

OKLAHOMA COUNTY BUDGET BOARD MEETING | May 21, 2026



FY 2025-2026 General Fund Budget

	(1)		(A)	(A)	(B)	(C)		(2)	(3)	(4)	(5)	(6)	(7)
Department	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	\$ -	\$ 4,661,380	\$ 42,002,625	\$ 4,849,245	13.1%
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	850	769,533	\$ 69,029	15.7%
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%
318 Sheriff-Law Enforcement	12,628,030	13,127,403						13,127,403	392,584		13,519,987	\$ 891,957	11.7%
325 Juvenile Detention	7,600,312	7,864,280						7,864,280	220,637		8,084,917	\$ 484,605	19.7%
326 Juvenile Bureau	2,461,593	2,613,101						2,613,101	71,093		2,684,194	\$ 222,601	29.3%
350 Emergency Management	759,194	854,873						854,873	14,559		869,432	\$ 110,238	5.5%
310 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%
310 Highway - District 1	548,725	623,488	-					623,488	9,709		633,197	\$ 84,472	25.4%
320 Highway - District 2	332,803	436,915	-					436,915	6,832		443,747	\$ 110,944	21.5%
330 Highway - District 3	516,271	704,907	-					704,907	6,620		711,527	\$ 195,256	36.0%
340 Engineer	543,026	560,822	-					560,822	15,964		576,786	\$ 33,760	13.5%
350 Economic Development	250,000	250,000						250,000			250,000	\$ -	0.0%
391 Employee Benefits Supplement	15,476,089	15,196,483						15,196,483	556,848		15,753,331	\$ 277,242	
393 Self Insurance Supplement	-	-						-			-	\$ -	#DIV/0!
394 994 Capital Projects Supplemer	-	-						-		100,000	100,000	\$ 100,000	#DIV/0!
395 Reserve	8,587,687	8,382,149						8,382,149	2,094,385	(5,317,254)	5,159,280	\$ (3,428,407)	-39.9%
Total Department Budgets	\$ 126,513,248	\$ 127,086,241	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,086,240	\$ 4,452,024	\$ 100,000	\$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%
4010 Capital Projects	6,085,000	500,000						500,000			500,000	\$ (5,585,000)	-91.8%
4080 Capital Projects-New Jail	5,500,000							-			-	\$ (5,500,000)	-100.0%
4010 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	\$ 100,000	\$142,817,128	\$ (5,122,895)	-3.5%

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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 ▼	\$ 105,674,306	\$ 1,949,459	101.9%	88.3% ▼
Charges for Services	5,283,013	4,815,403	(467,610)	91.1%	61.8%
Intergovernmental Revenue	12,452,983	9,012,368	(3,440,615)	72.4%	83.6%
Interest Income	5,000,000	4,687,215	(312,785)	93.7%	135.3%
Miscellaneous Revenue	253,289	767,350	514,060	303.0%	227.8%
Total Revenue	\$ 126,714,133	\$ 124,956,642	\$ (1,757,491)	98.6%	88.1%
Temporary Cash Transfer In			\$ -		
Temporary Cash Transfer Out	-		-		
Operating Transfers In	-	-	-		
Operating Transfers Out	(11,178,863) ▼	(32,232,194) ▼	(21,053,331)		
25-26 Expenditures	\$ 131,538,264 ▼	\$ 86,437,611	\$ (45,100,652)	65.7%	62.0%
Prior Budget Year Expenditures	6,236,404	3,204,081	(3,032,324)	51.4%	77.0%
Total Expenditures	\$ 137,774,668	\$ 89,641,692	\$ (48,132,976)		
Cash Balance*	\$ 0	\$ 39,373,125	\$ 39,373,125		

* 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 April, 2026				For the Month Ending April, 2026			
	25-26	24-25			25-26	24-25		%
	April Actual	April Actual	Increase (Decrease)	% Increase (Decrease)	Year to Date Actual	Year to Date Actual	Increase (Decrease)	Increase (Decrease)
Beginning Cash Balance:	\$46,921,406	\$48,403,622.18	\$ (1,482,216)	-3.1%	\$ 36,290,369.50	\$ 33,432,836	\$ 2,857,534	8.5%
Revenue:								
Property Tax	\$ 5,095,759	\$5,290,576.75	\$ (194,817)	-3.7%	\$ 105,674,305.80	\$ 104,741,527	\$ 932,778	0.9%
Charges for Services	\$ 455,846	835,100	(379,254)	-45.4%	\$ 4,815,402.66	5,870,014	(1,054,611)	-18.0%
Intergovernmental Revenue	\$ 516,411	496,408	20,003	4.0%	\$ 9,012,368.49	11,788,548	(2,776,180)	-23.5%
Interest Income	\$ 626,162	595,715	30,447	5.1%	\$ 4,687,215.16	8,156,354	(3,469,138)	-42.5%
Miscellaneous Revenue	\$ 11,296	18,036	(6,739)	-37.4%	\$ 767,349.77	273,767	493,583	180.3%
Total Revenue	\$ 6,705,474	\$ 7,235,836	\$ (530,361)	-7.3%	\$ 124,956,641.88	\$ 130,830,210	\$ (5,873,568)	-4.5%
Temporary Cash Transfers In			\$ -		\$ -	\$ 24,500,000	\$ (24,500,000)	
Temporary Cash Transfer Out		-	-			(24,500,000)	24,500,000	
Operating Transfers In			-				-	
Operating Transfers Out	\$ (4,474,911)	(2,841,775)	(1,633,136)		(32,232,194)	(31,081,647)	(1,150,547)	3.7%
25-26 Expenditures	\$ 9,763,255	\$8,447,588.11	\$ 1,315,667	15.6%	\$ 86,437,611.36	\$ 78,399,454	\$ 8,038,157	10.3%
Prior Budget Year Expenditures	\$ 15,589	\$793.10	14,796		\$ 3,204,080.56	2,793,635	410,445	14.7%
Total Expenditures	\$ 9,778,844	\$ 8,448,381	\$ 1,330,463	15.7%	\$ 89,641,691.92	\$ 81,193,090	\$ 8,448,602	10.4%
Ending Cash Balance	\$ 39,373,126	\$ 44,349,302	\$ (4,976,176)	-11.2%	\$ 39,373,125	\$ 51,988,309	\$ (12,615,183)	-24.3%
Note 1.)								
Operating Transfers	25-26	24-25	Increase		25-26	24-25	Increase	
	April	April	(Decrease)		Year to Date	Year to Date	(Decrease)	
	Actual	Actual			Actual	Actual		
2010-Capital Projects	\$ -		\$ -		\$ -	\$ -	\$ -	
2080-Capital Projects-New Jail	-		-		-	-	-	
4010-Employee Benefits	(4,474,911)	-	(4,474,911)		(32,232,194)	(31,081,647)	(1,150,547)	
4020-Workers Compensation	-	(1,696,775)	1,696,775		-	-	-	
4030-Self Insurance	-	(715,000)	715,000		-	\$ -	-	
5010-Defined Benefit Retirement	-	(430,000)	430,000		-	-	-	
Total Operating Transfers	\$ (4,474,911)	\$ (2,841,775)			\$ (32,232,194)	\$ (31,081,647)	\$ (1,150,547)	

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	\$ 10,533,863	\$ 1,000,000
Employee/Retiree/Cobra Premiums	4,086,957	3,709,477	(409,201)	3,300,276	(786,681)
Employer Premiums	21,593,388	19,761,251	3,952,250	23,713,501	2,120,113
Stop Loss Reimb	235,021	142,920		142,920	(92,101)
Rx Rebates	2,844,674	7,105,700	4,261,026	11,366,726	8,522,052
ARPA/Cares Reimb	-	32,123	32,123	64,247	64,247
Refunds/Rebates/Interest	100,000	254,912	50,982	305,894	205,894
County Pharmacy Revenue		34,886			
Total Resources	\$ 38,593,905	\$ 42,294,438	\$ 4,043,049	\$ 50,646,732	\$ 12,052,829
Expenses					
Medical Claims	\$ 19,482,000	\$ 18,706,552	\$ 3,741,310	\$ 22,447,863	\$ 2,965,863
Medical Claims covered by Stop Lo	-	-	-	-	-
Prescription Drug Claims	12,678,795	11,339,128	2,267,826	13,606,954	928,159
Dental Claims	1,857,954	-	-	-	(1,857,954)
Vision Claims	189,440	-	-	-	(189,440)
County Pharmacy	-	4,298,558	859,712	5,158,270	5,158,270
Employee Assistance Program	21,993	16,644	3,329	19,973	(2,020)
Medicare Supplement - TPG Group	1,978,228	1,792,664	358,533	2,151,197	172,969
Total Claims	\$ 36,208,410	\$ 36,153,548	\$ 7,230,710	\$ 43,384,257	\$ 7,175,847
Administration Fees & Other	979,577	3,831,533	766,307	4,597,839	3,618,262
Life/AD&D Premiums	367,638	-	-	-	(367,638)
Stop Loss Premiums	1,038,281	-	-	-	(1,038,281)
Total Admin/Premiums	\$ 2,385,496	\$ 3,831,533	\$ 766,307	\$ 4,597,839	\$ 2,212,343
Total Expenses	\$ 38,593,905	\$ 39,985,080	\$ 7,997,016	\$ 47,982,096	\$ 9,388,190
Ending Cash Balance	\$ -	\$ 2,309,357.85	\$ (3,953,967)	\$ 2,664,636	\$ 2,664,638
Cash Balance-One Year Ago		\$ 2,988,319			

Employee Benefits Fund Prior Year Comparison

Employee Benefits Fund - Prior Year Comparisons								
FY 2025-26								
April, 2026								
	Annual FY 25-26 Estimates	Annual FY 24-25 Actuals	Inc (Dec)	%	April FY 25-26 YTD Actuals	April FY 24-25 YTD Actuals	Inc (Dec)	%
Resources								
Beginning Cash Balance	\$ 200,000	\$ 997,225	\$ (797,225)	-79.9%	\$ 1,219,307	\$ 997,225	\$ 222,081	22.3%
Transfers In	\$ 9,533,863	\$ 24,186,647	\$ (14,652,784)	-60.6%	\$ 10,033,863	\$ 8,696,775	\$ 1,337,088	15.4%
Employer Premiums	21,593,388	5,546,532	16,046,856	289.3%	19,462,808	20,276,892	(814,084)	-4%
Employee/Retiree/Cobra Premium	4,086,957	4,226,564	(139,607)	-3.3%	4,007,920	3,442,858	565,062	16.4%
Stop Loss Reimb	235,021	290,299	(55,278)	-19.0%	142,920	235,021	(92,101)	
Rx Rebates	2,844,674	4,026,176	(1,181,502)	-29.3%	7,105,700	2,366,857	4,738,843	200%
Refunds/Rebates/Subsidy	100,000	290,951	(190,951)	-65.6%	32,123	167,380	(135,257)	-80.8%
ARPA Reimbursements	-	145,916	(145,916)	-100.0%	254,912	-	254,912	0.0%
Interest Income	-	-	-		-	-	-	
County Pharmacy Revenue	-	-	-		34,886	-	-	
Total Resources	\$ 38,593,903	\$ 39,710,310	\$ (1,116,407)	-2.8%	\$ 42,294,438	\$ 36,183,008	\$ 6,076,544	16.8%
Expenses								
Medical Claims	\$ 19,482,000	\$ 18,713,816	\$ 768,184	4.1%	\$ 18,706,552	\$ 16,614,119	\$ 2,092,433	0.1259431
Medical claims covered by Stop L	-	-	-		-	-	-	
Prescription Drug Claims	12,678,795	12,627,958	50,837	0.4%	11,339,128	10,588,450	750,678	7.1%
Dental Claims	1,857,954	1,931,682	(73,728)	-3.8%	-	1,596,858	(1,596,858)	-100.0%
Vision Claims	189,440	193,277	(3,837)	-2.0%	-	183,503	(183,503)	-100.0%
County Pharmacy	-	721,212	(721,212)	-100.0%	4,298,558	269,865	4,028,693	1492.9%
Employee Assistance Program	21,993	23,775	(1,782)	-7.5%	16,644	20,210	(3,566)	-17.6%
Medicare Supplement	1,978,228	1,557,442	420,786	27.0%	1,792,664	1,422,359	370,305	26.0%
Total Claims	\$ 36,208,410	\$ 35,769,162	\$ 439,248	1.2%	\$ 36,153,548	\$ 30,695,364	\$ 5,458,184	17.8%
Administration Fees & Other	979,577	1,719,295	(739,718)	-43.0%	3,831,533	1,683,659	2,147,874	127.6%
Life/AD&D Premiums	367,638	1,002,547	(634,909)	-63.3%	-	815,470	(815,470)	-100.0%
Stop Loss Premiums	1,038,281	-	1,038,281	#DIV/0!	-	-	-	#DIV/0!
Total Admin/Premiums	\$ 2,385,496	\$ 2,721,842	\$ (336,346)	-12.4%	\$ 3,831,533	\$ 2,499,129	\$ 1,332,404	53.3%
Total Expenses	\$ 38,593,906	\$ 38,491,004	\$ 102,902	0.3%	\$ 39,985,080	\$ 33,194,493	\$ 6,790,587	20.5%
Ending Cash Balance	\$ -	\$ 1,219,307	\$ (1,219,309)	-100%	\$ 2,309,358	\$ 2,988,515	\$ (714,043)	-23.9%

Capital Projects Budget Detail

Capital Projects Budget Detail FY 2025-2026

Ongoing Projects:	Project #	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	\$ 6,425.00	\$ 4,200.00	\$ 3,745.91
Assessor Space Reorganization	C0084	10/24/2024	\$ 100,000.00	\$ 23,800.00	\$ 15,944.42	\$ 60,255.58
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	\$ 407,875.35	\$ 410,713.34	\$ -	\$ (2,837.99)
Courthouse 3rd Floor Judicial Chambers	C0079	9/21/2023	\$ 423.03	\$ 352.80		\$ 70.23
Courthouse Security Improvement	C0080	9/27/2023	\$ -			\$ -
Detention Center Heat & Air	C0081		\$ -	\$ 13,940.00	\$ 22,157.50	\$ (36,097.50)
Courthouse Improvements MOU	C0085	10/2/2024	\$ 250,000.00	\$ 151,964.28	\$ 32,401.39	\$ 65,634.33
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	\$ 281,866.41		\$ 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			\$ 9,470,760.68	\$ 892,611.83	\$ 186,442.74	\$ 8,391,706.11
Unallocated Funds			\$ 1,717,050.04			\$ 1,717,050.04
			\$ 11,187,810.72	\$ 892,611.83	\$ 186,442.74	\$ 10,108,756.15
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	\$ 189,163	\$ 5,328,381	109,712
TIF-Revolving -323 20103230	7/21/2016	\$ 4,854,084	\$ 124,746	\$ 17,213	\$ 3,487,378	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	\$ 10,828,174	\$ 2,131,195	\$ 10,034,410	\$ 12,612,733

OKLAHOMA COUNTY BUDGET BOARD MEETING | May 21, 2026

