

OKLAHOMA COUNTY

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



Budget Board Meeting Minutes

Thursday, January 15, 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
Myles Davidson - Member***

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

Recorded in the

Call to Order

Roll Call

Present: 8 - County Commissioner Brian Maughan, County Treasurer Forrest "Butch" Freeman, County Commissioner Jason Lowe, County Commissioner Myles Davidson, Sheriff Tommie Johnson III, Court Clerk Rick Warren, County Assessor Larry Stein, and County Clerk Maressa Treat

Notice of the meeting was properly posted on January 14, 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 December 18 and 30, 2025.

Davidson moved, Lowe seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Davidson, Johnson III, Warren, Stein and Treat

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:

Freeman moved, Davidson seconded, to approve as amended. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Davidson, Johnson III, Warren, Stein and Treat

2. Resolutions for consent items.
3. Resolution 2026-0042: Carry-over appropriations for Highway Cash Fund 1110 in the amount not to exceed \$1,150,673.80. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
4. Resolution 2026-0043: Carry-over appropriations for County Clerk Lien Fee Fund 1150 in the amount not to exceed \$50,303.38. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.

5. Resolution 2026-0044: Carry-over appropriations for County Clerk UCC Central Filing Fund 1151 in the amount not to exceed \$40,372.41. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
6. Resolution 2026-0045: Carry-over appropriations for County Clerk Records Management and Preservation Fund 1152 in the amount not to exceed \$76,477.63. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
7. Resolution 2026-0046: Carry-over appropriations for Sheriff Service Fee Fund 1160 in the amount not to exceed \$38,178.41. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
8. Resolution 2026-0047: Carry-over appropriations for Sheriff Special Revenue Fund 1161 in the amount not to exceed \$75,629.61. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
9. Resolution 2026-0048: Carry-over appropriations for Sheriff's Grant Fund 1162 in the amount not to exceed \$424.03. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
10. Resolution 2026-0049: Carry-over appropriations for Juvenile Probation Fee Fund 1231 in the amount not to exceed \$33,856.67. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
11. Resolution 2026-0050: Carry-over appropriations for Juvenile Grant Fund 1233 in the amount not to exceed \$70,503.89. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
12. Resolution 2026-0051: Carry-over appropriations for Planning Commission Fund 1240 in the amount not to exceed \$32,803.66. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
13. Resolution 2026-0053: Carry-over appropriations for Court Services Fund 1260 in the amount not to exceed \$18,410.98. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
14. Resolution 2026-0054: Carry-over appropriations for Self Insurance Fund 4030 in the amount not to exceed \$8,500.00. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.

15. Resolution 2026-0055: Carry-over appropriations for Tax Assessment District Fund 6000 in the amount not to exceed \$26,739.30. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
16. Resolution 2026-0056: Carry-over appropriations for Law Library Fund 6010 in the amount not to exceed \$11,472.76. To carry forward funds from fiscal year 2024-25 to the current fiscal year 2025-26. Requested by County Finance Department, Office of the County Clerk.
17. Resolution 2026-0104: Cash fund appropriation for Highway Cash Fund 1110 in the amount not to exceed \$1,393,198.20. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
18. Resolution 2026-0105: Cash fund appropriation for CBRIF (County Bridge and Road Improvement Fund) Fund 1111 in the amount not to exceed \$42,018.14. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
19. Resolution 2026-0106: Cash fund appropriation for Treasurer's Mortgage Tax Fee Fund 1140 in the amount not to exceed \$20,970.00. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
20. Resolution 2026-0107: Cash fund appropriation for County Clerk Lien Fee Fund 1150 in the amount not to exceed \$28,494.05. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
21. Resolution 2026-0108: Cash fund appropriation for County Clerk UCC Central Filing Fund 1151 in the amount not to exceed \$45,455.79. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
22. Resolution 2026-0109: Cash fund appropriation for County Clerk Records Management & Preservation Fund 1152 in the amount not to exceed \$163,506.40. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
23. Resolution 2026-0110: Cash fund appropriation for Sheriff Service Fee Fund 1160 in the amount not to exceed \$573,745.44. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
24. Resolution 2026-0111: Cash fund appropriation for Sheriff Special Revenue Fund 1161 in the amount not to exceed \$19,967.96. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.

- 25.** Resolution 2026-0112: Cash fund appropriation for Sheriff's Grant Fund 1162 in the amount not to exceed \$80,642.30. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 26.** Resolution 2026-0113: Cash fund appropriation for Assessor Revolving Fee Fund 1201 in the amount not to exceed \$2,442.02. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 27.** Resolution 2026-0114: Cash fund appropriation for Juvenile Probation Fee Fund 1231 in the amount not to exceed \$960.00. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 28.** Resolution 2026-0115: Cash fund appropriation for Planning Commission Fund 1240 in the amount not to exceed \$19,007.50. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 29.** Resolution 2026-0116: Cash fund appropriation for Court Services Fund 1260 in the amount not to exceed \$5,706.00. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 30.** Resolution 2026-0117: Cash fund appropriation for SHINE Fund 1290 in the amount not to exceed \$4,155.97. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 31.** Resolution 2026-0118: Cash fund appropriation for MIS Special Revenue Fund 1300 in the amount not to exceed \$365.00. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 32.** Resolution 2026-0119: Cash fund appropriation for Special Project Fund 1400 in the amount not to exceed \$300,000.00. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
- 33.** Resolution 2026-0120: Cash fund appropriation for American Rescue Plan Fund 1415 in the amount not to exceed \$1,750,000.00. To appropriate miscellaneous receipts for the month of December 2025 and January 14, 2026. Requested by County Finance Department, Office of the County Clerk.
- 34.** Resolution 2026-0121: Cash fund appropriation for Opioid Settlement Fund 1500 in the amount not to exceed \$11,629.14. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.

35. Resolution 2026-0122: Cash fund appropriation for Capital Improvement Regular Fund 2010 in the amount not to exceed \$16,675.54. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
36. Resolution 2026-0123: Cash fund appropriation for Capital Improvement Tinker Fund 2030 in the amount not to exceed \$2,548.33. To appropriate miscellaneous receipts for the months of December 2025. Requested by County Finance Department, Office of the County Clerk.
37. Resolution 2026-0124: Cash fund appropriation for Tinker Clearing 2002 Fund 2031 in the amount not to exceed \$10,960.99. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
38. Resolution 2026-0125: Cash fund appropriation for Jail Bonds 2023 Fund 2034 in the amount not to exceed \$80,244.92. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
39. Resolution 2026-0131: Cash fund appropriation for County Bonds 2008 Fund 2032 in the amount not to exceed \$4,352.84. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
40. Resolution 2026-0126: Cash fund appropriation for Jail Bonds 2025 Fund 2035 in the amount not to exceed \$394,269.13. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
41. Resolution 2026-0127: Cash fund appropriation for Sale of Property Proceeds Fund 2050 in the amount not to exceed \$29.74. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
42. Resolution 2026-0128: Cash fund appropriation for Capital Projects New Jail Fund 2080 in the amount not to exceed \$46,858.17. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
43. Resolution 2026-0129: Cash fund appropriation for Employee Benefits Fund 4010 in the amount not to exceed \$1,878,933.38. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.
44. Resolution 2026-0141: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$2,000,000.00. 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.

- 45. Resolution 2026:0142: Cash fund appropriation for Employee Benefits 4010 in the amount not to exceed \$346,055.08 for January 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.
- 46. Resolution 2026-0130: Cash fund appropriation for Law Library Fund 6010-6050 in the amount not to exceed \$35,872.53. To appropriate miscellaneous receipts for the month of December 2025. Requested by County Finance Department, Office of the County Clerk.

End of Consent Docket

Recurring Agenda Items

- 47. Update and discussion regarding the Monthly Financial Report to be presented by the County Finance Department, Office of the Oklahoma County Clerk.
No Action
- 48. Update and discussion regarding the County's Health Insurance Plan to be presented by Employee Benefits Office.
No Action
- 49. Update and discussion regarding the fiscal year 2025-2026 Watch List to be presented by the Budget Evaluation Team.
No Action
- 50. Update and discussion regarding operations of the Oklahoma County Detention Center to be presented by the Oklahoma County Criminal Justice Authority.
No Action

Departmental Items

- 51. Discussion and possible action to require the Budget Evaluation Team (BET) to review contracts and purchases that impact countywide programs and funding, excluding contracts limited to single office or department. Requested by Maressa Treat, Oklahoma County Clerk.
Treat moved, Davidson seconded, to allow the Budget Evaluation Team (BET) to review contracts and purchases as needed that impact countywide programs and funding, excluding contracts limited to single office or department. The motion carried by the following vote:
Aye: 8 - Maughan, Freeman, Lowe, Davidson, Johnson III, Warren, Stein and Treat
- 52. Discussion and possible action regarding Resolution 2026-0223: Inter-fund transfer for Court Clerk General Fund 1001-160 from Salaries 51000 to M&O 54000 in the amount of \$50,000.00. This item is necessary to cover expenses associated with on-going Court Clerk maintenance and operations. This item requested by Rick Warren, Oklahoma County Court Clerk.
Stein moved, Johnson III seconded, to approve. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Davidson, Johnson III, Warren, Stein and Treat

- 53.** Discussion and possible action regarding Resolution 2026-0143: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$346,055.08, contingent upon the check being deposited. This is to transfer CJA premiums for January 2026 to cover anticipated expenses for Fiscal Year 2026. Item requested by Jon Wilkerson, Director of Benefits and Retirement.

Johnson III moved, Warren seconded, to approve items 53 and 54. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Davidson, Johnson III, Warren, Stein and Treat

- 54.** Discussion and possible action regarding Resolution 2026-0144: a fund transfer from Employee Benefits Supplement 991 to Employee Benefits Fund 4010-110 in the amount not to exceed \$2,000,000.00, 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.

No Citizen Participation

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, Warren seconded, to adjourn at 10:16 am. The motion carried by the following vote:

Aye: 8 - Maughan, Freeman, Lowe, Davidson, Johnson III, Warren, Stein and Treat

BUDGET BOARD
OKLAHOMA COUNTY, OKLAHOMA

Bruce Maughan

Chair or Vice-Chair

ATTEST:

Maressa Treat



Maressa Treat,
County Clerk