



FY 2025-2026  
**ANNUAL ADOPTED BUDGET**  
OKLAHOMA COUNTY, OKLAHOMA

PREPARED IN THE OFFICE OF  
MARESSA TREAT  
OKLAHOMA COUNTY CLERK

**OKLAHOMA COUNTY  
ADOPTED BUDGET  
FY 2025-2026  
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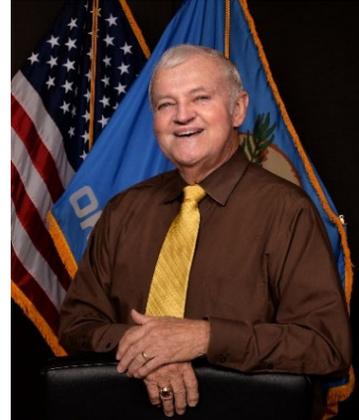
## Oklahoma County Elected Officials



**Vicki Behenna  
District Attorney**



**Myles Davidson  
Commissioner District**



**Forrest "Butch" Freeman  
Treasurer**



**Tommie Johnson III  
Sheriff**



**Jason Lowe  
Commissioner District 1**



**Brian Maughan  
Commissioner District 2**



**Larry Stein  
Assessor**



**Maressa Treat  
County Clerk**



**Rick Warren  
Court Clerk**

## Oklahoma County Excise Board Members



**Eleanor Thompson**  
Chairman



**Bret Towne**  
Vice-Chairman



**Teresa Sellers**  
Member

## Oklahoma County Budget Board Members



## TRANSMITTAL LETTER

TO THE CITIZENS OF OKLAHOMA COUNTY, OKLAHOMA

June 12, 2025

The Budget Board of Oklahoma County met on May 15th to finalize the 2025-2026 Budget. The Board received estimates of needs from all County Departments for the fiscal year 2025-2026. The total General Fund budget requests along with estimated transfers out totaled \$138,265,103. Available general fund revenues including budgetary fund balance for the fiscal year 2025-2026 were estimated at \$138,265,103.

After much deliberation, the Board proposed a balanced budget for public hearing on June 12, 2025. The final Budget was adopted on June 12, 2025.

The Board's commitment to fiscal responsibility by appropriating tax dollars prudently without requesting new sources of income from the taxpayers is commendable.

Oklahoma County follows the guidelines of the County Budget Act as set out in Title 19, Section 1410 of Oklahoma Statutes in developing and approving a balanced budget:

### § 1410. Fund Budgets required - Format - Contents

A. At least thirty (30) days prior to the beginning of each fiscal year, a budget for each fund of the county for which a budget is required shall be completed by the county budget board. Each budget shall provide a complete financial plan for the budget year. The budget format shall be as prescribed by the State Auditor and Inspector. The format shall contain at least the following in tabular form for each fund, itemized by department and account within each fund:

1. Actual revenues and expenditures for the immediate prior fiscal year;
2. Estimated actual revenues and expenditures for the current fiscal year; and
3. Estimated revenues and proposed expenditures for the budget year.

The Board has made every effort to comply with the purpose of the Budget Act which is:

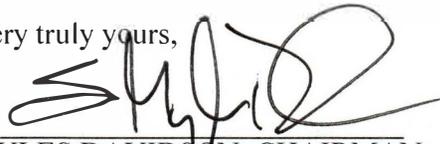
1. Establish uniform and sound fiscal procedures for the preparation, adoption, execution and control of budgets;
2. Enable counties to make financial plans for both current and capital expenditures and to ensure that their executive staffs administer their respective functions in accordance with adopted budgets;

3. Make available to the public and investors sufficient information as to the financial conditions, requirements and expectations of the county government;
4. Assist county governments to improve and implement generally accepted accounting principles as applied to governmental accounting, auditing, and financial reporting and standards of governmental finance management.

The Budget Board plan as presented herein is an estimate and cannot be finalized because it is not possible to know with certainty the operating reserve or actual income before June 30th of any fiscal year. These estimates will be adjusted and presented for final approval at the same time the ad valorem levies for the general fund and debt service fund are presented for Excise Board approval. Depending on revised figures, budgets may be increased or decreased in September.

The Chairman of the Board would like to thank every member of the Budget Board for their dedication to fiscal responsibility and cooperation in the meetings, leading to a balanced budget.

Very truly yours,



MYLES DAVIDSON, CHAIRMAN  
OKLAHOMA COUNTY BUDGET BOARD



FORREST "BUTCH" FREEMAN,  
VICE-CHAIRMAN  
OKLAHOMA COUNTY BUDGET BOARD

ATTEST:



MARESSA TREAT, COUNTY CLERK  
SECRETARY TO THE BOARD

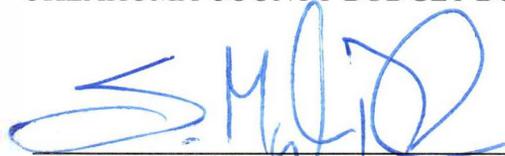


ADOPTION OF COUNTY BUDGET

STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

We, the members of the Budget Board of said County and State, do hereby certify that we have adopted the Oklahoma County Budget as is herewith presented this 12th day of June, 2025. Please be aware that the budget plan as presented herein is an estimate and cannot be finalized because it is not possible to know with certainty the operating reserve or actual income before June 30th of any fiscal year. These estimates will be adjusted and presented for final approval at the same time the ad valorem levies for the general fund and debt service fund are presented to this Board for approval. Depending on revised figures, budgets may be increased or decreased. Final approval on this Budget will be done by this Board in September.

OKLAHOMA COUNTY BUDGET BOARD

  
\_\_\_\_\_  
MYLES DAVIDSON  
CHAIRMAN

  
\_\_\_\_\_  
FORREST "BUTCH" FREEMAN  
VICE-CHAIRMAN

ATTEST:

  
\_\_\_\_\_  
MARESSA TREAT, COUNTY CLERK  
SECRETARY TO THE BOARD



CERTIFICATION OF EXCISE BOARD

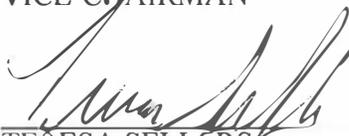
STATE OF OKLAHOMA, COUNTY OF OKLAHOMA

We, the undersigned members of the Oklahoma County Excise Board, certify that we have examined the recommended budget of the Oklahoma County Budget Board and do herewith approve said Budgets this 16th day of June, 2025. Please be aware that the Budget plan as presented herein is an estimate and cannot be finalized because it is not possible to know with certainty the operating reserve or actual income by June 30th of any fiscal year. These estimates will be adjusted and presented for final approval at the same time the ad valorem levies for the general fund and debt service fund are presented to this Board for approval. Depending on revised figures, budgets may be increased or decreased. Final approval on this Budget will be done by this Board in September.

OKLAHOMA COUNTY EXCISE BOARD

  
ELEANOR THOMPSON,  
CHAIRMAN

  
BRET TOWNE,  
VICE-CHAIRMAN

  
TERESA SELLERS,  
MEMBER

ATTEST:

  
MARESSA TREAT, COUNTY CLERK  
SECRETARY TO THE BOARD



AFFIDAVIT OF PUBLICATION

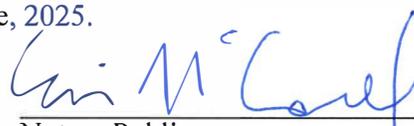
STATE OF OKLAHOMA, COUNTY OF OKLAHOMA:

Personally appeared before me, the undersigned notary public, Maressa Treat, County Clerk of Oklahoma County and State aforesaid, who being first duly sworn according to law, deposes and says: that she complied with the law by having the notice of the date, time and place of the public hearing, together with the proposed budget summaries, for the fiscal year 2025-2026 published in one issue of the Journal Record, a legally-qualified newspaper of general circulation in said County; a copy of the proof of publication is herewith attached and made a part hereof.

MARESSA TREAT

  
OKLAHOMA COUNTY CLERK

Subscribed and sworn to before me this 17<sup>th</sup> day of June, 2025.

  
Notary Public

My commission expires 06/03/29.

My commission number 25006630.



**NOTICE OF PUBLIC HEARING**

Notice is hereby given that the County Budget Board of Oklahoma County, Oklahoma, will hold a public hearing beginning at 10:00 a.m. on Thursday, June 12, 2025, at the Oklahoma County Office Building, Meeting Room 204, 320 Robert S. Kerr Avenue for the purpose of accepting the following proposed budget.

**OKLAHOMA COUNTY, OKLAHOMA  
Fiscal Year 2025-2026 Proposed Budget Summary Revenues**

SOURCE	GOVERNMENTAL FUNDS				PROPRIETARY	Total Proposed Revenues
	General Fund	Special Revenue	Capital Projects	Debt Service	FUNDS Internal Service	
<b>PROPERTY TAX</b>						
Advalorem Tax - Current	97,065,677			8,275,515		105,341,192
Interest and Penalties on Del. Taxes						-
Advalorem Tax - Prior	2,618,990			261,898		2,880,888
Misc. Property Taxes	903,381			54,288		957,669
<b>CHARGES FOR SERVICES</b>						-
County Clerk Fees	4,876,390	401,027				5,277,417
County Treasurer Fees	3,228					3,228
Public Records	4,167					4,167
Sheriff's Service Fees		1,479,240				1,479,240
Sheriff's Fees & Reimb		1,255,791				1,255,791
Bail Bond Fees		-				-
Planning Commission Fees		312,952				312,952
Treasurer Mtg Fee		104,807				104,807
Assessor Revolving Fees		19,462				19,462
Court Services Fees		61,101				61,101
Drug Court-User Fees		-				-
Juvenile Fees		15,731				15,731
Misc Charges	1,974					1,974
<b>INTERGOVERNMENTAL FROM STATE</b>						-
Motor Vehicle Stamps	298,883					298,883
Motor Vehicle Collections	1,017,619	6,024,921				7,042,540
Court Fund	779,559					779,559
Gas Tax		3,947,528				3,947,528
Fuel Tax		1,815,097				1,815,097
Gross Production		1,784,935				1,784,935
Juvenile Detention Services	3,545,874					3,545,874
Election Board Reimb	172,780					172,780
DA Revolving	376,500					376,500
Pharmacy Reimb	350,000					350,000
Road Projects-City/State/Federal		1,899,426				1,899,426
Court House Reimb	250,000					250,000
Social Services Pharmacy Grant	30,000					30,000
Sheriff Grants		327,326				327,326
<b>FROM LOCAL</b>						-
Revaluation - Cities & Schools	5,814,103					5,814,103
Inmate Boarding Fees-Cities						-
Jail-Other County Reimb						-
Offender Fees						-
Reimbursements-City		153,020				153,020
<b>FROM FEDERAL</b>						-
Juvenile Grants		219,710				219,710
Emergency Mgmt Grants		54,000				54,000
U.S. Treasury						-
<b>MISCELLANEOUS</b>						-
UCC/Record Preservation Fees		2,194,917				2,194,917
Resale Property		9,704,250				9,704,250
Drug Court -Mental Health		764,171				764,171
Contributions/Donations						-
Public Bldg Authority Admin Overhead/Reimb	101,000					101,000
Criminal Justice Authority Reimb	72,624					72,624
Royalty	22,151					22,151
Rental	360					360
Remington Park-Off Track	25,803					25,803
CTCL Grant						-
Insurance Premiums/Reimbursements					28,054,828	28,054,828
All Other Miscellaneous	67,539	880,496	200			948,235
ARPA INTEREST	1,750,000					1,750,000
<b>INTEREST INCOME</b>	750,000	277,992	2,199,289	214,229		3,441,509
<b>TOTAL REVENUES</b>	120,898,602	33,697,898	\$ 2,199,489	8,805,930	\$ 28,054,828	193,656,747
<b>OPERATING TRANSFERS IN (OUT)</b>	(11,178,863)				11,485,703	306,840
<b>BEGINNING FUND BALANCE</b>	17,366,502	95,925,794	57,088,490	5,423,605	1,687,465	177,491,856
<b>TOTAL REVENUES &amp; FUND BALANCE</b>	127,086,240	129,623,692	\$ 59,287,979	14,229,535	\$ 41,227,996	371,455,442

**OKLAHOMA COUNTY, OKLAHOMA**  
**Fiscal Year 2025-2026 Proposed Budget Summary Expenditures**

	GOVERNMENTAL FUNDS				PROPRIETARY FUNDS	Total
	General Fund	Special Revenue	Capital Projects	Debt Service	Internal Service	Anticipated Expenditures
<b>GENERAL FUND</b>						
General Government						
General Government	37,341,245					37,341,245
General Reserve	8,382,149					8,382,149
Commissioners	740,155					740,155
Assessor	3,830,872					3,830,872
Assessor Revaluation	6,070,947					6,070,947
Treasurer	238,938					238,938
Court Clerk	10,001,192					10,001,192
County Clerk	3,032,622					3,032,622
Excise and Equalization	57,457					57,457
County Audit	915,710					915,710
District Attorney - State	376,500					376,500
District Attorney - County	72,498					72,498
Public Defender	71,863					71,863
Election Board	1,908,014					1,908,014
Health & Safety/BOCC HR	749,123					749,123
Employee Benefits Department	383,587					383,587
MIS	6,056,157					6,056,157
Facilities Management-Main	2,122,558					2,122,558
Facilities Mgmt - Custodial	400,400					400,400
Court Services	1,260,903					1,260,903
<b>Public Safety</b>						
Sheriff-Law Enforcement	13,127,403					13,127,403
Juvenile Justice-Detention	7,864,280					7,864,280
Juvenile Justice-Bureau	2,613,101					2,613,101
Emergency Management	854,873					854,873
<b>Health &amp; Welfare</b>						
Social Services	515,857					515,857
T&GA Grants						
Economic Development	250,000					250,000
Community Project Support						
<b>Culture &amp; Recreation</b>						
Free Fair	87,950					87,950
<b>Roads &amp; Highways</b>						
Highway - District 1	623,488					623,488
Highway - District 2	436,915					436,915
Highway - District 3	704,907					704,907
Planning Commission	237,272					237,272
Engineer	560,822					560,822
<b>SPECIAL REVENUE FUNDS</b>						
Highway Cash		19,480,070				19,480,070
CBRI (County Bridge and Road Improvement)		1,248,478				1,248,478
Resale Property		7,765,671				7,765,671
Treasurer's Mortgage Fee		479,551				479,551
County Clerk Lien Fee		473,046				473,046
County Clerk UCC Central Filing Fee		649,181				649,181
County Clerk Records Mgmt & Preservation		1,793,382				1,793,382
Sheriff Service Fee		6,254,571				6,254,571
Sheriff Special Revenues		331,427				331,427
Sheriff Grant Funds		354,660				354,660
Assessor Revolving Fee		43,932				43,932
Juvenile Probation Fees		22,500				22,500
Juvenile Work Restitution						
Juvenile Grant Fund		341,544				341,544
Planning Commission Fund		419,944				419,944
Local Emergency Planning Committee		9,618				9,618
Emergency Management		495,522				495,522
Court Services Fees		-				-
Community Sentencing						
Drug Court Funds		744,297				744,297
Mental Health Court Funds		10,000				10,000
SHINE Program Fund		232,964				232,964
MIS Special Revenue Fund		180,805				180,805
Special Projects Fund-CARES Act						
Emergency Rental Assistance Program						
Election Board - CTCL - Covid 19		12,978				12,978
American Rescue Plan 2021		60,567,786				60,567,786
ARPA-LATCF		100,000				100,000
Opioid-Juul Settlement Fund		3,170,656				3,170,656
<b>CAPITAL PROJECTS</b>						
Capital Regular			2,943,635			2,943,635
Capital Districts			474,489			474,489
Tinker Clearing I			833,067			833,067
Tinker Clearing II			3,515,286			3,515,286
County Bond 2008			1,299,469			1,299,469
Jail Bonds 2023			31,574,625			31,574,625
Jail Facility			8,694			8,694
Sale of Property			-			-
Capital Projects-New Jail			17,419,219			17,419,219
<b>DEBT SERVICE FUND</b>						
Debt Service				7,271,931		7,271,931
<b>INTERNAL SERVICE FUNDS</b>						
Employee Benefits Fund				38,593,906		38,593,906
Worker's Compensation Fund				666,640		666,640
Self Insurance Fund				295,107		295,107
<b>TOTAL ESTIMATED EXPENDITURES</b>	\$ 111,889,758	\$ 105,182,583	\$ 58,068,485	\$ 7,271,931	\$ 39,555,653	\$ 321,968,409
<b>TOTAL ESTIMATED ENDING FUND BALANCE</b>		24,441,109	1,219,494	6,957,604	1,672,343	34,290,550
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	\$ 111,889,758	\$ 129,623,692	\$ 59,287,979	\$ 14,229,535	\$ 41,227,996	\$ 356,258,959

Detail of the Budget Summary is on file and available for public review in the County Clerk's office, Room 206, Oklahoma County Office Building.

**OKLAHOMA COUNTY BUDGET BOARD**

*Myles Davidson, Commissioner District 3*  
 Chairman

*Forrest "Butch" Freeman, Treasurer*  
 Vice-Chairman

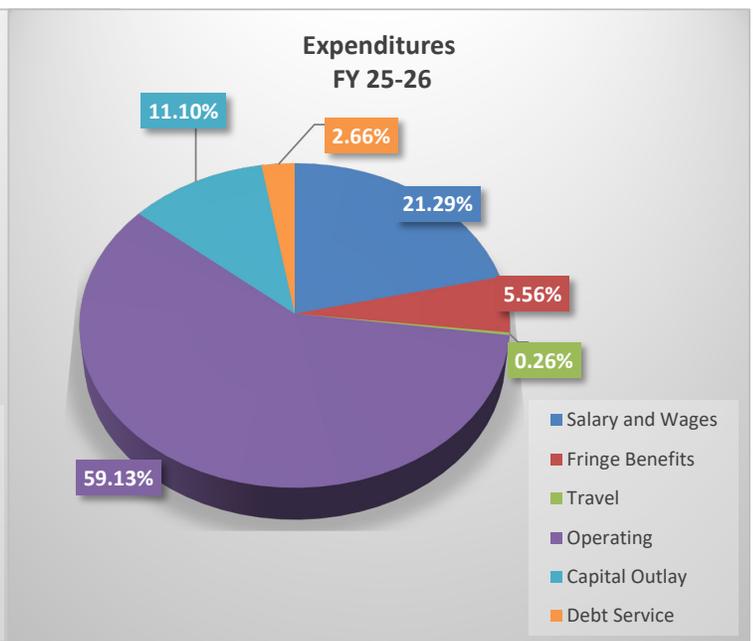
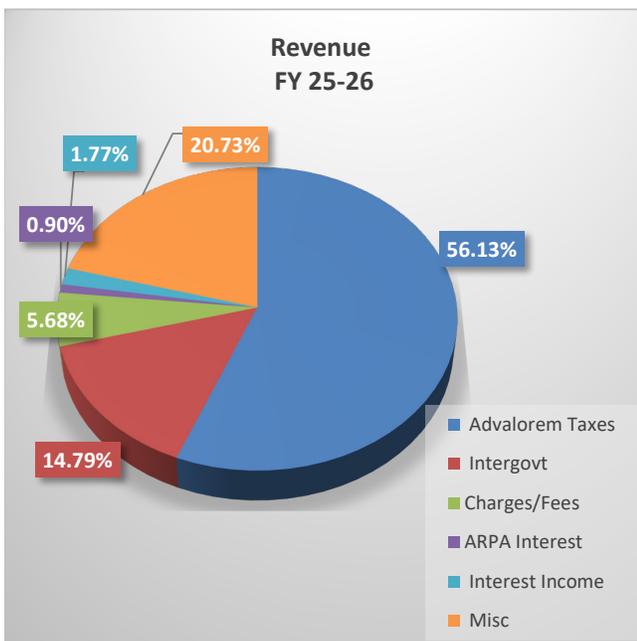
*Maressa Treat, County Clerk*  
 Secretary

# Budget Summary



## General Fund Budget Summary All Funds FY 2025-26

	Actual FY 2023-24	Estimated Actual FY 2024-25	Adopted and Estimated FY 2025-26
<b>Beginning Fund Balance</b>	\$ 235,737,764	\$ 163,400,393	\$ 128,652,180
<b>Revenue</b>			
Property Taxes	\$ 104,852,833	\$ 110,012,108	\$ 109,179,748
Intergovernmental	31,484,328	32,198,583	28,769,249
Charges for Services/Fees	12,801,459	11,923,095	11,047,046
ARPA Interest	3,619,678	-	1,750,000
Interest Income	11,532,791	10,326,621	3,449,470
Miscellaneous	58,708,528	41,588,280	40,325,506
<b>Total Revenues</b>	<b>\$ 222,999,615</b>	<b>\$ 206,048,687</b>	<b>\$ 194,521,020</b>
Net Transfers	(120,513)	(5,835,000)	306,840
<b>Total Resources</b>	<b>\$ 458,616,866</b>	<b>\$ 363,614,080</b>	<b>\$ 323,480,040</b>
<b>Expenditures</b>			
Salary and Wages	\$ 54,062,007	\$ 59,124,503	\$ 58,172,808
Fringe Benefits	24,088,546	15,066,490	15,202,779
Travel	423,144	530,563	702,982
Operating	167,498,753	130,523,050	161,610,822
Capital Outlay	30,221,407	13,242,338	30,339,748
Debt Service	8,733,811	8,235,537	7,271,931
<b>Total Expenditures</b>	<b>\$ 285,027,668</b>	<b>\$ 226,722,480</b>	<b>\$ 273,301,070</b>
<b>Ending Fund Balance</b>	<b>\$ 173,589,198</b>	<b>\$ 136,891,600</b>	<b>\$ 50,178,970</b>



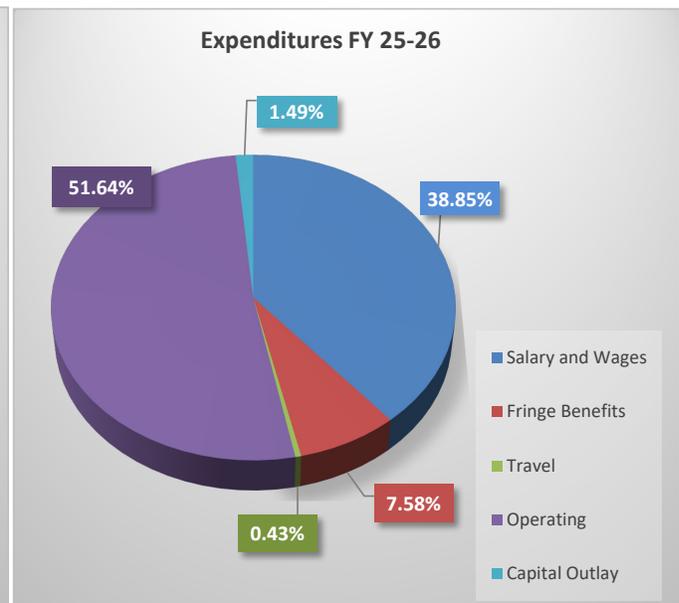
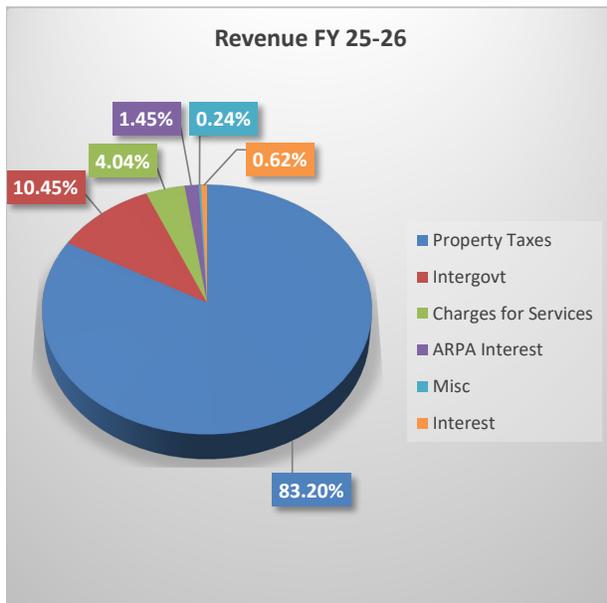
# General Fund



# General Fund Budget Summary

## FY 2025-26

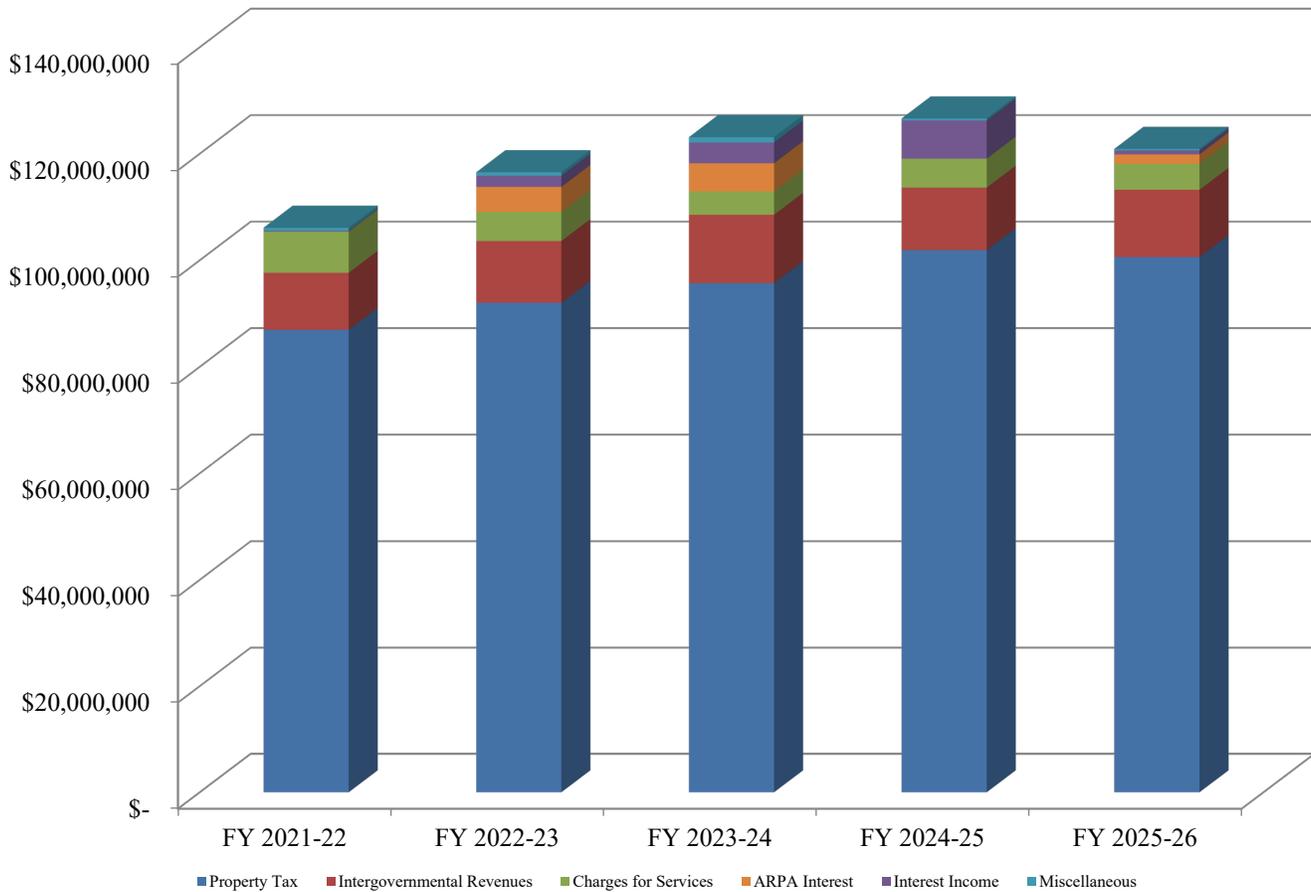
	Actual FY 2023-24	Actual FY 2024-25	Adopted and Estimated FY 2025-26
<b>Beginning Fund Balance</b>	\$ 13,437,449	\$ 28,601,552	17,366,502
<b>Revenue</b>			
Ad valorem Taxes	\$ 98,266,473	\$ 101,896,693	100,588,048
Intergovernmental	12,972,447	11,739,830	12,635,318
Charges for Services	4,468,974	5,428,621	4,885,759
ARPA Interest	3,619,678	-	1,750,000
Interest Income	5,285,391	7,170,259	750,000
Miscellaneous	16,285,216	376,685	289,477
<b>Total Revenue</b>	<b>\$ 140,898,178</b>	<b>\$ 126,612,088</b>	<b>120,898,601</b>
<b>Transfers To:</b>			
Employee Benefits Fund	\$ (7,925,000)	\$ (8,696,775)	(9,533,863)
Workers Compensation Fund	(375,000)	(715,000)	(715,000)
Self Insurance Fund	(406,900)	(430,000)	(430,000)
Capital Projects Fund	(2,360,000)	(6,085,000)	(500,000)
Capital Projects - New Jail	-	(5,500,000)	-
Defined Benefit Plan	-	-	-
<b>Total Transfers (Net)</b>	<b>\$ (11,066,900)</b>	<b>\$ (21,426,775)</b>	<b>(11,178,863)</b>
<b>Total Resources</b>	<b>\$ 143,268,727</b>	<b>\$ 133,786,865</b>	<b>127,086,240</b>
<b>Expenditures</b>			
Salary and Wages	\$ 41,828,462	\$ 46,196,003	43,471,289
Fringe Benefits	18,466,293	8,990,439	8,486,619
Travel	259,239	376,069	484,339
Operating	47,063,363	51,449,221	57,775,870
Capital Outlay	552,043	1,107,193	1,671,641
<b>Total Expenditures</b>	<b>\$ 108,169,399</b>	<b>\$ 108,118,925</b>	<b>111,889,758</b>
<b>Ending Fund Balance</b>	<b>\$ 35,099,328</b>	<b>\$ 25,667,940</b>	<b>15,196,482</b>



## General Fund Operating Revenue Summary Revenue Trend - FY 2021-22 to FY 2025-26

Source:	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Property Tax	\$ 86,939,736	\$ 92,011,158	\$ 95,690,195	\$ 101,896,693	\$ 100,588,048
Intergovernmental Revenues	10,697,670	11,593,066	12,839,565	11,739,830	12,635,318
Charges for Services	7,739,848	5,489,442	4,390,857	5,428,621	4,885,759
ARPA Interest		4,666,210	5,276,493	-	1,750,000
Interest Income	155,032	2,107,951	3,907,135	7,170,259	750,000
Miscellaneous	569,352	646,474	999,654	376,685	289,477
<b>Total Revenue</b>	<b>\$ 106,101,638</b>	<b>\$ 116,514,302</b>	<b>\$ 123,103,900</b>	<b>\$ 126,612,088</b>	<b>\$ 120,898,602</b>
Net Transfers	(5,421,000)	(6,245,000)	(12,805,000)	(21,426,775)	(11,178,863)
Fund Balance	12,900,386	13,195,420	13,437,449	28,601,552	17,366,502
<b>Total Resources</b>	<b>\$ 113,581,024</b>	<b>\$ 123,464,722</b>	<b>\$ 123,736,349</b>	<b>\$ 133,786,865</b>	<b>\$ 127,086,241</b>

Total General Fund Revenue



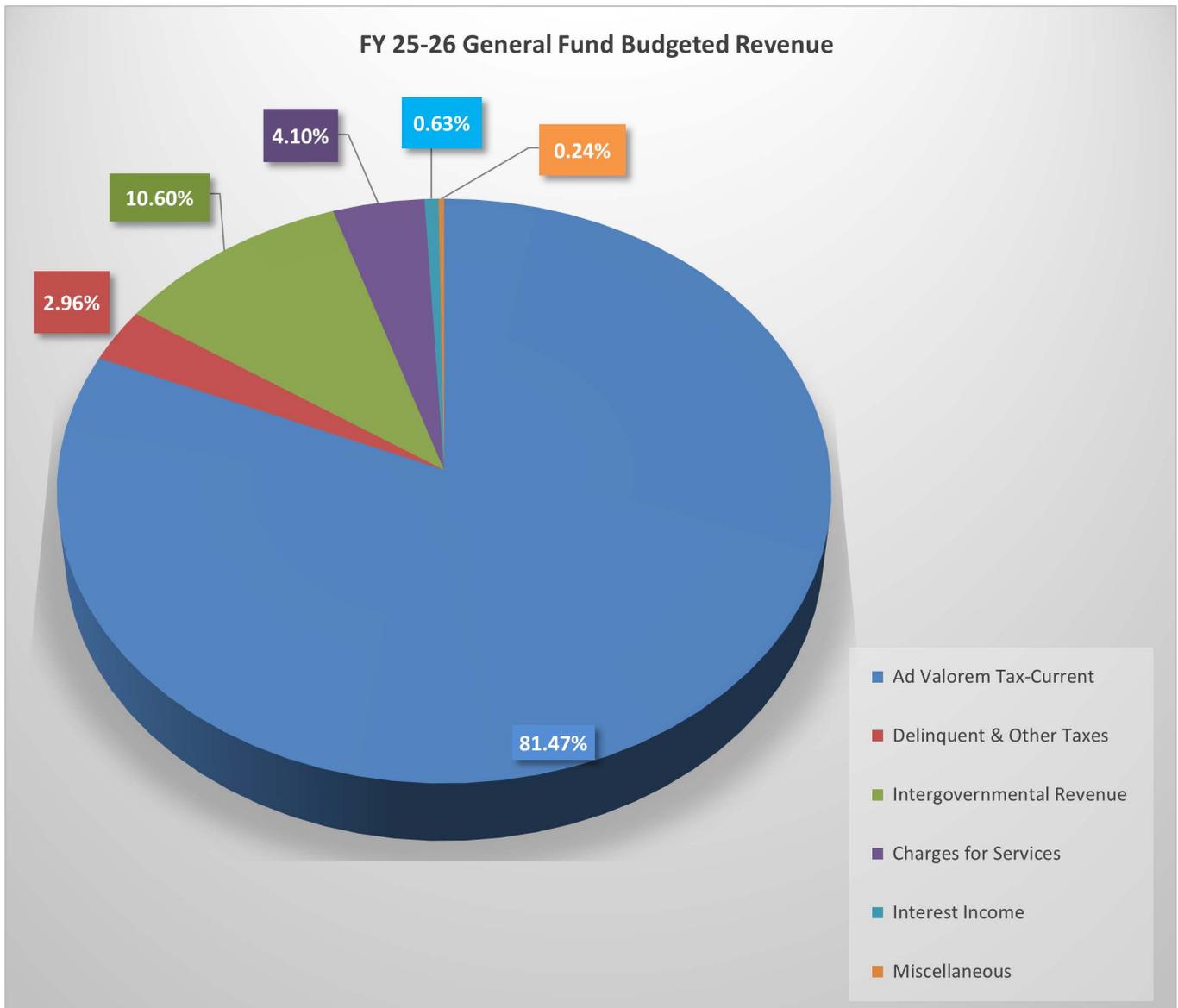
**FY 2021-22, FY 2022-23 and FY 2023-24 are actual revenue collections; FY 2024-25 and FY 2025-26 reflect projected annual collections.**

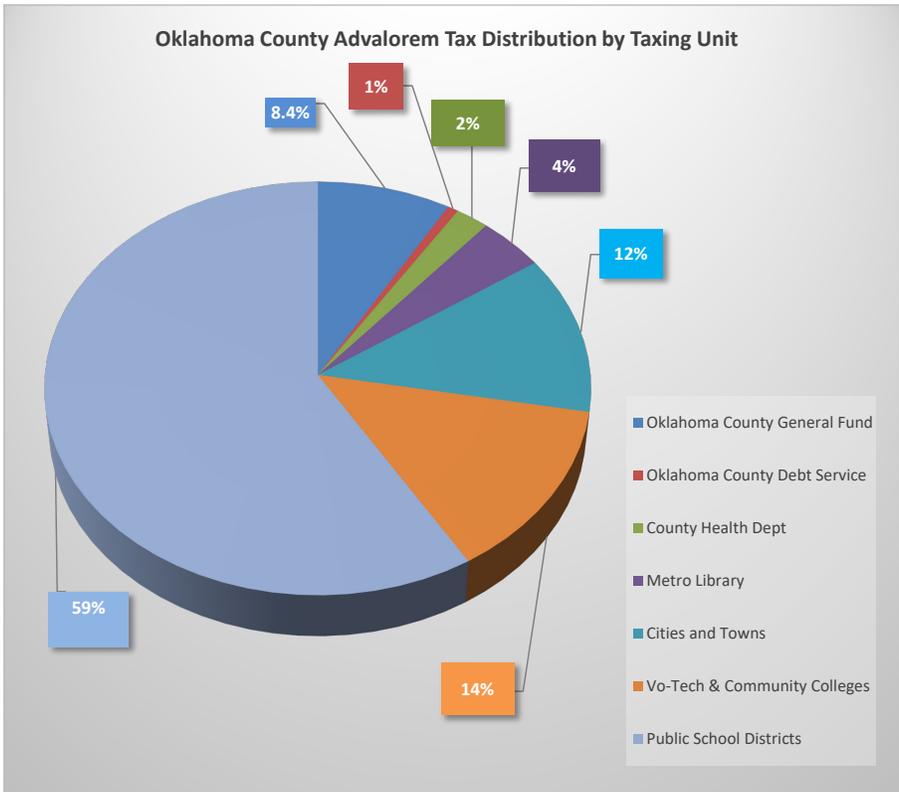
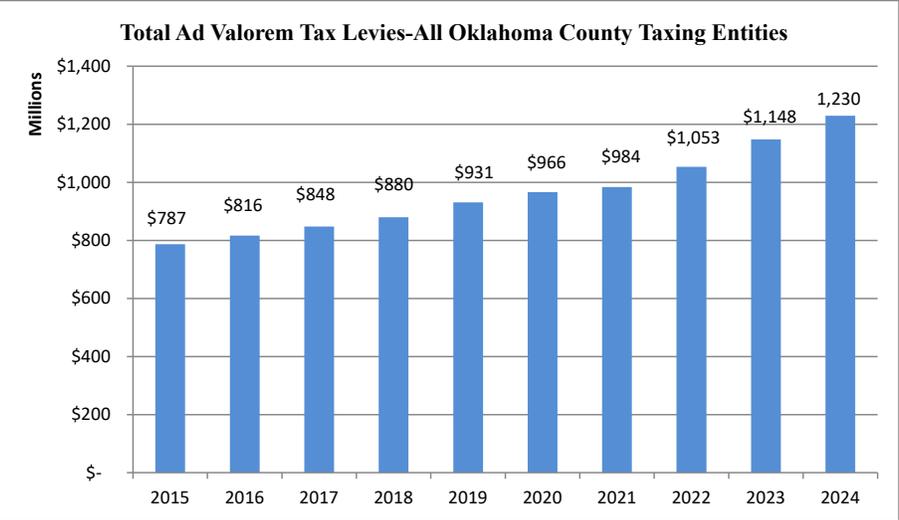
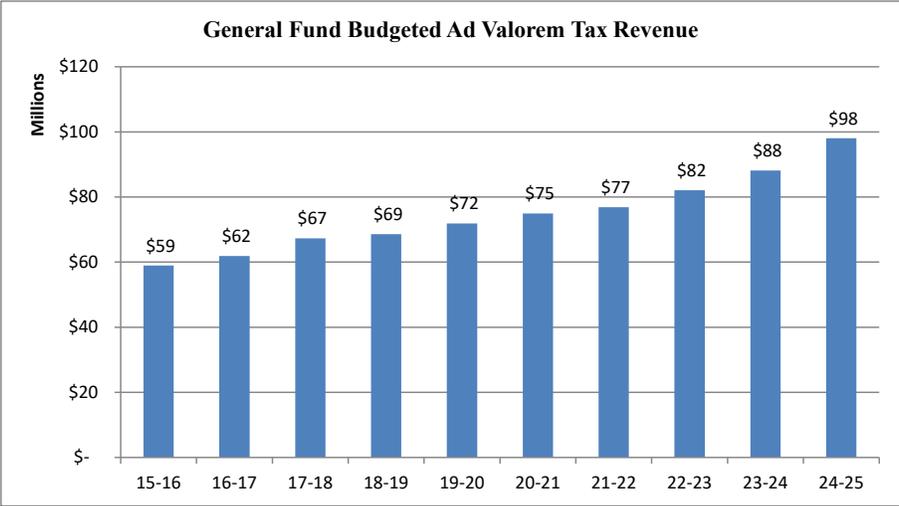
## General Fund Revenue Sources FY 2025-26

	Actual Revenue FY 2023-24	Estimated Actual Revenues FY 2024-25	Adopted and Estimated Budget FY 2025-26
<b>Property Tax</b>			
Advalorem Tax - Current	\$ 93,411,294	\$ 97,982,947	\$ 97,065,677
Advalorem Tax - Prior	2,897,728	2,909,989	2,618,990
Protest Taxes Released	2,689	-	-
Misc Property Taxes	1,954,761	1,003,757	903,381
<b>Total Property Taxes</b>	<b>\$ 98,266,473</b>	<b>\$ 101,896,693</b>	<b>\$ 100,588,048</b>
<b>Intergovernmental Revenue</b>			
Motor Vehicle Stamps	434,007	332,093	298,883
Motor Vehicle Collections	1,158,351	1,130,688	1,017,619
Revaluation - Cities & Schools	5,782,120	5,814,103	5,814,103
Juvenile Detention - Lunches	168,975	152,300	137,070
Juvenile Detention Services	3,918,151	2,840,978	2,840,978
Juvenile Justice - Maintenance	109,737	100,888	81,900
Juvenile Justice - DHS Rent	331,439	196,611	481,392
Juvenile Justice - Alt to Detention/Transportation	1,729	832	749
Juvenile Justice - LINK	2,315	2,873	2,586
Juvenile-State Boarding	2,160	2,538	-
Juvenile- GPS Fees	-	1,167	1,200
Pharmacy Reimb. for Social Services	227,260	61,748	350,000
D A Revolving	149,185	91,168	376,500
Election Board - Salary	101,449	109,050	104,937
Election Board - Expense	23,934	42,047	37,843
Election Board - Municipality Reimbursement	141,813	46,997	30,000
Court Fund Maintenance	419,822	511,646	779,559
Social Services Pharmacy Grant	-	30,045	30,000
Juvenile Grant Funds-State	-	22,058	-
Court House Reimbursement	-	250,000	250,000
<b>Total Intergovernmental Revenue</b>	<b>\$ 12,972,447</b>	<b>\$ 11,739,830</b>	<b>\$ 12,635,318</b>
<b>Charge for Services</b>			
County Clerk Fees	4,457,335	5,418,211	4,876,390
County Treasurer Fees	2,840	3,587	3,228
Public Records	4,089	4,630	4,167
Miscellaneous Charge for Services	4,710	2,193	1,974
<b>Total Charges for Services</b>	<b>\$ 4,468,974</b>	<b>\$ 5,428,621</b>	<b>\$ 4,885,759</b>
<b>ARPA Interest</b>	<b>\$ 3,619,678</b>		<b>\$ 1,750,000</b>
<b>Interest Income</b>	<b>\$ 5,285,391</b>	<b>\$ 7,170,259</b>	<b>\$ 750,000</b>
<b>Miscellaneous Revenue</b>			
PBA Residual/Admin Overhead	100,000	50,000	50,000
PBA reimb. For Utilities	21,222	12,750	51,000
Criminal Justice Authority Reimb	72,672	72,672	72,624
Royalty	36,603	24,612	22,151
Rental	300	360	360
Retirement Reimb for Bailiff's	-	-	-
Remington Park - Sales Tax	33,801	28,670	25,803

## General Fund Revenue Sources FY 2025-26

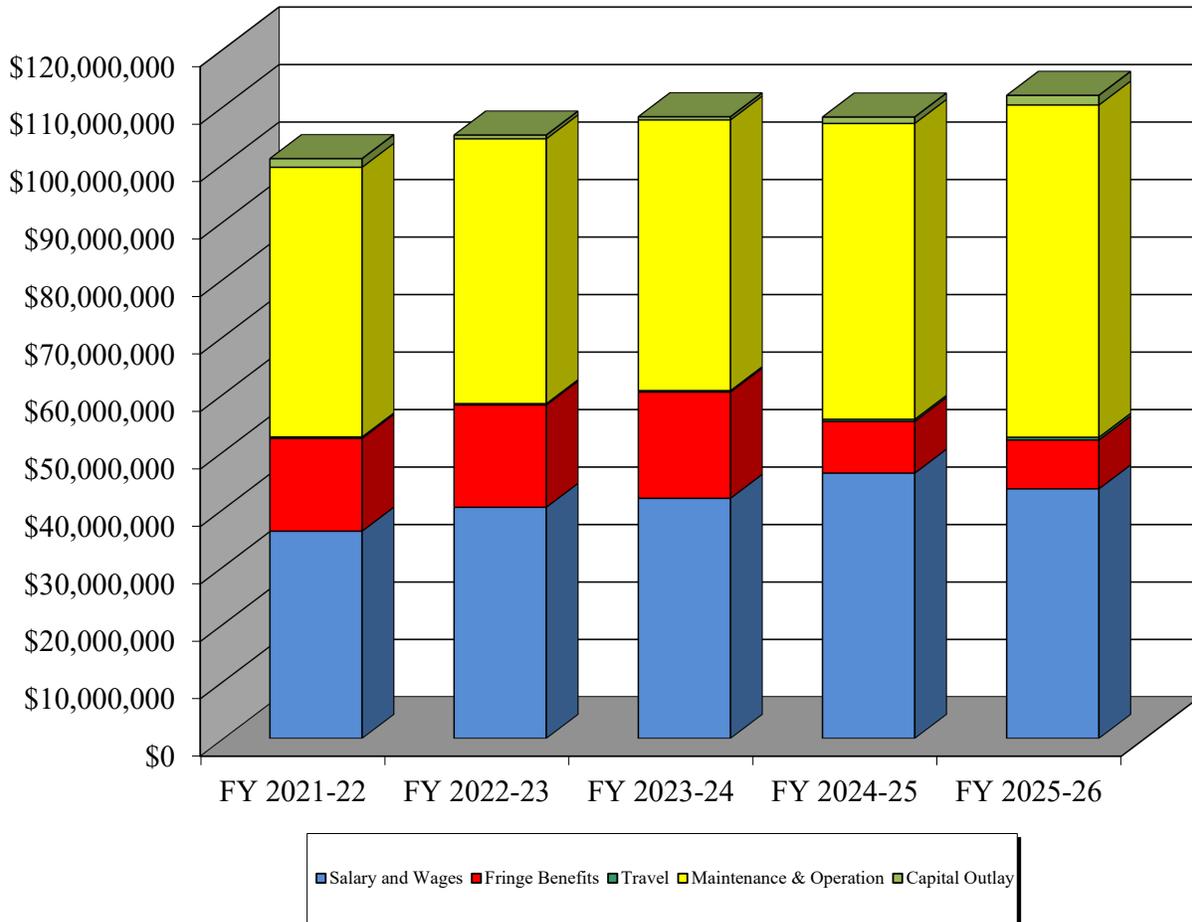
	Actual Revenue FY 2023-24	Estimated Actual Revenues FY 2024-25	Adopted and Estimated Budget FY 2025-26
ARPA Reimbursements	-	-	
Miscellaneous Reimbursements	16,020,617	187,621	67,539
<b>Total Miscellaneous Revenue</b>	<b>\$ 16,285,216</b>	<b>\$ 376,685</b>	<b>\$ 289,477</b>
<b>Total General Fund Revenue</b>	<b>\$ 140,898,178</b>	<b>\$ 126,612,088</b>	<b>\$ 120,898,602</b>
<b>Other Sources</b>			
Transfers In		-	-
Transfers Out	(12,805,000)	(21,426,775)	(11,178,863)
Fund Balance	13,437,449	28,601,552	17,366,502
<b>Total All Sources</b>	<b>\$ 141,530,627</b>	<b>\$ 133,786,865</b>	<b>\$ 127,086,240</b>





## General Fund Operating Budget Summary Expenditure Trend FY 2021-22 to FY 2025-26

Category of Expenditure:	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Salary and Wages	\$ 36,113,945	\$ 40,264,319	\$ 41,828,462	\$ 46,196,003	\$ 43,471,289
Fringe Benefits	16,123,613	17,774,645	18,466,293	8,990,439	8,486,619
Travel	263,685	248,422	259,239	376,069	484,339
Maintenance & Operation	46,886,871	46,051,462	47,063,363	51,449,221	57,775,870
Capital Outlay	1,495,008	643,483	552,043	1,107,193	1,671,641
<b>Total General Fund Expenditures</b>	<b>\$ 100,883,121</b>	<b>\$ 104,982,330</b>	<b>\$ 108,169,399</b>	<b>\$ 108,118,925</b>	<b>\$ 111,889,758</b>



FY 2021-22, FY 2022-23, and FY 2023-24 are actual expenditures; FY 2024-25 represents estimated expenditures; FY 2025-26 is the adopted budget.

**General Fund  
Expenditures  
FY 2025-26**

	Actual Expenditures FY 2023-24	Estimated Actual Expenditures FY 2024-25	Adopted Proposed Budget FY 2025-26
<b>Total General Fund</b>			
51000 Salary and Wages	\$ 41,828,462	\$ 46,196,003	\$ 43,471,289
52000 Fringe Benefits	18,466,293	8,990,439	8,486,619
53000 Travel	259,239	376,069	484,339
54000 Operating Expend.	47,063,363	51,449,221	57,775,870
55000 Capital Outlay	552,043	1,107,193	1,671,641
<b>Total General Fund</b>	<b>\$ 108,169,399</b>	<b>\$ 108,118,925</b>	<b>\$ 111,889,758</b>

**General Administration**

**110 General Government**

51000 Salary and Wages	1,200	1,300	1,200
52000 Fringe Benefits	210	5,000	4,992
53000 Travel	-	-	-
54000 Operating Expend.	39,297,514	39,851,475	37,333,453
55000 Capital Outlay	1,428	238	1,600
Total	39,300,352	39,858,012	37,341,245

**120 Commissioners**

51000 Salary and Wages	518,891	505,525	590,438
52000 Fringe Benefits	178,767	87,111	116,021
53000 Travel	31,920	26,900	27,216
54000 Operating Expend.	3,792	4,054	5,480
55000 Capital Outlay	-	-	1,000
Total	733,370	623,590	740,155

**130 County Assessor**

51000 Salary and Wages	2,209,920	2,528,306	2,440,079
52000 Fringe Benefits	899,015	506,366	476,959
53000 Travel	29,939	48,353	54,000
54000 Operating Expend.	424,307	623,815	556,884
55000 Capital Outlay	44,849	46,592	302,950
Total	3,608,029	3,753,433	3,830,872

**140 Assessor Revaluation**

51000 Salary and Wages	3,473,187	4,041,849	3,754,094
52000 Fringe Benefits	1,492,219	859,565	742,078
53000 Travel	99,510	130,094	182,600
54000 Operating Expend.	1,043,117	1,127,897	1,304,386
55000 Capital Outlay	30,115	49,643	87,789
Total	6,138,148	6,209,047	6,070,947

**150 Treasurer**

51000 Salary and Wages	615,691	361,825	147,813
52000 Fringe Benefits	225,041	71,155	29,045
53000 Travel	9,600	10,400	11,600
54000 Operating Expend.	86,439	150,030	50,480
55000 Capital Outlay	2,415	3,420	-
Total	939,187	596,830	238,938

**General Fund  
Expenditures  
FY 2025-26**

	Actual Expenditures FY 2023-24	Estimated Actual Expenditures FY 2024-25	Adopted Proposed Budget FY 2025-26
<b>170 County Clerk</b>			
51000 Salary and Wages	2,197,799	2,467,107	2,384,421
52000 Fringe Benefits	858,898	410,294	468,539
53000 Travel	23,074	24,547	22,553
54000 Operating Expend.	99,263	139,648	123,212
55000 Capital Outlay	15,588	39,897	33,897
Total	3,194,622	3,081,493	3,032,622
<b>180 Excise &amp; Equalization</b>			
51000 Salary and Wages	36,625	36,500	44,250
52000 Fringe Benefits	2,802	2,793	3,385
53000 Travel	2,359	6,448	6,500
54000 Operating Expend.	620	3,052	3,322
55000 Capital Outlay	-	-	-
Total	42,405	48,793	57,457
<b>190 County Audit</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	196,631	634,153	915,710
55000 Capital Outlay	1,151	-	-
Total	197,782	634,153	915,710
<b>240 Purchasing</b>			
51000 Salary and Wages	80,173	-	-
52000 Fringe Benefits	36,052	-	-
53000 Travel	262	-	-
54000 Operating Expend.	5,473	-	-
55000 Capital Outlay	416	-	-
Total	122,376	-	-
<b>250 Election Board</b>			
51000 Salary and Wages	1,271,695	1,496,037	1,346,037
52000 Fringe Benefits	434,424	242,688	226,923
53000 Travel	10,297	8,889	24,720
54000 Operating Expend.	184,936	260,070	305,263
55000 Capital Outlay	4,648	6,339	5,071
Total	1,906,001	2,014,022	1,908,014
<b>260 BOCC HR/Environmental Health &amp; Safety</b>			
51000 Salary and Wages	285,307	546,764	512,120
52000 Fringe Benefits	90,827	104,406	95,099
53000 Travel	1,222	12,753	13,500
54000 Operating Expend.	26,103	55,457	56,904
55000 Capital Outlay	22,780	23,743	71,500
Total	426,240	743,122	749,123

**General Fund  
Expenditures  
FY 2025-26**

	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Proposed Budget FY 2025-26</b>
<b>265 Employee Benefits Department</b>			
51000 Salary and Wages	291,873	323,767	299,298
52000 Fringe Benefits	127,855	62,828	58,132
53000 Travel	-	5,000	6,000
54000 Operating Expend.	8,196	73,730	11,900
55000 Capital Outlay	1,048	2,362	8,257
Total	428,972	467,687	383,587
<b>270 IT</b>			
51000 Salary and Wages	1,600,443	1,811,051	1,990,918
52000 Fringe Benefits	699,938	366,383	391,215
53000 Travel	4,440	20,217	17,500
54000 Operating Expend.	2,123,672	2,662,474	3,187,250
55000 Capital Outlay	281,882	349,719	469,274
Total	4,710,374	5,209,844	6,056,157
<b>280 Facilities Management</b>			
51000 Salary and Wages	963,937	1,324,608	1,240,925
52000 Fringe Benefits	465,846	253,255	243,842
53000 Travel	-	-	-
54000 Operating Expend.	330,740	568,763	549,609
55000 Capital Outlay	28,486	88,364	88,182
Total	1,789,009	2,234,989	2,122,558
<b>285 Facilities Management - Custodial</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	275,379	384,258	400,400
55000 Capital Outlay	-	-	-
Total	275,379	384,258	400,400
<b>300 Planning Commission</b>			
51000 Salary and Wages	188,061	203,383	196,500
52000 Fringe Benefits	71,035	39,419	38,612
53000 Travel	-	-	-
54000 Operating Expend.	1,440	1,560	2,160
55000 Capital Outlay	-	-	-
Total	260,537	244,362	237,272
<b>910 District -1</b>			
51000 Salary and Wages	312,672	341,780	366,331
52000 Fringe Benefits	125,055	66,132	71,984
53000 Travel	10,225	5,012	8,250
54000 Operating Expend.	37,459	151,219	169,423
55000 Capital Outlay	2,623	4,113	7,500
Total	488,034	568,257	623,488

**General Fund  
Expenditures  
FY 2025-26**

	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Proposed Budget FY 2025-26</b>
<b>920 District -2</b>			
51000 Salary and Wages	188,520	270,000	255,675
52000 Fringe Benefits	77,205	50,759	50,240
53000 Travel	3,421	5,000	5,000
54000 Operating Expend.	25,821	39,283	122,000
55000 Capital Outlay	877	6,604	4,000
Total	<u>295,844</u>	<u>371,646</u>	<u>436,915</u>
<b>930 District -3</b>			
51000 Salary and Wages	224,520	429,928	328,875
52000 Fringe Benefits	77,662	69,767	64,624
53000 Travel	13,579	15,074	22,500
54000 Operating Expend.	96,591	31,456	284,408
55000 Capital Outlay	3,745	-	4,500
Total	<u>416,097</u>	<u>546,224</u>	<u>704,907</u>
<b>995 General Fund Reserve</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	8,382,149
55000 Capital Outlay	-	-	-
Total	<u>-</u>	<u>-</u>	<u>8,382,149</u>
<b>Public Safety</b>			
<b>518 Sheriff - Law Enforcement</b>			
51000 Salary and Wages	9,948,099	11,081,693	10,573,565
52000 Fringe Benefits	4,812,454	2,175,588	2,077,706
53000 Travel	-	-	-
54000 Operating Expend.	480,960	418,066	476,132
55000 Capital Outlay	-	-	-
Total	<u>15,241,513</u>	<u>13,675,347</u>	<u>13,127,403</u>

**General Fund  
Expenditures  
FY 2025-26**

	Actual Expenditures FY 2023-24	Estimated Actual Expenditures FY 2024-25	Adopted Proposed Budget FY 2025-26
<b>525 Juvenile Justice Detention</b>			
51000 Salary and Wages	5,398,718	6,204,111	5,790,303
52000 Fringe Benefits	2,477,491	1,183,476	1,134,157
53000 Travel	3,653	18,506	23,000
54000 Operating Expend.	548,842	711,497	799,070
55000 Capital Outlay	56,556	159,575	117,750
Total	8,485,260	8,277,165	7,864,280
<b>526 Juvenile Justice Bureau</b>			
51000 Salary and Wages	1,677,154	1,957,390	1,872,933
52000 Fringe Benefits	777,903	397,760	363,078
53000 Travel	95	9,780	19,500
54000 Operating Expend.	186,446	282,284	319,990
55000 Capital Outlay	4,385	11,773	37,600
Total	2,645,982	2,658,987	2,613,101
<b>550 Emergency Management</b>			
51000 Salary and Wages	374,849	406,722	381,256
52000 Fringe Benefits	165,387	77,208	74,917
53000 Travel	1,759	6,038	10,200
54000 Operating Expend.	65,343	96,327	98,500
55000 Capital Outlay	1,324	201,000	290,000
Total	608,663	787,295	854,873
<b>Legal/Judicial</b>			
<hr style="border: 1px solid blue;"/>			
<b>160 Court Clerk</b>			
51000 Salary and Wages	7,963,725	8,714,845	8,160,820
52000 Fringe Benefits	3,474,477	1,748,352	1,603,601
53000 Travel	10,560	11,700	11,200
54000 Operating Expend.	170,927	164,277	175,571
55000 Capital Outlay	-	47,000	50,000
Total	11,619,689	10,686,174	10,001,192
<b>200 District Attorney - State</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	282,497	331,454	340,015
55000 Capital Outlay	27,643	36,623	36,485
Total	310,140	368,077	376,500
<b>210 District Attorney - County</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	64,665	70,329	66,398
55000 Capital Outlay	5,092	5,100	6,100
Total	69,757	75,430	72,498

**General Fund  
Expenditures  
FY 2025-26**

	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Proposed Budget FY 2025-26</b>
<b>230 Public Defender</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	350	8,500	8,500
54000 Operating Expend.	35,416	54,993	51,903
55000 Capital Outlay	5,750	12,204	11,460
Total	<u>41,517</u>	<u>75,697</u>	<u>71,863</u>

<b>301 Court Services</b>			
51000 Salary and Wages	740,866	27,962	-
52000 Fringe Benefits	375,821	4,674	-
53000 Travel	-	-	-
54000 Operating Expend.	2,040	1,585,758	1,260,903
55000 Capital Outlay	-	-	-
Total	<u>1,118,727</u>	<u>1,618,394</u>	<u>1,260,903</u>

**Health and Welfare**

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<b>610 Social Services/County Pharmacy</b>			
51000 Salary and Wages	896,909	670,859	373,244
52000 Fringe Benefits	393,347	126,385	68,902
53000 Travel	685	459	2,000
54000 Operating Expend.	756,797	593,855	59,985
55000 Capital Outlay	3,643	2,889	11,726
Total	<u>2,051,381</u>	<u>1,394,446</u>	<u>515,857</u>

**Culture and Recreation**

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<b>710 Free Fair</b>			
51000 Salary and Wages	4,900	5,698	-
52000 Fringe Benefits	375	436	-
53000 Travel	-	-	-
54000 Operating Expend.	56,352	97,213	72,950
55000 Capital Outlay	-	-	15,000
Total	<u>61,627</u>	<u>103,347</u>	<u>87,950</u>

<b>950 Economic Development</b>			
51000 Salary and Wages	-	-	-
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	125,000	250,000	250,000
55000 Capital Outlay	-	-	-
Total	<u>125,000</u>	<u>250,000</u>	<u>250,000</u>

**Roads and Highway**

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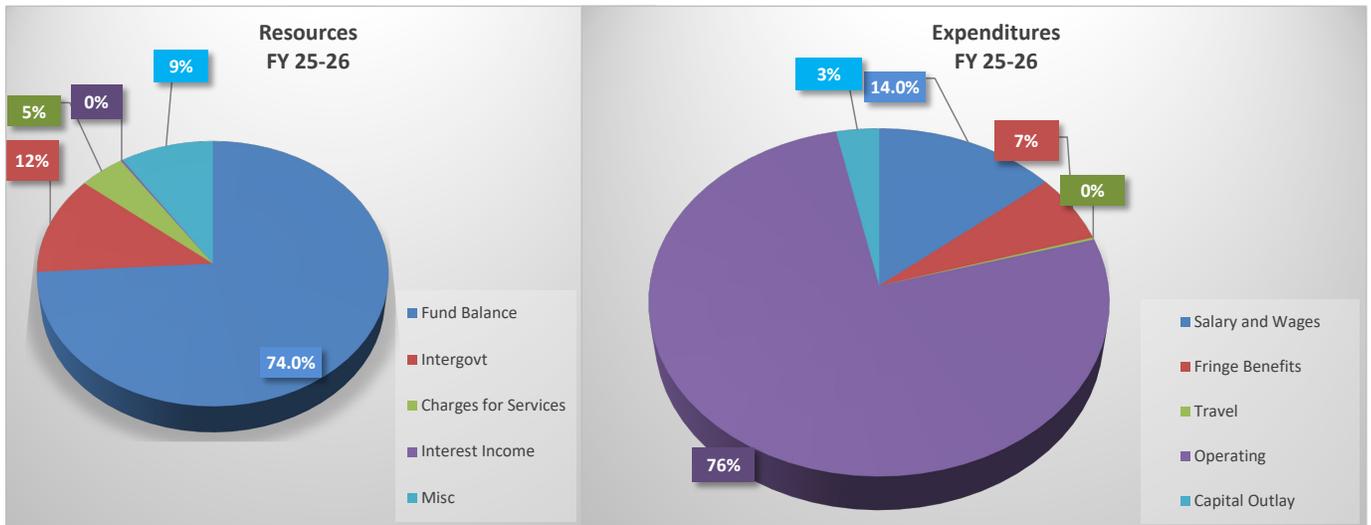
<b>940 County Engineer</b>			
51000 Salary and Wages	362,727	436,992	420,194
52000 Fringe Benefits	126,186	78,641	82,568
53000 Travel	2,288	2,401	8,000
54000 Operating Expend.	20,585	30,774	40,060
55000 Capital Outlay	5,600	9,996	10,000
Total	<u>517,387</u>	<u>558,803</u>	<u>560,822</u>

# Special Revenue



## Special Revenue Funds Budget Summary FY 2024-25

	Actual FY 2023-24	Estimated Actual FY 2024-25	Adopted and Estimated FY 2025-26
<b>Beginning Fund Balance</b>	\$ 146,410,815	\$ 116,022,563	\$ 95,925,794
<b>Revenue</b>			
Property Taxes	\$ -	\$ -	\$ -
Intergovernmental Revenue	18,406,301	16,347,158	15,615,698
Charges for Services	8,332,485	6,494,474	5,845,027
Interest Income	2,801,337	424,141	277,992
Miscellaneous	15,331,775	12,611,607	11,959,182
<b>Total Revenue</b>	<b>\$ 44,871,897</b>	<b>\$ 35,877,381</b>	<b>\$ 33,697,898</b>
Total Transfers (Net)	(4,337,703)	-	-
<b>Total Resources</b>	<b>\$ 186,945,009</b>	<b>\$ 151,899,943</b>	<b>\$ 129,623,692</b>
<b>Expenditures</b>			
Salary and Wages	\$ 12,221,796	\$ 13,150,500	\$ 14,701,519
Fringe Benefits	5,621,452	6,161,993	6,716,160
Travel	163,990	154,493	218,643
Operating	42,723,046	25,274,787	80,072,543
Capital Outlay	10,192,163	11,232,376	3,473,717
<b>Total Expenditures</b>	<b>\$ 70,922,447</b>	<b>\$ 55,974,150</b>	<b>\$ 105,182,583</b>
<b>Ending Fund Balance</b>	<b>\$ 116,022,563</b>	<b>\$ 95,925,794</b>	<b>\$ 24,441,109</b>



## Highway Cash Fund 1110 FY 2025-26

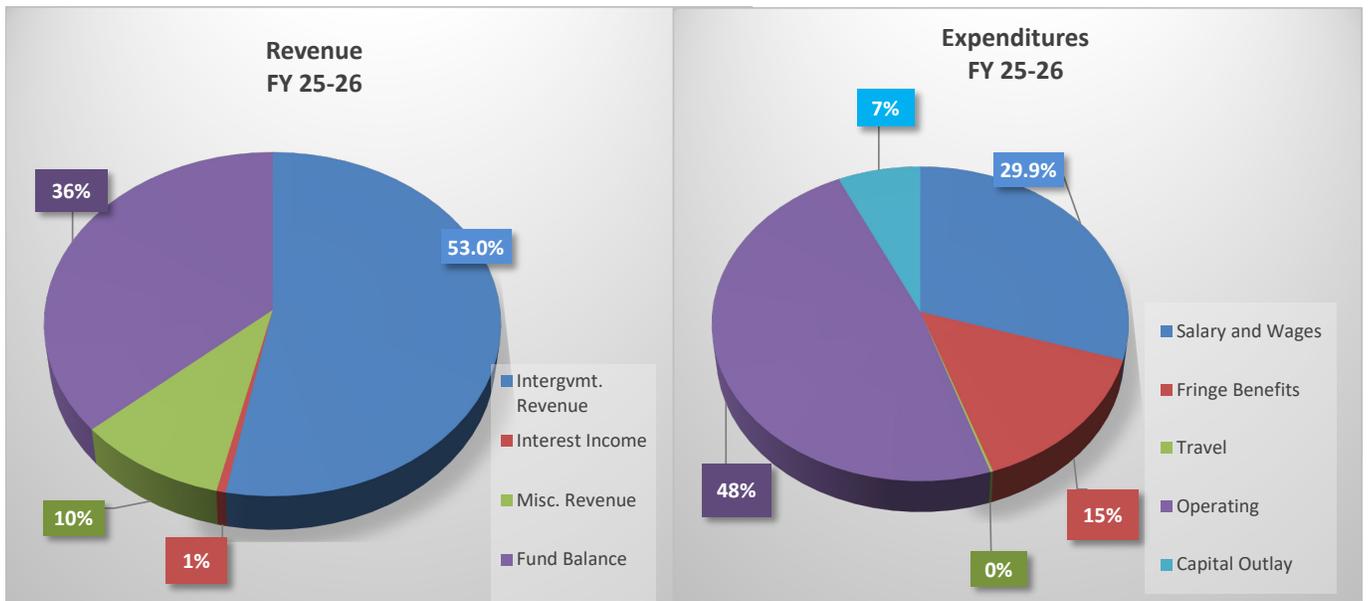
### Highway Cash Fund - O.S. Title 68 § 500.7, 500.6, 704 (A), 1004 and O.S. Title 47 § 1104 F.1 & G.1

Accounts for state, local and miscellaneous revenues and expenditures for the purpose of constructing and maintaining County roads and bridges. Derived from percentages of state motor fuel and motor vehicle taxes that are apportioned on formulas using population, road mileage and land area with funds from gross production taxes to counties with oil and gas and mineral production.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
<b>Intergovernmental Revenues:</b>			
Gas Tax	\$ 4,174,482	\$ 3,818,012	\$ 3,947,528
Fuel Tax	1,766,116	1,808,680	1,815,097
Motor Vehicle Tax	5,722,934	4,572,034	5,132,381
Gross Production	1,062,867	875,508	1,784,935
<b>Total Intergovernmental Revenues</b>	<b>12,726,398</b>	<b>11,074,234</b>	<b>12,679,941</b>
<b>Interest Income</b>	<b>476,131</b>	<b>276,181</b>	<b>144,827</b>
<b>Miscellaneous Revenue:</b>			
Gasoline Reimbursement	38,475	38,720	27,408
Parts & Supplies Reimbursement	10,884	5,831	68,727
Sale of Material	44,405	45,189	17,059
FEMA	1,579,826	-	-
Sale of Equipment	386,628	363,213	-
Road Projects - Cities/State/Federal	3,233,137	3,393,374	1,289,161
Reimbursement Paving Projects	900,549	134,623	610,265
Miscellaneous Highway Reimbursements	213,947	429,532	343,466
<b>Total Miscellaneous Revenues</b>	<b>6,407,850</b>	<b>4,410,481</b>	<b>2,356,085</b>
<b>Total Operating Revenue</b>	<b>19,610,379</b>	<b>15,760,896</b>	<b>15,180,853</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	11,567,819	13,061,202	8,726,475
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 31,178,198</b>	<b>\$ 28,822,098</b>	<b>\$ 23,907,328</b>
<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 5,131,594	\$ 5,504,998	\$ 5,817,941
52000 Fringe Benefits	2,559,161	2,800,045	2,896,065
53000 Travel	16,427	16,562	37,400
54000 Operating Expend.	7,633,225	8,302,426	9,384,478
55000 Capital Outlay	2,776,589	3,471,591	1,344,186
<b>Total Expenditures</b>	<b>\$ 18,116,996</b>	<b>\$ 20,095,623</b>	<b>\$ 19,480,070</b>
<b>Ending Fund Balance</b>	<b>\$ 13,061,202</b>	<b>\$ 8,726,475</b>	<b>\$ 4,427,258</b>

## Highway Cash Fund 1110 FY 2025-26

	Actual Expenditures FY 2023-24	Estimated Actual Expenditures FY 2024-25	Adopted Budget FY 2025-26
<b>1110 - 9100 Highway Cash - District 1</b>			
51000 Salary and Wages	1,741,131	1,826,803	2,117,657
52000 Fringe Benefits	940,658	1,013,902	1,045,280
53000 Travel	678	813	6,000
54000 Operating Expend.	2,396,371	2,636,605	1,087,588
55000 Capital Outlay	488,446	725,888	324,686
<b>Total</b>	<b>5,567,283</b>	<b>6,204,012</b>	<b>4,581,210</b>
<b>1110 - 9200 Highway Cash - District</b>			
51000 Salary and Wages	1,117,792	1,200,804	1,438,202
52000 Fringe Benefits	505,704	556,710	709,387
53000 Travel			
54000 Operating Expend.	1,797,407	2,080,441	2,368,700
55000 Capital Outlay	931,863	1,118,236	421,500
<b>Total</b>	<b>4,352,766</b>	<b>4,956,190</b>	<b>4,937,789</b>
<b>1110 - 9300 Highway Cash - District</b>			
51000 Salary and Wages	2,272,670	2,477,392	2,262,082
52000 Fringe Benefits	1,112,800	1,229,433	1,141,399
53000 Travel	15,749	15,749	31,400
54000 Operating Expend.	3,439,447	3,585,380	5,928,190
55000 Capital Outlay	1,356,280	1,627,467	598,000
<b>Total</b>	<b>8,196,947</b>	<b>8,935,421</b>	<b>9,961,071</b>



**County Bridge and Road Improvement Fund 1111  
FY 2025-26**

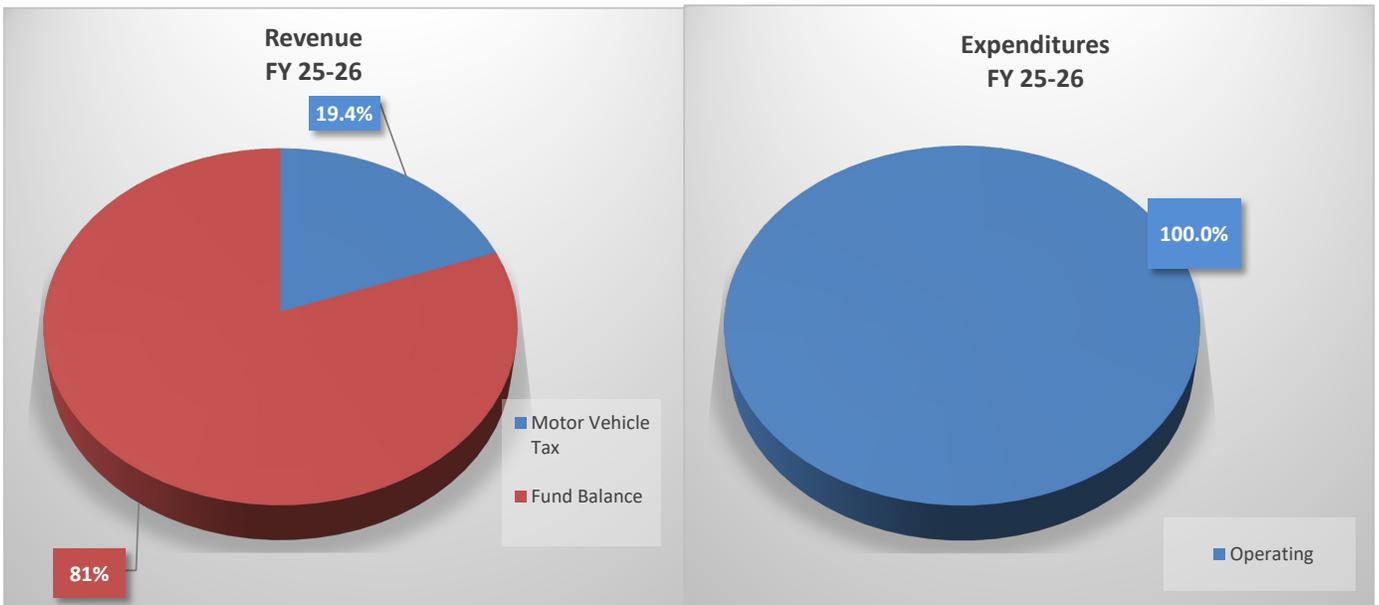
**County Bridge and Road Improvement Fund O.S. Title 69 § 659-666**

Established for the construction, replacement and repair of county roads and bridges. The program is funded by motor fuel excise tax and gross production taxes received by the Oklahoma Department of Transportation (ODOT). The monies received are based on formulas that take into account county population, miles of county roads, and county land area.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Motor Vehicle Tax	\$ 963,277	\$ 991,711	\$ 892,540
<b>Total Operating Revenue</b>	<b>963,277</b>	<b>991,711</b>	<b>892,540</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	4,385,614	4,025,497	3,703,021
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 5,348,891</b>	<b>\$ 5,017,208</b>	<b>\$ 4,595,560</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	1,323,394	1,314,187	1,248,478
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,323,394</b>	<b>\$ 1,314,187</b>	<b>\$ 1,248,478</b>

<b>Ending Fund Balance</b>	<b>\$ 4,025,497</b>	<b>\$ 3,703,021</b>	<b>\$ 3,347,083</b>
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# Resale Property Fund 1130

## FY 2024-25

### Resale Property Fund O.S. Title 68 § 3137

All penalties, interest and forfeitures which may accrue on delinquent ad valorem taxes; the proceeds of sale or management control and operation of property acquired by the county at resale. The funds are authorized to be expended for the following purposes: 1) purchase of records, printing, supplies and equipment, and the employment of necessary clerical personnel in connection with delinquent, delinquent real estate tax lists 2) payment of the cost of advertising or publication or posting 3) reimbursement of the purchaser at resale or at commissioners' sale of any parcel of real estate, collected.

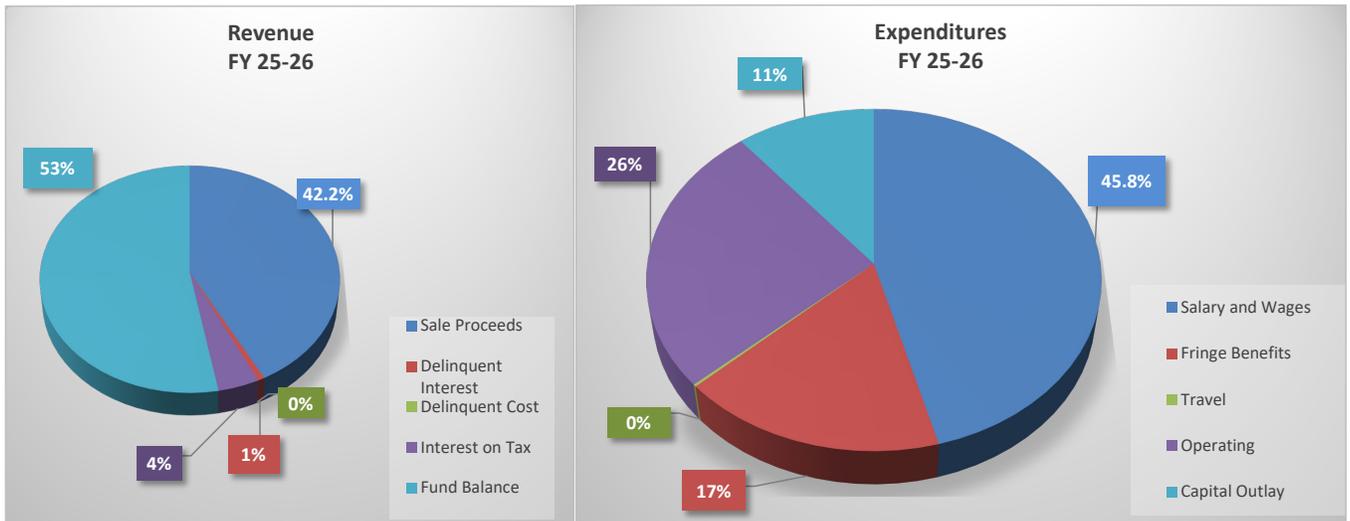
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Resale Property Sale Proceeds	\$ 8,634,075	\$ 9,216,272	\$ 8,694,168
Interest on Delinquent Property Tax	140,081	149,526	141,056
Cost on Delinquent Property Tax	444	473	447
Interest on Weed-Cleaning-Nuisance Tax	862,576	920,740	868,580
<b>Total Operating Revenue</b>	<b>9,637,176</b>	<b>10,287,012</b>	<b>9,704,250</b>
Operating Transfers In	-	-	-
Operating Transfers Out	(4,349,613)	N/A	N/A
Budgetary Fund Balance	5,473,962	6,702,278	10,896,105
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 10,761,524</b>	<b>\$ 16,989,290</b>	<b>\$ 20,600,354</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 1,994,064	\$ 2,695,805	\$ 3,556,805
52000 Fringe Benefits	867,353	1,171,135	1,347,536
53000 Travel	8,024	10,212	15,600
54000 Operating Expend.	1,133,380	1,946,883	2,002,630
55000 Capital Outlay	56,427	269,150	843,100
<b>Total Expenditures</b>	<b>\$ 4,059,246</b>	<b>\$ 6,093,185</b>	<b>\$ 7,765,671</b>

<b>Ending Fund Balance</b>	<b>\$ 6,702,278</b>	<b>\$ 10,896,105</b>	<b>\$ 12,834,683</b>
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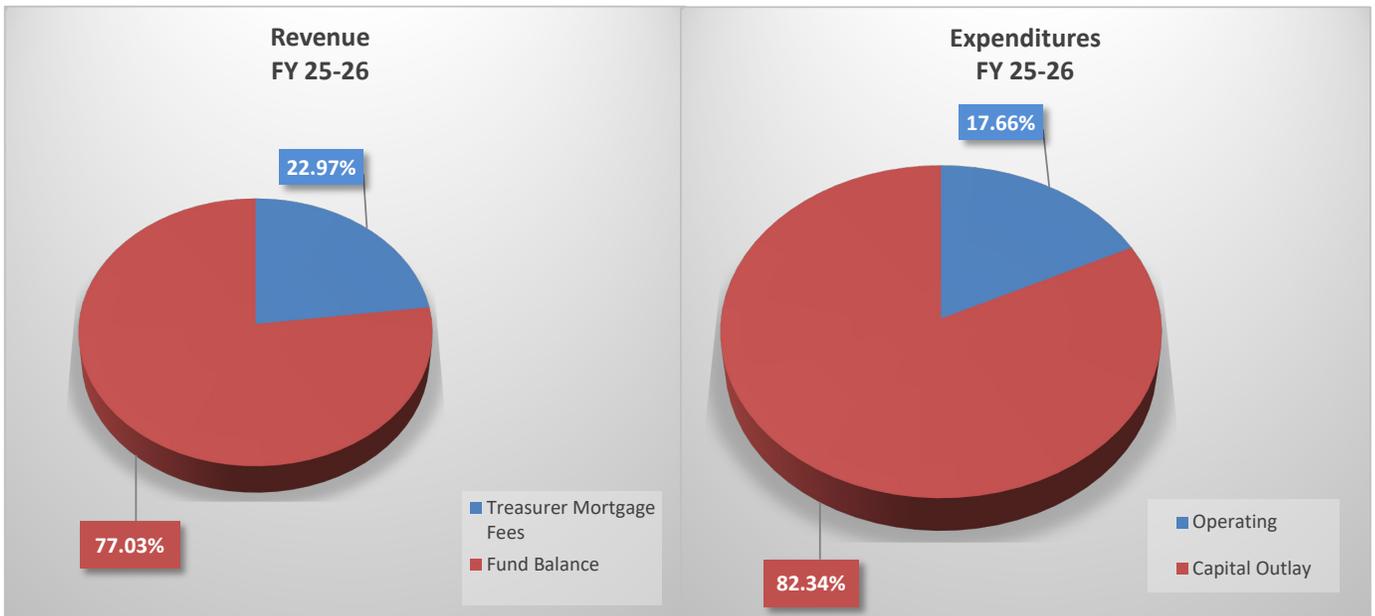
**Treasurer's Mortgage Fee Fund 1140**  
**FY 2025-26**

**Treasurer Mortgage Fee Fund O.S. Title 68 § 1904 (b)**

A fee of \$5.00 is collected by the Treasurer on each mortgage presented for certification. Monies from this account shall be expended by the County Treasurer in the lawful operation of the Treasurer's office.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Treasurer Mortgage Fees	\$ 117,525	\$ 116,452	\$ 104,807
Total Operating Revenue	117,525	116,452	104,807
Operating Transfers In			
Operating Transfers Out	-	-	-
Budgetary Fund Balance	401,981	489,606	351,434
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 519,506</b>	<b>\$ 606,058</b>	<b>\$ 456,241</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages		\$ 19,320	\$ 53,000
52000 Fringe Benefits			35,267
53000 Travel			-
54000 Operating Expend.	35		69,100
55000 Capital Outlay	29,865	\$ 235,304	322,184
<b>Total Expenditures</b>	<b>\$ 29,900</b>	<b>\$ 254,624</b>	<b>\$ 479,551</b>
<b>Ending Fund Balance</b>	<b>\$ 489,606</b>	<b>\$ 351,434</b>	<b>\$ (23,310)</b>



# County Clerk Lien Fee Fund 1150

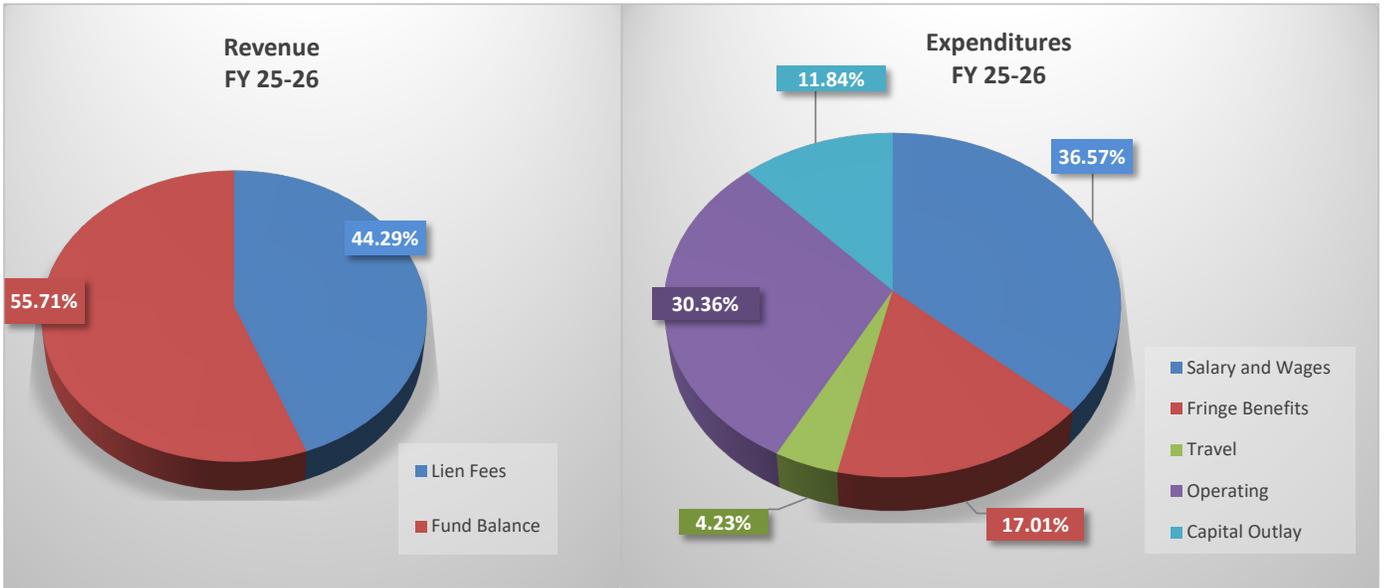
## FY 2025-26

**Lien Fee Fund O.S. Title 19 § 265**

The fee for preparing and mailing the notice of mechanic's and materialmen's lien and costs shall be paid by the person filing the lien. A fee of \$1.00 is also collected for furnishing photographic copies of photographic records, or typewritten script or printed records. Monies from this account may be used by the county clerk for the lawful operation of the office.

<u>Revenue</u>	<u>Actual Revenue FY 2023-24</u>	<u>Estimated Actual Revenues FY 2024-25</u>	<u>Adopted and Estimated Budget FY 2025-26</u>
Lien Fees	\$ 375,582	\$ 445,585	\$ 401,027
Total Operating Revenue	375,582	445,585	401,027
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	613,050	651,592	504,489
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 988,633</b>	<b>\$ 1,097,178</b>	<b>\$ 905,516</b>

<u>Expenditures</u>	<u>Actual Expenditures FY 2023-24</u>	<u>Estimated Actual Expenditures FY 2024-25</u>	<u>Adopted Budget FY 2025-26</u>
51000 Salary and Wages	\$ 38,172	\$ 37,406	\$ 173,000
52000 Fringe Benefits	18,999	4,236	80,446
53000 Travel	23,271	5,871	20,000
54000 Operating Expend.	112,598	468,323	143,600
55000 Capital Outlay	144,001	76,853	56,000
<b>Total Expenditures</b>	<b>\$ 337,041</b>	<b>\$ 592,689</b>	<b>\$ 473,046</b>
<b>Ending Fund Balance</b>	<b>\$ 651,592</b>	<b>\$ 504,489</b>	<b>\$ 432,469</b>



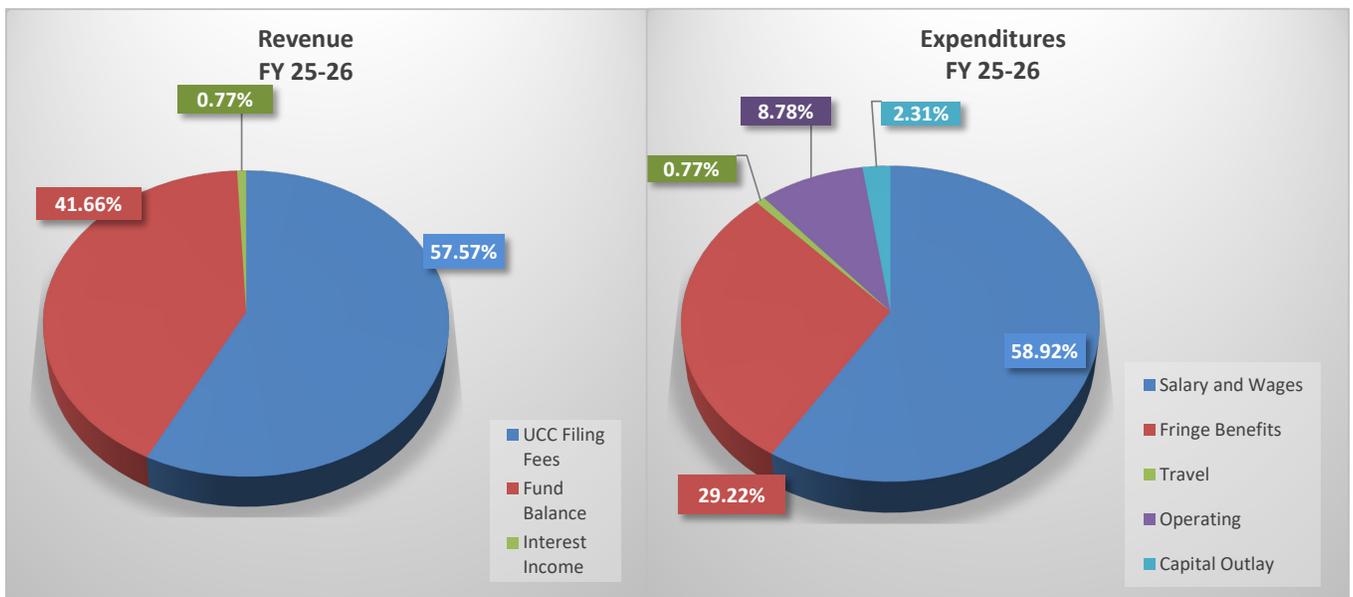
## County Clerk UCC Central Filing Fund 1151 FY 2025-26

### UCC Central Filing Fund - O.S. Title 12A. Article 9 § 1-9-525.1

Fees collected for filing, indexing, recording and copying documents collected pursuant to Section 1-9-525.1. Monies in this account shall be expended in the following amounts for the following purposes: 1) of the fees collected pursuant to paragraphs 1 and 2 of subsection (1) \$5 shall be paid monthly to the general fund as a liquidated fee for capital and other expenses associated with operation of the filing office; and 2) all other fees or parts of fees and any interest accruing to this account shall be expended by the county clerk for the lawful operation of the filing office.

Revenue	Actual Revenue FY 2023-24	Estimated Actual Revenues FY 2024-25	Adopted and Estimated Budget FY 2025-26
UCC Filing Fees	\$ 622,851	\$ 653,334	\$ 588,001
Interest Income	18,419	8,757	7,881
<b>Total Operating Revenue</b>	<b>641,270</b>	<b>662,091</b>	<b>595,882</b>
Operating Transfers In			
Operating Transfers Out	-	-	-
Budgetary Fund Balance	391,817	392,129	425,498
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 1,033,088</b>	<b>\$ 1,054,220</b>	<b>\$ 1,021,380</b>

Expenditures	Actual Expenditures FY 2023-24	Estimated Actual Expenditures FY 2024-25	Adopted Budget FY 2025-26
51000 Salary and Wages	\$ 435,862	\$ 397,839	\$ 382,513
52000 Fringe Benefits	175,324	\$ 151,239	\$ 189,668
53000 Travel			\$ 5,000
54000 Operating Expend.	20,778	\$ 78,826	\$ 57,000
55000 Capital Outlay	8,995	\$ 818	\$ 15,000
<b>Total Expenditures</b>	<b>\$ 640,959</b>	<b>\$ 628,721</b>	<b>\$ 649,181</b>
<b>Ending Fund Balance</b>	<b>\$ 392,129</b>	<b>\$ 425,498</b>	<b>\$ 372,199</b>



# County Clerk Records Management and Preservation Fund 1152

## FY 2025-26

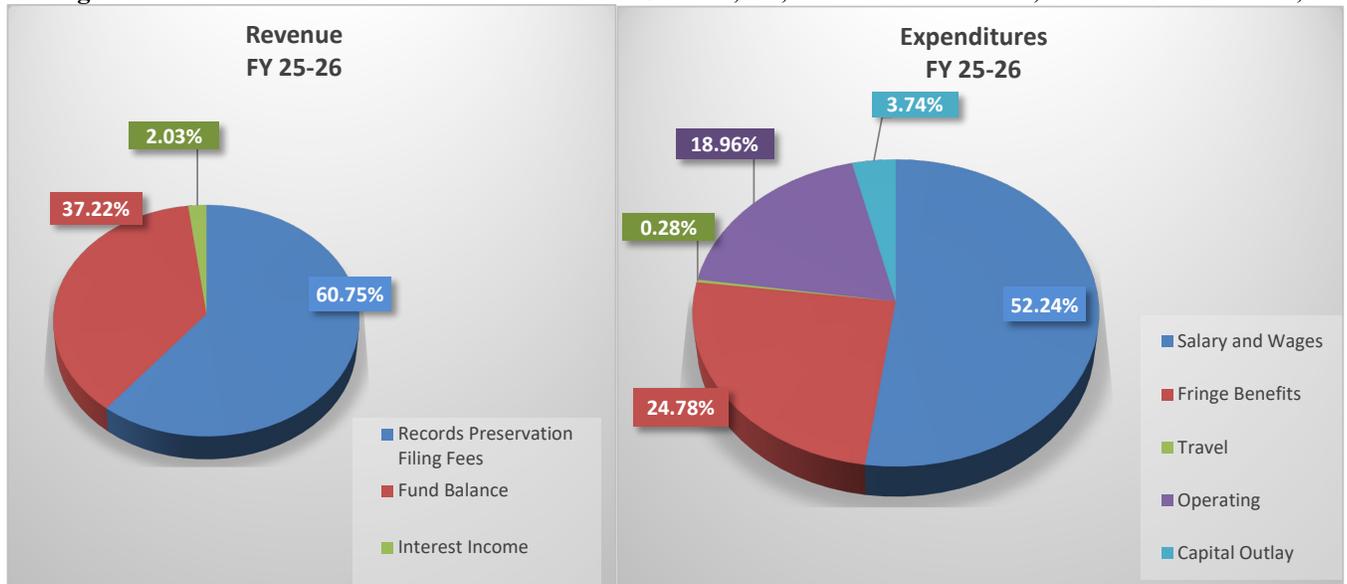
### Records Preservation O.S. Title 28 § 32

A \$10 fee collected for each instrument recorded with the Registrar of Deeds. Monies accruing to the fund are to be expended by the clerk and not transferred to any other fund. For the purpose of preserving, maintaining, and archiving recorded instruments including, but not limited to, records management, records preservation, automation, modernization, and related lawful expenditures. Revenue collections started in fiscal year 01/02 and are being used to preserve over one-hundred years of county records maintained by the County Clerk's Office.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Records Preservation Filing Fees	\$ 1,534,043	\$ 1,785,462	\$ 1,606,916
E-File Refunds	-	-	-
Interest Income	61,567	59,597	53,637
<b>Total Operating Revenue</b>	<b>1,595,610</b>	<b>1,845,058</b>	<b>1,660,553</b>
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	1,250,826	1,254,859	984,640
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 2,846,436</b>	<b>\$ 3,099,917</b>	<b>\$ 2,645,192</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 925,058	\$ 952,955	\$ 936,915
52000 Fringe Benefits	425,382	458,837	444,468
53000 Travel			5,000
54000 Operating Expend.	235,058	695,157	340,000
55000 Capital Outlay	6,080	8,329	67,000
<b>Total Expenditures</b>	<b>\$ 1,591,577</b>	<b>\$ 2,115,277</b>	<b>\$ 1,793,382</b>

<b>Ending Fund Balance</b>	<b>\$ 1,254,859</b>	<b>\$ 984,640</b>	<b>\$ 851,810</b>
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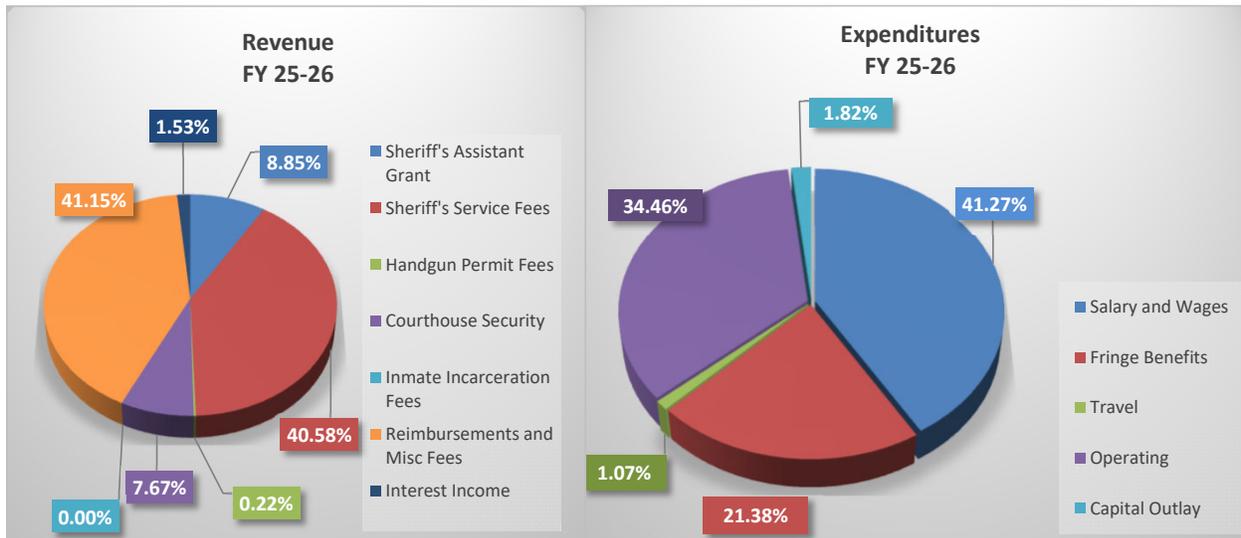
**Sheriff Service Fee Fund 1160  
FY 2025-26**

**Sheriff Service Fee Fund O.S. Title 19 § 514, 514.1 and 514.3**

Funds from Civil and Criminal process and miscellaneous fees to include finger printing. Monies from the account shall be expended by the Sheriff in the lawful operation of his office.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Sheriff's Assistant Grant	-	300,000	270,000
Inmate Boarding Fees-Cities	\$ -	\$ -	\$ -
Sheriff's Service Fees	4,849,185	1,376,000	1,238,400
Handgun Permit Fees	10,285	7,600	6,840
Jail Phone Fees	-	-	-
Courthouse Security	267,601	260,000	234,000
Inmate Incarceration Fees	8,394	-	-
Reimbursements and Misc Fees	8,980	1,395,323	1,255,791
Interest Income	142,865	52,000	46,800
<b>Total Operating Revenue</b>	<b>5,287,309</b>	<b>3,390,923</b>	<b>3,051,831</b>
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	3,137,255	3,093,870	1,611,526
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 8,424,565</b>	<b>\$ 6,484,793</b>	<b>\$ 4,663,356</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 2,654,607	\$ 2,397,639	\$ 2,581,264
52000 Fringe Benefits	1,202,350	\$ 1,165,368	1,336,970
53000 Travel	80,224	\$ 77,142	66,950
54000 Operating Expend.	1,292,695	\$ 1,115,756	2,155,572
55000 Capital Outlay	100,819	\$ 117,363	113,815
<b>Total Expenditures</b>	<b>\$ 5,330,694</b>	<b>\$ 4,873,268</b>	<b>\$ 6,254,571</b>
<b>Ending Fund Balance</b>	<b>\$ 3,093,870</b>	<b>\$ 1,611,526</b>	<b>\$ (1,591,215)</b>



## Sheriff Special Revenue Fund 1161 FY 2025-26

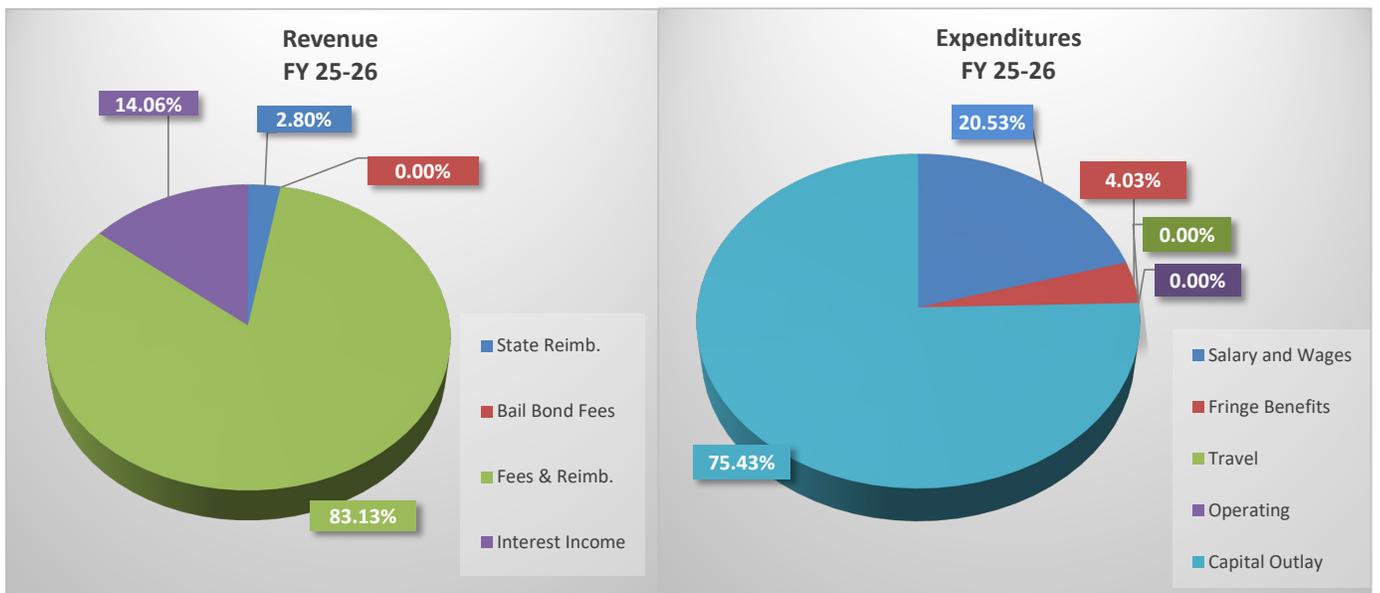
### Sheriff Special Revenue Fund O.S. Title 19 § 180.43

Established to account for the collection and expenditures of prisoner boarding fees, for the operation of the jail commissary, housing of federal prisoners, drug enforcement, travel activities and training activities of the Sheriff's office.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
State Reimbursement	\$ 410,356	\$ 5,500	\$ 4,950
Commissary Fees	-	-	-
Bail Bond Fees	-	-	-
Fees & Reimb.	253,148	163,194	\$ 146,875
Interest Income	58,458	27,607	\$ 24,846
<b>Total Operating Revenue</b>	<b>\$ 721,963</b>	<b>\$ 196,301</b>	<b>\$ 176,671</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	1,475,050	1,473,101	175,739
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 2,197,012</b>	<b>\$ 1,669,402</b>	<b>\$ 352,411</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 68,814	\$ 65,480	\$ 68,054
52000 Fringe Benefits	24,710	\$ 31,577	13,373
53000 Travel	2,482	\$ 1,144	-
54000 Operating Expend.	557,698	\$ 783,546	-
55000 Capital Outlay	70,207	\$ 611,917	250,000
<b>Total Expenditures</b>	<b>\$ 723,911</b>	<b>\$ 1,493,663</b>	<b>\$ 331,427</b>
<b>Ending Fund Balance</b>	<b>\$ 1,473,101</b>	<b>\$ 175,739</b>	<b>\$ 20,984</b>



## Sheriff Grant Fund 1162 FY 2025-26

### Sheriff Grant Fund O.S. Title 19 § 529

Established to account for the collection and expenditures of monies received from state and federal granting agencies.

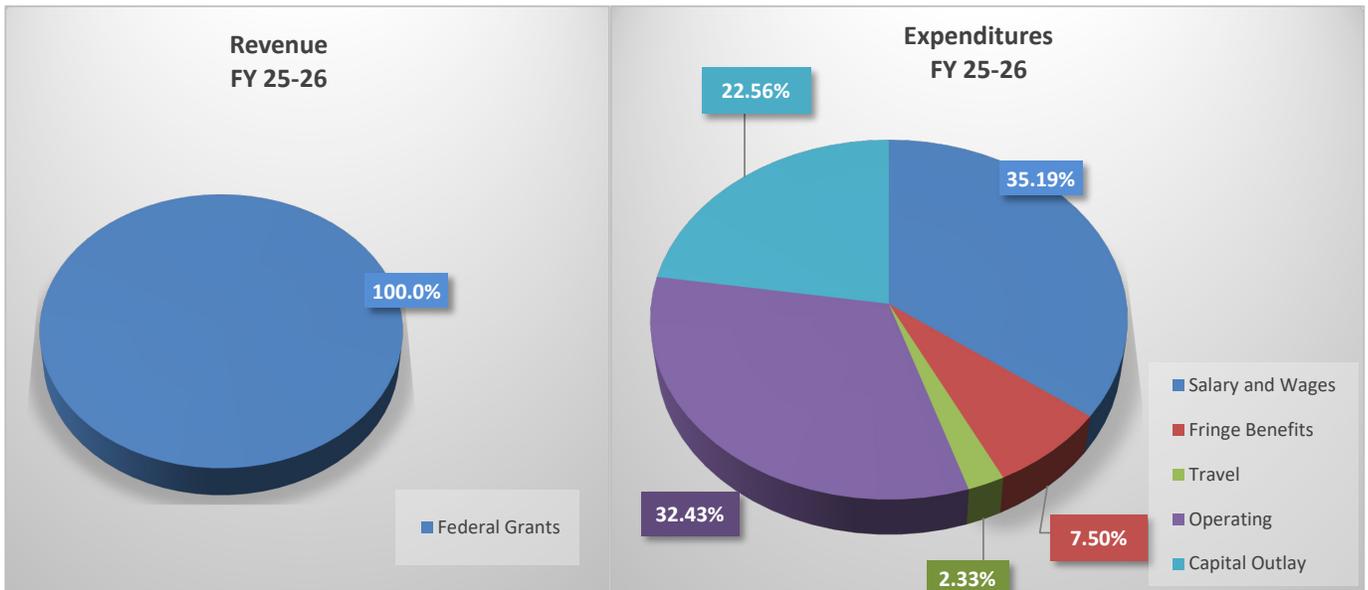
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Federal Grants	\$ 430,384	\$ 358,196	\$ 322,376
State Grants	-	-	\$ -
Technology Grant	-	-	\$ -
Interest Income	-	-	\$ -
<b>Total Operating Revenue</b>	<b>430,384</b>	<b>358,196</b>	<b>322,376</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	447,552	384,955	304,210
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 877,936</b>	<b>\$ 743,151</b>	<b>\$ 626,586</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 192,436	\$ 178,427	\$ 124,813
52000 Fringe Benefits	53,153	\$ 53,270	26,597
53000 Travel	-	\$ 4,837	8,250
54000 Operating Expend.	150,799	\$ 114,260	115,000
55000 Capital Outlay	96,594	\$ 88,147	80,000
<b>Total Expenditures</b>	<b>\$ 492,981</b>	<b>\$ 438,941</b>	<b>\$ 354,660</b>

<b>Ending Fund Balance</b>	<b>\$ 384,955</b>	<b>\$ 304,210</b>	<b>\$ 271,926</b>
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## Assessor's Revolving Fee Fund 1201 FY 2025-26

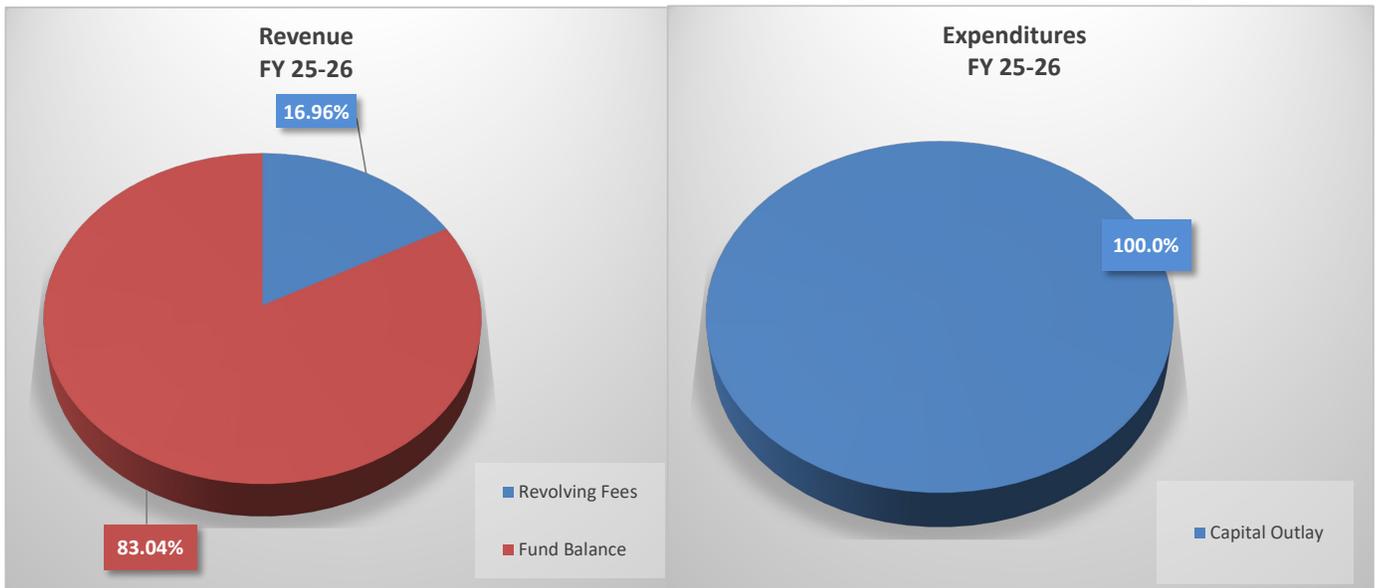
### Assessor Fee Revolving Fund O.S. Title 68 § 2829.1

Consists of fees collected by the Assessor for furnishing all records available for copying and for furnishing standard maps. Monies deposited to the fund shall be expended by the County Assessor and shall not be transferred to any other account for a purpose other than 1) For maintenance, replacement and upgrade of computer hardware and software associated with County Assessor databases and geographic information systems; and 2) To provide products and services generated from the database and geographic information.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Revolving Fees	\$ 13,691	\$ 21,625	\$ 19,462
<b>Total Operating Revenue</b>	<b>13,691</b>	<b>21,625</b>	<b>19,462</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	119,945	133,636	95,260
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 133,636</b>	<b>\$ 155,260</b>	<b>\$ 114,723</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	-	60,000	43,932
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ 43,932</b>

<b>Ending Fund Balance</b>	<b>\$ 133,636</b>	<b>\$ 95,260</b>	<b>\$ 70,791</b>
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## Juvenile Probation Fee Fund 1231 FY 2025-26

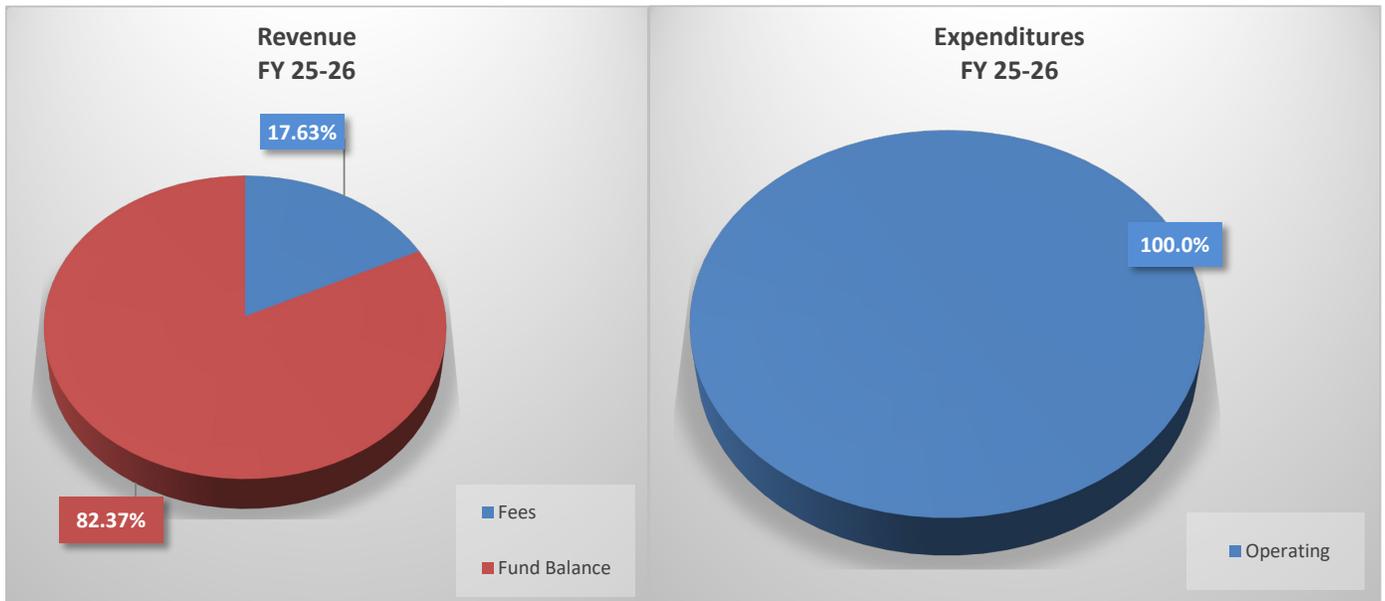
### Juvenile Probation Fee Fund - O.S. Title 10A, Article 2 § 2-2-503

If the child is placed on probation, the court may impose a probation fee of no more than \$25 per month, if the court finds that the child or parent or legal guardian of the child has ability to pay the fee. Fees collected shall be used to purchased needed services for Bureau clients such as sanctions, sex offenders' services, counseling, and psychological counseling.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Fees	\$ 17,492	\$ 17,479	\$ 15,731
Total Operating Revenue	17,492	17,479	15,731
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	48,817	63,246	73,475
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 66,309</b>	<b>\$ 80,725</b>	<b>\$ 89,206</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	3,063	7,250	\$ 22,500
55000 Capital Outlay	-	-	\$ -
<b>Total Expenditures</b>	<b>\$ 3,063</b>	<b>\$ 7,250</b>	<b>\$ 22,500</b>

<b>Ending Fund Balance</b>	<b>\$ 63,246</b>	<b>\$ 73,475</b>	<b>\$ 66,706</b>
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## Juvenile Work Restitution Fund 1232 FY 2025-26

### Juvenile Work Restitution Fund O.S. Title 10A, Article 2 § 2-2-503

The court can order the child to pay the fine which would have been imposed had such a child been convicted of such crime as an adult. Any such fine collected shall be used to allow children otherwise unable to pay restitution to work in community service projects in the private or public sector to earn money to compensate their victims.

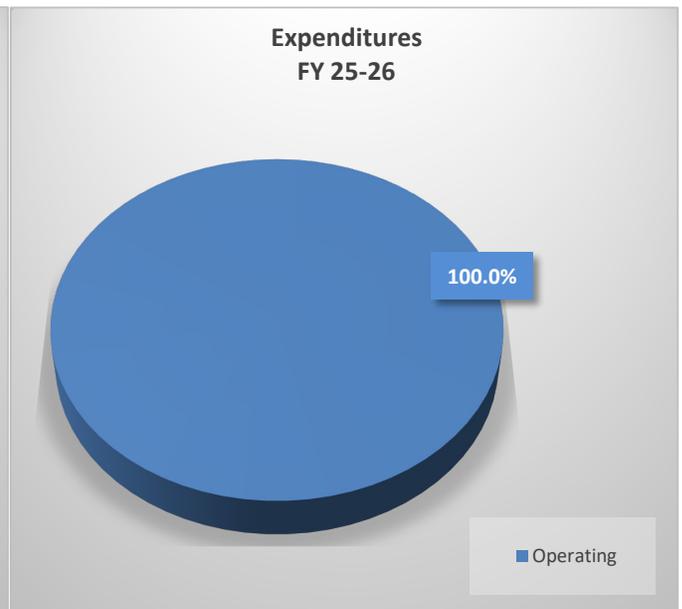
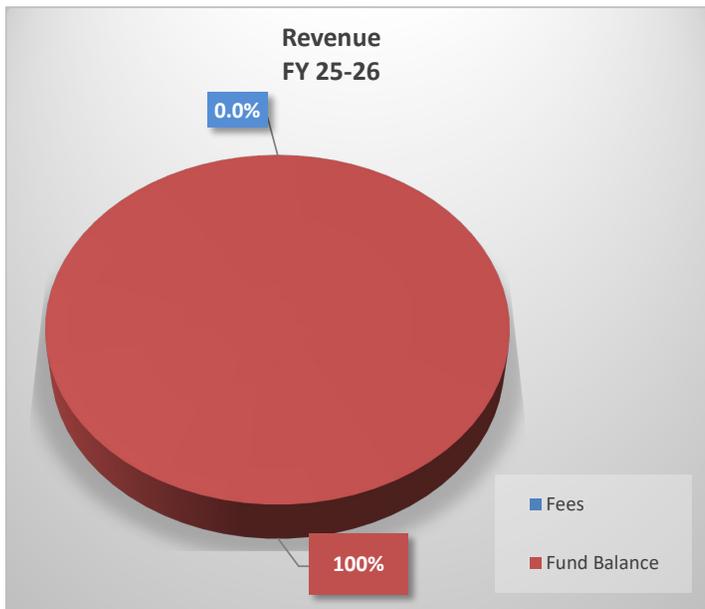
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Fees	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	89,074	89,074	89,074
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 89,074</b>	<b>\$ 89,074</b>	<b>\$ 89,074</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Ending Fund Balance</b>	<b>\$ 89,074</b>	<b>\$ 89,074</b>	<b>\$ 89,074</b>
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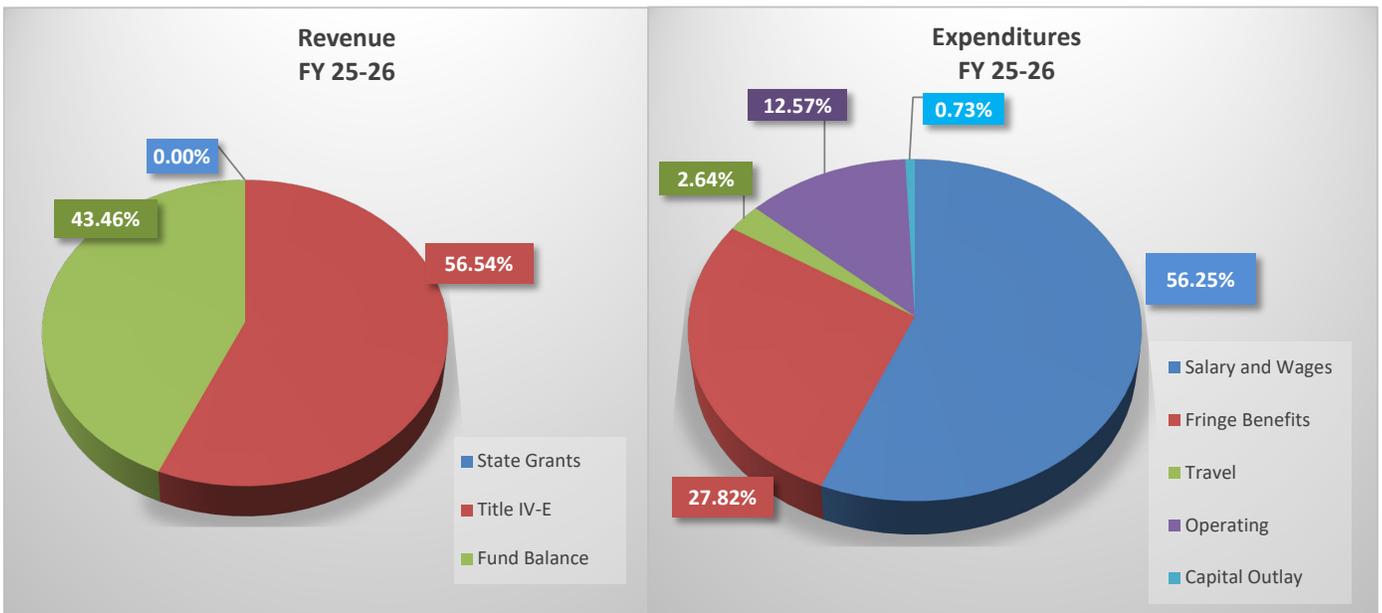
# Juvenile Grant Fund 1233 FY 2025-26

## Juvenile Grant Fund

Established to account for collections and expenditures of grants received from federal and state agencies.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
State Grants	\$ -	\$ -	\$ -
Federal Grants	-	-	-
Title IV-E	317,341	244,122	219,710
<b>Total Operating Revenue</b>	<b>317,341</b>	<b>\$ 244,122</b>	<b>\$ 219,710</b>
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	254,028	\$ 295,435	168,883
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 571,369</b>	<b>\$ 539,557</b>	<b>\$ 388,592</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 132,341	\$ 188,471	\$ 192,120
52000 Fringe Benefits	55,927	66,223	95,004
53000 Travel	1,124	5,855	9,000
54000 Operating Expend.	59,896	31,871	42,920
55000 Capital Outlay	26,645	78,254	2,500
<b>Total Expenditures</b>	<b>\$ 275,934</b>	<b>\$ 370,674</b>	<b>\$ 341,544</b>
<b>Ending Fund Balance</b>	<b>\$ 295,435</b>	<b>\$ 168,883</b>	<b>\$ 47,049</b>



# Planning Commission Fund 1240

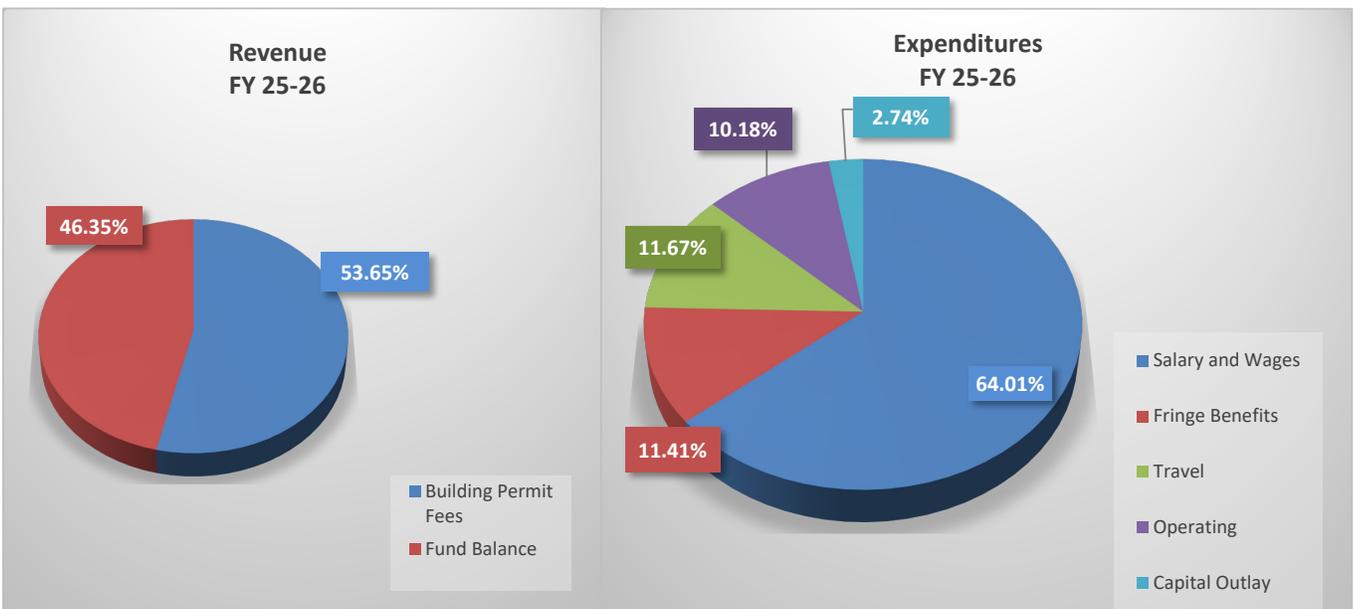
## FY 2025-26

### Planning Commission Fee Fund O.S. Title 19 § 868.4

Fees collected for permits and hearings before the Planning Commission, Floodplain Management Board and Board of Adjustment. The funds shall be expended by the planning commission for salaries of the staff, for mailing cost to potentially affected members of the public concerning notice of petitions for amendment to zoning regulations, for books records, supplies, fixtures and other necessary expenses incurred in the operation of the Planning Commission.

<u>Revenue</u>	Actual Revenue FY 2023-24	Estimated Actual Revenues FY 2024-25	Adopted and Estimated Budget FY 2025-26
Building Permit Fees	\$ 372,462	\$ 347,724	# \$ 312,952
Total Operating Revenue	372,462	347,724	312,952
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	435,605	441,927	270,335
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 808,067</b>	<b>\$ 789,651</b>	<b>\$ 583,287</b>

<u>Expenditures</u>	Actual Expenditures FY 2023-24	Estimated Actual Expenditures FY 2024-25	Adopted Budget FY 2025-26
51000 Salary and Wages	\$ 221,179	\$ 215,840	\$ 268,793
52000 Fringe Benefits	83,052	86,687	\$ 47,899
53000 Travel	32,354	32,870	\$ 49,000
54000 Operating Expend.	26,899	172,299	\$ 42,752
55000 Capital Outlay	2,654	11,620	\$ 11,500
<b>Total Expenditures</b>	<b>\$ 366,139</b>	<b>\$ 519,316</b>	<b>\$ 419,944</b>
<b>Ending Fund Balance</b>	<b>\$ 441,927</b>	<b>\$ 270,335</b>	<b>\$ 163,343</b>



## Local Emergency Planning Committee Fund 1250 FY 2025-26

### Local Emergency Planning Committee HMEP Grant O.S. Title 27A § 4-2-103

Grant funds received from the U.S. Department of Transportation through the Oklahoma Department of Civil Emergency Management. Restricted for the LEPC for Hazardous Materials Emergency Planning activities.

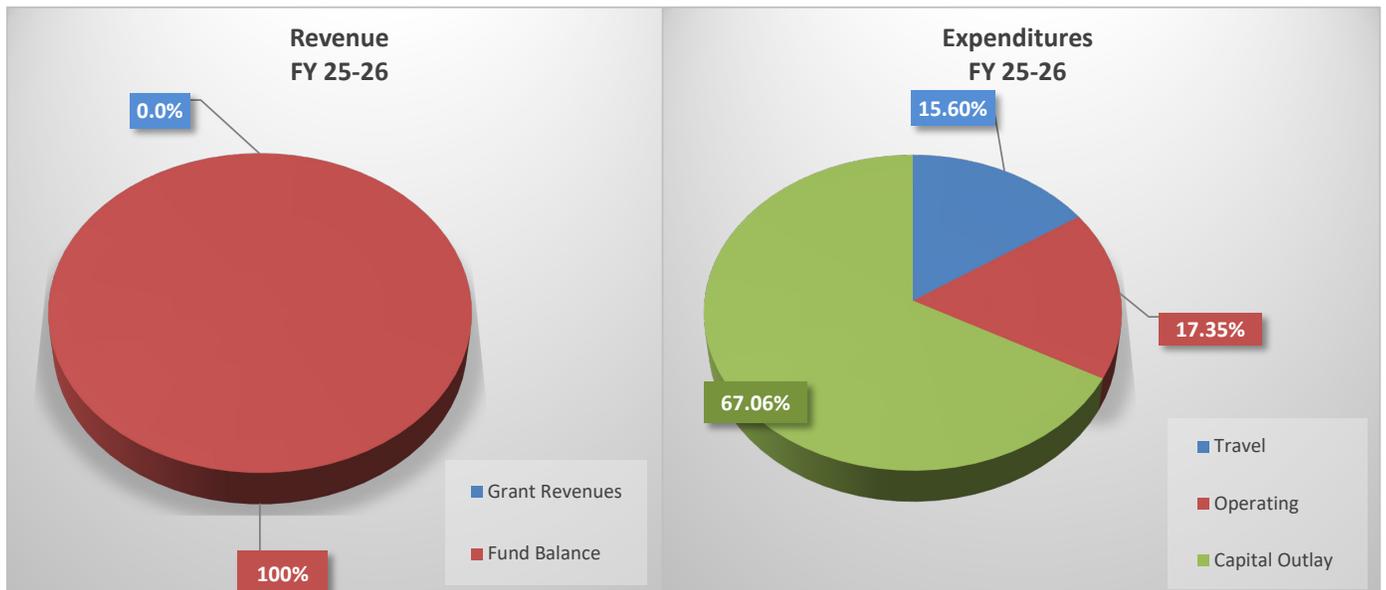
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
HMEP Grant Revenues	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	9,618	9,618	9,618
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 9,618</b>	<b>\$ 9,618</b>	<b>\$ 9,618</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	1,500
54000 Operating Expend.	-	-	3,262
55000 Capital Outlay	-	-	4,856
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,618</b>

<b>Ending Fund Balance</b>	<b>\$ 9,618</b>	<b>\$ 9,618</b>	<b>\$ -</b>
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## Emergency Management Fund 1251 FY 2025-26

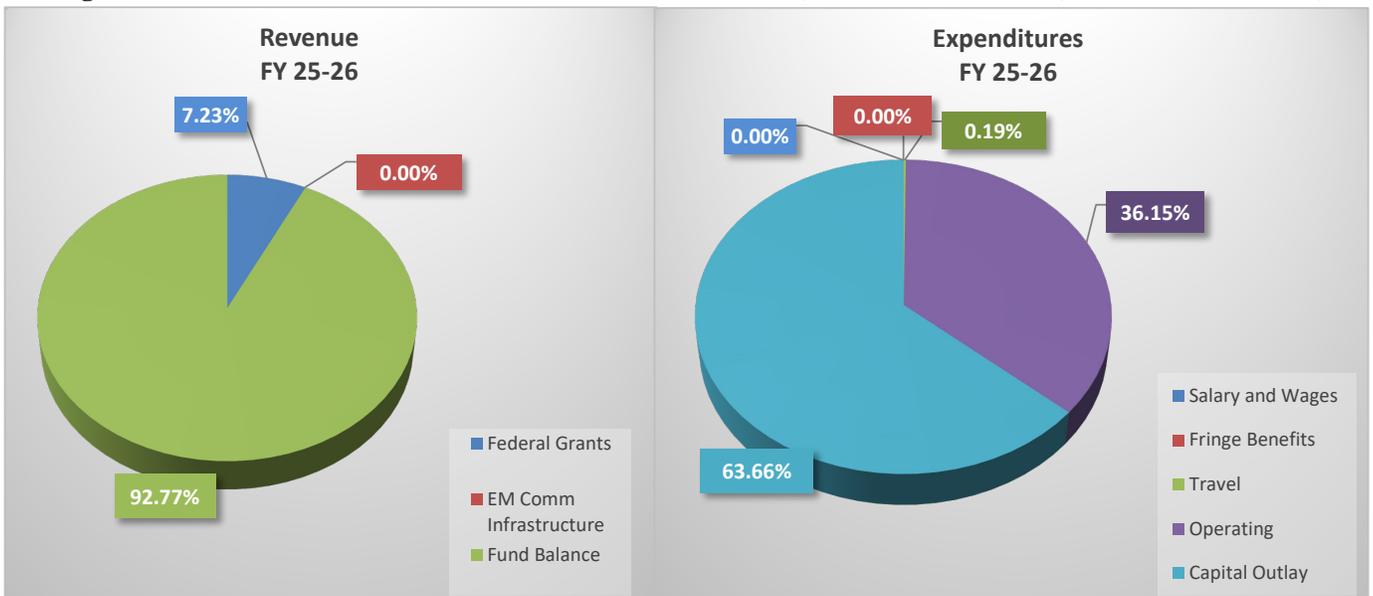
### Emergency Management Fund O.S. Title 63 § 683.1

Revenues received from the Federal Emergency Management Agency for travel, operations, and capital items relating to the Emergency Management program.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Federal Grants-DPPE/Emergency Operation Plan/HMPG	\$ 60,000	\$ 60,000	\$ 54,000
EM Comm Infrastructure	32,000	-	-
FEMA Reimb	-	-	-
<b>Total Operating Revenue</b>	<b>92,000</b>	<b>60,000</b>	<b>54,000</b>
Operating Transfers In	-		
Operating Transfers Out	-		
Budgetary Fund Balance	563,298	636,243	693,343
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 655,298</b>	<b>\$ 696,243</b>	<b>\$ 747,343</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	\$ 943
54000 Operating Expend.	9,856	-	\$ 179,134
55000 Capital Outlay	9,200	2,900	\$ 315,445
<b>Total Expenditures</b>	<b>\$ 19,056</b>	<b>\$ 2,900</b>	<b>\$ 495,522</b>

<b>Ending Fund Balance</b>	<b>\$ 636,243</b>	<b>\$ 693,343</b>	<b>\$ 251,821</b>
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## Court Services Fund 1260 FY 2025-26

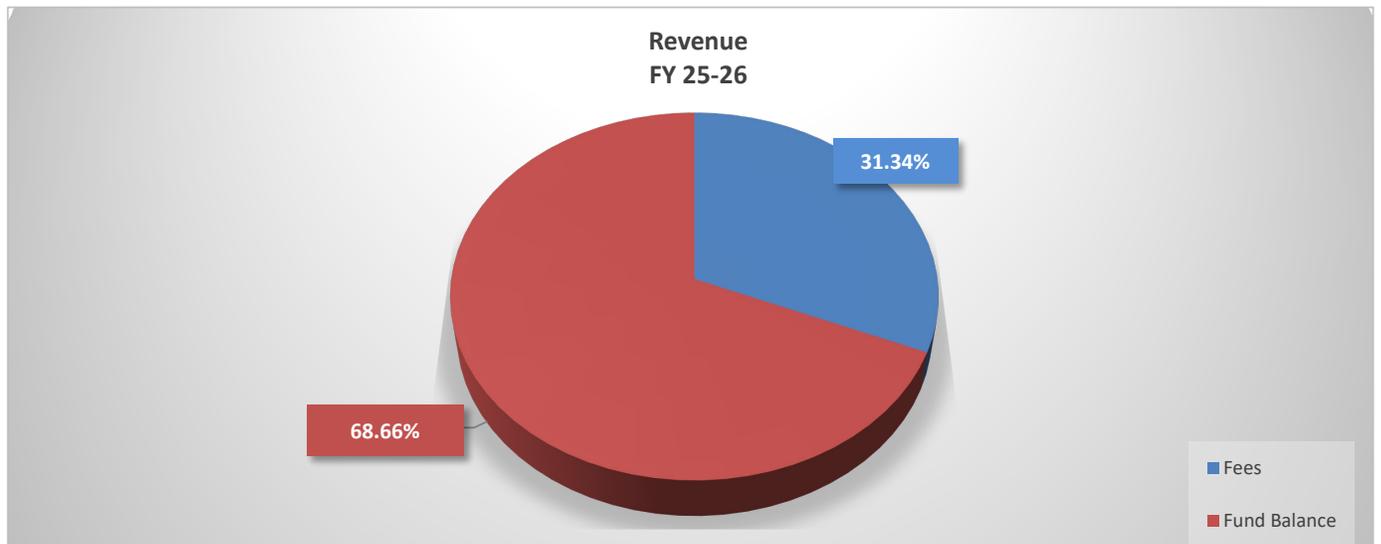
### Community Service Fee Fund O.S. Title 22 § 991a-4.1

Program established to provide an alternative to incarceration for nonviolent felony offenders Fees are paid by individuals sentenced to perform community service by the courts.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Fees	\$ 134,173	\$ 67,890	\$ 61,101
<b>Total Operating Revenue</b>	<b>134,173</b>	<b>67,890</b>	<b>61,101</b>
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	161,472	188,407	133,854
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 295,645</b>	<b>\$ 256,297</b>	<b>\$ 194,955</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	84	-	-
54000 Operating Expend.	102,034	121,332	-
55000 Capital Outlay	5,120	1,111	-
<b>Total Expenditures</b>	<b>\$ 107,238</b>	<b>\$ 122,443</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 188,407</b>	<b>\$ 133,854</b>	<b>\$ 194,955</b>



## Community Sentencing Fund 1270 FY 2025-26

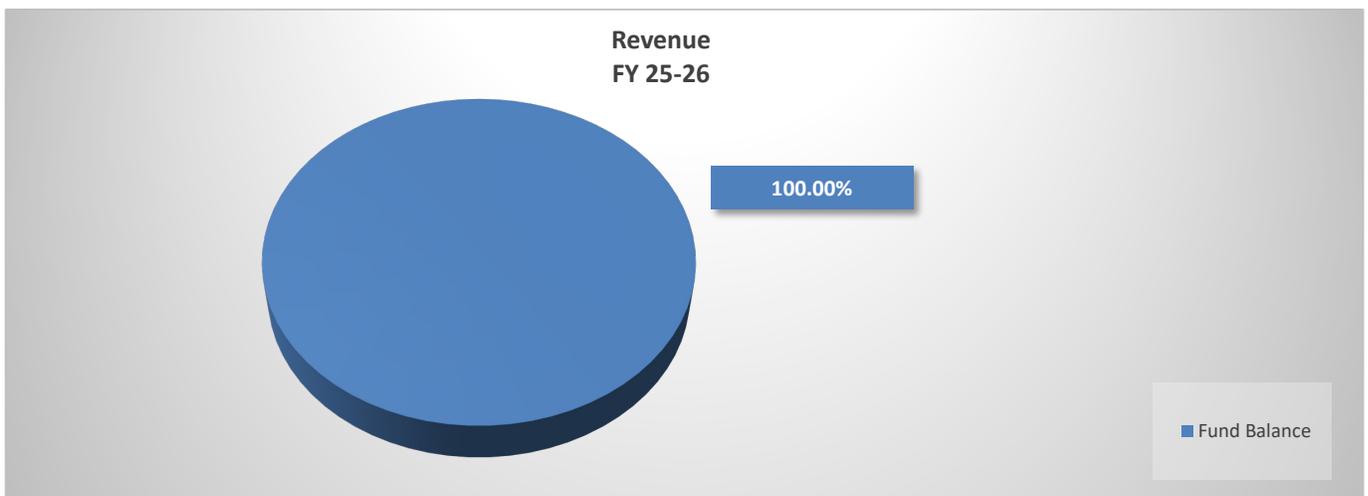
### Community Sentencing Fund O.S. Title 22 § 988.6

Program established to provide an alternative to incarceration for nonviolent felony offenders. Fees are paid by individuals sentenced to perform community service by the courts.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Offender Fees	\$ -	\$ -	\$ -
State DOC Reimb.	-	-	-
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	161,448	161,448	161,448
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 161,448</b>	<b>\$ 161,448</b>	<b>\$ 161,448</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Ending Fund Balance</b>	<b>\$ 161,448</b>	<b>\$ 161,448</b>	<b>\$ 161,448</b>
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# Drug Court Fund 1280 FY 2025-26

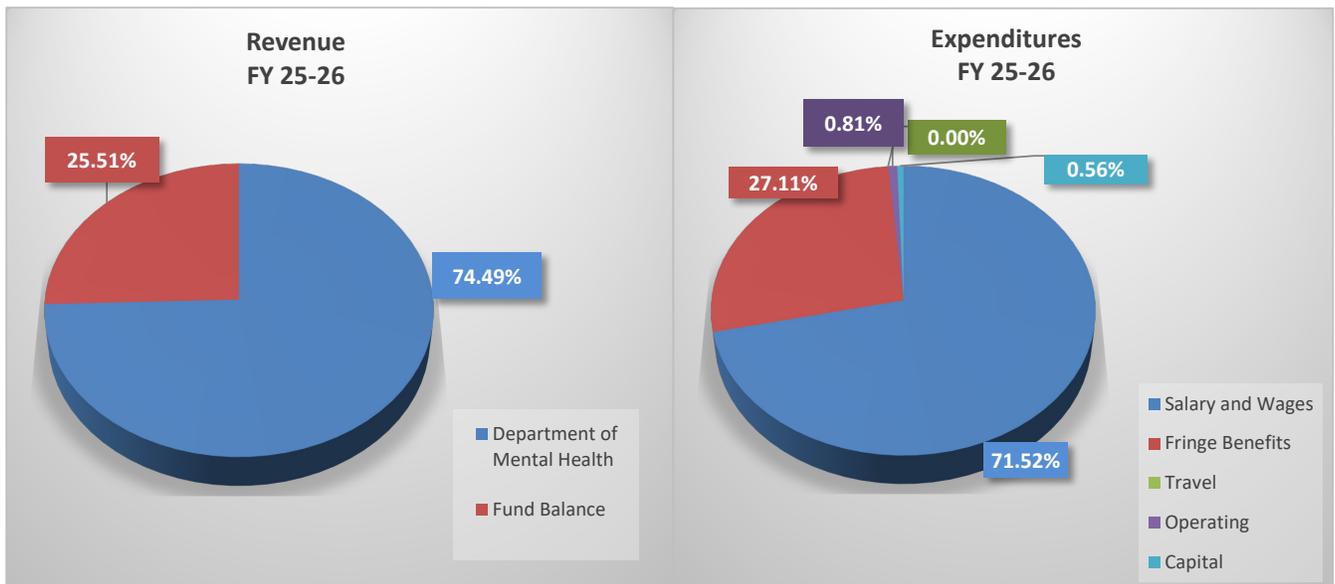
## Drug Court Fund O.S. Title 22 § 471.1

Established to account for funds received from the Department of Mental Health for the purpose of administering a Drug Court program.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Department of Mental Health	\$ 362,617	\$ 849,079	\$ 764,171
<b>Total Operating Revenue</b>	<b>362,617</b>	<b>849,079</b>	<b>764,171</b>
Operating Transfers In	11,910		
Operating Transfers Out	-		
Budgetary Fund Balance	32,424	80,788	261,644
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 406,951</b>	<b>\$ 929,867</b>	<b>\$ 1,025,815</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 234,650	\$ 484,369	\$ 532,300
52000 Fringe Benefits	83,842	172,462	\$ 201,797
53000 Travel			\$ -
54000 Operating Expend.	5,547	8,401	\$ 6,000
55000 Capital Outlay	2,124	2,991	\$ 4,200
<b>Total Expenditures</b>	<b>\$ 326,163</b>	<b>\$ 668,223</b>	<b>\$ 744,297</b>

<b>Ending Fund Balance</b>	<b>\$ 80,788</b>	<b>\$ 261,644</b>	<b>\$ 281,518</b>
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## Mental Health Court Fund 1282 FY 2025-26

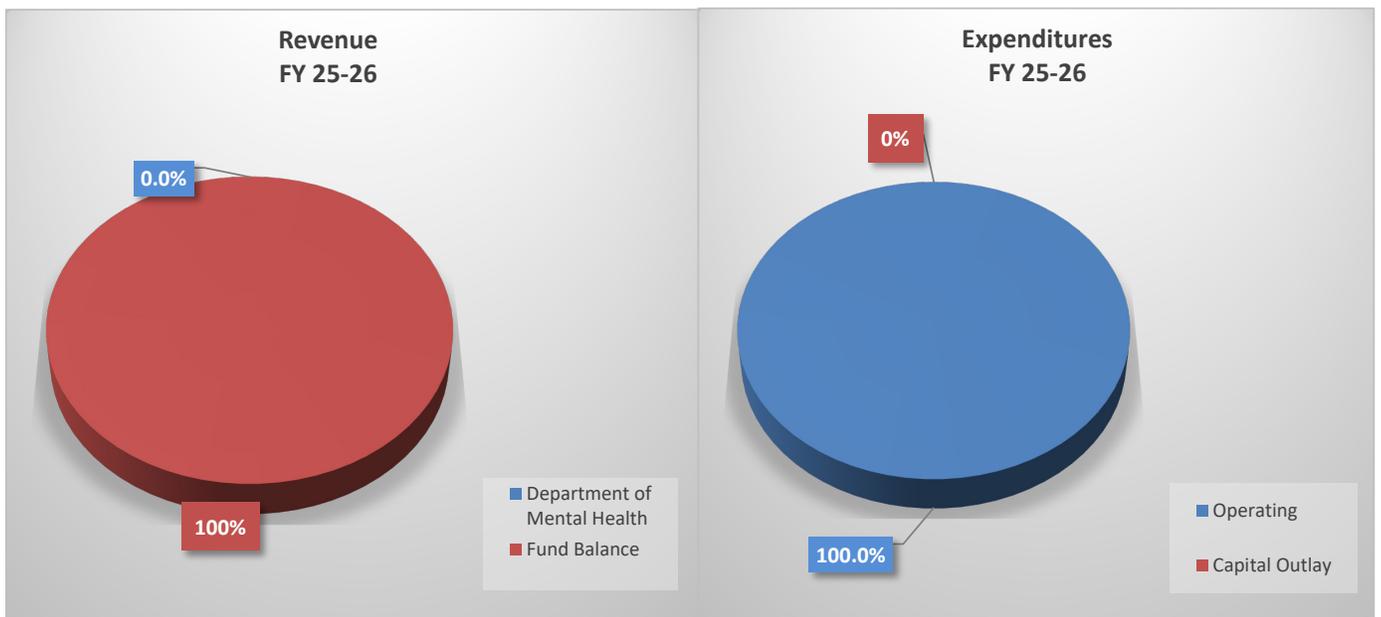
### Mental Health Court Fund O.S. Title 22 § 472

Established to account for funds received from the Department of Mental Health for the purpose of administering a mental health program in accordance with T. 22 O.S. §472.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Department of Mental Health	\$ 3,000	\$ -	\$ -
<b>Total Operating Revenue</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	14,247	13,632	11,949
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 17,247</b>	<b>\$ 13,632</b>	<b>\$ 11,949</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ -	\$ -	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	3,615	1,683	10,000
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,615</b>	<b>\$ 1,683</b>	<b>\$ 10,000</b>

<b>Ending Fund Balance</b>	<b>\$ 13,632</b>	<b>\$ 11,949</b>	<b>\$ 1,949</b>
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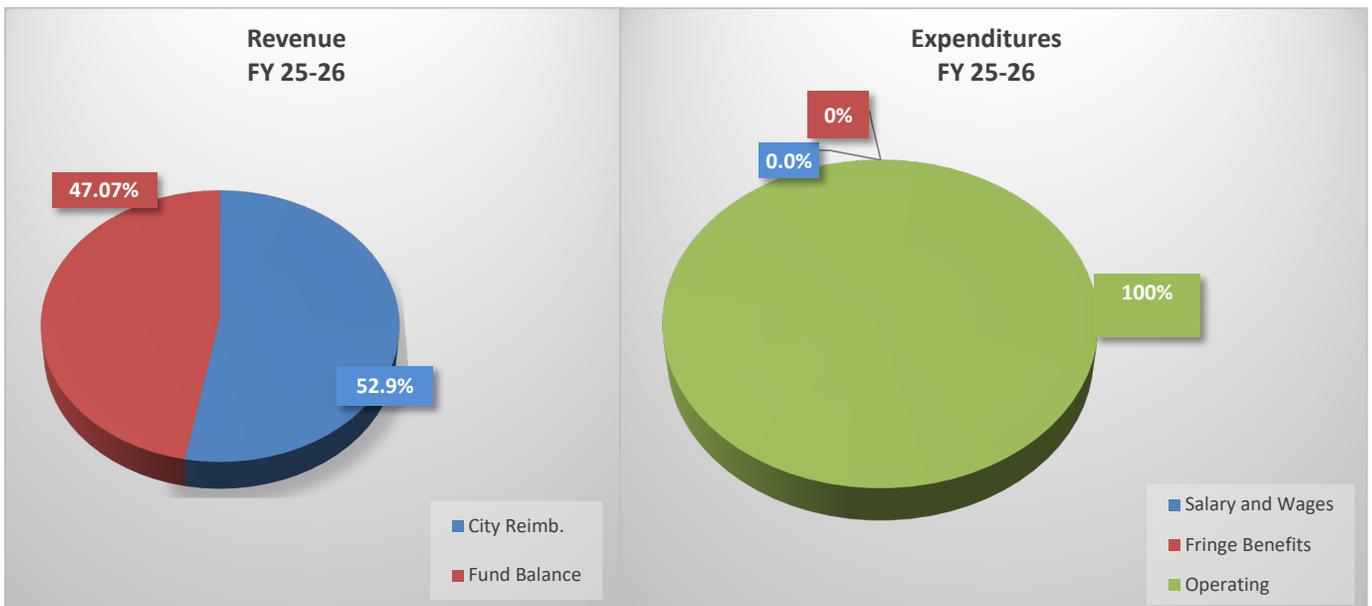
## Shine Program Fund 1290 FY 2025-26

### SHINE Program Fund O.S. Title 19 § 339.7

Program established to remove graffiti, overgrowth of weeds and grass, and the pickup and hauling of trash and debris from public areas in Oklahoma County and to aid in all SHINE related expenses of this program related to the expense of county employees who are tasked with supervising low level offenders who have been court ordered and sentenced to perform community service for the SHINE program.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Shine Court Fees	\$ 221	\$ -	\$ -
City and Other County Reimbursements	183,408	170,022	153,020
Donations	-	-	-
<b>Total Operating Revenue</b>	<b>183,629</b>	<b>170,022</b>	<b>153,020</b>
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	299,963	159,837	136,102
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 483,592</b>	<b>\$ 329,859</b>	<b>\$ 289,122</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	\$ 181,630		\$ -
52000 Fringe Benefits	71,327		\$ -
53000 Travel			\$ -
54000 Operating Expend.	33,510	\$ 193,757	\$ 232,964
55000 Capital Outlay	37,288		\$ -
<b>Total Expenditures</b>	<b>\$ 323,755</b>	<b>\$ 193,757</b>	<b>\$ 232,964</b>
<b>Ending Fund Balance</b>	<b>\$ 159,837</b>	<b>\$ 136,102</b>	<b>\$ 56,158</b>



## IT (MIS) Special Revenue Fund 1300 FY 2025-26

### IT (MIS) Special Revenue Fund

Program established to collect funds for Burial and Cremation Services.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Burial and Cremation Services Funds	\$ -	\$ -	\$ -
Total Operating Revenue	-	-	-
Operating Transfers In	-	-	
Operating Transfers Out		-	
Budgetary Fund Balance	20,954	20,954	1,759
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 20,954</b>	<b>\$ 20,954</b>	<b>\$ 1,759</b>
<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	-	5,750	\$ 14,000
52000 Fringe Benefits	-	440	\$ 1,071
53000 Travel	-	-	\$ -
54000 Operating Expend.	-	13,006	\$ 165,734
55000 Capital Outlay	-	-	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 19,195</b>	<b>\$ 180,805</b>
<b>Ending Fund Balance</b>	<b>\$ 20,954</b>	<b>\$ 1,759</b>	<b>\$ (179,046)</b>

## Special Projects Fund1400-Coronavirus Relief FY 2025-26

### Special Projects Fund - Coronavirus Relief (CARES Act) O.S. Title 19 § 339

This fund was established to account for the funds received from the Coronavirus Relief Fund established by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The payments received from the fund may only be used to cover costs that are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

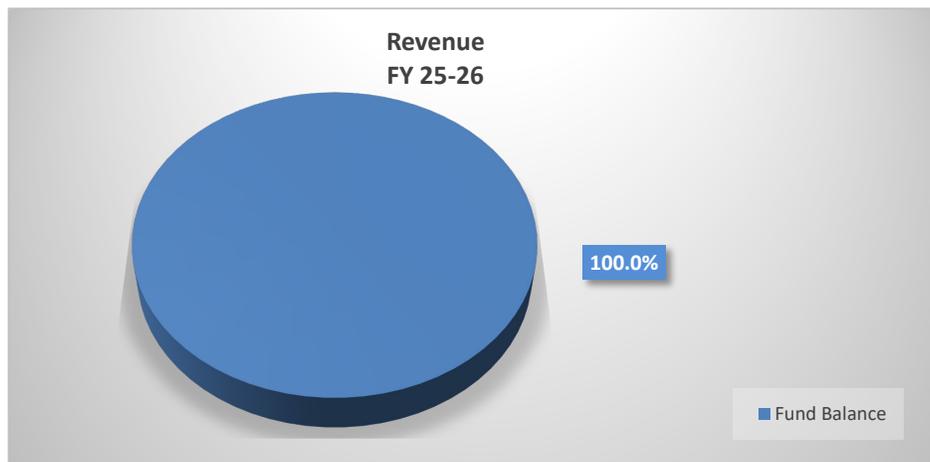
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
U.S. Treasury	\$ -	\$ -	\$ -
Interest Income	2,043,897	-	-
<b>Total Operating Revenue</b>	<b>2,043,897</b>	<b>-</b>	<b>-</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	-	2,861,455	2,861,455
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 2,043,897</b>	<b>\$ 2,861,455</b>	<b>\$ 2,861,455</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	-	-	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	(817,559)	-	-
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ (817,559)</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Ending Fund Balance</b>	<b>\$ 2,861,455</b>	<b>\$ 2,861,455</b>	<b>\$ 2,861,455</b>
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## Rental Assistance Fund 1405 FY 2024-25

### Emergency Rental Assisiatnce Program O.S. Title 19 § 339

This fund was established to account for the funds received from the U.S. Treasury Department's Emergency Rental Assistance Program established by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). The payments received from the fund may only be used to assist households that are unable to pay rent and utilities due to the Coronavirus Disease 2019 (COVID-19) pandemic.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
U.S. Treasury	\$ -	\$ -	\$ -
Interest Income	\$ -	-	-
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	-	-	-
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	-	-	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	-
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

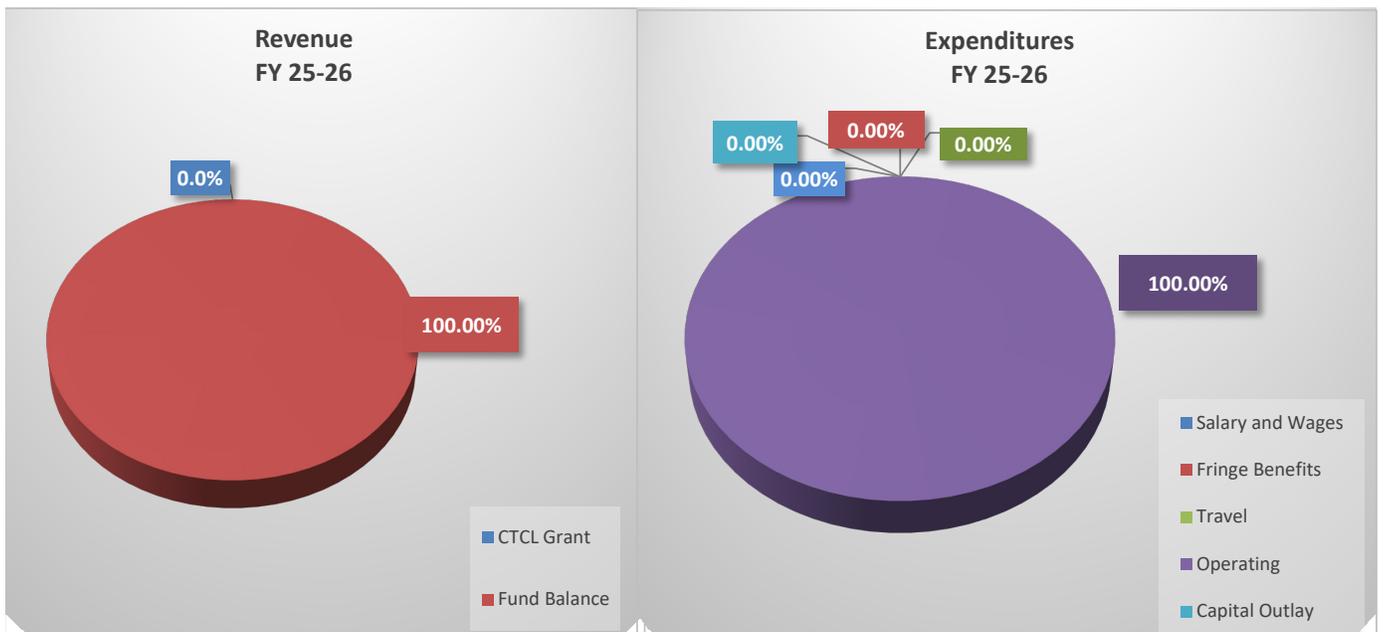
## Election Board-CTCL Fund 1410 FY 2025-26

### Election Board - CTCL Fund

This fund was established to account for the funds received from The Center for Tech and Civic Life (CTCL) Foundation. The grant funds must be used exclusively for the public purpose of planning and operationalizing safe and secure election administration in Oklahoma County covering costs that are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
CTCL Grant	\$ -	\$ -	\$ -
Interest Income	-	-	-
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	25,827	12,978	12,978
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 25,827</b>	<b>\$ 12,978</b>	<b>\$ 12,978</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
51000 Salary and Wages	-	-	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	12,978
55000 Capital Outlay	12,848	-	-
<b>Total Expenditures</b>	<b>\$ 12,848</b>	<b>\$ -</b>	<b>\$ 12,978</b>
<b>Ending Fund Balance</b>	<b>\$ 12,978</b>	<b>\$ 12,978</b>	<b>\$ -</b>



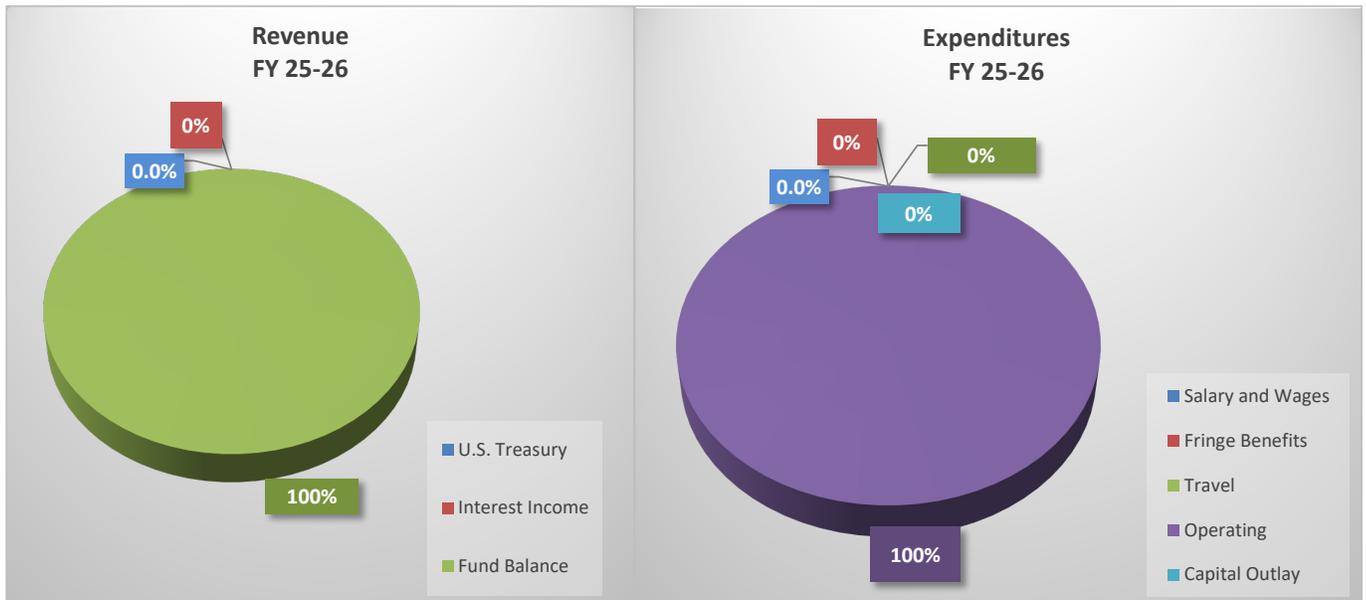
## American Rescue Plan Act Fund 1415 FY 2025-26

### American Rescue Plan Act 2021 O.S. Title 19 § 339

This fund was established to account for the funds received from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan Act 2021. The payments received from the fund may only be used to cover costs that are necessary expenditures in response to and recovery from the COVID-19 public health emergency.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
U.S. Treasury	\$ -	\$ -	\$ -
Interest Income	-	-	-
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	114,331,811	76,676,316	60,567,786
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 114,331,811</b>	<b>\$ 76,676,316</b>	<b>\$ 60,567,786</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Estimated Budget FY 2025-26</b>
51000 Salary and Wages	11,389.50	6,201	\$ -
52000 Fringe Benefits	871.31	474	-
53000 Travel	0.00	-	-
54000 Operating Expend.	30,836,526.97	9,905,825	60,567,786
55000 Capital Outlay	6,806,707.29	6,196,029	-
<b>Total Expenditures</b>	<b>\$ 37,655,495</b>	<b>\$ 16,108,530</b>	<b>\$ 60,567,786</b>
<b>Ending Fund Balance</b>	<b>\$ 76,676,316</b>	<b>\$ 60,567,786</b>	<b>\$ -</b>



## ARPA-LATCF Fund 1420 FY 2025-26

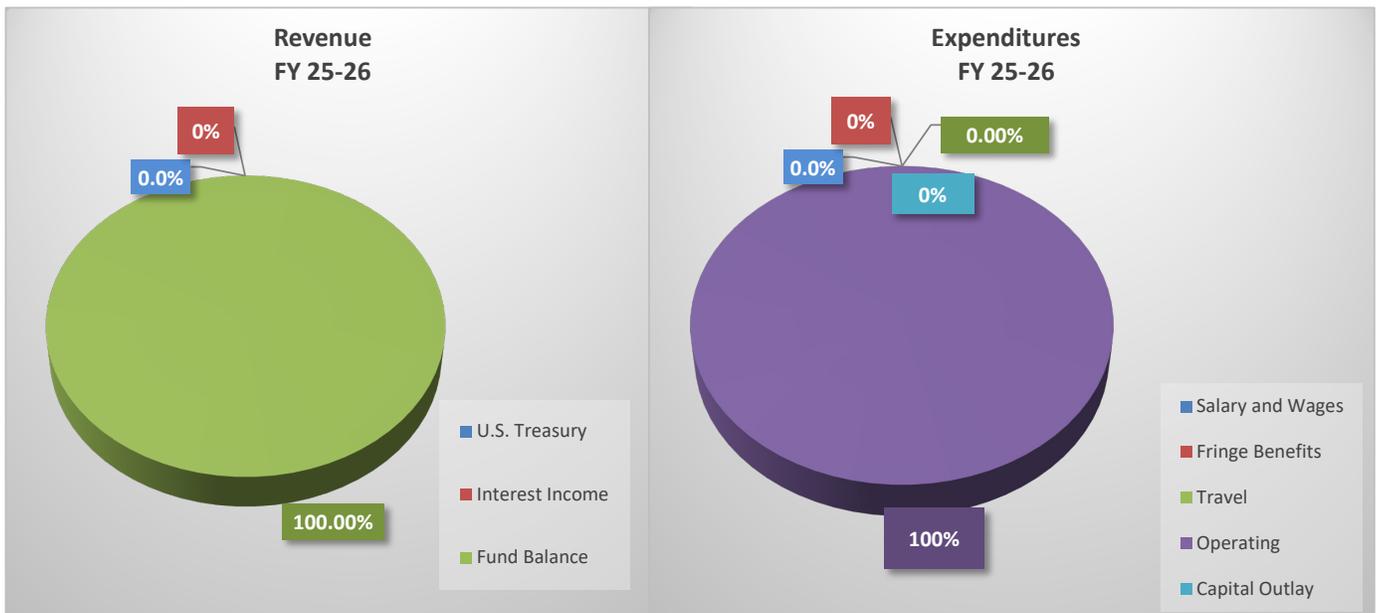
### ARPA-LATCF O.S. Title 19 § 339

The Local Assistance and Tribal Consistency Fund is a general revenue enhancement program that provides additional assistance to eligible Tribal governments, eligible revenue sharing counties and eligible revenue sharing consolidated governments as part of the American Rescue Plan. The payments received from the fund may be used by Tribal governments for any governmental purpose other than a lobbying activity.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
U.S. Treasury	\$ 50,000	\$ 50,000	\$ -
Interest Income	-	-	-
<b>Total Operating Revenue</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	-	50,000	100,000
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Estimated Budget FY 2025-26</b>
51000 Salary and Wages	-	-	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	100,000
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>

<b>Ending Fund Balance</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>
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# Opioid-Juul Settlement Fund 1500 FY 2025-26

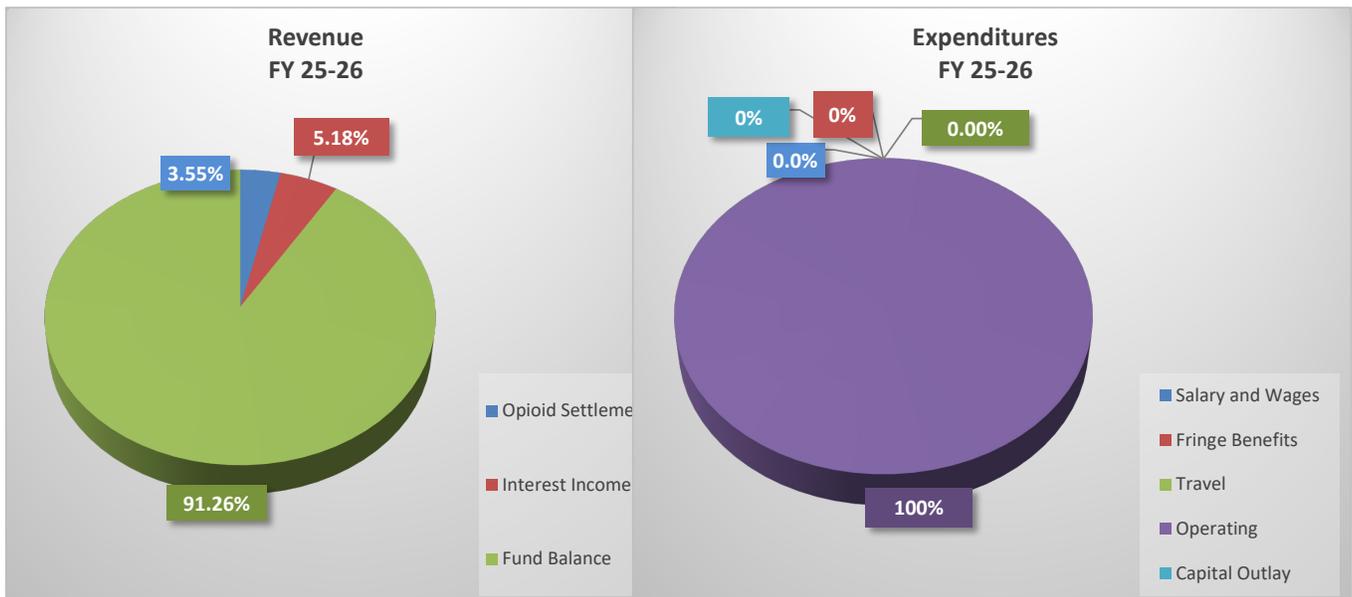
## Opioid-Juul Settlement Fund

This fund was established to account for the Class Action Settlement Funds received from Opioid and Juul e-cigarette manufacturing marketing and sales practices. The payments received from the fund may only be used to cover costs that are necessary expenditures in response to research, and programs designed for Opioid and e-cigarette use prevention, treatment and recovery strategies.

<u>Revenue</u>	<u>Actual Revenue FY 2023-24</u>	<u>Estimated Actual Revenues FY 2024-25</u>	<u>Adopted and Estimated Budget FY 2025-26</u>
Opioid Settlements	\$ 1,718,600	\$ 112,693	\$ 112,693
JUUL Settlements	182,522	182,522	164,270
Total Operating Revenue	1,901,122	295,215	276,963
Operating Transfers In	-		
Operating Transfers Out			
Budgetary Fund Balance	697,357	2,598,479	2,893,693
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 2,598,479</b>	<b>\$ 2,893,693</b>	<b>\$ 3,170,656</b>

<u>Expenditures</u>	<u>Actual Expenditures FY 2023-24</u>	<u>Estimated Actual Expenditures FY 2024-25</u>	<u>Estimated Budget FY 2025-26</u>
51000 Salary and Wages	-	-	\$ -
52000 Fringe Benefits	-	-	-
53000 Travel	-	-	-
54000 Operating Expend.	-	-	3,170,656
55000 Capital Outlay	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,170,656</b>

<b>Ending Fund Balance</b>	<b>\$ 2,598,479</b>	<b>\$ 2,893,693</b>	<b>-</b>
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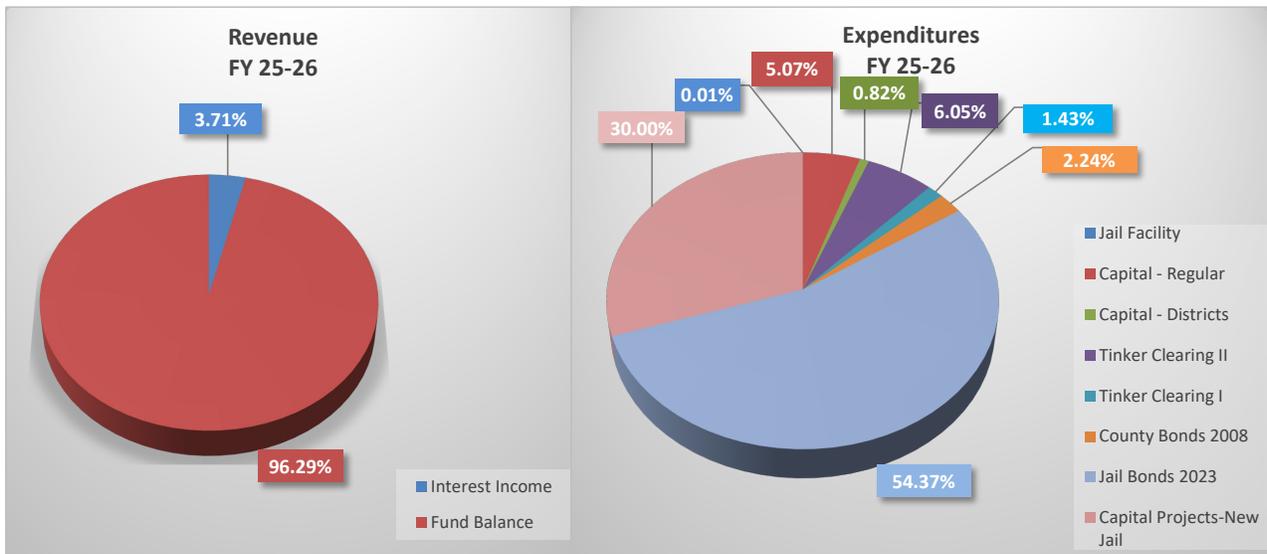


# Capital Projects



## Capital Projects Budget Summary FY 2025-26

	Actual FY 2023-24	Estimated Actual FY 2024-25	Adopted and Estimated FY 2025-26
<b>Beginning Fund Balance</b>	\$ 67,043,091	\$ 62,054,297	\$ 57,088,490
<b>Revenue</b>			
Bond Proceeds	\$ -	\$ -	\$ -
Oklahoma Department of Commerce	-	-	-
FEMA	-	-	-
Sale of Capital Assets	-	-	-
TIF Reimbursements	105,580	2,050,127	-
Miscellaneous Revenue	1,286	390,000	200
Interest Income	3,253,415	2,443,655	2,199,289
<b>Total Revenue</b>	<b>\$ 3,360,281</b>	<b>\$ 4,883,782</b>	<b>\$ 2,199,489</b>
 Total Transfers (Net)	4,360,000	5,750,000	-
<b>Total Resources</b>	<b>\$ 74,763,373</b>	<b>\$ 72,688,078</b>	<b>\$ 59,287,979</b>
<b>Expenditures</b>			
Capital - Regular	\$ 4,008,757	\$ 858,719	\$ 2,943,635
Capital - Districts	-	-	474,489
Tinker Clearing I	-	-	833,067
Tinker Clearing II	-	-	3,515,286
County Bonds 2008	-	-	1,299,469
Jail Bonds 2023	3,691,029	14,696,820	31,574,625
Jail Facility	-	-	8,694
Sale of Property	-	-	-
Capital Projects-New Jail	5,009,290	44,050	17,419,219
<b>Total Expenditures</b>	<b>\$ 12,709,076</b>	<b>\$ 15,599,589</b>	<b>\$ 58,068,485</b>
<b>Ending Fund Balance</b>	<b>\$ 62,054,297</b>	<b>\$ 57,088,490</b>	<b>\$ 1,219,494</b>



## Capital Projects-Regular Fund 2010 FY 2025-26

### Capital Project-Regular Fund O.S. Title 19 § 1409

Major capital improvements financed by general obligation bonds, capital grants or contributions shall use a capital projects fund budget. All capital improvement projects to County owned buildings are budgeted and paid from the Capital Project-Regular fund.

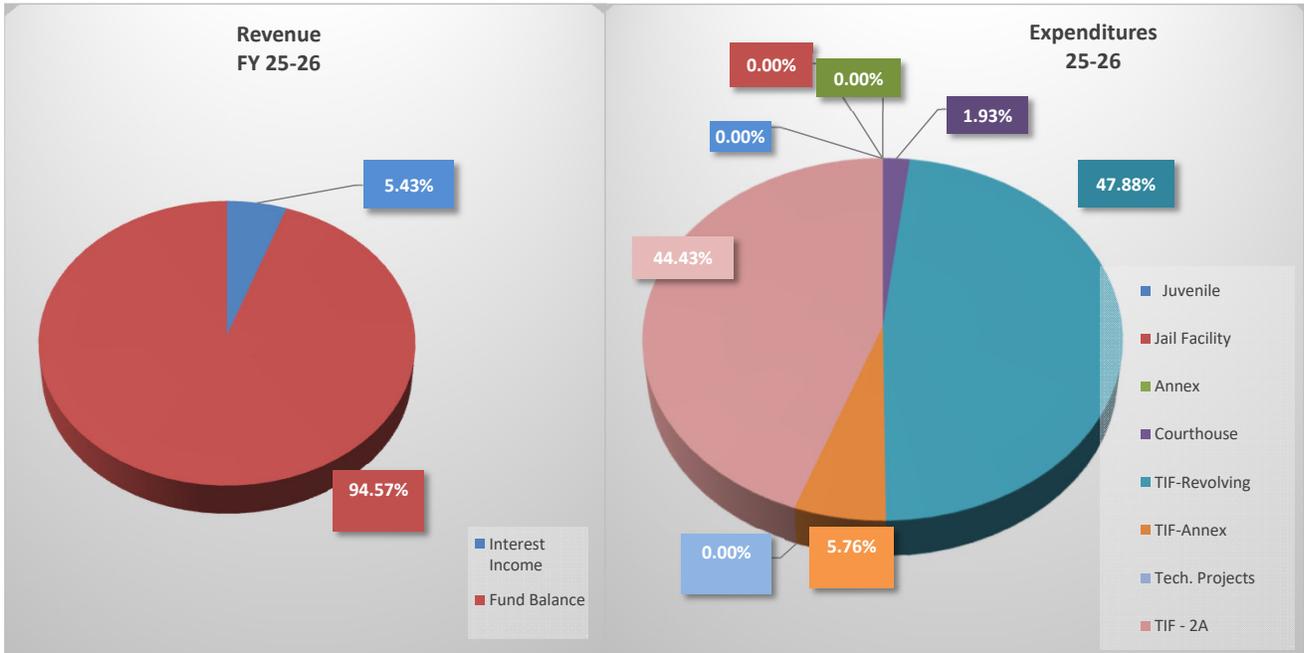
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Interest Income	\$ 258,129	\$ 245,372	\$ 220,835
TIF Reimbursements	105,580	2,050,127	-
Misc Reimb	-	-	-
<b>Total Operating Revenue</b>	<b>363,709</b>	<b>2,295,499</b>	<b>220,835</b>
Operating Transfers In	860,000	250,000	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	4,944,256	2,159,207	3,845,987
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 6,167,964</b>	<b>\$ 4,704,706</b>	<b>\$ 4,066,822</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
<b>Facilities</b>			
Capital Projects-as needed	\$ 167,165	\$ 75,310	\$ 300,000
Annex:			
Annex Temporary 6th Floor Relocation	-	1,714	
Annex bathroom flooring	-	-	
Annex & courthouse snack area	-	-	
DA Budget Access	-	9,724	
Annex carpet	6,158	3,155	50,000
Sixth floor restoration	2,126,196		
Juvenile:			
Replace cell doors in dayroom	-		
Brick Tuck and Window Seal	-		
Social services buildout at JJC	14,846	-	
Waiting/Lobby addition	-	4,855	
Juvenile Referee Courtroom	-		
Cameras in stairwells	-		
Sally port garage door repair	-		
Controls for AHU System	-		
Kitchen plumbing replacement	-		
Fire safe ball valves	-		
Joint sealant repairs	-		
Chiller project	-	-	
Courtroom	-		
Courthouse:			
11th floor courthouse stairwell	-	40,400	
3rd Floor Judicial chambers	-	28,341	-
Carpet	19,839	14,445	50,000
Courthouse elevator modernization	853,453	632,281	
Jail elevator	-		
Courthouse Security Improvement	-	-	
Courthouse roof repair	-	-	
Courthouse elevators repair	-	-	
<b>Total Facilities Projects</b>	<b>\$ 3,187,657</b>	<b>\$ 810,226</b>	<b>\$ 400,000</b>

**Capital Projects-Regular Fund 2010  
FY 2025-26**

Technology Projects	87,500	-	
TIF - County Annex	721,535	47,858	149,371
TIF - Revolving	12,065	635	1,241,960
TIF - 2A	-	-	1,152,304
<b>Total Expenditures</b>	<b>\$ 4,008,757</b>	<b>\$ 858,719</b>	<b>\$ 2,943,635</b>
<b>Ending Fund Balance</b>	<b>\$ 2,159,207</b>	<b>\$ 3,845,987</b>	<b>\$ 1,123,187</b>



## Capital Projects Budget Detail FY 2025-26

<b>Facilities</b>	<b><u>Requested</u></b>	<b><u>Adopted Budget</u></b>
<b>Capital Projects - as needed</b>	\$ 300,000	\$ 300,000
<b>Courthouse</b>		
Carpet	50,000	50,000
<b>County Office Building -Annex</b>		
Annex carpet	50,000	50,000
Insurance deductible and depreciation	100,000	100,000
<b>Grand Total Facilities</b>	<b><u><u>\$ 500,000</u></u></b>	<b><u><u>\$ 500,000</u></u></b>
<b>Grand Total Capital Projects</b>	<b><u><u>\$ 500,000</u></u></b>	<b><u><u>\$ 500,000</u></u></b>

**Capital Projects-Districts Fund 2020  
FY 2025-26**

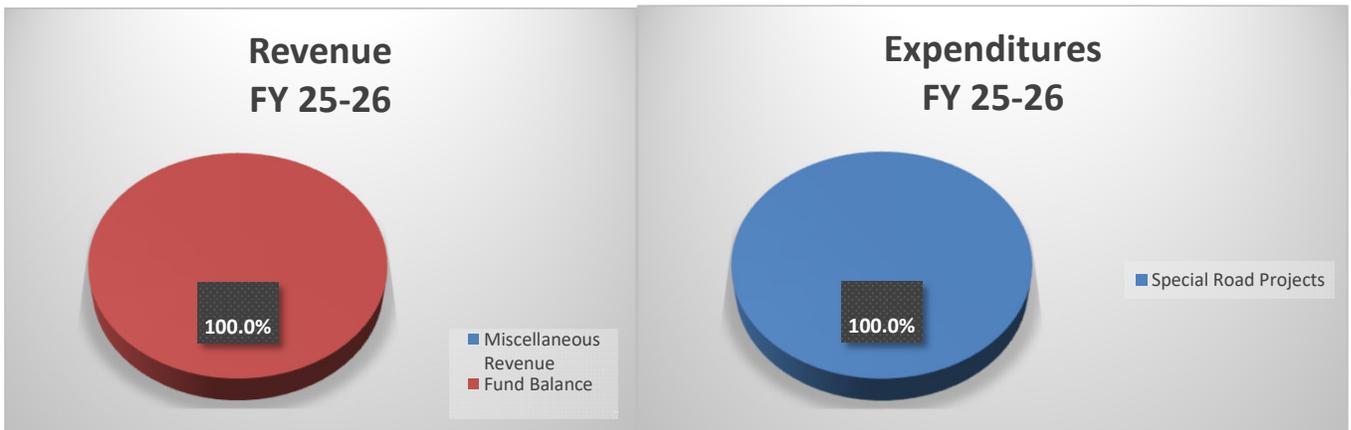
**Capital Project-Districts Fund O.S. Title 19 § 1409**

Major capital improvements financed by general obligation bonds, capital grants or contributions shall use a capital projects fund budget. Fund established to account for highway capital projects.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Miscellaneous Revenue	\$ -	\$ -	\$ -
Federal Reimb - Bridge Project	-	-	-
<b>Total Operating Revenue</b>	-	-	-
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	474,489	474,489	474,489
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 474,489</b>	<b>\$ 474,489</b>	<b>\$ 474,489</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Special Road Projects	\$ -	\$ -	\$ 474,489
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 474,489</b>

<b>Ending Fund Balance</b>	<b>\$ 474,489</b>	<b>\$ 474,489</b>	<b>\$ -</b>
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## Capital Projects Tinker Clearing I Fund 2030 FY 2025-26

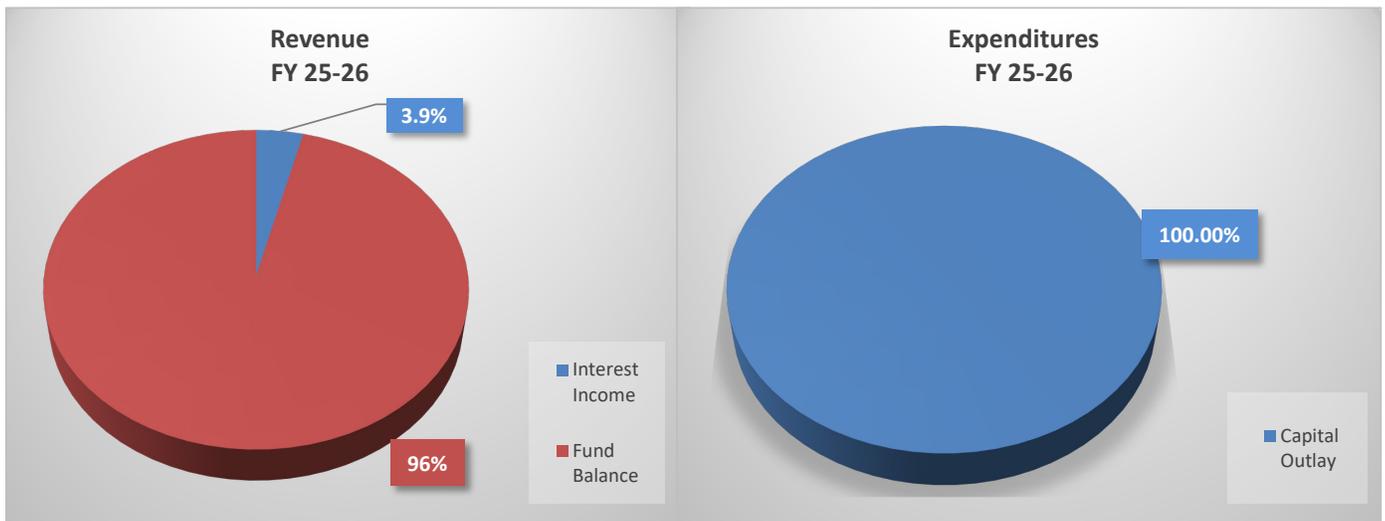
### Capital Project-Tinker Clearing O.S. Title 62 Chapter 2 § 351-359

This fund was established to account for the collection and expenditures of two Airport Hazard bonds issued in 1973 and 1975 authorized by voters in a special election for the acquisition and clearing of land surrounding Tinker Air Force Base.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Interest Income	\$ 36,600	\$ 36,060	\$ 32,454
Miscellaneous	200	-	200
Sale of Capital Assets	-	-	-
<b>Total Operating Revenue</b>	<b>36,800</b>	<b>36,060</b>	<b>32,454</b>
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	727,753	764,553	800,613
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 764,553</b>	<b>\$ 800,613</b>	<b>\$ 833,067</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
55000 Capital Outlay	\$ -	\$ -	\$ 833,067
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 833,067</b>

<b>Ending Fund Balance</b>	<b>\$ 764,553</b>	<b>\$ 800,613</b>	<b>\$ -</b>
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**Capital Projects Tinker Clearing II Fund 2031  
FY 2025-26**

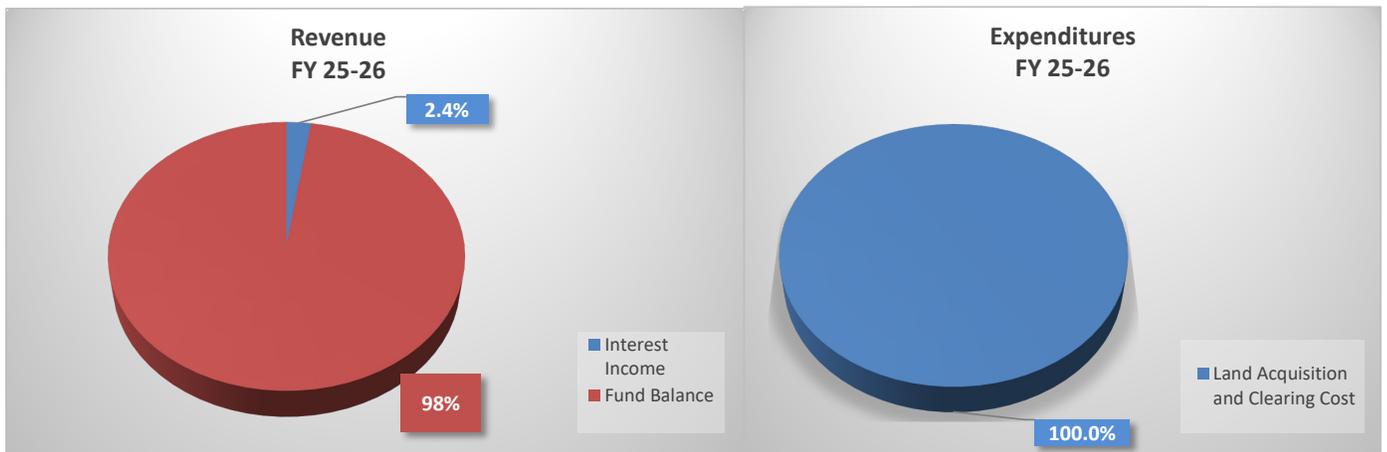
**Capital Project-Tinker Clearing II O.S. Title 62 Chapter 2 § 351-359**

Established to account for the collection and expenditures of \$20,000,000 of General Obligation Bonds issued in 2002 & 2003. The bonds were issued for the purpose of acquiring property in the vicinity of Tinker Air Force Base in order to provide for the safety of those citizens and provide for the continued assurance of the economic well being of Oklahoma County.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Interest Income	\$ 114,864	\$ 94,383	\$ 84,945
Miscellaneous	-	390,000	-
<b>Total Operating Revenue</b>	<b>114,864</b>	<b>484,383</b>	<b>84,945</b>
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	2,831,094	2,945,958	3,430,341
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 2,945,958</b>	<b>\$ 3,430,341</b>	<b>\$ 3,515,286</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Administrative Cost	\$ -	\$ -	\$ -
Land Acquisition and Clearing Cost	-	-	3,515,286
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,515,286</b>

<b>Ending Fund Balance</b>	<b>\$ 2,945,958</b>	<b>\$ 3,430,341</b>	<b>\$ -</b>
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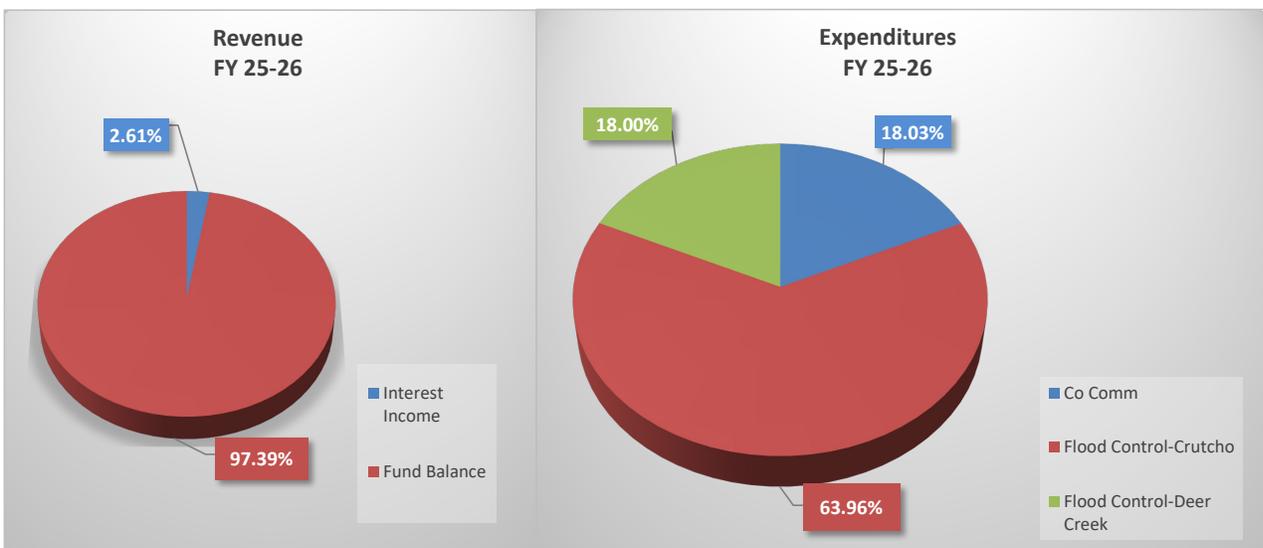
## Capital Projects County Bonds 2008 Fund 2032 FY 2025-26

### Capital Project-County Bonds 2008 O.S. Title 62 Chapter 2 § 351-359

Established to account for the collection and expenditures of \$61,500,000 of General Obligation Bonds issued in 2008. The bonds were issued to provide funds for 1.) The acquisition of the General Motors plant and land located near the Tinker Air Force Base 2.) Natural hazard mitigation and flooding control at Crutcho Creek and Deer Creek flood plains and surrounding areas which facilitate the construction of infrastructure and acquisition of real property 3.) To provide funds for the purpose of providing capital improvements for the Oklahoma County Courthouse and Annex buildings including utility systems replacement, such as plumbing, electrical, sewer, HVAC and fire suppression systems.

<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Oklahoma Department of Commerce	\$ -		-
FEMA	-	-	-
Interest Income	47,412	40,157	36,141
<b>Total Revenue</b>	<b>47,412</b>	<b>40,157</b>	<b>36,141</b>
Operating Transfers In	-	2,000,000	-
Operating Transfers Out	-	(2,000,000)	-
Budgetary Fund Balance	1,262,331	1,309,743	1,349,900
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 1,309,743</b>	<b>\$ 1,349,900</b>	<b>1,386,041</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Flood Control-Crutcho	\$ -	\$ -	827,217
Flood Control-Deer Creek	-	-	232,826
County Building Projects	-	-	-
Sale of Material-GM Plant	-	-	-
County Bonds/Admin	-	-	239,426
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>1,299,469</b>
<b>Ending Fund Balance</b>	<b>\$ 1,309,743</b>	<b>\$ 1,349,900</b>	<b>86,572</b>



## Capital Projects Jail Bonds 2023 Fund 2034 FY 2025-26

### Jail Bonds 2023 O.S. Title 62 Chapter 2 § 351-359

Established to account for the collection and expenditures of \$45,000,000 of General Obligation Bonds issued in 2023. The bonds were issued to provide funds for 1.) finance site acquisition, engineering and architectural plans and utilities related to the acquisition and construction of governmental facilities, including a new county jail with mental health and court facilities, a sheriff's office, and related facilities and 2.) pay the costs of issuance of the Series 2023 Bonds.

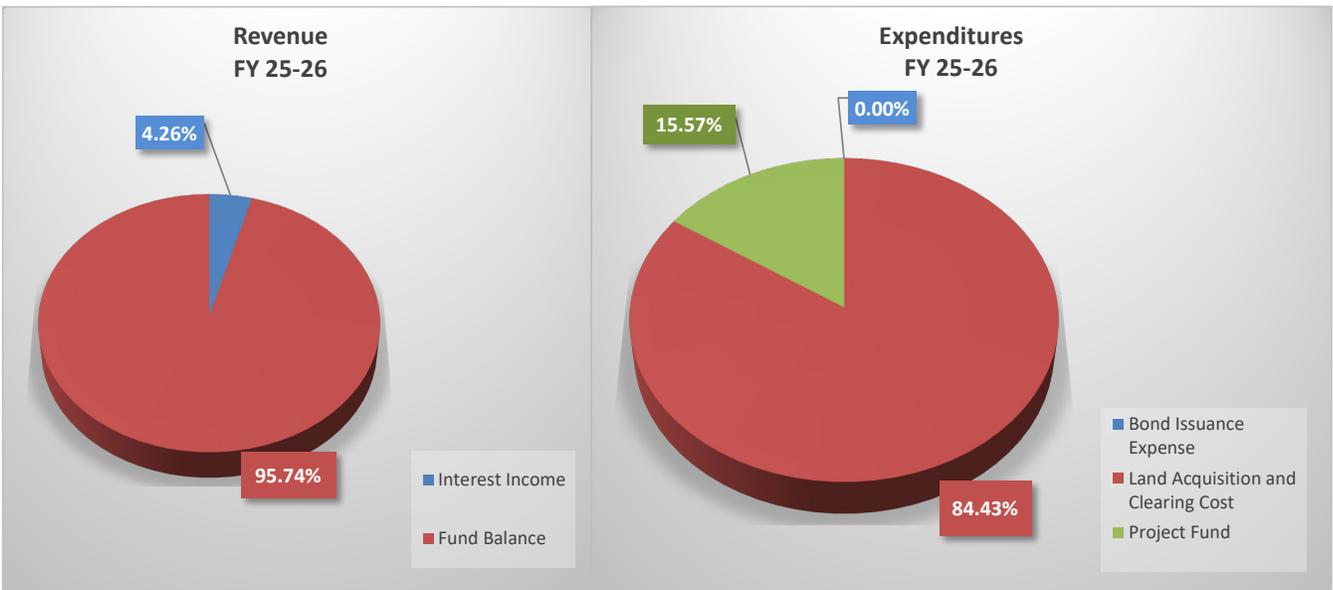
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Bond Proceeds	\$ -	\$ -	-
Miscellaneous	-	-	-
Interest Income	2,333,889	1,495,441	1,345,897
<b>Total Revenue</b>	<b>2,333,889</b>	<b>1,495,441</b>	<b>1,345,897</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	44,787,247	43,430,107	30,228,728
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 47,121,136</b>	<b>\$ 44,925,548</b>	<b>31,574,625</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Bond Issuance Expense	\$ -	-	-
Land Acquisition and Clearing Cost	-	-	-
New County Jail	-	-	31,574,625
Administrative Cost	3,691,029	14,696,820	-
<b>Total Expenditures</b>	<b>\$ 3,691,029</b>	<b>\$ 14,696,820</b>	<b>31,574,625</b>

<b>Ending Fund Balance</b>	<b>\$ 43,430,107</b>	<b>\$ 30,228,728</b>	<b>-</b>
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## Jail Facility Fund 2040 FY 2025-26

### Jail Facility Fund

Established to account for the collection and expenditures of a temporary 1 cent sales tax in 1988 for the construction of the Oklahoma County Jail Facility built in 1992. Revenue received today is from unpaid sales taxes that are paid from property tax liens when the property is sold.

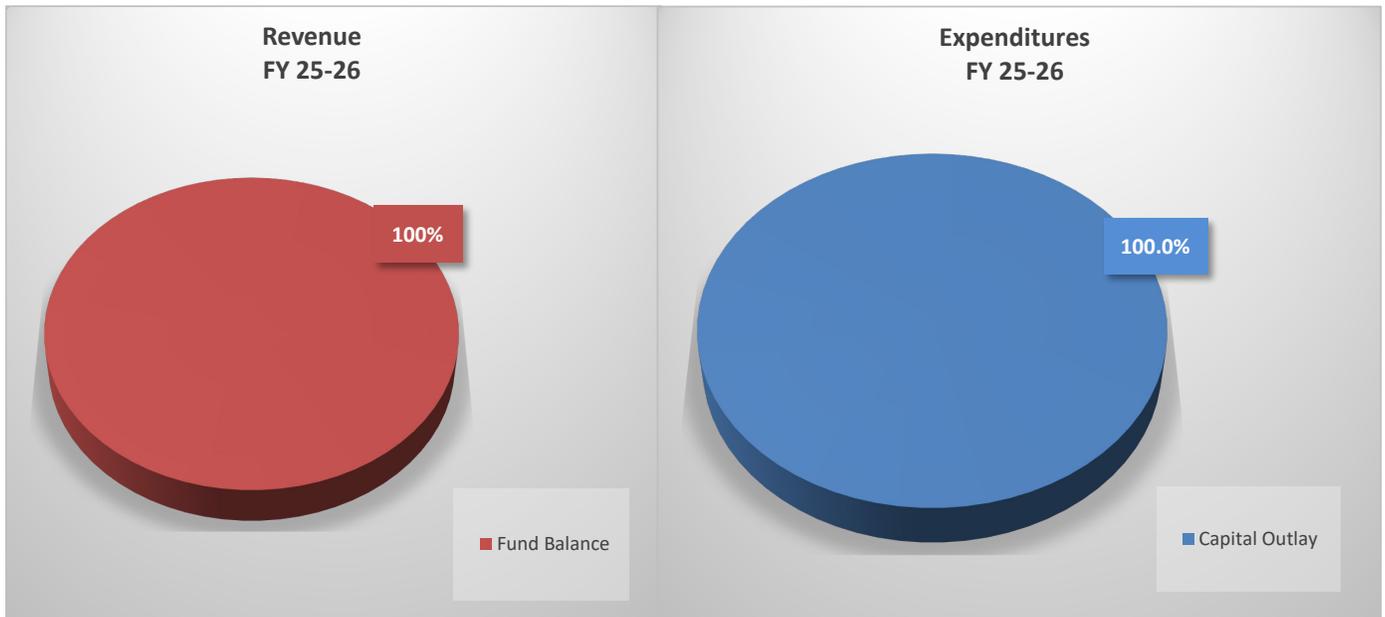
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Sales Tax	\$ 1,066		-
Total Operating Revenue	1,066	-	-
Operating Transfers In			
Operating Transfers Out			
Budgetary Fund Balance	7,628	8,694	8,694
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 8,694</b>	<b>\$ 8,694</b>	<b>\$ 8,694</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Capital Outlay	-	-	8,694
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>8,694</b>

<b>Ending Fund Balance</b>	<b>\$ 8,694</b>	<b>\$ 8,694</b>	<b>\$ -</b>
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## Sale of Property Fund 2050 FY 2025-26

### Capital Project-Sale of Property Fund O.S. Title 19 § 339.3

Established to account for all funds received from the sale of land, sites or structures to be used for the purchase or construction of facilities for use by the county.

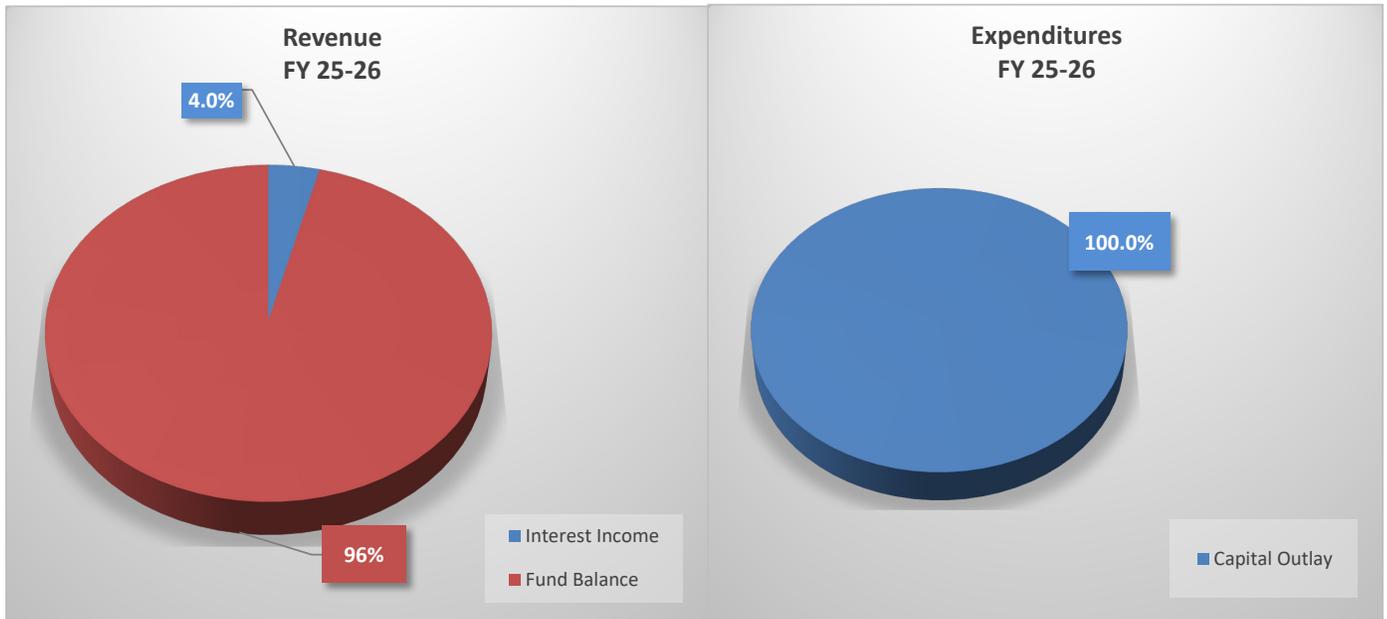
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Interest Income	\$ 442	\$ 421	\$ 379
Miscellaneous Revenue	-	-	-
<b>Total Operating Revenue</b>	<b>442</b>	<b>421</b>	<b>379</b>
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	8,294	8,735	9,156
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 8,735</b>	<b>\$ 9,156</b>	<b>\$ 9,535</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Ending Fund Balance</b>	<b>\$ 8,735</b>	<b>\$ 9,156</b>	<b>\$ 9,535</b>
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## Capital Projects New Jail Fund 2080 FY 2025-26

### Capital Projects-New Jail

Established to account for the collection and expenditures from revenue sources other than the Series 2023 Bonds issued for the Capital Projects-New Jail construction. Revenue received today is from the ARPA Revenue Replacement allotment and ARPA Interest received.

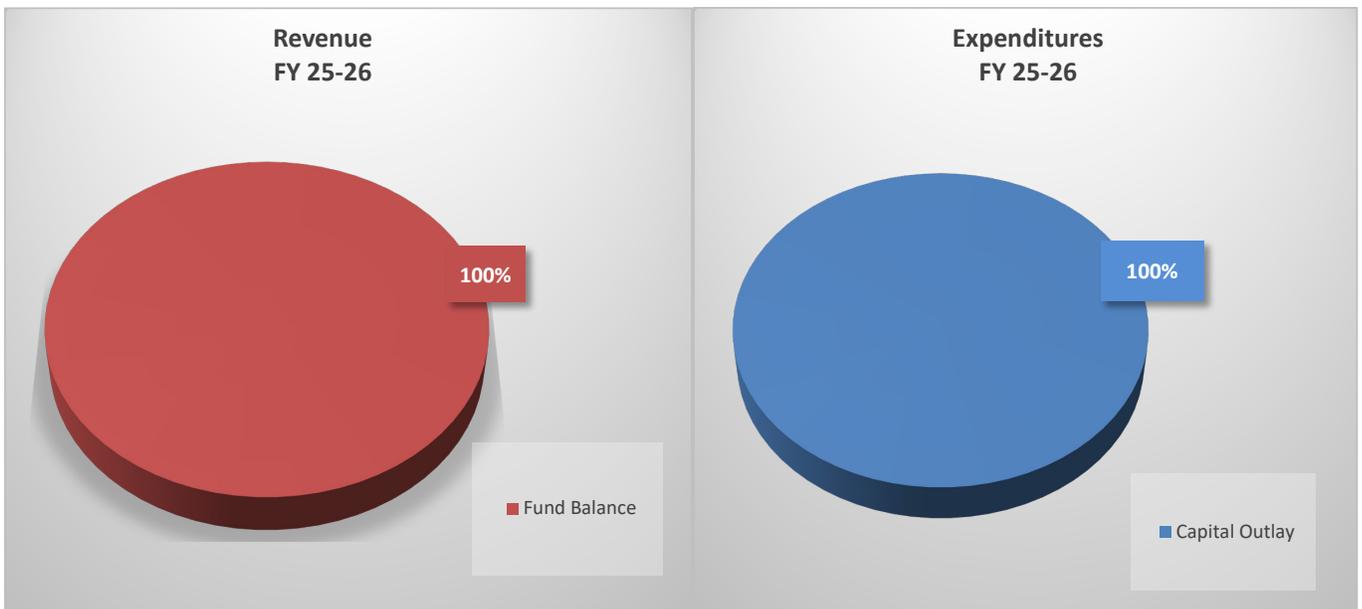
<b>Revenue</b>	<b>Actual Revenue FY 2023-24</b>	<b>Estimated Actual Revenues FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
Interest Income	\$ 462,080	\$ 531,821	478,639
Miscellaneous Revenue	20	-	-
<b>Total Revenue</b>	<b>462,100</b>	<b>531,821</b>	<b>478,639</b>
Operating Transfers In	7,500,000	5,500,000	-
Operating Transfers Out	(4,000,000)	-	-
Budgetary Fund Balance	12,000,000	10,952,810	16,940,581
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 15,962,100</b>	<b>\$ 16,984,631</b>	<b>17,419,219</b>

<b>Expenditures</b>	<b>Actual Expenditures FY 2023-24</b>	<b>Estimated Actual Expenditures FY 2024-25</b>	<b>Adopted and Estimated Budget FY 2025-26</b>
55000 Capital Outlay	5,009,290	44,050	17,419,219
<b>Total Expenditures</b>	<b>\$ 5,009,290</b>	<b>\$ 44,050</b>	<b>17,419,219</b>

<b>Ending Fund Balance</b>	<b>\$ 10,952,810</b>	<b>\$ 16,940,581</b>	<b>-</b>
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# Debt Service

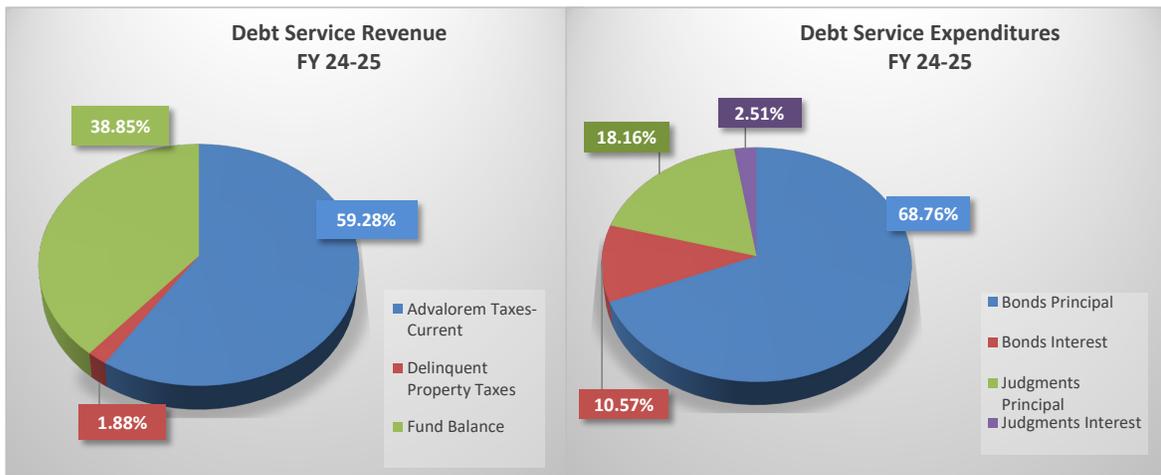


## Debt Service Fund 3010 FY 2025-26

### Debt Service Fund O.S. Title 62 O.S. § 431

Fund established to account for ad valorem taxes levied for the payment of outstanding bonds and judgments against Oklahoma County.

<b>Revenue</b>	<b>Actual Revenue 2023-24</b>	<b>Estimated Actual Revenues 2024-25</b>	<b>Adopted and Estimated Budget 2025-26</b>
Ad Valorem Tax - Current	\$ 6,332,524	\$ 7,764,097	\$ 8,275,515
Ad Valorem Tax - Prior	192,143	290,998	261,898
Miscellaneous Property Taxes	61,693	60,320	54,288
<b>Total Property Taxes</b>	<b>6,586,360</b>	<b>8,115,415</b>	<b>8,591,701</b>
Interest Income	222,534	238,032	214,229
Total Operating Revenue	6,808,894	8,353,447	8,805,930
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Budgetary Fund Balance	7,230,612	5,305,695	5,423,605
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 14,039,506</b>	<b>\$ 13,659,142</b>	<b>\$ 14,229,535</b>
	<b>Actual Expenditures 2023-24</b>	<b>Estimated Actual Expenditures 2024-25</b>	<b>Adopted Budget 2025-26</b>
<b>Bonds</b>			
Principal	\$ 5,500,000	\$ 5,000,000	\$ 5,000,000
Interest	1,856,250	868,750	768,750
<b>Total Bond Payments</b>	<b>7,356,250</b>	<b>5,868,750</b>	<b>5,768,750</b>
<b>Judgments</b>			
Principal	\$1,116,666.67	\$2,007,612	\$1,320,946
Interest	\$260,894.03	359,175	182,235
<b>Total Judgment Payments</b>	<b>1,377,561</b>	<b>2,366,787</b>	<b>1,503,181</b>
<b>Total Expenditures</b>	<b>\$ 8,733,811</b>	<b>\$ 8,235,537</b>	<b>\$ 7,271,931</b>
<b>Ending Fund Balance</b>	<b>\$ 5,305,695</b>	<b>\$ 5,423,605</b>	<b>\$ 6,957,604</b>

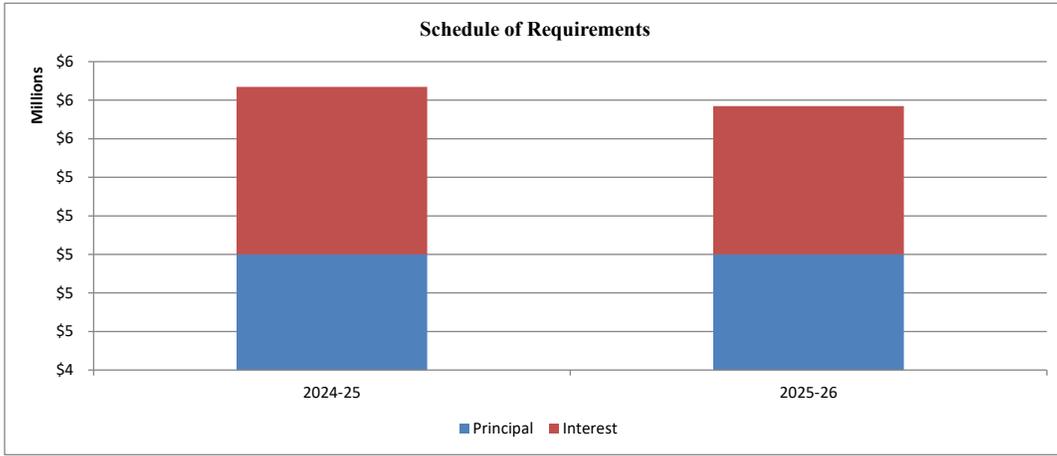


**SERIES 2023 BONDS**  
**Jail Bonds 2023**  
**New Oklahoma County Jail Construction**

<u>Payment Date</u>	<u>Principal</u>	<u>Coupon</u>	<u>Interest</u>	<u>Debt Service</u>	<u>FY Total</u>	<u>Principal Balance</u>	
05/02/23						\$ 45,000,000.00	22-23
05/01/24	\$ -		\$ 1,737,500.00	\$ 1,737,500.00	1,737,500.00	\$ 45,000,000.00	23-24
11/01/24			868,750.00	868,750.00			
05/01/25	5,000,000.00	4.000%	868,750.00	5,868,750.00	6,737,500.00	40,000,000.00	24-25
11/01/25			768,750.00	768,750.00			
05/01/26	5,000,000.00	4.000%	768,750.00	5,768,750.00	6,537,500.00	35,000,000.00	25-26
11/01/26			668,750.00	668,750.00			
05/01/27	5,000,000.00	4.000%	668,750.00	5,668,750.00	6,337,500.00	30,000,000.00	26-27
11/01/27			568,750.00	568,750.00			
05/01/28	5,000,000.00	4.000%	568,750.00	5,568,750.00	6,137,500.00	25,000,000.00	27-28
11/01/28			468,750.00	468,750.00			
05/01/29	5,000,000.00	4.000%	468,750.00	5,468,750.00	5,937,500.00	20,000,000.00	28-29
11/01/29			368,750.00	368,750.00			
05/01/30	5,000,000.00	4.000%	368,750.00	5,368,750.00	5,737,500.00	15,000,000.00	29-30
11/01/30			268,750.00	268,750.00			
05/01/31	5,000,000.00	3.750%	268,750.00	5,268,750.00	5,537,500.00	10,000,000.00	30-31
11/01/31			175,000.00	175,000.00			
05/01/32	5,000,000.00	3.500%	175,000.00	5,175,000.00	5,350,000.00	5,000,000.00	31-32
11/01/32			87,500.00	87,500.00			
05/01/33	5,000,000.00	3.500%	87,500.00	5,087,500.00	5,175,000.00	-	32-33
TOTALS	<u>\$ 45,000,000.00</u>		<u>\$ 10,225,000.00</u>	<u>\$ 55,225,000.00</u>	<u>55,225,000.00</u>		

## Bond Schedule - All Bonds Combined

Fiscal Year	GO Bond 2008 - GM Plant			GOLT Bond 2014 - BNSF Bonds			GOLT Bond 2023 - Series Bonds			Total Requirements		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2024-25	-	-	-	-	-	-	5,000,000	868,750	5,868,750	5,000,000	868,750	5,868,750
2025-26	-	-	-	-	-	-	5,000,000	768,750	5,768,750	5,000,000	768,750	5,768,750
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$10,000,000	\$1,637,500	\$11,637,500	\$10,000,000	\$1,637,500	\$11,637,500

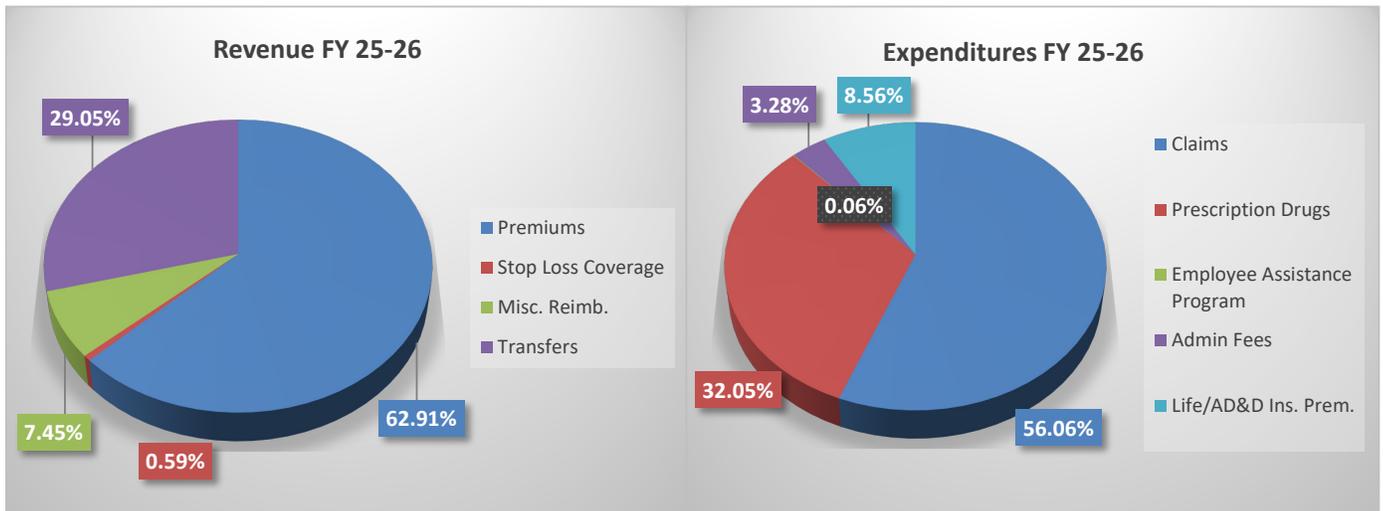


# Internal Service



## Internal Service Funds Budget Summary FY 2025-26

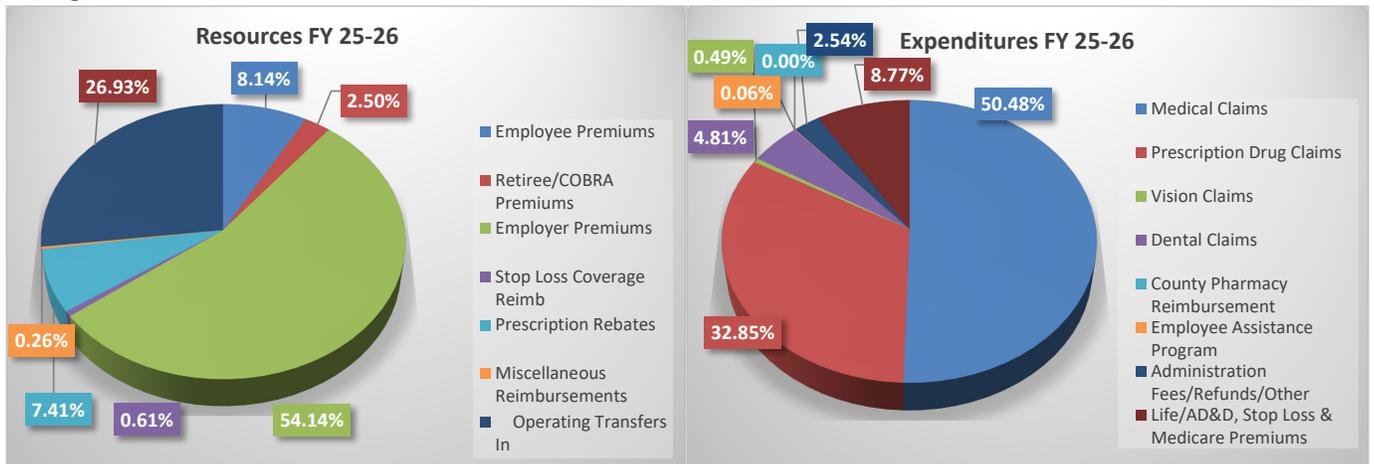
	Actual 2023-24	Estimated Actual 2024-25	Adopted and Estimated 2025-26
<b>Revenue</b>			
Premiums	\$ 22,511,891	\$ 24,873,508	\$ 24,873,507
Stop Loss Coverage	293,159	235,021	235,021
Misc. Reimb.	4,290,367	3,105,663	2,946,300
Interest Income	-	-	-
Transfers	10,936,000	9,841,775	11,485,703
Fund Balance	1,615,796	2,671,702	1,687,465
<b>Total Revenue</b>	<b>\$ 39,647,214</b>	<b>\$ 40,727,669</b>	<b>\$ 41,227,996</b>
<b>Expenditures</b>			
Claims	\$ 21,022,989	\$ 22,284,030	\$ 22,174,502
Prescription Drugs	11,605,248	12,249,924	12,678,795
Employee Assistance Program	23,175	21,993	21,993
Admin Fees	1,232,111	1,287,807	1,296,217
Life/AD&D Ins. Prem.	3,091,989	3,258,468	3,384,147
<b>Total Expenditures</b>	<b>\$ 36,975,512</b>	<b>\$ 39,102,222</b>	<b>\$ 39,555,653</b>
<b>Ending Fund Balance</b>	<b>\$ 2,671,702</b>	<b>\$ 1,625,447</b>	<b>\$ 1,672,343</b>



## Employee Benefits Fund 4010 FY 2025-26

<b>Revenue</b>	<b>Actual Revenue 2023-24</b>	<b>Estimated Actual Revenues 2024-25</b>	<b>Adopted and Estimated Budget 2025-26</b>
Employee Premiums	\$ 3,193,557	\$ 3,125,610	\$ 3,125,610
Retiree/COBRA Premiums	943,259	961,347	961,347
Employer Premiums	18,375,075	20,786,550	20,786,550
Stop Loss Coverage Reimb	293,159	235,021	235,021
Prescription Rebates	3,193,989	2,844,674	2,844,674
CARES/ARPA Reimbursements	584,447	150,000	-
Miscellaneous Reimbursements	433,939	109,182	100,000
Interest Income	-	-	-
<b>Total Operating Revenue</b>	<b>27,017,425</b>	<b>28,212,385</b>	<b>28,053,202</b>
Operating Transfers In	9,441,000	8,696,775	10,340,703
Operating Transfers Out	-	-	-
Budgetary Fund Balance	753,292	995,032	200,000
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 37,211,717</b>	<b>\$ 37,904,192</b>	<b>\$ 38,593,905</b>

<b>Expenditures</b>	<b>Actual Expenditures 2023-24</b>	<b>Estimated Actual Expenditures 2024-25</b>	<b>Estimated Actual Expenditures 2025-26</b>
Medical Claims	\$ 18,699,232	\$ 19,250,000	\$ 19,482,000
Prescription Drug Claims	11,410,196	12,191,149	12,678,795
Vision Claims	191,625	189,440	189,440
Dental Claims	1,632,337	1,821,524	1,857,954
County Pharmacy Reimbursement	195,052	58,775	-
Employee Assistance Program	23,175	21,993	21,993
Administration Fees/Refunds/Other	973,079	974,862	979,577
Life/AD&D, Stop Loss & Medicare Premiums	3,091,989	3,258,468	3,384,147
<b>Total Expenditures</b>	<b>\$ 36,216,685</b>	<b>\$ 37,766,210</b>	<b>\$ 38,593,906</b>
<b>Ending Fund Balance</b>	<b>\$ 995,032</b>	<b>\$ 137,982.73</b>	<b>\$ 1.00</b>



## Workers Compensation Fund 4020 FY 2025-26

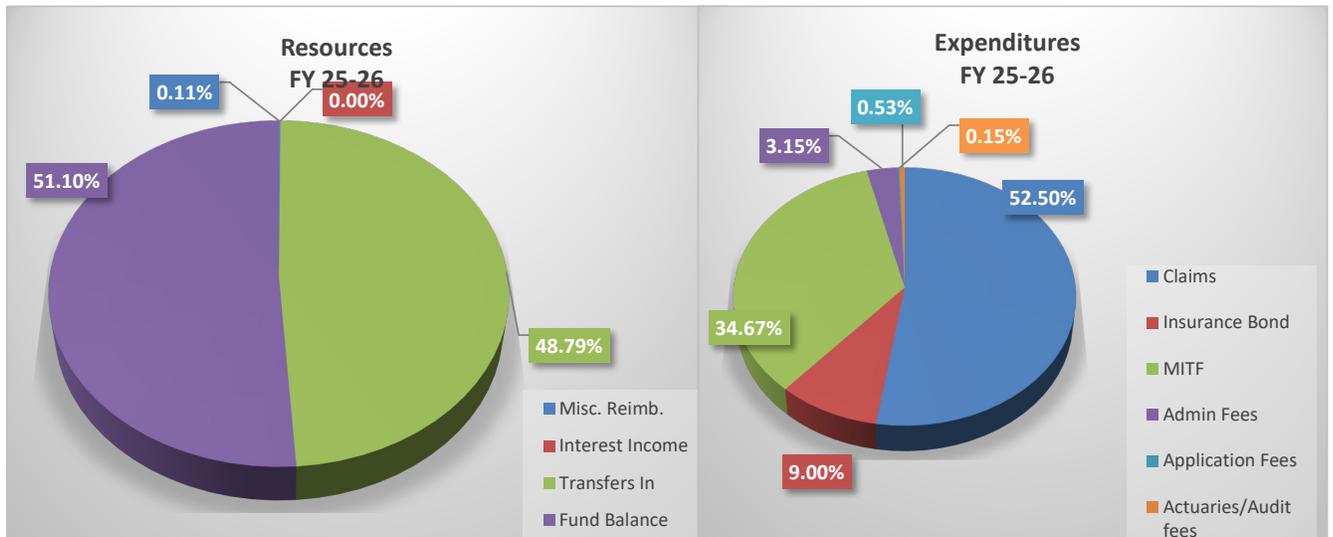
### Workers Compensation Fund T.85 O.S. Ch.1 Section 2b-B.1

Oklahoma County is self insured to cover the risk against liability for workers compensation.

<b>Revenue</b>	<b>Actual Revenue 2023-24</b>	<b>Estimated Actual Revenues 2024-25</b>	<b>Adopted and Estimated Budget 2025-26</b>
Miscellaneous Reimbursements & Excess WC Ins	\$ 77,992	\$ 1,807	\$ 1,626
Interest Income	-	-	-
<b>Total Operating Revenue</b>	<b>77,992</b>	<b>1,807</b>	<b>1,626</b>
Operating Transfers In	715,000	715,000	715,000
Operating Transfers Out	-	-	-
Budgetary Fund Balance	365,132	633,377	748,819
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 1,158,125</b>	<b>\$ 1,350,183</b>	<b>\$ 1,465,445</b>

<b>Expenditures</b>	<b>Actual Expenditures 2023-24</b>	<b>Actual Expenditures 2024-25</b>	<b>Actual Expenditures 2025-26</b>
Administration Fees	\$ 54,167	\$ 60,000	\$ 60,000
Insurance Bond	187,236	231,140	231,140
Multiple Injury Trust Fund (MITF) Assessments	13,129	17,305	21,000
Application Fee-Workers Comp Court	1,000	1,000	1,000
Actuaries/Audit fees	3,500	3,500	3,500
Claims	265,717	288,419	350,000
<b>Total Expenditures</b>	<b>\$ 524,748</b>	<b>\$ 601,364</b>	<b>\$ 666,640</b>

<b>Ending Fund Balance</b>	<b>\$ 633,377</b>	<b>\$ 748,819</b>	<b>\$ 798,806</b>
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## Self Insurance Fund 4030 FY 2025-26

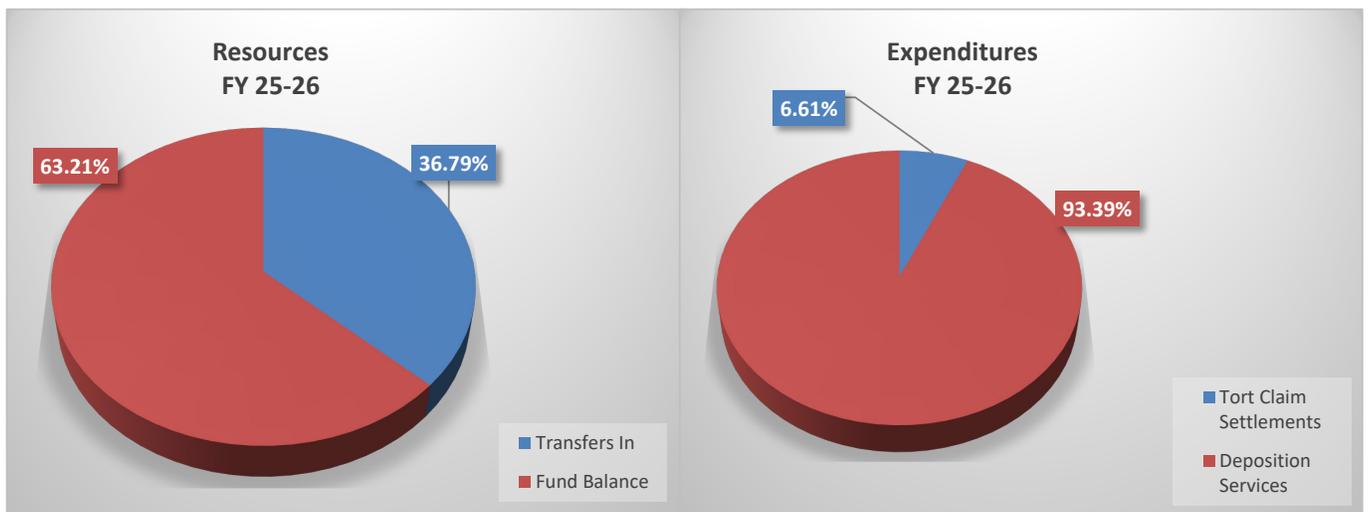
### Self Insurance Fund T.51 O.S. Ch.5 Section 169

The County is self insured under the Tort Claims Act against all or any part of any liability it may incur for death, injury or disability of any person or for damage to property, either real or personal.

<b>Revenue</b>	<b>Actual Revenue 2023-24</b>	<b>Estimated Actual Revenues 2024-25</b>	<b>Adopted and Estimated Budget 2025-26</b>
Miscellaneous Reimbursements	\$ -	\$ -	\$ -
Interest Income	-	-	-
<b>Total Operating Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Transfers In	780,000	430,000	430,000
Operating Transfers Out			
Budgetary Fund Balance	497,372	1,043,293	738,646
<b>Total Revenues, Transfers and Fund Balance</b>	<b>\$ 1,277,372</b>	<b>\$ 1,473,293</b>	<b>\$ 1,168,646</b>

<b>Expenditures</b>	<b>Actual Expenditures 2023-24</b>	<b>Actual Expenditures 2024-25</b>	<b>Actual Expenditures 2025-26</b>
Tort Claim Settlements	\$ 21,500	\$ 27,547	\$ 19,498
Deposition Services	212,579	707,101	275,610
<b>Total Expenditures</b>	<b>\$ 234,079</b>	<b>\$ 734,648</b>	<b>\$ 295,107</b>

<b>Ending Fund Balance</b>	<b>\$ 1,043,293</b>	<b>\$ 738,646</b>	<b>\$ 873,539</b>
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# Office Summaries



# Vicki Behenna, District Attorney

**Mission:** *The primary mission of the District Attorney's Office is to protect the citizens of Oklahoma County, to pursue justice on behalf of the community and victims of crime, to uphold the law, and to maintain the trust of the people we serve. This office does this by holding those persons who commit crime accountable for their actions; to provide opportunities and resources to justice involved persons - in the throes of addiction and mental health crisis - through the county's various diversion programs; and to protect the rights of crime victims. We seek to accomplish this mission with professionalism, integrity, and fairness for everyone involved.*



## About the Office:

The Oklahoma County District Attorney's Office comprises the 7th Judicial District of Oklahoma and is the largest District Attorney office in the state. Prosecutors, also known as Assistant District Attorneys (ADA) represent the state of Oklahoma in misdemeanor and felony cases filed in Oklahoma County.

Located in the State's geographic center, Oklahoma County has a population of more than 650,000 in an area of 720 square miles. There are 25 different law enforcement agencies located in Oklahoma County. Those agencies investigate crimes that occur in their jurisdiction and then refer charges to the DA's Office for prosecution.

## O.S. Title 19 § 213.36 Board of County Commissioners to provide certain facilities and services

It shall be the duty of the Board of County Commissioners of each county in each district attorney's district to provide sufficient office space in the county courthouse, and the costs of utility services for power, lighting, heat, cooling, appropriate janitorial service, and costs of maintenance, upkeep, and repair of such space, for the personnel and programs of the office of the district attorney; a sufficient law library and subscriptions to legal publications necessary for the performance of the duties of the district attorney, the same to remain an asset and property of the county; Sufficient funds for the costs and necessary expenses of investigation, prosecution or defense of any action, whether contemplated or actual, wherein the county officers, county appointees, or employees, while acting in their official capacity may be party plaintiffs, defendants or interveners.

## Funding Sources and Restrictions:

- District Attorney State This general fund cost center is fully reimbursed by the State.
- District Attorney County This cost center is used to keep separate the general fund appropriations allotted to fulfill the County's responsibility to provide for office supplies and equipment.

<b>Financial Information:</b>		<b>Actual</b>	<b>Projected</b>	<b>Adopted and</b>
		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Estimated</b>
				<b>FY 2025-26</b>
<b>Sources:</b>				
200	District Attorney State	\$ 350,000	\$ 368,077	\$ 376,500
210	District Attorney County	71,898	75,430	72,498
<b>Total Sources:</b>		<b>\$ 421,898</b>	<b>\$ 443,506</b>	<b>\$ 448,998</b>
<b>Expenditures:</b>				
	Salaries	-	-	-
	Benefits	-	-	-
	Travel	-	-	-
	M&O	347,162	401,783	406,413
	Capital	32,735	41,723	42,585
<b>Total Expenditures</b>		<b>\$ 379,897</b>	<b>\$ 443,506</b>	<b>\$ 448,998</b>
<b>Total Sources and Expenditures</b>		<b>\$ 42,001</b>	<b>\$ -</b>	<b>\$ -</b>

# Myles Davidson, Commissioner - District 3



**Mission:** *Our mission is to enhance the infrastructure of Oklahoma County District 3 by providing innovative solutions that improve transportation, communication, and public works. We are committed to responsible management of resources and investment in infrastructure that promotes economic growth and enhances the quality of life for our community. Through collaboration with community stakeholders, we strive to ensure that our infrastructure meets the evolving needs of our residents and businesses.*

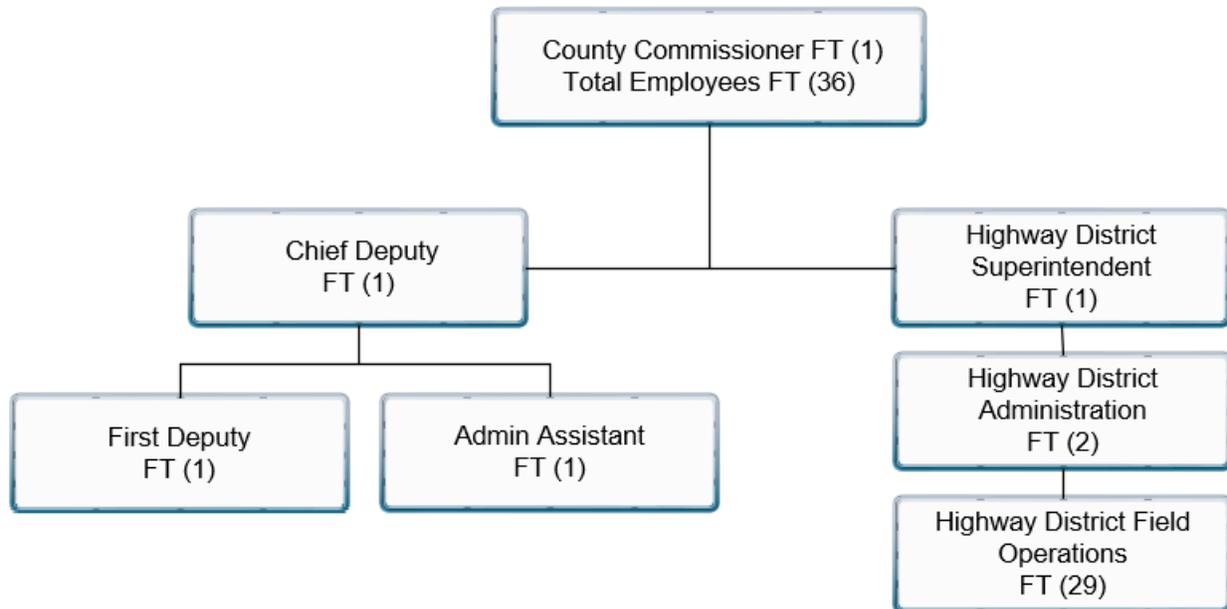
## About the office:

Oklahoma County Highway District 3 exists to construct and maintain the 234.51 miles of public roads within District 3's boundaries. The mileage in District 3 represents 43% of the road miles in Oklahoma County's total inventory of 538.21 road miles. Road crews routinely perform road rehabilitation and reconstruction as well as drainage improvements, right of way maintenance and road-clearing activities. Attention is primarily focused on the maintenance of County section-line roads within the unincorporated areas of the county.

The County may also donate labor and equipment toward improvements on school grounds, which has resulted in a high number of requests for the construction of playgrounds, walking trails and parking lots on public school property within the District. County road crews are also called upon to provide clean-up after natural disasters such as ice storms, tornadoes, and flooding within the District.

Under the direction of County Commissioner Myles Davidson and District Superintendent Bill McClung, the District 3 Highway Office operates within a balanced budget while limiting expenses associated with human capital at less than 35% of the total operating budget.

## Organizational Chart:



**FT = Full-Time Employees**  
**PT = Part-Time Employees**

# Myles Davidson, Commissioner - District 3

## Funding Sources and Restrictions:

Highway Cash Fund O.S. Title 68 § 500.7, 500.6, 704 (A), 1004 and Title 47 § 1104 E.1, F.1, G.1

Accounts for state, local and miscellaneous revenues and expenditures for the purpose of constructing and maintaining County roads and bridges. Derived from percentages of state motor fuel and motor vehicle taxes that are apportioned on formulas using population, road mileage, and land area, with funds from gross production taxes to counties with oil and gas and mineral production.

### Statistical Information:

	Actual Activity FY 2023-24	Current Activity FY 2024-25	Projections for FY 2025-26
Full-time employees	35	36	38
Part-time employees	-	-	-
Number of road miles constructed	-	-	1
Number of road miles reconstructed	-	1	4
Number of road miles preserved/maintained	4	1	3
Number of bridge reconstruction/replacement	1	2	2
Number of special project constructions	6	5	3
Number of road miles right of way maintained (mowed)	347	347	347
Number of road miles mowed reimbursed	453	137	137
Number of miles of roads and parks boom axed	15	19	19
Number of linear feet culvert pipe installed	912	672	700
Number of tons repair material applied (patching)	939	800	1000
Number of incidents responded w/ FEMA Declaration	-	2	1
Amount of Fema Reimbursements	\$57,985.52	-	\$ -

### Financial Information:

	Actual FY 2023-24	Projected FY 2024-25	Adopted and Estimated FY 2025-26
<b>Sources:</b>			
930 General Fund	\$571,439	\$546,224	\$704,907
1110-930 Highway Cash	11,806,056	11,141,461	9,961,071
<b>Total Sources:</b>	\$12,377,495	\$11,687,685	\$10,665,978
<b>Expenditures:</b>			
Salaries	2,497,191	1,881,708	2,590,957
Benefits	1,190,462	766,069	1,206,023
Travel	29,328	42,286	53,900
M&O	3,536,038	4,644,768	6,212,598
Capital	1,360,025	1,119,395	602,500
<b>Total Expenditures</b>	\$8,613,044	\$8,454,225	\$10,665,978
<b>Total Sources and Expenditures</b>	\$3,764,451	\$3,233,460	-

# Forrest "Butch" Freeman, Oklahoma County Treasurer



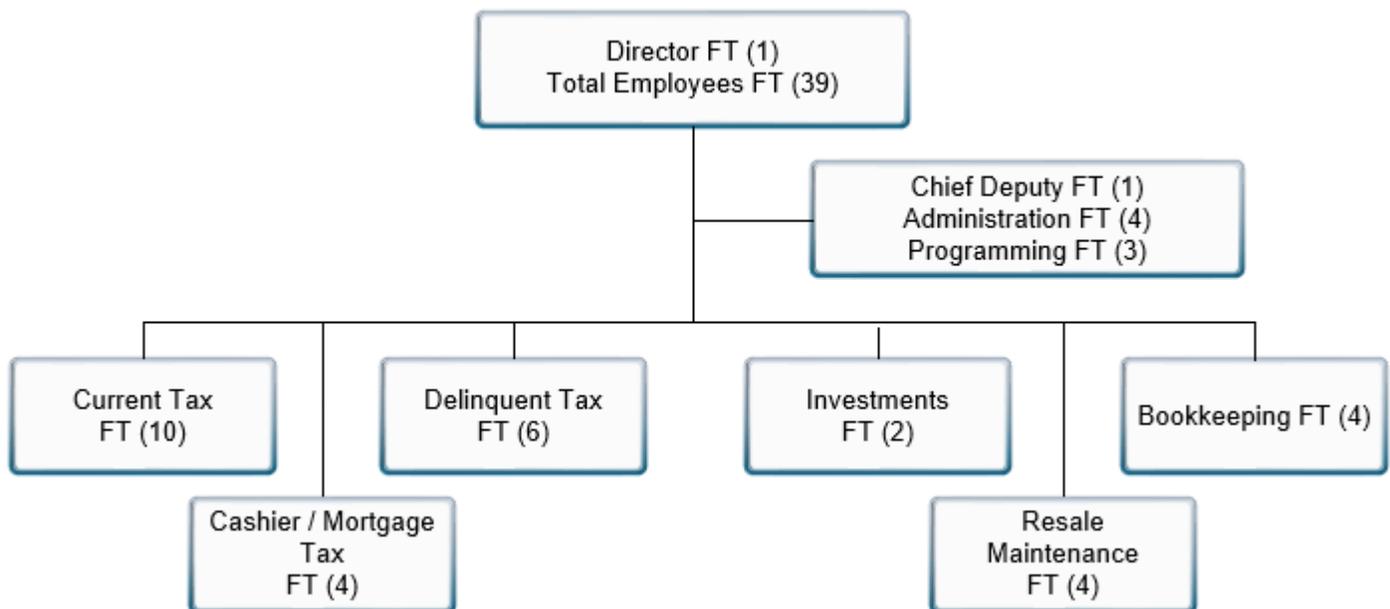
**Mission:** *Together, employees of the Oklahoma County Treasurer's office will perform the duties prescribed by law and entrusted to us by the citizens of Oklahoma County with the highest level of integrity and accountability. We will accurately collect and remit taxes, administer all county monies, and provide friendly and efficient professional service to those we serve.*

## About the office:

The County Treasurer is an elected constitutional officer with a four-year term whose primary function is to collect property taxes certified by the County Assessor from the assessment valuations placed on real estate, personal property, and public utilities in the County. After collection, the Treasurer disburses the monies to the county, cities, towns, and schools. The County Treasurer is the official custodian of all funds for the County and Treasurer for schools and career technology institutions that do not have their own treasurer. All checks and vouchers for all county departments are registered and maintained through the Treasurer's office. The Treasurer's office is also responsible for the investment of all county funds.

A majority of the tax collections are made by mail through an automated system that allows a faster and more accurate processing of payment and provides a daily balance and audit record. Tax collections are balanced on a daily, monthly, and year-to-date basis, which allows the investment of funds to be made with more accuracy. All special assessments, such as sewer, water, weed, cleaning, paving, and nuisance abatement taxes that were originally assessed by cities and towns in the county are certified to the County Treasurer for collection after they have become delinquent. They are placed as a lien on the real estate property account of the taxpayer. The Treasurer's office manages County-owned property acquired at the annual sale of real estate for delinquent taxes. The Treasurer may sell these pieces of property, with the approval of the Board of County Commissioners.

## Organizational Chart:



**FT = Full-Time Employees**

**PT = Part-Time Employees**

# Forrest "Butch" Freeman, Oklahoma County Treasurer

## Funding Sources and Restrictions:

Resale Property Fund O.S. Title 68 § 3137 (a) & (b)

All penalties, interest and forfeitures which may accrue on delinquent ad valorem taxes; the proceeds of sale or management, control and operation of property acquired by the county at resale. The funds are authorized to be expended for the following purposes: 1) purchase of records, printing, supplies and equipment, and the employment of necessary clerical personnel, in connection with delinquent real estate tax lists 2) payment of the cost of advertising or publication, or posting 3) reimbursement of the purchaser at resale or at commissioners' sale of any parcel of real estate, against which no tax was due 4) all rebates allowed under statutes upon taxes found to have been illegally or erroneously collected.

Resale Property – Budgeted O.S. Title 68 § 3137 (d)

Appropriations from the Resale Property Fund for salary and fringe benefit expenditures.

Treasurer Mortgage Fee Fund O.S. Title 68 § 1904 (b)

A fee of \$5.00 is collected by the Treasurer on each mortgage presented for certification. Monies from this account shall be expended by the County Treasurer in the lawful operation of the Treasurer's office.

**Note 1:** Per O.S. Title 68 § 3137(e)&(f) on the 15th of June each year the County Treasurer shall file a financial statement of the resale property fund with the County Clerk for the approval of the Board of County Commissioners setting forth the necessary reserves for expenditures. Any balance remaining on hand over and above the necessary reserves shall be apportioned by the County Treasurer: 1/3 to the County, 1/3 to cities and towns of such county, and 1/3 to the various school districts of the county.

## Statistical Information:

	Activity FY 23/24	Activity FY 24/25	for FY 25/26
Full-time Employees	41	41	41
Current Tax Accounts	361,137	363,674	369,128
Delinquent Statements Mailed	87,931	86,375	90,129
Mortgages Certified	40,000	30,000	29,081
Special Assessments Certified	3,236	2,000	2,131
Checks Registered	74,328	78,044	56,453
Amount of Deposits	\$1,338,766,885	\$1,359,010,910	\$1,429,925,592
Investment Income	\$100,000	\$5,270,000.00	\$6,379,109.66

## Financial Information:

	Actual FY 23/24	Projected FY 24/25	Adopted and Estimated FY 25/26
<b>Sources:</b>			
150 General Fund 1130	\$1,051,310	\$596,830	\$238,938
Resale Property	10,761,524	16,986,892	20,600,354
1140 Mortgage Tax Fee	519,506	606,058	456,241
<b>Total Sources:</b>	<b>\$12,332,340</b>	<b>\$18,189,779</b>	<b>\$21,295,533</b>
<b>Expenditures:</b>			
Salaries	2,678,828	1,848,524	3,757,618
Benefits	1,105,967	717,538	1,411,848
Travel	17,624	14,791	27,200
M&O	1,219,854	1,162,487	2,122,210
Capital	88,706	168,756	1,165,284
<b>Total Expenditures</b>	<b>\$5,110,978</b>	<b>\$3,912,095</b>	<b>\$8,484,160</b>

# Tommie Johnson III, Oklahoma County Sheriff

**Mission:** *At the Oklahoma County Sheriff's Office, our mission is to be the foundation on which everyone in Oklahoma County may thrive, by strengthening public trust and ensuring safe, secure environments through quality, professional law enforcement.*



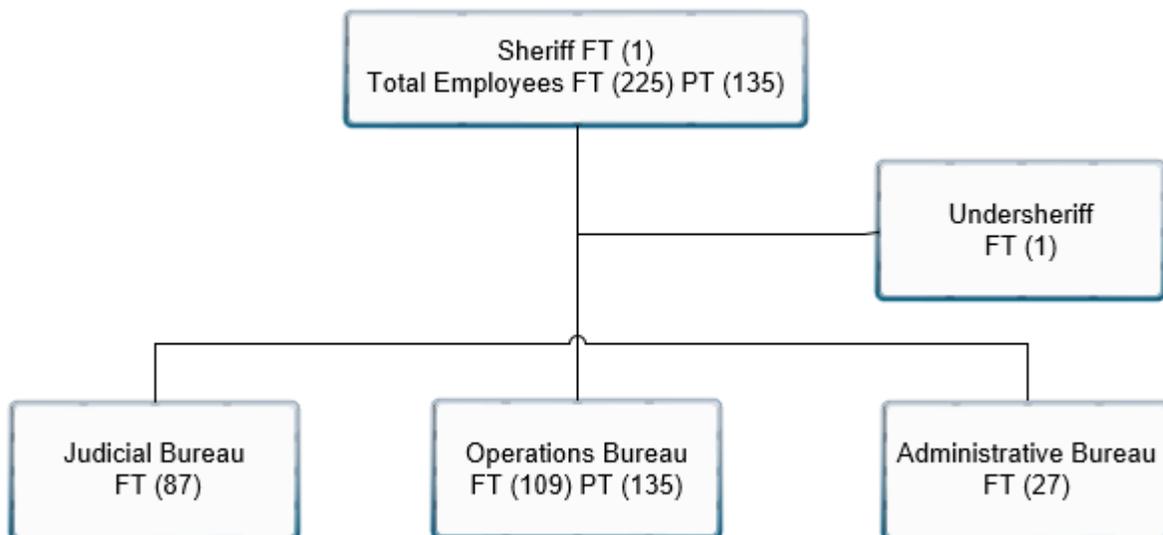
## About the office:

The Oklahoma County Sheriff is a public office created by the State Constitution to serve a four-year term. The Oklahoma County Sheriff's Office utilizes three bureaus to carry out all duties mandated by the laws of the United States of America and the State of Oklahoma: Administrative Services Bureau, Field Services Bureau, and Judicial Services Bureau.

The Administrative Services Bureau includes the Sheriff, Undersheriff, Public Information, Finance, Personnel, FLEET, Training, Technology, and Property. The Field Services Bureau includes the Criminal Interdiction Team of Central Oklahoma, Communications, Community Services, Patrol, Warrants, Investigations, and Reserves. The Judicial Services Bureau includes Court Process, Extradition, Travel, Courthouse Security, and Records.

We recognize the badge of the Oklahoma County Sheriff's Office as a symbol of public trust. We wear the badge with pride to serve and protect the citizens of Oklahoma County.

## Organizational Chart:



**FT = Full-Time Employees**  
**PT = Part-Time Employees**

# Tommie Johnson III, Oklahoma County Sheriff

## Funding Sources and Restrictions:

Sheriff Service Fee Fund O.S. 19 §514, 514.1 and 514.3

Funds from Civil and Criminal process and miscellaneous fees include finger printing. Monies from the account shall be expended by the Sheriff in the lawful operation of his office.

Sheriff Special Revenue Fund O.S. 19 180.43

Established to account for the collection and expenditures of prisoner boarding fees, for the operation of the jail commissary, housing of federal prisoners, drug enforcement, travel activities and training activities of the Sheriff's department, and monies received from state and federal granting agencies.

### Statistical Information:

	<b>Actual Activity FY 23/24</b>	<b>Projected Activity FY 24/25</b>	<b>Projected Activity FY 25/26</b>
Full-time Employees	219	225	225
Reserves	111	135	135
Civil Process Served	15,301	16,873	17,500
Warrants/Records Warrants Received	27,750	40,005	50,000
Warrants/Records Warrants Cleared	26,894	21,844	28,500
Law Enforcement Training Hours Provided	1,200	1,678	1,750
Dispatch Total Calls for Service All Agencies	82,220	101,622	105,000
NCIC Entries (wanted persons, stolen property, etc.) Patrol	18,722	19,801	20,000
Calls for Service	5,994	7,042	7,500
Patrol Mental Health Calls	801	1842	1,900
Total Miles Driven	2,349,293	2,462,884	2,500,000
FLEET Vehicle Work Orders (Oil, Tires, Batteries, etc.)	1,196	1,450	1,450
Triad Presentations/Community Service Events Reserve	245	357	375
Hours Worked	21,045	20,000	20,000

### Financial Information:

	<b>Actual FY 23/24</b>	<b>Projected FY 24/25</b>	<b>Adopted and Estimated FY 25/26</b>
<b>Sources:</b>			
518 General Fund Law Enforcement	\$15,235,786	\$13,675,347	\$13,127,403
1160 Sheriff Service Fee Fund	8,424,565	6,484,793	4,663,356
1161 Sheriff Special Revenue Fund	2,197,012	1,669,402	352,411
1162 Sheriff Grant Fund	878,071	743,151	626,586
<b>Total Sources:</b>	<b>\$ 26,735,434</b>	<b>\$ 22,572,694</b>	<b>\$18,769,756</b>
<b>Expenditures:</b>			
Salaries	12,863,955	13,723,239	13,347,696
Benefits	6,092,667	3,425,803	3,454,646
Travel	82,706	83,123	75,200
M&O	2,482,151	2,431,628	2,746,704
Capital	267,620	817,427	443,815
<b>Total Expenditures</b>	<b>\$ 21,789,099</b>	<b>\$ 20,481,219</b>	<b>\$20,068,061</b>
-			
<b>Total Sources and Expenditures</b>	<b>\$ 4,946,335</b>	<b>\$ 2,091,475</b>	<b>\$(1,298,305)</b>

# Jason Lowe, Commissioner - District 1



**Mission:** *To improve Oklahoma County District One services and infrastructure for the benefit of our citizens.*

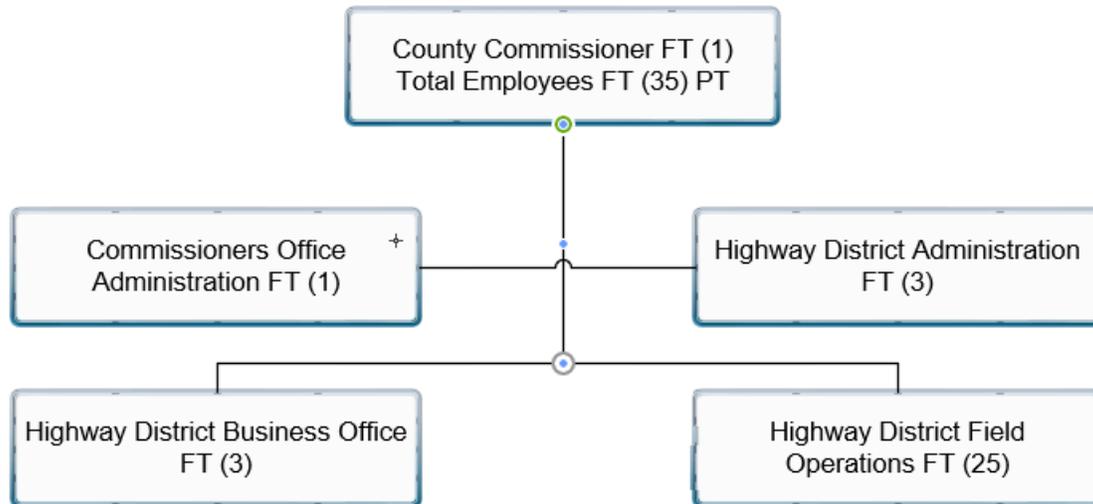
## About the office:

Oklahoma County Highway District 1 exists to perform certain public works functions associated with the 238.43 miles of public roads within District 1 boundaries as defined after the 2000 Census. The mileage in District 1 represents 40% of the total road miles in Oklahoma County's total inventory of 595.98 road miles.

Road crews routinely perform road rehabilitation and reconstruction as well as drainage improvements, right of way maintenance and de-icing activities. Attention is primarily focused on maintenance of County section-line roads within the unincorporated areas of the county. Additionally, crews perform road maintenance and certain improvements within incorporated boundaries of cities with populations of less than 5,000. In addition to having more road miles than any other Highway District, more incorporated cities with population under 5,000 fall within the boundaries of District One. These include; Arcadia, Forest Park, Jones, Lake Aluma, Luther, Nicoma Park and Spencer.

District One operates within a balanced budget and is committed to limiting expenses associated with human capital at less than 50% of the total operating costs. Efficiency and cost effectiveness are the focus for Commissioner Lowe's administration. He is proud that this budget represents the fifth consecutive year that pledge to District One constituents has been achieved.

## Organizational Chart:



**FT = Full-Time Employees**

**PT = Part-Time Employees**

# Jason Lowe, Commissioner - District 1

## Funding Sources and Restrictions:

Highway Cash Fund O.S. Title 68 § 500.7, 500.6, 704 (A), 1004 and Title 47 § 1104 E.1, F.1, G.1

Accounts for state, local and miscellaneous revenues and expenditures for the purpose of constructing and maintaining County roads and bridges. Derived from percentages of state motor fuel and motor vehicle taxes that are apportioned on formulas using population, road mileage and land area, with funds from gross production taxes to counties with oil and gas and mineral production.

### Statistical Information:

	Actual Activity FY 2023-24	Current Activity FY 2024-25	Projections for FY 2025-26
Full-time employees	34	32	32
Part-time employees	-	-	3
Number of road miles constructed	8	8	8
Number of road miles reconstructed	8	9	10
Number of road miles preserved/maintained	10	43	25
Number of bridge reconstruction/replacement	4	1	1
Number of special project constructions	12	13	13
Number of road miles right of way maintained (mowed)	1,800	950	1,250
Number of road miles mowed reimbursed	-	-	-
Number of road miles mowed OKC	721	325	375
Number of parks and non-roads maintained	35	10	10
Number of miles of roads and parks boom axed	225	135	155
Number of miles boom axed reimbursed	-	-	-
Number of miles boom axed OKC	80	45	53
Number of linear feet culvert pipe installed	1,700	1,012	1,089
Number of tons repair material applied (patching)	1,500	1,063	1,400
Number of incidents responded w/FEMA declaration	3	2	1
Amount of FEMA reimbursements	\$ 5,933.19	\$ 1,275,152.20	\$ -

### Financial Information:

#### Sources:

	Actual FY 2023-24	Projected FY 2024-25	Adopted and Estimated FY 2025-26
910 General Fund	622,063	568,257	623,488
1110-910 Highway Cash	9,046,594	9,028,306	4,581,210
<b>Total Sources:</b>	<b>\$ 9,668,657</b>	<b>\$ 9,596,562</b>	<b>\$5,204,698</b>

#### Expenditures:

Salaries	2,053,803	1,650,254	2,483,988
Benefits	1,065,712	731,436	1,117,264
Travel	10,903	13,774	14,250
M&O	2,433,830	3,573,398	1,257,011
Capital	491,068	627,021	332,186
<b>Total Expenditures</b>	<b>\$6,055,317</b>	<b>\$ 6,595,882</b>	<b>\$5,204,698</b>

### Total Sources and Expenditures

<b>Total Sources and Expenditures</b>	<b>\$3,613,340</b>	<b>\$3,000,680</b>	<b>\$ -</b>
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## Brian Maughan, Commissioner - District 2

**Mission:** *To improve Oklahoma County Highway District 2 through effective and conservative government, expanding economic development opportunities, and delivering needed county services for its constituents.*



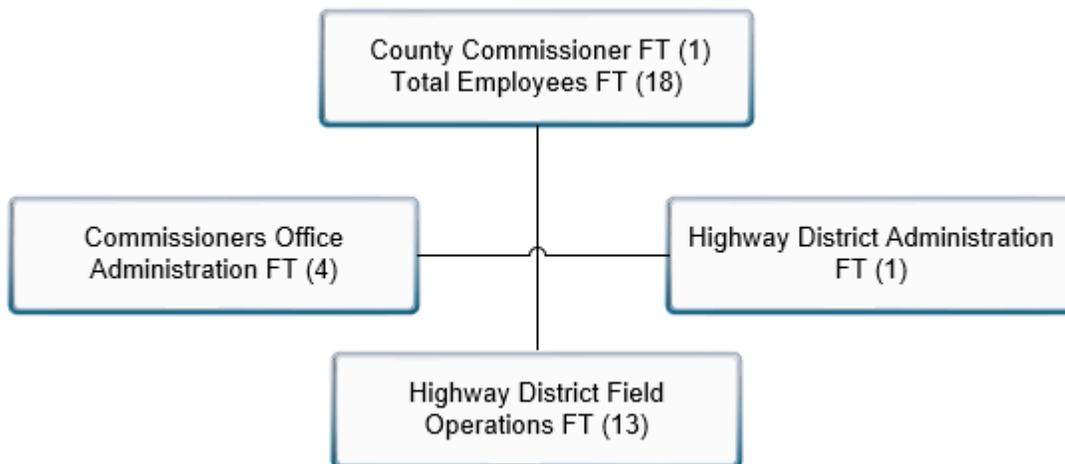
### About the office:

Oklahoma County Highway District 2 is responsible for 177.51 miles of roads and 58 bridges. District 2's road crews maintain and rehabilitate roads and bridges within the unincorporated areas of the county. In addition, our crews perform right-of-way maintenance, road clearing activities, and drainage improvement. District 2 road crews also work in conjunction with the cities and municipalities within the district on construction and maintenance of roads.

Oklahoma County is also called upon to provide debris removal following natural disasters, including flooding, fires, ice storms, and tornados.

District 2 operates within a balanced budget and is committed to fiscal responsibility. Efficiency and cost effectiveness are the goals of Commissioner Maughan.

### Organizational Chart:



**FT = Full-Time Employees**

**PT = Part-Time Employees**

# Brian Maughan, Commissioner - District 2

## Funding Sources and Restrictions:

Highway Cash Fund O.S. Title 68 § 500.7, 500.6, 704 (A), 1004 and Title 47 § 1104 E.1, F.1, G.1

Accounts for state, local and miscellaneous revenues and expenditures for the purpose of constructing and maintaining County roads and bridges. Derived from percentages of state motor fuel and motor vehicle taxes that are apportioned on formulas using population, road mileage and land area, with funds from gross production taxes to counties with oil and gas and mineral production.

## Statistical Information:

	<b>Actual Activity FY 2023-24</b>	<b>Current Activity FY 2024-25</b>	<b>Projections for FY 2025-26</b>
Full-time employees	20	18	20
Part-time employees	1	0	0
Number of road miles constructed	-	0	0
Number of road miles rehabilitated	4	5	6
Number of bridge reconstruction/replacement	1	0	0
Number of special construction projects	1	0	1
Number of ROW mile maintained (trash, debris & mowing)	300	280	300
Number of miles of roads and parks boom axed	30	12.25	25
Number of LF of culvert pipe installed	700	580	600
Number of tons of road patching material applied	575	200	300

## Financial Information:

	<b>Actual FY 2023-24</b>	<b>Projected FY 2024-25</b>	<b>Adopted and Estimated FY 2025-26</b>
<b>Sources:</b>			
920 General Fund	\$ 315,261	\$ 371,646	\$ 436,915
1110-920 Highway Cash	7,977,766	6,716,100	4,937,789
<b>Total Sources:</b>	<b>\$ 8,293,027</b>	<b>\$ 7,087,746</b>	<b>\$ 5,374,704</b>
<b>Expenditures:</b>			
Salaries	1,306,313	1,453,967	1,693,877
Benefits	582,909	594,489	759,627
Travel	3,421	5,719	5,000
M&O	1,823,228	6,837,617	2,490,700
Capital	932,740	1,107,324	425,500
<b>Total Expenditures</b>	<b>\$ 4,648,610</b>	<b>\$ 9,999,115</b>	<b>\$ 5,374,704</b>
<b>Total Sources and Expenditures</b>	<b>\$ 3,644,417</b>	<b>\$(2,911,36)</b>	<b>\$ (0)</b>

## Larry Stein, Oklahoma County Assessor



**Mission:** *The Oklahoma County Assessor is a public office created by statute by the Oklahoma Constitution to determine the fair market value of all property in Oklahoma County each year. The officer is elected every four years. The assessor's task each year is to discover all the property, list information about each property and set the market value for all property. The assessor's office is required to physically visit every parcel of property during a four year cycle.*

### **About the office:**

Each year the assessor is required by law to set the market value, process, mail, maintain and manage all of the property records of more than 350,000 parcels, or units, of property in the 720 square miles that make up Oklahoma County.

The Oklahoma Tax Commission requires that assessors meet accreditation standards (Title 68 § 2816). Currently 66 of the 77 assessor employees have obtained advanced accreditation. If those standards are not met by the assessor and staff involved in the assessing process, they may not serve in an elected or appointed position. The average length of employment in the assessor's office is 14 years with 48 percent of the employees having more than 10 years experience in the county assessor's office.

The assessor certifies the tax roll to the appropriate taxing authority. The taxes collected based on the assessor information are used to support law enforcement, local public schools, local technology centers and colleges, cities and towns, city/county libraries and county health departments. Out of each ad valorem property tax dollar, Oklahoma County currently receives approximately 9.3¢.

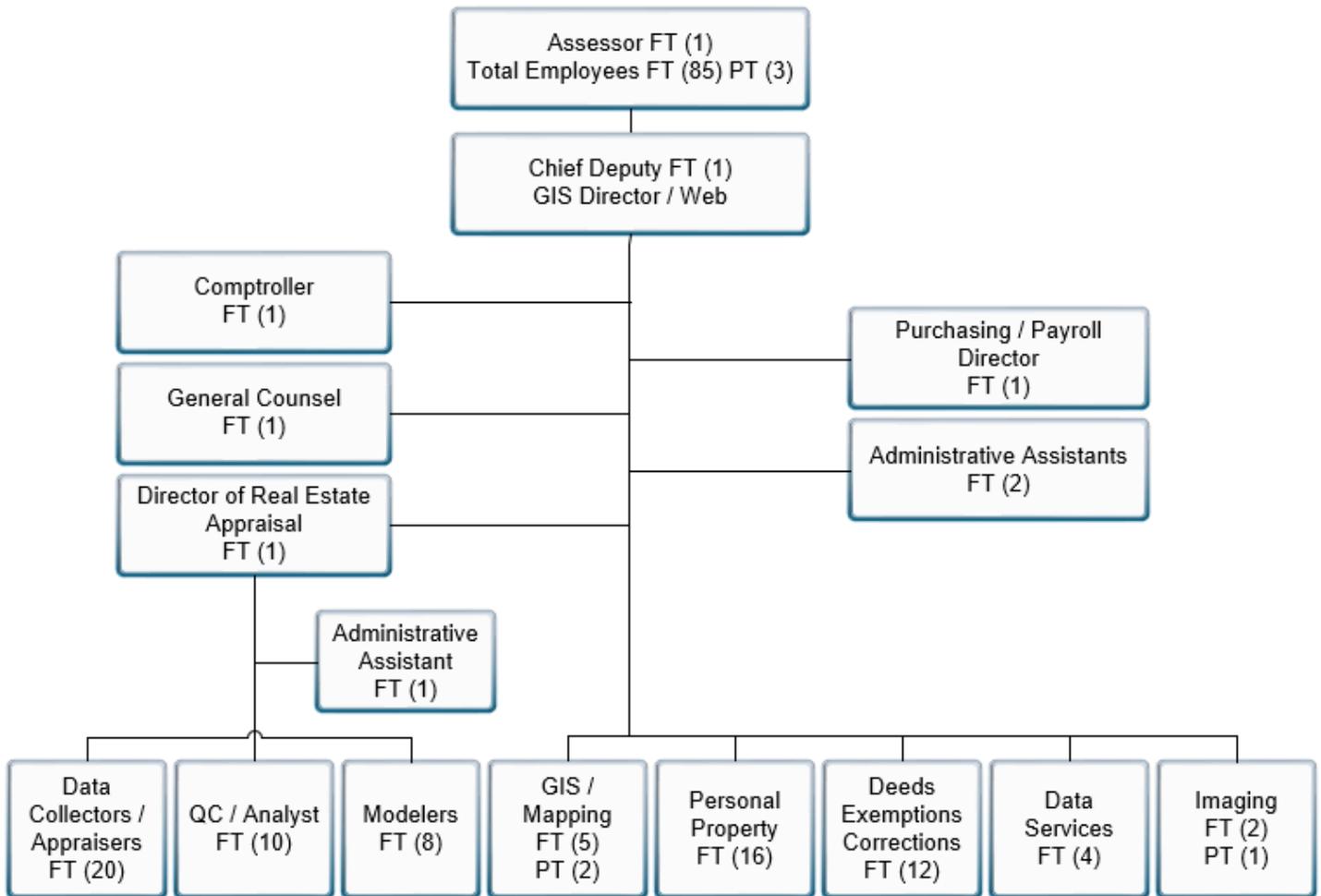
The Oklahoma County Assessor's Office has earned international awards for its website, [www.oklahomacounty.org/assessor](http://www.oklahomacounty.org/assessor). With more than 21 million page views last year, users can look up the most accurate property records available for free and link to other computer programs and county offices to get information about mortgages or tax obligations and payments. The Environmental Systems Research Institute (ESRI) awarded the Oklahoma County Website one of the best in the world out of more than 440,000 competitors around the world. These records help citizens understand the complicated process of assessing market value and how mill levies from cities, towns and schools impact the property taxes they are obliged to pay.

The nine departments in the Oklahoma County Assessor's office utilize state-of-the-art technology to perform their duties of assessing market-value on all properties and the performance of the office is carefully monitored to ensure statutory compliance with regular and surprise performance audits by the Auditor and Inspector's office and the Oklahoma Tax Commission (OTC). Each year the OTC executes a Performance Audit on every one of Oklahoma's 77 counties. Oklahoma County has been one of the few counties earning a perfect score on the Performance Audit. Oklahoma County has worked closely with assessors around Oklahoma and the OTC to make improvements to better analyze the performance of all assessors. The Oklahoma County Staff has been involved in writing legislation and educating lawmakers to pass new laws to help citizens and property owners better understand information about their property and the requirements and duties of assessors. The Oklahoma County Assessor's office currently has approximately 77 full time and 3 part-time employees, 40 employees fewer than the OTC indicates the minimum number of employees required for the workload in a county this size. Based on a cost per employee of approximately \$92,000 for salary, benefits and educational requirements, the Oklahoma County Assessor's office is operating at a savings to the taxpayers of nearly \$5 million a year.

The 2022 assessed value of all property in Oklahoma County is over \$9.03 billion, more than triple the assessed value of \$2.3 billion in 1990 and more than six times the \$1.4 Billion of assessed value in 1980. That value is determined by market forces and growth for demand for real estate in Oklahoma County. Oklahoma County has the most desirable commercial and residential real estate locations and properties in the state of Oklahoma and enjoys one of the fastest growing real estate markets in the southwest.

# Larry Stein, Oklahoma County Assessor

## Organizational Chart:



FT = Full-Time Employees

PT = Part-Time Employees

## Funding Sources and Restrictions:

### Visual Inspection O.S. Title 68 § 2820, 2822-2823

Although this is a general fund cost center, the nature of the fund is similar to a special revenue fund used for specific functions and can only be used for the visual inspection of property, not operations of other separate office functions. The County Assessor has a visual inspection plan to inspect all property within the county at least once every four years. The cost is shared by all local school districts and jurisdictions collecting an ad valorem levy. Each jurisdiction's share is proportional to its total levy the prior year. This results in the County funding approximately 9% of the Visual Inspection budget. Amounts billed but not collected from the previous year are taken in consideration as a reduction to the following year's budget appropriations.

### Assessor Fee Revolving Fund O.S. Title 68 § 2829.1

Consists of fees collected by the Assessor for furnishing all records available for copying and for furnishing standard maps. Monies deposited to the fund shall be expended by the County Assessor and shall not be transferred to any other account for a purpose other than 1) For maintenance, replacement and upgrade of computer hardware and software associated with County Assessor databases and geographic information systems; and 2) To provide products and services generated from the databases and geographic information system to both public and private parties.

# Larry Stein, Oklahoma County Assessor

## Statistical Information:

	<b>Actual Activity FY 23/24</b>	<b>Current Activity FY 24/25</b>	<b>Projections for FY 25/26</b>
Full-time employees	80	80	77
Part-time employees	5	5	3
Total Numbers of Parcels	353,841	355,748	358,000
Residential/Ag Parcels	283,896	285,855	287,500
Commercial Parcels	21,608	21,798	22,000
Personal Property Accounts	32,788	32,575	33,000
Homestead Exemptions	106,689	105,485	105,000
Additional Homestead	5,097	4,966	5,000
Senior Freeze	20,118	20,353	20,500
100% Disabled Veterans	4,233	4,689	5,000

## Financial Information:

	<b>Actual FY 23/24</b>	<b>Projected FY 24/25</b>	<b>Adopted and Estimated FY 25/26</b>
<b>Sources:</b>			
130 General Fund	\$3,942,317	\$3,753,433	\$3,830,872
140 General Fund - Visual Inspection	6,696,035	6,209,047	6,070,947
1201 Assessor's Revolving Fund	119,945	155,260	114,723
<b>Total Sources:</b>	<u>\$10,758,297</u>	<u>\$10,117,740</u>	<u>\$10,016,542</u>
<b>Expenditures:</b>			
Salaries	5,683,107	6,570,155	6,194,173
Benefits	2,391,235	1,365,931	1,219,037
Travel	129,449	178,447	236,600
M&O	1,467,424	1,751,713	1,861,270
Capital	208,599	156,235	434,671
<b>Total Expenditures</b>	<u>\$9,879,813</u>	<u>\$10,022,480</u>	<u>\$9,945,751</u>
 <b>Total Sources and Expenditures</b>	 <u>\$878,484</u>	 <u>\$95,260</u>	 <u>\$70,791</u>

# Maressa Treat, Oklahoma County Clerk

**Mission:** *We are proud to serve the citizens of Oklahoma County and to ensure confidence in our decisions safeguarding taxpayer dollars. We instill confidence, use resources wisely, and promote transparency and accountability in discharging it's duty to record, preserve and make available essential county records; to protect the interest of property owners; and to support all county departments and the services they provide.*



## About the office:

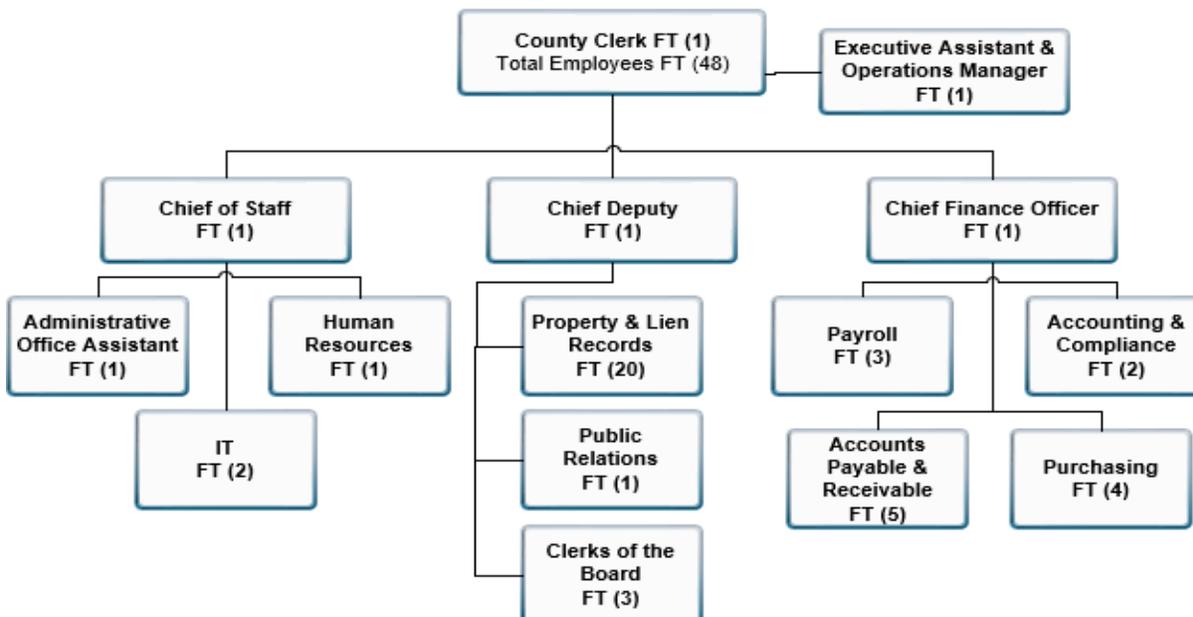
The Office of the County Clerk is established by the Oklahoma State Constitution as the principal record keeper for the county. The County Clerk is an elected official, chosen by the voters of the county every four years. The Clerk's specific duties are outlined in the Constitution and further defined by state law.

As the Chief Administrative Officer for the county, the County Clerk is responsible for maintaining and safeguarding crucial public records, ensuring they are secure, organized, and accessible to the public.

## Key Responsibilities:

- **Registrar of Deeds:** The Clerk records and maintains all documents pertaining to real property within Oklahoma County, including deeds, mortgages, and liens.
- **Statewide UCC Filings:** Unlike other counties, the Oklahoma County Clerk serves as the central filing office for all Uniform Commercial Code (UCC) filings in the state—serving individuals and businesses across all 77 counties in Oklahoma.
- **Secretary to Boards:** The Clerk serves as secretary to all county boards, committees, and trusts. This includes preparing agendas, issuing meeting notices, and recording official minutes.
- **Financial Oversight:** The Clerk plays a key role in managing county finances, including responsibilities for the budget, audit processes, purchasing, and payroll.
- **Budget Board Member:** As a voting member of the County Budget Board, the Clerk provides an essential check and balance in county government spending decisions.

Through these diverse responsibilities, the County Clerk ensures transparency, accountability, and operational efficiency in local government.



# Maressa Treat, Oklahoma County Clerk

## Funding Sources and Restrictions:

Lien Fee Fund O.S. Title 19 § 245 and § 265

The fee of \$8.00 plus postage for preparing and mailing the notice of mechanic and materialmen's liens is deposited into this account. A fee of \$1.00 per page is collected for furnishing photographic copies. A fee of \$.25 per page for up to 3,500 images, and up to \$.15 per page for requested images over 3,500. The County Clerk may use funds from this account for the lawful operation of the office.

UCC Fund O.S. Title 12A § 1-9-525.1

Fees collected for filing, indexing, recording and copying documents collected pursuant to Section 1-9-525. Monies in this account shall be expended in the following amounts for the following purposes: 1) of the fees collected pursuant to paragraphs 1 and 2 of subsection (1) of Section 1-9-525, \$5 shall be paid monthly to the general fund as a liquidated fee for capital and other expenses associated with operation of the filing office; and 2) all other fees or parts of fees and any interest accruing to this account shall be expended by the county clerk for the lawful operation of the filing office.

Records Preservation O.S. Title 28 § 32

A \$10 fee collected for each instrument recorded with the Registrar of Deeds. Monies accruing to the fund are to be expended by the clerk and not transferred to any other fund. For the purpose of preserving, maintaining, and archiving recorded instruments including, but not limited to, records management, records preservation, automation, modernization, and related lawful expenditures. Revenue collections started in fiscal year 01/02 and are being used to preserve over one-hundred years of county records maintained by the County Clerk's Office.

## Statistical Information:

	Actual Activity FY 23-24	Current Activity FY 24-25	Projections for FY 25-26
Full-time employees	48	47	47
Part-time employees	-	-	-
Real Estate Documents Filed and Indexed	168,398	172,099	175,000
UCC Documents Filed and indexed	125,880	114,451	120,000
Percentage of UCC Documents Filed Electronically	60%	65%	65%
Percentage of Real Estate Documents Filed Electronically	65%	65%	75%
County Clerk Fees Deposited to General Fund	\$ 4,457,335	\$ 4,898,341	\$ 4,445,245
Accounts payable checks processed annually	10,352	9,543	8,589
Number of Agendas/Minutes	411	352	360

## Financial Information:

	Actual FY 23-24	Projected FY 24-25	Adopted and Estimated FY 25-26
<b>Sources:</b>			
170 General Fund	\$ 3,303,762	\$ 3,081,493	\$ 3,032,622
1150 Lien Fee Fund	988,633	1,097,178	905,516
1151 UCC Fund	474,174	1,054,220	1,021,380
1152 Records Preservation Fund	2,846,436	3,099,917	2,645,192
<b>Total Sources:</b>	<b>\$ 7,613,005</b>	<b>\$ 8,332,808</b>	<b>\$ 7,604,710</b>
<b>Expenditures:</b>			
Salaries	3,596,891	3,473,870	3,876,849
Benefits	1,478,603	827,915	1,183,121
Travel	46,345	28,868	52,553
M&O	467,696	468,986	663,812
Capital	174,664	89,062	171,897
<b>Total Expenditures</b>	<b>\$ 5,764,199</b>	<b>\$ 4,888,701</b>	<b>\$ 5,948,232</b>
<b>Total Sources and Expenditures</b>	<b>\$ 1,848,806</b>	<b>\$ 3,444,107</b>	<b>\$ 1,656,479</b>

# Rick Warren, Oklahoma County Court Clerk



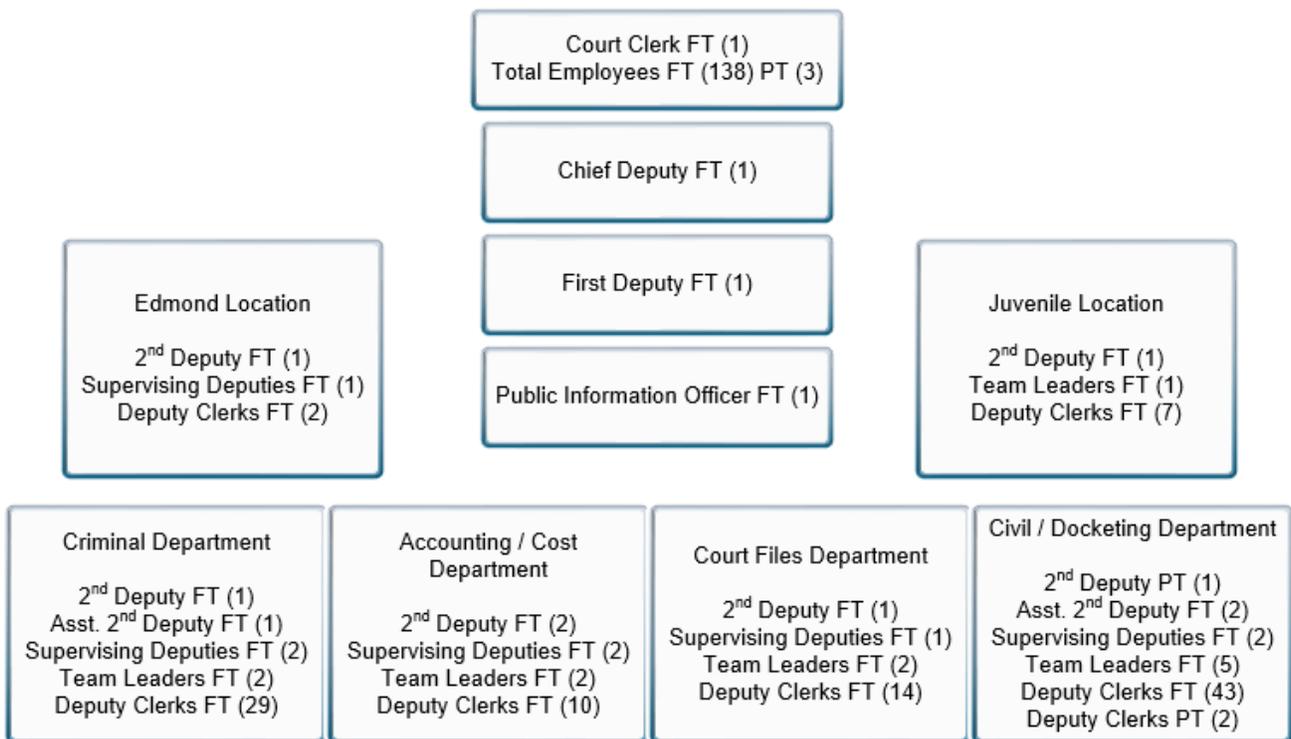
**Mission:** *To provide efficient, accurate and open records maintenance; and information management and fiscal services to the public, the District Court, and the Bar. As a partner in the efficient administration of justice, our greatest satisfaction is in the services we deliver.*

## About the office:

The constitutionally created office of Court Clerk is elected by countywide vote every four years. The Court Clerk is one of three members of the Court Fund Governing Board, together with the Presiding Administrative Judge and the Associate District Judge. The primary responsibilities of the Court Clerk are to record, file and maintain the records of the civil and criminal proceedings before the District Court, and to collect and account for all fines, costs and assessments required by statute. Other responsibilities include: providing staff for 35 state judges and maintaining court schedules, called dockets, summoning, processing, and paying more than 17,000 jurors annually; issuing subpoena and civil process, processing United States passport applications; issuing marriage licenses, private process server licenses and certain other licenses; and providing case data to the Oklahoma Supreme Court.

Filing fees and other costs collected by the Court Clerk are deposited into the Court Fund to pay for all maintenance and operation costs of the District Court. Court equipment, courthouse maintenance, courthouse security, Sheriff's funds, Law Library, the Public Defender's office, the District Attorney's office and court staff are all supported by the Court Fund. Total revenue/receipts exceed \$68.5 million annually. The Oklahoma County Court Clerk's office initiated the first computerized jury processing system; the first criminal cost collection department; and the first digital document retention program, all at no expense to the county's General Fund. Funds collected, audited, and accounted for by the Court Clerk's office support more than 30 state, county, and municipal agencies, including approximately \$1.4 million annually to the Oklahoma County Sheriff's office.

## Organizational Chart:



**FT = Full-Time Employees**  
**PT = Part-Time Employees**

# Rick Warren, Oklahoma County Court Clerk

## Funding Sources and Restrictions:

Court Clerk Revolving Fund Reimbursement - appropriated through General Fund:

Funds transferred from the Court Clerk Revolving Fund (Voucher Account described below) to supplement payroll costs.

Court Clerk Revolving Fund (Voucher Account; not a special revenue fund; not appropriated through General Fund.)

Expended for the lawful operation of the Court Clerk's office.

### Court Fund

Revenues received at the District Court level, used for local operational expenses. Funds may only be spent as budgeted and approved by the Chief Justice of the Supreme Court. Funds in excess of expenses are submitted to the State Judicial Fund to support the Courts.

Court funds are not considered part of the County's financial reporting structure. Nonetheless, these funds are reflected in the attached documents and clearly marked to provide a full picture of the total cost to operate the Oklahoma County Court Clerk's office.

## Statistical Information:

	<b>Actual Activity FY 2023-24</b>	<b>Actual Activity FY 2024-25</b>	<b>Projections for FY 2025-26</b>
Full-Time Employees	131	132	138
Small Claim Cases Filed	18,945	25,309	32,902
Traffic Cases Filed Civil	15,134	16,410	18,051
Cases Filed Felony	29,034	28,053	27,211
Cases Filed	5,805	5,432	5,106
Misdemeanors Filed	3,843	4,128	4,417

## Financial Information:

	<b>Actual FY 2023-24</b>	<b>Projected FY 2024-25</b>	<b>Adopted and Estimated FY 2025-26</b>
<b>Sources:</b>			
General Fund	\$11,892,138	\$10,686,174	\$10,001,192
<b>Total Sources:</b>	<u>\$11,892,138</u>	<u>\$10,686,174</u>	<u>\$10,001,192</u>
<b>Expenditures:</b>			
Salaries	7,963,725	8,714,845	8,160,820
Benefits	3,474,477	1,748,352	1,603,601
Travel	10,560	11,700	11,200
M&O	170,927	164,277	175,571
Capital	-	47,000	50,000
<b>Total Expenditures</b>	<u>\$11,619,689</u>	<u>\$10,686,174</u>	<u>\$10,001,192</u>
<b>Total Sources and Expenditures</b>	<u>\$272,449</u>	-	-

# Brigitte Biffle, Oklahoma County Public Defender

**Mission:** *The Public Defender's Office provides competent, quality legal representation to indigents in Oklahoma County who are charged with all types of criminal offenses, including misdemeanors, felonies, and capital crimes, as well as to our convicted clients who wish to appeal their convictions. The office, pursuant to court appointment, represents deprived children in juvenile and domestic cases, mentally ill persons in civil commitment hearings, and children and adults in other civil proceedings. The office also represents the interests of the public in making recommendations to judges regarding adoption expenses and protects the interests of children in contested adoptions. The office can be appointed to represent witnesses in multi-county grand jury cases by order of the Supreme Court of Oklahoma and is statutorily required to notify judges of anyone illegally incarcerated in the Oklahoma County Jail.*



**About the office:**

**O.S. Title 19 § 138.1a Office created - Office space and equipment - Tort Liability**

In each county with a population of over 300,000, there is hereby created the office of public defender, and such office shall be charged upon the order of any judge of a court of record of such county, with the protection of the rights of any defendant to a criminal action. The Board of County Commissioners of such county shall provide for necessary office supplies and equipment and arrange for sufficient office space in the county building, used by the courts of record of such county, to permit the efficient and effective operation of the office of public defender. For purposes of liability under the Government Tort Claims Act, any public defender or his employee shall be deemed a state employee.

<b>Financial Information:</b>	<b>Actual FY 2023-24</b>	<b>Projected FY 2024-25</b>	<b>Adopted and Estimated FY 2025-26</b>
<b>Sources:</b>			
230 General Fund 1280	71,863.00	75,697.25	71,863.00
Drug Court Fund	395,040.91	929,866.88	1,025,814.75
1282 Mental Health Court Fund	17,247.18	13,632.00	11,949.00
<b>Total Sources:</b>	<b>\$ 484,151</b>	<b>\$1,019,196</b>	<b>\$ 1,109,627</b>
<b>Expenditures:</b>			
Salaries	234,650	590,855	300,900
Benefits	83,842	284,342	93,327
Travel	350	8,500	8,500
M&O	44,579	86,057	51,903
Capital	7,874	18,398	11,460
<b>Total Expenditures</b>	<b>\$ 371,295</b>	<b>\$ 988,153</b>	<b>\$ 466,090</b>
<b>Total Sources and Expenditures</b>	<b>\$ 112,856</b>	<b>\$ 31,043</b>	<b>\$ 643,537</b>

# BOCC Departments



# Oklahoma County Community Sentencing

**Mission:** *To enhance public safety by supervising offenders sentenced to court-ordered probation, while providing access to treatment and services, and using evidence based practices, to increase pro-social behavior and reduce criminogenic needs.*

**About the office:**

The Office of Community Sentencing continues through our private provider TEEM (The Educational and Employment Ministry), to oversee a combined caseload of over 650 offenders on a daily basis. As an alternative to incarceration, Oklahoma County judges utilize this sentencing mechanism as a method to provide supervision for compliance of individualized probation plans. Case managers supervise offenders and coordinate all individualized treatment plans, as well as provide access to other beneficial programs and services. For non-compliance, including ongoing illegal use of substances, failure to report, failure to attend classes and lack of payment for required fees, offenders pose a greater risk to the public's safety, and may be sanctioned by the court in a number of ways, including jail time or sentencing to the Oklahoma Department of Corrections.

Offender profiles continue to evolve. National current thinking emphasizes special management strategies for supervising violent offenders, those suffering from chronic mental illness (CMI), female offenders, and other groups. To that end, Community Sentencing has expanded its approach in providing programs with the development of a Cognitive Education program and revising Substance Abuse Treatment. The Female Opportunity Group (FOG) appears to be an on-going success. A similar group for men is being considered. In 2013, an Employment Specialist was hired to assist eligible offenders with pre-employment and referral services. All these objectives require robust staff training.

Oklahoma County Community Sentencing Planning Council has vigorously supported the program's new goals, and its ongoing partnership with the Oklahoma Department of Corrections symbolizes one team, with one mission.

**Funding Sources and Restrictions:**

Community Sentencing Fund:

Funded by legislative appropriations through the Department of Corrections O.S. Title 22 § 988.16.

**Statistical Information:**

	<b>Actual Activity FY 23-24</b>	<b>Current Activity FY 24-25</b>	<b>Projections for FY 25-26</b>
Full-time employees	-	-	-
Part-time employees	-	-	-

**Financial Information:**

**Sources:**

	<b>Actual FY 23-24</b>	<b>Projected FY 24-25</b>	<b>Adopted and Estimated FY 25-26</b>
1270 Community Sentencing Fund	\$161,448	\$161,448	\$161,448

**Expenditures:**

Salaries	-	-	-
Benefits	-	-	-
Travel	-	-	-
M&O	-	156,448	-
Capital	-	5,000	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-\$161,448</b>	<b>\$ -</b>

**Total Sources and Expenditures**

<b>\$ 161,448</b>	<b>\$ 0</b>	<b>\$161,448</b>
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# County Audit

## About the office:

The Oklahoma State Auditor and Inspector is responsible for auditing county financial records, prescribing a system of bookkeeping, and advising county officers on procedural and technical matters relating to accounting and budget. Various statutes speak to these responsibilities as outlined below:

### **O.S. Title 74 § 214 Uniform system of bookkeeping - Alternate accounting systems - Instructions to state and county officers - Detailed examinations - Reports:**

The State Auditor and Inspector (SAI) shall prescribe a uniform system of bookkeeping for the use of all county officials to afford a suitable check upon their mutual acts and ensure a thorough inspection, and to ensure the safety of the state and county funds. He shall have full authority to prescribe a system of bookkeeping for all county officers which shall be in accordance with generally accepted accounting principles, as applied to governmental units, and when necessary instruct or cause to be instructed the state and county officers in the proper mode of keeping the accounts. Provided however, when a conflict with Oklahoma Statutes arises concerning accounting systems for those counties utilizing electronic data processing, the county may request in writing that the SAI approve an alternate accounting procedures. He shall make a thorough examination of the books, accounts and vouchers of such officers, ascertaining in detail the various items of receipts and expenditures.

### **O.S. Title 74 § 212.1 Advising county officers of procedural and technical accounting and budget procedures - Duty of county officers**

The SAI, or his designee, shall advise county officers on procedural and technical matters relating to accounting and budget procedures. It shall be the duty of the county officers with notice of such advice to follow the instructions or advice of the SAI until relieved of such duty by a court of competent jurisdiction or until the Supreme Court shall hold otherwise.

### **O.S. Title 74 § 212 D. Duties and Powers - County Treasurer -**

The SAI shall examine without notice all books and accounts of each county treasurer of the state twice each year.

### **O.S. 74 § 212 I. Duties and Powers - County Officers by Request -**

Upon request of the county commissioners of any county or the Governor, the SAI shall examine the books and accounts of all or any of the officers or custodians of the various funds of the county; and payment for such examination shall be made by the county so examined.

## **Funding Sources and Restrictions:**

### **O.S. Title 19 § 177.2 Use of ad valorem levy for county audit - lapse and cancellation of unexpended balance**

The net proceeds of the one tenth mill annual ad valorem levy upon the net total assessed valuation in any county for any year authorized and mandatorily required to be appropriated and dedicated to county audit by section or paragraph 331 of Title 62 shall henceforth be restricted to and used only for audit survey and reporting receipt, disbursement and management of county affairs financed by county ad valorem taxation accruing to the general fund of such county, whether such audit be in the performance of duties charged to the SAI and instigated at his own initiative and directive, or on request of the Board of County Commissioners of such county or order of the Governor as provided by section or paragraph 212 of Title 74.

<b>Financial Information:</b>	<b>Actual</b>	<b>Projected</b>	<b>Adopted and Estimated</b>
	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
<b>Sources:</b>			
190 General Fund	\$891,437	\$634,153	\$915,710
<b>Expenditures:</b>			
Salaries	-	-	-
Benefits	-	-	-
Travel	-	-	-
M&O	196,631	634,153	915,710
Capital	1,151	-	-
<b>Total Expenditures</b>	<b>\$197,782</b>	<b>\$634,153</b>	<b>\$915,710</b>
<b>Total Sources and Expenditures</b>	<b>\$693,655</b>	<b>-</b>	<b>-</b>

## Oklahoma County Court Services Unit

**Mission:** Unit personnel are responsible for gathering information about an accused person to assist in making a determination to pre-trial release the individual from custody.

Oklahoma County Court Services comprises the Pretrial Release unit, and Community Services unit. O.S. Title 22 § 1105.1 established the Pre-trial Release Act, while O.S. Title 22 Chapter 16 § 991a-4.1 established the Community Service Sentencing Program. Unit personnel are responsible for gathering and reviewing neutral and validated information about an accused person to assist the courts in making an effective determination on an individuals pretrial release.

Court Services Programs provide reporting and GPS monitoring with conditions and restrictions that vary based on charges ranging from total house arrest to no curfew restrictions. The Pretrial Release Program supports individuals navigating Oklahoma County’s criminal legal system by offering equitable alternatives to pretrial detention and connecting them to vital services that promote public safety and reduce recidivism. Pretrial Release intake staff work closely with the Oklahoma County Detention Center’s Court Services team, using background checks to screen and interview individuals who are unable to afford financial bail. Those approved by the court are assigned specific release conditions, which are actively supervised by case managers. In addition to monitoring compliance with court-mandated conditions, case managers help participants access critical resources such as housing, transportation, employment, education, mental health care, substance use treatment, and recovery support. From June 1, 2024, to May 23, 2025, 1647 defendants were released to the Pretrial Release program, representing a detention cost savings to Oklahoma County of \$9,738,342.70.

The purpose of the Community Service program is to place at the appropriate nonprofit agencies persons who have been sentenced by the Courts to complete a set amount of community service hours in lieu of jail time. Agencies supervise and verify the hours worked by each client. Community Service personnel then report to the Courts, District Attorney, and Probation Officer when the client completes or fails to complete his/her community service. From July 1, 2024, to May 31, 2025, 683 unique individuals performed community service hours through this program.

### Funding Sources and Restrictions:

Community Service Fee Fund:

Fees paid by persons sentenced to perform community service by the court O.S. Title 22 Chapter 16 § 991 a-4.1 The funds are used for maintenance and operation of the Community Services program.

### Financial Information:

	Actual FY 2023-24	Projected FY 2024-25	Adopted and Estimated FY 2025-26
<b>Sources:</b>			
301 General Fund	\$ 1,184,903	\$ 1,618,394	\$ 1,260,903
1260 Court Services Fund	295,645	256,297	194,955
<b>Total Sources:</b>	<u>\$ 1,480,548</u>	<u>\$ 1,874,691</u>	<u>\$ 1,455,858</u>
<b>Expenditures:</b>			
Salaries	740,866	27,962	-
Benefits	375,821	4,674	-
Travel	-	-	-
M&O	104,074	1,722,170	1,260,903
Capital	5,120	1,111	-
<b>Total Expenditures</b>	<u>\$ 1,225,881</u>	<u>\$ 1,755,917</u>	<u>\$ 1,260,903</u>
 <b>Total Sources and Expenditures</b>	 <u>\$ 254,667</u>	 <u>\$ 118,774</u>	 <u>\$ 194,955</u>

# Oklahoma County Election Board

**Mission:** *To maintain voter registration records and supervise federal, state, county, municipal, and school election district elections in Oklahoma County.*

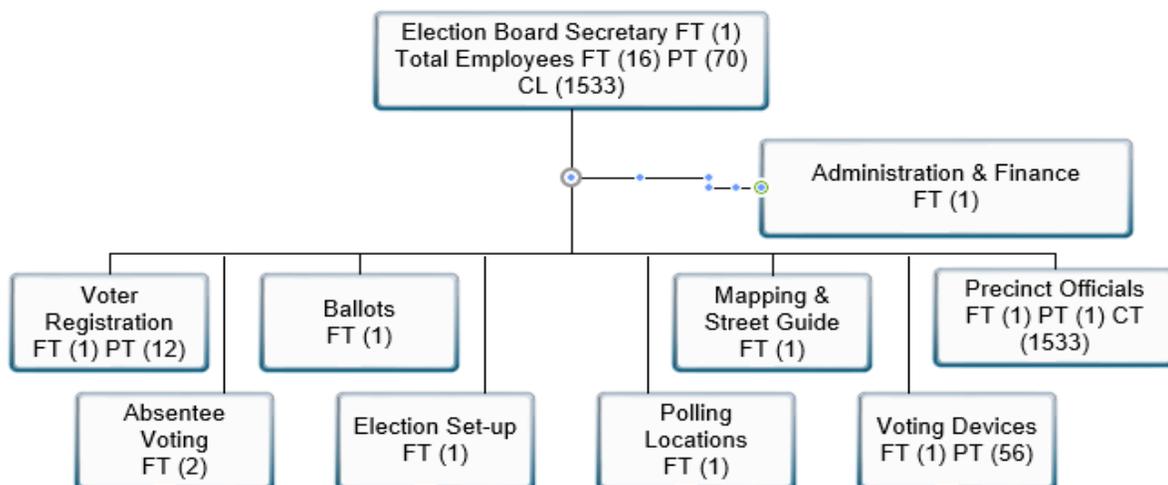
The Election Board is a statutory agency with an administrative officer appointed by the State Election Board. The main administrative duties include:

- Administration and Finance: Supervise and oversee all office functions and duties related to conducting elections and voter registrations.
- Voter Registration: Receive, process, and maintain voter registration and voter activity records.
- Absentee Voting: Conduct mail-in, in-person, and nursing home absentee voting activities.
- Ballots: Proof, process, distribute, secure, and maintain regular and absentee ballots for statutory retention cycles.
- Election Set-up: Program elections and produce ballot style combinations and precinct allocation information for each jurisdiction
- Mapping and Street Guide: Produce jurisdictional maps and add street guide segments to precincts.
- Polling Locations: Locate, survey, and designate sites for elections and maintain precinct accessibility records.
- Precinct Officials: Recruit, train, and assign precinct officials and prepare precinct supplies for each election.
- Voting Devices: Maintain, test, and deliver voting devices and other election hardware, and monitor election day usage.

Accomplishments: 2024-25: The Election Board successfully completed the County, State, and Federal election cycle, implemented all new statutory requests, and continued progress on the street guide after representing.

Objectives: 2025-26: Continue to meet statutory obligations related to voter registration and election administration for upcoming Federal/State/Municipal/School District elections.

## Organizational Chart:



# Oklahoma County Election Board

## Funding Sources and Restrictions:

### General Fund:

The funding source for salaries and operations is the County General Fund. The County does receive reimbursement of the Election Board Secretary's salary and benefits from the State Election Board (O.S. Title 26 § 2-118). Additionally, the election board is reimbursed for overtime and other expenses in connection with elections for a school, municipality or other entity. These reimbursements are deposited to the general fund and supplemental appropriations are made to the election board.

### State Election Board:

The Election Board receives support from the State Election Board in the way of equipment, maintenance, supplies, and technical support. This support is estimated to be around \$500,000 a year in value, although it is not in the form of funding.

## Statistical Information:

	Actual Activity FY 2023-24	Current Activity FY 2024-25	Projections for FY 2025-26
Full-time employees	16	16	16
Part-time employees	70	70	70
Ballots distributed and retained	1,201,630	1,834,570	694,089
Registered voters	454,732	452,096	455,000
Voter registrations processed	60,576	89,039	150,000
Voter registration cards mailed	77,492	132,968	142,000
Voter history credit given	177,305	731,138	230,000
Street guide adjustments	1,292	507	1,000
Absentee ballot applications processed	24,433	58,003	65,000
Voting devices tested	1,144	952	765

## Financial Information:

	Actual FY 2023-24	Projected FY 2024-25	Adopted and Estimated FY 2025-26
<b>Sources:</b>			
250 General Fund	\$ 2,088,211	\$ 2,014,022	\$ 1,908,014
<b>Expenditures:</b>			
Salaries	1,271,695	1,496,037	1,346,037
Benefits	434,424	242,688	226,923
Travel	10,297	8,889	24,720
M&O	184,936	260,070	305,263
Capital	4,648	6,339	5,071
<b>Total Expenditures</b>	<u>\$ 1,906,001</u>	<u>\$ 2,014,022</u>	<u>\$ 1,908,014</u>
<b>Total Sources and Expenditures</b>	<u>\$ 182,210</u>	<u>\$ -</u>	<u>\$ -</u>

# Oklahoma County Emergency Management

**Mission:** *To set a standard of excellence in providing progressive and professional planning, and cooperative and efficient service to the citizens of Oklahoma County, before, during and after a major emergency or disaster.*

## About the office:

Emergency Management is a department of the Board of County Commissioners. Oklahoma State Statutes pertaining to the implementation and operation of the county Office of Emergency Management include O.S. Title 63 § 683.2, 3, 11, 12, 17.

Emergency Management operations focus on four main aspects, preparedness, response, recovery, and mitigation. While broad in scope, these areas require multiple specific tasks and operations. Striving to prevent or lessen the impact of a potentially disastrous event is the focus of mitigation, such as with the Crutcho Creek, Triple XXX, and Wilshire Bridge Projects. Preparedness efforts include detailed planning, education, and exercise activities. Information is provided online and through the distribution of printed materials and multiple public education presentations and training sessions for a variety of groups and organizations. All individuals and groups are encouraged to plan and are assisted in the development of emergency plans to be utilized whether at home, work, or elsewhere. Oklahoma County Emergency Management also develops and maintains the comprehensive Oklahoma County Emergency Operation Plan, Hazard Mitigation Plan, and multiple other critical operations-related guides.

Response activities dictate 24-hour "readiness" and may require the use of specialized equipment and/or skills. Mobile communications units, weather monitoring capabilities and other resources are available at all times in support of any jurisdiction within the county and region. We additionally provide severe weather monitoring and warning capabilities, both through the staffing of the Emergency Operation Center and by utilizing the Citizen Volunteer Team, trained to provide several essential services. Many county-owned fire department emergency response units, provided and partially maintained through the budgeting process of the County Commissioners, are also maintained within the county and coordinated by the Office of Emergency Management.

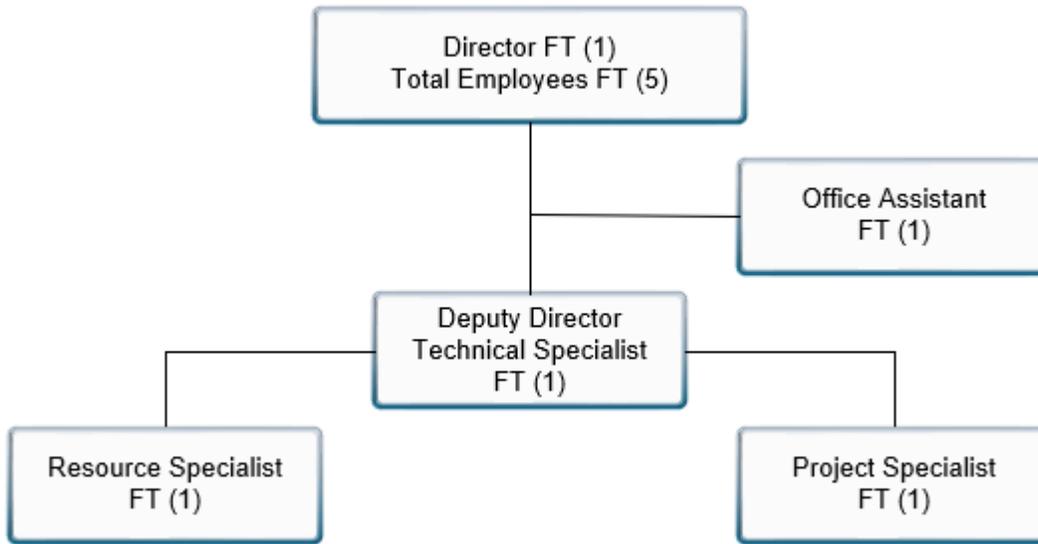
Recovery activities include working closely with FEMA, the Federal Small Business Administration and the Oklahoma Department of Emergency Management and Homeland Security to secure reimbursement and other forms of assistance before, during and following a "declared" disaster. Additional recovery assistance is provided by helping citizens register for available benefits and through the coordination of post-disaster cleanup and restoration activities.

Accomplishments: Continued operations at the Regional Multi-Agency Coordination Center (4600 Martin Luther King) and at the Backup Emergency Operations Center (County Annex Bldg.), assisted with updating and coordination of multiple local and regional planning documents, support of multiple OK County Fire/Rescue Departments and associated emergency response activities; Continued enhancement and support of emergency communications capabilities for multiple departments and the region; Delivered and participated in multiple public education opportunities, work groups, local and regional committees, planning projects and exercises; Provided support and assistance at multiple emergency incidents and continue to coordinate the monthly Eastern Oklahoma County Fire Chiefs Meetings and the Wildland Task Force.

Objectives: Continued application of Hazard Mitigation planning and implementation strategies, continue to pursue opportunities to develop and implement Automatic Aid emergency procedures in eastern OK County; Continued enhancement of OK County Fire Task Force and Strike Team activities; Continued participation in multiple committees, workgroups, etc., both locally and throughout the state.

# Oklahoma County Emergency Management

## Organizational Chart:



FT = Full-Time Employees

PT = Part-Time Employees

## Funding Sources and Restrictions:

Emergency Management Fund O.S. Title 63 § 683.1

Revenues received from the Federal Emergency Management Agency for travel, operations, and capital items relating to the Emergency Management program.

Local Emergency Planning Committee HMEP Grant O.S. Title 27A § 4-2-103

Grant funds received from the U.S. Department of Transportation through the OK Department of Emergency Management. Restricted for the LEPC for Hazardous Materials Emergency Planning and related activities.

Emergency Management Fund O.S. Title 63 § 683.2, 3, 11, 12, 17

FEMA funds distributed through the Oklahoma Dept of Emergency Management and Homeland Security to provide support to local Emergency Management programs under the FEMA Emergency Preparedness Grant Program

## Statistical Section:

	Actual Activity FY 2023-24	Current Activity FY 2024-25	Projections for FY 2025-26
Full-time employees	5	4	5
Part-time employees	1	-	-
Public education presentations	10	5	8
Staff training hours	394	350	450
Planning hours	300	185	300
Regional coordination hours	140	555	300

Planning & Coordination hours are approximations based on multiple meetings, sessions, etc.

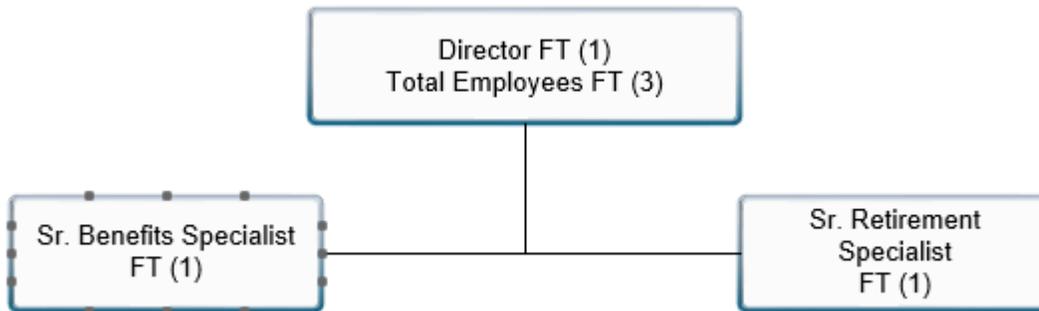
# Oklahoma County Employee Benefits and Retirement Department

**Mission:** *Our mission is to provide excellent service to active employees, retirees and their families as it relates to their benefits and retirement. We strive to be proactive in the administration of all benefit plans, producing high-quality low-cost options that help remove barriers from care. As a national trend setter in self-insured public health plans, we have created multiple programs to counteract adverse population health. In the always increasing realm of health care costs, we constantly strive to produce savings for members and the County without cutting benefit offerings or sacrificing quality. The ultimate goal is to make quality care affordable and easily attainable - improving members' health and the long-term reduction of health care cost increases over time.*

## About the office:

This office was established by the Board of County Commissioners (BOCC) to provide the administration of all active employee and retiree benefit programs. The day to day administration of the Oklahoma County health benefit plan, prescription plan, dental plan, vision plan, wellness initiatives, annual health risk assessment testing, COBRA administration, retiree benefits, retirement process, maintain all benefit deductions, retiree billing and premium collections, retirement plan administration, new employee benefit orientations, annual enrollment meetings, reporting to various boards, health plan reporting, actuarial reporting, voluntary benefit offerings, benefit contracting, negotiations, renewals and the County Pharmacy are all handled in this office. Our staff communicates daily with employees, retirees, their families, benefit vendors and other medical partners in the community.

## Organizational Chart:



**FT = Full-Time Employees**

**PT = Part-Time Employees**

## Funding Sources and Restrictions:

This department is fully funded by general fund appropriations.

## Statistical Information:

	Actual Activity for FY 2023-24	Current Activity for FY 2024-25	Projections for FY 2025-26
Full-time employees	3	3	3
Employees & Retirees on Benefit Plan	1,582	1,838	1,900
Benefit Options/Vendors Managed	24	26	26

# Oklahoma County Employee Benefits and Retirement Department

<b>Financial Information:</b>		<b>Actual</b>	<b>Projected</b>	<b>Adopted and</b>
		<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Estimated FY</b>
				<b>2025-26</b>
<b>Sources:</b>				
265	General Fund	\$442,093	\$467,687	\$383,587
<b>Expenditures:</b>				
	Salaries	291,873	323,767	299,298
	Benefits	127,855	62,828	58,132
	Travel	- 5,000	73,730	6,000
	M&O	8,196		11,900
	Capital	1,048	2,362	8,257
<b>Total Expenditures</b>		<b>\$428,972</b>	<b>\$467,687</b>	<b>\$383,587</b>
<b>Total Sources and Expenditures</b>		<b>\$13,121</b>	<b>-</b>	<b>-</b>

# Oklahoma County Engineering Department

**Mission:** *To provide a strategy that will allow Oklahoma County to grow and prosper while preserving and enhancing existing infrastructure and promoting positive future development within the unincorporated areas of Oklahoma County.*

## About the office:

The function of the Engineering Department is to provide support and guidance to the Board of County Commissioners concerning infrastructure needs and roads and bridge construction/repair. The Engineering Department monitors county building construction projects and provides information to departments and to the State Auditor, upon request, on behalf of the Board of County Commissioners.

Commissioners Support: Development, negotiation, and maintenance of all architectural and engineering contracts for the county to provide assurance of quality services; Monitoring performance of all architectural and engineering contracts to assure compliance with specifications, public safety and to preserve the county's investment; Prepares, updates, and maintains master road and bridge long-range plans that may be required by other agencies to maximize the county's benefit of state and federal funds; Upon request, consults with Districts concerning roads and bridges to ensure that all roads and bridges are in good working order and meet state and county engineering standards.

Engineering Internal Departmental Support: Responsible for overall and general operations and conditions of all county operated property to lower operating costs and ensure a safe and pleasant work environment for employees and for the general public; Maintains and collects information relative to repair and construction of county property and assures history and aids in future planning for expenditures.

Planning Department Support: Responsible by Statute to provide professional engineering expertise and enforcement of regulations and codes for assurance of uniform growth of the county and in concert with the County Master Plan.

Interface with Other Agencies: Primary contact for consulting engineers, construction project engineers and professional and technical groups for assurance of uniform application of engineering principles; Coordinate with city, county, state, and federal agencies to ensure the county is well informed of matters in which each entity is responsible.

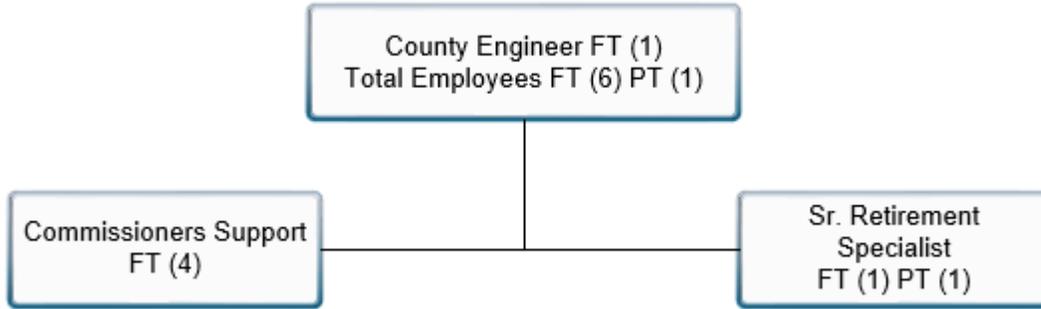
Common Activity within all "Activities": Remain available to Commissioners, other Elected Officials, district road superintendents, Planning Department, and the general public to address a myriad of subjects to assure satisfactory response to the citizenry.

Accomplishments 2024-2025: Multi-Jurisdictional Hazard Mitigation Plan Update continues; Dry Weather Screening of Waterways and Water Quality Testing of Chisolm Creek, Assist and advise County Capital Projects (Annex Space Utilization & TIF Funding, County Courthouse, Krowse Building, Juvenile Justice Repairs, Lincoln Building, New Adult Detention Center, Twenty-Five ARPA Projects, etc.); The plans for the new Adult Detention Center are completed; Thirty-Three active county road and bridge projects in design or construction (Waterloo Road Corridor Project; Luther Road Corridor Project, Covell Road Corridor Project); Various Bridge Replacement Projects located on Harrah Rd., Luther Rd., Waterloo Rd., and Britton Road; etc.); Completed with the Corps and FEMA using Hazard Mitigation Funds the reconstruction and stabilization of Triple X Road-Audit Continues.

Objectives 2025-2026: Involve major engineering initiatives which include but are not limited to - planning, organizing, implementing, directing, and managing the efforts of the Engineering/Planning team that provides a complex variety of services which include roads and bridges, enforcement of planning procedures, and ensuring environmental compliance on county projects; Ongoing activities resulting from goal pursuit require enhancing customer service, open and clear communication with all participating departments, and organization of all current and upcoming projects.

# Oklahoma County Engineering Department

## Organizational Chart:



FT = Full-Time Employees

PT = Part-Time Employees

## Funding Sources and Restrictions:

This department is fully funded by general fund appropriations.

Statistical Information:	Actual	Current	Projections
	Activity	Activity	for
	FY 2023-24	FY 2024-25	FY 2025-26
Full-time employees	4	5	5
Part-time employees	1	1	1

Financial Information:	Actual	Projected	Adopted and
	FY 2023-24	FY 2024-25	Estimated
	FY 2023-24	FY 2024-25	FY 2025-26
<b>Sources:</b>			
<b>940</b> General Fund	\$ 566,689	\$ 558,803	\$ 560,822
<b>Expenditures:</b>			
Salaries	362,727	436,992	420,194
Benefits	126,186	78,641	82,568
Travel	2,288	2,401	8,000
M&O	20,585	30,774	40,060
Capital	5,600	9,996	10,000
<b>Total Expenditures</b>	<b>\$ 517,387</b>	<b>\$ 558,803</b>	<b>\$ 560,822</b>
<b>Total Sources and Expenditures</b>	<b>\$ 49,302</b>	<b>\$ -</b>	<b>\$ -</b>

## Oklahoma County Excise and Equalization Board

The County Excise Board and County Equalization Board are comprised of three members, appointed in the following manner:

One member appointed by the Oklahoma Tax Commission, one member appointed by the Board of County Commissioners, and one member appointed by the District Judge(s). The tenure of the members must be coterminous with that of the first and third County Commissioners' districts. Not more than one member can live in one County Commissioner's district.

Equalization Board: The County Board of Equalization's primary duty is equalization. Each year this board goes into session to equalize that year's assessment roll to ensure the following items: that all non-agricultural real property is appraised at its fair cash value according to its use; that all agricultural real property is valued at its use value, and; that all personal property is listed at its fair cash value. Use value is the appraisal of property in its actual use. The role of the County Board of Equalization is to maintain equity in the county's property tax structure.

Excise Board: The County Excise Board shall examine the county budgets and has the responsibility to require adequate and accurate reporting of revenues and expenditures for all budget and supplemental purposes as well as require adequate provisions for the performance of mandatory, constitutional and statutory governmental functions within the available revenues. If the budget is within the income and revenues lawfully available, the excise board shall approve the budget and compute the levy required. (See O.S. Title 19 § 1414 for more information)

**Funding Sources and Restrictions:** These boards are fully funded by general fund appropriations.

### Statistical Information:

	Actual Activity FY 2023-24	Current Activity FY 2024-25	Projections for FY 2025-26
Board Members	3	3	3
Petitions filed	553	127	400
Petition Values Adjusted	120	73	100
Equalization Board Meeting Days	75	45	60
Excise Board Meeting Days	21	24	21
Resolutions Received/Approved Temporary Cash	8	12	12
Transfers Approved Temporary Appropriations	19	12	12
Set Municipality Budgets Set/Received	52	22	22
Municipality Other Documents Acted On	70	59	59
	11	22	22

<b>Financial Information:</b>	Actual FY 2023-24	Projected FY 2024-25	Adopted and Estimated FY 2025-26
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#### Sources:

180 General Fund

#### Expenditures:

	\$ 47,447	\$ 48,793	\$ 57,457
Salaries	36,625	36,500	44,250
Benefits	2,802	2,793	3,385
Travel	2,359	6,448	6,500
M&O	620	3,052	3,322
Capital	-	-	-
<b>Total Expenditures</b>	<b>\$ 42,405</b>	<b>\$ 48,793</b>	<b>\$ 57,457</b>
<b>Total Sources and Expenditures</b>	<b>\$ 5,042</b>	<b>\$ -</b>	<b>\$ -</b>

# Oklahoma County Facilities Management

**Mission:** *To provide the employees of Oklahoma County, the elected officials, the public, and the Board of County Commissioners a safe, clean, and functional operating environment within all County and PBA owned buildings so that they may conduct the businesses of a governmental entity for the people of Oklahoma County. The department will strive to increase the efficiencies of facilities operations, capital improvement projects, and the income/expense functions for the County and the Pubic Building Authority.*

**About the office:**

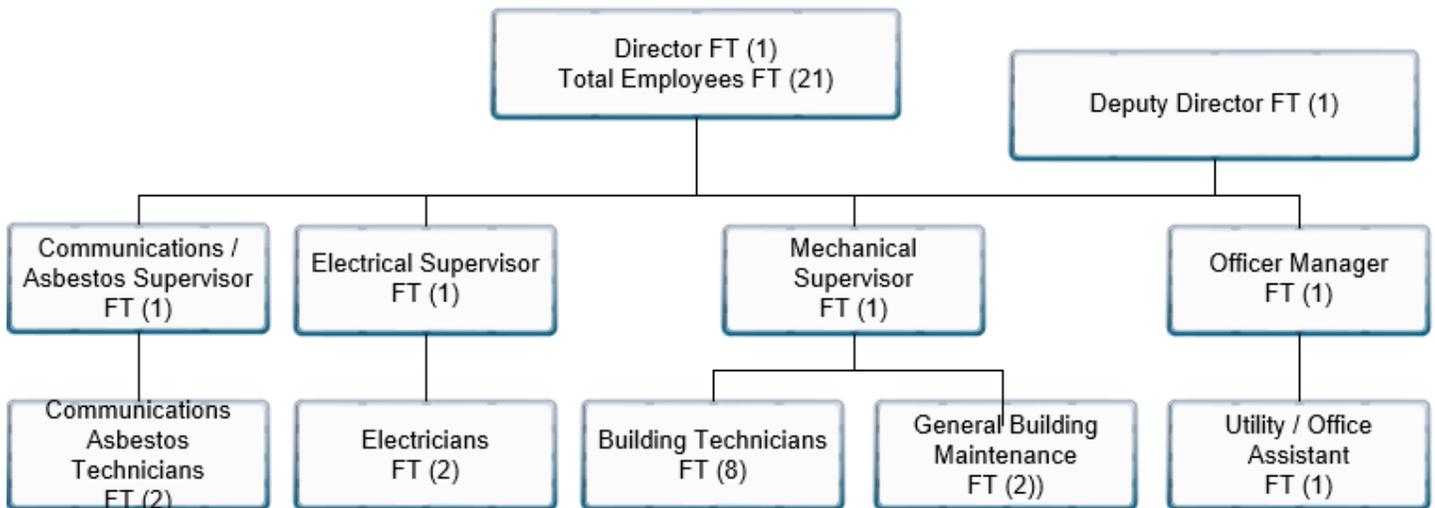
The Facilities Management Department is a department of the Board of County Commissioners.

**Facilities Management Operations:** This area is critical to the success of the department because this is where all the County and PBA buildings are made functionally operable for County employees to be able to work without any disruptions to their respective functions. The heating and air conditioning, indoor air quality, public safety, plumbing, lighting, etc. all must be properly maintained so that the employees of Oklahoma County can operate the government of the County.

**Facilities Management Administration:** Administration will function within all departments of Property Management. They will act as a liaison between facilities management and the various offices of Oklahoma County as well as handling some of the accounting functions of the PBA and act as a support for the Director with capital improvement projects.

**Capital Improvements:** This area is involved heavily with other departments within the County such as Civil Engineering, Purchasing, Security (Sheriff), etc. Capital Improvements are critical to the County as a whole because these projects are what allow the County to continue to operate. New roofs, air-conditioning systems, mechanical systems, parking garages, etc. are just a few examples.

**Organizational Chart:**



**FT = Full-Time Employees**  
**PT = Part-Time Employees**

# Oklahoma County Facilities Management

## Funding Sources and Restrictions:

Prior to July 1, 2005, this department was fully funded by general fund appropriations. In an effort to better account for expenses of the Public Buildings Authority (PBA) properties, the PBA Board of Trustees amended the management agreement with the County effective July 1, 2005, which required the revenues and expenses of the properties to be accounted for in an Enterprise Fund. Prior to this, the expenses were paid out of multiple general fund cost centers.

### Statistical Information:

	Actual Activity FY 2023- 24	Current Activity FY 2024- 25	Projections for FY 2025- 26
Full-time Employees Full-	21	21	23
time Employees - PBA	5	5	5
Part-time Employees		-	-

### Financial Information:

	Actual FY 2023-24	Projected FY 2024-25	Estimated FY 2025-26
<b>Sources:</b>			
280 General Fund-Maintenance-280	\$2,420,371	\$2,234,989	\$2,122,558
285 General Fund Custodial-285	364,000	384,258	400,400
<b>Total Sources:</b>	<b>\$2,784,371</b>	<b>\$2,619,247</b>	<b>\$2,522,958</b>
<b>Expenditures:</b>			
Salaries	963,937	1,324,608	1,240,925
Benefits	465,846	253,255	243,842
Travel	-	-	-
M&O	606,122	953,021	950,009
Capital	28,486	88,364	88,182
<b>Total Expenditures</b>	<b>\$2,064,390</b>	<b>\$2,619,247</b>	<b>\$2,522,958</b>
<b>Total Sources and Expenditures</b>	<b>\$719,981</b>	-	-

## Oklahoma County Free Fair

The Oklahoma County Free Fair Association is responsible for the organization and operation of the Oklahoma County Free Fair, Horse Show, and Livestock Show held in either August or September, and the Spring Livestock and Horse Shows, which are held each year in either February or March. The Oklahoma County Free Fair Association consists of a board of directors, which is composed of nine (9) members, who shall be written ballot for a term of three (3) years. Three members shall be elected annually, one from each county commissioner's district of the county, at an election held at the OSU Extension Office.

The Oklahoma County Free Fair and the Oklahoma County Spring Livestock and Horse shows are financed by general fund appropriations. No admission charge is made, and no entry fee is required for participants. Funds are used to pay premium awards, judges, superintendents, ribbons, plaques, and supplies required to operate the Free Fair, Livestock, and Horse Shows. Annually, the Oklahoma County Free Fair serves over 920 FFA Members and 320 4-H members

**Funding Sources and Restrictions:** This program is fully funded by general fund appropriations.

<b>Financial Information:</b>	<b>Actual</b>	<b>Projected</b>	<b>Adopted and</b>
<b>Sources:</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>	<b>Estimated</b>
<b>710 General Fund Free Fair</b>			<b>FY 2025-26</b>
<b>General Fund Appropriations</b>	\$ 72,598	\$ 103,347	\$ 87,950
<b>Expenditures:</b>			
Salaries	4,900	5,698	-
Benefits	375	436	-
Travel	-	-	-
M&O	56,352	97,213	72,950
Capital	-	-	15,000
<b>Total Expenditures</b>	<b>\$ 61,627</b>	<b>\$ 103,347</b>	<b>\$ 87,950</b>
<b>Total Sources and Expenditures</b>	<b>\$ 10,971</b>	<b>\$ -</b>	<b>\$ -</b>

## Oklahoma County Human Resources and Health and Safety

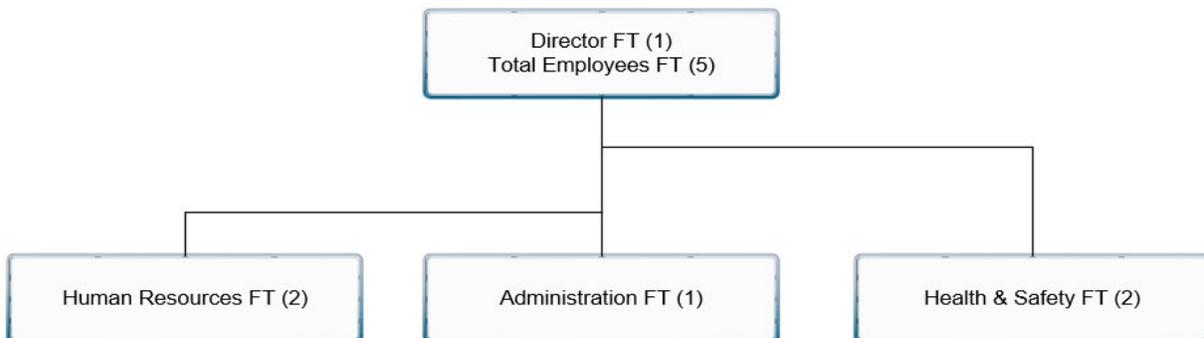
**Mission:** *As a strategic partner, our mission is to provide friendly, professional human resource services and support to our customer, both internal and external, and help build a diverse, high-performance workforce. We also strive to ensure that we provide a safe and healthy work environment for all employees and patrons.*

Human Resources and Environmental Health and Safety is a department of the Board of County Commissioners. The office provides the following services:

**Human Resources:** This office was established by the Board of County Commissioners (BOCC) to provide centralized human resource support to the BOCC and the departments reporting to the BOCC. The HR Department has established consistent procedures for the recruitment and hiring of candidates to work in BOCC departments. The HR Department is involved in employee relations issues, including investigation of complaints regarding harassment, discrimination and other violations of Federal and State Employment laws. Training and development of employees at all levels is a priority for human resources. A number of training sessions and courses have been developed and are delivered to a variety of departments and levels of employees. Additionally, this office provides human resource support and consulting to all elected officials and their departments, as needed or requested.

**Health and Safety:** Provides training, consulting, inspections, and investigation of health and safety issues throughout the county buildings and for all elected officials and departments. This department also manages the worker's compensation program and reporting for the county, working through a third party administrator.

### Organizational Chart:



## Oklahoma County Human Resources and Health and Safety

**Funding Sources and Restrictions:** This department is fully funded by general fund appropriations.

**Statistical Information:**

	Actual Current		Projections
	Activity for	Activity for	for
	FY 2023-24	FY 2024-25	FY 2025-26
Full-time employees	7	4	6
Part-time employees	1	1	1
Workers Compensation Dollars	\$ 188,443	\$349,855	\$450,000
Workers Compensation Incidents	45	38	55

**Financial Information:**

	Actual	Projected	Adopted and
	FY 2023-24	FY 2024-25	Estimated
	FY 2023-24	FY 2024-25	FY 2025-26
<b>Sources:</b>			
260 General Fund	\$ 794,560	\$ 743,122	\$ 749,123
<b>Expenditures:</b>			
Salaries	285,307	546,764	512,120
Benefits	90,827	104,406	95,099
Travel	1,222	12,753	13,500
M&O	26,103	55,457	56,904
Capital	22,780	23,743	71,500
<b>Total Expenditures</b>	<u>\$ 426,240</u>	<u>\$ 743,122</u>	<u>\$ 749,123</u>
<b>Total Sources and Expenditures</b>	<u>\$ 368,320</u>	<u>\$ -</u>	<u>\$ -</u>

# Oklahoma County Information Technologies (IT)

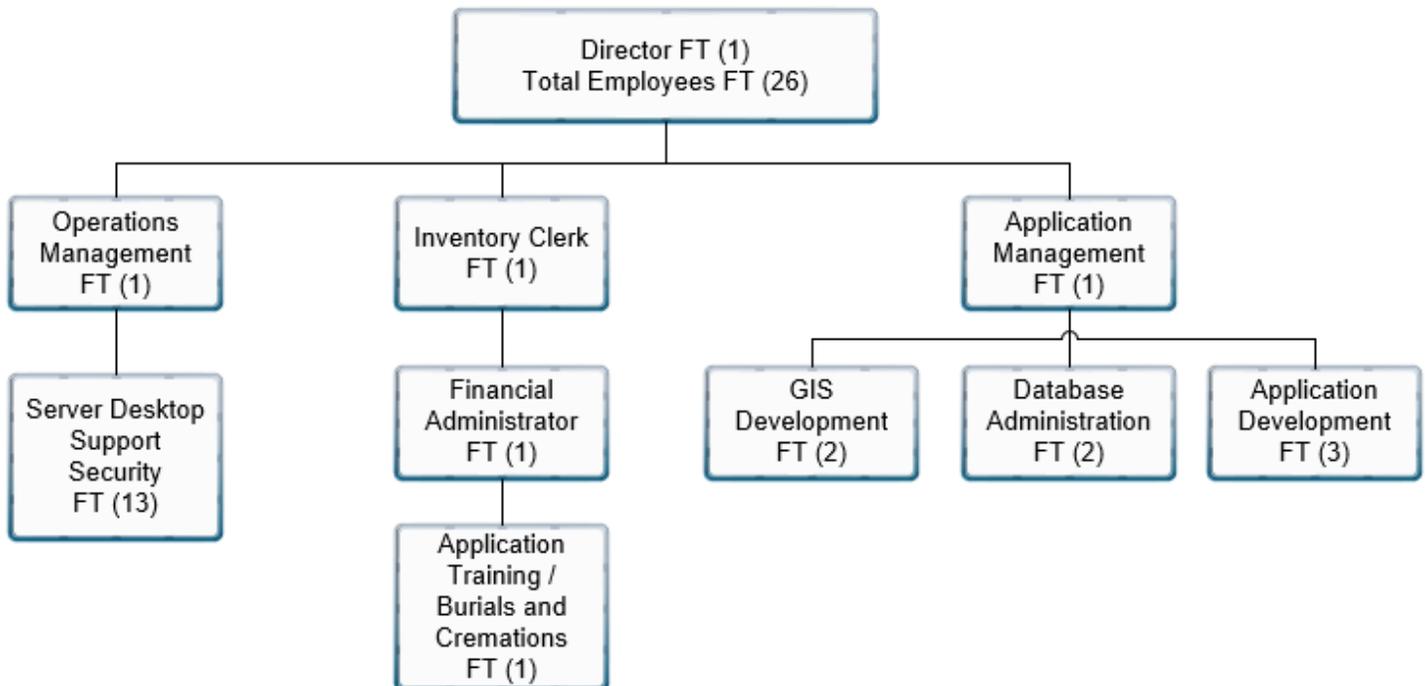
**Mission:** *To provide critical information systems and services of the highest quality at an affordable cost and to assure availability of accurate, reliable, and timely information necessary for the support and operation of the county.*

## About the office:

The IT Department can be divided into two main functional areas, application development and operations. We currently employ twelve staff members in operations who are responsible for maintaining the county infrastructure, end user support, server and desktop maintenance, backup and disaster recovery processes, data security, and 3rd party application support. Applications and development are responsible for the creation and coding of 20 custom applications, and the county websites, both internal and external. The county infrastructure spans 17 locations. We also currently handle the county burials and cremation program.

We also currently maintain and support over 140 servers, 1,300 computer endpoints, 1,900 email accounts, 120TB of data, and our wireless infrastructure. In addition, we have two phone systems that total close to 1400 phones. We provide telecommunications for the entire county. On the application development side, we currently employ one application administrator, one full time web developer, one financial applications administrator, two DBAs (supporting 150 databases), two GIS administrators, one application developer, and one applications trainer who also handles burials and cremations.

## Organizational Chart:



**FT = Full-Time Employees**

**PT = Part-Time Employees**

**Funding Sources and Restrictions:**

This department is fully funded by general fund appropriations.

**Statistical Information:**

	<b>Actual Activity FY 2023-24</b>	<b>Current Activity FY 2024-25</b>	<b>Projections for FY 2025-26</b>
Full-time employees	19	23	23
Part-time employees	2	-	-

**Financial Information:**

	<b>Actual FY 2023-24</b>	<b>Projected FY 2024-25</b>	<b>Adopted and Estimated FY 2025-26</b>
<b>Sources:</b>			
270 General Fund	\$ 5,077,836	\$ 5,209,844	\$ 6,056,157
MIS Special Revenue Fund	-	-	-
<b>Total Sources:</b>	<u>\$ 5,077,836</u>	<u>\$ 5,209,844</u>	<u>\$ 6,056,157</u>
<b>Expenditures:</b>			
Salaries	1,600,443	1,811,051	1,990,918
Benefits	699,938	366,383	391,215
Travel	4,440	20,217	17,500
M&O	2,123,672	2,662,474	3,187,250
Capital	281,882	349,719	469,274
<b>Total Expenditures</b>	<u>\$ 4,710,374</u>	<u>\$ 5,209,844</u>	<u>\$ 6,056,157</u>
<b>Total Sources and Expenditures</b>	<u>\$ 367,462</u>	<u>\$ -</u>	<u>\$ -</u>

# Oklahoma County Juvenile Bureau

**Mission:** *The Oklahoma County Juvenile Bureau exists to enhance public safety by reducing juvenile delinquency.*

## About the office:

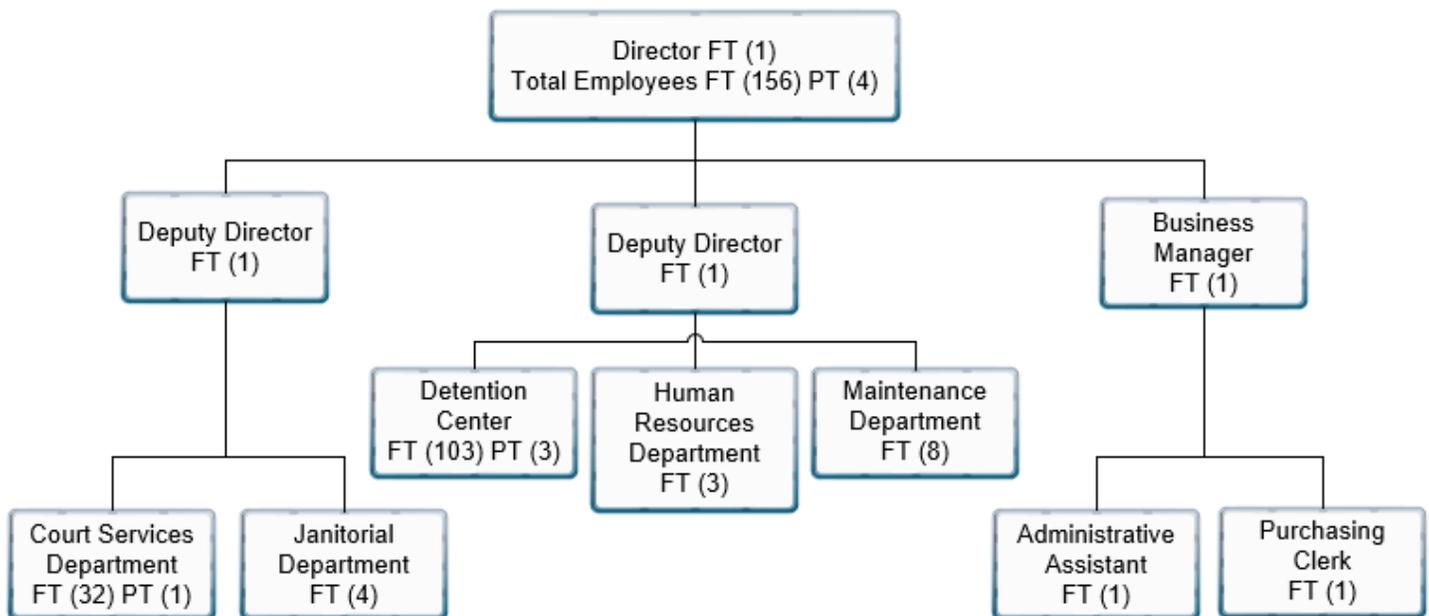
The Oklahoma County Juvenile Bureau (OCJB) directly facilitates the efforts of the court by providing support and follow-through services required by law. OCJB is responsible for receiving, evaluating, and determining appropriate action pertaining to persons under the age of eighteen (18) years found within Oklahoma County and alleged to be delinquent or in need of supervision. Additionally, OCJB carries out orders of the Juvenile Division of the District Court and serves all processes regarding juvenile matters. The primary services are:

Intake Services - receives all complaints regarding juveniles from law enforcement agencies, determines jurisdictional questions and necessary appropriate action in reference to possible detention, in addition to the filing and preparation of juvenile charges.

Detention Services - 80-bed facility with the capability of housing all types of juvenile offenders. The average stay is sixteen (16) days, but some juveniles stay longer.

Probation Services - provides probationary counseling and supervision as directed by the Juvenile Division of the District Court for juveniles adjudicated as delinquent and in need of supervision. OCJB also operates a Volunteer Services Program and Student Intern Program for graduate and undergraduate students from around the state and from out of state.

## Organizational Chart:



**FT = Full-Time Employees**  
**PT = Part-Time Employees**

# Oklahoma County Juvenile Bureau

## Funding Sources and Restrictions:

### Juvenile Probation Fee Fund O.S. 10A. § 2-2-503

If the child is placed on probation, the court may impose a probation fee of no more than \$25 per month if the court finds that the child or parent, or legal guardian of the child has the ability to pay the fee. Fees collected shall be used to purchase needed services for Bureau clients, such as sanctions, sex offenders' services, counseling, and psychological counseling.

### Juvenile Work Restitution Fund O.S. 10A. § 2-2-503

The court can order the child to pay the fine that would have been imposed had such a child been convicted of such a crime as an adult. Any such fine collected shall be used to allow children otherwise unable to pay restitution to work in community service projects in the private or public sector to earn money to compensate their victims.

### Juvenile Grant Fund

Established to account for collections and expenditures of grants received from federal and state agencies.

## Statistical Information:

	<b>Actual Activity FY 2023-24</b>	<b>Current Activity FY 2024-25</b>	<b>Projections for FY 2025-26</b>
Full-time Employees	159	160	160
Part-time Employees	4	4	4
Deferred Filing Caseload	145	134	150
Juveniles Referred to Intake	810	766	835
Dispositions by Probation	232	193	220
Re-referrals to Probation	20	16	22
Probation Closed Successfully	223	185	215
Admissions to Detention	613	595	730
Average Daily Population	50	61	65

## Financial Information:

	<b>Actual FY 2023-24</b>	<b>Projected FY 2024-25</b>	<b>Requested/ Projected FY 2025-26</b>
<b>Sources:</b>			
525 General Fund Detention	\$ 8,687,224	\$ 8,277,165	\$ 7,864,280
526 General Fund Bureau	\$ 2,765,447	\$ 2,658,987	\$ 2,613,101
1231 Juvenile Probation Fee	\$ 66,309	\$ 80,725	\$ 89,206
1232 Juvenile Work Restitution	\$ 89,074	\$ 89,074	\$ 89,074
1233 Juvenile Grant Fund	\$ 571,369	\$ 539,557	\$ 388,592
<b>Total Sources:</b>	<b>\$12,179,423</b>	<b>\$11,645,509</b>	<b>\$11,044,253</b>

	<b>Actual FY 2023-24</b>	<b>Projected FY 2024-25</b>	<b>Adopted and Estimated FY 2025-26</b>
<b>Expenditures:</b>			
Salaries	7,208,213	8,259,973	7,855,356
Benefits	3,311,321	1,619,353	1,592,239
Travel	4,872	29,141	51,500
M&O	798,247	1,002,902	1,184,480
Capital	87,586	201,300	157,850
<b>Total Expenditures</b>	<b>\$11,410,238</b>	<b>\$11,112,670</b>	<b>\$10,841,425</b>

<b>Total Sources and Expenditures</b>	<b>\$ 769,185</b>	<b>\$ 532,839</b>	<b>\$ 202,828</b>
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# Oklahoma County Planning Department

**Mission:** *To provide a strategy that will allow Oklahoma County to grow and prosper while preserving and enhancing existing infrastructure and promoting a positive future development within the unincorporated areas of Oklahoma County.*

## About the office:

Our mission is to become the best planning organization in the State through dedication, organization, technology, and communication. The Planning Department is responsible for planning, subdivision, zoning, and floodplain services in Oklahoma County.

The department provides professional planning support to the County Commissioners, Planning Commission, and the general public for the development and implementation of O.S. Title 19 § 868.1, County policies and other land use plans. It also manages and administers the county's subdivision regulations, floodplain regulations, and a variety of zoning district regulations; reviews and reports to decision making bodies on subdivision proposals and zoning applications, including special use permits, PUD's and amendments to the zoning and subdivision regulations and provides information to the public about regulations, procedures and land use patterns.

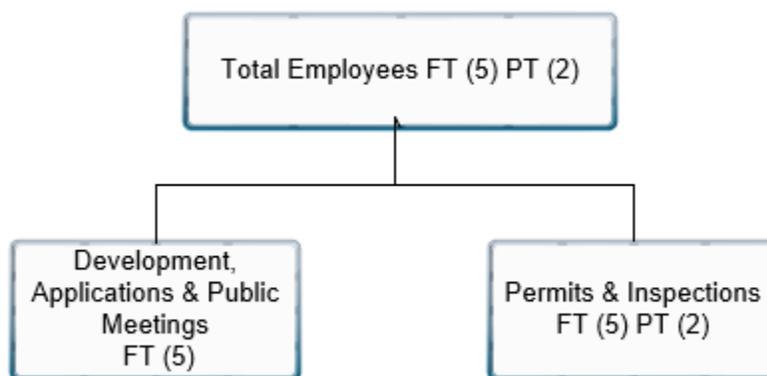
**Planning Operations:** Standardize Subdivision Development to ensure that all subdivision designs and roadways meet County Standards. Ensure that all public meetings preparations, reviews, documents, publications and staff reports are completed accurately and in a timely manner for the Planning Commission, Board of Adjustment, and Floodplain Management meetings as well as the board of County Commissioners meeting.

Assure that all applications for Building Permits for residential and commercial structures within the unincorporated areas of Oklahoma County are thoroughly reviewed for content and compliance with applicable regulations and codes in a timely manner. Ensure that all phases of construction meet applicable adopted codes through an aggressive inspection program that is enforced by licensed and trained inspectors.

**Accomplishments:** Completed New Zoning and Subdivision Regulations.

**Objectives:** Beginning the process of updating the County's Master Plan. This process will be a three-year endeavor that will take the participation of citizens, Board of County Commissioners, Planning Commission, stakeholders, and staff.

## Organizational Chart:



**FT = Full-Time Employees**

**PT = Part-Time Employees**

# Oklahoma County Planning Department

## Funding Sources and Restrictions:

### Planning Commission Fee Fund:

Fees collected for permits and hearings before the Planning Commission, Floodplain Management Board and Board of Adjustment O.S. Title 19 § 868.4. The funds shall be expended by the planning commission for salaries of the staff, for mailing costs to potentially affected members of the public concerning the notice of petitions for amendment to zoning regulations, for books, records, supplies, fixtures and other necessary expenses incurred in the operation of the Planning Commission.

## Statistical Information:

	Actual Activity FY 2023-24	Current Activity FY 2024-25	Projections for FY 25/26
Full-time employees	5	5	5
Part-time employees	2	2	2
Building Permits	386	417	402
Lot Splits	20	14	17
Code Inspections	2,699	2,049	2,423
Trade Registrations	487	456	465
Board of Adjustments	15	14	16
Development Stages	50	40	44

## Financial Information:

### Sources:

	Actual FY 2023-24	Projected FY 2024-25	Adopted and Estimated FY 25/26
300 General Fund	\$ 270,231	\$ 244,362	\$ 237,272
1240 Planning Comm Fee Fund	808,067	789,651	583,287
<b>Total Sources:</b>	<b>\$1,078,298</b>	<b>\$1,034,013</b>	<b>\$820,559</b>

### Expenditures:

Salary	409,241	347,224	465,293
Benefits	154,088	97,105	86,511
Travel	32,354	22,870	49,000
M&O	28,339	23,859	44,912
Capital	2,654	1,620	11,500
<b>Total Expenditures</b>	<b>\$ 626,676</b>	<b>\$ 492,678</b>	<b>\$ 657,216</b>

### Total Sources and Expenditures

<b>\$ 451,622</b>	<b>\$ 541,335</b>	<b>\$ 163,343</b>
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# Appendix



**APPENDIX**  
**FUND LISTING**  
**Fiscal Year 2025-2026**

GOVERNMENTAL FUNDS

General	
General Fund .....	1001
Special Revenue	
Highway Cash Fund .....	1110
County Bridge and Road Improvement .....	1111
Resale Property Budgeted Fund .....	1130
Treasurer's Mortgage Tax Fee Fund.....	1140
County Clerk's Lien Fee Fund.....	1150
County Clerk UCC Central Filing Fund .....	1151
County Clerk Records Preservation Fund .....	1152
Sheriff Service Fee Fund.....	1160
Sheriff Special Revenue Fund- .....	1161
Sheriff Grant Fund .....	1162
Assessor Revolving Fee Fund.....	1201
Juvenile Probation Fee Fund .....	1231
Juvenile Work Restitution Fund.....	1232
Juvenile Grant Fund .....	1233
Planning Commission Fee Fund .....	1240
Local Emergency Planning Committee Fund .....	1250
Emergency Management Fund.....	1251
Court Services Fund .....	1260
Community Sentencing Fund.....	1270
Drug Court Fund. ....	1280
Drug Court Contribution Fund.....	1281
Mental Health Court Fund.....	1282
SHINE Program Fund .....	1290
MIS Special Revenue Fund.....	1300
Special Projects Fund CARES Act .....	1400
Emergency Rental Assistance Program .....	1405
Election Board-CTCL-COVID 19 Grant.....	1410
American Rescue Plan 2021 .....	1415
ARPA-LATCF.....	1420
Opioid/Juul Settlement Fund.....	1500
Capital Projects	
Capital Improvement - Regular.....	2010
Capital Improvements - Districts .....	2020
Capital Improvements - Tinker Clearing .....	2030
Capital Improvements - Tinker Clearing 2002 .....	2031
Capital Improvements - County Bonds 2008.....	2032
Capital Improvements - Jail Bonds 2023.....	2034
Jail Facility .....	2040
Sale of Property .....	2050
Capital Projects-New Jail.....	2080
Debt Service	
County Sinking.....	3010

INTERNAL SERVICE FUNDS

Employee Benefits .....	4010
Worker's Compensation .....	4020
Self Insurance Fund.....	4030

APPENDIX

DEPARTMENT LISTING  
Fiscal Year 2025-2026

GENERAL FUND

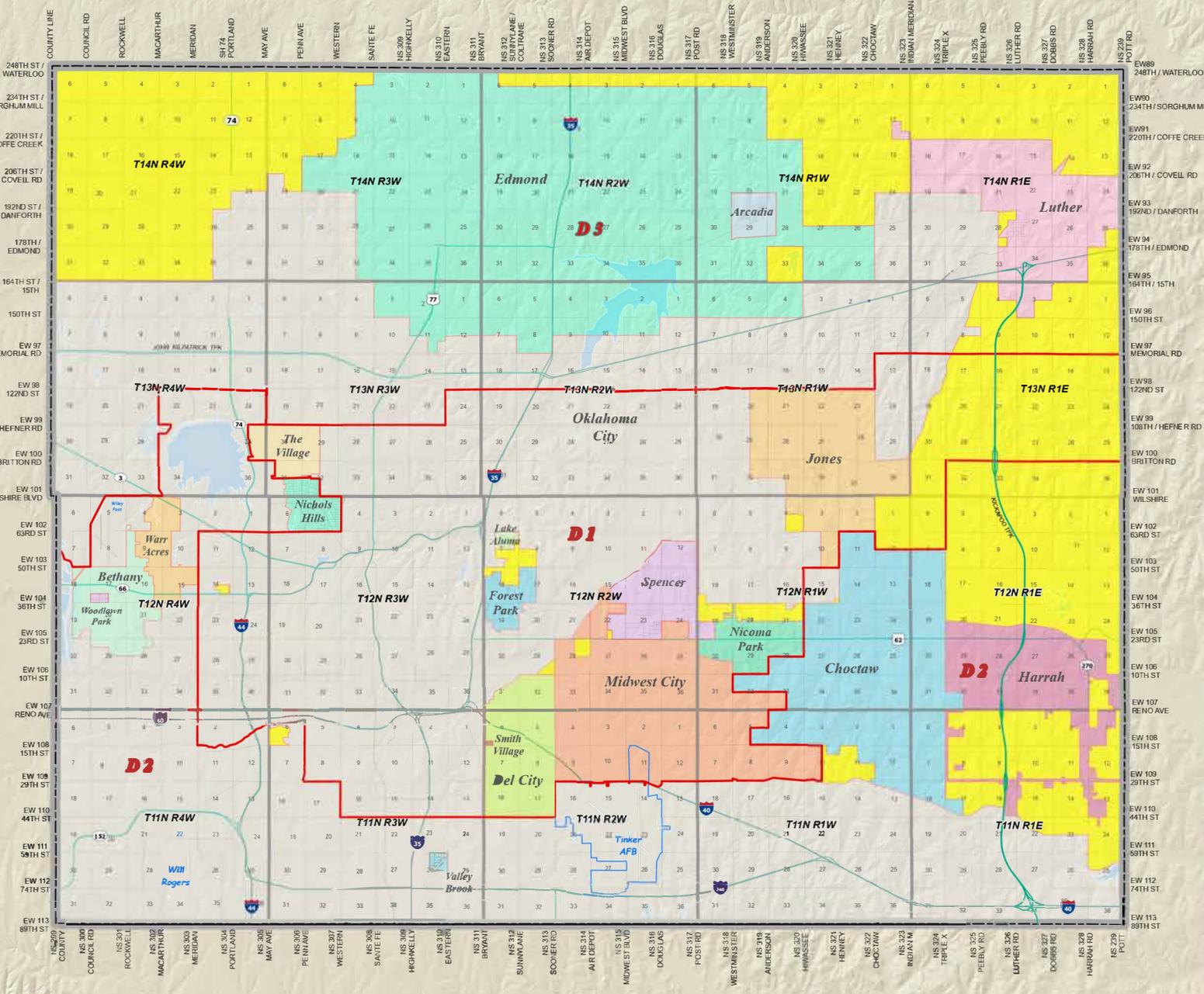
General Government.....	110
Commissioners .....	120
Assessor .....	130
Assessor Visual Inspection .....	140
Treasurer .....	150
Court Clerk .....	160
County Clerk.....	170
Excise & Equalization .....	180
County Audit .....	190
District Attorney – State .....	200
District Attorney – County .....	210
Public Defender .....	230
Purchasing.....	240
Election Board .....	250
Centralized HR/Health & Safety .....	260
Employee Benefits Dept. ....	265
IT.....	270
Facilities Management .....	280
Facilities Management – Custodial.....	285
Planning Commission .....	300
Court Services.....	301
Sheriff Law Enforcement .....	518
Juvenile Detention .....	525
Juvenile Bureau.....	526
Emergency Management .....	550
County Pharmacy.....	610
Free Fair.....	710
Commissioners District 1 .....	910
Commissioners District 2 .....	920
Commissioners District 3 .....	930
Engineer .....	940
Economic Development .....	950

Summary Budget Expenditure Accounts

Salaries and Wages.....	51000
Fringe Benefits.....	52000
Travel.....	53000
Maintenance and Operation.....	54000
Capital Outlay.....	55000



# Oklahoma County



 **Unincorporated Oklahoma County**

 **Commissioner Districts**