of the Oklahoma County Clerk.

Lowe moved, Warren seconded, to strike. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

38. Discussion and possible action regarding up to a 4% reduction to the FY26 revised budgets for each department under the eight elected officials of the Budget Board, as well as all departments within the Board of County Commissioners (BOCC). This item requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Warren moved, Stein seconded, to strike. The motion carried by the following vote:

Aye: 5 - Lowe, Johnson III, Warren, Stein and Tretheway-Miller

No: 2 - Maughan and Treat

39. Discussion and possible action regarding allocating the \$14,050,971 unbudgeted lapsed funds from FY26 to the Capital Project - New Jail Fund 2080 item once the funds are available July 1, 2026. This item requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Warren moved, Stein seconded and Lowe thirds, to strike. The motion carried by the following vote:

Aye: 5 - Lowe, Johnson III, Warren, Stein and Tretheway-Miller

No: 2 - Maughan and Treat

40. Discussion and possible action regarding the timing and distribution of the County's monthly financial reports to the Budget Board, including consideration of a formal request that the Oklahoma County Clerk's Office provide advance copies of the monthly financial reports to each Budget Board member prior to regularly scheduled meetings. Item requested by Rick Warren, Court Clerk and Larry Stein, County Assessor.

Warren moved, Stein seconded, to action to formally request that the Clerk's office provide the Monthly Financial Reports to the members of this Board and their Chief Deputies one week prior to the meeting they will be presented. The motion was withdrawn.

41. Discussion regarding the recent identification of approximately \$14 million in available funds that were not included in the FY 2026 Oklahoma County budget, including, but not limited to, the factors that led to the omission, the timing of when the issue was identified, the manner in which the information was evaluated and communicated upon discovery, and a review of internal controls in place at the time as well as any enhancements implemented to prevent similar occurrences in the future. Item requested by Rick Warren, Court Clerk and Larry Stein, County Assessor.

No Action

42. Discussion and possible action to appoint Jennifer Bowen as First Alternate to the Handbook Committee, with Rick Buchanan continuing to serve as Primary Member. Requested by Rick Warren, Court Clerk.

Warren moved, Stein seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

43. Discussion and possible action regarding Resolution 2026-1407: Transfer of funds from General Fund General Government 1001-110 Maintenance & Operations (M&O) 54455 to HR/Health & Safety 1001-260 Maintenance & Operations (M&O) 54455 in an amount not to exceed \$850.00. This transfer is to move the remaining Board of County Commissioners (BOCC) Employee of the Month funds to HR/Health & Safety. This item is requested by Brian Maughan, Commissioner for District Two and Chairman of the Board.

Stein moved, Tretheway-Miller seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

44. Discussion and possible action regarding Resolution 2026-1246: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$1,038,165.24, contingent upon the check being deposited. This is to transfer Criminal Justice Authority (CJA) premiums for April, May, and June 2026 to cover anticipated expenses for Fiscal Year 2026. Item requested by Jon Wilkerson, Director of Benefits and Retirement

Stein moved, Tretheway-Miller seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

45. Discussion and possible action regarding Resolution 2026-1253: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$3,436,745.28, contingent upon the check being deposited. This is to transfer General Fund premiums to cover anticipated expenses for the FY26. Item requested by Jon Wilkerson, Director of Benefits and Retirement.

Stein moved, Tretheway-Miller seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

Citizen Participation:

Sean Cummings was called to speak.

Board Comments/General Remarks

New business: In accordance with the Open Meeting Act, Title 25 O.S. § 311.A.9, new business is defined as any matter not known about or which could not have been reasonably foreseen prior to the time of posting the agenda.

Adjourn.

Stein moved, Johnson III seconded, to approve. The motion carried by the following vote:

Aye: 7 - Maughan, Lowe, Johnson III, Warren, Stein, Treat and Tretheway-Miller

BUDGET BOARD
OKLAHOMA COUNTY, OKLAHOMA

Chair or Vice-Chair

ATTEST:

Maressa Treat,
County Clerk